

BUDGET

2015-16

Budget Measures
Budget Paper No. 2
2015-16

Circulated by

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Treasurer of the Commonwealth of Australia

and

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For the information of honourable members
on the occasion of the Budget 2015-16

12 May 2015

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ISSN 0728-7198 (print)

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Printed by CanPrint Communications Pty Ltd.

FOREWORD

Budget Paper No. 2, *Budget Measures 2015-16* ensures that the Budget Papers provide comprehensive information on all Government decisions that involve changes to its revenue, expense and investing activities since the *Mid-Year Economic and Fiscal Outlook 2014-15*.

Budget Paper No. 2 comprises three parts:

- Part 1: Revenue Measures
- Part 2: Expense Measures
- Part 3: Capital Measures

Revenue measures are defined as those measures that affect taxation or non-taxation revenues (on a Government Finance Statistics basis).

Expense measures are defined as those measures that affect expenses (on a Government Finance Statistics 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 or loans used for purposes other than investment in non-financial assets, are shown as having a zero impact on the fiscal balance.

Notes

- (a) The following definitions are used in this Budget Paper:
- ‘real’ means adjusted for the effect of inflation;
 - real growth in expenses is calculated using the Consumer Price Index (CPI) as the deflator;
 - the Budget year refers to 2015-16, while the forward years refer to 2016-17, 2017-18 and 2018-19; 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; and
 - estimates midway between rounding points are rounded up.

(c) For the budget balance, a negative sign indicates a deficit while no sign indicates a surplus.

(d) The following notations are used:

-	nil
na	not applicable
..	not zero, but rounded to zero
\$m	millions of dollars
\$b	billions of dollars
nfp	not for publication
COAG	Council of Australian Governments
AEST	Australian Eastern Standard Time
NEC/nec	not elsewhere classified
*	The nature of this measure is such that a reliable estimate cannot be provided.

(e) The Australian Capital Territory and the Northern Territory are referred to as 'the Territories'. References to the 'States' or 'each State' include the Territories. The following abbreviations are used for the names of the States, where appropriate:

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

(f) In this paper, the term 'Commonwealth' refers to the Commonwealth of Australia. The term is used when referring to the legal entity of the Commonwealth of Australia.

The term 'Australian Government' is used when referring to the Government and the decisions and activities made by the Government on behalf of the Commonwealth of Australia.

Budget Paper No. 2, *Budget Measures 2015-16* is one of a series of Budget Papers that provides information to supplement the Budget Speech. A full list of the series is printed on the inside cover of this paper.

CONTENTS

Part 1: Revenue Measures	1
Agriculture	6
Cross Portfolio.....	8
Education and Training	9
Finance.....	10
Foreign Affairs and Trade	12
Immigration and Border Protection	13
Treasury	14
Part 2: Expense Measures	33
Agriculture	55
Attorney-General's	59
Communications.....	67
Cross Portfolio.....	70
Defence	71
Education and Training	75
Employment	81
Environment	87
Finance.....	91
Foreign Affairs and Trade	95
Health	99
Human Services.....	115
Immigration and Border Protection	118
Industry and Science.....	128
Infrastructure and Regional Development	132
Prime Minister and Cabinet.....	141
Social Services.....	146
Treasury	172
Veterans' Affairs.....	179
Part 3: Capital Measures	185
Attorney-General's	193
Environment	194
Finance.....	195
Foreign Affairs and Trade	196
Health	197
Industry and Science.....	198
Parliament	199
Prime Minister and Cabinet.....	200

Table of measures by portfolio

Part 1: Revenue Measures	1
Agriculture	6
Biosecurity services for international mail — additional cost recovery	6
Changes to agricultural production levies	6
Cross Portfolio	8
Commonwealth penalty units — increase in value to reflect inflation	8
Education and Training	9
Higher Education Loan Programme — recovery of repayments from overseas debtors	9
Finance	10
Smaller Government — Property Divestment Programme — general office accommodation Canberra	10
Smaller Government — Property Divestment Programme — Mount Macedon Property	10
Foreign Affairs and Trade	12
Passport Fees and Charges — reforms	12
Immigration and Border Protection	13
Cost Recovery — licensing and import processing	13
Cost Recovery of Citizenship and adjustment of Visa Application Charges	13
Treasury	14
A new drought preparedness framework — accelerated depreciation for primary producers	14
Combatting multinational tax avoidance — a targeted anti-avoidance law	14
Combatting multinational tax avoidance — new transfer pricing documentation standards	15
Combatting multinational tax avoidance — stronger penalties	16
Employee Share Schemes — further changes to tax treatment	16
Full Cost Recovery of Superannuation Activities	17
Growing Jobs and Small Business — allow immediate deductibility for professional expenses	17
Growing Jobs and Small Business — capital gains tax roll-over relief for changes to entity structure	18
Growing Jobs and Small Business — changes to the fringe benefits tax system for work-related electronic devices	18
Growing Jobs and Small Business — expanding accelerated depreciation for small businesses	19
Growing Jobs and Small Business — tax cuts for small business	19
GST — applying to digital products and services imported by consumers	20
GST — compliance programme — three year extension	21
GST — not proceeding with a reverse charge for going concerns and farmland	22

