Section 4: Coalition – election commitments

Summary of the Coalition’s election commitments

The Coalition’s total combined election commitments are estimated to increase the underlying cash balance by $7.1 billion over the 2013-14 Budget forward estimates period. This reflects a net decrease in receipts of $7.7 billion and a net decrease in payments of $14.9 billion.

The Coalition’s total combined election commitments are estimated to increase the fiscal balance by $9.3 billion over the 2013-14 Budget forward estimates period. This reflects a net decrease in revenue of $12.3 billion and a net decrease in expenses of $21.6 billion.

The Parliamentary Budget Officer’s final list of the Coalition’s election commitments, and their total combined financial impact on the Commonwealth budget estimates is provided in **table 3**.

Major contributions to the budget impact

The most significant contributor to the increases in budget balances is the removal of the Minerals Resources Rent Tax (MRRT) and associated spending measures. While the revenue forgone from removing the MRRT would be $3.5 billion over the forward estimates, this is offset by abolishing associated spending measures, notably the Schoolkids Bonus and the increase to the instant asset write-off, and by returning unallocated funding in the Regional Infrastructure Fund to the budget. This results in a net increase of $13.8 billion to the underlying cash balance and a net increase of $15.5 billion to the fiscal balance. The difference between the underlying cash balance and fiscal balance amounts arises due to timing impacts of abolishing the mining tax supplementary allowance and the Schoolkids Bonus, re‑phasing the Superannuation Guarantee (SG) increase and not proceeding with the low income superannuation contribution.

Other major contributions to the increases in the underlying cash and fiscal balances include the commitment to reduce the public service headcount by 12,000 through natural attrition, and the commitment to limit growth in foreign aid spending in line with inflation, which provide savings over the forward estimates of $5.2 billion and $4.5 billion respectively.

The Coalition’s package of *Border Protection Policies* contributes to an increase in the underlying cash and fiscal balances of $985 million over the forward estimates. This reflects gross savings of $1.4 billion from lower anticipated arrivals rates, and commitments to *withdraw taxpayer funded* *immigration assistance to illegal boat arrivals*, *increase offshore processing capacity* and c*lear 30,000 border backlog.*  These figures do not include any savings in 2014-15 and beyond associated with the previous Government’s policies for the processing and detention of irregular maritime arrivals on Nauru[[1]](#footnote-1). These savings are partially offset by costs of $441 million associated with a range of initiatives under the Coalition’s policy for *A Regional deterrence framework to combat people smuggling* and *Operation Sovereign Borders.*

The *Paid Parental Leave Scheme Package* also contributes to an increase in the underlying cash balance by $805 million and an increase in the fiscal balance by $835 million over the forward estimates. The gross cost of the package ($9.9 billion on both an underlying cash and fiscal basis over the forward estimates) is largely offset by the 1.5 per cent levy on companies that would help fund this scheme, as well as the savings from the replacement of the previous Government’s scheme and the existing Commonwealth and State public sector schemes.

These increases are substantially offset by Coalition commitments that decrease the underlying cash and fiscal balances, including the removal of the carbon tax. After taking into account the revenue impact as well as the removal of compensation and other associated carbon tax measures, the net budget impact of the removal of the carbon tax package is to decrease the underlying cash balance by $7.3 billion and the fiscal balance by $6.1 billion over the forward estimates. This difference arises primarily from the different cash and accrual accounting treatments of free carbon permits and of investments made by the Clean Energy Finance Corporation.

Other significant decreases to the underlying cash and fiscal balances over the forward estimates come from the reduction of the company tax rate to 28.5 per cent and the net impact of the Coalition’s Infrastructure Package. These initiatives reduce the underlying cash and fiscal balances by $4.9 billion and $4.7 billion respectively over the forward estimates.

Variations from impacts announced by the Coalition

This report includes costings of Coalition election commitments that contain fiscal balance impacts that are different to figures announced publicly by the Coalition, including for abolishing the Schoolkids Bonus, introducing the new paid parental leave scheme, revenue forgone from the abolition of the MRRT and carbon tax[[2]](#footnote-2) and enhancing border protection.

In the Parliamentary Budget Officer’s costing the savings from abolishing the Schoolkids Bonus are $659.4 million higher on a fiscal balance basis because it recognises that two payments will no longer be accrued in 2013-14 under the Coalition’s policy to cancel payments from 1 January 2014 onwards. The Coalition recognised only one of these accrual savings in its costing.

For the paid parental leave scheme, the costing of the net impact in this report is a $835 million increase to the fiscal balance, which is around $268 million lower than the Coalition’s estimate[[3]](#footnote-3). The difference arises because the Parliamentary Budget Officer’s costing uses higher estimates of the incomes of secondary carers than previously provided to the Coalition. The impact of the higher estimates of incomes of secondary carers is partly offset by higher estimated savings from the removal of existing public service maternity leave schemes, due to the PBO using a higher overall growth rate assumption to derive the estimated future utilisation of these schemes under current policy.

The Parliamentary Budget Officer’s costing for the revenue forgone from the removal of the MRRT is $3.5 billion which is $200 million lower than the Coalition’s estimate. The Parliamentary Budget Officer’s costing recognises that as the MRRT is paid quarterly, one quarter of each financial year’s impact reflects mining activity from the previous financial year.

The Parliamentary Budget Officer’s costings for the border protection policies package also differ from those released by the Coalition. The Parliamentary Budget Officer used the Department of Immigration and Border Protection’s *Demand Driven Model* to estimate the cost of these policies. This model was not available to the Coalition. The Parliamentary Budget Officer’s costing of the net impact of the Coalition’s border protection policies is a $984.6 million increase to the fiscal balance over the forward estimates; this is around $284 million higher than the Coalition’s estimate.

Interaction of election commitments

Several Coalition election commitments have interactions. Over the forward estimates, these interactions reduce the underlying cash balance by $70 million and the fiscal balance by $125 million and are included in the total combined impact of election commitments at the bottom of **table 3**.

The company tax cut and 1.5 per cent levy to fund paid parental leave interact with the discontinuation of measures associated with the mining tax package, including the instant asset write‑off increase, the phase down of the interest withholding tax (IWT), and the abolition of the tax loss carry back and accelerated depreciation for motor vehicles. There are also interactions between the abolition of the low income super contribution, the re-phasing of the SG increase and paid parental leave.

Impacts on headline cash and net worth

The Coalition’s total combined election commitments would increase the headline cash balance by $15.1 billion over the forward estimates. This represents an increase of $7.9 billion relative to the underlying cash balance impact, which reflects the reduction in loans and equity investments from abolishing the Clean Energy Finance Corporation of $5.6 billion, reduced equity investments into NBN Co of $4.2 billion, and the loans provided through *Better Apprentice Support* which requires additional financing of $1.9 billion.

In addition, the commitment *Fair Indexation of Military Super* would decrease the Commonwealth’s net worth by $4.4 billion by 2016-17. This arises from a revaluation of the stock of unfunded future superannuation liabilities.

Longer term budget impacts

The overall impact of Coalition election commitments beyond 2016-17 will not necessarily reflect their impact on the underlying cash and fiscal balances over the forward estimates. This is the result of some commitments reaching their full impact outside the forward estimates and some having a limited impact beyond 2016-17.

The underlying cash balance impact of the commitment to change indexation arrangements for military superannuation[[4]](#footnote-4) occurs when (higher) pension payments are made and is significantly larger beyond the forward estimates, increasing from $30 million in 2016‑17 to peak at an estimated $460 million in 2046‑475. The fiscal balance impact of this commitment will grow in line with the accruing superannuation entitlements of scheme members, before declining as these members reach retirement. The initiative will also continue to reduce the Government’s net worth well beyond the forward estimates due to the continuing accumulation of superannuation liabilities and notional interest on accrued liabilities, with the reduction in net worth projected to peak at around $7 billion in 2035-36[[5]](#footnote-5).

The saving from the proposal to pause the increase in the rate of the SG by two years from 1 July 2014 will continue to grow from $875 million in 2016‑17 to peak in 2019‑20 at around $1.15 billion, before falling sharply as the SG rate reaches 12 per cent in 2021‑22, to be around $80 million per annum from 2023‑24.

The mature impact on the budget of both elements of the proposal to reduce the company tax rate to 28.5 per cent and impose a levy of 1.5 per cent on that part of company taxable income above $5 million differs from the estimate in 2016‑17, due to the timing of company tax payments. Cutting the company tax rate to 28.5 per cent is estimated to have a mature cost in the order of $3.7 billion in 2018‑19 ($4.2 billion in 2016‑17) and the company levy is estimated to have a mature saving in the order of $3.3 billion in 2018‑19 ($3.7 billion in 2016‑17). The annual estimates for both proposals will grow in line with the underlying growth in the company tax base from 2018‑19.

The proposed abolition of the carbon pricing mechanism and the MRRT will continue to result in reduced revenue beyond the forward estimates, although these taxes are likely to be highly volatile and the amount of revenue forgone is very difficult to estimate. Pre-Election Economic and Fiscal Outlook 2013 notes that “the carbon price path to 2020 is subject to considerable uncertainty”, while MRRT estimates are highly sensitive to the assumptions regarding production volumes, capital deductions, commodity prices and the exchange rate.

Costing documentation

In cases where the Coalition has advised that the funding or funding reductions associated with a Coalition election commitment is a fixed amount, costing documentation for these election commitments is not included in this report. The same approach has been adopted in relation to election commitments which the Coalition has indicated would be implemented within existing resources and therefore have a zero financial impact over the forward estimates. For these election commitments, the Parliamentary Budget Officer has made an assessment and satisfied himself that funding is available for these commitments.

Costing documentation for all election commitments for which funding is not based on fixed amounts can be found at **Attachment E**.

