



Policy costing

Limit marketing of unhealthy foods on radio, television, print and social media, especially for children	
Person/party requesting the costing:	Dr Mike Freeland MP
Date costing completed:	3 April 2024
Expiry date of the costing:	Release of the next economic and fiscal outlook report.
Status at time of request:	Submitted outside the caretaker period
	<input checked="" type="checkbox"/> Confidential – Authorised for public release on 24 June 2024 <input type="checkbox"/> Not confidential
<p>Summary of proposal:</p> <p>The proposal would limit the advertising of ‘unhealthy foods’ under 7 options from 1 July 2025.</p> <ul style="list-style-type: none"> • Option 1: Marketing unhealthy foods on radio, television, print and social media is banned entirely. • Option 2: Marketing unhealthy foods on radio only is banned entirely. • Option 3: Marketing unhealthy foods on television only is banned entirely. • Option 4: Marketing unhealthy foods in print only is banned entirely. • Option 5: Marketing unhealthy foods on social media only is banned entirely. • Option 6: Marketing unhealthy foods on radio and television are banned during prime time hours (e.g. 6pm–9pm). • Option 7: Marketing of unhealthy foods on social media is banned for children and adolescents only. <p>Under the proposal, ‘unhealthy foods’ are defined in accordance with the definition for ‘junk food’ provided by the Australian Government <i>healthdirect</i> website as ‘...foods that lack nutrients, vitamins and minerals, and are high in kilojoules (energy), salts, sugars, or fats...’. Examples include but are not limited to:</p> <ul style="list-style-type: none"> • cakes and biscuits • fast foods (such as hot chips, burgers and pizzas) • chocolate and sweets • processed meat (such as bacon) • snacks (such as chips) 	

- sugary drinks (such as sports, energy and soft drinks)
- alcoholic drink.

Costing overview

All options in the proposal would decrease the fiscal and underlying cash balances over the 2023-24 Budget forward estimates period (Table 1). This reflects an increase in departmental expenses primarily related to administration of the bans and legal costs.

The underlying cash balance impacts differ from the fiscal balance impacts due to time lags between when services are provided, and payments are made by the relevant departments.

Distributional analysis on the impacts for relevant priority groups was requested, however, due to the limitations on suitable available data, additional analysis is unable to be provided.

A breakdown of the financial implications (including separate public debt interest (PDI) tables) over the period to 2033-34 is provided at Attachment A.

Table 1 : Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Financial implications (\$m)^{(a)(b)}

	2023-24	2024-25	2025-26	2026-27	Total to 2026-27
Option 1: Marketing ban on radio, television, print and social media					
Fiscal balance	-	-	-27.3	-19.1	-46.4
Underlying cash balance	-	-	-26.4	-19.3	-45.7
Option 2: Marketing ban on radio					
Fiscal balance	-	-	-2.0	-1.3	-3.3
Underlying cash balance	-	-	-2.0	-1.3	-3.3
Option 3: Marketing ban on television					
Fiscal balance	-	-	-14.3	-10.0	-24.3
Underlying cash balance	-	-	-13.9	-10.0	-23.9
Option 4: Marketing ban in print					
Fiscal balance	-	-	-1.1	-0.7	-1.8
Underlying cash balance	-	-	-1.1	-0.7	-1.8
Option 5: Marketing ban on social media					
Fiscal balance	-	-	-9.6	-6.7	-16.3
Underlying cash balance	-	-	-9.4	-6.8	-16.2
Option 6: Marketing ban on radio and television between prime times					
Fiscal balance	-	-	-13.4	-9.4	-22.8
Underlying cash balance	-	-	-13.0	-9.5	-22.5
Option 7: Marketing ban on social media for children and adolescents					
Fiscal balance	-	-	-4.9	-3.4	-8.3
Underlying cash balance	-	-	-4.7	-3.4	-8.1

(a) A positive number represents an increase in the relevant budget balance; a negative number represents a decrease.

(b) PDI impacts are not included in the totals.

- Indicates nil.

Uncertainties

The financial implications of this costing are highly uncertain as the Parliamentary Budget Office (PBO) is not able to quantify a number of expected costs associated with an advertising ban due to a lack of available data. In addition to the estimated financial implications, the proposals may incur further unquantifiable costs including:

- Flow-on impacts to the Commonwealth as a result from shifts in budget revenue associated with the change in the value of advertising.
- Costs associated with the buy-out of existing sponsorships from unhealthy food providers (e.g. major sporting events and other publicly broadcast events).
- Settlements provided as a result of litigation.