Income tax relief for Australian Defence Force personnel deployed overseas	22
Introducing a cap for salary sacrificed meal entertainment and entertainment facility leasing expenses	22
Luxury car tax — exemption for cars acquired by endorsed public museums and public art galleries	23
Managed investment trusts — transition period to apply the new tax system	23
Modernising the Offshore Banking Unit regime	24
Personal income tax — better targeting the Zone Tax Offset to exclude ‘fly-in fly-out’ and ‘drive-in drive-out’ workers	25
Personal income tax — changes to tax residency rules for temporary working holiday makers	26
Personal income tax — increasing the Medicare levy low-income thresholds	26
Personal income tax — modernising the methods used for calculating work-related car expense deductions	27
Personal income tax — removing an income tax exemption for government employees	27
Philanthropy — specifically listing the Global Infrastructure Hub as an income tax exempt entity	28
Philanthropy — updates to the list of specifically listed deductible gift recipients	28
Release of superannuation for terminal medical condition — relaxing criteria	29
Research and Development tax incentive — introducing a \$100 million expenditure cap	29
Serious Financial Crime taskforce — addressing financial and tax fraud	30
Strengthening Australia’s foreign investment framework	31
Tax administration — statutory remedial power for the Commissioner of Taxation	32
Part 2: Expense Measures	33
Agriculture	55
Maintain funding for Quarantine Border Security — ongoing extension	55
Managing Biosecurity Risks — expanded surveillance and offshore audits	55
Mechanical Fuel Load Reduction Trial	56
National Food Plan — saving	56
Smaller Government — Agriculture Portfolio	56
Supporting Drought Affected Communities — local infrastructure and management of pest impact	57
Supporting Drought Affected Communities — Immediate Assistance	58
Attorney-General’s	59
Arts and Cultural Programmes — efficiencies	59
Attorney-General’s Portfolio — efficiencies	59
Australian Federal Police — future engagement with the United Nations Peacekeeping Force in Cyprus	59
Biometrics Identification Services	60
Disaster Relief	60
Legal Assistance Funding — extension	60
National Partnership on Legal Assistance Services — continuation	61

National Programme for Excellence in the Arts — establishment	62
National Security — Combating Terrorist Propaganda in Australia	62
National Security — Implementation of mandatory telecommunications data retention	63
National Security — Operation Sovereign Borders — Disruption Deterrence Task Group — continuation	64
Native Title Respondents Scheme — extension	64
Safeguarding Law Enforcement Integrity — continuation	65
Smaller Government — Attorney-General’s Portfolio	65
Streamlining and Improving the Sustainability of Courts	66
Communications	67
Digital Transformation Agenda — Portfolio Contributions	67
Digital Transformation Agenda — Stage One and establishment of the Digital Transformation Office	68
Smaller Government — Communications Portfolio	69
Cross Portfolio	70
Administered Programme Indexation Pause — two year extension	70
Public Sector Savings — Enterprise Resource Planning Systems	70
Defence	71
Operation Accordion — extension	71
Operation Highroad	71
Operation Manitou	72
Operation Okra — continued support	73
Operation Resolute — extension	74
Smaller Government — Defence Materiel Organisation — reintegration into the Department of Defence	74
Education and Training	75
Adult Migrant English Programme — expansion	75
Australian Consensus — establishment	75
Australian Early Development Census — saving	75
Australian Institute of Aboriginal and Torres Strait Islander Studies — preservation of Indigenous cultural resources	76
Families Package — National Partnership Agreement on Universal Access to Early Childhood Education — extension	76
Higher Education Participation Programme — adjustment	76
Improving the Quality of Teachers and Teacher Education Courses	77
National Collaborative Research Infrastructure Strategy — continuation	78
Parental Awareness Campaign	78
Remote Indigenous Students Attending Non-Government Boarding Schools — continuation	78
Smaller Government — Education and Training Portfolio	79
Sustainable Research Excellence — adjustment	80
VET FEE-HELP — enhanced compliance regime	80

