



RACHEL SIEWERT
Australian Greens Whip
Senator for Western Australia

Dr Cassandra Goldie
Chief Executive Officer
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Dear Cassandra,

Thank you for sharing ACOSS' 2019 Federal Election policy priorities. Please find attached responses from the Australian Greens. I look forward to seeing the ACOSS election tracker on the website.

I would like to thank ACOSS for its commitment to reducing poverty and inequality in Australia.

Yours sincerely

A handwritten signature in black ink that reads 'Rachel Siewert'. The signature is written in a cursive, flowing style.

Rachel Siewert
Senator for Western Australia
Australian Greens spokesperson for Family and Community Services

The Australian Greens responses to ACOSS 2019 Federal Election policy priorities

Social Security

1. The Greens support an immediate increase to Newstart, Youth Allowance and related payments by \$75 per week for single people and have introduced legislation in Parliament to this effect. We would also relieve pressure on single parents by reversing the welfare to work measure and bringing back a system where single parents continue to have access to the parenting payment single allowance after their youngest child turns 8.
2. The Greens support in principle replacing Family Tax Part B with a Single Parent Supplement for single parent families which is benchmarked to the costs of children depending on their age.
3. The Greens support in principle lifting freezes to Family Tax Benefit and linking the maximum rate of Family Tax Benefit Part A to wage growth.
4. The Greens would establish an Independent Equality Commission to provide independent advice to the Government and Parliament on setting rates of income support payments. The Commission would also provide advice to Government and Parliament on the impacts of policy and legislation on inequality.
5. The Greens strongly support abolishing compulsory income management including the Cashless Debit Card. We continue to oppose compulsory income management. We do not oppose income management on a truly voluntary basis.
6. The Greens support in principle replacing the working credit scheme with a \$4,000 income bank for income support recipients on Newstart and Youth Allowance.
7. The Greens want to reverse the introduction of waiting periods for newly-arrived migrants to access Family Tax Benefit, Paid Parental Leave, Special Benefit or Carer Allowance. There is no evidence to support that additional waiting periods will assist migrants to be more self-sufficient.
8. The Greens support in principle abolishing the one-week waiting period for people receiving parenting payments and Youth Allowance.
9. The Greens disagree with severe restrictions on income support payments being suspended when people leave Australia for a short amount of time.
10. The Greens support making Crisis Payment more accessible to domestic violence survivors by increasing the length to four weeks, allowing people to receive Crisis Payment up to six times per year and increasing the claiming period from 7 to 14 days.
11. The Greens support in principle restoring the intent to claim provisions removed from the Social Security Act to allow people who are eligible but cannot lodge a full claim to access payment.
12. The Greens agree that people engaging with employment service providers should not need to wait to engage with their provider in order to receive their first income support payment.
13. The Greens are very concerned about the impact of Liquid Assets Waiting Period and would like to see a fairer means test applied.

14. The Special Benefit means test is harsher than means tests for other income support payments, where the rate of Special Benefit is reduced by one dollar for every dollar of income received. The Greens support in principle ensuring the means test for Special Benefit is aligned with that of other allowances.
15. The Greens strongly support continuity of income support and making it easier to transition between payments where eligible. Centrelink should use a person's details when they are already in the system to prevent people from needing to repeat information.
16. The Greens strongly support abolishing the existing Robodebt system which has resulted in thousands of false debts being raised and caused harm and distress to many income support recipients. We believe it should not be the responsibility of income support recipients to disprove their debts. Income support overpayments should be calculated manually and correctly.
17. The Greens believe single parents claiming income support payments should not need to provide verification of their single status from a third party. This policy is discriminatory and unfairly targets single mothers and should be abolished.
18. The Greens strongly support restoring access to DSP by stopping the 'program of support' approach, reviewing the impairment tables, and reviewing the assessment process. We support DSP assessment panels having expertise in the disability of the applicants so that they can make informed decisions.
19. The Greens support increasing the number of permanent staff in Centrelink to ensure Australians are adequately supported. We also support removing Australian Federal Police in Centrelink offices and the AFP logo and the creation of a domestic and family violence line.
20. The Greens would consider developing a low-income health card for people receiving Newstart, Youth Allowance, Special Benefit, Austudy and Abstudy.
21. The Greens support Centrelink advising people who are receiving income support payments of their potential eligibility for rebates and concessions.

