



Unlegislated measures tracker

1 February 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.

List up to date as at 1 February 2024, covering measures announced in the 2022-23 October Budget and 2023-24 Budget.

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.

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
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
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
Defence	2023-24 Budget	<u>Nuclear-Powered Submarine Program — initial implementation</u>	0	-85.8	-90.4	-39.9	-50.7	-266.8	Unlegislated
Foreign Affairs and Trade	2022-23 October Budget	<u>Enhancing the Pacific Australia Labour Mobility Scheme</u>	0	-28.7	-14.8	-11.6	-12.4	-67.5	Partially legislated ²
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 ³
Health and Aged Care	2023-24 Budget	<u>Aged Care Regulatory Reform</u>	0	-185.1	-63.5	-33.9	-27.5	-309.9	Partially legislated ⁴

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Health and Aged Care	2023-24 Budget	COVID-19 Response	-165	-153.5	-0.3	-0.3	-0.3	-319.4	Partially legislated ⁵
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 ⁶
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 ⁷
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 ⁴
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 ^{4,6}
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	Partially legislated ⁷
Health and Aged Care	2023-24 Budget	Strengthening Medicare	-0.7	-1370.5	-1633.1	-1288.2	-1308.6	-5601.2	Partially legislated ⁸

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Home Affairs	2023-24 Budget	Increasing the Passenger Movement Charge	0	-6.7	154.5	173.4	183.3	504.5	Unlegislated
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	Partially legislated ⁹
Industry, Science and Resources	2023-24 Budget	Supporting Australian Critical Minerals	1.1	-18.2	-20.9	-19	-19	-75.9	Partially legislated ⁹
Industry, Science and Resources	2022-23 October Budget	Supporting Australian Industry	0	-54.9	-47.4	-28.1	-4.9	-135.3	Partially legislated ⁹
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 ¹⁰
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	Partially legislated ¹¹

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Treasury	2023-24 Budget	<u>Amending measures of the former Government</u>	25.1	92	87.4	153.4	205.4	563.3	Partially legislated ¹²
Treasury	2023-24 Budget	<u>Better Targeted Superannuation Concessions</u>	0	-5.6	-15.2	309	614.2	902.4	Unlegislated
Treasury	2023-24 Budget	<u>Implementation of a Global Minimum Tax and a Domestic Minimum Tax</u>	0	-39.5	-29.6	138	190.1	259	Unlegislated
Treasury	2022-23 October Budget	<u>Multinational Tax Integrity Package – amending Australia's interest limitation (thin capitalisation) rules</u>	0	-1.3	-3.6	369.7	349.8	714.7	Unlegislated
Treasury	2022-23 October Budget	<u>Multinational Tax Integrity Package – denying deductions for payments relating to intangibles held in low- or no-tax jurisdictions</u>	0	0	34.7	109.2	99.4	243.3	Unlegislated
Treasury	2023-24 Budget	<u>Petroleum Resource Rent Tax - Government Response to the Review of the PRRT Gas Transfer Pricing arrangements</u>	0	498.6	598.7	799.1	499.1	2395.6	Partially legislated ¹³

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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
Treasury	2023-24 Budget	<u>Small Business Support – \$20,000 instant asset write-off</u>	0	0	-670	-60	440	-290	Unlegislated
Treasury	2023-24 Budget	<u>Small Business Support – Small Business Energy Incentive</u>	0	-3.9	-260.3	-50	0	-314.2	Unlegislated
Treasury	2023-24 Budget	<u>Treasury Portfolio – additional resourcing</u>	0.4	-73.2	-62.5	-6.2	-10.1	-151.6	Unlegislated

¹ Components relating to Environment Protection Australia, Environment Information Australia and national environmental standards require further legislative changes.

² The PALM Family accompaniment pilot required legislative amendments to: A New Tax System (Family Assistance) Act 1999; and Financial Framework (Supplementary Powers) Regulations 1997. An amendment to the Migration Regulation 1994 is also required but yet to be actioned.

³ National Health Act 1953, National Health (Collaborative Arrangements for Midwives) Instrument 2022 and National Health (Collaborative Arrangements for Nurse Practitioners) Instrument 2022. Amendments to the Health Insurance Act 1973 and subordinate legislation are scheduled for 2024.

⁴ Drafting of a new Aged Care Act is in progress.

⁵ Transition of the National COVID-19 Vaccine Program component not legislated.

⁶ Legislative advice is being sought for amendments required to provide constitutional authority for the General Practice in Aged Care Incentive program.

⁷ Changes to the therapeutic goods regulations are required for the repurposing initiative (related to fee waivers and the role of the Advisory Committee on Medicines (ACM)).

⁸ National Health Act 1953, National Health (Collaborative Arrangements for Midwives) Instrument 2022 and National Health (Collaborative Arrangements for Nurse Practitioners) Instrument 2022. Amendments to the Health Insurance Act 1973 and subordinate legislation are scheduled for 2024.

⁹ This measure contains Industry Research and Development Instrument (IRD) component(s) that are unlegislated.

¹⁰ 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.

¹¹ For paid parental leave: Legislation is required to increase the reserved period to 4 weeks from 1 July 2026 and increase the number of days that can be taken concurrently by multiple claimants to 4 weeks from 1 July 2025.

¹² The Non-Arms Length Expenses component is currently before Parliament in Treasury Laws Amendment (Support for Small Business and Charities and Other Measures) Bill 2023. Components relating to Streamlining Excise Administration for Fuel and Alcohol (licencing, condensate, time limits, lubricants and bunker fuels) still to be legislated. Component relating to Streamlining Excise Administration for Fuel and Alcohol - Uniform business experience was reversed in MYEFO 2023-24.

¹³ The Petroleum resource rent deductions cap component is currently before Parliament in Treasury Laws Amendment (Tax Accountability and Fairness) Bill 2023. 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).