

**Senate Finance and Public Administration Legislation Committee**  
**ANSWERS TO QUESTIONS ON NOTICE**  
**BUDGET ESTIMATES 2017-18**

Finance Portfolio  
24-25 May 2017

**Department/Agency:** Finance

**Outcome/Program:** 1/1.1

**Topic:** 2013-14 Budget Measures

**Senator:** McAllister

**Question reference number:** F10

**Type of question:** Hansard Proof, 24 May 2017, F&PA Committee, Pages 48 and 49

**Date set by the committee for the return of answer:** Friday, 7 July 2017

**Number of pages:** 2

**Question:**

**Senator McALLISTER:** In 2013-14, there was a budget measure; superannuation reforms—higher concessional contributions cap.

**Senator Cormann:** That is obviously well and truly a Treasury responsibility, but I am happy to take that on notice in the spirit of helpfulness.

...

**Senator McALLISTER:** That is exactly what I would like to do. Could you provide the status of the 2013-14 budget measure 'superannuation reforms, extending the normal deeming rules to new superannuation account based income streams'; the 2013-14 budget measure 'personal income tax, net medical expenses tax offset phase-out'; the 2013-14 budget measure 'excise and excise equivalent customs duty, index tobacco excise to average weekly ordinary time earnings'; the 2013-14 budget measure 'Medicare Benefits Schedule, realigning indexation with the financial year'; and the 2013-14 budget measure 'import processing charge, ensuring full cost recovery'. If we could get an update on the status of those measures.

**Senator Cormann:** We will, and we will also explain, as appropriate, what any revenue or savings have been allocated to, because one of the things that Labor did was allocate savings or revenue measures several times over. We will provide a comprehensive update for you

**Answer:**

Status of the 2013-14 Budget measures outlined in the question above is as follows:

- *Superannuation reforms — higher concessional contributions cap*

Status: Implemented. The measure was part of the package of reforms to improve the fairness, sustainability and efficiency of the superannuation system. The measure provided savings to the Budget (page 40 of the 2013-14 Budget Paper No. 2 refers).

- *Superannuation reforms — extending the normal deeming rules to new superannuation account-based income streams*

Status: Implemented. The measure was part of the package of reforms to improve the fairness, sustainability and efficiency of the superannuation system (page 151 of the 2013-14 Budget Paper No. 2 refers).

- *Personal income tax — net medical expenses tax offset phase out*

Status: Implemented. The measure provided savings to the Budget (page 30 of the 2013-14 Budget Paper No. 2 refers).

- *Excise and excise-equivalent customs duty — index tobacco excise to average weekly ordinary time earnings*

Status: Implemented. The financial impact of the measure was not published in Budget Paper No. 2 and was instead incorporated as a parameter variation in the budget aggregates. This measure was estimated to increase GST payments to the States and Territories (page 25 of the 2013-14 Budget Paper No. 2 refers).

- *Medicare Benefits Schedule – realigning indexation with the financial year*

Status: Implemented (page 177 of the 2013-14 Budget Paper No. 2 refers).

- *Import Processing Charge — ensuring full cost recovery*

Status: Implemented. The measure recovered the costs of all import related cargo and trade functions undertaken by the Australian Customs and Border Protection Service (page 10 of the 2013-14 Budget Paper No. 2 refers).