22. The Greens strongly oppose attaching conditions to income support payments, including seeking treatment for addiction and parenting requirements.
23. The Greens strongly support protecting people's privacy by removing exemptions allowing government to release personal information to Centrelink, establishing a reference group on the use of digital platforms, and restricting the sharing of information between Centrelink and other agencies.

Jobs for All, With No One Left Out

Recommendation 1. The Greens industrial relations platform for this election states:

3. Everyone should have the right to decent work
 - a. People deserve more than jobs that pay low wages, don't offer enough hours, and are insecure, unfulfilling and in many cases dangerous.
 - b. Un-and-under-employment is too high, especially for young people. 5% unemployment is now seen as 'full employment', which is reprehensible. Underemployment is even more prevalent.
 - c. The government needs to lead the way with employment-creating programs and public-sector led initiatives to tackle the climate crisis and assist workers and their communities to transition to new jobs and industries.
 - d. As we face greater automation and digital disruption we need to ensure workers are involved in the implementation of technology within the workplace so it is used to make workers lives better, not worse.
 - e. The government should use its spending power to create and support local jobs. When the government sends taxpayer money overseas to purchase goods and services that could be provided locally, it has the potential to undercut Australian businesses that provide proper wages and conditions.
 - f. Work will be more fairly shared amongst people, more jobs will be created and wages will be lifted by moving over the long term to a shorter working week without loss of pay.

As is apparent, the Greens agree with ACOSS' recommendation. The Greens would also establish a 'future of work' commission, tasked with investigating a Jobs Guarantee, amongst other things.

Recommendation 2. As outlined above, the Greens support measures by governments, community organisations and regulatory bodies to achieve full employment, raise wages and job security and create jobs. The Greens would adopt a whole of economy approach--not just leaving job creation to private industry and the market: a market which has been unable to eliminate unemployment, depressed wages, increased inequality and reduced job security. The Greens have also outlined a costed plan to make TAFE and university free.

Recommendation 3. The Greens support recommendation 3. We also support the government being an active job creator in the economy, and we would make this happen through the

measures set out above. In addition, the Greens have a number of policies that will create huge opportunities for employment, including our plan to Renew Australia with 100% renewable energy by 2030 that would create 180,00 new jobs per year, and our plan for a Nature Fund that would create 13,000 on average over ten years.

Recommendation 4

1. The Greens support improvements to the Employment Fund to ensure it is effective and efficient in supporting unemployed people into work.
2. The Greens support abolishing the Work for the Dole and Youth Jobs PaTH schemes.
3. The Greens support unemployed people having full access to education and vocational training courses that improve their chances of securing long term employment.
4. The Greens support better partnerships among employment services, employers, training organisations, and community health services to support long term and very long term unemployed workers.
5. The Greens support reforms to the purchasing system for employment service providers to assist them with financial stability and ensure they are properly supporting unemployed workers. We want to see more individualised supports and wrap around services for unemployed workers that address their barriers to employment.

