



Division Head
Corporate and International Tax Division
The Treasury
Langton Crescent
PARKES ACT 2600
E-mail: BEPS@treasury.gov.au

Submission on OECD Proposals for Mandatory Disclosure of Tax Information 15 July 2016

The Tax Justice Network Australia (TJN-Aus) welcomes this opportunity to make submission on the OECD Proposals for Mandatory Disclosure of Tax Information. The TJN-Aus is supportive of Australia adopting effective requirements for tax advisers and taxpayers to disclose if they have entered into aggressive tax schemes or arrangements.

The proposed Mandatory Disclosure Rules do not duplicate any existing mechanisms under Australian tax laws. None of the mechanisms outlined in the discussion paper (pages 8-14) require the taxpayer or their tax advisers to pro-actively report to the ATO any aggressive tax scheme or arrangement that they have put in place. As noted in the discussion paper (p. 11) the Reportable Tax Position Schedule (RTPS) only applies to “selected significant global entities, large corporate tax payers”. The ATO has stated on their website:¹

For the 2015–16 income year, we have contacted a small number of large market business taxpayers that we view as higher consequence to notify them that they must lodge the schedule.

Higher consequence taxpayers are those in our 'higher risk' or 'key taxpayer' categories.

The RTPS is initiated by the ATO. The taxpayer and their tax advisers are not required to inform the ATO pro-actively of any aggressive tax scheme or arrangement they have put in place. It is up to the ATO to detect it, or on the basis of risk decide to ask the taxpayer to fill out a RTPS.

Unfortunately the ATO does not provide annual statistics on how many companies are required to provide Reportable Tax Position Schedules.

The TJN-Aus notes that amongst the OECD and G20 countries, mandatory disclosure rules are already in place in the USA, Canada, South Africa, the UK, Portugal, Israel and Korea.² The TJN-Aus notes that the OECD assessed that the available information on mandatory disclosure requirements indicates they are successful in achieving their objectives of:³

- Obtaining early information about tax avoidance schemes in order to inform risk assessments;
- To identify schemes, and the users and promoters of schemes in a timely manner; and
- To act as a deterrent, to reduce the promotion and use of avoidance schemes.

¹ <https://www.ato.gov.au/forms/guide-to-reportable-tax-positions-2016/>

² OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 23.

³ OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 25.

The OECD has pointed out that mandatory disclosure regimes deal with both the demand and supply side of the tax avoidance market. Influencing the behaviour of promoters, advisers and intermediaries may reduce the incidence of aggressive tax planning more quickly and in a more cost-effective way than strategies that focus exclusively on the taxpayer. The fact that mandatory disclosure provides an early warning system for tax authorities also alters the economics for promoters as users may only have a limited opportunity to implement schemes before they are closed down.⁴

The OECD reported that under the UK Disclosure of Tax Avoidance Schemes (DOTAS), 925 of the 2,366 avoidance schemes disclosed up to 2013 have been closed down by legislative changes. Over 200 stamp duty land tax schemes were closed by just three legislative changes. On one occasion, a scheme was closed down within a week of the disclosure, protecting millions of pounds in tax revenue.⁵ A 2009 assessment of the UK DOTAS rules estimated that additional revenue of between £225 million and £650 million a year had been collected against what would have been achieved without disclosures made under DOTAS.

The UK rules have been reported by the OECD and the UK National Audit Office to have resulted in some of the larger and more expert advisory firms moving out of the avoidance design market targeted by the Disclosure of Tax Avoidance Schemes rules.⁶ The OECD also reported that the downshift in the expertise of the type of firm promoting avoidance schemes has meant that disclosed schemes can be challenged under existing law and do not require a legislative response.⁷ The 2012 review of the UK DOTAS rules by the UK National Audit Office also concluded that the mandatory disclosure rules had enabled Her Majesty's Revenue & Customs (HMRC) had "enabled HMRC to inform legislation to close legal 'loopholes' more quickly and to recommend more fundamental changes to tax law to tackle particular types of avoidance scheme".⁸

