



Australian Government

Department of the Prime Minister and Cabinet
Office of Best Practice Regulation

Reference: 23473
Telephone: 6271 6270
e-mail: helpdesk-obpr@pmc.gov.au

Ms Maryanne Mrakovcic
Deputy Secretary
Revenue Group
Department of the Treasury

Dear Ms Mrakovcic

**Regulation Impact Statement – Second-Pass Final Assessment – Backing
Small Business Investment: Further Extending the Immediate Deductibility
Threshold**

Thank you for submitting a Regulation Impact Statement (RIS) to the Office of Best Practice Regulation (OBPR).

The OBPR's final assessment is that the Treasury is compliant with the Government's requirements, but that the RIS is not consistent with best practice. The RIS may now be provided to the decision maker to inform a final decision.

The OBPR considers that the analysis does not provide evidence on how the preferred option delivers the highest net benefit to the community. There is also limited discussion on the views of stakeholders, particularly the Council of Small Business Australia, which recommends the measure continue going forward.

We would appreciate you advising us when a final decision on this proposal has been announced and forwarding us a copy of the RIS in a form meeting the Government's accessibility requirements. The OBPR's reference number for this matter is 23473. If you have any further queries, please do not hesitate to contact me.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Wayne Poels', written over a circular scribble.

Wayne Poels
Executive Director
7 May 2018