Employment	81
Beacon Foundation — grant funding	81
Employment Services — Changes to Service Fees and Cessation of Personal Contact Interviews.....	81
Fair Entitlements Guarantee — recovery programme — trial.....	82
Geelong Employment Facilitator — extension.....	82
Growing Jobs and Small Business — engaging early school leavers	82
Growing Jobs and Small Business — further strengthening the job seeker compliance arrangements.....	83
Growing Jobs and Small Business — wage subsidies — redesign.....	84
Growing Jobs and Small Business — Youth Employment Strategy — intensive support — transition to work	85
Growing Jobs and Small Business Package — National Work Experience Programme	85
Environment	87
Antarctica — maintaining Australia’s presence.....	87
Climate Change Authority — extension	87
Government Response to the Home Insulation Program Royal Commission — act of grace payments.....	87
Green Army — efficiencies	88
National Landcare Programme — funding adjustment	88
National Urban Water and Desalination Plan — savings	88
Reef Trust — additional contribution.....	89
Smaller Government — Environment Portfolio	89
Tasmanian Irrigation Tranche II — contribution.....	90
Finance	91
Central Budget Management System — further redevelopment	91
Defence Housing Australia — reform.....	91
Simplifying Parliamentary Budgets	92
Smaller Government — Australian Rail Track Corporation Limited — scoping study.....	92
Smaller Government — Australian Securities and Investments Commission Registry Function — commercialisation.....	93
Smaller Government — Finance Portfolio	93
Whole-of-government procurement arrangements — Information and Communications Technologies (ICT) products and services	94
Foreign Affairs and Trade	95
Australia Week Events	95
Australian embassy in Baghdad — continuation	95
Australia’s diplomatic engagement in Afghanistan — continuation	96
Cadbury — redirection of grant funding	96
Expanding Australia’s Diplomatic Footprint	96
Free Trade Agreement Promotion	97
Match Australia — continuation and expansion.....	97

National Security — Australian Secret Intelligence Service — strengthening capabilities	98
Strengthening Australia’s ability to attract foreign investment	98
Health	99
Accelerating Growth in Organ and Tissue Donation for Transplantation.....	99
Better Targeted Rural Financial Incentives for Doctors	99
Bone Marrow Transplant and International Searches Programmes — consolidation	99
Ceasing the Alternative Arrangement Transfer to Pharmaceutical Benefits Programme — removal of anomaly	100
Child Dental Benefits Schedule — consistent indexation	100
Developing Northern Australia — positioning the north as a leader in tropical health.....	101
Improving Immunisation Coverage Rates	101
Junior Medical Officer Programme — interagency transfer from the Department of Veterans’ Affairs.....	102
Medicare Benefits Schedule — changes to GP rebates — reversal	102
Medicare Benefits Schedule — health assessment items — modification	103
Medicare Benefits Schedule — new and amended listings	103
Medicare Benefits Schedule — review and reform.....	104
My Health Record — a new direction for electronic health records in Australia	104
National Cervical Screening Programme — reform.....	105
National Critical Care and Trauma Response Centre — continuation	105
National Drugs Campaign — renewal.....	106
National Immunisation Programme — new and amended listings	106
National Joint Replacement Levy — amendments	107
National Partnership Agreement on Adult Public Dental Services — one year funding.....	107
Pharmaceutical Benefits Scheme — increase in the safety net thresholds on 1 January 2019	107
Pharmaceutical Benefits Scheme — new and amended listings.....	108
Pharmaceutical Benefits Scheme — price changes	109
Practice Incentives Programme After Hours Payment.....	109
Rationalising and streamlining Health programmes	110
Reducing the Burden of the Industrial Chemicals Regulatory Framework to Industry.....	111
Smaller Government — Health Portfolio	111
Stoma Appliance Scheme — new and amended listings	112
Streamlining Health Workforce Scholarships.....	113
Supporting the Royal Flying Doctor Service	113
Tobacco Plain Packaging Litigation	113
Wimmera Health Care Group — Oncology, Dialysis and Community Palliative Care Centre.....	114
Human Services	115

