



## Post-implementation Reviews: Completed and Published


This information is updated on a quarterly basis.

As at the week ending 8 September 2017, 73 post-implementation reviews (PIRs) have been completed and published. A further 11 PIRs are no longer required as the Prime Minister has agreed that the previously implemented regulation is no longer in force or the previously implemented regulation is no longer Government policy.

For information on PIRs that are required, but not yet published, please see the associated table, Post-implementation Reviews: Required.

The [post-implementation review guidance note](#)<sup>1</sup> provides advice on the preparation of PIRs and compliance with the Government's requirements.

<sup>1</sup> This guidance note was revised in February 2016



Contents	3
Attorney-General's Department .....	3
Australian Accounting Standards Board.....	3
Australian Communications and Media Authority .....	3
Australian Fisheries Management Authority .....	3
Australian Securities and Investments Commission .....	4
Australian Transaction Reports and Analysis Centre .....	4
Department of Communications and the Arts.....	4
Department of Defence.....	5
Department of Education and Training.....	6
Department of Employment .....	7
Department of the Environment and Energy .....	8
Department of Health.....	9
Department of Immigration and Border Protection .....	9
Department of Industry, Innovation and Science.....	10
Department of Infrastructure and Regional Development.....	10
Department of Social Services .....	10
Cross Portfolio - Department of Industry, Innovation, Climate Change, Science, Research and Tertiary Education/ Department of Immigration and Citizenship .....	14

## Attorney-General's Department

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Enhancements from the review of the Australian Independent Screen Production Sector<sup>a</sup></b> Establishes an inalienable resale royalty right for visual artists.	Non-compliance	September 2011	September 2015	Completed Published
<b>Marriage Amendment Regulations 2009 (No.1) and Marriage Amendment Regulations 2009 (No.2)</b> Implements minimum training and registration requirements for marriage celebrants.	Non-compliance	February 2010	June 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

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Amendments to Australian Accounting Standards (AASB) 1 &amp; 7</b> Amendments to disclosure requirements around transfers of financial assets.	Non-compliance	November 2010	April 2016	Completed Published

## Australian Communications and Media Authority

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Telecommunications Service Provider (Mobile Premium Services) Determination 2010 (No.1)</b> 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	November 2012	Completed Published
<b>Telecommunications Service Provider (Mobile Premium Services) Determination 2010 (No.2)</b> 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	November 2010	November 2012	Completed Published

## Australian Fisheries Management Authority

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Fishing Area Closure and Revised Monitoring Arrangements</b> 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	April 2011	November 2014	Completed Published

## Australian Securities and Investments Commission

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Interim Bans on Covered and Naked Short Selling (Class Orders 08/751, 08/752, 08/753, 08/763, 08/764, 08/801, 08/824)</b> Implements decisions made in 2008-09 relating to class orders which imposed restrictions on short sales of securities.  <i>E/c Exceptional circumstances were granted by the Prime Minister.</i>	E/c	September 2008	November 2012	Completed Published

## Australian Transaction Reports and Analysis Centre

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Cancellation and Suspension of a Remittance Dealer's Licence</b> Rules that specify the matters the AUSTRAC CEO must take into account to cancel or suspend the registration of a registered alternative remittance dealer.	Non-compliance	October 2011	September 2015	Completed Published

## Department of Communications and the Arts

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Broadcasting &amp; Datacasting Services (Parental Lock) Technical Standard 2010<sup>a</sup></b> Requiring particular digital television reception equipment to have parental lock capabilities.	Non-compliance	April 2011	December 2013	Completed Published
<b>Convergence Review</b>  Australian Content Requirements for Commercial Television Broadcasters.	E/c	November 2012	January 2017	Completed Published
Providing permanent spectrum for community television services on the sixth channel.	E/c	Not Implemented <sup>b</sup>	..	..
Repeal of the "75 per cent reach" rule.	E/c	Not Implemented <sup>b</sup>	..	..
<b>Extension of Telstra Retail Price Controls to June 2014<sup>a</sup></b> Extending retail price controls on Telstra fixed-line telephone services to June 2014.	E/c	June 2012	October 2015	Completed Published