The UK DOTAS regime has allowed HMRC to put together client lists of aggressive tax schemes that have enabled the deployment of UK tax administration resources to be co-ordinated and planned more effectively because they identify the number of possible cases at an early stage. Client lists have also provided an additional mechanism for checking that schemes are disclosed by all users.⁹

However, there have also been notable failures under the UK DOTAS regime, as it is noteworthy that PwC's assembly line of tax clearances revealed in the Lux Leaks were not notified to HMRC under the DOTAS regime. The UK National Audit Office in their 2012 review concluded that the DOTAS rules had "changed the shape of the market, but has not prevented some promoters from continuing to sell highly contrived schemes to large numbers of taxpayers, depriving public finances of billions of pounds."¹⁰ Tax avoidance structures used by multinational enterprises would not normally be considered notifiable

⁴ OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 27.

⁵ OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 25.

⁶ OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 25; and UK National Audit Office, 'Tax avoidance: tackling marketed avoidance schemes', 21 November 2012, p. 6.

⁷ OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 26.

⁸ UK National Audit Office, 'Tax avoidance: tackling marketed avoidance schemes', 21 November 2012, p. 5.

⁹ OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 26.

¹⁰ UK National Audit Office, 'Tax avoidance: tackling marketed avoidance schemes', 21 November 2012, p. 8.

under most existing mandatory disclosure schemes, because (i) such structures are usually designed for each firm specifically, even if based on common techniques, and (ii) they are usually based on legal interpretations which, although they may be challenged by tax authorities (sometimes successfully), are considered to be within the scope of the law.¹¹

The South African mandatory disclosure rules have seen a significant reduction in the use aggressive tax schemes that fall under the generic hallmarks of the rules.¹²

11.1 How new Mandatory Disclosure Rules should be framed in the context of Australia's current disclosure rules, and in particular, how they should be targeted towards specific taxpayer cohorts to preclude duplication with existing rules.

As noted above there is virtually no direct overlap between the OECD suggested Mandatory Disclosure Rules and existing disclosure rules in Australia.

Aggressive tax arrangements and schemes generally involve extensive documentation and hence significant transaction costs to set up, and often to administer, as well as substantial fees to advisers or promoters.¹³ Thus, the cost of compliance to report such schemes by tax advisers and users of the schemes should be seen in that context.

11.2 The Government's preliminary position that Mandatory Disclosure Rules should apply to tax advisers who are involved in the design, distribution and management of aggressive tax arrangements (Issue 1 in Table 2).

The TJN-Aus believes the rules should apply to both tax advisers and taxpayers, similar to the US mandatory disclosure rules.¹⁴ Such an arrangement will increase the effectiveness of the mandatory Disclosure Rules as a tax adviser seeking to conceal an aggressive tax arrangement has to fear that one of their clients might report it to the ATO, exposing the tax adviser's role.¹⁵ Requiring tax advisors and users to report participation in tax avoidance schemes also contributes to OECD objectives to:

- identify schemes, users and promoters in a timely manner; and
- act as a deterrent, to reduce the promotion of tax avoidance schemes.

In the UK rules a promoter, who has mandatory disclosure obligations, is defined as someone who:¹⁶

- To any extent is responsible for the design of the scheme;
- Makes a firm approach to another taxpayer with a view to making the scheme available for implementation by that taxpayer or others;
- Makes a scheme available for implementation by others; or
- Organises or manages the implementation of a scheme.

The TJN-Aus would support a similarly wide definition of 'tax adviser' required to report under Australian mandatory disclosure rules, but should go further than the UK rules to

¹¹ BEPS Monitoring Group, 'Comments on BEPS Action 12: Mandatory Disclosure Rules', <https://bepsmonitoringgroup.wordpress.com/2015/05/01/mandatory-disclosure-rules/>, p. 2.

¹² OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, pp. 28-29.

¹³ BEPS Monitoring Group, 'Comments on BEPS Action 12: Mandatory Disclosure Rules', <https://bepsmonitoringgroup.wordpress.com/2015/05/01/mandatory-disclosure-rules/>, p. 8.

¹⁴ OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 33.

¹⁵ OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 35.

