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| Unlegislated measures carried forward in the Budget— September 2015 update  |
| An update of the projected impact of unlegislated measures from the 2014–15 and previous budgets on current budget estimates and over the medium term  |
| Date issued: 8 September 2015 |

# Unlegislated measures carried forward in the Budget—September 2015 update1

**Table 1: An update of the projected impact of unlegislated measures from the 2014–15 and previous budgets on current budget estimates and over the medium term2**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **$ million** | **2014–15** | **2015–16** | **2016–17** | **2017–18** | **2018–19** | **2019–20** | **2020–21** | **2021–22** | **2022–23** | **2023–24** | **2024–25** | **2025–26** |  | **Original measure** |
| **Expense measures** |  |  |  |  |  |  |  |  |  |  |  |   |   |   |
| Limit Family Tax Benefit Part B to families with children under six years of age | *-* | *88* | *245* | *1,579* | *1,645* | *1,717* | *1,790* | *1,868* | *1,948* | *2,032* | *2,119* | *2,210* |  | 2014–15 Budget Paper 2, p.198 |
| Revise Family Tax Benefit end-of-year supplements | *-* | *401* | *390* | *417* | *479* | *547* | *617* | *687* | *768* | *851* | *934* | *1,017* |  | 2014–15 Budget Paper 2, p.200 |
| Maintain Family Tax Benefit payment rates for two years | *-* | *331* | *721* | *731* | *749* | *784* | *817* | *854* | *893* | *923* | *955* | *984* |  | 2014–15 Budget Paper 2, p.199 |
| Pharmaceutical Benefits Scheme — increase in co-payments and safety net thresholds3 | *-* | *145* | *306* | *365* | *447* | *487* | *495* | *503* | *510* | *518* | *525* | *533* |  | 2014–15 Budget Paper 2, p.140 |
| Maintain eligibility thresholds for Australian Government payments for three years4 | *-* | *166* | *296* | *376* | *384* | *396* | *409* | *424* | *442* | *455* | *476* | *492* |   | 2014–15 Budget Paper 2, p.204 |
| Increasing the age of eligibility for Newstart Allowance and Sickness Allowance5 | *-* | *35* | *179* | *207* | *211* | *208* | *202* | *206* | *212* | *218* | *226* | *235* |   | 2014–15 Budget Paper 2, p.203 |
| Australian Renewable Energy Agency — cessation | *-* | *-* | *-* | *357* | *223* | *456* | *125* | *131* | *-* | *-* | *-* | *-* |   | 2014–15 Budget Paper 2, p.163 |
| Pensioner Education Supplement — cessation | *-* | *80* | *78* | *74* | *75* | *77* | *78* | *80* | *81* | *83* | *84* | *86* |   | 2014–15 Budget Paper 2, p.206 |
| Apply the One-Week Ordinary Waiting Period to all Working Age Payments5 | *-* | *61* | *62* | *61* | *60* | *60* | *59* | *61* | *63* | *66* | *68* | *71* |   | 2014–15 Budget Paper 2, p.191 |
| Education Entry Payment — cessation | *-* | *19* | *19* | *19* | *19* | *20* | *20* | *20* | *20* | *21* | *21* | *21* |   | 2014–15 Budget Paper 2, p.197 |
| Veterans' Disability Pensions — commencement of payments from date of claim | *-* | *6* | *11* | *11* | *11* | *11* | *12* | *12* | *12* | *13* | *13* | *13* |  | 2014–15 Budget Paper 2, p.221 |
| HECS-HELP Discount and Voluntary HELP Repayment Bonus — ending discounting | *-* | *31* | *62* | *55* | *47* | *48* | *50* | *52* | *54* | *56* | *58* | *60* |  | 2013–14 Budget Paper 2, p.216 |
| *Higher Education Support Act 2003* — efficiency dividend | *-* | *93* | *248* | *313* | *324* | *336* | *348* | *360* | *372* | *385* | *399* | *403* |  | 2013–14 Budget Paper 2, p.217 |
| Student Start-up Scholarships — conversion to Income Contingent Loans6 | *-* | *250* | *293* | *449* | *497* | *515* | *533* | *552* | *571* | *591* | *612* | *634* |  | 2013–14 Budget Paper 2, p.220 |
| A sustainable Higher Education Loan Programme — repayment thresholds and indexation7 | *-* | *-40* | *35* | *12* | *89* | *93* | *96* | *99* | *103* | *106* | *110* | *114* |  | 2014–15 Budget Paper 2, p.77 |
| A sustainable Higher Education Loan Programme — HECS-HELP benefit — cessation | *-* | *28* | *29* | *30* | *30* | *31* | *32* | *33* | *34* | *36* | *37* | *38* |  | 2014–15 Budget Paper 2, p.77 |
| A sustainable Higher Education system — Australian Research Council — efficiency dividend | *-* | *26* | *27* | *29* | *31* | *31* | *32* | *33* | *33* | *34* | *35* | *36* |  | 2014–15 Budget Paper 2, p.78 |
