

2017-2018 pre-Budget Submission: ActionAid Australia

ActionAid Australia welcomes the opportunity to make a submission to Treasury on the 2017-2018 Federal Budget. As an organisation working in more than 45 countries around the world to end poverty and injustice, we join with our 40,000 Australian supporters in calling on the Australian Government to:

- *Commit to reinstating a strong, transparent Australian Aid program by forecasting to increase Australia's overseas development assistance (ODA) to 0.7% of GNI by 2030, if not before, and making details of all funded activities available publicly:*
 - *Restore the cut of \$224 million from ODA announced in the 2016/17 Federal Budget and reinstate ODA at \$5.5 billion in the 2017-2018 Federal Budget.*
 - *At least 0.2% of GNI should be directed to ODA for 'Least Developed Countries' (LDCs).*
- *Consistent with the current performance benchmark, maintain 80% of all ODA towards advancing women's empowerment and gender equality and ensure independent, transparent evaluations that include feminist analysis and methodologies.*
 - *Expand this commitment to gender equality to include the entire Foreign Affairs and Trade portfolio by resourcing systematic analysis of women's rights within trade agreements and bilateral investment treaties.*
 - *Ensure 50% of all resources flowing to local and national organisations are directed to women's organisations.*
 - *Ensure that 20% of all aid funding has as its primary objective the advancement of gender equality and women's empowerment*
- *Return to gender responsive budgeting and reporting for the Federal Budget 2017/2018 and beyond*
 - *Increase transparency around budget allocations for services and support to advance gender equality and women's empowerment domestically and through the aid program.*
- *Invest adequate domestic and ODA funding to implementation of the Sustainable Development Goals, especially Goal 5, "Achieve gender equality and empower all women and girls"*
 - *Resource the development of a National Action Plan to advance the SDGs domestically and internationally as well as monitoring, evaluation and reporting to ensure transparency of progress.*
- *Develop a trajectory of increased funding for international climate change adaptation towards contributing Australia's fair share of \$6.1 billion by 2025. This funding should be in addition to restoration of funds to the Australian Aid Program above.*
 - *Increase current international climate change adaptation investment to \$550 million in 2017-18.*
- *Commence phase out of all subsidies to the fossil fuel industry both in Australia and internationally.*

- *Drive Australia's transition to a clean energy economy through expanded investment in renewable energy, including reinstating funding to Australia's Renewable Energy Agency (ARENA).*
- *Continue to invest in a fairer tax system for Australia and the international community to ensure adequate revenue for vital public services, which serve as a safety net for people living in poverty.*
 - *Implement and strengthen all commitments made in the 2016-17 Budget documents*
 - *Create a public register of beneficial ownership, introducing public country-by-country reporting, and leading a more democratic and inclusive decision making process through a United Nations intergovernmental body on tax reform.*
- *Provide adequate resources to the National Contact Point so that community men and women experiencing rights violations from the actions of Australian companies overseas are able to access genuine redress and remedy.*

Background

ActionAid Australia is part of an international federation working in 45 countries to achieve social justice, gender equality and poverty eradication. More than 40,000 Australians support ActionAid campaigns focused on promoting fairer tax rules globally and improved public services and infrastructure to support women's rights. As a member of the Australian Council for International Development (ACFID), ActionAid Australia receives funding through the Australian NGO Cooperation Program and other schemes and plays a strong leadership role within the international NGO community, chairing various working groups and coalitions.

In 2016, ActionAid Australia directly witnessed accomplishments and challenges experienced by women and their communities in Afghanistan, Bangladesh, Cambodia, Fiji, Kenya, Myanmar, Nepal, Pakistan, Palestine, the Philippines, Uganda and Vanuatu as part of Australian aid investments. Despite the diversity and distance between these communities, all are affected by Australian policies, investment and global influence. Issues facing the women we work with relate to conflict and natural disaster, violence against women, recognition of their rights and widespread gender inequalities in access to, and control over resources and the increasing impact of climate change. The lack of access to decision making within government, workplaces and at home are challenges common to women around the world. ActionAid Australia's submission makes recommendations for Australia's future spending drawing on this experience.

