Federal Budget October 2025-26: Timeline of proposed dates of effect -
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Retrospective
Increasing the Medicare levy low-income thresholds — from 1 July 2024
Restricting foreign ownership of housing — banning foreign persons (including temporary residents and foreign-owned companies) from purchasing established dwellings for two years from 1 April 2025
Clarifying arrangements for MITs — for fund payments from 13 March 2025

2025–26 income year
Small business and franchisee support and protection — $12.0 million over four years from 2025–26
Supporting the hospitality sector and alcohol producers — paused biannual indexation on draught beer excise and excise equivalent customs duty rates for a two-year period, from August 2025
Supporting philanthropy — Organisations listed as DGRs for gifts received after 30 June 2025
Strengthening tax integrity — expansion of Tax Avoidance Taskforce, Shadow Economy Compliance Program and Personal Income Tax Compliance Program from 1 July 2025
Restricting foreign ownership of housing — compliance funding for the ATO and Treasury over four years from 2025–26
Enhancing tax practitioner regulation and compliance — funding to the TPB over four years from 1 July 2025
Increased support for apprentices — over four years from 2025–26
Energy bill relief fund extension — over two years from 2025–26

2026–27	From 1 July 2026
	New personal tax cuts — from 1 July 2026, the 16 per cent tax rate, which applies to taxable income between $18,201 and $45,000, reduced to 15 per cent
	Supporting the hospitality sector and alcohol producers — increased Remission Scheme caps from 1 July 2026
	Supporting tax integrity — expansion of the Tax Integrity Program from 1 July 2026

2027–28	From 1 July 2027
	New personal tax cuts — From 1 July 2027, the 15 per cent rate will be reduced to 14 per cent.
	Banning non-compete clauses for low- and middle-income workers — from 2027

To be advised	Not known or not applicable
	Amendments to existing measures — various

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