Recommendation 5

1. The Greens support establishing a Charter of Rights and Expectations for users of employment services.
2. The Greens support involving service users and representative organisations in formal advisory bodies and regular surveys of user expectations and experience.
3. The Greens support establishing an independent body to monitor the quality of employment services, which would be separate to the creation of an ombudsman to resolve complaints.
4. The Greens support introducing a minimum standard of skills and training for all employment services consultants. We also support investigating the development of a vocational training course or tertiary education course for employment services consultants.
5. The Greens support developing a set of principles to govern the use of digital platforms and data in the employment services system.
6. The Greens support the development of an online employment services platform for people with few barriers to employment.
7. The Greens support properly resourcing a face to face service from non-government providers for people with significant barriers to employment.
8. The Greens support offering a career counselling service for new entrants to the paid workforce, parents and carers returning to the workforce. We also believe that there should be more intensive support employment services and pre-employment services available that meet the individual needs of participants.
9. The Greens strongly support giving unemployed workers reasonable time and information to choose providers, change providers and negotiate employment plans in genuine partnership.

10. The Greens support local employment services that are culturally appropriate and tailored to the needs of the communities they serve.
11. The Greens support locally-based community organisations and specialist services operating as employment service providers for unemployed workers facing multiple and complex barriers to employment. We also keen to ensure that more employment services are delivered by the public sector.
12. The Greens support employment service providers appropriately screening and preparing unemployed workers for jobs they are entering as part of the program. This requires providers to ensure that they have appropriately qualified and trained employment consultants and the services available to support unemployed workers.
13. The Greens believe employment services must be evaluated in a timely way, using quantitative methods, including feedback from unemployed workers that use the services. The results should be published online.

Recommendation 6

1. The Greens believe that mutual obligations should not be part of our social security. However, if they continue to be used in employment services programs then it must be Centrelink who assesses compliance with activity requirements.
2. The Greens believe that mutual obligations should not be part of our social security. However if such a process continues the Greens agree that employment service providers should have the discretion to excuse breaches with activity requirements and that Centrelink should have the capacity to waive penalties where appropriate.
3. The Greens support reviewing and monitoring the appropriateness of activity requirements for people with caring roles, disabilities and other major barriers to employment if the mutual obligation regime continues.
4. The Greens believe that a tailored default approach to job search requirements should be applied for everyone accessing employment services, in recognition that each person will have different skills, barriers and needs. We do not support participants having to search for 20 jobs per month.
5. The Greens strongly support abolishing the Community Development Program which is a punitive and racist program. Any future employment services programs should be designed in partnership with the First Nations communities.
6. The Greens want to abolish work for the dole, we support removing requirements to work for income support payments and removing social requirements that are attached to some income support payments, such as compulsory drug treatment.
7. The Greens support reducing the number of hours for compulsory annual activities for unemployed workers from 25 hours a week to 15 hours a week.

Housing and homelessness

1. The Greens believe everyone has the right to a safe and affordable home and we will invest \$84.4 billion in capital funding over the decade to grow the stock of affordable housing in Australia. The Australian Greens will establish a Federal Housing Trust to fund the building of 500,000 new ecologically sustainable and fully accessible homes,

with a net addition of 33,000 dwellings each year, which will more than double the amount of social housing across Australia. The Trust will be in a position to issue loans worth 6.67 billion in 2019-20 rising to 8.49 billion in 2028-2029. The Greens will establish a Capital Grant Fund to provide State and Territory governments with \$1.5 billion each year for the first three years, and then \$2.5 billion over the next seven years to enable growth in social housing. The plan is funded by ending negative gearing and capital gains tax exemptions, as well as redirecting part of the banking levy on major banks.

