



# Unlegislated measures tracker

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## 19 February 2025

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, the 2023-24 MYEFO and the 2024-25 Budget and is up to date as at 18 December 2024.

Table 2 includes measures that were listed at the previous release of the Unlegislated Measures tracker on 13 August 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 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 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 MYEFO that remain unlegislated – as at 18 December 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)	UCB 27-28 (\$m)	Total UCB (\$m)	Legislation status	New since last update?
<b>Agriculture, Fisheries and Forestry</b>	2024-25 Budget	<a href="#">Agriculture and Land Sectors – low emissions future</a>	0	0	-18.4	-17.8	-10.6	-9.2	-56	Unlegislated	YES
<b>Agriculture, Fisheries and Forestry</b>	2023-24 Budget	<a href="#">Strengthened and Sustainably Funded Biosecurity System</a>	0	-198.8	-194.8	-220.9	-185.7	0	-800.2	Unlegislated <sup>1</sup>	NO
<b>Climate Change, Energy, the Environment and Water</b>	2023-24 Budget	<a href="#">Nature Positive Plan — better for the environment, better for business</a>	0	-49.5	-60.1	-49.6	-54.9	0	-214.1	Partially Legislated <sup>2</sup>	NO
<b>Cross portfolio</b>	2024-25 Budget	<a href="#">Australian Universities Accord – tertiary education system reforms</a>	0	-22.1	-174.2	-204.2	-235	-270.7	-906.1	Partially Legislated <sup>3</sup>	YES
<b>Cross portfolio</b>	2024-25 Budget	<a href="#">Future Made in Australia - Making Australia a Renewable Energy Superpower</a>	0	28.8	-192.9	-349.2	-358.1	-1010.4	-1881.8	Partially Legislated <sup>4</sup>	YES
<b>Cross portfolio</b>	2024-25 Budget	<a href="#">Future Made in Australia – Strengthening Approvals Processes</a>	0	0	-26.1	-18	-16.1	-11.4	-71.6	Partially Legislated <sup>5</sup>	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?
Defence	2023-24 Budget	<a href="#">Nuclear-Powered Submarine Program - initial implementation</a>	0	-85.8	-90.4	-39.9	-50.7	0	-266.8	Partially Legislated <sup>6</sup>	NO
Education	2024-25 Budget	<a href="#">Child Care Subsidy Reform: Further Measures for Strong and Sustainable Foundations</a>	0	0	-2.2	137.6	141.40	133.9	410.7	Unlegislated <sup>7</sup>	YES
Foreign Affairs and Trade	2023-24 MYEFO	<a href="#">Simplified Trade System — building a regulatory and border security foundation</a>	0	-7.44	-15.2	-22.3	-8.6	0	-53.5	Partially Legislated	NO
Health and Aged Care	2024-25 Budget	<a href="#">Mental Health</a>	0	0	-30.9	-44.8	-10.3	-14.6	-100.6	Partially Legislated <sup>8</sup>	YES
Health and Aged Care	2023-24 Budget	<a href="#">Strengthening Medicare</a>	-0.7	-1370.5	-1633.1	-1288.2	-1308.6	0	-5601.2	Partially Legislated <sup>9</sup>	NO
Health and Aged Care	2024-25 Budget	<a href="#">Strengthening Medicare</a>	0	-0.2	-366.4	-252.2	-260.7	-244.8	-1124.2	Unlegislated <sup>10</sup>	YES
Health and Aged Care	2024-25 Budget	<a href="#">Strengthening Medicare - an effective and clinically appropriate Medicare Benefits Schedule (MBS)</a>	0	0	-84.1	-28.4	-50.8	-114.9	-278.1	Partially Legislated <sup>11</sup>	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?
Health and Aged Care	2024-25 Budget	<a href="#">Women's Health</a>	0	0	-23.2	-18.5	-9.1	-5.3	-56.1	Partially Legislated <sup>12</sup>	YES
Home Affairs	2023-24 MYEFO	<a href="#">2023–30 Australian Cyber Security Strategy</a>	0	-20.9	-60.5	-62	-49	0	-192.4	Partially Legislated <sup>13</sup>	NO
