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| Unlegislated measures carried forward from the 2014–15 Budget |
| The projected impact of unlegislated measures from the 2014‑15 Budget and previous budgets on current budget estimates and over the medium term |
| Date issued: 29 May 2015 |

# Unlegislated measures carried forward from the 2014–15 Budget[[1]](#footnote-1)

**Table 1: Impact of unlegislated measures carried forward from the 2014–15 Budget**[[2]](#footnote-2)

| **$ 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. 189 |
| 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. 204 |
| Pharmaceutical benefits and services – increase in co–payments and safety net thresholds[[3]](#footnote-3) | - | 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 years[[4]](#footnote-4) | - | 166 | 296 | 376 | 384 | 396 | 409 | 424 | 442 | 455 | 476 | 492 |  | 2014–15 Budget Paper 2, p. 204 |
| Cessation of the Seniors Supplement – Commonwealth Seniors Health Card holders | - | 245 | 260 | 276 | 282 | 298 | 315 | 333 | 353 | 365 | 387 | 412 |  | 2014–15 Budget Paper 2, p. 193 |
| Increasing the age of eligibility for Newstart Allowance and Sickness Allowance[[5]](#footnote-5) | - | 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 |
| Commencement of Veterans Disability 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 Loans[[6]](#footnote-6) | - | 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 indexation[[7]](#footnote-7) | - | -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 – Research Training Scheme – student contributions | - | 33 | 68 | 70 | 72 | 75 | 78 | 80 | 83 | 87 | 90 | 90 |  | 2014–15 Budget Paper 2, p.79 |
| A sustainable Higher Education system – Higher Education Reward Funding – cessation | - | 27 | 28 | 31 | 32 | 34 | 35 | 37 | 39 | 40 | 42 | 42 |  | 2014–15 Budget Paper 2, p.78 |
| 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 – amendments[[8]](#footnote-8) | - | -11 | -8 | -17 | -60 | -62 | -64 | -67 | -69 | -71 | -74 | -76 |  | 2014–15 MYEFO, p.151 |
| **Revenue measures** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Reintroduction of fuel excise indexation[[9]](#footnote-9) | 105 | 345 | 595 | 900 | 1,205 | 1,555 | 1,905 | 2,355 | 2,755 | 3,205 | 3,705 | 4,205 |  | 2014–15 Budget Paper 2, p. 17 |
| Personal Income Tax – abolish the Dependent Spouse Tax Offset | - | - | 100 | 90 | 80 | 70 | 50 | 40 | 40 | 30 | 30 | 30 |  | 2014–15 Budget Paper 2, p. 13 |
| Repeal of Clean Energy Future – tax cuts[[10]](#footnote-10) | - | 820 | 670 | 675 | 680 | 680 | 680 | 685 | 685 | 690 | 690 | 690 |  | 2013–14 Budget Paper 2, p. 246 |
| **Impact of unlegislated measures on fiscal balance** | **105** | **3,213** | **4,879** | **7,429** | **8,020** | **8,894** | **9,271** | **10,229** | **11,033** | **12,006** | **13,067** | **14,117** |  |  |
| **Impact of unlegislated measures on the fiscal balance (% of nominal GDP)** | **0.0** | **0.2** | **0.3** | **0.4** | **0.4** | **0.4** | **0.4** | **0.4** | **0.5** | **0.5** | **0.5** | **0.5** |  |  |

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 (e.g. 2014–15 MYEFO). [↑](#footnote-ref-1)
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. [↑](#footnote-ref-2)
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. [↑](#footnote-ref-3)
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. [↑](#footnote-ref-4)
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. [↑](#footnote-ref-5)
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 for this measure. [↑](#footnote-ref-6)
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. [↑](#footnote-ref-7)
8. This measure also amends the 2014–15 Budget measure, ‘*A Sustainable Higher Education Loan Programme — repayment thresholds and indexation.’* [↑](#footnote-ref-8)
9. This measure has not been legislated for on a permanent basis and is therefore included as an unlegislated savings measure. It has been enacted by a tariff proposal by the Commissioner of Taxation. This arrangement is time limited and will lapse. [↑](#footnote-ref-9)
10. Originally introduced in the 2013–14 Budget as the revenue measure ‘Clean Energy Future – deferral of 2015–16 tax cuts,’ this measure has remained unlegislated but included in an amended form in the current budget estimates. The current Government introduced legislation associated with this measure in July 2014 to repeal rather than defer the tax cuts. The PBO estimates of unlegislated savings for this measure are the ongoing impacts of not proceeding with these tax cuts over the medium–term. [↑](#footnote-ref-10)