2. The Greens strongly support the continuation and indexing of Rent Assistance for people on low incomes.
3. While the Greens support investor subsidies as an interim measure, we strongly believe the only real solution to the housing crisis facing people on low incomes is the building of new ecologically sustainable and permanently affordable, rent-controlled social housing stock.
4. The Greens would strongly consider supporting the development of a new national Aboriginal and Torres Strait Islander Housing Strategy should be developed with a 10% boost to funding under the National Housing and Homelessness Agreement earmarked for Indigenous Community Housing Organisations. The design, development and implementation of such a strategy must be led by First Nations peoples. The Greens understand that access to safe, secure and affordable housing is fundamental to achieving justice for First Nations peoples. As part of our housing initiative, the Greens are establishing a federal housing trust to fund the building of 500,000 public and community homes. We are also setting aside \$500 million per year to fund transitional housing and crisis services, with some of this funding specifically dedicated to First Nations communities. We will work with First Nations organisations to ensure access to culturally appropriate crisis housing and long-term housing, especially for women and children experiencing family violence.
5. The Greens would strongly consider supporting the negotiation of a remote housing funding agreement should be negotiated between the Commonwealth and State and Territory governments, with funding shared equally between the parties. As part of our housing initiative, the Greens are establishing a federal housing trust to fund the building of 500,000 public and community homes. We are also setting aside \$500 million per year to fund transitional housing and crisis services, with some of this funding specifically dedicated to First Nations communities. We will work with First Nations organisations to ensure access to culturally appropriate crisis housing and long-term housing, especially for women and children experiencing family violence.

[Climate Change and Energy](#)

1. The Greens' domestic emissions target is for net zero emissions by 2040 and for a 63-82% reduction on 2005 levels by 2030, including 100% renewable energy by 2030. The Greens support 'no backsliding' provisions and while the Greens would seek to legislate emissions reduction targets, the Greens would support provisions allowing for the

executive to **increase** emissions reduction targets with appropriate consultation and review.

2. The Greens have announced an economy-wide price on carbon that includes a household compensation package, linked via a floating price to the EU, as was due to be in place prior to Tony Abbott's government repealing it. The carbon price would be complemented by a number of other policies to drive abatement in the electricity sector and in other sectors, including a national energy efficiency target, an increased renewable energy target, a national storage target, and household incentives for battery storage and solar (with extra support for low-income households). The Greens will prioritise assistance to help low-income earners in the transition, as well as supporting affected workers and communities in the transition (see below). The Greens will also re-regulate electricity prices, which will aid low income earners.
3. The Greens have a long standing policy to establish an independent statutory authority, Renew Australia, to drive and manage the transition to a zero carbon economy. Renew Australia would manage the transition to 100% renewables and be charged with administering a \$1 billion Clean Energy Transition Fund, tasked with building new renewable energy in affected communities and bringing in new industries to avoid job losses. It would also support workers to reskill, relocate or transition to retirement, depending on what the personal circumstances require, including an industry-wide multi-employer pooling and redeployment scheme that provides retrenched workers with the opportunity to transfer. We will work to build new industry to seek to ensure that no coal worker is left behind. The fund will also target support at the local communities affected by the transition, prioritising infrastructure investment in those areas and offering economic incentives for investment throughout the local economy. The Greens have published a timetable for the closure of coal-fired power stations, which provides a sufficient signal for new industry, supported by government, to create new jobs in coal communities.
4. Energy efficiency has been largely ignored by the major parties and can play a key role in cutting coal and gas use, and making more climate resilient cutting power bills and accelerating the transition to a net-zero emissions economy. The Greens are the only party with a policy to establish a National Energy Efficiency Target of 10%, which will place an obligation on energy retailers to drive energy efficiency improvements across household and business. To stimulate innovation and investment in the building industry to deliver higher energy performance in buildings at lower cost, the Greens will also mandate strong energy efficiency targets for new buildings in the National Construction Code of 22-60 per cent by 2030. The Greens support mandatory energy efficiency standards for rental properties, with measures to minimise rent increases. The Greens' national energy efficiency target will also place an obligation on retailers to generate a percentage of certificates from low-income households.

The Greens' \$1.2 billion Solar for All program will support landlords and apartment dwellers to install rooftop solar on their property or participate in local solar gardens. This will be a win-win for renters and landlords. People on low incomes and renters will benefit from lower power prices, including from the return on selling excess solar power to the grid. Landlords will be able to access grants to support the upfront costs of installing a solar panel system on their property.