| Expanding opportunity — expansion of the demand driven system and sharing the cost fairly | *-* | *164* | *412* | *551* | *622* | *630* | *613* | *700* | *791* | *887* | *989* | *1,091* |  | 2014–15 Budget Paper 2, p.84 |
| Expanding opportunity — a more effective Higher Education Participation Programme | *-* | *8* | *13* | *14* | *18* | *19* | *19* | *20* | *21* | *21* | *22* | *23* |  | 2014–15 Budget Paper 2, p.84 |
| Expanding opportunity — Higher Education Indexation — revised arrangements | *-* | *24* | *70* | *109* | *134* | *160* | *319* | *479* | *640* | *802* | *967* | *1,133* |  | 2014–15 Budget Paper 2, p.85 |
| Expanding opportunity — FEE-HELP and VET FEE-HELP loan fee cessation | *-* | *-135* | *-287* | *-324* | *-367* | *-380* | *-394* | *-408* | *-422* | *-436* | *-452* | *-468* |  | 2014–15 Budget Paper 2, p.85 |
| Higher Education — structural adjustment fund | *-* | *-27* | *-42* | *-31* | *-* | *-* | *-* | *-* | *-* | *-* | *-* | *-* |  | 2014–15 MYEFO, p.150 |
| Higher Education Reforms — amendments8 | *-* | *-11* | *-8* | *-17* | *-60* | *-62* | *-64* | *-67* | *-69* | *-71* | *-74* | *-76* |  | 2014–15 MYEFO, p.151 |
| **Revenue measures** |  |  |  |  |  |  |  |  |  |  |  |  |   |   |
| Research and Development Tax Incentive — reducing the rates of tax offsets | *70* | *160* | *210* | *190* | *200* | *210* | *220* | *240* | *240* | *250* | *260* | *270* |  | 2014–15 Budget Paper 2, p.18 |
| 0.05 per cent levy on bank deposits up to $250,0009 | *-* | *370* | *320* | *340* | *370* | *400* | *440* | *480* | *520* | *560* | *610* | *660* |  | 2013 Economic Statement, p.53 |
| **Impact of unlegislated measures on the fiscal balance10** | **70** | **2,273** | **3,688** | **5,917** | **6,239** | **6,792** | **6,869** | **7,419** | **7,838** | **8,399** | **8,993** | **9,578** |  |  |
| **Impact of unlegislated measures on the fiscal balance (% of GDP)** | **0.0** | **0.1** | **0.2** | **0.3** | **0.3** | **0.3** | **0.3** | **0.3** | **0.3** | **0.3** | **0.3** | **0.3** |  |  |
| Source: Commonwealth budget papers and Parliamentary Budget Office analysis. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 Unlegislated measures also include those from previous budgets that are included in current budget estimates. This table presents projections of the impact on the fiscal balance. The impact of individual measures reflects changes to implementation dates  from delays and amendments or reversals in budget updates (eg 2014–15 MYEFO). Measures contained in the 2015–16 Budget that are yet to be legislated and do not relate to a measure carried forward from previous budgets are not included in this table. |
| 2 - indicates Nil. A positive number indicates an increase in revenue or a decrease in expenses. A negative number indicates a decrease in revenue or an increase in expenses. |
| 3 This measure is unlegislated and savings from this measure are included in current 2015–16 Budget estimates, although the Minister for Health has announced that it will not proceed. |
| 4 This measure was amended in the 2015–16 Budget to exclude certain payments including the Age and Disability Support Pensions, and Carer payments. The impact of this change is reflected in the figures presented in the table above. |
| 5 This measure was amended in the 2015–16 Budget. The impact of this change is reflected in the figures presented in the table above. |
| 6 This unlegislated measure was amended by a further measure in the 2014–15 Budget to remove grandfathering arrangements for recipients. The impact of this change is reflected in the figures presented in the table above. |
| 7 This measure was amended by the 2014–15 MYEFO measure '*Higher Education Reforms — amendments*.' The impact of this amendment is reflected in the figures presented in the table above. |
| 8 This measure also amends the 2014–15 Budget measure, ‘*A Sustainable Higher Education Loan Programme — repayment thresholds and indexation*.’ |
| 9 This measure is unlegislated and savings from this measure are included in current 2015–16 Budget estimates, although the Government announced it will not proceed. |
| 10 Numbers may not add due to rounding. |