Home Affairs	2023-24 MYEFO	<a href="#">Migration System Integrity</a>	0	-53.7	-95.1	-36.1	-24.1	0	-209	Partially Legislated	NO
Home Affairs	2023-24 MYEFO	<a href="#">Migration System Reforms</a>	0	-44.1	-154.6	-263.7	-412.2	0	-874.7	Partially Legislated	NO
Industry, Science and Resources	2022-23 October Budget	<a href="#">Supporting Australian Industry</a>	0	-54.9	-47.4	-28.1	-4.9	0	-135.3	Partially Legislated <sup>14</sup>	NO
Infrastructure, Transport, Regional Development, Communications and the Arts	2024-25 Budget	<a href="#">Enabling Western Sydney International Airport</a>	0	3.6	-78.2	-52.3	-58.4	-55	-240.3	Partially Legislated <sup>15</sup>	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?
Infrastructure, Transport, Regional Development, Communications and the Arts	2024-25 Budget	<a href="#">Revive – National Cultural Policy</a>	0	0	-18.9	-26.8	-51.6	-60.9	-158.2	Partially Legislated <sup>16</sup>	YES
Infrastructure, Transport, Regional Development, Communications and the Arts	2023-24 Budget	<a href="#">Revive — National Cultural Policy and Location Incentive</a>	41.6	-28.1	-62.7	-84.1	-49.4	0	-182.5	Partially Legislated <sup>16</sup>	NO
Infrastructure, Transport, Regional Development, Communications and the Arts	2024-25 Budget	<a href="#">Supporting Transport Priorities</a>	0	-1.7	-32.9	-50.7	-54.6	-7.9	-147.8	Partially Legislated <sup>17</sup>	YES
Parliamentary Departments	2024-25 Budget	<a href="#">Parliamentary Departments — additional resourcing</a>	0	0	-28.9	-34.2	-6.9	-3.8	-73.8	Unlegislated	YES
Treasury	2024-25 Budget	<a href="#">Amendments to existing measures</a>	0	-25	-72.2	-64.2	-54.8	-64.8	-281	Partially Legislated <sup>18</sup>	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?
Treasury	2023-24 Budget	<a href="#">Better Targeted Superannuation Concessions</a>	0	-5.6	-15.2	309	614.2	0	902.4	Unlegislated <sup>19</sup>	NO
Treasury	2024-25 Budget	<a href="#">Cyber Security of Regulators and Improving Registers</a>	0	0	-88.8	-7.6	-4.6	2.9	-98.1	Unlegislated <sup>20</sup>	YES
Treasury	2023-24 MYEFO	<a href="#">Denying deductions for ATO interest charges</a>	0	0	0	0	500	0	500	Unlegislated <sup>21</sup>	NO
Treasury	2024-25 Budget	<a href="#">Fighting Scams</a>	0	0	-26.7	-7.4	-8.5	-8.2	-50.8	Unlegislated <sup>22</sup>	YES
Treasury	2023-24 MYEFO	<a href="#">Luxury Car Tax - modernising the luxury car tax for fuel efficient vehicles</a>	0	0	0	60	95	0	155	Unlegislated <sup>21</sup>	NO
Treasury	2023-24 MYEFO	<a href="#">Minor amendments to existing measures</a>	0	-9.5	-39.3	-39.7	-40	0	-128.5	Partially Legislated <sup>19</sup>	NO
Treasury	2023-24 Budget	<a href="#">Petroleum Resource Rent Tax - Government Response to the Review of the PRRT Gas Transfer Pricing arrangements</a>	0	498.6	598.7	799.1	499.1	0	2395.6	Partially Legislated <sup>23</sup>	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	2023-24 Budget	<a href="#">Securing Australians' Superannuation Package – increasing the payment frequency of the Superannuation Guarantee (SG) and investing in SG compliance</a>	0	-41.4	-0.5	0	1120	0	1078.1	Unlegislated <sup>24</sup>	NO
Treasury	2024-25 Budget	<a href="#">Strengthening the foreign resident capital gains tax regime</a>	0	0	-0.1	196.7	197	198.5	592	Unlegislated <sup>25</sup>	YES
Treasury	2024-25 Budget	<a href="#">Treasury Portfolio – additional resourcing</a>	0	-25.6	-38.1	-25.8	-14.1	-11.7	-115.3	Partially Legislated <sup>26</sup>	YES
Treasury	2023-24 Budget	<a href="#">Treasury Portfolio – additional resourcing</a>	0.4	-73.2	-62.5	-6.2	-10.1	0	-151.6	Partially Legislated <sup>27</sup>	NO