The Greens support using the Clean Energy Finance Corporation to drive solar and energy efficiency programs in public housing.

The Greens recognise the energy challenges faced by indigenous communities and will invest \$100 million in an Indigenous and remote communities power fund, administered by ARENA, to support the shift to renewable energy, storage and the creation of microgrids in remote indigenous communities will be established. The Greens will also invest \$25 million in a community renewables program to support regional and community renewable hubs across the country.

5. In 2017, the Greens were the first major party to call for price re-regulation. While the current offerings from the Liberals and Labor largely ignore any customer not on a standing offer (the majority of the market), which may result in significant price hikes for these customers, the Greens' plan would set a ceiling on electricity prices, and the price of the offer would be derived from the cheapest c/kWh in the NEM (approximately 23 c/kWh). The Greens' plan to re-regulate prices, along with the establishment of a public retailer to sell 'no frills' electricity packages on a not-for-profit basis, will help low income earners. The Greens support rule changes that would stop retailers charging excessive amounts for late payments or other charges masquerading as 'discounts'.
6. The Greens would seek to use the COAG process to ensure everyone can access cheap electricity, including in the manner proposed by ACOSS. The Greens want to treat electricity as a public good, not a private money making machine that can be leveraged into billions of dollars of profit. The Greens would work with COAG on all aspects of the national electricity market to ensure that low-income consumers don't have their electricity cut off.
7. The Greens support adopting a whole of government approach to reduce power prices and associated energy stress, including in the manner proposed by ACOSS.
8. The Greens strongly support measures to improve climate resilience. The Greens are concerned that not enough has been done to account for the impacts of climate change on the community in general, in particular vulnerable communities in Australia and internationally. The Greens recognise that there has been insufficient planning by government, regulatory bodies and the private sector for the impacts of climate change. The Greens support economy and community wide changes and measures to develop, implement and act on policies that will improve climate resilience and will help shield low-income and other vulnerable communities from climate impacts. The Greens support the measures proposed by ACOSS.

9. The Greens recognise that community organisations will require funding and support from government to adapt and respond to climate change, especially the organisations that will face increased demand for their front line and support services as climate impacts intensify. The Greens believe that community organisations should be equipped to deal with worsening climate impacts. The Greens support the measures proposed by ACOSS.

Health

1. The Australian Greens understand that prevention is better than cure, and that with rising rates of chronic illnesses like obesity, diabetes and heart disease we must find ways to keep people healthier throughout their lives than just treating illnesses once they have them. Dr Di Natale established a Senate Inquiry into the Obesity Epidemic in Australia. One of the recommendations of this inquiry, is the introduction of a health levy on sugar-sweetened beverages. Our health policy platform includes a total of over \$7 billion in preventive health measures, including: primary health care reform for people with chronic illnesses, phasing dental into medicare, and establishing a preventive health commission which will direct investment in keeping people well. It also includes a range of other spending on health treatment which will restore funding that has been cut by successive government and ensure that all Australians can stay well, regardless of their income, illness or bank balance.
2. While public dental services play an important role in allowing people to access dental services, the Australian Greens have a much more inclusive plan for allowing all Australians to access dental care. Over the next four years, we will expand current federal government funding of dental services to cover those who need it most urgently, specifically: all children under 18 years, all aged pensioners, all full benefit recipients and all other concession card holders. We will then expand this to universal by 2025 so that everyone can access dental care. Under the Greens' scheme, each person will be eligible for \$1000 over two years for essential dental care. You will still be able to choose your dentist, while having the costs covered by Medicare.
3. Australians shouldn't feel like they need to have private health insurance to be able to access services or get top quality care. We have a world class public health system that Australians should feel confident in, and the Greens are the only party who will return all public investment to our public health system, making it world class. We will reinvest the \$6.5 billion (and rising) of taxpayers' money from the private health insurance rebate into the public health system to pay for our plan to properly fund public healthcare, including clearing all public hospital surgical waiting lists.
4. The Australian Greens believe the EMSN is an inflationary policy. The EMSN was designed to provide financial relief for those who incur high out-of-pocket costs and thereby make health care services more affordable. The EMSN appears to have little benefit for those in more remote areas or in lower socioeconomic groups. We would support changes to the EMSN, in consultation with the sector.

