



21 July 2025

Ms Joanna Abhayaratna
Executive Director
Office of Impact Analysis
Department of the Prime Minister and Cabinet
1 National Circuit
BARTON ACT 2600

Email: Helpdesk-OIA@pmc.gov.au

Dear Ms Abhayaratna

Certification of Sunsetting Instrument

I am writing to the Office of Impact Analysis (OIA) regarding the *Income Tax Assessment (1936 Act) Regulation 2015* (the 2015 instrument), which, as per the *Legislation Act 2003*, is scheduled to sunset on 1 October 2025. It is proposed that the 2015 instrument be remade without significant amendment.

Treasury certifies that the 2015 instrument is operating effectively and efficiently, and that therefore an Impact Analysis is not required for this legislation to be remade. The legislation is necessary to support the operation of the income tax law.

The assessment that the legislation is operating effectively and efficiently has been informed by a public consultation process, over the period between 2 and 15 July 2025. Targeted consultation was also undertaken with the regulator, the Australian Taxation Office. As part of this consultation process, no issues or concerns were raised by industry stakeholders or taxpayers regarding the operation of the 2015 instrument.

Note, the regulatory burden to business, community organisations or individuals has not been quantified, as the 2015 instrument is being remade with no significant changes.

I acknowledge that the OIA will publish this letter for transparency purposes.

Warm regards,

Erin Wells
A/g Deputy Secretary
Small Business, Corporate and Law Group

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