

ATTACHMENT B

SUMMARY OF MEASURES SINCE THE 2001-02 BUDGET

Table 12: Revenue measures since the 2001-02 Budget^(a)

	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m
AGRICULTURE, FISHERIES AND FORESTRY				
Reduction in Australian Quarantine Inspection				
Service export programme fees and charges	-19.9	-29.8	-29.8	-29.8
Portfolio total	-19.9	-29.8	-29.8	-29.8
EMPLOYMENT, WORKPLACE RELATIONS AND SMALL BUSINESS				
Air passenger ticket levy	-	-	-	-
Portfolio total	-	-	-	-
INDUSTRY, SCIENCE AND RESOURCES				
Timor Sea arrangement	*	*	*	*
Portfolio Total	-	-	-	-
TRANSPORT AND REGIONAL SERVICES				
Air passenger ticket levy	73.8	98.4	98.4	98.4
Portfolio total	73.8	98.4	98.4	98.4
TREASURY				
<i>Income Tax</i>				
Alienation of personal services income - the 'results test'	-	-	-	-
Alienation of personal services income - <i>de minimus</i> provisions for the 'results test'	-1.0	-1.0	-1.0	-1.0
Alienation of personal services income - treatment of commission agents	-35.0	-35.0	-35.0	-35.0
Amendment of income tax assessments to allow for repayments of assessable income	*	*	*	*
Amendment to non-commercial losses rules	-	-	-	-
Amendments to the double taxation convention between Australia and the United States	-	-10.0	-235.0	-190.0
Amendments to the reform of the debt/equity borderline	*	*	*	*
Amendment to the taxation of expatriates resident in Australia	-	-	*	*
Amendments to the thin capitalisation regime	*	*	*	*
Broadening the exemption from Interest Withholding Tax (IWT)	-10.0	-10.0	-10.0	-10.0
Capital Gains Tax rollover relief for fixed trust to company restructures	*	*	*	*
Capital Gains Tax treatment of perpetual conservation covenants	-0.4	-0.7	-0.7	-0.5
Deductibility of certain gifts	*	*	*	*
Deductibility of travel expenses	-	-	-	-

Table 12: Revenue measures since the 2001-02 Budget^(a) (continued)

	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m
TREASURY (continued)				
Deductions for certain conservation covenants	-	*	*	*
Exclusion from the Superannuation Guarantee for payments made to non-residents employed for the 2001 Goodwill Games in Brisbane	..	..	..	..
Extension of German forced labour compensation Capital Gains Tax exemption	*	*	*	*
Film industry package - refundable tax offset for large scale film production	-	-5.0	-35.0	-32.0
Fringe benefits reporting - exclusion of benefits associated with police force removals	*	*	*	*
Fringe benefits reporting - exclusion of travel between home and work in unmarked police vehicles	*	*	*	*
General interest charge changes - 1 per cent reduction in the margin applied to the 90 day bank bill yield benchmark	-14.0	-10.0	-10.0	-10.0
General interest charge changes - replacing the 13 week Treasury Note yield benchmark	-1.0	-1.0	-1.0	-1.0
Giving co-operatives the option to frank dividend payments	-	-5.0	-10.0	-10.0
HIH rescue package - Income Tax issues	-	-	-	-
Improving the integrity of dividend imputation for life insurance companies	nfp	nfp	nfp	nfp
Incentives to promote Australian venture capital investment by non-residents	-	-	-20.0	-20.0
Income tax exemption of compensation for deployment allowance paid to Australian Defence Force (ADF) members	*	*	*	*
Income tax exemption of compensation for loss of pay and allowances paid to Australian Defence Force (ADF) Reserve personnel	*	*	*	*
Maintaining the existing definition of research and development and the existing treatment of trading stock and feedstock	*	*	*	*
Modification to the 175 per cent premium tax concession for research and development	-10.0	-15.0	-15.0	-25.0
Prepayment rule for forestry managed investments	-	-25.0	-5.0	-
Streamlining of the crude oil excise regime	-38.0	-19.0	-9.0	-7.0
Tax exemption for structured settlement annuities	-	-1.4	-2.5	-3.6
Timor Sea arrangements	*	*	*	*
Trading stock rules for oyster farmers	..	..	..	..