Additionally, the scope of financial implications from advertising presented in this costing are limited to only radio, television, print and social media. Advertising not banned under any of the policy options include:

- Labelling and point-of-sale displays
- Digital audio advertising, such as advertising in podcasts
- Product placement in films and television shows
- Promotions (on non-banned advertising platforms) by social influencers, celebrities and athletes
- Product packaging
- Subscriptions
- Websites and advergames
- In-app advertising

The financial implications of the proposal are sensitive to assumptions related to the size of the 'unhealthy food' industry and their use of the various advertising mediums under each policy option, as well as the advertiser's response to the proposed policy change.

- Internationally, many other countries have implemented laws that limit certain types of advertising to children, including the times advertising is permissible or types of advertising that can be marketed. However, the options in the proposal are more comprehensive than those applied internationally, therefore, there is limited data available on the response bans of this type may engender from advertisers.
- It is also highly uncertain what the final litigation expenses resulting from challenges to the new legislation under this proposal would be. The cost has been estimated based on the legal challenges to tobacco plain packaging legislation, however the final cost of litigation will depend on the specific circumstances of the reform – as outlined in the legislation – and the availability of legal frameworks to initiate the dispute (e.g. the tobacco plain packaging measure was challenged in the Australian High Court, World Trade Organisation and under the Australian Hong-Kong Bilateral Investment Treaty).

Key assumptions

The PBO has made the following assumptions in costing this proposal.

- Policy options under this proposal would be implemented by the Department of Health and Aged Care and able to mostly reuse the existing ICT infrastructure currently used in the administration of the tobacco advertising ban.
 - Additional ICT infrastructure would only be required to service the increased demand created by Options 1, 3, 5 6 and 7. Options 2 and 4 would not require additional ICT infrastructure due to the very small impact.
- State and territories would agree to the implementation of the ban and pass supporting legislation as required.
- Implementation and compliance with the ban would require a communication strategy aimed at informing stakeholders. This would be undertaken by the Department of Health and Aged Care.
 - Communications with major stakeholders affected by the new advertising prohibitions would be undertaken over a 4-year period between 2025-26 to 2028-29.
 - An advertising campaign aimed at communicating the new advertising prohibitions to small and medium size business, as well as consumers, would be undertaken over a 2-year period between 2025-26 to 2026-27.
- Compliance activities relating to the advertising ban would be proactive between 2025-26 to 2027-28, before gradually reducing to a responsive state in 2031-32.
- Growth rates for legal expenses (excluding court settlements) would be consistent with the Wage Price Index (WPI).
- Growth rates for communication and ICT expenses would be consistent with the Consumer Price Index (CPI).
- Legal expenses relating to challenges of the new advertising ban would be equally distributed across years and span the full forward estimates and medium-term period.

Methodology

The financial impacts of the new advertising prohibitions have been modelled on the impacts from the plain packaging tobacco laws that came into effect in 2012 as per *Key assumptions*.

Costs associated with the introduction of the tobacco plain packaging legislation were increased by an industry size loading that was calculated based on the estimated size difference of the Australian tobacco industry and the Australian unhealthy food industry. The costs were then grown as per *Key assumptions*.

Options 2 through 7 were calculated by apportioning the total cost in Option 1 (for a whole of industry ban) by the current market share of each advertising medium.

Departmental staffing costs have been estimated based on the staffing profile provided by the Department of Health and Aged Care for the tobacco advertising ban, adjusted to reflect both proactive and reactive stages of administration.

Financial implications were rounded consistent with the PBO's rounding rules as outlined on the PBO Costings and budget information webpage.¹

Data sources

The Department of Health and Aged Care provided information on staffing and other expenses related to the administration of the advertising ban on tobacco.

Live Lighter '[Australian Junk Food Industry](#)', accessed on 22 March 2024.

Deloitte Access Economics (2023) '[Advertising Pays: Second Edition](#)', accessed on 22 March 2024.

We are social (2024) '[Digital 2024 Australia: The essential guide to the latest connected behaviours](#)', accessed 22 March 2024.

The Department of Finance '[Australian Government Campaign Expenditure from 1 July 2012 to 30 June 2013](#)', accessed 22 March 2024.

Statista (2024) '[Advertising and Media](#)', accessed 22 March 2024.

Logicsoft (2020) '[Television Advertising Costs in Australia](#)', accessed 22 March 2024.

