



2 September 2022

Assistant Secretary
Corporate and International Tax Division
The Treasury
Langton Crescent
PARKES ACT 2600

Via email: MNETaxIntegrity@treasury.gov.au

Australian Nursing and Midwifery Federation Submission to the Australian Treasury's Consultation on Multinational Tax Integrity and Enhanced Tax Transparency

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 Australian Treasury's Consultation on Multinational Tax Integrity and Enhanced Tax Transparency.

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. We also campaign to ensure that publicly funded services such as private aged care, pay their fair share of tax in Australia.

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ANMF Journals
Australian Nursing and
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With TJN and CICTAR, we have produced a number of reports which have exposed tax loopholes, tax avoidance or minimisation in private sector aged care which is 70% funded from public funds. These reports are:

- [Tax Avoidance by For-Profit Aged Care Companies: Profit Shifting on Public Funds](#)
- [All in the Family: Tax and Financial Practices of Australia's Largest Family Owned Aged Care Companies](#)
- [Caring for Growth: Australia Largest Non-Profit Aged Care Operators Report](#)
- [Careless on Accountability: Federal Aged Care Funding Report](#)

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,

A handwritten signature in black ink, appearing to read 'LA Sharp'.

Lori-Anne Sharp
Federal Assistant Secretary