



Unlegislated measures tracker

13 August 2024

The Parliamentary Budget Office has compiled a list of unlegislated budget measures for the 47th Parliament from information provided by the relevant Commonwealth entities.

This list presents Commonwealth budget measures with significant financial implications (over \$50 million) that have been published in a budget update, where full enabling legislation has not yet passed Parliament.

Table 1 includes measures announced in the 2022-23 October Budget, 2023-24 Budget and the 2023-24 MYEFO and is up to date as at 9 August 2024.

Table 2 includes measures that were listed at the previous release of the Unlegislated Measures tracker on 1 February 2024, but are no longer included.

What is an unlegislated measure?

An 'unlegislated measure' is a policy that has been announced by the Government and included in a budget or mid-year update, but which is not yet fully legislated by the Parliament. The costs of, or savings from, measures in the budget cannot be realised until the relevant legislation is passed.

For example, suppose that in the budget the Government proposes saving money by changing access to a legislated spending program. This budget proposal would be classified as an 'unlegislated measure' if Parliament needs to change the law to give effect to the decision, but has not yet done so. The savings from this measure are still included in the budget estimates but would not be realised until the legislation has passed. In some circumstances, if legislation has not passed, the Government may choose to change the policy and adjust the budget estimates accordingly.

This list is limited to measures that would have a significant impact on the underlying cash balance (UCB), defined here as \$50 million or more over the forward estimates.

This list does not include measures which only require appropriation bills or the passage of amendments to *Financial Framework (Supplementary Powers) Regulations 1997 - Schedule 1AB*.

Measures listed as 'unlegislated' may have a planned commencement at some date in the future.

What is a partially legislated measure?

Some budget measures are made up of multiple components, which may each require different legislative changes to proceed. In cases where some components of a measure have had required legislation passed and some have not, that measure has been labelled as 'Partially legislated'. See the associated footnotes for more information, including on the components which remained unlegislated at the relevant point in time.

Table 1. Measures announced before the 2024-25 Budget that remain unlegislated – as at 9 August 2024

Portfolio	Budget Round	Measure title	UCB 22-23 (\$m)	UCB 23-24 (\$m)	UCB 24-25 (\$m)	UCB 25-26 (\$m)	UCB 26-27 (\$m)	Total UCB (\$m)	Legislation status	New since last update?
Agriculture, Fisheries and Forestry	2023-24 Budget	<u>Strengthened and Sustainably Funded Biosecurity System</u>	0	-198.8	-194.8	-220.9	-185.7	-800.2	Unlegislated	NO
Agriculture, Fisheries and Forestry	2023-24 MYEFO	<u>Supporting Agriculture Priorities</u>	0	-11.5	-14.7	-13.8	-13.6	-53.6	Unlegislated	YES
Climate Change, Energy, the Environment and Water	2023-24 Budget	<u>Nature Positive Plan — better for the environment, better for business</u>	0	-49.5	-60.1	-49.6	-54.9	-214.1	Partially legislated ¹	NO
Defence	2023-24 Budget	<u>Nuclear-Powered Submarine Program — initial implementation</u>	0	-85.8	-90.4	-39.9	-50.7	-266.8	Partially legislated ²	NO
Foreign Affairs and Trade	2023-24 MYEFO	<u>Simplified Trade System — building a regulatory and border security foundation</u>	0	-7.4	-15.2	-22.3	-8.6	-53.5	Unlegislated ³	YES
Health and Aged Care	2023-24 Budget	<u>A Modern and Clinically Appropriate Medicare Benefits Schedule</u>	0	-9.6	71.5	125.3	137.6	324.8	Partially legislated ⁴	NO