Community Services

1. The Greens support people and communities being placed at the centre of service delivery design and implementation of Commonwealth funding processes.
2. The Greens support people and communities being placed at the centre of the planning, design, procurement and management of all services purchased by the Commonwealth.
3. The Greens are committed to restoring and increasing funding for community services. For example, as part of our 2019 election initiatives we are committed to restoring \$500 million cut from First Nations programs following the introduction of the Indigenous Advancement Strategy, boosting funding for community legal services and family violence frontline services and increasing funding for community psychosocial services by \$450 million.
4. The Greens will extend universal access to early childhood education to 24 hours a week for all three and four-year-olds. Our commitment to extending the National Partnership Agreement for Universal Access to Early Childhood Education on an ongoing basis will genuinely ensure every child, everywhere in the country, has optional access to 24 hours a week of a quality, play-based learning program for the two years before they start school. Under our plan, there will be no barriers for your child to access pre-school: it doesn't matter what you earn, where you live, or how much you work or study, your child will get the care and education they need.
5. The Greens will abolish the unfair activity test for access to the Child Care Subsidy, which we know has negatively impacted access to childcare for disadvantaged families. We will make child care fee-free for one in four families, by providing 100% subsidised child care to families with a combined income of up to \$171,958, and raise the rate of subsidy for all other families with a combined income of less than \$351,248. This increase in the annual income test will ensure that four 80% of families in Australia will become eligible for entirely free child care.
6. In addition to the Greens' commitment to extending preschool to two years before school, and extending the number of available hours to 24 per week, we will also allocate a proportion of the Community Child Care Fund to help improve access in disadvantaged, regional and remote communities. To ensure access in areas of high First Nations populations and high levels of disadvantage, the Greens will allocate a proportion of the Community Child Care Fund (CCCF) for quality community-controlled and culturally safe integrated early years services.
7. The Greens support in principle properly indexing all grants and contracts across the community sector to ensure community sector organisations are appropriately funded. We support in principle publishing the rate of indexation in the Budget Papers, establishing the Wage Price Index as the primary index for annual funding adjustments and exempting the community sector from the Efficiency Dividend.
8. The Greens do not believe that any public sector or community organisation should be in a position where it is unable to meet their industrial obligations or pay workers an unfair wage. Community organisations should be sufficiently funded to ensure they can execute their objectives while paying their workers fairly.
9. The Greens support in principle restoring and boosting funding for peak bodies and advocacy organisations representing people facing disadvantage.

10. The Greens support improving transitional arrangements for community sector organisations.
11. The Greens are committed to removing gag clauses from funding arrangements.
12. The Greens support in principle increasing standard contract lengths for community sector grants to 7 years for most contracts, and 10 years for First Nations community controlled organisations.
13. The Greens support greater involvement of community organisations in the development and design of policy. The Greens would establish an independent Equality Commission which would provide independent advice to Government on the impacts of policy and legislation on inequality.
14. The Greens strongly support the principles outlined in Recommendation 14 being used to inform consultation and engagement with community organisations.
15. The Greens are committed to working with the sector to develop a nationally consistent, contemporary and fit-for-purpose charitable fundraising regime.
16. The Greens support implementing recommendations of the Australian Charities and Not-for-profits Commission Legislative Review 2018 with the above suggestions.
17. The Greens would establish an Independent Equality Commission which would be responsible for setting the rates of income support payments.