Department of Human Services Efficiencies.....	115
Government Remote Servicing — continuation.....	115
Strengthening the Integrity of Welfare Payments	116
Welfare Payment Infrastructure Transformation — Tranche One	117
Immigration and Border Protection.....	118
Asylum Seeker Support — additional funding	118
Emerging International Airports.....	118
International Organization for Migration — reduction	119
Management of the Immigration Detention Network.....	119
Migration Agents Registration Authority — deregulation	120
National Security — anti-people smuggling strategic communications campaigns....	120
National Security — Australian Customs Vessel Ocean Shield — surge and continuation	121
National Security — combating people smuggling — international engagement.....	121
National Security — Regional Support Office — additional funding	122
National Security — strengthen and enhance Australia’s border protection services — further measures	123
Reforms to the Human Trafficking visa framework	124
Refugee resettlement arrangements for Illegal Maritime Arrivals in offshore processing centres	124
Response to the Integrity Review of the 457 Programme	125
Smaller Government — consolidation of Australia’s border protection services	125
Smaller Government — Immigration and Border Protection efficiencies.....	126
Smaller Government — Immigration and Border Protection Portfolio	127
Industry and Science	128
Australian Synchrotron — contribution to operational funding — extension.....	128
Automotive Transformation Scheme — revised implementation	128
Cooperative Research Centres — reduced funding	128
Entrepreneurs’ Infrastructure Programme — savings.....	129
Home Insulation Program Industry Payment Scheme — establishment	129
Industry grant programmes — reduced funding	130
National Low Emissions Coal Initiative — funding adjustment.....	130
Smaller Government — Industry and Science Portfolio.....	130
Infrastructure and Regional Development	132
Bathurst 200 Commemorative Flagstaff Project — contribution	132
Coastal shipping reform	132
Commonwealth contribution to the East West Link project	133
Community Development Grants programme — extension	133
Developing Northern Australia — improving northern cattle supply chains.....	134
Developing Northern Australia — northern Australia infrastructure projects pipeline	134
Infrastructure Investment Programme — savings.....	135
Infrastructure Investment Programme — Victoria — reallocation.....	135

Malaysia Airlines Flight MH370 — international contribution.....	136
Norfolk Island and the Indian Ocean Territories — essential air services	136
Norfolk Island Reform	137
Regional Aviation Access Programme — Remote Air Services Subsidy Scheme — additional funding	138
Regional Aviation Access Programme — Remote Airstrip Upgrade Programme — extension	138
Regional Development Australia Committees — reduced support.....	139
Seatbelts on Regional School Buses programme — early termination	139
Stronger Communities	139
Tasmanian Freight Equalisation Scheme — extension to include exports and faster payments.....	140
Prime Minister and Cabinet.....	141
A New Remote Indigenous Housing Strategy.....	141
Australia hosting the Group of 20 — savings.....	141
Australian Honours and Awards System — additional funding	142
Indigenous Advancement Strategy — indexation of funding	142
Indigenous Advancement Strategy — remote Indigenous internet training	142
Municipal and Essential Services — transition arrangements for South Australia	143
National Partnership Agreement on Northern Territory Remote Aboriginal Investment.....	143
National Security — Independent National Security Legislation Monitor	144
National Security — The Office of National Assessments and the Office of the Inspector-General of Intelligence and Security resourcing	144
Remote Indigenous Home Loans.....	145
Smaller Government — Prime Minister and Cabinet Portfolio.....	145
Social Services.....	146
ABSTUDY Under-16 Boarding Supplement — extend to hostels	146
Aged Care — alignment of aged care means testing arrangements	146
Aged Care — Home Care Programme — increasing consumer choice.....	147
Aged Care — Increasing short term restorative care places	147
Aged Care — independent aged care complaints arrangements.....	148
Aged Care Workforce Development Fund — redesign.....	148
Australian Aged Care Quality Agency Accreditation Services — cost recovery.....	149
Australian Disability Enterprises — additional support	149
Australian Working Life Residence — tightening proportionality requirements.....	150
Carer support services — national gateway	150
Cessation of the Large Family Supplement of Family Tax Benefit Part A	151
Community Development Financial Institutions — continued support.....	151
Dementia and Aged Care Services Fund	151
Disability and Carers Programme Adjustment	152
Disability Employment — a better way to work.....	152
Exclude Widow Allowance from the One-Week Ordinary Waiting Period for all Working Age Payments.....	153