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Problem Gambling</b>				
Ban the promotion of live odds during sports coverage	Non-compliance	July 2013	May 2017 <sup>2</sup>	Completed Published
<b>National Broadband Network (NBN) Decisions<sup>a</sup></b>				
Decisions in response to the establishment of the NBN.	E/c	April 2009	May 2016	Completed Published
Decisions in response to NBN implementation review.	E/c	December 2010	May 2016	Completed Published

*a These matters were originally reported under the Department of Broadband, Communications and the Digital Economy. However, on 18 September 2013 the Department was renamed the Department of Communications. On 21 September 2015 the Department was renamed the Department of Communications and the Arts.*

*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.*

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

*.. Not applicable*

## Department of Defence

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Defence Trade Cooperation Treaty with the United States</b>				
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	June 2013	May 2016	Completed Published
<b>Woomera Prohibited Area</b>				
Establishes a regulatory framework to administer access to the Woomera Prohibited Area.	E/c	August 2014	April 2017	Completed Published

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

<sup>2</sup> The deputy secretary of the Department of Communications and the Arts certified a letter to the effect that a recent Regulatory Impact Statement covering the reforms to gambling advertising with the broadcast of live sports events [assessed by the OBPR as best practice on 2 June 2017], satisfies the best practice regulatory requirements for a PIR.

## Department of Education and Training

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<p><b>Australian Education Regulation</b></p> <p>Introduces new requirements to the regulation of Commonwealth funding to government and non-government schools.</p>	Non Compliance	January 2014	November 2016	Completed Published
<p><b>Tuition Protection Service and Other Related Measures<sup>a</sup></b></p> <p>Single mechanism to place international students when an education provider closes, or as a last resort, to provide refunds of unexpended course fees.</p>	Non-compliance	July 2012	July 2015	Completed Published

<sup>a</sup> This matter was originally reported under the Department of Industry, Innovation, Climate Change, Science, Research and Tertiary Education. However, on 16 September 2013 this matter was transferred to the Department of Education and Training.

## Department of Employment

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Amendments to the Fair Work Act 2009<sup>a, b</sup></b>				
Expands the scope of who can request flexible working arrangements.	E/c	July 2013	April 2016	Completed Published
Ensures employees would not lose unpaid parental leave when taking special maternity leave.	E/c	July 2013	April 2016	Completed Published
Provides pregnant employees with less than 12 months service the right to transfer to a safe job.	E/c	July 2013	April 2016	Completed Published
Increases the maximum period of concurrent unpaid parental leave from four to eight weeks.	E/c	July 2013	April 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	January 2014	February 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	January 2014	February 2017	Completed Published
Enables the Fair Work Commission to arbitrate general protections dismissal disputes and unlawful termination applications.	E/c	January 2014	February 2017	Completed Published
Requires employers to consult on roster changes and consider the impacts on families.	E/c	January 2014	February 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	January 2014	February 2017	Completed Published
Amendments to bargaining for greenfields agreements.	E/c	Not implemented <sup>c</sup>	..	..
<b>Amendments to the Transfer of Business Provisions in the Fair Work Act 2009<sup>a</sup></b>				
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	December 2012	December 2015	Completed Published
<b>Australian Government Procurement Statement (Employment/Finance)<sup>a</sup></b>				
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	July 2009	April 2013	Completed Published

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Protection for Outworkers in the Textile, Clothing and Footwear Industry<sup>a</sup></b> Extends the operation of most provisions of the Fair Work Act to contract outworkers in the Textile, Clothing and Footwear industry.	E/c	July 2012	December 2015	Completed Published
<b>Workplace Relations Amendment (Transition to Forward with Fairness) Act 2008 and Fair Work Act 2009<sup>a</sup></b> Creates a new industrial relations system with a focus on collective bargaining in the workplace.	E/c	January 2010	August 2012	Completed Published
<p><i>a These matters were previously reported under the Department of Education, Employment and Workplace Relations. However, on 18 September 2013 these matters were transferred to the Department of Employment.</i></p> <p><i>b The matters relate to two decisions to amend the Fair Work Act 2009 announced in 2013-14.</i></p> <p><i>c The Department of Employment 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.</i></p> <p><i>E/c Exceptional circumstances were granted by the Prime Minister.</i></p> <p><i>.. Not applicable</i></p>				