Table 3: Coalition – financial impact of election commitments

|  | |  |  | **Impact on underlying cash balance ($m)** | | | | | **Impact on fiscal balance ($m)** | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Ref #** | | **Election commitment** | **Source** | **2013-14** | **2014-15** | **2015-16** | **2016-17** | **Total** | **2013-14** | **2014-15** | **2015-16** | **2016-17** | **Total** |
| **1.0 Removal of carbon tax package** | | | |  |  |  |  |  |  |  |  |  |  |
|  | *Removal of Associated Expenditure* | | |  |  |  |  |  |  |  |  |  |  |
| **COA001** | | 1.1 Discontinue business compensation measures | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | - | 380.0 | 340.0 | 290.0 | 1,010.0 | - | 1,060.0 | 1,750.0 | 2,480.0 | 5,290.0 |
| **COA002** | | 1.2 Discontinue energy market compensation measures | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | - | 2.0 | -3.0 | -12.0 | -13.0 | - | 507.0 | -13.0 | -18.0 | 476.0 |
| **COA003** | | 1.3 Discontinue land initiatives and unnecessary bureaucracies | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | 20.0 | 125.0 | 90.0 | 65.0 | 300.0 | 20.0 | 125.0 | 90.0 | 65.0 | 300.0 |
| **COA004** | | 1.4 Abolish other carbon tax measures no longer needed[[6]](#endnote-1) | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | 5.0 | 330.0 | 285.0 | 155.0 | 775.0 | 175.0 | 610.0 | 515.0 | 285.0 | 1,585.0 |
|  | *Total Savings From Removal of Associated Expenditure* | | | *25.0* | *837.0* | *712.0* | *498.0* | *2,072.0* | *195.0* | *2,302.0* | *2,342.0* | *2,812.0* | *7,651.0* |
| **COA005** | | 1.5 Foregone Revenue From Removal of Carbon Tax | [The Coalition's Policy to Scrap the Carbon Tax and Reduce the Cost of Living](http://static.liberal.org.au.s3.amazonaws.com/13-08-06%20The%20Coalition%E2%80%99s%20Policy%20to%20Scrap%20the%20Carbon%20Tax%20and%20Reduce%20the%20Cost%20of%20Living.pdf) | -410.0 | -1,170.0 | -3,130.0 | -4,660.0 | -9,370.0 | - | -2,230.0 | -4,640.0 | -6,860.0 | -13,730.0 |
| **Net Budget Impact - Carbon Tax Package** | | | | **-385.0** | **-333.0** | **-2,418.0** | **-4,162.0** | **-7,298.0** | **195.0** | **72.0** | **-2,298.0** | **-4,048.0** | **-6,079.0** |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **2.0 Removal of Mining Tax Package** | | | |  |  |  |  |  |  |  |  |  |  |
|  | *Removal of Associated Expenditure* | | |  |  |  |  |  |  |  |  |  |  |
| **COA006** | | 2.1 Re-phase Superannuation Guarantee increase | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | - | 160.0 | 555.0 | 860.0 | 1,575.0 | - | 175.0 | 590.0 | 875.0 | 1,640.0 |
| **COA007** | | 2.2 Not proceed with low income super contribution | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | - | 900.2 | 928.0 | 920.7 | 2,748.9 | 960.6 | 932.9 | 921.4 | 907.1 | 3,722.0 |
|  | | 2.3 Abolish twice yearly mining tax supplementary allowance[[7]](#endnote-2) | [Leader of the Opposition Budget Reply](http://www.liberal.org.au/latest-news/2013/05/16/tony-abbott-budget-reply-parliament-house-canberra) | 146.0 | 324.6 | 312.6 | 322.7 | 1,105.9 | 146.3 | 324.6 | 312.6 | 322.7 | 1,106.2 |
|  | | 2.4 Abolish Schoolkids Bonus2, [[8]](#endnote-3) | [Joe Hockey Budget Reply](http://www.joehockey.com/portfolio/news/details.aspx?r=23) | 661.7 | 1,303.4 | 1,326.8 | 1,346.8 | 4,638.7 | 1,290.6 | 1,316.0 | 1,338.0 | 1,355.8 | 5,300.4 |
| **COA010** | | 2.5 Discontinue instant asset  write-off increase | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | - | 850.0 | 1,065.0 | 990.0 | 2,905.0 | - | 850.0 | 1,065.0 | 990.0 | 2,905.0 |
| **COA011** | | 2.6 Discontinue phase-down of interest withholding tax | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | - | 80.0 | 160.0 | 165.0 | 405.0 | - | 80.0 | 160.0 | 165.0 | 405.0 |
| **COA012** | | 2.7 Discontinue tax loss carry back | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | - | 350.0 | 300.0 | 300.0 | 950.0 | - | 350.0 | 300.0 | 300.0 | 950.0 |
| **COA013** | | 2.8 Discontinue accelerated depreciation for motor vehicles | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | - | 155.0 | 155.0 | 115.0 | 425.0 | - | 155.0 | 155.0 | 115.0 | 425.0 |
| **COA014** | | 2.9 Reduce administrative and other expenses from scrapping the MRRT package | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | 4.0 | 26.3 | 30.0 | 30.0 | 90.3 | 4.0 | 26.3 | 30.0 | 30.0 | 90.3 |
|  | | 2.10 Regional Infrastructure Fund2 | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | 126.0 | 920.0 | 663.0 | 776.0 | 2,485.0 | 126.0 | 920.0 | 663.0 | 776.0 | 2,485.0 |
|  | *Total Savings From Removal of Associated Expenditure* | | | *937.7* | *5,069.5* | *5,495.4* | *5,826.2* | *17,328.8* | *2,527.5* | *5,129.8* | *5,535.0* | *5,836.6* | *19,028.9* |
| **COA016** | | 2.11 Foregone Revenue From Removal of Mining Tax | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | - | -600.0 | -1,100.0 | -1,800.0 | -3,500.0 | - | -600.0 | -1,100.0 | -1,800.0 | -3,500.0 |
| **Net Budget Impact - Mining Tax Package** | | | | **937.7** | **4,469.5** | **4,395.4** | **4,026.2** | **13,828.8** | **2,527.5** | **4,529.8** | **4,435.0** | **4,036.6** | **15,528.9** |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **3.0 Coalition's Paid Parental Leave Scheme Package** | | | |  |  |  |  |  |  |  |  |  |  |
| **COA017** | | 3.1 Gross cost of the Coalition PPL[[9]](#endnote-4),[[10]](#endnote-5) | [The Coalition's Policy for Paid Parental Leave](http://lpaweb-static.s3.amazonaws.com/The%20Coalition%E2%80%99s%20Policy%20for%20Paid%20Parental%20Leave.pdf) | - | -10.0 | -4,175.0 | -5,685.0 | -9,870.0 | - | -10.0 | -4,175.0 | -5,685.0 | -9,870.0 |
|  | *Less:* | |  |  |  |  |  |  |  |  |  |  |  |
| **COA017** | | 3.2 Existing Government scheme5 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | - | 1,670.0 | 2,000.0 | 3,670.0 | - | - | 1,670.0 | 2,000.0 | 3,670.0 |
| **COA017** | | 3.3 Existing Commonwealth and State Public Sector schemes5, [[11]](#endnote-6) | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | - | 625.0 | 750.0 | 1,375.0 | - | - | 625.0 | 750.0 | 1,375.0 |
| **COA017** | | 3.4 Automatic adjustments to Government spending and revenue4, 5, 6 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | - | 540.0 | 790.0 | 1,330.0 | - | - | 560.0 | 800.0 | 1,360.0 |
|  | *Remaining Cost* | |  | *-* | *-10.0* | *-1,340.0* | *-2,145.0* | *-3,495.0* | *-* | *-10.0* | *-1,320.0* | *-2,135.0* | *-3,465.0* |
| **COA021** | | 3.5 Levy of 1.5% on company taxable income above $5 million[[12]](#endnote-7) | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | 300.0 | 300.0 | 3,700.0 | 4,300.0 | - | 300.0 | 300.0 | 3,700.0 | 4,300.0 |
| **Net Budget Impact - Coalition's Paid Parental Leave Scheme Package** | | | | **0.0** | **290.0** | **-1,040.0** | **1,555.0** | **805.0** | **0.0** | **290.0** | **-1,020.0** | **1,565.0** | **835.0** |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **4.0 Coalition's Infrastructure Package**2 | | | |  |  |  |  |  |  |  |  |  |  |
|  | | 4.1 The Coalition's Plan to Reduce Traffic Congestion: East-West Link | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -500.0 | -600.0 | -400.0 | - | -1,500.0 | -500.0 | -600.0 | -400.0 | - | -1,500.0 |
|  | | 4.2 The Coalition's Plan to Reduce Traffic Congestion: WestConnex Sydney | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -250.0 | -600.0 | -650.0 | - | -1,500.0 | -250.0 | -600.0 | -650.0 | - | -1,500.0 |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | | 4.3 The Coalition's Plan to Reduce Traffic Congestion: Gateway Brisbane | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -250.0 | -350.0 | -400.0 | - | -1,000.0 | -250.0 | -350.0 | -400.0 | - | -1,000.0 |
|  | | 4.4 Toowoomba Range Crossing | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | - | -50.0 | -80.0 | -130.0 | - | - | -50.0 | -80.0 | -130.0 |
|  | | 4.5 Pacific Highway | [Leader of the Opposition Budget Reply](http://www.liberal.org.au/latest-news/2013/05/16/tony-abbott-budget-reply-parliament-house-canberra) | -1,022.8 | -625.0 | -770.0 | -145.0 | -2,562.8 | -1,022.8 | -625.0 | -770.0 | -145.0 | -2,562.8 |
|  | | 4.6 North-South Road Adelaide | [The Coalition's Policy to Support the Continued Upgrade of Adelaide's North-South Road Corridor](http://www.nationals.org.au/Portals/0/2013/policy/Policy%20%20Upgrade%20of%20Adelaides%20North-South%20Road%20Corridor.pdf) | -20.0 | -100.0 | -80.0 | -100.0 | -300.0 | -20.0 | -100.0 | -80.0 | -100.0 | -300.0 |
|  | | 4.7 Perth Airport Gateway | [The Coalition's Policy to Build the Swan Valley Bypass and Perth Gateway](http://www.nationals.org.au/Portals/0/2013/policy/Build%20the%20Swan%20Valley%20Bypass%20and%20Perth%20Gateway.pdf) | -136.0 | -300.0 | -122.5 | -63.5 | -622.0 | -136.0 | -300.0 | -122.5 | -63.5 | -622.0 |
