



**Australian Government**

**Department of the Prime Minister and Cabinet**

Office of Impact Analysis

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Ms Diane Brown  
Deputy Secretary  
Revenue, Small Business and Housing Group  
Department of the Treasury

Dear Ms Brown

**Impact Analysis – Second Pass Final Assessment – Two-Pillar Solution:  
addressing the challenges arising from the digitalisation of the economy**

Thank you for your letter submitting an Impact Analysis (IA) for formal Second Pass Final Assessment. I note the IA has been formally certified at the Deputy Secretary level consistent with the *Australian Government Guide to Policy Impact Analysis*.

I appreciate the Department's constructive engagement on the IA. The Office of Impact Analysis' (OIA's) assessment is that the quality of the regulatory impact analysis in the IA is good practice.

The IA addresses the seven Impact Analysis questions and follows an appropriate policy development process commensurate with the significance of the problem and magnitude of the proposed intervention.

**Next steps**

After a final decision has been announced, I ask that your agency work with OIA to finalise this material for public release. This includes providing a copy of the IA in Word and PDF format for web accessibility purposes. The IA must be included in any Explanatory Memorandum or Statement giving effect to the proposals in the IA.

If you have any further queries, please do not hesitate to contact me.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Jason Lange'.

Jason Lange  
Executive Director  
Office of Impact Analysis  
5 April 2023