

Unlegislated measures tracker

21 August 2025

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

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

Table 1 includes measures announced in the 2022-23 October Budget through to the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO), and is up to date as at 30 June 2025.

Table 2 includes measures that were listed at the previous release of the Unlegislated measures tracker on 19 February 2025, but have now been removed. Measures are removed when Commonwealth entities advise that a change in legislation is no longer required (e.g. legislation has been passed).

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 is not yet fully legislated by the Parliament. The full costs of or full savings from such measures cannot be realised until the relevant legislation is passed.

For example, if a budget measure includes saving money, but this requires changes to legislation, it would be classified as an 'unlegislated measure' until Parliament has passed the legislation to give effect to the decision. The savings from this measure are still included in the budget estimates but may 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.

The unlegislated measures list at Table 1 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 date in the future.

What is a partially legislated measure?

Some budget measures have multiple components that 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, such measures are labelled as 'Partially legislated'.

Please refer to the footnotes provided in Table 1 for further detail on individual unlegislated measures as at 30 June 2025.

What do the financial implications represent?

The amounts for each measure in Tables 1 and 2 refer to the financial impact on an Underlying Cash Basis (UCB) for the entire measure, as originally outlined in the relevant fiscal (budget) update. No adjustment has been made to the financial implications when a measure is legislated, partially legislated or for subsequent economic updates (e.g. movement of funds).

Table 1: Measures announced before the 2025-26 Budget that remain unlegislated – as at 30 June 2025^{(a)(b)}

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)	UCB 27-28 (\$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>	-	-198.8	-194.8	-220.9	-185.7	-	-800.2	Partially Legislated	NO
Climate Change, Energy, the Environment and Water	2023-24 Budget	<u>Nature Positive Plan – better for the environment, better for business</u>	-	-49.5	-60.1	-49.6	-54.9	-	-214.1	Partially Legislated ¹	NO
Cross portfolio	2024-25 Budget	<u>Australian Universities Accord – tertiary education system reforms</u>	-	-22.1	-174.2	-204.2	-235.0	-270.7	-906.2	Partially Legislated ²	NO
Cross portfolio	2024-25 Budget	<u>Future Made in Australia - Making Australia a Renewable Energy Superpower</u>	-	28.8	-192.9	-349.2	-358.1	-1,010.5	-1,881.9	Partially Legislated ³	NO
Education	2024-25 Budget	<u>Child Care Subsidy Reform: Further Measures for Strong and Sustainable Foundations</u>	-	-	-2.2	137.6	141.4	133.9	410.7	Unlegislated ⁴	NO
Education	2024-25 MYEFO	<u>Australian Universities Accord - further reforms</u>	-	-	-25.9	23.9	57.7	90.9	146.6	Unlegislated ⁵	YES
Education	2024-25 MYEFO	<u>Building Australia's Future - A fairer deal for students</u>	-	-	-175.7	-243.0	-244.1	-257.0	-919.9	Unlegislated ⁶	YES

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)	UCB 27-28 (\$m)	Total UCB (\$m)	Legislation status	New since last update?
Foreign Affairs and Trade	2023-24 MYEFO	Simplified Trade System – building a regulatory and border security foundation	-	-7.4	-15.2	-22.3	-8.6	-	-53.5	Partially Legislated	NO
Health, Disability and Ageing	2023-24 Budget	Strengthening Medicare	-0.7	-1,370.5	-1,633.1	-1,288.2	-1,308.6	-	-5,601.1	Partially Legislated ⁷	NO
Health, Disability and Ageing	2024-25 Budget	Mental Health	-	-	-30.9	-44.8	-10.3	-14.6	-100.6	Partially Legislated ⁸	NO
Health, Disability and Ageing	2024-25 MYEFO	An Effective and Clinically Appropriate Medicare Benefits Schedule	-	-	-64.1	-50.3	-61.5	-71.1	-246.9	Partially Legislated ⁹	YES
Health, Disability and Ageing	2024-25 MYEFO	Ensuring the Viability and Quality of Aged Care	-	-	157.1	-1,156.0	-858.7	1,613.0	-244.6	Partially Legislated ¹⁰	YES
Health, Disability and Ageing	2024-25 MYEFO	Establishment of the Australian Centre for Disease Control	-	-	-10.2	-84.3	-81.5	-75.7	-251.7	Unlegislated ¹¹	YES
Health, Disability and Ageing	2024-25 MYEFO	Improving Aged Care Support	-	-	-248.1	-196.0	1,154.5	1,334.3	2,044.7	Partially Legislated ¹²	YES
Home Affairs	2023-24 MYEFO	Migration System Integrity	-	-53.7	-95.1	-36.1	-24.1	-	-209.0	Partially Legislated	NO
Home Affairs	2023-24 MYEFO	Migration System Reforms	-	-44.1	-154.6	-263.7	-412.2	-	-874.6	Partially Legislated	NO