## Department of the Environment and Energy

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Greater Protection for Water Resources</b> Amending national environmental law to 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	June 2013	September 2017	Completed Published
<b>New fishing activities of size and scale unprecedented in Commonwealth marine areas<sup>a</sup></b> Extension of legislative powers available under the Environment Protection and Biodiversity Conservation Act 1999.	E/c	September 2012	..	..
<b>Renewable Energy (Electricity) Amendment Act 2009 and Renewable Energy (Electricity) (Charge) Amendment Act 2009<sup>b,c</sup></b> Expands the renewable energy target from 9,500 GWh to 45,000 GWh by 2020 as announced on 1 December 2007.	Non-compliance	December 2010	September 2015	Completed Published
<b>Renewable Energy (Electricity Amendment Regulations 2010 (No. 3))<sup>b</sup></b> Extends safety and quality requirements for small-scale renewable energy generation systems.	Non-compliance	June 2010	June 2015	Completed Published
<b>Renewable Energy (Electricity) Amendment Regulations 2010 (No. 8), 2011 (No. 2) and 2012 (No. 8)<sup>b, c, d</sup></b> Brings forward the scheduled annual reduction in the solar credits multiplier.	Non-compliance	December 2010	June 2015	Completed Published



Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Phase Out of the Solar Credits Mechanism<sup>b, c, d</sup></b> To phase out the solar credits mechanism on 1 January 2013, six months earlier than scheduled.	E/c	January 2013	June 2015	Completed Published
<i>a The Prime Minister has agreed to set aside the requirements for a PIR for this matter based 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 a RIS was prepared which assessed whether the regulation remained appropriate.</i>				
<i>b These matters were originally reported under the Department of Industry, Innovation, Climate Change, Science, Research and Tertiary Education. However, on 18 September 2013 these matters were transferred to the Department of the Environment.</i>				
<i>c The completion date for these PIRs was extended to allow information to be included from a review undertaken by the Climate Change Authority.</i>				
<i>d A single PIR was prepared for 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 Renewable Energy Target.</i>				
<i>E/c Exceptional circumstances were granted by the Prime Minister.</i>				

## Department of Health

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Australian Inventory of Chemical Substances Restriction on the use of Certain Lead Compounds<sup>a</sup></b> Restriction on the use of certain lead compounds in industrial surface coatings and inks.	Non-Compliance	January 2009	June 2013	Completed Published
<b>Eligibility for Medicare Funding for Diagnostic Radiology Services<sup>a</sup></b> Limits the conduct of Medicare-eligible diagnostic radiology procedures (excluding mammography) to medical practitioners, qualified dental practitioners and radiographers.	E/c	November 2012	October 2015	Completed Published
<b>Fifth Community Pharmacy Agreement<sup>a</sup></b> Retention of pharmacy location rules.	Non-Compliance	July 2010	November 2014	Completed Published
<b>Tobacco Plain Packaging<sup>a</sup></b> Requires plain packaging for tobacco products.	Non-compliance	December 2012	February 2016	Completed Published
<i>a These matters were originally reported under the Department of Health and Ageing. However, on 18 September 2013 the Department was renamed the Department of Health.</i>				
<i>E/c Exceptional circumstances were granted by the Prime Minister.</i>				

## Department of Immigration and Border Protection

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Labour Market Testing for 457 Visa Sponsors<sup>a</sup></b> Introduces labour market testing requirements for prospective 457 visa sponsors.	E/c	November 2013	June 2016	Completed Published
<b>Reforms to the Temporary Work (Skilled) (Subclass 457) Visa Program<sup>a</sup></b> Several measures to tighten foreign temporary skilled work visa obligations.	Non-compliance	July 2013	June 2016	Completed Published
<i>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.</i>				
<i>E/c Exceptional circumstances were granted by the Prime Minister.</i>				

