



26 September, 2016

Mr Mark Fitt  
Committee Secretary  
Senate Economics Legislation Committee  
PO Box 6100  
Parliament House  
Canberra ACT 2600

Email: [economics.sen@aph.gov.au](mailto:economics.sen@aph.gov.au)

Dear Mr Fitt

Re: Inquiry into Treasury Laws Amendment (Income Tax Relief) Bill 2016 [Provisions].

Thank you for your invitation to make a submission to this Inquiry.

The AMWU is a union of approximately 100,000 members, which has been in existence for over 160 years. Aside from the direct industrial interests of members, the AMWU is also deeply involved with and concerned about the economic well-being of Australians, and the economy in which they work and live. Members and Officials of the AMWU have often been involved in questions of what an appropriate tax mix is.

The AMWU supports progressive taxation policies and is concerned with cost shifting and base erosion which is occurring with increasing regularity due to the offshoring of profits. Many AMWU members' jobs have been placed in jeopardy by the cavalier manner in which companies and related entities repatriate profits under various guises. The impact that this has on jobs and livelihoods is severe.

The AMWU had the opportunity to participate in the creation of the submission by the Australian Council of Trade Unions (ACTU) which has been forwarded to you.

The AMWU adopts the arguments of the ACTU, as attached, and seeks that the Senate Economics Legislation Committee takes this into account in its deliberations. In short, the Australian economy cannot afford to forgo \$51bn in revenue, as proposed by these tax cuts.

Depending upon availability the AMWU would be prepared to address the Committee at an appropriate juncture.

I apologise for late despatch of this supporting submission.

Yours sincerely,

ANDREW DETTMER  
NATIONAL PRESIDENT

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