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Health and Aged Care	2023-24 Budget	Aged Care Regulatory Reform	0	-185.1	-63.5	-33.9	-27.5	-309.9	Partially legislated ⁵	NO
Health and Aged Care	2023-24 Budget	COVID-19 Response	-165	-153.5	-0.3	-0.3	-0.3	-319.4	Partially legislated	NO
Health and Aged Care	2022-23 October Budget	Fixing the Aged Care Crisis	0	-41.8	-183.2	-994.3	-1299.5	-2518.7	Partially legislated ⁵	NO
Health and Aged Care	2022-23 October Budget	Implementing Aged Care Reform	0	-111.8	-294.2	-107.7	-26.6	-540.3	Partially legislated ⁵	NO
Health and Aged Care	2023-24 Budget	Implementing Aged Care Reform — home care	0	-268.9	-36	-17.9	-15.9	-338.7	Partially legislated ⁵	NO
Health and Aged Care	2023-24 Budget	Improving Aged Care Support	-0.9	-189.4	-263.3	-193.9	-179.7	-827.2	Partially legislated ⁵	NO
Health and Aged Care	2023-24 Budget	Strengthening Medicare	-0.7	-1370.5	-1633.1	-1288.2	-1308.6	-5601.2	Partially legislated ⁶	NO
Health and Aged Care	2023-24 MYEFO	Continuation of Aged Care Reform	0	-244.1	-135.3	-89.0	-48.1	-516.5	Partially legislated ⁵	YES
Home Affairs	2023-24 MYEFO	2023–30 Australian Cyber Security Strategy	0	-20.9	-60.5	-62.0	-49.0	-192.4	Unlegislated	YES

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Home Affairs	2023-24 MYEFO	Migration System Integrity	0	-53.7	-95.1	-36.1	-24.1	-209.0	Partially legislated	YES
Home Affairs	2023-24 MYEFO	Migration System Reforms	0	-44.1	-154.6	-263.7	-412.2	-874.7	Partially legislated	YES
Industry, Science and Resources	2022-23 October Budget	Supporting Australian Industry	0	-54.9	-47.4	-28.1	-4.9	-135.3	Partially legislated ⁷	NO
Infrastructure, Transport, Regional Development, Communications and the Arts	2023-24 Budget	Revive — National Cultural Policy and Location Incentive	41.6	-28	-62.7	-84.1	-49.4	-182.5	Partially legislated ⁸	NO
Treasury	2023-24 Budget	Better Targeted Superannuation Concessions	0	-5.6	-15.2	309	614.2	902.4	Unlegislated	NO
Treasury	2023-24 Budget	Implementation of a Global Minimum Tax and a Domestic Minimum Tax	0	-39.5	-29.6	138	190.1	259.0	Unlegislated	NO
Treasury	2023-24 Budget	Petroleum Resource Rent Tax - Government Response to the Review of the PRRT Gas Transfer Pricing arrangements	0	498.6	598.7	799.1	499.1	2395.6	Partially legislated ⁹	NO

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Treasury	2023-24 Budget	<u>Securing Australians' Superannuation Package – increasing the payment frequency of the Superannuation Guarantee (SG) and investing in SG compliance</u>	0	-41.4	-0.5	0	1120	1078.1	Unlegislated	NO
Treasury	2023-24 Budget	<u>Treasury Portfolio — additional resourcing</u>	0.4	-73.2	-62.5	-6.2	-10.1	-151.6	Partially legislated ¹⁰	NO
Treasury	2023-24 MYEFO	<u>Denying deductions for ATO interest charges</u>	0	0	0	0	500	500	Unlegislated	YES
Treasury	2023-24 MYEFO	<u>Increasing the integrity of the foreign resident capital gains withholding regime</u>	0	0.0	58.8	67.6	17.6	144.1	Unlegislated	YES
Treasury	2023-24 MYEFO	<u>Luxury Car Tax - modernising the luxury car tax for fuel efficient vehicles</u>	0	0	0	60	95	155	Unlegislated	YES
Treasury	2023-24 MYEFO	<u>Minor amendments to existing measures</u>	0	-9.5	-39.3	-39.7	-40.0	-128.5	Partially legislated ¹¹	YES

¹The Nature Repair Market was legislated on 15 December 2023. Legislation required for Environment Protection Australia (EPA) and Environment Information Australia (EIA) was introduced to Parliament on 29 May 2024.

²This measure is a transfer to various agencies, with some components not for publication (nfp) due to commercial sensitivities.

³ This measure includes a series of incremental reforms to simplify the trade system by continuing to implement a three-year Regulatory Reform Roadmap. The Minister for Home Affairs has already introduced the *Customs Amendment (Strengthening and Modernising Licensing and Other Measures) Bill 2024*, and the *Customs Licensing Charges Amendment Bill 2024*. Various other reforms require legislative amendments, but are yet to be actioned.