## Department of Industry, Innovation and Science

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Extension of the Energy Efficiency Opportunities Program to Major New Developments and Expansion Projects<sup>a,b</sup></b> Requires large construction projects to undertake energy savings audits at the design stage.	Non-compliance	July 2013	July 2014	Completed Published
<small><i>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.</i></small>				
<small><i>b A RIS was prepared for the repeal of the Energy Efficiency Opportunities Program which was assessed by the OBPR as meeting the PIR requirements for this proposal. The RIS was published in 2014-15.</i></small>				

## Department of Infrastructure and Regional Development

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Aviation Transport Security Amendment (Additional Screening Measures) Act 2007; Aviation Transport Security Amendment Regulations 2007 (No. 4)<sup>a</sup></b> Restrictions on the quantity of liquid, aerosol and gel items that may be taken on international flights to, from or through Australia.	Non-compliance	September 2007	August 2015	Completed Published
<b>Aviation Transport Security Amendment Regulations 2009 (No. 3)<sup>a</sup></b> Inspection of all airport staff, goods and vehicles entering and leaving airside at Australian airports.	Non-compliance	Not Implemented <sup>b</sup>	..	..
<b>Tripartite Deeds for 9 Federally Leased Airports<sup>a</sup></b> Offer of tripartite deeds to 9 federally leased airports for the remainder of the current airport lease.	Non-compliance	July 2013	December 2015	Completed Published
<b>Tripartite Deeds for 12 Australian Privatised Airports<sup>a</sup></b> Extend the existing tripartite deeds for the 12 Australian privatised airports from 20 to 50 years.	Non-compliance	July 2013	December 2015	Completed Published
<small><i>a These matters were previously reported under the Department of Infrastructure and Transport. However, on 18 September 2013 the Department was renamed the Department of Infrastructure and Regional Development.</i></small>				
<small><i>b The Department of Infrastructure 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.</i></small>				
<small><i>.. Not applicable</i></small>				

## Department of Social Services

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Due Date	PIR Compliance
<b>Problem Gambling<sup>a</sup></b> Electronic warnings and cost of play displays on gaming machines.	Non-compliance	Not Implemented <sup>b</sup>	..	..
Gaming machines to have a state linked pre-commitment system.	Non-compliance	Not Implemented <sup>b</sup>	..	..

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Due Date	PIR Compliance
Introduce a \$250 daily withdrawal limit from ATMs in gaming venues (excluding casinos).	Non-compliance	February 2014 <sup>c</sup>	..	..
New gaming machines capable of supporting precommitment.	Non-compliance	Not Implemented <sup>b</sup>	..	..
<p><i>a These matters were previously reported under the Department of Families, Housing, Community Services and Indigenous Affairs. However, on 18 September 2013 these matters were transferred to the Department of Social Services.</i></p> <p><i>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.</i></p> <p><i>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.</i></p> <p>.. Not applicable</p>				

## Treasury

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Competitive and Sustainable Banking</b>				
Allow banks to issue covered bonds.	E/c	October 2011	December 2015	Completed Published
Ban home loan exit fees.	E/c	July 2011	August 2015	Completed Published
<b>Corporations Amendment (Improving Accountability on Termination Payments) Bill 2009</b>				
Reforms to regulatory framework dealing with payment of termination benefits to company directors and executives.	Non-compliance	November 2009	December 2013	Completed Published
<b>Duty Free Allowances – Cigarettes and Tobacco</b>				
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	September 2012	February 2017	Completed Published
<b>Excise Tariff Amendment (Tobacco) Bill 2010 and Customs Tariff Amendment (Tobacco) Bill 2010</b>				
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	April 2010	May 2013	Completed Published
<b>Farm Management Deposits</b>				
Early access for primary producers suffering natural disasters and improved administration arrangements.	Non-compliance	May 2010	February 2014	Completed Published
<b>Financial Claims Scheme (General Insurers) Levy Bill 2008</b>				
Provides for the imposition of a levy on general insurers in the event of the activation of the Financial Claims Scheme.	Non-compliance	October 2008	November 2012	Completed Published

