



**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 & Housing Group  
Department of the Treasury

Dear Ms Brown

**Impact Analysis – Second Pass Final Assessment – Multinational tax avoidance package – Tax integrity measures**

Thank you for your letter of 24 May 2023 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* (the Guide).

The Office of Impact Analysis' (OIA's) assessment is that the quality of the analysis in the IA is 'adequate'. To be considered 'good practice' as per the Guide, the IA would have benefitted from additional substantiated evidence in determining the magnitude of the problem and analysis of flow-on and hard-to-quantify indirect costs the policy change might trigger.

The IA may now be provided to the decision-maker to inform their decision.

**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', written in a cursive style.

Jason Lange  
Executive Director  
Office of Impact Analysis  
30 May 2023