Post-implementation Reviews: Completed and Published

Note

On 1 July 2023, responsibility for post-implementation review (PIR) evaluation and monitoring was transferred to the Australian Centre for Evaluation (ACE). For queries regarding PIR status and broader advice on the management of ‘ex-post’ evaluations in the Australian Public Service, please refer to the Commonwealth Evaluation Policy and Toolkit, and contact the ACE on [evaluation@treasury.gov.au](mailto:evaluation@treasury.gov.au).

# As at 22 September 2025

Post-implementation Reviews (PIRs) are required for proposals that have substantial impacts, for proposals granted an exemption from the Government’s Impact Analysis (IA) requirements by the Prime Minister, and for proposals that were non-compliant with the Government’s IA requirements. PIRs should be completed within two years of implementation where exceptional circumstances were granted or a proposal was assessed as non-compliant. PIRs should be completed within five years of implementation for proposals likely to have a substantial impact.

In addition to the completed and published PIRs, fourteen PIRs are no longer required because the regulation is no longer in force or the proposal is no longer Government policy.

For information on PIRs that are yet to be completed, please see the associated Office of Impact Analysis (OIA) report, [Post-implementation Reviews: Required](https://oia.pmc.gov.au/summary-reports).

Please note that all Department and Agency names in this report reflect their name at the time of the completion and publishing of the PIR.

The [post-implementation review guidance note](https://oia.pmc.gov.au/resources/guidance-oia-procedures/post-implementation-reviews) provides advice on the preparation of PIRs and compliance with the Government’s requirements.

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# Post-implementation Reviews: Completed and Published

## Attorney-General’s Department

Table 1. Attorney-General's Department

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Enhancements from the review of the Australian Independent Screen Production Sectora**  Establishes an inalienable resale royalty right for visual artists. | Non-compliance | Sep 2011 | Sep 2015 | Completed Published |
| **Marriage Amendment Regulations 2009 (No.1) and Marriage Amendment Regulations 2009 (No.2)**  Implements minimum training and registration requirements for marriage celebrants. | Non-compliance | Feb 2010 | Jun 2013 | Completed Published |

aThese matters were previously reported under Department of Regional Australia, Local Government, Arts and Sport. However on 18 September 2013 these matters were transferred to the Attorney General’s Department.

## Australian Accounting Standards Board

Table 2. Australian Accounting Standards Board

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Amendments to Australian Accounting Standards (AASB) 1 & 7**  Amendments to disclosure requirements around transfers of financial assets. | Non-compliance | Nov 2010 | Apr 2016 | Completed Published |
| **Reducing the Financial Reporting Burden: A Second Tier of Requirements for General Purpose Financial Statements**  Provides a way of permitting most types of entities to reduce the cost of preparing General Purpose Financial Statements in accordance with Accounting Standards. | Non-compliance | Jun 2010 | Feb 2018 | Completed Published |

## Australian Communications and Media Authority

Table 3. Australian Communications and Media Authority

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Telecommunications Service Provider (Mobile Premium Services) Determination 2010 (No.1)**  Prohibits premium SMS and MMS content providers from charging customers for services they did not authorise and requires clear information about the nature and cost of the service. | Non-compliance | May 2010 | Nov 2012 | Completed Published |
| **Telecommunications Service Provider (Mobile Premium Services) Determination 2010 (No.2)**  Empowers the ACMA to issue a temporary Do Not Bill order to stop suspect content providers from charging customers while it investigates a service. | Non-compliance | Nov 2010 | Nov 2012 | Completed Published |

## Australian Fisheries Management Authority

Table 4. Australian Fisheries Management Authority

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Fishing Area Closure and Revised Monitoring Arrangements**  Changes to management arrangements for the gillnet, hook and trap sector of the southern and eastern scalefish and shark fishery, including closure of fishing areas to protect sea lions. | Non-compliance | Apr 2011 | Nov 2014 | Completed Published |

Australian Prudential Regulation Authority

Table 5. Australian Prudential Regulation Authority

| Title of regulatory proposal  Description of regulatory proposal | Reason for PIR | Implementation  date | Due date | PIR compliance |
| --- | --- | --- | --- | --- |
| **Implement the Basel III Liquidity Framework in Australia** | - | - | - | - |
| Implement the Basel III Liquidity Coverage Ratioa | Substantial Impact | Jan 2015 | Jun 2022b | Completed Published |
| Implement the Basel III Net Stable Funding Ratioa | Substantial Impact | Jan 2018 | Jun 2022b | Completed Published |

a Amalgamated in April 2019.

b As a result of the impacts of COVID-19, which led to the suspension of APRA’s planned policy initiatives and subsequent flow on impacts for the timing of the planned PIRs, OIA agreed to an extension to the due date to June 2022.