Table 12: Revenue measures since the 2001-02 Budget^(a) (continued)

	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m
<i>Indirect Tax</i>				
Abolition of fees for licences to manufacture excisable goods	-	-	-	-
Abolition of oils and lubricants excise indexation	-0.5	-1.1	-1.8	-2.5
<i>Non-tax revenue</i>				
Increased levy to support enhanced prudential supervision of superannuation	-	3.8	3.8	3.8
Small Business Assistance Package - capping of fees paid by small business to the Australian Securities and Investments Commission	-	-	-	-
Portfolio total	-109.9	-135.4	-387.2	-343.8
Total impact of revenue measures	-56.0	-66.8	-318.6	-275.2

(a) A minus sign before an estimate indicates a reduction in revenue, no sign before an estimate indicates a gain to revenue.

* The nature of the measure is such that a reliable estimate cannot be provided.

Table 13: Expense measures since the 2001-02 Budget

	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m
AGRICULTURE, FISHERIES AND FORESTRY				
<i>Department of Agriculture, Fisheries and Forestry</i>				
Eradication of the red imported fire ant	17.0	15.5	15.3	6.9
Exceptional circumstances drought assistance to Western Australia and Queensland	21.0	24.4	0.8	-
Ex-gratia emergency income support to farmers in Western Australia and Queensland	0.6	-	-	-
Extension of Lamb Industry Development Programme - levy alleviation	2.1	-	-	-
National Food Industry Strategy - additional funding for the Food Market Development Programme and Australian participation in international food standard setting bodies	-	1.5	1.5	1.6
National Food Industry Strategy - continuation and expansion of the Technical Market Access Programme	-	3.3	3.3	3.4
National Food Industry Strategy - food industry supply chain management and food safety and quality initiative	-	3.0	3.0	3.1
National Food Industry Strategy - funding for implementation	-	2.9	2.8	3.0
National Food Industry Strategy - reprioritising funding from FarmBis	-	-1.9	-5.3	-
National Food Industry Strategy - reprioritising funding from the New Industries Development Programme	-	-0.3	-0.3	-0.3
National Food Industry Strategy - reprioritising funding from the Supermarket to Asia Council Programme	-	-5.0	-5.0	-5.0
Portfolio total	40.7	43.4	16.1	12.7
ATTORNEY-GENERAL'S				
<i>Attorney General's Department</i>				
Reform of the Marriage Celebrants Programme	-	0.2	0.2	0.2
Royal Commission witness costs	10.9	-	-	-
<i>Australian Customs Service</i>				
Additional funding to address unauthorised arrivals(a)	-	-	-	-
<i>Australian Federal Police</i>				
Additional funding to address unauthorised arrivals(a)	-	-	-	-
Portfolio total	10.9	0.2	0.2	0.2
COMMUNICATIONS, INFORMATION TECHNOLOGY AND THE ARTS				
<i>Australian Film Commission</i>				
Film Industry Package - additional development funding for Australian films	-	3.0	5.0	5.1
Film Industry Package - innovative broadband content	-	0.5	0.7	0.9
Film Industry Package - single point of contact for foreign film producers	-	1.0	1.0	1.0
<i>Australian Film, Television and Radio School</i>				
Film Industry Package - digital training capability	0.5	1.0	1.0	1.0

Table 13: Expense measures since the 2001-02 Budget (continued)