The Federal Budget of 2016-2017 continued with devastation to the Australian Aid Program despite Australia's endorsement of the Sustainable Development Goals, ratification of the Paris Agreement on Climate Change and significant leadership roles within the World Food Programme and Green Climate Change Fund. In 2017-2018, Australia should strive to bring greater coherence between its international commitments and budgeting process through spending that respects human rights and supports gender equality and sustainable development, particularly for those most deeply affected by poverty and injustice. ActionAid's submission to Treasury requests that the 2017-2018 Federal Budget addresses structural inequalities that impact on revenue, brings back a strong well-resourced aid program and makes investments that will support real change for women living in poverty to realise their rights and overcome injustice.

Priorities for spending

1. A strong and transparent Australian Aid Program

Despite growing income inequality within Australia, the 2016 Credit Suisse Global Wealth Report estimated that Australians are the world's second-most wealthiest people on average. Australia also ranks at number 2 on the United Nations Human Development Index having some of the world's best living standards and services. Thus, Australia has an important role to play in responding to global poverty and inequality among countries as well as an obligation to those who experience the most extreme effects of poverty, conflict and disaster. Among these, women living in poverty are the most affected through systemic gender discrimination that includes the denial of access to and control over resources and decision making.

2016 was characterised by the largest refugee crisis in recent history, which was driven by conflicts and human rights abuses in Syria, Iraq, Afghanistan and Myanmar, among other countries. Poverty in African nations was deepened by the impacts of El Nino and climate change¹. There was also a rise in violent extremism with tragic consequences across a number of countries. These crises are symptoms of extreme rights denials and inequalities that have to be addressed through global efforts and resourced by wealthy countries like Australia. Yet last year's budget reduced the Australian Aid Program to 0.23% GNI; the smallest it has ever been, affecting the country's global reputation and influence as a generous OECD donor at the same time as denying essential support to people living in poverty.

The Addis Ababa Action Agenda agreed as part of the Financing for Development conference in 2015 calls on wealthy nations to commit 0.7% of GNI towards meeting these obligations, with 0.2% specifically earmarked for Less Developed Countries (LDGs). Australia must contribute its fair share of these global needs in line with peer governments such as the UK, who have already legislated 0.7% within their national parliament.

There is also concern that the Australia Government is redirecting limited aid funding to resource broader budgetary needs around asylum seekers and refugees, defence and security, as well as channelling increasing aid funds to Australian universities and companies. This detracts from funds available to meet the direct needs of people living in poverty for lifesaving assistance as well as funding expenses generated in Australia rather than overseas, which contradicts established principles of development effectiveness. The planned further cuts to the aid budget of approximately \$425 million (indicated in the 2016/17 budget for 2017/18), as well as the potential devaluation of the Australian dollar on international markets, will magnify the impact of Australia's effectiveness in meaningfully contributing to poverty reduction and sustainable development over the longer term.

Australia continues to fall short of its commitment to the aid transparency standards agreed at the Fourth High Level Meeting on Aid Effectiveness in Busan, 2011. In 2016, Australia has made no progress towards this commitment according to the Aid Transparency Index², with a ranking of 25 out of 46 major aid donors and a score below 50% on the Index. Furthermore, an audit of Australian Aid transparency undertaken in 2016 by the Development Policy Centre³ showed that despite high-level rhetoric about improving transparency, there has been a decline in the Australian Aid program's project level transparency. Australia must make aid transparency an official benchmark of the performance quality of the Australian Aid Program through implementation of the International Aid Transparency (IATI) Standards.

¹ ActionAid, 2016, Hotter Planet, Humanitarian Crisis: El Nino, the "new normal" and the need for climate justice", http://www.actionaid.org/sites/files/actionaid/hotter_planet_low_res_0.pdf

² Publish What You Fund, 2016 Aid Transparency Index, Australia – Department of Foreign Affairs and Trade profile, <http://ati.publishwhatyoufund.org/donor/australia/>

³ DeCourcy, V, and Burkot, C. (2016), "Gone backwards: findings from the 2016 Australian Aid transparency audit", Development Policy Centre, <http://devpolicy.org/publications/reports/2016-Australian-aid-transparency-audit-report.pdf>

Countries in Africa where poverty is most acute are least served by Australia's aid program. Communities that ActionAid works with have experienced the impact of this shift within the aid program by losing longer-term value for money as projects have closed which supported women farmers in Uganda and Kenya to begin to claim their rights. Further investment is required to bring important initiatives such as this to scale and to sustain outcomes over the long term. While Australia has acknowledged the successes of Australia-Africa Community Engagement Scheme, which was an award winning initiative⁴, the Government has withdrawn the funding necessary to sustain long term impact with communities. Complex issues of poverty, gender inequality and injustice require sustained investment through consistent aid and civil society support, not limited to military intervention or an economic partnership focused on Australia's business interests.