|  | | 4.8 Swan Valley Bypass | [The Coalition's Policy to Build the Swan Valley Bypass and Perth Gateway](http://www.nationals.org.au/Portals/0/2013/policy/Build%20the%20Swan%20Valley%20Bypass%20and%20Perth%20Gateway.pdf) | - | - | -40.0 | -160.0 | -200.0 | - | - | -40.0 | -160.0 | -200.0 |
|  | | 4.9 Bruce Highway | [The Coalition's Policy to Fix the Bruce Hwy](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalitions%20Policy%20to%20Fix%20the%20Bruce%20Highway.pdf) | -521.0 | -648.0 | -481.0 | -442.0 | -2,092.0 | -521.0 | -648.0 | -481.0 | -442.0 | -2,092.0 |
|  | | 4.10 Sydney F3 to M2 link | [The Coalition's Growth Plan for the Central Coast](http://lpaweb-static.s3.amazonaws.com/13-08-27%20The%20Coalitions%20Growth%20Plan%20for%20the%20Central%20Coast%20-%20policy%20document.pdf) | -5.0 | -150.0 | -75.0 | -25.0 | -255.0 | -5.0 | -150.0 | -75.0 | -25.0 | -255.0 |
|  | | 4.11 Midland Highway | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -40.0 | -40.0 | -40.0 | -120.0 | - | -40.0 | -40.0 | -40.0 | -120.0 |
|  | | 4.12 Warrego Highway | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -50.0 | -50.0 | -100.0 | -200.0 | - | -50.0 | -50.0 | -100.0 | -200.0 |
|  | | 4.13 Melbourne-Brisbane Railway | [Inland Rail The Future of Freight](http://www.liberal.org.au/latest-news/2013/08/28/inland-rail-future-freight) | - | -50.0 | -50.0 | -80.0 | -180.0 | - | -50.0 | -50.0 | -80.0 | -180.0 |
|  | | 4.14 Princes Highway duplication | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -97.8 | -119.8 | -39.8 | -257.5 | - | -97.8 | -119.8 | -39.8 | -257.5 |
|  | | 4.15 Ipswich Motorway - Darra Rocklea | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -20.0 | -20.0 | -25.0 | -65.0 | - | -20.0 | -20.0 | -25.0 | -65.0 |
|  | | 4.16 Tiger Brennan Drive widening | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -5.0 | -20.0 | -25.0 | -20.0 | -70.0 | -5.0 | -20.0 | -25.0 | -20.0 | -70.0 |
|  | | 4.17 Great Ocean Road | [The Coalition's policy to Upgrade the Great Ocean Road](http://www.nationals.org.au/Portals/0/2013/policy/PPS/13-08-20%20The%20Coalition%E2%80%99s%20Policy%20to%20Upgrade%20the%20Great%20Ocean%20Road.pdf) | -15.0 | - | -5.0 | -5.0 | -25.0 | -15.0 | - | -5.0 | -5.0 | -25.0 |
|  | | 4.18 Ravenswood interchange | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -45.0 | - | - | - | -45.0 | -45.0 | - | - | - | -45.0 |
|  | | 4.19 Condah-Hotspur Road | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -3.0 | - | - | - | -3.0 | -3.0 | - | - | - | -3.0 |
|  | | 4.20 Princes Highway East | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -5.0 | - | - | - | -5.0 | -5.0 | - | - | - | -5.0 |
|  | | 4.21 Mt Barker interchange | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | - | -4.0 | -4.0 | -8.0 | - | - | -4.0 | -4.0 | -8.0 |
|  | | 4.22 Outback Way | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -11.0 | -11.0 | -11.0 | -33.0 | - | -11.0 | -11.0 | -11.0 | -33.0 |
|  | | 4.23 Kin Kora roundabout | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -13.0 | - | - | -13.0 | - | -13.0 | - | - | -13.0 |
|  | | 4.24 Shoalhaven River Bridge planning | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -5.0 | -5.0 | - | -10.0 | - | -5.0 | -5.0 | - | -10.0 |
|  | | 4.25 Jane Street extension | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -5.0 | -5.0 | -10.0 | -20.0 | - | -5.0 | -5.0 | -10.0 | -20.0 |
|  | | 4.26 Narellan Road | [Coalition to invest $53m in Narellan Road upgrade Joe Hockey](http://www.joehockey.com/media/media-releases/details.aspx?r=341) | - | -22.0 | -9.0 | -9.0 | -40.0 | - | -22.0 | -9.0 | -9.0 | -40.0 |
|  | | 4.27 Moree Bypass stage 2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -5.0 | -5.0 | -5.0 | -15.0 | - | -5.0 | -5.0 | -5.0 | -15.0 |
|  | | 4.28 Dalrymple Road | [The Coalition's Commitment to upgrade Dalrymple Road](http://www.liberal.org.au/latest-news/2013/08/31/coalitions-commitment-upgrade-dalrymple-road) | - | -5.0 | -10.0 | -5.0 | -20.0 | - | -5.0 | -10.0 | -5.0 | -20.0 |
|  | | 4.29 D'Aguilar Highway | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -5.0 | -5.0 | -6.0 | -16.0 | - | -5.0 | -5.0 | -6.0 | -16.0 |
|  | | 4.30 Local Road Projects (27 projects) | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -26.0 | - | - | -26.0 | - | -26.0 | - | - | -26.0 |
|  | | 4.31 Bridges renewal programme | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -60.0 | -60.0 | -60.0 | -180.0 | - | -60.0 | -60.0 | -60.0 | -180.0 |
|  | *Total Coalition Infrastructure Commitments* | | | *-2,777.8* | *-3,807.8* | *-3,492.3* | *-1,435.3* | *-11,513.3* | *-2,777.8* | *-3,807.8* | *-3,492.3* | *-1,435.3* | *-11,513.3* |
|  | *Less:* | |  |  |  |  |  |  |  |  |  |  |  |
|  | | 4.32 Existing Funding Allocated from the Nation Building Program | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 1,685.0 | 1,571.0 | 1,571.0 | 1,306.0 | 6,133.0 | 1,685.0 | 1,571.0 | 1,571.0 | 1,306.0 | 6,133.0 |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | | 4.33 Do not proceed with Melbourne metro rail | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | - | 25.0 | 50.0 | 75.0 | - | - | 25.0 | 50.0 | 75.0 |
|  | | 4.34 Do not proceed with Cross river rail | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 40.0 | 272.0 | 45.0 | 96.0 | 453.0 | 40.0 | 272.0 | 45.0 | 96.0 | 453.0 |
|  | | 4.35 Do not proceed with Perth urban rail public transport | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | 25.0 | 25.0 | 50.0 | 100.0 | - | 25.0 | 25.0 | 50.0 | 100.0 |
|  | | 4.36 Do not proceed with Tonsley park public rail transport project | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | 15.1 | 16.4 | - | 31.5 | - | 15.1 | 16.4 | - | 31.5 |
|  | | 4.37 Do not proceed with Airport rail - planning | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 3.0 | - | - | - | 3.0 | 3.0 | - | - | - | 3.0 |
|  | | 4.38 Do not proceed with Mulgrave River bridge | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 40.0 | - | - | - | 40.0 | 40.0 | - | - | - | 40.0 |
| **Net Budget Impact - Coalition's Infrastructure Package** | | | | **-1,009.8** | **-1,924.7** | **-1,809.9** | **66.7** | **-4,677.8** | **-1,009.8** | **-1,924.7** | **-1,809.9** | **66.7** | **-4,677.8** |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **5.0 Coalition's Health Policies** | | | |  |  |  |  |  |  |  |  |  |  |
|  | *Strengthening General Practice* | |  |  |  |  |  |  |  |  |  |  |  |
| **COA022** | | 5.1 Doubling practice incentive payments for General Practice teaching | [The Coalition's Policy to Support Australia's Health System](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Support%20Australia%E2%80%99s%20Health%20System.pdf) | - | -21.8 | -46.9 | -50.2 | -119.0 | - | -21.8 | -46.9 | -50.2 | -119.0 |
|  | | 5.2 Investing in rural and regional teaching infrastructure2 | [The Coalition's Policy to Support Australia's Health System](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Support%20Australia%E2%80%99s%20Health%20System.pdf) | - | -29.8 | -14.8 | -7.8 | -52.5 | - | -29.8 | -14.8 | -7.8 | -52.5 |
|  | | 5.3 Investing in the nursing and allied health workforce2 | [The Coalition's Policy to Support Australia's Health System](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Support%20Australia%E2%80%99s%20Health%20System.pdf) | - | -3.1 | -5.1 | -5.1 | -13.4 | - | -3.1 | -5.1 | -5.1 | -13.4 |
| **COA023** | | 5.4 Investing in medical internships | [The Coalition's Policy to Support Australia's Health System](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Support%20Australia%E2%80%99s%20Health%20System.pdf) | -5.5 | -11.2 | -11.4 | -11.6 | -39.7 | -5.5 | -11.2 | -11.4 | -11.6 | -39.7 |
|  | | 5.5 Apply unallocated funds for health workforce development2 | [The Coalition's Policy to Support Australia's Health System](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Support%20Australia%E2%80%99s%20Health%20System.pdf) | - | 43.0 | 52.0 | 60.0 | 155.0 | - | 43.0 | 52.0 | 60.0 | 155.0 |
|  | *Net Additional Funding to Strengthening General Practice* | | | *-5.5* | *-23.0* | *-26.3* | *-14.8* | *-69.6* | *-5.5* | *-23.0* | *-26.3* | *-14.8* | *-69.6* |
|  | *Boost Frontline Healthcare and Research* | | |  |  |  |  |  |  |  |  |  |  |
| **COA025** | | 5.6 Full implementation and expansion of bowel cancer screening | [The Coalition's Policy to Support Australia's Health System](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Support%20Australia%E2%80%99s%20Health%20System.pdf) | - | - | -7.0 | -39.4 | -46.3 | - | - | -7.0 | -39.4 | -46.3 |
|  | | 5.7 Type 1 Juvenile Diabetes research commitment2 | [The Coalition's Policy to Support Australia's Health System](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Support%20Australia%E2%80%99s%20Health%20System.pdf) | -7.0 | -7.0 | -7.0 | -7.0 | -28.0 | -7.0 | -7.0 | -7.0 | -7.0 | -28.0 |
