

APPENDIX B: POLICY DECISIONS TAKEN SINCE THE 2010-11 BUDGET

Table B1: Revenue measures since the 2010-11 Budget^(a)

	2009-10 \$m	2010-11 \$m	2011-12 \$m	2012-13 \$m	2013-14 \$m
AGRICULTURE, FISHERIES AND FORESTRY					
<i>Department of Agriculture, Fisheries and Forestry</i>					
Passionfruit marketing levy	-	0.1	0.1	0.1	0.1
Portfolio total	-	0.1	0.1	0.1	0.1
ATTORNEY-GENERAL'S					
<i>Australian Customs Service</i>					
Stronger, fairer, simpler – revised growth dividend	-	-	-	-1.0	-3.0
Portfolio total	-	-	-	-1.0	-3.0
TREASURY					
<i>Australian Taxation Office</i>					
Corporations law amendments – consequential amendment to the tax law	-	*	*	*	*
Exempting from taxation laws certain transactions involving security agencies	*	*	*	*	*
International tax					
– additional benefits agreement between Australia and the Marshall Islands	-	..	..	..	..
– amending the withholding tax definition of a managed investment trust	-	*	*	*	*
– tax information exchange agreement with the Marshall Islands	-	*	*	*	*
Minor amendments to the GST Regulations	-	-	-	-	-
Minor refinements to taxation of financial arrangements provisions	*	*	*	*	*
Personal income tax – exemption of pay and allowances for Operation RIVERBANK personnel	-	..	..	..	-
Philanthropy – updating the list of specifically listed deductible gift recipients	-	..	-1.3	-1.3	-0.1
Reportable employer superannuation contributions – clarification of the 2008-09 Budget measure	-	-	-	-	-

Table B1: Revenue measures since the 2010-11 Budget^(a) (continued)

	2009-10	2010-11	2011-12	2012-13	2013-14
	\$m	\$m	\$m	\$m	\$m
TREASURY (continued)					
Stronger, fairer, simpler					
– improved resource taxation arrangements(b)	-	-	-	-1,000.0	-6,500.0
– early cut to the company tax rate for small business companies	-	-	-	200.0	150.0
– revised company tax cut	-	-	-	-	600.0
– revised growth dividend	-	-	-	-99.0	-197.0
Superannuation					
– account based pensions – extension of drawdown relief for retirees	-	-3.0	-9.0	-	-
– enabling the confiscation of the proceeds of crime from superannuation	-	*	*	*	*
Taxation laws – minor amendments	-	*	*	*	*
<i>Department of the Treasury</i>					
European Bank for Reconstruction and Development – increased capital	14.1	-	-	-	-
Portfolio total	14.1	-3.0	-10.3	-900.3	-5,947.1
Total impact of revenue measures(c)	14.1	-3.0	-10.2	-901.2	-5,950.0

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

.. Not zero, but rounded to zero.

- Nil.

nfp not for publication.

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

(b) The improved resource taxation arrangements measure does not take account of parameter changes that are expected to increase revenue by \$2.0 billion in 2012-13 and \$4.0 billion in 2013-14 relative to the fiscal projections published in the 2010-11 Budget.

(c) Measures may not add due to rounding.

Table B2: Expense measures since the 2010-11 Budget^(a)

	2009-10 \$m	2010-11 \$m	2011-12 \$m	2012-13 \$m	2013-14 \$m
AGRICULTURE, FISHERIES AND FORESTRY					
<i>Department of Agriculture, Fisheries and Forestry</i>					
Drought Assistance					
– Exceptional Circumstances assistance for primary producers	0.3	4.5	1.1	-	-
– Exceptional Circumstances assistance for small businesses	..	0.4	0.2	-	-
Illegal Logging Policy Implementation	-	-	-	-	-
Portfolio total	0.3	4.8	1.3	-	-
ATTORNEY-GENERAL'S					
<i>Attorney-General's Department</i>					
Anti-whaling Strategy: International Legal Action(b)	-	-	-	-	-
<i>Australian Federal Police</i>					
Increasing operational activity to combat people smuggling	-	22.3	-	-	-
Portfolio total	-	22.3	-	-	-
BROADBAND, COMMUNICATIONS AND THE DIGITAL ECONOMY					
<i>Department of Broadband, Communications and the Digital Economy</i>					
National Broadband Network					
– Telstra negotiations – Establishment of USO Co to take responsibility for the delivery of the Universal Service Obligation(c)	-	-	-	-	-
– Telstra negotiations – Retraining(d)	-	-	-	-	-
Portfolio total	-	-	-	-	-
CLIMATE CHANGE AND ENERGY EFFICIENCY					
<i>Department of Climate Change and Energy Efficiency</i>					
National Solar Schools Program – refinements	-	3.3	3.6	7.9	-5.1
Portfolio total	-	3.3	3.6	7.9	-5.1
EDUCATION, EMPLOYMENT AND WORKPLACE RELATIONS					
<i>Department of Education, Employment and Workplace Relations</i>					
Child Care Rebate – fortnightly payment(e)	-	4.6	4.9	4.0	0.6