Families package — child care — National Partnership Agreement on the National Quality Agenda for Early Childhood Education and Care	153
Families Package — child care — Workforce Participation Stream	154
Families Package — Child Care Safety Net	155
Families Package — more generous means testing arrangements for youth payments.....	156
Family Tax Benefit Part A — reduced portability	157
Financial Counselling, Capability and Resilience Services in Income Management Locations — continuation.....	157
Growing Jobs and Small Business — increasing the age of eligibility for Newstart Allowance and Sickness Allowance — delay	158
Growing Jobs and Small Business — Youth Employment Strategy — intensive support for vulnerable job seekers.....	158
Growing Jobs and Small Business — Youth Employment Strategy — revised waiting period for youth income support	159
Income Management — two year extension.....	160
Inter-country Adoption — national support service	161
Investment Approaches to Welfare	161
Low Income Supplement — cessation.....	162
Microfinance Projects — continuation.....	162
National Awareness Campaign to Reduce Violence Against Women and their Children	163
National Disability Insurance Agency Full Scheme ICT.....	163
National Disability Insurance Scheme — early access for children in the Nepean Blue Mountains area of Western Sydney.....	164
National Disability Insurance Scheme — Sector Development Fund transfer	165
National Partnership Agreement on Homelessness — extension	165
New Income Management Arrangements — trial and industry consultation	166
New Way of Working for Grants — transitional arrangements	166
No Job No Pay	167
Not proceeding with elements of the measure to maintain eligibility thresholds for Australian Government payments for three years	167
Not proceeding with the measure to Reset the Income Test Deeming Rate Thresholds	168
Removing Double-Dipping from Parental Leave Pay	168
Severe Behaviour Response Teams — establishment	169
Social Security Agreement with Estonia	169
Social Security Assets Test — rebalance asset test thresholds and taper rate	169
Social Security Income Test — improve integrity of social security income test arrangements	170
Stronger Relationships Trial — cessation.....	171
Wound Management Scoping Study — redirection of funding	171
Treasury	172
Asia Pacific Project Preparation Facility — Australian contribution	172
Australian Bureau of Statistics — business transformation	172

Australian Securities and Investments Commission — Competition for Market Services — continuation	173
Community engagement campaign on economic issues	173
Cutting Red Tape — lost and unclaimed superannuation	173
Developing Northern Australia — Northern Australia Infrastructure Facility	174
Developing Northern Australia — Northern Australia Insurance Premiums Taskforce — establishment	174
Growing Jobs and Small Business — crowd-sourced equity funding for public companies	175
Growing Jobs and Small Business — streamlining business registration	175
Inspector-General of Taxation — additional funding.....	176
Reducing red tape — reforms to the Australian Taxation Office	176
Reversal of Banking and Life Insurance unclaimed provisions	177
Western Australia Infrastructure Projects	177
World Bank Global Infrastructure Facility — Australian contribution	178
Veterans' Affairs	179
Anzac Centenary Program 2014-18 — additional funding	179
Dental and Allied Health Provider Fees — continuation of the indexation pause	180
Disposal of Greenslopes Property Queensland.....	180
Expansion of the Rehabilitation Appliances Program to Enhance the Delivery of Falls Prevention Items.....	180
Extension of Trial for In-Home Telehealth for Veterans.....	181
Increased Number of Case Co-ordinators	181
<i>Military Rehabilitation and Compensation Act 2004</i> — single appeal path	181
Official Histories of Iraq, Afghanistan and East Timor	182
Ongoing Restoration of Funding for Building Excellence in Support and Training Programme	182
Repatriation Pharmaceutical Benefits Scheme — new listings and price amendments	182
<i>Safety, Rehabilitation and Compensation Act 1988</i> reforms — calculating permanent impairment and the maximum payable.....	183
<i>Safety, Rehabilitation and Compensation Act 1988</i> reforms — multiple injuries arising out of the one event.....	183
Sir John Monash Centre — Villers-Bretonneux, France	184
The Veterans' Vocational Rehabilitation Scheme — enhancement	184
Part 3: Capital Measures	185
Attorney-General's	193
Australian Federal Police Data Centre Transition Project	193
Australian Federal Police Melbourne Office.....	193
Environment	194
Sustainable Rural Water Use and Infrastructure Programme — reduced funding.....	194
Finance	195
Information technology security enhancements for Parliamentarians	195

Foreign Affairs and Trade	196
Bangkok and Jakarta Chanceries — divestment	196
Washington Chancery — construction	196
Health	197
Supply and Replenishment of the National Medical Stockpile	197
Industry and Science	198
Australian Nuclear Science and Technology Organisation — interim radioactive waste storage	198
Australian Nuclear Science and Technology Organisation — repatriation of intermediate level radioactive waste	198
Parliament	199
Parliamentary Departments — additional funding	199
Prime Minister and Cabinet	200
Preserving Australia’s heritage properties	200
Smaller Government — Property Divestment Strategy — regional properties	200