¹ <https://www.pbo.gov.au/for-parliamentarians/how-we-analyse/pbo-rounding-rules>

Attachment A – Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – financial implications

Table A1: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 1: Marketing ban on radio, television, print and social media – Fiscal balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Expenses													
<i>Departmental</i>													
<i>Legal</i>	-	-	-3.9	-4.0	-4.2	-4.3	-4.5	-4.6	-4.8	-5.0	-5.2	-7.9	-40.5
<i>Communication</i>	-	-	-10.5	-5.4	-3.0	-2.0	-	-	-	-	-	-15.9	-20.9
<i>ICT</i>	-	-	-1.7	-1.8	-	-	-	-	-	-	-	-3.5	-3.5
<i>Staffing and other administration</i>	-	-	-11.2	-7.9	-5.5	-4.5	-3.4	-2.3	-1.2	-1.2	-1.2	-19.1	-38.4
Total – expenses	-	-	-27.3	-19.1	-12.7	-10.8	-7.9	-6.9	-6.0	-6.2	-6.4	-46.4	-103.3
Total (excluding PDI)	-	-	-27.3	-19.1	-12.7	-10.8	-7.9	-6.9	-6.0	-6.2	-6.4	-46.4	-103.3

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A2: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 1: Marketing ban on radio, television, print and social media – Underlying cash balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Payments													
Departmental													
<i>Legal</i>	-	-	-3.5	-4.0	-4.1	-4.3	-4.5	-4.6	-4.8	-5.0	-5.2	-7.5	-40.0
<i>Communication</i>	-	-	-10.5	-5.4	-3.0	-2.0	-	-	-	-	-	-15.9	-20.9
<i>ICT</i>	-	-	-1.7	-1.8	-	-	-	-	-	-	-	-3.5	-3.5
<i>Staffing and other administration</i>	-	-	-10.7	-8.1	-5.6	-4.5	-3.4	-2.3	-1.2	-1.2	-1.2	-18.8	-38.2
Total – payments	-	-	-26.4	-19.3	-12.7	-10.8	-7.9	-6.9	-6.0	-6.2	-6.4	-45.7	-102.6
Total (excluding PDI)	-	-	-26.4	-19.3	-12.7	-10.8	-7.9	-6.9	-6.0	-6.2	-6.4	-45.7	-102.6

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A3: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 1: Marketing ban on radio, television, print and social media – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Fiscal balance	-	-	-0.6	-1.7	-2.6	-3.2	-3.8	-4.4	-4.9	-5.4	-5.9	-2.3	-32.5
Underlying cash balance	-	-	-0.5	-1.5	-2.4	-3.1	-3.7	-4.3	-4.8	-5.3	-5.8	-2.0	-31.4

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary².

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

² [Online budget glossary – Parliament of Australia \(aph.gov.au\)](https://aph.gov.au)

Table A4: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 2: Marketing ban on radio – Fiscal balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Expenses													
<i>Departmental</i>													
<i>Legal</i>	-	-	-0.3	-0.3	-0.3	-0.3	-0.4	-0.4	-0.4	-0.4	-0.4	-0.6	-3.2
<i>Communication</i>	-	-	-0.8	-0.4	-0.2	-0.2	-	-	-	-	-	-1.2	-1.6
<i>Staffing and other administration</i>	-	-	-0.9	-0.6	-0.4	-0.4	-0.3	-0.2	-0.1	-0.1	-0.1	-1.5	-3.1
Total – expenses	-	-	-2.0	-1.3	-0.9	-0.9	-0.7	-0.6	-0.5	-0.5	-0.5	-3.3	-7.9
Total (excluding PDI)	-	-	-2.0	-1.3	-0.9	-0.9	-0.7	-0.6	-0.5	-0.5	-0.5	-3.3	-7.9

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A5: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 2: Marketing ban on radio – Underlying cash balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Payments													
<i>Departmental</i>													
<i>Legal</i>	-	-	-0.3	-0.3	-0.3	-0.3	-0.4	-0.4	-0.4	-0.4	-0.4	-0.6	-3.2
<i>Communication</i>	-	-	-0.8	-0.4	-0.2	-0.2	-	-	-	-	-	-1.2	-1.6
<i>Staffing and other administration</i>	-	-	-0.9	-0.6	-0.4	-0.4	-0.3	-0.2	-0.1	-0.1	-0.1	-1.5	-3.1
Total – payments	-	-	-2.0	-1.3	-0.9	-0.9	-0.7	-0.6	-0.5	-0.5	-0.5	-3.3	-7.9
Total (excluding PDI)	-	-	-2.0	-1.3	-0.9	-0.9	-0.7	-0.6	-0.5	-0.5	-0.5	-3.3	-7.9

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A6: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 2: Marketing ban on radio – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
<i>Fiscal balance</i>	-	-	-	-0.1	-0.2	-0.2	-0.3	-0.3	-0.4	-0.4	-0.5	-0.1	-2.4
<i>Underlying cash balance</i>	-	-	-	-0.1	-0.2	-0.2	-0.3	-0.3	-0.4	-0.4	-0.5	-0.1	-2.4

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary³.
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- Indicates nil.