|  | | 5.8 James Cook University Institute for Tropical Health2 | [The Coalition's Policy to Support Australia's Health System](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Support%20Australia%E2%80%99s%20Health%20System.pdf) | -15.0 | -21.0 | -3.0 | -3.0 | -42.0 | -15.0 | -21.0 | -3.0 | -3.0 | -42.0 |
|  | | 5.9 The Coalition's policy for Dementia research2 | [The Coalition's Policy to Support Australia's Health System](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Support%20Australia%E2%80%99s%20Health%20System.pdf) | - | -40.0 | -40.0 | -40.0 | -120.0 | - | -40.0 | -40.0 | -40.0 | -120.0 |
|  | | 5.10 Funding from reprioritising Australian Research Council spending2 | [The Coalition's Policy to Support Australia's Health System](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Support%20Australia%E2%80%99s%20Health%20System.pdf) | 15.8 | 30.8 | 28.8 | 27.8 | 103.0 | 15.8 | 30.8 | 28.8 | 27.8 | 103.0 |
|  | *Net Additional Funding to Boost Frontline Healthcare and Research* | | | *-6.2* | *-37.2* | *-28.2* | *-61.6* | *-133.3* | *-6.2* | *-37.2* | *-28.2* | *-61.6* | *-133.3* |
| **COA028** | | 5.11 The Coalition's policy to index the Commonwealth Seniors Health Card | [The Coalition's Policy to index the Commonwealth Seniors Health Card](http://lpaweb-static.s3.amazonaws.com/The%20Coalition's%20Policy%20to%20Index%20the%20Commonwealth%20Seniors%20Health%20Card_Aug%202013_FINAL.pdf) | -0.5 | -14.2 | -33.4 | -53.7 | -101.8 | -0.5 | -14.2 | -33.4 | -53.7 | -101.8 |
|  | | 5.12 National Centre of Excellence in Youth Mental Health2 | [The Coalition's Policy for Efficient Mental Health Research and Services](http://www.nationals.org.au/Portals/0/2013/policy/Mental%20Health%20-%20policy%20document.pdf) | - | -4.0 | -4.0 | -5.0 | -13.0 | - | -4.0 | -4.0 | -5.0 | -13.0 |
|  | | 5.13 An easily accessible, fully integrated e-Mental Health System2 | [The Coalition's Policy for Efficient Mental Health Research and Services](http://www.nationals.org.au/Portals/0/2013/policy/Mental%20Health%20-%20policy%20document.pdf) | -2.7 | -1.7 | -0.7 | 0.0 | -5.0 | -2.7 | -1.7 | -0.7 | 0.0 | -5.0 |
|  | | 5.14 Peter's Project  (cancer care centre)2 | [Peter Dutton $10m for an Integrated Cancer Care Centre](http://www.peterdutton.com.au/Home/LatestNews/tabid/94/articleType/ArticleView/articleId/400/categoryId/5/The-Coalition-will-deliver-10-million-towards-an-integrated-cancer-care-centre-for-Western-Victoria.aspx) | -10.0 | - | - | - | -10.0 | -10.0 | - | - | - | -10.0 |
|  | | 5.15 Bear Cottage  (children's palliative care)2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -2.0 | - | - | - | -2.0 | -2.0 | - | - | - | -2.0 |
|  | | 5.16 Ballina Hospital2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -5.0 | - | - | - | -5.0 | -5.0 | - | - | - | -5.0 |
|  | | 5.17 Albury-Wodonga Cardiac Catheterisation Laboratory2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -5.0 | - | - | - | -5.0 | -5.0 | - | - | - | -5.0 |
| **Net Budget Impact - Health Policies** | | | | **-36.9** | **-80.0** | **-92.5** | **-135.1** | **-344.7** | **-36.9** | **-80.0** | **-92.5** | **-135.1** | **-344.7** |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **6.0 Coalition's Education Policies** | | | |  |  |  |  |  |  |  |  |  |  |
|  | | 6.1 Discontinue development of an Australian Baccalaureate2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | - | 2.7 | 2.7 | 5.4 | - | - | 2.7 | 2.7 | 5.4 |
|  | | 6.2 Reduce additional funding for Australian Curriculum, Assessment and Reporting Authority (ACARA)[[13]](#endnote-8) | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 7.0 | 6.0 | 6.0 | - | 19.0 | 7.0 | 6.0 | 6.0 | - | 19.0 |
|  | | 6.3 Redirect Better Schools - Secure Schools additional funding[[14]](#endnote-9) | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 10.0 | - | - | - | 10.0 | 10.0 | - | - | - | 10.0 |
|  | | 6.4 The Coalition’s Policy for Schools2 |  |  |  |  |  |  |  |  |  |  |  |
|  | | Safe and secure schools | [The Coalition's Policy for Schools: Students First](http://lpaweb-static.s3.amazonaws.com/13-08-29%20The%20Coalition%27s%20Policy%20for%20Schools%20-%20policy%20document.pdf) | - | -6.0 | -6.0 | -6.0 | -18.0 | - | -6.0 | -6.0 | -6.0 | -18.0 |
|  | | Independent Public Schools Fund | [The Coalition's Policy for Schools: Students First](http://lpaweb-static.s3.amazonaws.com/13-08-29%20The%20Coalition%27s%20Policy%20for%20Schools%20-%20policy%20document.pdf) | -10.0 | -20.0 | -20.0 | -20.0 | -70.0 | -10.0 | -20.0 | -20.0 | -20.0 | -70.0 |
|  | | Flexible literacy learning for remote primary schools | [The Coalition's Policy for Schools: Students First](http://lpaweb-static.s3.amazonaws.com/13-08-29%20The%20Coalition%27s%20Policy%20for%20Schools%20-%20policy%20document.pdf) | -4.0 | -6.0 | -6.0 | -6.0 | -22.0 | -4.0 | -6.0 | -6.0 | -6.0 | -22.0 |
|  | | Online language learning for pre‑school children - trial | [The Coalition's Policy for Schools: Students First](http://lpaweb-static.s3.amazonaws.com/13-08-29%20The%20Coalition%27s%20Policy%20for%20Schools%20-%20policy%20document.pdf) | - | -5.0 | -5.0 | - | -10.0 | - | -5.0 | -5.0 | - | -10.0 |
| **COA032** | | 6.5 The Coalition's policy for Better Apprentice Support[[15]](#endnote-10) | [The Coalition’s Policy for Better Support of Australian Apprentices](http://lpaweb-static.s3.amazonaws.com/The%20Coalition%E2%80%99s%20Policy%20for%20Better%20Support%20for%20Australian%20Apprentices.pdf) | -5.0 | -1.8 | -13.7 | -36.8 | -57.3 | -5.0 | -8.7 | -33.9 | -37.7 | -85.3 |
|  | | 6.6 A New Colombo Plan2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -7.8 | -12.8 | -19.8 | -19.8 | -60.0 | -7.8 | -12.8 | -19.8 | -19.8 | -60.0 |
|  | | 6.7 The Coalition's Policy for Better Child Care and Early Learning2 | [The Coalition's Policy for Better Child Care and Early Learning](http://lpaweb-static.s3.amazonaws.com/The%20Coalition%E2%80%99s%20Policy%20for%20Better%20Child%20Care%20-%20final.pdf) | -2.0 | -3.1 | -3.1 | -3.2 | -11.4 | -2.0 | -3.1 | -3.1 | -3.2 | -11.4 |
| **Net Budget Impact - Education Policies** | | | | **-11.8** | **-48.7** | **-64.9** | **-89.1** | **-214.3** | **-11.8** | **-55.6** | **-85.1** | **-90.0** | **-242.3** |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **7.0 Other Coalition Policy Commitments** | | | |  |  |  |  |  |  |  |  |  |  |
|  | *Agriculture, Forestry and Fisheries* | | |  |  |  |  |  |  |  |  |  |  |
|  | | 7.1 The Coalition's Policy for a Competitive Agriculture Sector2 |  |  |  |  |  |  |  |  |  |  |  |
|  | | Boost funding to rural research and development corporations | [The Coalition's Policy for a Competitive Agricultural Sector](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Agriculture%20%E2%80%93%20final.pdf) | - | -25.0 | -25.0 | -25.0 | -75.0 | - | -25.0 | -25.0 | -25.0 | -75.0 |
|  | | Better market access for small exporters | [The Coalition's Policy for a Competitive Agricultural Sector](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Agriculture%20%E2%80%93%20final.pdf) | - | -3.8 | -3.8 | -3.8 | -11.3 | - | -3.8 | -3.8 | -3.8 | -11.3 |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | | Stronger biosecurity and quarantine | [The Coalition's Policy for a Competitive Agricultural Sector](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Agriculture%20%E2%80%93%20final.pdf) | -8.0 | -4.0 | -4.0 | -4.0 | -20.0 | -8.0 | -4.0 | -4.0 | -4.0 | -20.0 |
|  | | Assist native title respondents with costs | [The Coalition's Policy for a Competitive Agricultural Sector](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Agriculture%20%E2%80%93%20final.pdf) | -1.1 | -1.1 | - | - | -2.2 | -1.1 | -1.1 | - | - | -2.2 |
|  | | Improve minor use chemical registration | [The Coalition's Policy for a Competitive Agricultural Sector](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Agriculture%20%E2%80%93%20final.pdf) | - | -2.0 | -2.0 | -2.0 | -6.0 | - | -2.0 | -2.0 | -2.0 | -6.0 |
|  | | Agriculture in education | [The Coalition's Policy for a Competitive Agricultural Sector](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Agriculture%20%E2%80%93%20final.pdf) | -1.0 | -1.0 | - | - | -2.0 | -1.0 | -1.0 | - | - | -2.0 |
|  | | 7.2 The Coalition's Policy for Fisheries2 | [The Coalition’s Policy for a More Competitive and Sustainable Fisheries Sector](http://lpaweb-static.s3.amazonaws.com/13-08-26%20The%20Coalition%E2%80%99s%20Policy%20for%20a%20More%20Competitive%20and%20Sustainable%20Fisheries%20Sector%20-%20policy%20document.pdf) | -3.0 | -2.0 | -2.0 | -2.0 | -9.0 | -3.0 | -2.0 | -2.0 | -2.0 | -9.0 |
