

2000-01 BUDGET PAPER No. 2

BUDGET MEASURES 2000-01

CIRCULATED BY
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FOR THE INFORMATION OF HONOURABLE MEMBERS
ON THE OCCASION OF THE BUDGET 2000-01

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Foreword

Budget Paper No. 2 – Budget Measures 2000-01 ensures that the Budget Papers provide comprehensive information on all Government decisions announced in the Budget that involve changes to its revenue, expense and investing activities.

Budget Paper No. 2 comprises three parts:

- Part I: Revenue Measures
- Part II: Expense Measures
- Part III: Capital Measures

Revenue measures are defined as those measures that affect taxation or non-taxation revenues (on an Australian Accounting Standard No. 31 *Financial Reporting by Government* basis.)

Expense measures are defined as those measures that affect expenses (on an Australian Accounting Standard No. 31 *Financial Reporting by Government* basis.)

Capital measures are defined as those measures that affect net capital investment, defined as the change in non-financial assets. Capital measures that fall outside of this definition, such as equity injections of loans used for purposes other than investment in non-financial assets, are shown as having a zero impact on fiscal balance.

Unless otherwise indicated, all financial information presented in this document represents the net cost to the Commonwealth: the figures are exclusive of any GST that may be payable by the Commonwealth and which is recoverable as an input tax credit.

A summary of all measures introduced since the 1999-2000 Budget is included in each part. Measures introduced since the 1999-2000 *Mid-Year Economic and Fiscal Outlook* (MYEFO), including measures in this Budget, are described in detail. Detailed descriptions of measures up to the time of the MYEFO are contained in that document.

Budget Paper No.1 — Budget Strategy and Outlook 2000-01 provides information on overall trends in expense and revenue estimates in Statement 1 — Fiscal Outlook and Strategy, Statement 2 — Economic Outlook, Statement 4 — Financial Outlook, Statement 5 — Revenue, and Statement 6 — Expenses and Net Capital Investment. Descriptions of Measures can also be found in the Portfolio Budget Statements issued in conjunction with this Budget.

NOTES

- (a) The following definitions are used in this Budget Paper:
- ‘real’ means that the effect of inflation has been removed;
 - real growth in expenses is measured by the non-farm Gross Domestic Product deflator;
 - Budget year refers to 2000-01, while the forward years refer to 2001-02, 2002-03 and 2003-04; and
 - one billion is equal to one thousand million.
- (b) Figures in tables and generally in the text have been rounded. Discrepancies in tables between totals and sums of components are due to rounding:
- estimates under \$100,000 are rounded to the nearest thousand;
 - estimates \$100,000 and over are generally rounded to the nearest tenth of a million;
 - estimates midway between rounding points are rounded up; and
 - the percentage changes in statistical tables are calculated using unrounded data.
- (c) For the budget balance, a negative sign indicates a deficit while no sign indicates a surplus.
- (d) The following notations are used:
- | | |
|-----------|---|
| NEC / nec | not elsewhere classified |
| AEST | Australian Eastern Standard Time |
| - | nil |
| .. | not zero, but rounded to zero |
| na | not applicable (unless otherwise specified) |
| nfp | not for publication |
| \$m | \$ million |

- (e) References to the 'States' or 'each State' include the Territories, because from 1993-94 onwards, general purpose funding has been on the same basis for all jurisdictions. The Australian Capital Territory and the Northern Territory are referred to as 'the Territories'. The following abbreviations are used for the names of the States, where appropriate:

NSW	New South Wales
VIC / Vic	Victoria
QLD / Qld	Queensland
WA	Western Australia
SA	South Australia
TAS / Tas	Tasmania
ACT	Australian Capital Territory
NT	Northern Territory

Budget Measures 2000-01 is one of a series of Budget Papers, the purpose of which is to provide information supplementary to that in the Budget Speech. A full list of the series is printed on the inside cover of this paper.

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