¹⁶ HM Revenue & Customs, 'Guidance: Disclosure of Tax Avoidance Schemes', 4 November 2013, p. 21.

cover providers of aggressive tax schemes that would include lawyers, accountants and investment banks.

Under the UK rules, the scheme user may need to make disclosure where:¹⁷

- The promoter is based outside the UK;
- The promoter is a lawyer and legal professional privilege prevents the lawyer from providing all or part of the prescribed information to Her Majesty's Revenue & Customs (HMRC). However, where the client of the lawyer waives any right to legal privilege then the lawyer is required to disclose. Further, a lawyer is unable to claim legal privilege if they are marketing a scheme; or
- There is no promoter, such as when a taxpayer designs and implements their own scheme (in such cases disclosure must be made within 30 days of the scheme being implemented).

The UK rules also have the category of an 'introducer', who is a person who advertises notifiable schemes on behalf of a promoter but whose role does not extend to that of a promoter. The disclosure rules do not impose any automatic reporting obligations on an 'introducer'. However, an introducer can be required to provide HMRC with information in response to an information notice from HMRC.¹⁸

Under the UK DOTAS rules promoters of aggressive tax schemes are required to disclose to HMRC a quarterly list of their clients to whom they have become obliged to issue a scheme reference number during that calendar quarter.¹⁹ The TJN-Aus believes a similar obligation should apply for tax advisers under the Australian mandatory disclosure rules.

Under Australian Mandatory Disclosure Rules we believe the rules should also capture taxpayers who are party to a transaction or series of transactions which involve an aggressive tax scheme and the taxpayer is subject to a tax reporting obligation.

11.3 The Government's preliminary position that broad discretion should be provided to the ATO in determining 'aggressive tax arrangements' that would trigger Mandatory Disclosure Rules. In particular, input is sought on how to design legislative guidelines on how this discretion should be exercised (Issue 2 in Table 2).

The TJN-Aus is supportive of the Government's view that the ATO should have broad discretion in determining which aggressive tax arrangements would trigger the mandatory Disclosure Rules. We agree this would allow the ATO to respond quickly and flexibly to new market developments.

Under the UK 'Disclosure of Tax Avoidance Schemes' requirements a tax arrangement needs to be disclosed where:²⁰

- It will, or might be expected to, enable any person to obtain a tax advantage;
- That tax advantage is, or might be expected to be, the main benefit or one of the main benefits of the arrangement; and

¹⁷ HM Revenue & Customs, 'Guidance: Disclosure of Tax Avoidance Schemes', 4 November 2013, pp. 19, 27-28.

¹⁸ HM Revenue & Customs, 'Guidance: Disclosure of Tax Avoidance Schemes', 4 November 2013, p. 22.

¹⁹ UK National Audit Office, 'Tax avoidance: tackling marketed avoidance schemes', 21 November 2012, p. 30; and UK National Audit Office, 'Tax avoidance: tackling marketed avoidance schemes', 21 November 2012, p. 99.

²⁰ HM Revenue & Customs, 'Guidance: Disclosure of Tax Avoidance Schemes', 4 November 2013, pp. 18-19.

- It is a hallmarked scheme by being a tax arrangement that falls within any description (the “hallmarks”) prescribed in the relevant regulations.

11.4 The OECD Final Report’s distinction between general and specific hallmarks in relation to aggressive tax arrangements that should trigger the Mandatory Disclosure Rules. In particular, views are sought on the advantages and disadvantages of general hallmarks as triggers for Mandatory Disclosure Rules (Issue 2 in Table 2).

The TJN-Aus believes it would be good to legislate general hallmarks, while still providing for ATO discretion to apply specific hallmarks. This would enhance certainty as to when the rules apply. The TJN-Aus notes the OECD has reported that most countries agreed that a mandatory disclosure regime should include a combination of generic and specific hallmarks and that a transaction should be reported if it met just one hallmark.²¹

The “hallmarks” should include common international avoidance structures.

Both general and specific hallmarks are used in the UK and the USA mandatory disclosure regimes.

Use of general hallmarks reduces the risk of novel arrangements, such as the emissions trading schemes of a couple of years ago, not being caught under the reporting requirements (until discovered by the ATO).