|  | | 7.3 The Coalition's Policy for a Strong and Sustainable Forestry Industry2 | [The Coalition's Policy for a Strong and Sustainable Forestry Industry](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Forestry%20%E2%80%93%20Final.pdf) | - | -5.0 | -5.0 | -5.0 | -15.0 | - | -5.0 | -5.0 | -5.0 | -15.0 |
|  | *Net Spending - Agriculture, Forestry and Fisheries* | | | *-13.1* | *-43.9* | *-41.8* | *-41.8* | *-140.5* | *-13.1* | *-43.9* | *-41.8* | *-41.8* | *-140.5* |
|  | *Crime and terrorism* | |  |  |  |  |  |  |  |  |  |  |  |
|  | | 7.4 Supporting Australian victims of terrorism overseas2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -30.0 | - | - | - | -30.0 | -30.0 | - | - | - | -30.0 |
|  | | 7.5 The Coalition's Policy to Tackle Crime |  |  |  |  |  |  |  |  |  |  |  |
| **COA064** | | Safer Streets - Protecting Communities from Crime[[16]](#endnote-11) | [The Coalition's Policy to Tackle Crime](http://lpaweb-static.s3.amazonaws.com/13-08-19%20The%20Coalition%E2%80%99s%20Policy%20to%20Tackle%20Crime.pdf) | - | -20.0 | -15.0 | -15.0 | -50.0 | - | -20.0 | -15.0 | -15.0 | -50.0 |
|  | | Restore and further boost Customs funding for cargo inspections2 | [The Coalition's Policy to Tackle Crime](http://lpaweb-static.s3.amazonaws.com/13-08-19%20The%20Coalition%E2%80%99s%20Policy%20to%20Tackle%20Crime.pdf) | -13.0 | -25.0 | -25.0 | -25.0 | -88.0 | -13.0 | -25.0 | -25.0 | -25.0 | -88.0 |
|  | *Net Spending - Crime and Terrorism* | | | *-43.0* | *-45.0* | *-40.0* | *-40.0* | *-168.0* | *-43.0* | *-45.0* | *-40.0* | *-40.0* | *-168.0* |
|  | *Environment* | |  |  |  |  |  |  |  |  |  |  |  |
|  | | 7.6 The Coalition's Plan for a Cleaner Environment2 |  |  |  |  |  |  |  |  |  |  |  |
|  | | Emissions Reduction Fund | [The Coalition's Direct Action Plan](http://www.greghunt.com.au/Portals/0/PDF/TheCoalitionsDirectActionPlanPolicy2010.pdf) | - | -300.0 | -500.0 | -750.0 | -1,550.0 | - | -300.0 | -500.0 | -750.0 | -1,550.0 |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | | Green Army | [The Coalition’s Policy for a Green Army](http://lpaweb-static.s3.amazonaws.com/Policies/GreenArmy.pdf) | -0.8 | -46.8 | -95.8 | -156.8 | -300.0 | -0.8 | -46.8 | -95.8 | -156.8 | -300.0 |
|  | | Other Environment Policies | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -71.0 | -65.0 | -27.0 | -163.0 | - | -71.0 | -65.0 | -27.0 | -163.0 |
|  | *Net Spending - Environment* | |  | *-0.8* | *-417.8* | *-660.8* | *-933.8* | *-2,013.0* | *-0.8* | *-417.8* | *-660.8* | *-933.8* | *-2,013.0* |
|  | *Coalition's Plan to Grow Tasmania* | | |  |  |  |  |  |  |  |  |  |  |
|  | | 7.7 The Coalition's Plan to Grow Tasmania2 | [The Coalition's Economic Growth Plan for Tasmania](http://lpaweb-static.s3.amazonaws.com/The%20Coalition%E2%80%99s%20Economic%20Growth%20Plan%20for%20Tasmania_.pdf) | -1.8 | -31.8 | -30.8 | -9.8 | -74.0 | -1.8 | -31.8 | -30.8 | -9.8 | -74.0 |
|  | *Net Spending - Coalition's Plan to Grow Tasmania* | | | *-1.8* | *-31.8* | *-30.8* | *-9.8* | *-74.0* | *-1.8* | *-31.8* | *-30.8* | *-9.8* | *-74.0* |
|  | *Building Stronger Communities and Regions* | | |  |  |  |  |  |  |  |  |  |  |
|  | | 7.8 National Stronger Regions Fund2 | [Coalition announces *National Stronger Regions Fund*](http://lpaweb-static.s3.amazonaws.com/National%20Stronger%20Regions%20Fund%20-%20Media%20Release%20-%2029.8.13.pdf) | - | - | -200.0 | -200.0 | -400.0 | - | - | -200.0 | -200.0 | -400.0 |
| **COA040** | | 7.9 Community Development Grants programme[[17]](#endnote-12) | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -2.0 | -160.0 | -160.0 | -20.0 | -342.0 | -2.0 | -160.0 | -160.0 | -20.0 | -342.0 |
| **COA040** | | Redirect Building Better Regional Cities programme[[18]](#endnote-13) | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 1.2 | - | - | - | 1.2 | 1.2 | - | - | - | 1.2 |
|  | | 7.10 Mobile Blackspot programme2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -25.0 | -25.0 | -25.0 | -75.0 | - | -25.0 | -25.0 | -25.0 | -75.0 |
|  | *Net Spending - Building Stronger Communities and Regions* | | | *-0.8* | *-185.0* | *-385.0* | *-245.0* | *-815.8* | *-0.8* | *-185.0* | *-385.0* | *-245.0* | *-815.8* |
|  | *Employment policies* | |  |  |  |  |  |  |  |  |  |  |  |
|  | | 7.11 Restore and further boost the ABCC - additional funding on top of redirected Fair Work Building Inspectorate funding2 | [The Coalition's Policy to Improve the Fair Work Laws](http://www.liberal.org.au/latest-news/2013/05/09/coalitions-policy-improve-fair-work-laws) | -5.3 | -10.3 | -10.3 | -10.3 | -36.0 | -5.3 | -10.3 | -10.3 | -10.3 | -36.0 |
|  | | 7.12 Employment Participation Plan |  |  |  |  |  |  |  |  |  |  |  |
|  | | Indigenous employment  (Australian Employment Covenant - funding of four trial sites)2 | [Statement on Closing the Gap](http://www.liberal.org.au/latest-news/2012/02/15/statement-closing-gap-0) | -20.0 | -25.0 | - | - | -45.0 | -20.0 | -25.0 | - | - | -45.0 |
| **COA042** | | Incentives to employers to employ over 50s[[19]](#endnote-14) | [The Coalition's Policy to Create Jobs by Boosting Productivity](http://lpaweb-static.s3.amazonaws.com/13-09-04%20The%20Coalition's%20Policy%20to%20Create%20Jobs%20by%20Boosting%20Productivity%20-%20policy%20document.pdf) | - | -18.3 | -72.4 | -74.9 | -165.6 | - | -18.3 | -72.4 | -74.9 | -165.6 |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **COA043** | | Jobseeker relocation allowance and job commitment bonus for young people | [The Coalition's Policy to Increase Employment Participation](http://lpaweb-static.s3.amazonaws.com/13-08-27%20The%20Coalition%E2%80%99s%20Policy%20to%20Increase%20Employment%20Participation%20-%20policy%20document.pdf) | -0.5 | -4.8 | -20.9 | -48.3 | -74.5 | -0.5 | -4.8 | -20.9 | -48.3 | -74.5 |
|  | | Redirect Mature Age Participation (job seeker assistance)2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 2.5 | 7.5 | - | - | 10.0 | 2.5 | 7.5 | - | - | 10.0 |
|  | *Net Spending - Employment Policies* | | | *-23.3* | *-50.9* | *-103.6* | *-133.5* | *-311.1* | *-23.3* | *-50.9* | *-103.6* | *-133.5* | *-311.1* |
|  | *Border Protection Policies* | |  |  |  |  |  |  |  |  |  |  |  |
|  | *The Coalition's Plan for More Secure Borders* | | |  |  |  |  |  |  |  |  |  |  |
| **COA149** | | 7.13 Operation Sovereign Borders Joint Agency Taskforce (OSBJAT) | [The Coalition’s *Operation Sovereign Borders* Policy](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Operation%20Sovereign%20Borders%20Policy.pdf) | -5.5 | -1.5 | -1.5 | -1.5 | -10.0 | -5.5 | -1.5 | -1.5 | -1.5 | -10.0 |
| **COA045** | | 7.14 Clear 30,000 Border Backlog | [The Coalition's Policy to Clear Labor's 30,000 Border Failure Backlog](http://lpaweb-static.s3.amazonaws.com/Policies/ClearLabor30000BorderFailureBacklog.pdf) | -34.2 | 54.6 | 28.5 | -9.2 | 39.8 | -34.2 | 54.6 | 28.5 | -9.2 | 39.8 |
| **COA150** | | 7.15 Regional Co-operation to Combat People Smuggling |  |  |  |  |  |  |  |  |  |  |  |
|  | | Improve regional intelligence and joint policing operations | [A Regional deterrence framework to combat people smuggling](http://lpaweb-static.s3.amazonaws.com/13-08-23%20The%20Coalition%E2%80%99s%20Policy%20for%20a%20Regional%20Deterrence%20Framework%20to%20Combat%20People%20Smuggling.pdf) | -14.8 | -17.4 | -17.4 | -17.4 | -67.0 | -14.8 | -17.4 | -17.4 | -17.4 | -67.0 |
|  | | Engage with local communities in Indonesia | [A Regional deterrence framework to combat people smuggling](file:///\\home6\PBO-FiscalPolicyAnalysisDivision\Post-Election%20Report\Drafting\03%20Coalition\A%20Regional%20deterrence%20framework%20to%20combat%20people%20smuggling) | -6.8 | -6.2 | -3.4 | -3.4 | -19.8 | -6.8 | -6.2 | -3.4 | -3.4 | -19.8 |
|  | | Tighten regional border controls and improve identity management | [A Regional deterrence framework to combat people smuggling](file:///\\home6\PBO-FiscalPolicyAnalysisDivision\Post-Election%20Report\Drafting\03%20Coalition\A%20Regional%20deterrence%20framework%20to%20combat%20people%20smuggling) | -20.0 | -6.5 | -5.5 | -5.5 | -37.5 | -20.0 | -6.5 | -5.5 | -5.5 | -37.5 |
|  | | Appoint special envoy for Operation Sovereign Borders | [A Regional deterrence framework to combat people smuggling](file:///\\home6\PBO-FiscalPolicyAnalysisDivision\Post-Election%20Report\Drafting\03%20Coalition\A%20Regional%20deterrence%20framework%20to%20combat%20people%20smuggling) | -0.4 | -0.5 | -0.2 | - | -1.1 | -0.4 | -0.5 | -0.2 | - | -1.1 |
|  | | Enhanced air surveillance9 | [A Regional deterrence framework to combat people smuggling](file:///\\home6\PBO-FiscalPolicyAnalysisDivision\Post-Election%20Report\Drafting\03%20Coalition\A%20Regional%20deterrence%20framework%20to%20combat%20people%20smuggling) | -4.0 | -6.0 | -3.0 | -3.0 | -16.0 | -4.0 | -6.0 | -3.0 | -3.0 | -16.0 |