## Australian Securities and Investments Commission

Table 6. Australian Securities and Investments Commission

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Interim Bans on Covered and Naked Short Selling (Class Orders 08/751, 08/752, 08/753, 08/763, 08/764, 08/801, 08/824)**  Implements decisions made in 2008-09 relating to class orders which imposed restrictions on short sales of securities. | E/c | Sep 2008 | Nov 2012 | Completed Published |

E/c Exceptional circumstances were granted by the Prime Minister.

## Australian Transaction Reports and Analysis Centre

Table 7. Australian Transaction Reports and Analysis Centre

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Cancellation and Suspension of a Remittance Dealer’s Licence**  Rules that specify the matters the AUSTRAC CEO must take into account to cancel or suspend the registration of a registered remittance dealer. | Non-compliance | Oct 2011 | Sep 2015 | Completed Published |

## Department of Agriculture, Water and the Environment

Table 8. Department of Agriculture, Water and the Environment

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Sugar Code**  The PIR concluded that the Code provides a mechanism for resolving potentially lengthy and costly negotiation deadlocks but has increased financial costs to the industry. On balance the Code has delivered a net benefit to the Australian sugar industry. | E/c | Apr 2017 | Dec 2021 | Completed Published |

E/c Exceptional circumstances were granted by the Prime Minister.

## Department of Communications and the Arts

Table 9. Department of Communications and the Arts

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Broadcasting & Datacasting Services (Parental Lock) Technical Standard 2010a**  Requiring particular digital television reception equipment to have parental lock capabilities. | Non-compliance | Apr 2011 | Dec 2013 | Completed Published |
| **Convergence Review** | - | - | - | - |
| Australian Content Requirements for Commercial Television Broadcasters. | E/c | Nov 2012 | Jan 2017 | Completed  Published |
| Providing permanent spectrum for community television services on the sixth channel. | E/c | Not  Implementedb | N/A | N/A |
| Repeal of the “75 per cent reach” rule. | E/c | Not  Implementedb | N/A | N/A |
| **Extension of Telstra Retail Price Controls to June 2014**  Extending retail price controls on Telstra fixed-line telephone services to June 2014. | E/c | Jun 2012 | Oct 2015 | Completed Published |
| **Problem Gambling**  Ban the promotion of live odds during sports coverage | Non-compliance | Jul 2013 | May 2017c | Completed Published |
| **National Broadband Network (NBN) Decisionsa** | - | - | - | - |
| **Decisions in response to the establishment of the NBN** | E/c | Apr 2009 | May 2016 | Completed Published |
| **Decisions in response to NBN implementation review** | E/c | Dec 2010 | May 2016 | Completed Published |

a These matters were originally reported under the Department of Broadband, Communications and the Digital Economy.

b The Department of Communications and the Arts has confirmed that the proposal does not reflect Government policy and will not be implemented. As such this PIR does not need to be completed.

cThe deputy secretary of the Department of Communications and the Arts certified a letter to the effect that a recent Regulatory Impact Statement on Gambling Advertising covering the reforms to gambling advertising with the broadcast of live sports events [assessed by the OIA as best practice on 2 June 2017], satisfies `the best practice regulatory requirements for a PIR’.

E/c Exceptional circumstances were granted by the Prime Minister.

## Department of Defence

Table 10. Department of Defence

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Defence Trade Cooperation Treaty with the United States**  Removes the administrative delays associated with the existing Australian and US export licensing systems, while ensuring that sensitive defence technology is appropriately protected. | Non-compliance | Jun 2013 | May 2016 | Completed Published |
| **Woomera Prohibited Area**  Establishes a regulatory framework to administer access to the Woomera Prohibited Area. | E/c | Aug 2014 | Apr 2017 | Completed Published |

E/c Exceptional circumstances were granted by the Prime Minister.