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)	UCB 27-28 (\$m)	Total UCB (\$m)	Legislation status	New since last update?
Infrastructure, Transport, Regional Development, Communications, Sport and the Arts	2023-24 Budget	Revive – National Cultural Policy and Location Incentive	41.6	-28.1	-62.7	-84.1	-49.3	-	-182.6	Partially Legislated ¹³	NO
Infrastructure, Transport, Regional Development, Communications, Sport and the Arts	2024-25 Budget	Enabling Western Sydney International Airport	-	3.6	-78.2	-52.3	-58.4	-55.0	-240.3	Partially Legislated ¹⁴	NO
Infrastructure, Transport, Regional Development, Communications, Sport and the Arts	2024-25 Budget	Revive – National Cultural Policy	-	-	-18.9	-26.8	-51.6	-60.9	-158.2	Partially Legislated ¹³	NO
Infrastructure, Transport, Regional Development, Communications, Sport and the Arts	2024-25 Budget	Supporting Transport Priorities	-	-1.7	-32.9	-50.7	-54.6	-7.9	-147.8	Partially Legislated ¹⁵	NO
Treasury	2023-24 Budget	Better Targeted Superannuation Concessions	-	-5.6	-15.2	309.0	614.2	-	902.4	Unlegislated	NO

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Treasury	2023-24 Budget	Petroleum Resource Rent Tax - Government Response to the Review of the PRRT Gas Transfer Pricing arrangements	-	498.6	598.7	799.1	499.1	-	2,395.5	Partially Legislated ¹⁶	NO
Treasury	2023-24 Budget	Securing Australians' Superannuation Package – increasing the payment frequency of the Superannuation Guarantee (SG) and investing in SG compliance	-	-41.4	-0.5	-	1,120.0	-	1,078.1	Unlegislated	NO
Treasury	2023-24 Budget	Treasury Portfolio – additional resourcing	0.4	-73.2	-62.5	-6.2	-10.1	-	-151.6	Partially Legislated ¹⁷	NO
Treasury	2023-24 MYEFO	Minor amendments to existing measures	-	-9.5	-39.3	-39.7	-40.0	-	-128.5	Partially Legislated	NO
Treasury	2024-25 Budget	Amendments to existing measures	-	-25.0	-72.2	-64.2	-54.8	-64.8	-281.0	Partially Legislated ¹⁸	NO
Treasury	2024-25 Budget	Cyber Security of Regulators and Improving Registers	-	-	-88.8	-7.6	-4.6	2.9	-98.1	Unlegislated ¹⁹	NO
Treasury	2024-25 Budget	Fighting Scams	-	-	-26.7	-7.4	-8.5	-8.2	-50.8	Partially Legislated ²⁰	NO

