

Party	Topic	Short title (with embedded link if available)	Policy description
Coalition	Industry	Craft Brewers and Distillers	Increasing the amount beverage companies can claim back on their excise (from \$30,000 a year to \$100,000) and extending the concessional draught beer excise rate to smaller kegs, typically used by craft brewers. This means craft brewers will no longer be paying 40% more for using smaller kegs.
Coalition	Industry	Entrepreneurs Program and Growth Centres	Estimated 'efficiencies' of \$48.9mn over the current year and the following four years have been budgeted against the Entrepreneurs' Program and the Industry Growth Centres Initiative. It is understood the 'efficiencies' will come from uncommitted funds.
Coalition	Industry	Helping Small Business with Cash Flow	From July 2019, the Government will be required to pay invoices for contract work up to \$1 million within 20 days. Large businesses seeking to tender for government contracts will be asked to match this policy.
Coalition	Industry	Red Tape Relief for Small Business	To help reduce state government red tape, the Government will pay up to \$300 million to states and territories that reduce the regulatory burden on small business.
Coalition	Industry	SME Growth Fund	Pledge to help 250,000 new small businesses over the next 5 years and create an equity plan to help existing SMEs expand. Will be seeded with \$100m in government money and involve government partnering with banks.
Coalition	Infrastructure & Transport	10 Year Infrastructure Pipeline	Committed to a 10 Year Infrastructure Pipeline including: <ul style="list-style-type: none"> •Major road upgrades •Better public transport •Building Western Sydney Airport •An historic investment of \$9.3 billion in Inland Rail will change the way freight is moved between Melbourne and Brisbane •Removing traffic pinch points through a \$1 billion Urban Congestion Fund. •Upgrading key regional road corridors through the \$3.5 billion Roads of Strategic Importance Initiative. •Safer local roads and bridges through the Roads to Recovery, Black Spot and Bridges Renewals programs. •Helping connect remote communities through the Remote Airstrip Upgrades Program.
Coalition	Infrastructure & Transport	Clean and Safe Water for Palm Island	Will invest up to \$2 million to address the unsafe water quality impacting Palm Island and examine options for a permanent solution to the issue.
Coalition	Infrastructure & Transport	Fast-rail between Melbourne and Geelong	\$2 billion in this Budget for fast-rail between Melbourne and Geelong

This document tracks party commitments for the 2019 Federal Election but does not express any judgments about these policies. It reflect announcements as at **17/05/19**.

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Coalition	Infrastructure & Transport	Fix the Cooeee Crawl on Bass Highway	Commit a further \$40 million to improving road safety and traffic congestion on the Bass Highway between Cooeee and Wynyard.
Coalition	Infrastructure & Transport	Fund Hume Freeway Intersection Fix	Government would provide the funding required to fast-track the planning and design of the upgrade, and kickstart construction. The \$64 million investment into the McKoy Street-Old Barnawatha Road intersection with the Hume Freeway comes on top of the Government's existing transport infrastructure commitments in Indi
Coalition	Infrastructure & Transport	Improving infrastructure	In this Budget, there is an additional: \$2.2 billion for safer roads. \$1 billion to improve freight routes and access to ports. \$100 million for regional airports.
Coalition	Infrastructure & Transport	Investment into road and rail infrastructure across Perth and regional WA	The 2019–20 Federal Budget will lock in an additional \$1.6 billion investment into critical road and rail infrastructure across Perth and regional Western Australia, busting congestion and driving stronger growth, while enhancing road safety to ensure people across WA get home sooner and safer.
Coalition	Infrastructure & Transport	Port Macquarie's first tidal pool	The \$4.5 million commitment to the Port Macquarie Tidal Pool from the Federal Liberals and Nationals follows a \$50,000 commitment from the State Liberals and Nationals which has started a feasibility study to determine the key details, construction timeline and location of the project.
Coalition	Infrastructure & Transport	Urban Congestion Fund	Increasing the Urban Congestion Fund four-fold from \$1 billion to \$4 billion.
Coalition	Innovation	Enhancing Australia's Space Capability	A new industry-led cooperative research centre in South Australia. The SmartSat CRC would complement the work of the Australian Space Agency.
Coalition	Taxation	Crack down on multinational tax avoidance	Provide additional support to the Tax Office to continue effort to crack down on multinational tax avoidance.
Coalition	Taxation	Fairer GST System	\$9 billion in extra funding will now be delivered to the states and territories over 10 years. All states will benefit, but especially Western Australia, which in recent years has received GST revenues of 30 cents of every dollar of GST raised.

