



15 August 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

A NEW TAX SYSTEM (GOODS AND SERVICES TAX TRANSITION) REGULATIONS 2000

I am writing to the Office of Best Practice Regulation (OBPR) regarding the *A New Tax System (Goods and Services Tax Transition) Regulations 2000*, which, as per the *Legislation Act 2003*, are scheduled to sunset on 1 October 2019. However, it has been decided that the provisions in the instrument should be remade without significant amendment, and incorporated into a new schedule to the *A New Tax System (Goods and Services Tax) Regulations 2019*.

The Treasury certifies that the *A New Tax System (Goods and Services Tax Transition) Regulations 2000* have been operating effectively and efficiently, and that a Regulation Impact Statement is not required for the provisions in this instrument to be remade.

The assessment that the instrument is operating effectively and efficiently has been informed through consultation with the Australian Taxation Office and a public consultation process. Public consultation on exposure draft regulations to replace those that are sunsetting was conducted over the period 30 July to 13 August 2019. Only one submission was received; however 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 [REDACTED] on [REDACTED] or [REDACTED].

Yours sincerely

Maryanne Mrakovic
Deputy Secretary
Revenue Group