³ [Online budget glossary – Parliament of Australia \(aph.gov.au\)](https://aph.gov.au)

Table A7: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 3: Marketing ban on television – Fiscal balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Expenses													
Departmental													
<i>Legal</i>	-	-	-2.0	-2.1	-2.2	-2.3	-2.3	-2.4	-2.5	-2.6	-2.7	-4.1	-21.1
<i>Communication</i>	-	-	-5.5	-2.8	-1.6	-1.1	-	-	-	-	-	-8.3	-11.0
<i>ICT</i>	-	-	-0.9	-0.9	-	-	-	-	-	-	-	-1.8	-1.8
<i>Staffing and other administration</i>	-	-	-5.9	-4.2	-2.9	-2.3	-1.8	-1.2	-0.6	-0.6	-0.6	-10.1	-20.1
Total – expenses	-	-	-14.3	-10.0	-6.7	-5.7	-4.1	-3.6	-3.1	-3.2	-3.3	-24.3	-54.0
Total (excluding PDI)	-	-	-14.3	-10.0	-6.7	-5.7	-4.1	-3.6	-3.1	-3.2	-3.3	-24.3	-54.0

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A8: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 3: Marketing ban on television – Underlying cash balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Payments													
Departmental													
<i>Legal</i>	-	-	-1.9	-2.1	-2.2	-2.3	-2.3	-2.4	-2.5	-2.6	-2.7	-4.0	-21.0
<i>Communication</i>	-	-	-5.5	-2.8	-1.6	-1.1	-	-	-	-	-	-8.3	-11.0
<i>ICT</i>	-	-	-0.9	-0.9	-	-	-	-	-	-	-	-1.8	-1.8
<i>Staffing and other administration</i>	-	-	-5.6	-4.2	-2.9	-2.4	-1.8	-1.2	-0.6	-0.6	-0.6	-9.8	-19.9
Total – payments	-	-	-13.9	-10.0	-6.7	-5.8	-4.1	-3.6	-3.1	-3.2	-3.3	-23.9	-53.7
Total (excluding PDI)	-	-	-13.9	-10.0	-6.7	-5.8	-4.1	-3.6	-3.1	-3.2	-3.3	-23.9	-53.7

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A9: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 3: Marketing ban on television – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Fiscal balance	-	-	-0.3	-0.9	-1.3	-1.7	-2.0	-2.3	-2.6	-2.8	-3.1	-1.2	-17.0
Underlying cash balance	-	-	-0.3	-0.8	-1.3	-1.6	-2.0	-2.2	-2.5	-2.8	-3.1	-1.1	-16.6

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary⁴.
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- Indicates nil.

⁴ [Online budget glossary – Parliament of Australia \(aph.gov.au\)](https://aph.gov.au)

Table A10: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 4: Marketing ban in print – Fiscal balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Expenses													
Departmental													
<i>Legal</i>	-	-	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.4	-1.8
<i>Communication</i>	-	-	-0.4	-0.2	-0.1	-0.1	-	-	-	-	-	-0.6	-0.8
<i>Staffing and other administration</i>	-	-	-0.5	-0.3	-0.2	-0.2	-0.1	-0.1	-0.1	-0.1	-0.1	-0.8	-1.7
Total – expenses	-	-	-1.1	-0.7	-0.5	-0.5	-0.3	-0.3	-0.3	-0.3	-0.3	-1.8	-4.3
Total (excluding PDI)	-	-	-1.1	-0.7	-0.5	-0.5	-0.3	-0.3	-0.3	-0.3	-0.3	-1.8	-4.3