|  | | Enhanced search and rescue capacity9 | [A Regional deterrence framework to combat people smuggling](file:///\\home6\PBO-FiscalPolicyAnalysisDivision\Post-Election%20Report\Drafting\03%20Coalition\A%20Regional%20deterrence%20framework%20to%20combat%20people%20smuggling) | -22.9 | -34.3 | -17.2 | -17.2 | -91.5 | -22.9 | -34.3 | -17.2 | -17.2 | -91.5 |
|  | | Interception and transfer of asylum seekers | [A Regional deterrence framework to combat people smuggling](file:///\\home6\PBO-FiscalPolicyAnalysisDivision\Post-Election%20Report\Drafting\03%20Coalition\A%20Regional%20deterrence%20framework%20to%20combat%20people%20smuggling) | -68.9 | -88.7 | -26.5 | -14.1 | -198.3 | -68.9 | -88.7 | -26.5 | -14.1 | -198.3 |
|  | | Increasing offshore processing capacity[[20]](#endnote-15) | [A Regional deterrence framework to combat people smuggling](file:///\\home6\PBO-FiscalPolicyAnalysisDivision\Post-Election%20Report\Drafting\03%20Coalition\A%20Regional%20deterrence%20framework%20to%20combat%20people%20smuggling) | -243.6 | 6.0 | 134.6 | 176.9 | 73.9 | -243.6 | 6.0 | 134.6 | 176.9 | 73.9 |
| **COA046** | | 7.16 Border security - withdraw taxpayer funded immigration assistance to illegal boat arrivals | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 28.0 | 35.0 | 20.0 | 17.0 | 100.0 | 28.0 | 35.0 | 20.0 | 17.0 | 100.0 |
| **COA047** | | 7.17 Border security - dividend from stopping the boats | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 294.3 | 283.5 | 281.2 | 353.0 | 1,212.0 | 294.3 | 283.5 | 281.2 | 353.0 | 1,212.0 |
|  | *Net Spending - Border Protection Policies* | | | *-98.8* | *217.9* | *389.6* | *475.7* | *984.6* | *-98.8* | *217.9* | *389.6* | *475.7* | *984.6* |
|  | *Coalition's Plan for the Automotive Industry* | | |  |  |  |  |  |  |  |  |  |  |
| **COA048** | | 7.18 Reverse change to FBT arrangements for cars | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -75.0 | -330.9 | -617.2 | -771.8 | -1,794.9 | -75.0 | -330.9 | -617.2 | -771.8 | -1,794.9 |
|  | *Net Spending - Coalition's Plan for the Automotive Industry* | | | *-75.0* | *-330.9* | *-617.2* | *-771.8* | *-1,794.9* | *-75.0* | *-330.9* | *-617.2* | *-771.8* | *-1,794.9* |
|  | *Coalition's plan for Manufacturing* | | |  |  |  |  |  |  |  |  |  |  |
|  | | 7.19 The Coalition's Plan to Boost Australian Manufacturing2 |  |  |  |  |  |  |  |  |  |  |  |
|  | | Export Market Development Grants | [The Coalition's Policy to Boost the Competitiveness of Australian Manufacturing](http://lpaweb-static.s3.amazonaws.com/13-08-21%20The%20Coalitions%20Policy%20to%20Boost%20the%20Competitiveness%20of%20Australian%20Manufacturing.pdf) | -12.5 | -12.5 | -12.5 | -12.5 | -50.0 | -12.5 | -12.5 | -12.5 | -12.5 | -50.0 |
|  | | Manufacturing Transition Grants Programme | [The Coalition's Policy to Boost the Competitiveness of Australian Manufacturing](http://lpaweb-static.s3.amazonaws.com/13-08-21%20The%20Coalitions%20Policy%20to%20Boost%20the%20Competitiveness%20of%20Australian%20Manufacturing.pdf) | - | -25.0 | -25.0 | - | -50.0 | - | -25.0 | -25.0 | - | -50.0 |
|  | *Net Spending - Coalition's Plan for Manufacturing* | | | *-12.5* | *-37.5* | *-37.5* | *-12.5* | *-100.0* | *-12.5* | *-37.5* | *-37.5* | *-12.5* | *-100.0* |
|  | *Transport policies* | |  |  |  |  |  |  |  |  |  |  |  |
|  | | 7.20 Improve road safety - support for Keys2Drive 2 | [The Coalition's Policy to Improve Road Safety](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Improve%20Road%20Safety.pdf) | -1.0 | -3.0 | -3.0 | -3.0 | -10.0 | -1.0 | -3.0 | -3.0 | -3.0 | -10.0 |
|  | | 7.21 The Coalition's Plan for Aviation2 | [The Coalition's Policy for Aviation](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Aviation%20%E2%80%93%20final.pdf) |  |  |  |  |  |  |  |  |  |  |
|  | | En route rebate scheme | [The Coalition's Policy for Aviation](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Aviation%20%E2%80%93%20final.pdf) | -1.0 | -1.0 | -1.0 | -1.0 | -4.0 | -1.0 | -1.0 | -1.0 | -1.0 | -4.0 |
|  | | Inquiry into best practice aviation | [The Coalition's Policy for Aviation](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Aviation%20%E2%80%93%20final.pdf) | -1.0 | - | - | - | -1.0 | -1.0 | - | - | - | -1.0 |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | | Expansion of CASA board | [The Coalition's Policy for Aviation](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Aviation%20%E2%80%93%20final.pdf) | - | -0.3 | -0.3 | -0.3 | -0.9 | - | -0.3 | -0.3 | -0.3 | -0.9 |
|  | *Net Spending - Transport Policies* | | | *-3.0* | *-4.3* | *-4.3* | *-4.3* | *-15.9* | *-3.0* | *-4.3* | *-4.3* | *-4.3* | -15.9 |
|  | *Resources and energy* | |  |  |  |  |  |  |  |  |  |  |  |
|  | | 7.22 Exploration development incentive2 | [The Coalition's Policy for Resources and Energy](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Energy%20and%20Resources%20%E2%80%93%20Final.pdf) | - | -25.0 | -35.0 | -40.0 | -100.0 | - | -25.0 | -35.0 | -40.0 | -100.0 |
|  | *Net Spending - Resources and Energy* | | | *0.0* | *-25.0* | *-35.0* | *-40.0* | *-100.0* | *0.0* | *-25.0* | *-35.0* | *-40.0* | *-100.0* |
|  | *Supporting Business* | |  |  |  |  |  |  |  |  |  |  |  |
| **COA021** | | 7.23 Company Tax rate cut to 28.5 per cent[[21]](#endnote-16) | [The Coalition's Policy to Lower company tax](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalitions%20Policy%20to%20Lower%20Company%20Tax.pdf) | - | -400.0 | -300.0 | -4,200.0 | -4,900.0 | - | -400.0 | -300.0 | -4,200.0 | -4,900.0 |
|  | | 7.24 Other Small Business Measures2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -1.1 | -3.3 | -3.1 | -3.1 | -10.5 | -1.1 | -3.3 | -3.1 | -3.1 | -10.5 |
|  | | *Net Spending - Supporting Business* | | *-1.1* | *-403.3* | *-303.1* | *-4,203.1* | *-4,910.5* | *-1.1* | *-403.3* | *-303.1* | *-4,203.1* | *-4,910.5* |
|  | | *Defence and Veterans' affairs* |  |  |  |  |  |  |  |  |  |  |  |
| **COA051** | | 7.25 The Coalition’s policy for fair indexation of Military Super[[22]](#endnote-17) | [The Coalition’s Policy for Fair indexation of Military Superannuation](http://www.nationals.org.au/Portals/0/2013/policy/13-07-30%20The%20Coalition%E2%80%99s%20Policy%20for%20Fair%20Indexation%20of%20Military%20Superannuation.pdf) | - | -8.0 | -19.7 | -30.4 | -58.1 | - | -249.0 | -260.7 | -270.4 | -780.1 |
| **COA162** | | 7.26 Re-build ADF Gap Year programme | [The Coalition’s Policy for Stronger Defence](http://lpaweb-static.s3.amazonaws.com/13-09-02%20The%20Coalition%27s%20policy%20document%20for%20Stronger%20Defence.pdf) | - | -18.3 | -37.5 | -57.5 | -113.3 | - | -18.3 | -37.5 | -57.5 | -113.3 |
|  | | 7.27 Restore Veterans' advocacy funding2 | [The Coalition's Policy for Veterans and Their Families](http://lpaweb-static.s3.amazonaws.com/13-09-02%20The%20Coalition's%20policy%20document%20for%20Veterans%20and%20Their%20Families.pdf) | -1.0 | -1.0 | -1.0 | -1.0 | -4.0 | -1.0 | -1.0 | -1.0 | -1.0 | -4.0 |
|  | | 7.28 Centenary of ANZAC funding2 | [The Coalition's Policy for Veterans and Their Families](http://lpaweb-static.s3.amazonaws.com/13-09-02%20The%20Coalition's%20policy%20document%20for%20Veterans%20and%20Their%20Families.pdf) | -4.0 | - | - | - | -4.0 | -4.0 | - | - | - | -4.0 |
|  | *Net Spending - Defence and Veterans' affairs* | | | *-5.0* | *-27.3* | *-58.2* | *-88.9* | *-179.4* | *-5.0* | *-268.3* | *-299.2* | *-328.9* | *-901.4* |
|  | *Further Coalition Policy Priorities* | | |  |  |  |  |  |  |  |  |  |  |
|  | | 7.29 Coalition Plan to Reduce Drownings2 | [The Coalition’s Policy to Reduce Drownings](http://www.nationals.org.au/Portals/0/2013/policy/The%20Coalition%E2%80%99s%20Policy%20to%20Reduce%20Drownings.pdf) | -1.0 | -3.0 | -3.0 | -3.0 | -10.0 | -1.0 | -3.0 | -3.0 | -3.0 | -10.0 |
|  | | 7.30 The Coalition's Policy for Disability and Carers2 | [The Coalition's policy for Disability and Carers](http://www.nationals.org.au/Portals/0/2013/policy/13-08-20%20The%20Coalition%E2%80%99s%20Policy%20for%20Disability%20and%20Carers.pdf) | - | -1.0 | -1.0 | -1.0 | -3.0 | - | -1.0 | -1.0 | -1.0 | -3.0 |
|  | | 7.31 Marriage vouchers trial2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | -17.0 | -3.0 | - | -20.0 | - | -17.0 | -3.0 | - | -20.0 |
|  | | 7.32 Prime Minister's Indigenous Council2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | -0.3 | -0.3 | -0.3 | -0.3 | -1.0 | -0.3 | -0.3 | -0.3 | -0.3 | -1.0 |
|  | | 7.33 National Commission of Audit2 | [Leader of the Opposition Budget Reply](http://www.liberal.org.au/latest-news/2013/05/16/tony-abbott-budget-reply-parliament-house-canberra) | -1.0 | - | - | - | -1.0 | -1.0 | - | - | - | -1.0 |