The "Gender Equality and Women's Empowerment Strategy" released in 2016 offers a framework to guide DFAT in addressing unequal power relations between men and women. As the strategy indicates, this work is not meant to be confined to the aid programme but extend across the entire DFAT portfolio. In line with this, ActionAid calls for increased investment in analysing and addressing the gender and human rights impacts of proposed trade agreements. Without this systematic analysis, Australia's bilateral and multilateral trade agreements run the risk of undermining gender equality gains within the aid program through deregulation of the labour market, and inadequate protection of women's labour rights.

ActionAid encourages the Australian Government to set ambitious targets in support of the localisation agenda, which calls for aid funding to be increasingly directed to local and national organisations in lower income countries. This includes ensuring at least 30% of all humanitarian funding is directed to local organisations. ActionAid encourages the Australian Government to ensure at least 50% of any resources flowing to local organisations are directed specifically to women's organisations. In addition, we call for at least 20% of the overall aid budget to be directed to initiatives that have as their primary objective the advancement of gender equality and women's empowerment. As one of five priorities under the aid program, this area should be resourced at comparable levels to other aid priorities. Like the OECD⁵, ActionAid believes that support for women's rights and local women's organisations should go beyond financial and call on aid evaluations and designs to include feminist⁶ analysis and appropriate methodologies.

Recommendation:

- *Commit to reinstating a strong, transparent Australian Aid program by forecasting to increase Australia's ODA to 0.7% of GNI by 2030, if not before and making details of all funded activities available publicly:*
 - *Restore the cut of \$224 million from ODA announced in the 2016/17 Federal Budget and reinstate ODA at \$5.5 billion in the 2017-2018 Federal Budget.*
 - *At least 0.2% of GNI should be directed to ODA for 'Least Developed Countries' (LDCs).*
- *Consistent with the current performance benchmark, maintain 80% of all ODA towards advancing women's empowerment and gender equality and ensure independent, transparent evaluations that include feminist analysis and methodologies.*

⁴ Australasian Evaluation Society Awards, Jessica Kenway, Bluebird Consultants, for the Australia Africa Community Engagement Scheme: M&E Framework and M&E Systems Review, <https://www.aes.asn.au/awards-and-grants-62/aes-awards-for-excellence-in-evaluation.html#policy>

⁵ OECD DAC Gender Network, November 2016, "Donor Support to Southern Women's Rights Organisations: OECD Findings", <http://www.oecd.org/dac/gender-development/donor-support-to-southern-women-s-rights-organisations.htm>

⁶ Feminist evaluation supports the belief that inequality based on gender is systematic and structural

- *Expand this commitment to gender equality to include the entire Foreign Affairs and Trade portfolio by resourcing systematic analysis of women's rights within trade agreements and bilateral investment treaties.*
- *Ensure 50% of all resources flowing to local and national organisations are directed to women's organisations.*
- *Ensure that 20% of all aid funding has as its primary objective the advancement of gender equality and women's empowerment*

2. Investments for sustainable human development that empower women

As a nation Australia has recognised its responsibilities on the global stage by ratifying or supporting international agreements on human rights, gender equality, mitigation of climate change and the Sustainable Development Goals. It is estimated that achieving the SDGs will require investment in low-income countries of between \$3.3 trillion to \$4.5 trillion per year⁷, for basic infrastructure (roads, rail and ports; power stations; water and sanitation), food security (agriculture and rural development), climate change mitigation and adaptation, health and education.

ActionAid joins the call of the Australian Council for International Development to prioritise the SDGs by continuing to develop a national strategy for implementation of the SDGs and driving its implementation through the Department of Prime Minister and Cabinet. We specifically suggest that the Australian Government resources the development of a National Action Plan for the SDGs, which includes funding for civil society consultation and annual reporting and review processes. The SDGs are a global compact and the Australian Government is encouraged to publicly report on progress at home as well as its contribution to resourcing change in partner countries. ActionAid also encourages Treasury to maintain separate budgets for domestic and international implementation of the SDGs to ensure transparency and maintain the independence Australia's aid budget from domestic initiatives.

