



21 February 2019

Mr Jason Lange
Executive Director
Office of Best Practice Regulation
Department of the Prime Minister and Cabinet
1 National Circuit
BARTON ACT 2600
helpdesk-obpr@pmc.gov.au

Dear Mr Lange

OBPR ID 24979: Sunsetting of the *A New Tax System (Goods and Services Tax) Regulations 1999*

I am writing to the Office of Best Practice Regulation (OBPR) regarding the *A New Tax System (Goods and Services Tax) Regulations 1999* which, as per the *Legislation Act 2003*, had been scheduled to sunset on 1 April 2019. However, it has been decided that the instrument should be remade without significant amendment.

The Treasury certifies that *A New Tax System (Goods and Services Tax) Regulations 1999* is operating effectively and efficiently, and that therefore a Regulation Impact Statement is not required for this regulation to be remade.

The assessment that the regulation is operating effectively and efficiently has been informed through consultation with the Australian Taxation Office and a public consultation process. Public consultation was conducted during period 18 December 2018 through 8 February 2019 on the exposure draft regulations that would replace those which are sunsetting. Only one submission was received, and it did not raise any policy or regulatory issues.

I acknowledge that OBPR will publish this letter for transparency purposes.

If you have any queries about this advice, please contact Jamie Roberts on (02) 6263 3109, or jamie.roberts@treasury.gov.au.

Yours sincerely

Maryanne Mrakovic
Deputy Secretary
Revenue Group

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