The US lists a number of characteristics of schemes, including transactions with:

- confidentiality clauses;
- limited liability of participants;
- significant book-tax difference; and
- a brief asset holding period.

The US IRS also publishes a list of specific types of arrangements that must be reported.

Canada requires reporting of all arrangements where the tax deductions obtained exceed the cost to the participant over the first four years of the scheme.

The UK hallmarks include:

- The desire of a promoter to keep their scheme or arrangement confidential from competitors, using the test:²²

Might it reasonably be expected that any promoter of the arrangements would wish the way in which any element of those arrangements (including the way in which they are structured) gives rise to and secures, or might secure, the expected tax advantage to be kept confidential from any other promoter.

- The desire of a promoter to keep their scheme or arrangement confidential from the tax authority (in the UK case, HMRC), using the test:²³

Might it reasonably be expected that any promoter of the arrangements would wish the way in which any element of those arrangements (including the way in which it is structured) gives rise to and secures, or might secure, the expected tax advantage to be kept confidential from HMRC.

And:²⁴

²¹ OECD, ‘Mandatory Disclosure Rules. Action 12: 2015 Final Report’, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 41.

²² HM Revenue & Customs, ‘Guidance: Disclosure of Tax Avoidance Schemes’, 4 November 2013, p. 37.

²³ HM Revenue & Customs, ‘Guidance: Disclosure of Tax Avoidance Schemes’, 4 November 2013, p. 38.

Do I wish to keep confidential from HMRC the way any element of the arrangements (including the way they are structured) gives rise to and secures, or might secure, the expected tax advantage.

- The ability of a scheme to be “mass marketed”, it is easy to replicate.²⁵
- The scheme is intended to create a loss for the user.²⁶

Where there is no promoter of the scheme or arrangement (the taxpayer is the designer and implementer of the scheme), then the confidentiality hallmark with regards to the tax authority falls on the taxpayer using their own scheme.

11.5 The Government’s preliminary position that there should be clear legislative guidelines on the type of information that should be required to be disclosed under the Mandatory Disclosure Rules. In particular, views are sought on how these legislative guidelines should be designed (Issue 3 in Table 2).

The TJN-Aus agrees that the Mandatory Disclosure Rules should clearly specify the information that is required to be disclosed under the Mandatory Disclosure Rules and that there should be a standard form provided by the ATO in relation to information that is required to be disclosed.

11.6 The Government’s preliminary position that information should not be required earlier than 90 days of the publication of the ATO’s statement. Views are also sought on the proposed mechanism for tax advisers seeking the ATO’s approval for extending the timeframe for making a disclosure (Issue 4 in table 2).

The TJN-Aus agrees that the ATO should have discretion to determine when tax advisers are required to disclose information by. The TJN-Aus believes that 90 days for disclosure is grossly excessive. At a maximum 30 days would seem appropriate for the details of an aggressive tax scheme to be revealed to the ATO, because the courts have generally accepted 30 days as a reasonable time for someone to provide information on their tax affairs to the ATO.

In addition, the UK mandatory disclosure rules require that a scheme promoter must disclose a scheme within five days of a trigger event²⁷, for schemes that have already been disclosed, and we believe that timeframe should also be adopted in Australian law. Trigger events under the UK DOTAS rules are when the promoter:²⁸

- Makes a firm approach to another taxpayer with a view to making the scheme available for implementation by that taxpayer or others.
- Makes a scheme available for implementation by another person.
- Becomes aware of a transaction forming part of the scheme.

Under the UK DOTAS rules where a non-UK based promoter fails to comply with any disclosure obligation, the user must disclose within five days of entering into the first transaction forming part of the scheme.²⁹ The Australian mandatory disclosure rules should

²⁴ HM Revenue & Customs, ‘Guidance: Disclosure of Tax Avoidance Schemes’, 4 November 2013, p. 39.

²⁵ UK National Audit Office, ‘Tax avoidance: tackling marketed avoidance schemes’, 21 November 2012, pp. 47-50.