	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m
COMMUNICATIONS, INFORMATION TECHNOLOGY AND THE ARTS (continued)				
<i>Department of Communications, Information Technology and the Arts</i>				
Film Industry Package - administration of refundable tax offset for large scale film production	1.0	0.8	0.7	0.7
Film Industry Package - Community Service Obligations for Film Australia	-	2.7	2.8	2.8
Film Industry Package - increased funding for television drama	-	7.5	10.5	10.5
Film Industry Package - increasing access to affordable bandwidth	0.3	0.3	-	-
Film Industry Package - National Interest Programme(b)	-	-	-	-
Grant to the Prospectors' and Miners' Hall of Fame - Western Australia	1.0	-	-	-
<i>National Museum of Australia</i>				
Additional funding for the National Museum of Australia to meet higher visitor numbers	4.0	-	-	-
<i>National Office for the Information Economy</i>				
Small Business Assistance Package - accelerating the uptake of e-commerce by small business	1.5	5.0	-	-
<i>Special Broadcasting Service Corporation</i>				
Film Industry Package - increased funding for SBS Independent	-	7.0	8.6	8.8
Portfolio total	8.3	28.8	30.3	31.0
DEFENCE				
<i>Department of Defence</i>				
Additional funding to address unauthorised arrivals(a)	-	-	-	-
Deferral of Defence property sales until 2002-03 - saving in lease-back costs	-10.0	-	-	-
Extension of Peace Monitoring Group in Bougainville	10.0	-	-	-
Indexation of military superannuation	8.0	9.0	9.0	10.0
Reallocation of Federation Funds for St Paul's Anglican Cathedral	-2.5	-	-	-
Portfolio total	5.5	9.0	9.0	10.0
EDUCATION, TRAINING AND YOUTH AFFAIRS				
<i>Australian Research Council</i>				
Additional resourcing for the Australian Research Council	1.5	1.5	1.5	1.5
<i>Department of Education, Training and Youth Affairs</i>				
National Food Industry Strategy - Food Centres of Excellence Initiative	-	2.1	2.6	3.1
Offsetting savings for the Food Centres of Excellence Initiative (from within DETYA programmes)	-	-2.1	-2.6	-3.1
Parents and Community Education Information Programme	2.3	-	-	-
Portfolio total	3.8	1.5	1.5	1.5

Table 13: Expense measures since the 2001-02 Budget (continued)

	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m
EMPLOYMENT, WORKPLACE RELATIONS AND SMALL BUSINESS				
<i>Department of Employment, Workplace Relations and Small Business</i>				
Enhanced Protection of Employee Entitlements - the General Employee Entitlements and Redundancy Scheme	12.8	27.1	68.4	69.9
Small Business Assistance Package - development of an E-Commerce Business Authentication Framework	0.7	1.3	1.3	0.7
Small Business Assistance Package - extend the Business Entry Point to include a Business Resource Facility	0.7	0.7	0.7	-
Special Employee Entitlements Scheme for Ansett Group employees	468.4	1.1	1.0	1.0
Portfolio total	482.6	30.2	71.4	71.6
ENVIRONMENT AND HERITAGE				
<i>Department of the Environment and Heritage</i>				
Reallocation of Federation Funds for St Paul's Anglican Cathedral	2.5	-	-	-
Portfolio total	2.5	0.0	0.0	0.0
FAMILY AND COMMUNITY SERVICES				
<i>Department of Family and Community Services</i>				
Additional funding to allow better targeted investigations from 2002-03	17.0	-117.0	-117.0	-117.0
Compliance Package - enhanced data matching with the Australian Taxation Office	-	-80.0	-80.0	-80.0
Compliance Package - greater promotion of 'tip-off' facilities	-10.0	-20.0	-	-
Compliance Package - new options for customers to notify Centrelink of changes in circumstances	-5.0	-26.0	-26.0	-26.0
Family Tax Benefit and Child Care Benefit tolerance	-	-	-	-
Portfolio total	2.0	-243.0	-223.0	-223.0
FINANCE AND ADMINISTRATION				
<i>Department of Finance and Administration</i>				
Changes to the Parliamentary Contributory Superannuation Scheme	-0.2	-0.2	-0.3	-0.5
Royal Commission into Collapse of HIH Insurance Group	29.0	1.0	-	-
Royal Commission into the Building Industry	35.0	25.0	-	-
Sugar Industry Assistance Package - extension of income support	15.0	-	-	-
<i>Office of Asset Sales and Commercial Support</i>				
Privatisation of the Australian Submarine Corporation Pty Limited - sale costs	5.3	7.9	-	-
Portfolio total	84.0	33.6	-0.3	-0.5

