



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.

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In addition to the completed and published PIRs, fourteen PIRs are no longer required because the regulation is no longer in force or the proposal is no longer Government policy.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

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](#) 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 Sector ^a 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

^a These 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 Ratio ^a	Substantial Impact	Jan 2015	Jun 2022 ^b	Completed Published
Implement the Basel III Net Stable Funding Ratio ^a	Substantial Impact	Jan 2018	Jun 2022 ^b	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 2010^a 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 Implemented ^b	N/A	N/A
Repeal of the "75 per cent reach" rule.	E/c	Not Implemented ^b	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 2017 ^c	Completed Published

Title of proposal Description of proposal	Reason for PIR	Implementation date	Date PIR published	PIR status
National Broadband Network (NBN) Decisions ^a	-	-	-	-
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.

c The 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 Protection^a 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

Title of proposal Description of proposal	Reason for PIR	Implementation date	Date PIR published	PIR status
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 implemented ^c	N/A	N/A
Amendments to the Transfer of Business Provisions in the <i>Fair Work Act 2009</i>^a Requires business taking over state or territory public sector organisations to remunerate employees the same conditions as their previous employer (<i>Fair Work Amendment (Transfer of Business) Act 2012</i>).	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 Industry^a 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

Title of proposal Description of proposal	Reason for PIR	Implementation date	Date PIR published	PIR status
<i>Workplace Relations Amendment (Transition to Forward with Fairness) Act 2008 and Fair Work Act 2009^a</i> 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 areas^a 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

Title of proposal Description of proposal	Reason for PIR	Implementation date	Date PIR published	PIR status
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 Mechanism^{b, 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 (JAPEA) 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

Title of proposal Description of proposal	Reason for PIR	Implementation date	Date PIR published	PIR status
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 Compounds ^a 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 Services ^a 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 Agreement ^a Retention of pharmacy location rules.	Non-Compliance	Jul 2010	Nov 2014	Completed Published
Tobacco Plain Packaging ^a 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 Sponsors^a 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 Program^a 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 Projects^{a,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 Implemented ^b	N/A	N/A
Coastal Shipping Reform Amend arrangements for vessels and crew trading between Australian ports.	Non-compliance	Not Implemented ^b	N/A	N/A
Tripartite Deeds for 9 Federally Leased Airports^a 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

Title of proposal Description of proposal	Reason for PIR	Implementation date	Date PIR published	PIR status
Tripartite Deeds for 12 Australian Privatised Airports ^a Extend the existing tripartite deeds for the 12 Australian privatised airports from 20 to 50 years.	Non-compliance	Jul 2013	Dec 2015	Completed Published

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

b The 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 Gambling ^a	-	-	-	-
Electronic warnings and cost of play displays on gaming machines.	Non-compliance	Not Implemented ^b	N/A	N/A
Gaming machines to have a state linked pre-commitment system.	Non-compliance	Not Implemented ^b	N/A	
Introduce a \$250 daily withdrawal limit from ATMs in gaming venues (excluding casinos).	Non-compliance	February 2014 ^c	N/A	N/A
New gaming machines capable of supporting precommitment.	Non-compliance	Not Implemented ^b	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

Title of proposal Description of proposal	Reason for PIR	Implementation date	Date PIR published	PIR status
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

Title of proposal Description of proposal	Reason for PIR	Implementation date	Date PIR published	PIR status
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 implemented ^a	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 2014 ^b	N/A	N/A

Title of proposal Description of proposal	Reason for PIR	Implementation date	Date PIR published	PIR status
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
<i>Guarantee Scheme for Large Deposits and Wholesale Funding Appropriation Act 2008</i> 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 <i>Corporations Act 2001</i> 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/A ^c	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

Title of proposal Description of proposal	Reason for PIR	Implementation date	Date PIR published	PIR status
Taxation of Financial Arrangements – Amendments to Tax Hedging Rules Amendments to ensure rules operate as intended and provide clarification.	Non-compliance	Not implemented ^d	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 Industry, 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.