



2 September 2022

International Tax Branch,
Corporate and International Tax Division,
The Treasury

By email: MNETaxIntegrity@treasury.gov.au

Re: Consultation on Multinational Tax Integrity and Tax Transparency

We are writing on behalf of the Maritime Union of Australia (MUA), which represents approximately 13,000 workers in the shipping, offshore oil and gas, stevedoring, port services and commercial diving sectors of the Australian maritime industry. Most MUA members work directly or under contract to multinational corporations, including: global stevedoring companies headquartered in Dubai and Hong Kong, shipping companies headquartered in Denmark and Canada, oil and gas companies headquartered in the USA, and mining companies headquartered in Switzerland, Japan, and many other countries.

In general, these companies are very profitable, particularly in recent years. It is very important to our members that they pay their fair share of tax for their operations in Australia. Resource companies in particular are obliged to do this as they are making enormous profits from non-renewable resources.

Tax revenue provides the support that allows our public services to operate. We know that big investments are needed in our health systems, our school systems, to support early childhood education, to support an increase in Jobseeker and pension payments, and to build the infrastructure needed to rapidly reduce greenhouse gas emissions. Inequality is growing in Australia and this must be addressed.

We ask the government to implement the measures advocated in the joint submission from the Tax Justice Network and the Centre for International Corporate Tax Accountability and Research, along with the submission from Publish What you Pay focusing on the resources industry. In particular, we ask the government to require:

- Public country-by-country and project-by-project reporting of tax paid according to the GRI Tax Standard, as well as the GRI Coal and Oil and Gas standards.
- We do not want the government to use the weak EU approach, or the voluntary Tax Transparency Code.

Please feel free to contact our National Research Officer Penny Howard for further information, at penny.howard@mua.org.au.

Yours Sincerely,



Paddy Crumlin
Divisional National Secretary
Maritime Union of Australia Division
Construction, Forestry, Maritime, Mining and Energy Union