## Department of Education and Training

Table 11. Department of Education and Training

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Australian Education Regulation**  Introduces new requirements to the regulation of Commonwealth funding to government and non-government schools. | Non Compliance | Jan 2014 | Nov 2016 | Completed Published |
| **Tuition Protectiona**  Places international students with a new provider when an education provider closes, or as a last resort, provide refunds of unexpended course fees. | Non-compliance | Jul 2012 | Jul 2015 | Completed Published |

a This matter was originally reported under the Department of Industry, Innovation, Climate Change, Science, Research and Tertiary Education.

## Department of Employment, Skills, Small and Family Business

Table 12. Department of Employment, Skills, Small and Family Business

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Amendments to the**  ***Fair Work Act 2009* a, b** | - | - | - | - |
| Expands the scope of who can request flexible working arrangements. | E/c | Jul 2013 | Apr 2016 | Completed Published |
| Ensures employees would not lose unpaid parental leave when taking special maternity leave. | E/c | Jul 2013 | Apr 2016 | Completed Published |
| Provides pregnant employees with less than 12 months service the right to transfer to a safe job. | E/c | Jul 2013 | Apr 2016 | Completed Published |
| Increases the maximum period of concurrent unpaid parental leave from four to eight weeks. | E/c | Jul 2013 | Apr 2016 | Completed Published |
| Amends right of entry provisions in relation to the location of discussions and interviews, as well as transport and accommodation arrangements for the facilitation of entry to premises in remote areas by permit holders. | E/c | Jan 2014 | Feb 2017 | Completed Published |
| Creates a definition of workplace bullying and allowing an employee who has suffered bullying at work the right to seek an order from the Fair Work Commission. | E/c | Jan 2014 | Feb 2017 | Completed Published |
| Enables the Fair Work Commission to arbitrate general protections dismissal disputes and unlawful termination applications. | E/c | Jan 2014 | Feb 2017 | Completed Published |
| Requires employers to consult on roster changes and consider the impacts on families. | E/c | Jan 2014 | Feb 2017 | Completed Published |
| Requires the Fair Work Commission to take into account the need to provide additional remuneration for employees working overtime; unsocial, irregular or unpredictable hours; working on weekends or public holidays; or working shifts when making or varying a modern award. | E/c | Jan 2014 | Feb 2017 | Completed Published |
| Amendments to bargaining for greenfields agreements. | E/c | Not implementedc | N/A | N/A |
| **Amendments to the Transfer of Business Provisions in the *Fair Work Act 2009*a**  Requires business taking over state or territory public sector organisations to remunerate employees the same conditions as their previous employer (*Fair Work Amendment (Transfer of Business) Act 2012*). | E/c | Dec 2012 | Dec 2015 | Completed Published |
| **Australian Government Procurement Statement (Employment/Finance)a**  Requires government contractors and suppliers in the textile and clothing industry to be accredited or seek accreditation with the Homeworkers’ Code of Practice. | Non-compliance | Jul 2009 | Apr 2013 | Completed Published |
| **Protection for Outworkers in the Textile, Clothing and Footwear Industrya**  Extends the operation of most provisions of the Fair Work Act to contract outworkers in the Textile, Clothing and Footwear industry. | E/c | Jul 2012 | Dec 2015 | Completed Published |
| ***Workplace Relations Amendment (Transition to Forward with Fairness) Act 2008* and *Fair Work Act 2009*a**  Creates a new industrial relations system with a focus on collective bargaining in the workplace. | E/c | Jan 2010 | Aug 2012 | Completed Published |

a These matters were previously reported under the Department of Education, Employment and Workplace Relations.

b The matters relate to two decisions to amend the *Fair Work Act 2009* announced in 2013-14.

c The Department of Employment, Skills, Small and Family Business has confirmed that the proposal does not reflect Government policy and will not be implemented. As such this PIR does not need to be completed.

E/c Exceptional circumstances were granted by the Prime Minister.

