



13 February 2018

Senate Standing Committees on Economics
PO Box 6100
Parliament House
CANBERRA ACT 2600

Submitted electronically to: economics.sen@aph.gov.au

Dear Chair,

Submission to the Senate Economics Reference Committee inquiry into corporate tax avoidance and minimisation

The Australian Nursing and Midwifery Federation (ANMF) welcomes the opportunity to make a submission to the re-opened Senate Economics Reference Committee inquiry into corporate tax avoidance and minimisation.

The ANMF is Australia's largest trade union and professional nursing and midwifery organisation. In collaboration with the ANMF's eight state and territory branches, we represent the professional, industrial and political interests of almost 270,000 nurses, midwives and carers (assistant in nursing, personal care worker) across the country.

The ANMF recently became a member of the Tax Justice Network – Australia (TJN) and supports the submissions made by TJN to this committee, including recent submissions on the tax affairs of Exxon in Australia. We also acknowledge that companies such as Exxon, which try to undermine the working conditions of employees and contractors in Australia, are much more likely to try and short-change the Australian public by avoiding tax obligations as well.

When multinational companies such as Exxon use aggressive tax practices to minimise or eliminate corporate income tax payments in Australia they are, in effect, misappropriating resources and diverting them from our hospitals and aged care facilities, risking significant harm to the health and welfare of our members and the Australian community. If Exxon paid a fair share of corporate income tax more resources would be available to ensure quality health services for all and, most importantly, to solving the staffing crisis in Australia's aged care facilities.

Allowing Exxon to avoid their responsibilities that accompany operating in Australia provides a license for other large companies to follow suit and further undermine the revenue base needed to maintain and expand health and aged care services for all Australians.

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ANMF Journals

**Australian Nursing and
Midwifery Journal**
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**Australian Journal of
Advanced Nursing**
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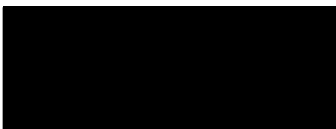
The ANMF is particularly appalled to learn that Exxon's Australian operations are owned through shell companies in the Netherlands and the Bahamas and that the company did not disclose this information when specifically asked by the committee about the connections of their Australian operations to foreign jurisdictions. We are deeply concerned about the likelihood that the tax bill for many of our members is greater than that of Exxon's.

As one solution to address corporate tax avoidance in Australia, the ANMF strongly supports mandatory disclosure by all resource companies operating in or based in Australia of all payments to governments. Australia now lags behind the rest of the world in disclosures for resource companies and should adopt mandatory disclosure in line with existing requirements in the U.K., the E.U. and Canada. Australia's resource sector has been a major focus of this corporate tax inquiry and increased transparency is desperately needed. Major Australian resource companies, such as BHP and Rio, are already providing this information in compliance with international guidelines.

The ANMF intends to explore the tax practices of for-profit companies in aged care and health care and strongly believes that the tax practices of for-profit companies receiving government funding or government contracts need to be thoroughly examined before funds or contracts are granted. Companies that profit from government funding must not be allowed to avoid tax obligations in Australia.

We hope this committee will continue to make recommendations to address corporate tax avoidance in Australia as this issue directly impacts not only our members but the entire Australian community.

Yours sincerely



Annie Butler
A/Federal Secretary