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Coalition	Taxation	First Home Buyers	Providing a tax cut on their home deposit savings. First Home Super Savers Accounts will let first home buyers save at least 30% faster than they can currently – saving for a deposit by salary sacrificing into their superannuation account (over and above their compulsory superannuation contribution). Up to \$30,000 per person (and \$15,000 per year) in home deposit savings now get the benefits of superannuation – that is, taxed at 15 percent, rather than marginal rates, and withdrawals taxed at their marginal rate, less 30 percentage points.
Coalition	Taxation	Instant asset write-off	Instant asset write-off will be increased and expanded. It will be increased from \$25,000 to \$30,000, and it can be used every time an asset under that amount is purchased. The instant asset write-off will also be expanded to businesses with a turnover of up to \$50 million. This will cover an additional 22,000 businesses, employing 1.7 million Australians.
Coalition	Taxation	Limits to the amount of tax paid	Tax as a share of the economy will not rise above the 23.9 per cent cap.
Coalition	Taxation	Long-term structural reform	Long-term structural reform by lowering the 32.5 per cent tax rate to 30 per cent from 1 July 2024. This will cover all taxpayers earning between \$45,000 and \$200,000 and will mean that 94 per cent of taxpayers will pay no more than 30 cents in the dollar.
Coalition	Taxation	R&D Tax Incentive	Portfolio documents indicate an additional \$1.35bn will be removed from the RDTI across the forward estimates. This appears to be additional to the \$2.4bn cut last year as a result of structural changes. Further clarity is needed.
Coalition	Taxation	Small Business Tax Cuts	Cutting small business's taxes to 25 per cent
Coalition	Taxation	Tax relief for Australians	Two significant changes will deliver \$158 billion of additional tax relief for Australians. The Government is more than doubling the low and middle income tax offset from 2018-19. Taxpayers earning up to \$126,000 a year — will receive a tax cut. For a single income family, this means up to \$1,080 in your pocket per year. And for families on a dual income, up to \$2,160. More than 10 million taxpayers will benefit, with 4.5 million receiving the full amount.
Coalition	Trade	Boost the number of Australian businesses exporting	If given another term of government, will further boost the number of Australian businesses exporting from 52,000 businesses to 62,000 businesses.

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Coalition	Trade	Establishing a Ministerial Advisory Council for each new FTA	Parliamentary oversight of FTA negotiations by establishing a Ministerial Advisory Council for each new FTA and implementing a pilot for biannual briefings for the Trade Sub-Committee of the Joint Standing Committee on Foreign Affairs, Defence and Trade.
Coalition	Trade	Expand economic relationship with India	Expand economic relationship with India by addressing the ten short-term and ten longer-term priorities identified by the India Economic Strategy to 2035, including designating Ministerial Champions for key sectors and prioritising ten Indian States
Coalition	Trade	Export Market Development Grants	Provide an additional \$60 million for Export Market Development Grants to allow small and medium-sized businesses to capitalise on more opportunities.
Coalition	Trade	Exporters' Package	Exporters' Package to further grow the number of Australian small and medium sized businesses selling their goods and services to the world, including the additional \$60 million in this year's Budget for the Export Market Development Grants (EMDG) Scheme, ongoing work with the Trusted Trader Program and a further 100 Free Trade Agreement (FTA) Seminars over the next term of Government.
Coalition	Trade	Joint Reporting - Austrade and the Department of Foreign Affairs	Will require Austrade and the Department of Foreign Affairs and Trade to jointly report annually on trade and investment activities, performance and outcomes by market.
Coalition	Trade	More FTAs	Work to ensure that around 90 per cent of Australia's trade is covered by FTAs by 2022.
Coalition	Trade	Pursue an export agreement with the United Kingdom	Pursue an export agreement with the United Kingdom when it is ready to do so and work with partner countries to expand the opportunities under TPP-11 to additional countries.
Coalition	Trade	Small and Medium Enterprise Export Hubs	Investing \$20 million in Small and Medium Enterprise Export Hubs. The hubs will help SMEs work together to develop brands and connect with new markets and global supply chains.