To advance women's rights within this framework, the Australian Government should ensure that funding of the SDGs goes beyond mobilising the private sector to achieve economic growth by ensuring that human development is not undermined in the process. ActionAid's forthcoming research on the relationship between economic empowerment and violence against women emphasises that women can contribute to economic growth if empowered but that economic growth alone is inadequate as a means to empower women. For the SDGs to succeed, particularly in reaching the most vulnerable, sufficient investment in appropriate regulation and principles for private sector investment is critical to ensure that profits are not derived through poor and exploitative work conditions for women. Additionally, the aid program must sufficiently resource women's economic empowerment initiatives to ensure they comprehensively address broader gender relations that limit women's control over and access to resources as well as unintended consequences such as violence against women.

ActionAid has seen women stand together to challenge violations of their rights around the world, however women's empowerment requires long term investment, particularly to develop the capacity of local women's rights organisations to transform traditional practices and cultural norms that entrench poverty, injustice and gender inequality. Adequate services and policies to support women are needed that recognise and address unpaid care, ensure decent work and labour rights for women, and bring an end to all forms of violence against women. The OECD⁸ estimated that investment in local women's rights organisations was

⁷ UN Conference on Trade and Development, 2014, World Investment Report 2014, "Investing in the SDGs: An Action Plan", http://unctad.org/en/PublicationsLibrary/wir2014_en.pdf

⁸ OECD DAC Gender Network, November 2016, "Donor Support to Southern Women's Rights Organisations: OECD Findings", <http://www.oecd.org/dac/gender-development/donor-support-to-southern-women-s-rights-organisations.htm>

192 million in 2014 compared to a total investment in gender equality at 35.5 billion. They also noted that the resources directed to women's organisations are typically short term and small scale. Women's organisations play a vital role in advancing gender equality and women's empowerment and should be appropriately resourced as a critical play in realising the goals of the aid program.

To protect women's rights globally, Australia at a minimum needs to reinstate its commitment to gender budget analysis (domestically as well as within the foreign affairs portfolio in line with the universality of the SDGs), as well as ensure collection, analysis and reporting of gender disaggregated data. The aid program must also make sufficient investments that directly target support for women to realise their rights, to live free from violence, gain an education, participate fully in the economy and increase access to decision making and leadership.

Recommendations:

- *Return to gender responsive budgeting and reporting for the Federal Budget 2017/2018 and beyond*
 - *Increase transparency around budget allocations for services and support to advance gender equality and women's empowerment domestically and through the aid program.*
- *Invest adequate domestic and ODA funding to the SDG implementation, especially Goal 5, "Achieve gender equality and empower all women and girls"*
 - *Commit to monitoring, evaluations and reporting to ensure transparency of achievements.*

3. Partnerships to address climate justice

Climate change is eroding hard won gains to reduce poverty, and heavily impacting the world's poorest women and men, who live in vulnerable areas. The low-carbon techniques women farmers and their families use to produce food and secure their livelihoods are unrecognised, underfunded and therefore are undermined. In 2016, Australia ratified the Paris Climate Change Agreement, committing to reduce Australia's greenhouse gas emissions and limit global warming below 2°C. The Australian Government also contributes to and currently co-chairs the Green Climate Fund. Australia must escalate its actions towards meeting these commitments, and support women living in poverty who are most impacted by climate change, by increasing Australia's climate finance. This should meet Australia's fair share of support and seek to redress climate injustice whereby the problems caused by rich nations are most impacting on the lives of those living in lower income countries.

ActionAid's report "Mind the Adaptation Gap"⁹ found that in addition to limiting greenhouse gas emissions, Australia must increase its financial contribution to climate adaptation to meet its fair share based on economic capacity and historical emissions of greenhouse gases. In 2014, Australia contributed only \$145 million¹⁰ towards climate adaptation, which falls significantly short of its fair share of AUD 2.4 billion by 2020 and \$6.1 billion by 2025, which equates to 0.11% of GNI. Australia should aim to triple its current investment in climate adaptation to \$550 million in the 2017-18 Federal Budget to have any chance of reaching the conservative 2025 target proposed by ActionAid.

⁹ ActionAid, 2015, "Mind the Adaptation Gap", http://www.actionaid.org/sites/files/actionaid/mind_the_adaptation_gap_final_v2.pdf

¹⁰ Australian Government, 2015, "Australia's Second Biennial Report" <https://www.environment.gov.au/system/files/resources/aa9c4314-8971-4592-a23f-953a69c024f1/files/australias-second-biennial-report.pdf>

It is critical that this increase in funds should not be drawn from existing or future overseas development assistance (ODA) allocations, which, as stated above, should continue to build towards the 0.7% GNI target. Adaptation to climate change allows development to move forward, and ideally works in synergy with development efforts, not as a substitute. Although the funding required to address climate change adaptation may seem high, this pales in comparison to other public expenditure, in areas such as defence, and could easily be achieved by ending fossil fuel subsidies and redirecting funds to climate change adaptation.

