**COVID-19 Response**

**Potential Tax Measures**

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| **Proposed COVID-19 tax measure** |

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| **Description of the problem** | Please provide a brief description of the problem requiring Government intervention. A clear well thought through problem definition is critical. |
| **Description of measure:** | Please provide a brief description of the measure sufficient to provide understanding. |
| **The target of the measure:** | Please provide a description of who the measure impacts |
| **Objective of measure:** | Please provide a brief description of what the measure will achieve. For example, supporting business continuity. |
| **Initial external assessment** | |
| **Effectiveness:** | Please provide a brief description of the how effective the measure at addressing the problem identified. |
| **Economic impact:** | Please provide a judgement on what impact the proposal would have on the area/sector/group impacted. |
| **Equity impacts:** | Regard needs to be had to the fairness of the proposed measure |
| **Integrity impacts:** | A brief description of the risks with the proposal is required. |
| **Compliance costs of the proposal** | A brief comment of the costs that would be incurred by the private sector in giving effect to the proposal. Even if a measure is seen as positive regard needs to be had to the costs incurred in giving effect to the proposal. |
| **Any other relevant matters** | Please provide a brief description of other matters |
| **Overall assessment** | |
| Please provide your view of an overall assessment of the measure including a judgement on its relative importance versus other measures. | |