Table 13: Expense measures since the 2001-02 Budget (continued)

	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m
FOREIGN AFFAIRS AND TRADE				
<i>Australian Agency for International Development</i>				
Additional funding to address unauthorised arrivals	16.4	-	-	-
Additional funding to support displaced Afghans	14.3	-	-	-
<i>Department of Foreign Affairs and Trade</i>				
Additional funding to manage unauthorised arrivals(a)	-	-	-	-
Australian Television Service to the Asia-Pacific Region	18.5	17.4	17.8	18.2
Extension of the International Peace Monitoring Team deployment in the Solomon Islands	5.4	-	-	-
Export Finance and Insurance Corporation - short term credit facility alliance	2.7	-	-	-
Portfolio total	57.3	17.4	17.8	18.2
HEALTH AND AGED CARE				
<i>Department of Health and Aged Care</i>				
Barbara Walker Centre for Pain Management(a)	-	-	-	-
Co-location of national General Practice organisations - 'GP House'(a)	-	-	-	-
Community Pharmacy - Pharmaceutical Benefits Scheme dispensing costs	18.5	23.7	23.9	24.6
Establishment of a Trans-Tasman Therapeutic Goods Agency	2.0	2.0	-	-
Exceptional circumstances drought assistance to Western Australia and Queensland	1.8	2.1	0.3	-
Funding for the provision of Herceptin to patients with metastatic breast cancer	6.8	13.2	14.5	15.9
Increase in Schedule Fees for emergency after-hours attendances provided by other medical practitioners	3.6	6.2	6.2	5.6
Increased retention payments for general practitioners in rural and remote areas(a)	-	-	-	-
Prevention of Q Fever in livestock farmers	2.4	4.1	1.7	-
Reform of the Australian blood banking and plasma product sector	2.8	0.8	-	-
Review of arrangements for pharmaceutical wholesaling under the Pharmaceutical Benefits Scheme	0.3	-	-	-
Portfolio total	38.2	52.0	46.6	46.2
IMMIGRATION AND MULTICULTURAL AFFAIRS				
<i>Department of Immigration and Multicultural Affairs</i>				
Additional funding to address unauthorised arrivals	86.1	4.4	5.2	5.2
Portfolio total	86.1	4.4	5.2	5.2

Table 13: Expense measures since the 2001-02 Budget (continued)