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A11: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 4: Marketing ban in print – Underlying cash balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Payments													
Departmental													
<i>Legal</i>	-	-	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.4	-1.8
<i>Communication</i>	-	-	-0.4	-0.2	-0.1	-0.1	-	-	-	-	-	-0.6	-0.8
<i>Staffing and other administration</i>	-	-	-0.5	-0.3	-0.2	-0.2	-0.1	-0.1	-0.1	-0.1	-0.1	-0.8	-1.7
Total – payments	-	-	-1.1	-0.7	-0.5	-0.5	-0.3	-0.3	-0.3	-0.3	-0.3	-1.8	-4.3
Total (excluding PDI)	-	-	-1.1	-0.7	-0.5	-0.5	-0.3	-0.3	-0.3	-0.3	-0.3	-1.8	-4.3

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A12: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 4: Marketing ban in print – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
<i>Fiscal balance</i>	-	-	-	-0.1	-0.1	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.1	-1.3
<i>Underlying cash balance</i>	-	-	-	-0.1	-0.1	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.1	-1.3

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary⁵.
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- Indicates nil.

⁵ [Online budget glossary – Parliament of Australia \(aph.gov.au\)](https://aph.gov.au)

Table A33: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 5: Marketing ban on social media – Fiscal balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Expenses													
Departmental													
<i>Legal</i>	-	-	-1.4	-1.4	-1.5	-1.5	-1.6	-1.6	-1.7	-1.8	-1.8	-2.8	-14.3
<i>Communication</i>	-	-	-3.7	-1.9	-1.1	-0.7	-	-	-	-	-	-5.6	-7.4
<i>ICT</i>	-	-	-0.6	-0.6	-	-	-	-	-	-	-	-1.2	-1.2
<i>Staffing and other administration</i>	-	-	-3.9	-2.8	-2.0	-1.6	-1.2	-0.8	-0.4	-0.4	-0.4	-6.7	-13.5
Total – expenses	-	-	-9.6	-6.7	-4.6	-3.8	-2.8	-2.4	-2.1	-2.2	-2.2	-16.3	-36.4
Total (excluding PDI)	-	-	-9.6	-6.7	-4.6	-3.8	-2.8	-2.4	-2.1	-2.2	-2.2	-16.3	-36.4

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A14: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 5: Marketing ban on social media – Underlying cash balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Payments													
Departmental													
<i>Legal</i>	-	-	-1.3	-1.4	-1.5	-1.5	-1.6	-1.6	-1.7	-1.8	-1.8	-2.7	-14.2
<i>Communication</i>	-	-	-3.7	-1.9	-1.1	-0.7	-	-	-	-	-	-5.6	-7.4
<i>ICT</i>	-	-	-0.6	-0.6	-	-	-	-	-	-	-	-1.2	-1.2
<i>Staffing and other administration</i>	-	-	-3.8	-2.9	-2.0	-1.6	-1.2	-0.8	-0.4	-0.4	-0.4	-6.7	-13.5
Total – payments	-	-	-9.4	-6.8	-4.6	-3.8	-2.8	-2.4	-2.1	-2.2	-2.2	-16.2	-36.3
Total (excluding PDI)	-	-	-9.4	-6.8	-4.6	-3.8	-2.8	-2.4	-2.1	-2.2	-2.2	-16.2	-36.3

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A15: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 5: Marketing ban on social media – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
<i>Fiscal balance</i>	-	-	-0.2	-0.6	-0.9	-1.1	-1.4	-1.5	-1.7	-1.9	-2.1	-0.8	-11.4
<i>Underlying cash balance</i>	-	-	-0.2	-0.5	-0.9	-1.1	-1.3	-1.5	-1.7	-1.9	-2.1	-0.7	-11.2

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary⁶.
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- Indicates nil.

⁶ [Online budget glossary – Parliament of Australia \(aph.gov.au\)](https://aph.gov.au)

Table A46: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 6: Marketing ban on radio and television between prime times – Fiscal balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Expenses													
Departmental													
<i>Legal</i>	-	-	-1.9	-2.0	-2.1	-2.1	-2.2	-2.3	-2.4	-2.5	-2.6	-3.9	-20.1
<i>Communication</i>	-	-	-5.2	-2.7	-1.5	-1.0	-	-	-	-	-	-7.9	-10.4
<i>ICT</i>	-	-	-0.7	-0.8	-	-	-	-	-	-	-	-1.5	-1.5
<i>Staffing and other administration</i>	-	-	-5.6	-3.9	-2.7	-2.2	-1.7	-1.1	-0.6	-0.6	-0.6	-9.5	-19.0
Total – expenses	-	-	-13.4	-9.4	-6.3	-5.3	-3.9	-3.4	-3.0	-3.1	-3.2	-22.8	-51.0
Total (excluding PDI)	-	-	-13.4	-9.4	-6.3	-5.3	-3.9	-3.4	-3.0	-3.1	-3.2	-22.8	-51.0

