



27 September 2023

Ms Diane Brown  
Deputy Secretary  
Revenue Group  
The Treasury

Dear Ms Brown

**POST IMPLEMENTATION REVIEW – REMOVING THE PREFERENTIAL TAX TREATMENT FOR OFFSHORE BANKING UNITS**

Thank you for your letter submitting a Post Implementation Review (PIR) for formal assessment.

I note the PIR has been formally certified at the Deputy Secretary or equivalent level as required by the Australian Government Guide to Policy Impact Analysis.

The Australian Centre for Evaluation's (ACE's) assessment is that the PIR contains an adequate level of analysis to inform the decision-maker on the efficiency and effectiveness of the regulation.

The PIR now needs to be sent to the relevant portfolio minister and the Prime Minister. The PIR will then be published on the Office of Impact Analysis (OIA) website at [oia.pmc.gov.au](http://oia.pmc.gov.au).

The PIR is complete, and is compliant with the PIR requirements, only after it has been sent to the Minister and the Prime Minister and then published on this website.

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

Yours sincerely

Shane Johnson  
First Assistant Secretary  
Macroeconomic Analysis and Policy Division