²⁶ UK National Audit Office, ‘Tax avoidance: tackling marketed avoidance schemes’, 21 November 2012, pp. 51-52.

²⁷ HM Revenue & Customs, ‘Guidance: Disclosure of Tax Avoidance Schemes’, 4 November 2013, p. 19.

²⁸ UK National Audit Office, ‘Tax avoidance: tackling marketed avoidance schemes’, 21 November 2012, pp. 89, 92-93.

²⁹ UK National Audit Office, ‘Tax avoidance: tackling marketed avoidance schemes’, 21 November 2012, p. 93.

also require users of schemes to have to disclose their use of an aggressive tax scheme within five days of making the first transaction forming part of the scheme.

Under the UK DOTAS rules where there is no promoter the user must disclose within 30 days of entering into the first transaction forming part of the scheme.³⁰

11.7 The Government's preliminary proposal on what should happen after tax advisers comply with the Mandatory Disclosure Rules (Issue 5 in table 2).

The TJN-Aus supports that all reported schemes be assigned a reference number within 10 days of the date for required disclosure.

The TJN-Aus supports the Canadian tax shelter regime where promoters are required to obtain a reference number for their aggressive tax scheme before being able to sell the scheme.³¹

Once a reference number is issued for the aggressive tax scheme or arrangement, the onus should be on the tax advisers responsible for the distribution of the aggressive tax arrangements to provide the reference number to the end-users of the aggressive tax arrangements (as well as relevant intermediaries). We agree the onus should then be on the end-user taxpayers of the aggressive tax arrangements to report this reference number in their subsequent tax return, as a signal they participated in the aggressive tax arrangements.

The TJN-Aus agrees that when a taxpayer has disclosed an arrangement, the ATO should be able to take any of the following actions:

- Use the information to improve risk assessment systems;
- Review guidance and ruling products to determine suitability and contemporaneity;
- Undertake additional educational programs; and
- Undertake case reviews and audits where appropriate or necessary.

The ATO should also be free to share information about disclosed aggressive tax schemes and arrangements with other overseas tax authorities and with relevant law enforcement bodies.

Like HMRC, the ATO should be free to develop client lists of those using aggressive tax schemes that have been disclosed to assist them in directing their compliance resources. Like the HMRC, the ATO should make use of information disclosed and client lists to make early contact with promoters and potential users to encourage them to change their view of a scheme.³²

The TJN-Aus supports the Australian Government adopting similar legislation to that of the UK (introduced in 2014), where disputed tax in disclosed schemes must be paid before the dispute is settled, thus ensuring that Treasury, not the taxpayer, holds the benefit of the money during the dispute.³³ Further, where a case is settled in favour of the ATO, interest should apply to the tax owed, similar to the UK DOTAS rules.³⁴

³⁰ UK National Audit Office, 'Tax avoidance: tackling marketed avoidance schemes', 21 November 2012, p. 94.

³¹ OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 27.

³² OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 27.

³³ OECD, 'Mandatory Disclosure Rules. Action 12: 2015 Final Report', OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing Paris, 2015, p. 27.

³⁴ UK National Audit Office, 'Tax avoidance: tackling marketed avoidance schemes', 21 November 2012, p. 32.

11.8 The Government's preliminary proposal on what should happen if tax advisers do not comply with the Mandatory Disclosure Rules (Issue 6 in Table 2).

The TJN-Aus is concerned that the Government is only contemplating that lateness or non-compliance with the disclosure obligation will only be subject to monetary fines. Such an approach will allow a tax adviser or taxpayer to work out if the tax avoided by concealing an aggressive tax arrangement outweighs the monetary penalty of non-disclosure or non-compliance. For promoters and advisers of aggressive tax schemes and arrangements substantial penalties are needed to require compliance. Our colleagues in the UK report that penalties under the UK Mandatory Disclosure Rules have not been sufficient to deter promoters of aggressive tax schemes to seek to avoid their obligations under the UK rules. This is backed by the assessment of the UK National Audit Office in their 2012 review of the UK DOTAS rules. They concluded:³⁵

Most promoters comply with DOTAS, but a minority will go to some lengths to avoid disclosing a scheme if they perceive an advantage in doing so. There are penalties for promoters who fail to disclose a scheme under DOTAS. However, where a promoter has obtained a legal opinion that a scheme does not require disclosure, it can claim this represents 'reasonable excuse' and no penalty is applicable. Since September 2007, HMRC has opened 365 enquiries where it suspected a promoter had not complied with the disclosure rules, in most cases concluding that there had been no failure to comply. It has applied 11 penalties over that time, each of £5,000.