## Department of the Environment and Energy

Table 13. Department of the Environment and Energy

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **McCarthy Review, Independent Observers and Marine Order**  Limit the risk of heat stress in sheep exported to or through the Middle East, and improve animal welfare outcomes while supporting the continuation of the trade. | E/c | Jun 2018 | September 2020 | Completed Published |
| **Greater Protection for Water Resources**  Require federal assessment and approval of coal seam gas and large coal mining developments that have a significant impact on a water resource. | E/c | Jun 2013 | Sep 2017 | Completed Published |
| **New fishing activities of size and scale unprecedented in Commonwealth marine areasa**  Extend legislative powers available under the Environment Protection and *Biodiversity Conservation Act 1999*. | E/c | Sep 2012 | N/A | N/A |
| ***Renewable Energy (Electricity) Amendment Act 2009* and *Renewable Energy (Electricity) (Charge) Amendment Act 2009*b,c**  Expands the renewable energy target from 9,500 GWh to 45,000 GWh by 2020. | Non-compliance | Dec 2010 | Sep 2015 | Completed Published |
| **Renewable Energy (Electricity Amendment Regulations 2010 (No. 3))b**  Extends safety and quality requirements for small-scale renewable energy generation systems. | Non-compliance | Jun 2010 | Jun 2015 | Completed Published |
| **Renewable Energy (Electricity) Amendment Regulations 2010 (No. 8), 2011 (No. 2) and 2012**  **(No. 8)b, c, d**  Brings forward the scheduled annual reduction in the solar credits multiplier. | Non-compliance | Dec 2010 | Jun 2015 | Completed Published |
| **Phase Out of the Solar Credits Mechanismb, c, d**  To phase out the solar credits mechanism on 1 January 2013, six months earlier than scheduled. | E/c | Jan 2013 | Jun 2015 | Completed Published |

a The Prime Minister agreed to set aside the requirements for a PIR on advice from the Minister for the Environment and Energy. The advice stated that a PIR would serve no useful purpose as permanent regulations banning super trawlers are now in place and an IA was prepared which assessed whether the regulation remained appropriate.

b These matters were originally reported under the Department of Industry, Innovation, Climate Change, Science, Research and Tertiary Education.

c The completion date for these PIRs was extended to allow information to be included from a review undertaken by the Climate Change Authority.

d One PIR was prepared to examine the Government’s decisions in late 2010, mid-2011 and late 2012 to bring forward the phase-out of the solar credits mechanism under the RET.

E/c Exceptional circumstances were granted by the Prime Minister.

## Department of Foreign Affairs and Trade

Table 14. Department of Foreign Affairs and Trade

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Japan Australian Economic Partnership Agreement (JAEPA)**  Reduces tariffs on a number of Australian exports and improves access for Australian workers in some professional services markets. | Non-compliance | Jan 2015 | Jan 2020 | Completed Published |
| **China-Australia Free Trade Agreement (ChAFTA)**  The report finds that the agreement has increased Australian exports of travel and other services and increased Australian goods exports for a majority of products receiving ChAFTA tariff preferences. | Substantial Impact | Jun 2015 | March 2021 | Completed Published |
| **Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)**  Create preferential supply chains with Trans-Pacific Partnership parties. | Substantial Impact | Dec 2018 | February 2025 | Completed Published |

## Department of Health

Table 15. Department of Health

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Australian Inventory of Chemical Substances Restriction on the use of Certain Lead Compoundsa**  Restriction on the use of certain lead compounds in industrial surface coatings and inks. | Non-Compliance | Jan 2009 | Jun 2013 | Completed Published |
| **Eligibility for Medicare Funding for Diagnostic Radiology Servicesa**  Limits the conduct of Medicare-eligible diagnostic radiology procedures (excluding mammography) to medical practitioners, qualified dental practitioners and radiographers. | E/c | Nov 2012 | Oct 2015 | Completed Published |
| **Fifth Community Pharmacy Agreementa**  Retention of pharmacy location rules. | Non-Compliance | Jul 2010 | Nov 2014 | Completed Published |
| **Tobacco Plain Packaginga**  Requires plain packaging for tobacco products. | Non-Compliance | Dec 2012 | Feb 2016 | Completed Published |
| **Private Health Insurance Incentives**  Affected higher income earners by both reducing the Australian Government Rebate on private health insurance and increasing the Medicare Levy Surcharge for people without private health insurance. | E/c | Jul 2012 | Nov 2017 | Completed Published |

a These matters were originally reported under the Department of Health and Ageing.

E/c Exceptional circumstances were granted by the Prime Minister.