Public Revenue for Essential Services

1. The **progressive personal income tax base and revenue for essential services** should be strengthened by:
 - (1) Withdrawing the personal income tax cuts that were legislated to be introduced from July 2022, with the savings devoted to essential services.
 - Agree: The Greens voted against the personal income tax cuts in 2018 and are committed to repealing them.
 - (2) Funding any new tax cuts by closing income tax shelters and loopholes (including excessive work-related deductions and tax breaks for company cars).
 - The Greens do not necessarily agree to any new tax cuts, but we do agree with closing income tax shelters and loopholes. The Greens would introduce a Buffet Rule so that deductions are capped for those earning more than \$300,000 such that they pay a minimum of 35% tax.
 - (3) Curbing tax avoidance and evasion by high-wealth individuals using private trusts by:
 - + Tightening the tax treatment of capital gains within discretionary trusts; + A public register of express trusts, including settlors, trustees, beneficiaries, and annual income and expenditure (where the trustee makes a family trust election, details of beneficiaries could be held confidentially by the ATO).
 - Agree. The Greens would tax discretionary trusts as companies to ensure a minimum 30% on distributions to beneficiaries.

(4) Curbing the use of private companies to shelter personal income, especially passive investment income.

- Agree. The Greens impose a penalty on tax advisors and their clients if they do not disclose to the ATO that they are promoting 'aggressive tax schemes'.

2. The next government should guarantee **affordable access to essential health, aged care and disability services**, and implement tax reforms to finance it, including:

(1) Extending the 15% tax on fund earnings in the accumulation phase of superannuation to the pension phase.

- We will work in the next Parliament to push this issue for overdue reform.

(2) Removing refunds for dividend imputation credits above a fixed annual level, for example.

- Agree, in principle. The Greens support removing refunds for excess franking credits because it distorts the principle behind dividend imputation, being to avoid double taxation on share holdings. However, should avoid causing unfair disadvantage, particularly for those who are not so wealthy.

(3) Curbing the use of 're-investment strategies' to avoid taxation of income from superannuation and the diversion of assets to super to avoid Capital Gains Tax.

- Agree. The Greens would cap concessional contributions at \$20,000 per annum, eliminate voluntary concessional contributions, and eliminate the 'carrying-forward' of superannuation tax concessions.

4) Replacing existing complex and inequitable tax concessions for superannuation contributions (including the 15% and 30% flat taxes on employer contributions, deductions for personal contributions) with a capped two-tier rebate (with rates of 100% and 20%) based on the principle that all should receive the same tax benefit per dollar contributed.

- Agree, in principle. The Greens would double the low-income tax offset (LISTO); and then introduce a sliding scale of negative offsets to replicate a progressive tax concession system.

5) Only considering an increase in the Superannuation Guarantee on the basis that: + The tax treatment of superannuation contributions is fair and sustainable; + People with low and modest incomes benefit (the increase takes into account the effect on their lifetime incomes); + People have reasonable access to part of their superannuation savings for purposes other than retirement, when needed.

- We support a future Senate Inquiry into this issue to see how the contribution rate affects future retirement and pension incomes.

(6) Restricting the Seniors and Pensioners Tax Offset (SAPTO) to pensioners, as well as redesigning it to exempt from tax the Age Pension and any income within the 'free area' of the pension income test.

- We support a future Senate Inquiry into this issue to see how the contribution rate affects future retirement and pension incomes.

(7) Broadening the income definition for the Medicare Levy to apply to the Medicare Levy Surcharge, and removing the exemption for the Medicare high-income surcharge for individuals with private health insurance.

- We support removing the exemption for the Medicare high-income surcharge for individuals with private health insurance as part of our plan to end subsidies for the private health industry. We would consider broadening the income definition so long as it was part of a broader package for more progressive taxation.

3. The **tax treatment of housing** should be reformed to discourage speculation in asset prices and directly encourage new investment in social and affordable housing by institutions and individuals, by:

(1) Introducing a two-tier incentive (tax or direct payment) to encourage investment in affordable and social housing by individuals and institutions: + This would be linked to the cost of construction of new dwellings held for rent at affordable rates (less than a fixed fraction of median rents) for at least 10 years; and paid at a much higher rate for new social housing dwellings for low income earners.