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)	UCB 27-28 (\$m)	Total UCB (\$m)	Legislation status	New since last update?
Treasury	2024-25 Budget	Strengthening the foreign resident capital gains tax regime	-	-	-0.1	196.7	197.0	198.5	592.1	Unlegislated	NO
Treasury	2024-25 Budget	Treasury Portfolio – additional resourcing	-	-25.6	-38.1	-25.8	-14.1	-11.7	-115.3	Partially Legislated ²¹	NO
Treasury	2024-25 MYEFO	Payday Super	-	-	-63.5	-105.6	-138.4	-74.5	-382.0	Unlegislated	YES
Total financial impact											
Measures financial impact – total^{(a)(b)}			41.3	-1425.2	-2920.9	-3212.7	-543.8	1390.9	-6670.4		

(a) The amounts for each measure refer to the financial impact on an [Underlying Cash Basis \(UCB\)](#) for the entire measure, as originally outlined in the relevant fiscal update. No adjustments have been made for subsequent economic updates (e.g. movement of funds) or where the measure has been partially legislated.

(b) A positive impact indicates an increase in the budget balance or debt levels. A negative impact indicates a reduction in the budget balance or debt levels. Figures may not sum to totals due to rounding.

- Indicates nil.

¹ The Nature Repair Market was legislated on 15 December 2023. Legislation is required to establish a federal Environment Protection Agency (EPA), establish Environment Information Australia (EIA), and deliver further reforms including national environment standards.

² Item not yet legislated: Introduce a National Higher Education Code to Prevent and Respond to Gender-based Violence.

³ Future Made in Australia (Production Tax Credits and Other Measures) Bill 2024 received Royal Assent on 14 February 2025 and is now legislated as an Act. Other elements of the measure will be supported by the creation of relevant legislative instruments under s33 of the *Industry Research and Development Act 1986*.

⁴ All essential major components of the measure do not require legislation or are legislated, except for one minor component, direct collection of gap fees by Family Day Care and In-Home Care providers, which requires legislation by the end of 2025.

⁵ A component of the measure relating to establishing the Australian Tertiary Education Commission (ATEC) requires legislation.

⁶ The legislation 'Universities Accord (Cutting Student Debt by 20 Per Cent) Bill 2025' associated with the measure was before Parliament for consideration as at 30 June 2025. The PBO notes that the legislation was subsequently passed by Parliament and received royal assent on 2 August 2025.

⁷ Modernising My Health Record sub-measure is partially legislated. Legislative amendments passed Parliament on 12 February 2025 to establish a regulatory framework to mandate the sharing of health information to My Health Record.

⁸ One component of this measure, Better Access Response - Redesigning the Better Access Initiative is unlegislated. Changes to a number of legislated instruments are expected to be implemented before 1 November 2025.

⁹The measures for commencement in November 2025 and March 2026 will be legislated in accordance with the department's usual quarterly updates to the Medicare Benefits Schedule.

¹⁰The *Aged Care Act* was scheduled to commence on 1 July 2025, however the Government has delayed commencement through proclamation to 1 November 2025. The PBO notes that there is further amending legislation currently before Parliament, with two amending Bills introduced 24 July 2025:

- Aged Care and Other Legislation Amendment Bill 2025
- Aged Care (Accommodation Payment Security) Levy Amendment Bill 2025

¹¹This measure builds on previous funding to establish the interim Australian Centre for Disease Control (CDC) and involves legislation and ongoing funding to create a permanent entity. Legislation is expected to be introduced in the coming months to enable a permanent Australian CDC to commence from 1 January 2026.

¹²The *Aged Care Act* was scheduled to commence on 1 July 2025, however the Government has delayed commencement through proclamation to 1 November 2025. The PBO notes that there is further amending legislation currently before Parliament, with two amending Bills introduced 24 July 2025.

¹³Legislation still to be delivered:

- Protecting First Nations Intellectual Property and Culture
- Modernising Lending Rights
- *Modernising the Protection of Movable Cultural Heritage Act*
- *Modernising the Archives Act*
- CLA (Australian content) Bill

The 2024-25 budget measure 'Revive – National Cultural Policy' also requires the removal of the 'above the line' cap and minimum length requirements from the Producer Offset (amendment required to the *Income Tax Assessment Act 1997*).