## Department of Health and Aged Care

Table 16. Department of Health and Aged Care

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **7CPA post implementation review**  The Seventh Community Pharmacy Agreement (7CPA) is a five-year agreement between the Commonwealth of Australia, the Pharmacy Guild of Australia, and the Pharmaceutical Society of Australia. It is intended to support consumer access to Pharmaceutical Benefits Scheme (PBS) subsidised medicines, programs and related services through community pharmacies across Australia. | Insufficient IA | 1 July 2020 | Jan 2023 | Completed (PIR assessed as inadequate). Published |

## Department of Immigration and Border Protection

Table 17. Department of Immigration and Border Protection

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Labour Market Testing for 457 Visa Sponsorsa**  Introduces labour market testing requirements for prospective 457 visa sponsors. | E/c | Nov 2013 | Jun 2016 | Completed Published |
| **Reforms to the Temporary Work (Skilled) (Subclass 457) Visa Programa**  Tighten foreign temporary skilled work visa obligations. | Non-compliance | Jul 2013 | Jun 2016 | Completed Published |

a These matters were previously reported under the Department of Immigration and Citizenship. However, on 18 September 2013 the Department was renamed the Department of Immigration and Border Protection.

E/c Exceptional circumstances were granted by the Prime Minister.

## Department of Industry, Innovation and Science

Table 18. Department of Industry, Innovation and Science

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Extension of the Energy Efficiency Opportunities Program to Major New Developments and Expansion Projectsa,b**  Requires large construction projects to undertake energy savings audits at the design stage. | Non-compliance | Jul 2013 | Jul 2014 | Completed Published |

a This matter was originally reported under the Department of Resources, Energy and Tourism. However, on 18 September 2013 this matter was transferred to the Department now titled the Department of Industry, Innovation and Science.

b An IA was prepared for the repeal of the Energy Efficiency Opportunities Program which was assessed by the OIA as meeting the PIR requirements for this proposal. The IA was published in 2014-15.

## Department of Infrastructure, Transport, Cities and Regional Development

Table 19. Department of Infrastructure, Transport, Cities and Regional Development

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| ***Aviation Transport Security Amendment (Additional Screening Measures) Act 2007*; Aviation Transport Security Amendment Regulations 2007 (No. 4)a**  Restrictions on the quantity of liquid, aerosol and gel items that may be taken on international flights to, from or through Australia. | Non-compliance | Sep 2007 | Aug 2015 | Completed Published |
| **Aviation Transport Security Amendment Regulations 2009 (No. 3)a**  Inspection of all airport staff, goods and vehicles entering and leaving airside at Australian airports. | Non-compliance | Not Implementedb | N/A | N/A |
| **Coastal Shipping Reform**  Amend arrangements for vessels and crew trading between Australian ports. | Non-compliance | Not Implementedb | N/A | N/A |
| **Tripartite Deeds for 9 Federally Leased Airportsa**  Offer of tripartite deeds to 9 federally leased airports for the remainder of the current airport lease | Non-compliance | Jul 2013 | Dec 2015 | Completed Published |
| **Tripartite Deeds for 12 Australian Privatised Airportsa**  Extend the existing tripartite deeds for the 12 Australian privatised airports from 20 to 50 years. | Non-compliance | Jul 2013 | Dec 2015 | Completed Published |

aThese matters were previously reported under the Department of Infrastructure and Transport.

bThe Department of Infrastructure, Transport, Cities and Regional Development has confirmed that the proposal does not reflect Government policy and will not be implemented. As such this PIR does not need to be completed.

## Department of Social Services

Table 20. Department of Social Services

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Problem Gamblinga** | - | - | - | - |
| Electronic warnings and cost of play displays on gaming machines. | Non-compliance | Not Implementedb | N/A | N/A |
| Gaming machines to have a state linked pre-commitment system. | Non-compliance | Not Implementedb | N/A |  |
| Introduce a $250 daily withdrawal limit from ATMs in gaming venues (excluding casinos). | Non-compliance | February 2014c | N/A | N/A |
| New gaming machines capable of supporting precommitment. | Non-compliance | Not Implementedb | N/A | N/A |

a These matters were previously reported under the Department of Families, Housing, Community Services and Indigenous Affairs.

b The Department of Social Services has confirmed that the proposal does not reflect Government policy and will not be implemented. As such this PIR does not need to be completed.

c The Department of Social Services has confirmed that the proposal is no longer in operation and is not the current Government’s policy. As such, consistent with the Government’s PIR requirements, this PIR does not need to be completed.