	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m
INDUSTRY, SCIENCE AND RESOURCES				
<i>Department of Industry, Science and Resources</i>				
Council of Australian Governments Review of Energy Market Directions	2.0	-	-	-
Funding for Asia Pacific Space Centre	6.0	10.0	15.4	-
Funding for AusIndustry Regional Office Network	2.0	2.0	2.0	-
Funding for small business assistance during tourism downturn	15.0	-	-	-
Further tourism promotion	5.0	-	-	-
National Food Industry Strategy - Food Innovation Grants Programme	-	4.7	7.5	9.3
Offsetting savings for the Food Innovation Grants Programme (from within DISR programmes)	-	-4.7	-7.5	-9.3
Small Business Assistance Package - enhancing small business participation in major projects	3.1	-	-	-
Portfolio total	33.1	12.0	17.4	0.0
TRANSPORT AND REGIONAL SERVICES				
<i>Department of Transport and Regional Services</i>				
Additional funding to address unauthorised arrivals(a)	-	-	-	-
Ansett - Rapid Route Recovery Scheme	31.4	-	-	-
Construction of a new Scoresby Freeway (additional funding from 2005-06)	-	-	-	-
Relief for stranded Ansett passengers	21.0	-	-	-
Stronger Regions Programme - awareness raising and access to information	7.7	1.7	1.7	1.7
Stronger Regions Programme - regional business development analysis	1.1	0.4	-	-
Stronger Regions Programme - sustainable regions	7.9	37.3	29.3	25.9
Structural Adjustment Programme for the Wide Bay Burnett region in Queensland	4.0	-	-	-
Tamworth Australasian-Pacific Aeronautical College	1.6	1.1	1.1	0.3
Portfolio total	74.6	40.4	32.1	27.9
TREASURY				
<i>Australian Prudential Regulation Authority</i>				
Increased prudential supervision of superannuation	2.1	3.1	3.1	3.1
<i>Australian Taxation Office</i>				
Fuel Sales Grant Scheme - sales at sea by mother ships	1.2	1.2	1.2	1.2
Increased resourcing for the Australian Taxation Office	107.5	-	-	-
<i>Department of the Treasury</i>				
GST - availability of decreasing adjustments on insurance settlements	20.0	15.0	15.0	15.0
GST - HIH rescue package: GST issues	-	-	-	-
GST - one-off credit for car rental businesses	50.0	-	-	-
Portfolio total	180.8	19.3	19.3	19.3

Table 13: Expense measures since the 2001-02 Budget (continued)

	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m
VETERANS' AFFAIRS				
<i>Department of Veterans' Affairs</i>				
Community Pharmacy - Pharmaceutical Benefits Scheme dispensing costs	1.6	2.4	2.6	2.5
Portfolio total	1.6	2.4	2.6	2.5
Total expense measures	1,111.9	51.6	46.4	22.8

- (a) The additional costs of this measure are shown as zero in the table, as these costs are to be absorbed within the agency's existing resourcing.
- (b) The additional costs of this measure are shown as zero in the table, as the measure represents the renewal of a lapsing programme for which funding is already included in the forward estimates.

CAPITAL MEASURES SINCE THE 2001-02 BUDGET

Table 14: Capital measures since the 2001-02 Budget

	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m
DEFENCE				
<i>Defence Housing Authority</i>				
Accelerating sale and lease-back programme	-50.0	-150.0	-100.0	-100.0
Sales of excess property	-24.0	-122.0	-66.0	-66.0
<i>Department of Defence</i>				
Delays in Defence property sales until 2002-03	528.1	-528.1	-	-
Portfolio total	454.1	-800.1	-166.0	-166.0
EMPLOYMENT, WORKPLACE RELATIONS AND SMALL BUSINESS				
<i>Department of Employment, Workplace Relations and Small Business</i>				
Small Business Assistance Package - development of an E-Commerce Business Authentication Framework(a)	3.3	-1.3	-1.3	-0.7
Portfolio total	3.3	-1.3	-1.3	-0.7
IMMIGRATION AND MULTICULTURAL AFFAIRS				
<i>Department of Immigration and Multicultural Affairs</i>				
Additional funding to address unauthorised arrivals(a)	45.1	-0.4	-4.4	-4.4
Portfolio total	45.1	-0.4	-4.4	-4.4
INDUSTRY, SCIENCE AND RESOURCES				
<i>Department of Industry, Science and Resources</i>				
Loan to support energy infrastructure and research(b)	-	-	-	-
Portfolio total	-	-	-	-
TRANSPORT AND REGIONAL SERVICES				
<i>Department of Transport and Regional Services</i>				
Funding for Asia Pacific Space Centre	3.8	53.6	11.2	-
Portfolio total	3.8	53.6	11.2	0.0
Total capital measures	506.3	-748.2	-160.5	-171.1

- (a) The negative amounts in the forward years reflect depreciation on the initial capital investment.
- (b) Loan transactions affect the Commonwealth's investments in financial assets, and for this reason, are shown as having no impact on the fiscal balance.