ActionAid is encouraged by the Government's recent announcement of an inquiry into the Petroleum Resource Rent Tax, which has been underperforming by not collecting the sufficient revenue needed to fund foreign aid and social protection programmes in Australia. Not only are oil and gas industry revenues increasing, but along with coal, the industry reportedly receives \$5 billion¹¹ in subsidies each year. The Export Finance and Insurance Corporation (EFIC) is also providing loans and guarantees to the fossil fuel industry and a current proposal for a new coal mine will not only mean increased contributions to the global carbon footprint but also environmental pollution that will undermine the livelihoods and health of rural communities in South Africa.

This comes in a world in which climate change and disasters are the major drivers of migration and displacement and where coal has been found to entrench poverty rather than end energy poverty¹². With Australia currently on track to miss its Paris Agreement 2030 target, and greenhouse gas emissions from coal-fired power plants rising again¹³, Australia must shift the economy towards renewable forms of energy that will mitigate the impacts of climate change and disasters for the poorest and most vulnerable people in the world.

Recommendations:

- *Develop a trajectory of increased funding for international climate change adaptation towards contributing Australia's fair share of \$6.1 billion by 2025. This funding should be in addition to restoration of funds to the Australian Aid Program above.*
 - *Increase current international climate change adaptation investment to \$550 million in 2017-18.*
- *Commence phase out of all subsidies to the fossil fuel industry both in Australia and internationally.*
- *Drive Australia's transition to a clean energy economy through expanded investment in renewable energy, including reinstating funding to Australia's Renewable Energy Agency (ARENA).*

4. Fair tax, trade and partnerships to fight inequality

The SDGs promote sustainable, inclusive growth, women's empowerment, fair work and universal health. The Australian Government is encouraged to ensure its policies on taxation and trade are consistent with these goals in order to achieve sustainable and inclusive economic growth.

In ActionAid's submission to the Corporate Tax Avoidance Senate Inquiry in 2015, our

¹¹ Overseas Development Institute and Oil Change International, 2015, "G20 subsidies to oil, gas and coal production: Australia", <https://www.odi.org/sites/odi.org.uk/files/odi-assets/publications-opinion-files/9992.pdf>

¹² Overseas Development Institute, 2016, "Beyond Coal: Scaling Up Clean Energy to Fight Global Poverty", <https://www.odi.org/sites/odi.org.uk/files/resource-documents/10964.pdf>

¹³ Climate Action Tracker, 2016, Australia profile, <http://climateactiontracker.org/countries/australia.html>

organisation drew attention to the economic impact of corporate tax avoidance on women. Alongside the huge economic impact on national and international economies, insufficient government revenue for public services affects women disproportionately. This is most profound for women living in poverty who are less able to replace inadequate public services by paying for privately delivered services, such as water or health services. This not only increases women's vulnerability to violence and exploitation (e.g. having to walk long distances for water or firewood), but also increases their unpaid burden of care due to traditional gender roles that posit care for children, the sick and elderly in their hands. This in turn impacts on women's ability to participate in paid work and public life, and the contribution that women make to the paid economy.

As the recent inquiry into Corporate Tax Avoidance highlighted, there is an urgent need for taxation reform and a focus on revenue growth within Australia's budgeting process. The IMF reports that corporations dodge an estimated US\$200 billion in tax, compared to the US\$135 billion given in foreign aid in 2014¹⁴. ActionAid's research^{15,16} has also highlighted that taxation rules and subsidies are allowing multi-national corporations, such as Paladin and Glencore, to avoid paying tax in the world's poorest countries and in Australia. This contributes to widening inequality within and among countries, as well as denying governments the revenue for essential services which are vital to the survival of people living in poverty. Furthermore, ActionAid's analysis of restrictive tax treaties has reported a sharp decline in the rights of low-income countries to tax foreign companies making money in their country, which again leads to the entrenchment of poverty and inequality. The Australian Government must continue to prioritise leadership in reforming the tax system, both domestically and internationally, to expand revenue available for vital public services that are most needed by women living in poverty, at home and abroad.