|  | | 7.34 ACCC Funding to ensure scrapping the Carbon Tax means lower prices2 | [The Coalition's Policy to Deliver Lower Prices by Scrapping the Carbon tax](http://lpaweb-static.s3.amazonaws.com/13-09-03%20The%20Coalition's%20policy%20to%20deliver%20lower%20prices%20by%20scrapping%20the%20carbon%20tax%20-%20policy%20document.pdf) | -3.0 | -6.0 | -1.0 | - | -10.0 | -3.0 | -6.0 | -1.0 | - | -10.0 |
|  | | 7.35 The Coalition's Policy to Enhance Online Safety for Children2 | [The Coalition’s Policy to Enhance online safety for children](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20-%20Enhance%20Online%20Safety%20for%20Children.pdf) | -0.3 | -3.3 | -3.3 | -3.3 | -10.0 | -0.3 | -3.3 | -3.3 | -3.3 | -10.0 |
|  | | 7.36 The Coalition's Policy for Women2 | [The Coalition's Policy for Women](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Women%20%E2%80%93%20final.pdf) | -0.3 | -0.3 | -0.3 | -0.3 | -1.0 | -0.3 | -0.3 | -0.3 | -0.3 | -1.0 |
|  | | 7.37 Coalition's Policy for Tourism2 | [The Coalition's Policy for Tourism](http://lpaweb-static.s3.amazonaws.com/Coalition%202013%20Election%20Policy%20%E2%80%93%20Tourism%20%E2%80%93%20final.pdf) | - | -1.0 | -1.0 | -1.0 | -3.0 | - | -1.0 | -1.0 | -1.0 | -3.0 |
|  | *Net Spending - Further Coalition Policy Priorities* | | | *-5.8* | *-31.8* | *-12.8* | *-8.8* | *-59.0* | *-5.8* | *-31.8* | *-12.8* | *-8.8* | *-59.0* |
| **Net Budget Impact - Other Coalition Policy Priorities** | | | | **-283.8** | **-1,416.4** | **-1,940.3** | **-6,057.4** | **-9,697.5** | **-283.8** | **-1,657.4** | **-2,181.3** | **-6,297.4** | **-10,419.5** |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **8.0 Other Announced Coalition Savings** | | | |  |  |  |  |  |  |  |  |  |  |
| **COA055** | | 8.1 Reduce Public Service headcount by 12,000 through natural attrition | [Leader of the Opposition Budget Reply](http://www.liberal.org.au/latest-news/2013/05/16/tony-abbott-budget-reply-parliament-house-canberra) | 303.1 | 1,198.4 | 1,790.3 | 1,919.9 | 5,211.7 | 303.1 | 1,198.4 | 1,790.3 | 1,919.9 | 5,211.7 |
| **COA056** | | 8.2 Restore humanitarian immigration intake to 13,750 p.a. | [Joe Hockey budget reply](http://www.joehockey.com/portfolio/news/details.aspx?r=23) | 141.1 | 267.2 | 371.6 | 488.7 | 1,268.6 | 141.3 | 267.3 | 371.7 | 488.7 | 1,269.0 |
|  | | 8.3 Redirect Carbon Capture and Storage Flagships program9 | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | 45.9 | 24.9 | 112.4 | 72.7 | 256.0 | 45.9 | 24.9 | 112.4 | 72.7 | 256.0 |
|  | | 8.4 Reduce Automotive Transformation Scheme2 | [The Coalition's responsible budget savings](http://www.joehockey.com/media/media-releases/details.aspx?r=336) | 48.0 | 182.0 | 182.0 | 88.0 | 500.0 | 48.0 | 182.0 | 182.0 | 88.0 | 500.0 |
| **Net Budget Impact - Other Announced Coalition Savings** | | | | **538.1** | **1,672.5** | **2,456.3** | **2,569.3** | **7,236.3** | **538.3** | **1,672.6** | **2,456.4** | **2,569.3** | **7,236.7** |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **9.0 Further Coalition Savings** | | | |  |  |  |  |  |  |  |  |  |  |
|  | | 9.1 Discontinue Carbon Farming Initiative -advertising campaign2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 1.0 | - | - | - | 1.0 | 1.0 | - | - | - | 1.0 |
|  | | 9.2 Reduce payments for grants to Australian Organisations9 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 0.2 | 0.2 | 0.2 | 0.2 | 0.7 | 0.2 | 0.2 | 0.2 | 0.2 | 0.7 |
|  | | 9.3 Reprioritise Indigenous Policy Reform program9 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 1.5 | 1.8 | 12.0 | 12.0 | 27.3 | 1.5 | 1.8 | 12.0 | 12.0 | 27.3 |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | | 9.4 ITSA (reduced administration of minor insolvencies) 2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 3.0 | 7.0 | 7.0 | 8.0 | 25.0 | 3.0 | 7.0 | 7.0 | 8.0 | 25.0 |
|  | | 9.5 Streamline Family Court processes 2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 2.0 | 6.0 | 9.0 | 13.0 | 30.0 | 2.0 | 6.0 | 9.0 | 13.0 | 30.0 |
|  | | 9.6 Redirect Portrayal of Senior Australians in the media2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 0.4 | 0.6 | 0.4 | - | 1.4 | 0.4 | 0.6 | 0.4 | - | 1.4 |
| **COA064** | | 9.7 Redirect National Crime Prevention Fund to the Coalition's Safer Streets Program[[23]](#endnote-18) | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 17.8 | -2.3 | -14.7 | -15.0 | -14.2 | 17.8 | -2.3 | -14.7 | -15.0 | -14.2 |
|  | | 9.8 Reduce former Department of Climate Change2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 6.8 | 12.8 | 12.8 | 12.8 | 45.0 | 6.8 | 12.8 | 12.8 | 12.8 | 45.0 |
|  | | 9.9 Discontinue direct Commonwealth funding to ICT centre of excellence2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | 21.4 | 21.0 | - | 42.4 | - | 21.4 | 21.0 | - | 42.4 |
|  | | 9.10 Discontinue ACT pokies trial9 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 21.9 | 22.0 | - | - | 43.8 | 21.9 | 22.0 | - | - | 43.8 |
|  | | 9.11 Foreign Aid - grow in line with inflation2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 656.0 | 873.0 | 1,230.0 | 1,741.0 | 4,500.0 | 656.0 | 873.0 | 1,230.0 | 1,741.0 | 4,500.0 |
|  | | 9.12 Discontinue establishment of Senegal diplomatic post9 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 1.6 | 1.4 | 10.2 | 7.3 | 20.5 | 1.6 | 1.4 | 10.2 | 7.3 | 20.5 |
| **COA069** | | 9.13 Revert to pre-2010 election personal staffing ratios | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 0.9 | 1.8 | 1.9 | 1.9 | 6.5 | 0.9 | 1.8 | 1.9 | 1.9 | 6.5 |
| **COA070** | | 9.14 Further 0.25 per cent p.a. efficiency dividend – reduced advertising, consultancy and travel costs and by achieving deregulation efficiencies | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | 69.3 | 138.8 | 220.3 | 428.5 | - | 69.3 | 138.8 | 220.3 | 428.5 |
|  | | 9.15 Discontinue Manufacturing Technology Innovation Centre9 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 6.4 | 9.3 | 9.9 | 9.9 | 35.5 | 6.4 | 9.3 | 9.9 | 9.9 | 35.5 |
|  | | 9.16 Discontinue Community Cabinets2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 3.2 | 3.5 | 3.5 | 3.5 | 13.7 | 3.2 | 3.5 | 3.5 | 3.5 | 13.7 |
|  | | 9.17 Water Buybacks - re-phase four years' spending over six years9 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 73.1 | 124.9 | 203.6 | 236.0 | 637.5 | 73.1 | 124.9 | 203.6 | 236.0 | 637.5 |
|  | | 9.18 Reduce National Low Emissions Coal Initiative9 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 5.0 | 6.5 | - | - | 11.5 | 5.0 | 6.5 | - | - | 11.5 |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | | 9.19 Suspend National CO2 Infrastructure Plan9 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 15.0 | 5.6 | - | - | 20.6 | 15.0 | 5.6 | - | - | 20.6 |
|  | | 9.20 Discontinue RET Counsellor to India9 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | 0.7 | 0.7 | 0.9 | 2.3 | - | 0.7 | 0.7 | 0.9 | 2.3 |
|  | | 9.21 Geothermal and Tidal - allocate $40m of existing ARENA funding2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | - | 10.0 | 15.0 | 15.0 | 40.0 | - | 10.0 | 15.0 | 15.0 | 40.0 |
|  | | 9.22 Connecting renewables - connecting to the grid - suspend until committed demand is identified2 | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 25.0 | 50.0 | 55.0 | 55.0 | 185.0 | 25.0 | 50.0 | 55.0 | 55.0 | 185.0 |
|  | | 9.23 Not proceed with further increase in instant asset write-off to $10,000[[24]](#endnote-19) | [Fiscal Budget Impact of Federal Coalition Policies](http://lpaweb-static.s3.amazonaws.com/2013%2009%2005%20TABLE.pdf) | 45.2 | 38.1 | 91.4 | 25.3 | 200.0 | 45.2 | 38.1 | 91.4 | 25.3 | 200.0 |
| **Net Budget Impact - Further Coalition Savings** | | | | **886.0** | **1,263.5** | **1,807.6** | **2,347.0** | **6,304.0** | **886.0** | **1,263.5** | **1,807.6** | **2,347.0** | **6,304.0** |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Net effect of interactions between policy proposals[[25]](#endnote-20) | | | - | -60.0 | -60.0 | 50.0 | -70.0 | - | -75.0 | -85.0 | 35.0 | -125.0 |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total financial impact of the Coalition's election commitments (excluding public debt interest)** | | | | **634.5** | **3,832.7** | **1,233.8** | **170.6** | **5,871.8** | **2,804.5** | **4,035.2** | **1,127.2** | **49.1** | **8,016.3** |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Impact of public debt interest[[26]](#endnote-21) | | | 67.8 | 268.0 | 426.8 | 511.1 | 1,273.7 | 67.8 | 268.0 | 426.8 | 511.1 | 1,273.7 |
|  | |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total financial impact of the Coalition's election commitments** | | | | **702.3** | **4,100.7** | **1,660.5** | **681.8** | **7,145.5** | **2,872.3** | **4,303.2** | **1,554.0** | **560.3** | **9,290.0** |
|  | | | |  |  |  |  |  |  |  |  |  |  |

