Reference: OIA23-04673

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Ms Diane Brown

Deputy Secretary

Revenue, Small Business and Housing Group

Department of the Treasury

Dear Ms Brown,

**Certification of Impact Analysis Equivalent: Petroleum Resource Rent Tax**

Thank you for your letter of 18 October 2023 certifying the *Petroleum Resource Rent Tax: Review of Gas Transfer Pricing arrangements* undertook a process and analysis equivalent to an Impact Analysis (IA).

The Office of Impact Analysis (OIA) acknowledges the certification as an Impact Analysis Equivalent (IAE). Under the *Australian Government Guide to Policy Impact Analysis*, the OIA does not assess the adequacy of the analysis contained in an IAE but does assess whether the options analysed in the certified documents are relevant to the policy proposal. The OIA also assesses the IAE for the coverage of the seven IA questions conducted.  
  
In this case, the OIA’s assessment is that the options analysed in the IAE are sufficiently relevant to the regulatory proposal. The IAE contains an additional evaluation plan prepared by the Department to address IA question seven.

We would appreciate you advising us when a final decision has been announced and forwarding a copy of the IAE in a form meeting the Government’s accessibility requirements. The OIA will publish the IAE and accompanying evaluation plan, along with your certification, on the OIA’s website at oia.pmc.gov.au.

Further, where a regulation is tabled in Parliament, your IAE needs to be included in the Explanatory Memorandum or Statement, as stipulated in the User Guide to the Australian Government Guide to Policy Impact Analysis.

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

Yours sincerely

Rob Reilly

A/g Executive Director

Office of Impact Analysis

24 October 2023