## Department of the Treasury

Table 21. Department of the Treasury

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Competitive and Sustainable Banking** | - | - | - | - |
| Allow banks to issue covered bonds. | E/c | Oct 2011 | Dec 2015 | Completed Published |
| Ban home loan exit fees. | E/c | Jul 2011 | Aug 2015 | Completed Published |
| **Corporations Amendment (Improving Accountability on Termination Payments) Bill 2009**  Reforms to regulatory framework dealing with payment of termination benefits to company directors and executives. | Non-compliance | Nov 2009 | Dec 2013 | Completed Published |
| **Duty Free Allowances – Cigarettes and Tobacco**  Reduces the inbound duty-free allowance for cigarettes and tobacco from 250 cigarettes or 250 grams of tobacco to 50 cigarettes or 50 grams of other tobacco products. | E/c | Sep 2012 | Feb 2017 | Completed Published |
| **Excise Tariff Amendment (Tobacco) Bill 2010 and Customs Tariff Amendment (Tobacco) Bill 2010**  Increase the excise tariff applying to tobacco products by 25 per cent and increase of rates of duty applying to tobacco products imported into Australia by 25 per cent. | Non-compliance | Apr 2010 | May 2013 | Completed Published |
| **Extend the ban on conflicted remuneration to listed investment companies and trusts**  The ban on conflicted remuneration is extended to listed investment companies and trusts (LICs), commencing 1 July 2020. The extension of the ban to LICs is intended to address risks associated with the potential mis-selling of these products to retail consumers, improve competitive neutrality and provide long term certainty in the funds management industry. | Insufficient IA | Jul 2020 | Aug 2022 | Completed Published |
| **Farm Management Deposits**  Early access for primary producers suffering natural disasters and improved administration arrangements. | Non-compliance | May 2010 | Feb 2014 | Completed Published |
| **Financial Claims Scheme (General Insurers) Levy Bill 2008**  Provides for the imposition of a levy on general insurers in the event of the activation of the Financial Claims Scheme. | Non-compliance | Oct 2008 | Nov 2012 | Completed Published |
| **Foreign Acquisitions and Takeovers Amendment Bill 2009**  Ensure that any foreign investment irrespective of the way it is structured is treated equally under the Foreign Acquisitions and Takeovers Act. | Non-compliance | Feb 2010 | Feb 2013 | Completed Published |
| **Foreign Acquisitions and Takeovers Regulations 2010 (No. 2)**  Remove an exemption that applied to temporary residents buying residential real estate in Australia. | Non-compliance | May 2010 | Feb 2013 | Completed Published |
| **Future of Financial Advice Amendments – Details-stage Regulation Impact Statement – Department of the Treasury**  Reforming the regulation of the financial products and services sector. | Substantial Impacts | Not implementeda | N/A | N/A |
| **Future of Financial Advice** | - | - | - | - |
| Prospective ban on up-front and trailing commissions and like payments for both individual and group risk insurance within superannuation. | Non-compliance | Jul 2013 | Aug 2017 | Completed Published |
| Requirement for advisers to renew client agreement to ongoing advice fees every two years (opt-in regime). | Non-compliance | Jul 2013 | Aug 2017 | Completed Published |
| Ban on soft dollar benefits over $300 per benefit. | Non-compliance | Jul 2013 | Aug 2017 | Completed Published |
| Limited carve-out for basic products from the ban on certain conflicted remuneration structures and best interests duty. | Non-compliance | Jul 2013 | Aug 2017 | Completed Published |
| Access to scaled financial advice. | Non-compliance | Jul 2013 | Aug 2017 | Completed Published |
| **Government Response to Australia’s Future Tax System Review** | - | - | - | - |
| Abolition of the entrepreneurs’ tax offset. | E/c | Jul 2012 | Jan 2014 | Completed Published |
| Better targeting of not-for-profit tax concessions. | E/c | Jul 2014b | N/A | N/A |
| Expanding the definition of geothermal energy. | E/c | Jul 2012 | Oct 2015 | Completed Published |
| Fringe benefit tax: reform of the car fringe benefit rule. | E/c | May 2011 | Jan 2014 | Completed Published |
| Introducing a statutory definition of charity. | E/c | Jan 2014 | Sep 2016 | Completed Published |
| Minerals Resource Rent Tax – adoption of the recommendations of the Policy Transition Group. | E/c | Jul 2012 | Oct 2015 | Completed Published |
| Small business depreciation – accelerated initial deduction for motor vehicles. | E/c | Jul 2012 | Oct 2015 | Completed Published |
| **Government’s Response to the Super System Review (Cooper Review**)  Australian Government’s initial response to the Super System (Cooper) Review. | E/c | Jul 2013 | Mar 2016 | Completed Published |
| ***Guarantee Scheme for Large Deposits and Wholesale Funding Appropriation Act 2008***  Temporary emergency arrangement providing a guarantee for deposits over $1 million and wholesale debt in exchange for a fee. The initiative closed to new liabilities on 31 March 2010. | Non-compliance | Oct 2008 | Oct 2012 | Completed Published |
| **Regulation of Litigation Funding**  Clarifying that class actions are not managed investment schemes. | Non-compliance | Jan 2013 | Mar 2016 | Completed Published |
| **Litigation funders to be regulated under the *Corporations Act 2001***  Litigation funders to be regulated under the Corporations Act, requiring them to hold an Australian Financial Services Licence and comply with the managed investment scheme regime. | Insufficient IA | Aug 2020 | N/Ac | N/A |
| **Stronger Super Reforms – Aspects of MySuper**  The ability of funds to offer tailored MySuper products to employers with more than 500 employees, and extension of the date by which trustees will be required to have transferred the balance of existing default funds into MySuper products. | E/c | Jul 2013 | Jan 2016 | Completed Published |
| **Taxation of Financial Arrangements – Amendments to Tax Hedging Rules**  Amendments to ensure rules operate as intended and provide clarification. | Non-compliance | Not implementedd | N/A | N/A |
| **Tax Laws Amendment (2009 Budget Measures No. 1) Bill 2009**  Limits tax concessions for income earned by Australians working overseas. | E/c | Jul 2009 | Aug 2013 | Completed Published |
| **Tax Laws Amendment (2009 Budget Measures No. 2) Bill 2009**  No longer allowing offsetting deductions from non-commercial activities for high income earners. | E/c | Jul 2009 | Jan 2014 | Completed Published |
| **Strengthening Regulatory Protection for Franchise Automotive Dealership**  Reforms to the regulatory arrangements governing relationships between automotive manufacturers and franchise automotive dealerships. | E/c | Mar 2021 | Mar 2024 | Completed Published |
| **Removing the preferential tax treatment for Offshore Banking Units (OBUs)**  Reform Australia’s Offshore Banking Unit (OBU) regime to avoid Australia’s continued designation, by the OECD and European Union, as having a harmful tax regime. | E/c | Sep 2021 | Sep 2023 | Completed Published |