Table B2: Expense measures since the 2010-11 Budget^(a) (continued)

	2009-10 \$m	2010-11 \$m	2011-12 \$m	2012-13 \$m	2013-14 \$m
EDUCATION, EMPLOYMENT AND WORKPLACE RELATIONS (continued)					
Drought Assistance					
– Exceptional Circumstances assistance for primary producers	..	0.4	0.1	-	-
– Exceptional Circumstances assistance for small businesses	..	..	..	-	-
Job seeker engagement – increased support(f)	-	-	-	-	-
Portfolio total	..	5.1	5.0	4.0	0.6
ENVIRONMENT, WATER, HERITAGE AND THE ARTS					
<i>Department of the Environment, Water, Heritage and the Arts</i>					
Anti-whaling Strategy: International Legal Action(b)	-	-	-	-	-
Portfolio total	-	-	-	-	-
FAMILIES, HOUSING, COMMUNITY SERVICES AND INDIGENOUS AFFAIRS					
<i>Department of Families, Housing, Community Services and Indigenous Affairs</i>					
Superannuation – account based pensions – extension of drawdown relief for retirees(g)	-	15.0	-	-	-
Universal design for housing – voluntary guidelines	-	0.3	0.3	0.3	0.3
Portfolio total	-	15.3	0.3	0.3	0.3
FINANCE AND DEREGULATION					
<i>Department of Finance and Deregulation</i>					
Funding for expansion of detention centres(h)	-	0.2	0.2	-	-
Portfolio total	-	0.2	0.2	-	-
FOREIGN AFFAIRS AND TRADE					
<i>AusAID</i>					
Overseas development assistance(i)					
– contribution to the Global Agriculture and Food Security Program	10.0	25.0	-	-	-
– contribution to the International Rice Research Institute	12.2	-	-	-	-
– contribution to the World Bank Palestinian Reform and Development Plan Trust Fund	10.0	-	-	-	-
– fifth replenishment of the Global Environment Facility	-	-	-	-	-
<i>Department of Foreign Affairs and Trade</i>					
Anti-whaling Strategy: International Legal Action(b)	-	-	-	-	-
Portfolio total	32.2	25.0	-	-	-

Table B2: Expense measures since the 2010-11 Budget^(a) (continued)

	2009-10 \$m	2010-11 \$m	2011-12 \$m	2012-13 \$m	2013-14 \$m
HEALTH AND AGEING					
<i>Cancer Australia</i>					
Cancer Australia and the National Breast and Ovarian Cancer Centre – creating a single national cancer control agency(b)	-	-	-	-	-
<i>Department of Health and Ageing</i>					
Cancer Australia and the National Breast and Ovarian Cancer Centre – creating a single national cancer control agency(b)	-	-	-	-	-
Drought Assistance					
– Exceptional Circumstances assistance for primary producers	-	0.1	..	-	-
– Exceptional Circumstances assistance for small businesses	-	..	..	-	-
Juvenile Diabetes Research Foundation – contribution	-	-	-	-	-
National Diabetes Services Scheme – extend access to insulin pump consumables	-	..	..	..	..
National Health and Hospitals Network – lead clinicians groups(b)	-	-	-	-	-
<i>National Breast and Ovarian Cancer Centre</i>					
Cancer Australia and the National Breast and Ovarian Cancer Centre – creating a single national cancer control agency(b)	-	-	-	-	-
Portfolio total	-	0.1	..	..	..
HUMAN SERVICES					
<i>Centrelink</i>					
Child Care Rebate – fortnightly payment(e)	-	-	-	-	-
Drought Assistance					
– Exceptional Circumstances assistance for primary producers	-	0.4	0.1	-	-
– Exceptional Circumstances assistance for small businesses	-	..	..	-	-
Job seeker engagement – increased support(f)	-	-	-	-	-
Portfolio total	-	0.4	0.1	-	-
IMMIGRATION AND CITIZENSHIP					
<i>Department of Immigration and Citizenship</i>					
Working Holiday Visa (Subclass 417) – reversal(j)	-	-	-	-	-
Portfolio total	-	-	-	-	-

Table B2: Expense measures since the 2010-11 Budget^(a) (continued)