<sup>1</sup>The bills that would provide for the biosecurity protection levy framework are still currently before the Senate. As a result, the required legislation is not in place for the levy to have commenced from 1 July 2024 as announced in the 2023-24 Budget.

<sup>2</sup>The 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. These Bills passed the House of Representatives on 4 July 2024 and are currently sitting before the Senate (as at 6 January 2025).

<sup>3</sup>Not yet legislated:

- Amendments to the *Higher Education Support (Other Grants) Guidelines 2022*.
- Introduce a *National Higher Education Code to Prevent and Respond to Gender-based Violence* from 1 January 2025.
- Amendments to the *Education Services for Overseas Students Act 2000*.

<sup>4</sup> *Future Made in Australia (Production Tax Credits and Other Measures) Bill 2024* is currently before Parliament and will partially support elements of the Measure. 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*.

<sup>5</sup> Governance and Regulatory Reform for Social Licence component is not yet legislated.

<sup>6</sup> This measure is a transfer to various agencies, with some of the components not for publication (nfp) due to commercial sensitivities.

<sup>7</sup> All essential major components of measure do not require legislation or are legislated except for one minor component of this measure, direct collection of gap fees by Family Day Care and In-Home Care providers), which requires legislation by 1 July 2025.

<sup>8</sup> Better Access Response - Redesigning the Better Access Initiative is unlegislated. Changes to a number of legislated instruments on track to be implemented in advance of Tranche 1 commencing 1 November 2025.

<sup>9</sup> This Measure covers multiple policy measures, each of which require separate amendments to the legislation. Most legislation commenced by November 2024. Some 3C determinations are scheduled for 1 July 2025. Not yet legislated: Modernising My Health Record - currently before the parliament. Partially legislated: Health Delivery Modernisation Program: Enabling Health Reform.

<sup>10</sup> Components not legislated include: The Practice Incentives Program utilises financial powers and functions under the *Public Governance, Performance and Accountability Act 2013 (Cth) (PGPA Act)* and the *Financial Framework (Supplementary Powers Act 1997 (Cth) (FF(SP) Act)*. Primary legislation within the financial control framework has not been established to enable the payment of incentives to date.

<sup>11</sup> It is proposed that the remaining legislation will be considered for commencement on:

- 1 March 2025 - *Health Insurance Legislation Amendment (Hospital Only Services and Other Measures) Regulations 2025* - unregistered and Various 3C determinations TBC - unregistered
- 1 July 2025 - 1 July 2025 regulations TBC and Various 3C determinations TBC - unregistered
- 1 November 2025 - 1 November 2025 regulations TBC and Various 3C determinations TBC - unregistered, and
- 1 July 2027 - 1 July 2027 regulations TBC and Various 3C determinations TBC - unregistered.

<sup>12</sup> Amendments to the *Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010 (the Act)* passed parliament and will come into effect on 1 July 2025. Amendments to the *Midwife Professional Indemnity (Commonwealth Contribution) Scheme Rules 2020* will be made by the Minister and will also come into effect on 1 July 2025.

<sup>13</sup> The *Cyber Security Act 2024*, *Intelligence Services and Other Legislation Amendment (Cyber Security) Act 2024* and the *Security of Critical Infrastructure and Other Legislation Amendment (Enhanced Response and Prevention) Act 2024* partially commenced on 30 November 2024, with staggered commencement for various Parts of each Act through 2025. Some items remain unlegislated.