a The Treasury has confirmed that the proposal does not reflect Government policy and will not be implemented. As such this PIR does not need to be completed.

b The Treasury has confirmed that the proposal is no longer in operation and is not the current Government’s policy. As such, consistent with the Government’s PIR requirements, this PIR does not need to be completed.

c On 25 July 2022, the Prime Minister agreed to set aside the requirement to complete a PIR on the basis that the policy is no longer government policy and is no longer in effect. The substantive elements of the current requirements no longer have full legal effect due to the Federal Court decision in LCM Funding Pty Ltd v Stanwell Corporation Limited. The OIA assessed the remaining requirements as having a no more than minor regulatory impact.

d The Treasury has confirmed that the proposal does not reflect Government policy and will not be implemented. As such this PIR does not need to be completed.

E/c Exceptional circumstances were granted by the Prime Minister.

# Joint Proposals

## Cross Portfolio - Department of Industry, Innovation and Science / Department of Home Affairs

Table 22. Cross portfolio – Department of Indutry, Innovation and Science / Department of Home Affairs

| Title of proposal  Description of proposal | Reason for PIR | Implementation date | Date PIR published | PIR status |
| --- | --- | --- | --- | --- |
| **Job Ready Program a, b**  Amends the job skills test requirements for onshore applicants for permanent visas. | E/c | Jan 2010 | Jul 2013 | Completed Published |

a This PIR was published in July 2013 by the then Department of Industry, Innovation, Climate Change, Science, Research and Tertiary Education and Department of Immigration and Citizenship.

b This PIR was previously referred to as “Migration Amendment Regulations 009 (No. 15)”. The PIR was jointly prepared by the previously named Department of Industry, Innovation, Climate Change, Science, Research and Tertiary Education and the previously named Department of Immigration and Citizenship.

E/c Exceptional circumstances were granted by the Prime Minister.