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A17: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 6: Marketing ban on radio and television between prime times – Underlying cash balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Payments													
Departmental													
<i>Legal</i>	-	-	-1.8	-2.0	-2.1	-2.1	-2.2	-2.3	-2.4	-2.5	-2.6	-3.8	-20.0
<i>Communication</i>	-	-	-5.2	-2.7	-1.5	-1.0	-	-	-	-	-	-7.9	-10.4
<i>ICT</i>	-	-	-0.7	-0.8	-	-	-	-	-	-	-	-1.5	-1.5
<i>Staffing and other administration</i>	-	-	-5.3	-4.0	-2.8	-2.2	-1.7	-1.2	-0.6	-0.6	-0.6	-9.3	-19.0
Total – payments	-	-	-13.0	-9.5	-6.4	-5.3	-3.9	-3.5	-3.0	-3.1	-3.2	-22.5	-50.9
Total (excluding PDI)	-	-	-13.0	-9.5	-6.4	-5.3	-3.9	-3.5	-3.0	-3.1	-3.2	-22.5	-50.9

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A18: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 6: Marketing ban on radio and television between prime times – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Fiscal balance	-	-	-0.3	-0.9	-1.3	-1.6	-1.9	-2.2	-2.4	-2.7	-2.9	-1.2	-16.2
Underlying cash balance	-	-	-0.3	-0.8	-1.2	-1.5	-1.8	-2.1	-2.4	-2.6	-2.9	-1.1	-15.6

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary⁷.
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- Indicates nil.

⁷ [Online budget glossary – Parliament of Australia \(aph.gov.au\)](https://aph.gov.au)

Table A59: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 7: Marketing ban on social media for children and adolescents – Fiscal balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Expenses													
Departmental													
<i>Legal</i>	-	-	-0.7	-0.7	-0.7	-0.8	-0.8	-0.8	-0.9	-0.9	-0.9	-1.4	-7.2
<i>Communication</i>	-	-	-1.9	-1.0	-0.5	-0.4	-	-	-	-	-	-2.9	-3.8
<i>ICT</i>	-	-	-0.3	-0.3	-	-	-	-	-	-	-	-0.6	-0.6
<i>Staffing and other administration</i>	-	-	-2.0	-1.4	-1.0	-0.8	-0.6	-0.4	-0.2	-0.2	-0.2	-3.4	-6.8
Total – expenses	-	-	-4.9	-3.4	-2.2	-2.0	-1.4	-1.2	-1.1	-1.1	-1.1	-8.3	-18.4
Total (excluding PDI)	-	-	-4.9	-3.4	-2.2	-2.0	-1.4	-1.2	-1.1	-1.1	-1.1	-8.3	-18.4

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A60: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 7: Marketing ban on social media for children and adolescents – Underlying cash balance (\$m)^(a)

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Payments													
Departmental													
<i>Legal</i>	-	-	-0.6	-0.7	-0.7	-0.8	-0.8	-0.8	-0.8	-0.9	-0.9	-1.3	-7.0
<i>Communication</i>	-	-	-1.9	-1.0	-0.5	-0.4	-	-	-	-	-	-2.9	-3.8
<i>ICT</i>	-	-	-0.3	-0.3	-	-	-	-	-	-	-	-0.6	-0.6
<i>Staffing and other administration</i>	-	-	-1.9	-1.4	-1.0	-0.8	-0.6	-0.4	-0.2	-0.2	-0.2	-3.3	-6.7
Total – payments	-	-	-4.7	-3.4	-2.2	-2.0	-1.4	-1.2	-1.0	-1.1	-1.1	-8.1	-18.1
Total (excluding PDI)	-	-	-4.7	-3.4	-2.2	-2.0	-1.4	-1.2	-1.0	-1.1	-1.1	-8.1	-18.1

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A21: Limit marketing of unhealthy foods on radio, television, print and social media, especially for children – Option 7: Marketing ban on social media for children and adolescents – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Fiscal balance	-	-	-0.1	-0.3	-0.5	-0.6	-0.7	-0.8	-0.9	-1.0	-1.1	-0.4	-6.0
Underlying cash balance	-	-	-0.1	-0.3	-0.4	-0.6	-0.7	-0.8	-0.8	-0.9	-1.0	-0.4	-5.6

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary⁸.
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- Indicates nil.

⁸ [Online budget glossary – Parliament of Australia \(aph.gov.au\)](https://aph.gov.au)