Maximum penalties for non-disclosure were increased to £1 million in January 2011.³⁶

The UK National Audit Office recommended in its 2012 review that the HMRC should strengthen its ability to apply penalties to those who don't comply.³⁷

Existing administrative penalties for false or misleading statement would suffice for non-disclosure by taxpayer participants.

11.9 The Government's preliminary position regarding review mechanisms following the disclosure of information under the Mandatory Disclosure Rules (Issue 7 in Table 2). What review mechanisms, if any, would be appropriate?

The TJN-Aus agrees the Mandatory Disclosure Rules should be subject to a review after implementation. The TJN-Aus would suggest the review be commenced three years after the Rules come into force. The TJN-Aus would prefer the review was done by a credible, independent third party body, as recommended by the BEPS Monitoring Group.³⁸

Dr Mark Zirnsak
Secretariat
Tax Justice Network Australia
c/- 130 Little Collins Street
Melbourne, Victoria, 3000
Phone: (03) 9251 5265
E-mail: mark.zirnsak@victas.uca.org.au

³⁵ UK National Audit Office, 'Tax avoidance: tackling marketed avoidance schemes', 21 November 2012, p. 6.

³⁶ UK National Audit Office, 'Tax avoidance: tackling marketed avoidance schemes', 21 November 2012, p. 21.

³⁷ UK National Audit Office, 'Tax avoidance: tackling marketed avoidance schemes', 21 November 2012, p. 9.

³⁸ BEPS Monitoring Group, 'Comments on BEPS Action 12: Mandatory Disclosure Rules', <https://bepsmonitoringgroup.wordpress.com/2015/05/01/mandatory-disclosure-rules/>, p. 4.

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Background on the Tax Justice Network Australia

The Tax Justice Network Australia (TJN-Aus) is the Australian branch of the Tax Justice Network (TJN) and the Global Alliance for Tax Justice. TJN is an independent organisation launched in the British Houses of Parliament in March 2003. It is dedicated to high-level research, analysis and advocacy in the field of tax and regulation. TJN works to map, analyse and explain the role of taxation and the harmful impacts of tax evasion, tax avoidance, tax competition and tax havens. TJN's objective is to encourage reform at the global and national levels.

The Tax Justice Network aims to:

- (a) promote sustainable finance for development;
- (b) promote international co-operation on tax regulation and tax related crimes;
- (c) oppose tax havens;
- (d) promote progressive and equitable taxation;
- (e) promote corporate responsibility and accountability; and
- (f) promote tax compliance and a culture of responsibility.

In Australia the current members of TJN-Aus are:

- ActionAid Australia
- Aid/Watch
- Anglican Overseas Aid
- Australian Council for International Development (ACFID)
- Australian Council of Trade Unions (ACTU)
- Australian Education Union
- Australian Services Union
- Baptist World Aid
- Caritas Australia
- Columban Mission Institute, Centre for Peace Ecology and Justice
- Community and Public Service Union
- Friends of the Earth
- GetUp!
- Global Poverty Project
- Greenpeace Australia Pacific
- International Transport Workers Federation
- Jubilee Australia
- Maritime Union of Australia
- National Tertiary Education Union
- New South Wales Nurses and Midwives' Association
- Oaktree Foundation
- Oxfam Australia
- Save the Children Australia
- SEARCH Foundation
- SJ around the Bay
- Social Policy Connections
- Synod of Victoria and Tasmania, Uniting Church in Australia
- TEAR Australia
- Union Aid Abroad – APHEDA
- UnitedVoice
- UnitingWorld
- UnitingJustice
- Victorian Trades Hall Council
- World Vision Australia