

14 September 2022

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

Via email: [MNETaxintegrity@treasury.gov.au](mailto:MNETaxintegrity@treasury.gov.au)

Dear Sir/Madam

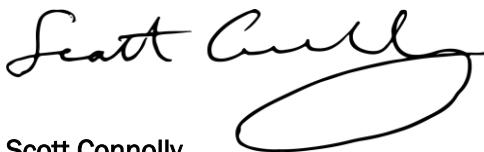
The Australian Council of Trade Unions (ACTU) asserts that big business is not paying its fair share of tax. Australia is a low-taxing nation, and almost all other developed countries both spend and tax more, as a share of GDP, than Australian governments. Tax reform is urgently needed to free up the real resources needed to maintain the public services the Australian people expect from government.

An effective corporate tax system requires coherent global tax policies that stop multinational corporations from avoiding their tax liabilities or perpetuating an inter-governmental "race to the bottom" approach to taxation. Effective tax policy requires governments to support better global and regional tax co-operation, to ensure other countries' tax policies do not undermine Australia's.

Please be advised that the ACTU supports and adopts the following two joint submissions to this Consultation on multinational tax integrity and enhanced tax transparency:

1. The Centre for International Corporate Tax Accountability and Research (CICTAR) and Tax Justice Network Joint Submission.
2. Public Services International (PSI) and the International Trade Union Confederation (ITUC) Joint Submission.

Yours sincerely



Scott Connolly  
Assistant Secretary