	2009-10 \$m	2010-11 \$m	2011-12 \$m	2012-13 \$m	2013-14 \$m
INFRASTRUCTURE, TRANSPORT, REGIONAL DEVELOPMENT AND LOCAL GOVERNMENT					
<i>Department of Infrastructure, Transport, Regional Development and Local Government</i>					
Regional and Local Community Infrastructure Program – additional funding(k)	-	100.0	-	-	-
Thornton Park commuter car park – additional funding(k)	-	1.8	-	-	-
Portfolio total	-	101.8	-	-	-
TREASURY					
<i>Australian Taxation Office</i>					
Education Tax Refund – extension(l)	-	-	110.0	110.0	120.0
Minor amendments to the GST Regulations(g)	-	-	-	-	-
Stronger, fairer, simpler – resource exploration refundable tax offset – reversal	-	-0.5	-521.6	-601.2	-681.2
<i>Department of the Treasury</i>					
Drought Assistance					
– Exceptional Circumstances assistance for primary producers	0.2	4.2	2.1	-	-
– Exceptional Circumstances assistance for small businesses	..	0.3	0.3	-	-
Exempting from taxation laws certain transactions involving security agencies(g)	*	*	*	*	*
Financial Reporting Panel – termination	-	-0.1	-0.4	-0.4	-0.4
National Solar Schools Program – refinements	-	9.0	9.6	-17.5	-10.7
Regional Infrastructure Fund – additional funding(k)	-	100.0	100.0	100.0	100.0
Stronger, fairer, simpler – revised growth dividend(g)	-	-	-	-16.0	-31.0
Tax Reform Communications campaign advertising funding reduction	-2.1	-20.3	-	-	-
Portfolio total	-1.9	92.4	-299.9	-425.1	-503.3
Decisions taken but not yet announced(m)	-	-243.6	-445.4	-241.4	-117.7
Total impact of expense measures(n)	30.7	27.1	-734.9	-654.4	-625.1

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

.. Not zero, but rounded to zero.

- Nil.

nfp not for publication.

(a) A minus sign before an estimate indicates a reduction in expenses, no sign before an estimate indicates increased expenses.

(b) Provision for this funding has already been included in the forward estimates.

(c) The National Broadband Network - Telstra negotiations - Establishment of USO Co to take responsibility for the delivery of the Universal Service Obligation includes funding of \$50.0 million in each of 2012-13 and 2013-14 and \$100.0 million per annum ongoing from 2014-15. Provision for this funding was included in the Contingency Reserve at the 2010-11 Budget. The establishment of USO Co and the provision of Government funding are contingent on Definitive Agreements being reached between NBN Co and Telstra.

- (d) The National Broadband Network - Telstra negotiations - Retraining includes funding of up to \$100.0 million in 2011-12. Provision of this funding was included in the Contingency Reserve at the 2010-11 Budget. The provision of this funding is contingent on Definitive Agreements being reached between NBN Co and Telstra.
- (e) The impact of this measure is a cost of \$99.3 million in underlying cash terms over the forward estimates.
- (f) The cost of this measure will be met through a reduction in the number of Centrelink reviews of selected job seekers.
- (g) These measures can also be found in the revenue measures summary table.
- (h) These measures can also be found in the capital measures summary table.
- (i) These measures will be fully offset from the provision for expanded aid funding held in the Contingency Reserve.
- (j) This measure is a reversal of a previous decision, where DIAC absorbed the cost.
- (k) This measure has been funded by the removal of a previous decision taken but not yet announced.
- (l) The impact of this measure is a cost of \$220.0 million in underlying cash terms over the forward estimates. This measure has been funded by the removal of a previous decision taken but not yet announced.
- (m) Decisions taken but not yet announced includes the removal of some DTBNYA in previous budget cycles, which have been allocated to announced measures.
- (n) Measures may not add due to rounding.

Table B3: Capital measures since the 2010-11 Budget^(a)

	2009-10 \$m	2010-11 \$m	2011-12 \$m	2012-13 \$m	2013-14 \$m
ATTORNEY-GENERAL'S					
<i>Australian Federal Police</i>					
Increasing operational activity to combat people smuggling(b)	-	2.5	-	-	-
Portfolio total	-	2.5	-	-	-
IMMIGRATION AND CITIZENSHIP					
<i>Department of Immigration and Citizenship</i>					
Funding for expansion of detention centres(b)	-	97.8	-	-	-
Portfolio total	-	97.8	-	-	-
Total capital measures(c)	-	100.3	-	-	-

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

.. Not zero, but rounded to zero.

- Nil.

nfp not for publication.

(a) A minus sign before an estimate indicates a reduction in capital, no sign before an estimate indicates increased capital.

(b) These measures can also be found in the expense measures summary table.

(c) Measures may not add due to rounding.