For the financial impact on the budget balances, a positive number indicates an improvement in the budget balance, a negative number indicates a deterioration in the budget balance.   
Numbers may not add due to rounding.

**-** Nil

Matters taken into account by the Parliamentary Budget Officer

In preparing the list of Coalition election commitments to be included in this report, as required by subsection 64MA(6) of the Act, the Parliamentary Budget Officer has had regard to the lists of policies provided by the Coalition under subsection 64MA(3) of the Act (see **Attachment F**), and public announcements made by the Coalition before and during the caretaker period for the 2013 general election. On this basis, the Parliamentary Budget Officer is reasonably satisfied that the Coalition election commitments that would have a material impact on the Commonwealth budget have been included in **table 3** in the report.

In accordance with section 64MAA of the Act, the Parliamentary Budget Officer has decided that all election commitments in **table 3** are publicly announced policies of the Coalition which the Coalition intends to seek to have implemented after the election, and a policy costing of these election commitments should be included in this report.

All of the election commitments included in **table 3** were on the list of election commitments provided by the Parliamentary Budget Officer to the Coalition within three days of the end of the caretaker period (see **Attachment G**).

Parliamentary Budget Officer’s engagement with the Coalition

1. On 6 September 2013, the Coalition provided a list of their election commitments to the Parliamentary Budget Officer, consistent with subsection 64MA(3) of the Act, which can be found at **Attachment F**.
2. On 20 September 2013, the Parliamentary Budget Officer provided the Coalition with a list of those policies that in his best professional judgment would have a material effect on the Budget. This can be found at **Attachment G**. The list provided by the Parliamentary Budget Officer was identical to the list provided by the Coalition on 6 September 2013.
3. The Coalition did not provide comments on the Parliamentary Budget Officer’s list of its election commitments.
4. Prior to its public release on 18 October 2013, the Parliamentary Budget Officer provided the Coalition with a copy of that part of this report setting out the costings of the Coalition’s election commitments and the total combined financial impact of those election commitments, consistent with subsection 64MC(2) of the Act. The Coalition provided no comments.

1. The Parliamentary Budget Officer notes statements by the former Government indicating that provision for the cost of operating the processing facilities on Nauru had been included in the contingency reserve (joint press conference by former Prime Minister, the Hon Kevin Rudd MP; President of Nauru, His Excellency Baron Waqa MP; and former Minister for Immigration, Multicultural Affairs and Citizenship, the Hon Tony Burke MP, on Saturday, 3 August 2013). As the PBO has been unable to verify the magnitude of that provision, the PBO has not included any savings from reduced costs of operating the Nauru RPC beyond 2013‑14. Refer to attached costing document COA150 – *Regional Cooperation to Combat People Smuggling.* For further guidance on this issue please refer to *PBO guidance 05/2013: Possible Impact of Contingency Reserve on PBO Costings*. [↑](#footnote-ref-1)
2. The costing in this report for the revenue forgone from the removal of the carbon tax is $211 million higher than the Coalition’s costing. However, this is largely offset by the report’s higher estimate for the total savings from the removal of expenditure associated with the carbon tax. The difference in costing methodology consists of the use of different assumptions and parameter updates. For the carbon tax package as a whole, including both saving and revenue, the difference between the Parliamentary Budget Officer’s costing and the Coalition’s costing is minor. [↑](#footnote-ref-2)
3. This difference includes a $100 million interaction impact between the Levy of 1.5% on company taxable income above $5 million and the Company Tax rate cut to 28.5 per cent that the PBO included under ‘Net effect of interactions between policy proposals’. The Coalition included this amount in the impact of the Levy of 1.5% on company taxable income above $5 million. [↑](#footnote-ref-3)
4. The proposal is for pensions payable under the Defence Forces Retirement Benefit (DFRB) and Defence Force Retirement and Death Benefits (DFRDB) to be the same as the indexation method applying to the maximum basic rate of the Age Pension for superannuants aged 55 and over. [↑](#footnote-ref-4)
5. Considerable uncertainty is attached to long-term projections and should therefore be treated as broadly indicative only. [↑](#footnote-ref-5)
6. This election commitment has additional impacts on the headline cash balance (beyond the impacts on the underlying cash balance) due to the reduced cash outflows from the Clean Energy Finance Corporation’sloans and equity investment. The total increase in the headline cash balance is estimated to be $630 million in 2013-14, $1.5 billion in 2014-15, $2.1 billion in 2015-16 and $2.2 billion in 2016-17. [↑](#endnote-ref-1)
7. The Coalition has advised the funding associated with this election commitment is a fixed amount, and costing documentation for these commitments is not included in this report. The Parliamentary Budget Officer has not made an assessment on the adequacy of the funding in meeting the stated policy objectives. [↑](#endnote-ref-2)
8. The impact of this election commitment is different to the impact reported by the Coalition in its list of election commitments (see Attachment F). The Parliamentary Budget Officer confirmed with the Coalition that the commitment will be implemented so that the January 2014 payments would be cancelled. This will have a full year effect on a fiscal balance basis as two payments are accrued each year in early January and late June. The underlying cash impact reflects the cancellation of one payment in 2013-14. [↑](#endnote-ref-3)
9. The impact of this election commitment is different to the impact reported by the Coalition in its list of election commitments (see Attachment F). The Parliamentary Budget Officer has increased his estimates of the incomes of secondary carers from those used in the costings provided previously to the Coalition. [↑](#endnote-ref-4)
10. The components of COA017 – *Coalition’s Paid Parental Leave Scheme Package* have been costed together but the costing does not include the commitment COA021 – *Levy of 1.5% on company taxable income above $5 million*, which was costed separately with the commitment COA021 – *Company Tax rate cut to 28.5 per cent*, because of interactions between the two proposals (see footnotes 7, 16). [↑](#endnote-ref-5)
11. The impact of this election commitment is different to the impact reported by the Coalition in its list of election commitments (see Attachment F). The differences are due to the PBO using a higher overall growth rate assumption to derive the estimated future utilisation of existing public service paid maternity leave schemes under current policy. [↑](#endnote-ref-6)
12. This commitment is costed together with COA021 – *Company Tax rate cut to 28.5 per cent* because of interactions between the two proposals. (see footnote 16). The costings of the two proposals are not fully additive due to rounding and interactions between the proposals. This difference is included under ‘Net effect of interactions between policy proposals’ (see footnote 20). [↑](#endnote-ref-7)
13. The impact of this election commitment is different to the impact reported by the Coalition in its list of election commitments (see Attachment F). The Parliamentary Budget Officer has confirmed as per the 2013‑14 Portfolio Budget Statement that no funding has been provided to ACARA in 2016-17. [↑](#endnote-ref-8)
14. The impact of this election commitment is different to the impact reported by the Coalition in its list of election commitments (see Attachment F). The Parliamentary Budget Officer’s costing is based on advice from relevant Government departments. [↑](#endnote-ref-9)
15. This election commitment has additional impacts on the headline cash balance (beyond the impacts on the underlying cash balance) because of the provision of loans. The total reduction in the headline cash balance is estimated to be $5.0 million in 2013‑14, $232.2 million in 2014-15, $851.5 million in 2015-16 and $855.3 million in 2016-17. [↑](#endnote-ref-10)
16. This election commitment was costed as part of COA064 – *Redirect National Crime Prevention Fund to the Coalition’s Safer Streets Program* (see footnote 18). [↑](#endnote-ref-11)
17. The costing for this commitment includes COA040 – *Redirect Building Better Regional Cities programme* (see footnote 13). [↑](#endnote-ref-12)
18. This election commitment was costed as part of COA040 – *Community Development Grants programme* (see footnote 12). [↑](#endnote-ref-13)
19. Theimpact of this election commitment is different to the impact reported by the Coalition in its list of election commitments (see Attachment F). The Parliamentary Budget Officer, after confirming with the Coalition, has more accurately reflected the fortnightly payment schedule. [↑](#endnote-ref-14)
20. The Coalition did not include this component of the COA150 – *Regional Co-operation to Combat People Smuggling* commitment in its table as it was assumed to have no net impact on the budget. The Parliamentary Budget Officer has determined that the component does have a net impact on the budget and accordingly has included a line item. [↑](#endnote-ref-15)
21. This commitment is costed together with COA021 – *Levy of 1.5% on company taxable income above $5 million* because of interactions between the two proposals (see footnote 7). [↑](#endnote-ref-16)
22. This election commitment impacts the Commonwealth’s net worth as it changes unfunded superannuation liabilities. This commitment is expected to decrease net worth by around $4.4 billion by 2016-17. [↑](#endnote-ref-17)
23. The costing for this commitment includes COA064 – *Safer Streets – Protecting Communities from Crime* (see footnote 11). [↑](#endnote-ref-18)
24. The impact of this commitment reflects not proceeding with the ALP’s proposed increase in the instant asset write-off but adopting the related offsetting savings. [↑](#endnote-ref-19)
25. Except where otherwise indicated, policy proposals have been costed on a standalone basis. This line reflects the net effect of interactions between policy proposals. There is an interaction between the Coalition proposals in relation to superannuation (COA006 – *Re-phase Superannuation Guarantee increase* and COA007 – *Not proceed with low income super contribution*) that has the effect of reducing the combined net saving from these measures. These proposals also interact with COA017 – *Coalition’s Paid Parental Leave Scheme Package*, in effect reducing the net cost of this proposal. There is also an interaction between proposals that affect the company tax base (including proposals COA001 – *Discontinue business compensation measures*, COA010 – *Discontinue instant asset write-off increase*, COA012 – *Discontinue tax loss carry back* and COA013 – *Discontinue accelerated depreciation for motor vehicles*) and the proposed COA021 – *Company Tax rate cut to 28.5 per cent* (for companies not subject to the proposed paid parental levy), reducing the combined net revenue gain under these proposals. This line also includes the interaction between the Coalition’s Paid Parental Leave Scheme Package and the proposed reduction in the company tax rate to 28.5 per cent. [↑](#endnote-ref-20)
26. In addition to the changes in headline cash balance from the commitments to abolish the Clean Energy Finance Corporation, and loans provided through COA032 – *The Coalition’s policy for Better Apprentice Support*, the commitment for reduced equity investments into NBN Co is factored into the calculation for the public debt interest for the total combined impact of Coalition election commitments.  The commitment to reduce equity investments into NBN Co is not listed as a separate election commitment in the table above, and results in a net increase in the headline cash balance of $4.2 billion over the 2013-14 Budget forward estimates period. [↑](#endnote-ref-21)