ActionAid welcomed the commitments made in the 2016-17 Budget to crack down on corporate tax avoidance, and recommends the Government follow through on these commitments by making additional resource commitments in the 2017-18 Budget. In particular, ActionAid recommends implementing previous commitments to introduce whistleblower protection laws, a diverted profits tax, and to require tax advisers to disclose if they are promoting aggressive tax schemes. In addition, ActionAid recommends requiring companies to disclose if they are using aggressive tax schemes, and the establishment of a public register of beneficial ownership. The Government should also increase transparency by introducing public country by country reporting, and take the lead on a more democratic and inclusive decision making process by supporting the establishment and resourcing of a UN intergovernmental body on tax reform.

ActionAid continuously witnesses the exploitation of women and communities as a result of the drive for economic growth and the power of multi-national corporations in the countries where we work. Land grabbing; environmental damage to communal land, forest and water; and unsafe work practices are daily events that leave women sicker, poorer and less empowered to speak or act for change. The Australian National Contact Point (NCP) is an opportunity for men and women suffering rights violations from the actions of Australian company overseas to call for remedy and redress. Research¹⁷ has shown that there is an opportunity to enhance the effectiveness of the NCP by investing more resources into both its promotion and staffing through an adequate allocation in the 2017-18 budget.

¹⁴ Crivelli, E., De Mooij, R. and Keen, M. (2014), "Base Erosion, Profit Shifting and Developing Countries", International Monetary Fund Working Paper, WP/15/118.

¹⁵ ActionAid, 2015, "An Extractive Affair: How one Australian mining company's tax dealings are costing the world's poorest country millions", <http://www.actionaid.org/publications/extractive-affair-how-one-australian-mining-companys-tax-dealings-are-costing-worlds-po>

¹⁶ ActionAid, 2011, "Glencore: Tax Dodging in Zambia", <https://www.actionaid.org.uk/tax-justice/glencore-tax-dodging-in-zambia>

¹⁷ Marshall, S. (2016), "OECD National Contact Points: Better navigating conflict to provide remedy for vulnerable communities", Non-Judicial Redress Mechanisms Report Series 19, Monash University

Australia continues to negotiate trade deals and bilateral investment treaties that include Investor State Dispute Settlement, and clauses that extend intellectual property rights to corporates that facilitate tax avoidance. Over 50 cases have been filed against 11 countries in the Regional Comprehensive Economic Partnership, which has cost an estimated US\$31 billion¹⁸ in compensation from States; funding that could have been directed to reducing poverty and inequality. Australia's own Productivity Commission expressed concern in Australia's approach to negotiating intellectual property provisions in bilateral and regional trade agreement in its 2016 report on 'Intellectual Property Arrangements'¹⁹. Recommendations to leave negotiation of intellectual property arrangements to multilateral fora and increasing transparency and openness of negotiations to ensure no advantage of any interest group over another, has been largely left unheeded. The Australian Government must resource these recommendations in the 2017-2018 budget.

Recommendations:

- *Continue to invest in a fairer tax system for Australia and the international community to expand vital revenues for public services.*
 - *Implement and strengthen all commitments made in the 2016-17 Budget documents*
 - *Create a public register of beneficial ownership, introducing public country-by-country reporting, and leading a more democratic decision making process through a UN intergovernmental body on tax reform.*
- *Provide adequate resources to the National Contact Point so that community men and women experiencing rights violations from the actions of Australian companies overseas are able to access genuine redress and remedy.*

Conclusion

ActionAid Australia requests Treasury to consider this submission in developing the Federal Budget for 2017-2018. The proposed investments are necessary if Australia is to meet its moral and legal obligations to achieve sustainable human development for women overseas and domestically; to contribute effectively to mitigating climate change and its impacts; and to raise much-needed revenue by closing loopholes in the corporate taxation system.

ActionAid Australia and our supporters look forward to a gender responsive budget that demonstrates Australia is ready to play a leading role in responding to the challenges that affect people living in poverty and injustice, and particularly the women we work with around the world.

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¹⁸ Olivet, C., Moore, K., Cossar-Gilbert, s., Cingotti, N. (2016), "The Hidden Costs of RCEP and Corporate Trade Deals in Asia", Transnational Institute, <https://www.tni.org/files/publication-downloads/rcep-booklet.pdf>

¹⁹ Australian Government Productivity Commission, 2016, "Intellectual Property Arrangements: Productivity Commission Inquiry Report", No. 78, 23 September 2016 <http://www.pc.gov.au/inquiries/completed/intellectual-property/report/intellectual-property.pdf>