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Foreign Acquisitions and Takeovers Amendment Bill 2009</b> Ensure that any foreign investment irrespective of the way it is structured is treated equally under the Foreign Acquisitions and Takeovers Act.	Non-compliance	February 2010	February 2013	Completed Published
<b>Foreign Acquisitions and Takeovers Regulations 2010 (No. 2)</b> Remove an exemption that applied to temporary residents buying residential real estate in Australia.	Non-compliance	May 2010	February 2013	Completed Published
<b>Future of Financial Advice</b>				
Prospective ban on up-front and trailing commissions and like payments for both individual and group risk insurance within superannuation.	Non-compliance	July 2013	August 2017	Completed Published
Requirement for advisers to renew client agreement to ongoing advice fees every two years (opt-in regime).	Non-compliance	July 2013	August 2017	Completed Published
Ban on soft dollar benefits over \$300 per benefit.	Non-compliance	July 2013	August 2017	Completed Published
Limited carve-out for basic products from the ban on certain conflicted remuneration structures and best interests duty.	Non-compliance	July 2013	August 2017	Completed Published
Access to scaled financial advice.	Non-compliance	July 2013	August 2017	Completed Published
<b>Government Response to Australia's Future Tax System Review</b>				
Abolition of the entrepreneurs' tax offset.	E/c	July 2012	January 2014	Completed Published
Better targeting of not-for-profit tax concessions.	E/c	July 2014 <sup>a</sup>	..	..
Expanding the definition of geothermal energy.	E/c	July 2012	October 2015	Completed Published
Fringe benefit tax: reform of the car fringe benefit rule.	E/c	May 2011	January 2014	Completed Published
Introducing a statutory definition of charity.	E/c	January 2014	September 2016	Completed Published
Minerals Resource Rent Tax – adoption of the recommendations of the Policy Transition Group.	E/c	July 2012	October 2015	Completed Published
Small business depreciation – accelerated initial deduction for motor vehicles.	E/c	July 2012	October 2015	Completed Published
<b>Government's Response to the Super System Review (Cooper Review)</b>				
Australian Government's initial response to the Super System (Cooper) Review.	E/c	July 2013	March 2016	Completed Published

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<p><b>Guarantee Scheme for Large Deposits and Wholesale Funding Appropriation Act 2008</b></p> <p>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.</p>	Non-compliance	October 2008	October 2012	Completed Published
<p><b>Regulation of Litigation Funding</b></p> <p>Clarifying that class actions are not managed investment schemes.</p>	Non-compliance	January 2013	March 2016	Completed Published
<p><b>Stronger Super Reforms – Aspects of MySuper</b></p> <p>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.</p>	E/c	July 2013	January 2016	Completed Published
<p><b>Taxation of Financial Arrangements – Amendments to Tax Hedging Rules</b></p> <p>Amendments to ensure rules operate as intended and provide clarification.</p>	Non-compliance	Not implemented <sup>b</sup>	..	..
<p><b>Tax Laws Amendment (2009 Budget Measures No. 1) Bill 2009</b></p> <p>Limits tax concessions for income earned by Australians working overseas.</p>	E/c	July 2009	August 2013	Completed Published
<p><b>Tax Laws Amendment (2009 Budget Measures No. 2) Bill 2009</b></p> <p>No longer allowing offsetting deductions from non-commercial activities for high income earners.</p>	E/c	July 2009	January 2014	Completed Published

*a 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.*

*b 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.*

*.. Not applicable*

## Joint Proposals

### Cross Portfolio - Department of Industry, Innovation, Climate Change, Science, Research and Tertiary Education/ Department of Immigration and Citizenship

Title of regulatory proposal <i>Description of regulatory proposal</i>	Reason for PIR	Implementation date	Date PIR Published	PIR status
<b>Job Ready Program<sup>a,b</sup></b> Amends the job skills test requirements for onshore applicants for permanent visas.	E/c	January 2010	July 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.*