<sup>14</sup> Mandatory Country of Origin Labelling for the Seafood Sector is pending legislation.

<sup>15</sup> Some components are dependent on a new legislative instrument under the *Biosecurity Act 2015* and possibly an amendment to the *Export Control Act 2020*.

<sup>16</sup> Legislation still to be delivered:

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



- Removing the 'above the line' cap and minimum length requirements from the Producer Offset

<sup>17</sup> Unlegislated component requires secondary legislation to implement the reforms introduced through the *Sydney Airport Demand Management Act 2024*.

<sup>18</sup> Legislation required to implement the elements contained in this measure remain outstanding.

<sup>19</sup> Currently before Parliament and introduced in *Treasury Laws Amendment (Better Targeted Superannuation Concessions and Other Measures) Bill 2023* and the *Superannuation (Better Targeted superannuation Concessions) Imposition Bill 2023*. The Better Targeted Superannuation Concessions regulations are reliant on the passage of the primary legislation.

<sup>20</sup> The legislation associated with ceasing the Modernising Business Registers Program remains outstanding.

<sup>21</sup> The *Treasury Laws Amendment (Tax Incentives and Integrity) Bill 2024* is currently before Parliament.

<sup>22</sup> Primary legislation is currently before Parliament and introduced in *Scams Prevention Framework Bill 2024*. There remain outstanding legislative instruments to be made in relation to this measure.

<sup>23</sup> Component requiring legislation relating to the Callahan Review remains outstanding.

<sup>24</sup> Requires legislation and regulations to fully implement the measures.

<sup>25</sup> Primary legislation required to fully implement.

<sup>26</sup> Legislation related to beneficial ownership transparency requirements remains outstanding.

<sup>27</sup> 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.

**Table 2: Measures removed from the tracker since the last update – as at 13 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)	UCB 27-28 (\$m)	Total UCB (\$m)
Agriculture, Fisheries and Forestry	2023-24 MYEFO	<a href="#">Supporting Agriculture Priorities</a>	0	-11.5	-14.7	-13.8	-13.6	0	-53.6
Health and Aged Care	2023-24 Budget	<a href="#">A Modern and Clinically Appropriate Medicare Benefits Schedule</a>	0	-9.6	71.5	125.3	137.6	0	324.8
Health and Aged Care	2023-24 Budget	<a href="#">Aged Care Regulatory Reform</a>	0	-185.1	-63.5	-33.9	-27.5	0	-309.9
Health and Aged Care	2023-24 MYEFO	<a href="#">Continuation of Aged Care Reform</a>	0	-244.1	-135.3	-89	-48.1	0	-516.5
Health and Aged Care	2023-24 Budget	<a href="#">COVID-19 Response</a>	-165	-153.5	-0.3	-0.3	-0.3	0	-319.4
Health and Aged Care	2022-23 October Budget	<a href="#">Fixing the Aged Care Crisis</a>	0	-41.8	-183.2	-994.3	-1299.5	0	-2518.7
Health and Aged Care	2022-23 October Budget	<a href="#">Implementing Aged Care Reform</a>	0	-111.8	-294.2	-107.7	-26.6	0	-540.3
Health and Aged Care	2023-24 Budget	<a href="#">Implementing Aged Care Reform — home care</a>	0	-268.9	-36	-17.9	-15.9	0	-338.7
Health and Aged Care	2023-24 Budget	<a href="#">Improving Aged Care Support</a>	-0.9	-189.4	-263.3	-193.9	-179.7	0	-827.2
Treasury	2023-24 Budget	<a href="#">Implementation of a Global Minimum Tax and a Domestic Minimum Tax</a>	0	-39.5	-29.6	138	190.1	0	259
Treasury	2023-24 MYEFO	<a href="#">Increasing the integrity of the foreign resident capital gains withholding regime</a>	0	0	58.8	67.6	17.6	0	144.1