¹⁴Legislation amendments are required to be put in place prior to Western Sydney International (WSI) Airports commencement of operations including for Department of Agriculture, Fisheries and Forestry to implement a new legislation instrument under the *Biosecurity Act 2015* and associated regulations. The funding for the Noise Insulation and Property Acquisition Policy as well as changes to departmental resourcing do not require legislation.

¹⁵The measure is made up of 9 components, one of which requires specific legislation. The Sydney Airport Demand Management Bill received Royal Assent on 10 December 2024. The remaking of the Slot Management Scheme and the Sydney Airport Demand Management Regulations will include a new compliance regime and deliver enhancements for competition, efficiency and better consumer outcomes. The Government is consulting on final design of the instruments with intention for new framework to commence by the end of 2025.

¹⁶Component(s) requiring legislation relating to the Callahan Review remains outstanding.

¹⁷The Australian Charities and Not-for-profit Commission Review - Recommendation 17 (secrecy provisions) lapsed at the dissolution of the 47th Parliament and is not currently before Parliament. Legislation is required for this budget measure to be enacted.

¹⁸This measure contains a number of legislative changes (see [Miscellaneous amendments to Treasury portfolio laws](#)) and has been partially implemented. Since Spring 2024, the following components have been legislated/enacted:

- *Treasury Laws Amendment (Fairer for Families and Farmers and other measures) Act 2024 – Schedule 6*
- *Treasury Laws Amendment (Miscellaneous and Technical Amendments No. 2) Regulations 2024*
- *Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2025*

¹⁹The legislation associated with ceasing the Modernising Business Registers Program remains outstanding.

²⁰The primary legislation 'Scams Prevention Framework Bill 2025' has been legislated. There remain outstanding legislative instruments to be made in relation to this measure.

²¹Legislation related to beneficial ownership transparency requirements remains outstanding.

Table 2: Measures removed from the tracker since the last update – as at 30 June 2025^{(a)(b)}

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)	UCB 27-28 (\$m)	Total UCB (\$m)
Agriculture, Fisheries and Forestry	2024-25 Budget	Agriculture and Land Sectors – low emissions future	-	-	-18.4	-17.8	-10.6	-9.2	-56.0
Cross portfolio	2024-25 Budget	Future Made in Australia – Strengthening Approvals Processes	-	-	-26.1	-18.0	-16.1	-11.4	-71.6
Defence	2023-24 Budget	Nuclear-Powered Submarine Program - initial implementation	-	-85.8	-90.4	-39.9	-50.7	-	-266.8
Health, Disability and Ageing	2024-25 Budget	Strengthening Medicare	-	-0.2	-366.4	-252.2	-260.7	-244.8	- 1,124.2
Health, Disability and Ageing	2024-25 Budget	Strengthening Medicare – an effective and clinically appropriate Medicare Benefits Schedule (MBS)	-	-	-84.1	-28.4	-50.8	-114.9	-278.1
Health, Disability and Ageing	2024-25 Budget	Women's Health	-	-	-23.2	-18.5	-9.1	-5.3	-56.1
Home Affairs	2023-24 MYEFO	2023–30 Australian Cyber Security Strategy	-	-20.9	-60.5	-62.0	-49.0	-	-192.4
Industry, Science and Resources	2022-23 October Budget	Supporting Australian Industry	-	-54.9	-47.4	-28.1	-4.9	-	-135.3
Parliamentary Departments	2024-25 Budget	Parliamentary Departments – additional resourcing	-	-	-28.9	-34.2	-6.9	-3.8	-73.8
Treasury	2023-24 MYEFO	Denying deductions for ATO interest charges	-	-	-	-	500.0	-	500.0

Treasury	2023-24 MYEFO	<u>Luxury Car Tax – modernising the luxury car tax for fuel efficient vehicles</u>	-	-	-	60.0	95.0	-	155.0
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