



Australian
Nursing &
Midwifery
Federation

21 July 2023

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

Australian Nursing and Midwifery Federation Submission to the Senate
Economic Committee Hearing on **Treasury Laws Amendment (Making
Multinationals Pay Their Fair Share-Integrity and Transparency) Bill 2023
[Provisions]**

The Australian Nursing and Midwifery Federation (ANMF) is Australia's
largest national 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 more than
320,000 nurses, midwives, and carers across the country.

Our members work in the public and private health, aged care, and
disability sectors across a wide variety of urban, rural, and remote
locations. We work with them to improve their ability to deliver safe and
best practice care in each and every one of these settings, fulfil their
professional goals, and achieve a healthy work/life balance.

Our strong and growing membership and integrated role as both a
professional and industrial organisation provide us with a complete
understanding of all aspects of the nursing and midwifery professions and
see us uniquely placed to defend and advance our professions.

Through our work with members, we aim to strengthen the contribution of
nursing and midwifery to improving Australia's health and aged care
systems, and the health of our national and global communities.

The ANMF is also a member of the Tax Justice Network (TJN) and the Centre
for International Corporate Tax Accountability and Research (CICTAR). The
ANMF supports the joint submission of TJN and CICTAR to the to the Senate
Economic Committee Hearing on
Treasury Laws Amendment (Making Multinationals Pay Their Fair Share-
Integrity and Transparency) Bill 2023 [Provisions].

ANMF Federal Office

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ANMF Journals

Australian Nursing and
Midwifery Journal (ANMJ)

Australian Journal of
Advanced Nursing (AJAN)

ABN 41 816 898 298

*The industrial and
professional organisation
for nurses, midwives and
assistants in nursing
in Australia*



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While we broadly support the tax and transparency measures in this current bill, we share the concerns raised in the TJN/CICTAR submission with regards to the delay in legislation to implement public country-by-country reporting for all multinationals operating in Australia. The ANMF express strong support for this landmark legislation to move forward – without further changes to reduce transparency – for implementation on 1 July 2024, as currently proposed in the Explanatory Memorandum.

The ANMF is committed to ensuring that there is sufficient government funding of public services, public healthcare, for disability services, and for rural and remote communities. The proposed implementation of public country-by-country reporting will help lift the veil of secrecy on multinational profit shifting and is a key step forward in Australia and globally to increasing transparency and ensuring that multinationals are not avoiding the obligation to fund public services, in Australia and globally. Multinationals, with billions in profits, should not be paying a lower rate of tax than our hard-working members. This situation undermines the integrity of our tax systems and deprives the government of needed funding to improve our public services, from those that can most afford to contribute.

We also campaign to ensure that publicly funded services such as private aged care, pay their fair share of tax in Australia. We have collaborated with TJN and CICTAR, and will continue to collaborate, on numerous reports to expose tax avoidance in health and aged care sectors and to improve accountability on government spending on all public services.

The ANMF supports the joint submission of the TJN and CICTAR with respect to ensuring multinationals pay a fair share of corporate income tax which is necessary for the broader integrity of the tax system and to level the playing field for all businesses, and workers. We have strongly advocated and campaigned for increasing public investments for the betterment of the community, including for aged care, public health, early childhood education, disability services and income support, for more nurses and midwives and higher wages for these undervalued care industries. Strong investment in these industries and the vital care economy workers will create a better society and stronger economic future for all. Increasing income tax revenues from multinationals is an important part of the solution and increasing fairness and broad-based economic growth.

Yours truly,

Lori-Anne Sharp
Acting Federal Secretary