⁴ It is proposed that the remaining legislation will be considered for July and November 2024 commencement.

⁵ Dependent on commencement of the new Aged Care Act to be classed as 'fully legislated'. The new Act is scheduled to commence on 1 July 2025.

⁶ Amendments to the Health Insurance Act 1973 and subordinate legislation are scheduled for late 2024.

⁷ Mandatory Country of Origin Labelling for the Seafood Sector pending legislation.

⁸ Legislative amendments to the Creative Australia Act 2023, to be introduced in 2024, are required to give effect to the First Nations First body and Writing Australia. Legislative amendments to the Public Lending Right Act 1985 are being sought to strengthen the lending right scheme. Legislative amendments to the Income Tax Assessment Act 1997 are required to adjust the Location Offset rate, thresholds and introduce new eligibility and reporting requirements.

⁹ The Petroleum resource rent deductions cap component was included in Treasury Laws Amendment (Tax Accountability and Fairness) Bill 2023 which received Royal Assent on 31 May 2024. The following components still require legislation:

- The Extending PRRT Anti avoidance rules to GTP Regulations (primary law)
- The Implementing the Government's response to the Gas Transfer Pricing Review (regulations)
- The Updating the Petroleum resource rent tax (PRRT) regulations for tolling arrangements (regulations)
- The Reforming the Comparable Uncontrolled Price Rules in the Gas Transfer Pricing (regulations).

¹⁰ The Australian Charities and Not-for-profit Commission Review - Rec 17 (secrecy provisions) component is currently before Parliament and introduced in Treasury Laws Amendment (Better Targeted Superannuation Concessions and Other Measures) Bill 2023. The regulations are reliant on the passage of the primary legislation.

The Implementing a 'Designated Complaints' function within the Australian Competition and Consumer Commission component, was introduced in Competition and Consumer Amendment (Fair Go for Consumers and Small Business) Bill 2024, which received Royal Assent on 8 April 2024.

¹¹ Components relating to *Miscellaneous Amendments to Treasury Portfolio Laws 2023 (Spring)* were introduced in Treasury Laws Amendment (Better Targeted Superannuation Concessions and Other Measures) Bill 2023.

Table 2. Measures removed from the tracker since the last update – as at 1 February 2024

Portfolio	Budget Round	Measure title	UCB 22-23 (\$m)	UCB 23-24 (\$m)	UCB 24-25 (\$m)	UCB 25-26 (\$m)	UCB 26-27 (\$m)	Total UCB (\$m)
Foreign Affairs and Trade	2022-23 October Budget	Enhancing the Pacific Australia Labour Mobility Scheme	0	-28.7	-14.8	-11.6	-12.4	-67.5
Health and Aged Care	2023-24 Budget	Reducing Patient Costs and Improving Services through Community Pharmacies	-0.2	-198.7	145	68.7	102.1	116.8
Home Affairs	2023-24 Budget	Increasing the Passenger Movement Charge	0	-6.7	154.5	173.4	183.3	504.5
Industry, Science and Resources	2023-24 Budget	Enhanced Support for Small and Medium-sized Businesses and Startups	0	-8.8	-31.4	-45.9	4.1	-81.9
Industry, Science and Resources	2023-24 Budget	Supporting Australian Critical Minerals	1.1	-18.2	-20.9	-19	-19	-75.9
Social Services	2022-23 October Budget	Boosting Parental Leave to Enhance Economic Security, Support and Flexibility for Australia's Families	0	22.9	18.6	-182.2	-390.8	-531.6
Treasury	2023-24 Budget	Amending measures of the former Government	25.1	92	87.4	153.4	205.4	563.3
Treasury	2022-23 October Budget	Multinational Tax Integrity Package – amending Australia's interest limitation (thin capitalisation) rules	0	-1.3	-3.6	369.7	349.8	714.7

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Treasury	2022-23 October Budget	Multinational Tax Integrity Package – denying deductions for payments relating to intangibles held in low- or no-tax jurisdictions	0	0	34.7	109.2	99.4	243.3
Treasury	2023-24 Budget	Small Business Support – \$20,000 instant asset write-off	0	0	-670	-60	440	-290
Treasury	2023-24 Budget	Small Business Support – Small Business Energy Incentive	0	-3.9	-260.3	-50	0	-314.2