- Agree, in principle. The Greens would establish a Federal Housing Trust that issues loans for states, territories and community housing providers to build new affordable homes over the next fifteen years.

(2) Reducing the 50% discount for personal taxes on capital gains to 25% (without grandfathering), over a five year period.

- Agree, but go further. The Greens would reduce the capital gains tax discount to 0% over a five year period.

(3) Quarantining losses from passive investment in assets yielding capital gains (such as property and shares, including newly-constructed housing) to income from that class of assets (that is, disallow 'negative gearing'), while 'grand-fathering' existing 'negatively geared' assets, subject to anti-avoidance tests to prevent the owners from prolonging 'losses' by re-financing.

- Agree. The Greens would grandfather negative gearing for all investment property, and limit it to one property per person.

(4) Encouraging State and Territory Governments to progressively replace housing Stamp Duties with a broad-based Land Tax (including owner-occupied housing), with deferred payment arrangements for people with low incomes.

- Agree. The Greens would have the Commonwealth lend money to the states and territories to provide 'bridging finance' to facilitate this shift.
4. **Tax avoidance and evasion by companies** operating internationally should be curbed by:
- (1) Tightening thin capitalisation rules so that allowable debt deductions are based on a company's global debt-equity ratio.
- Agree.
- (2) Requiring the Australian Taxation Office publicly release 'high level reports' under the OECD 'country-by-country reporting' initiative in regard to companies and trusts with turnover above \$750 million.
- Agree.
- (3) Applying special withholding taxes on transfers of funds to 'secrecy jurisdictions' (tax havens) that do not provide sufficient information to enforce international treaties.
- Agree.
5. **Fuel tax credits** for off-road use (outside agriculture) and the immediate deduction for mining exploration should be removed.
- Agree, in principle. The Greens would eliminate fuel tax credits for mining. The Greens would also introduce a super-profits tax of 40% on mining, oil and gas, and reform the petroleum resource rent tax to eliminate the carrying-forward of tax losses at premium rate (greater than the long-term bond rate).
6. The **tax treatment of alcoholic and other sugary drinks** should be tightened to discourage over-consumption and bring in revenue and improve public health, by:
- (1) Introducing uniform taxation of alcoholic drinks by alcohol content and volume (lifting tax rates on cheaper wines and ciders).
- Agree. The Greens' policy principles on [Drugs, Substances Use and Addiction](#) states the aim for: All alcoholic beverages to be taxed based on alcohol content rather than value.
- (2) Introducing a tax on sugary drinks.
- Dr Di Natale established a Senate Inquiry into the Obesity Epidemic in Australia. One of the recommendations of this inquiry, is the introduction of a health levy on sugar-sweetened beverages. Our health policy platform includes a total of over \$7 billion in preventive health measures, including: primary health care reform for people with chronic illnesses, phasing dental into medicare, and establishing a preventive health commission which will direct investment in keeping people well. It also includes a range of other spending on health treatment which will restore

funding that has been cut by successive government and ensure that all Australians can stay well, regardless of their income, illness or bank balance.

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(3) Earmarking revenues from the above to health promotion and illness prevention expenditures.

- Health spending on prevention should be increased, including for health prevention activities.

Key documents:

- [Paying for our plans](#)
- [Homes for all](#)

Whole of Government Advisory Structures

1. The Greens would consider the establishment of a statutory National Reform Council as a whole-of-government advisory body. The Greens agree that such a body should draw on experts from government, business, unions and the community sector. We strongly support such a body working together with a Voice to Parliament. We would also establish an Independent Equality Commission to oversee the setting of income support payments and advise government on ways to reduce inequality in Australia.
2. The Greens would consider establishing a fixed number of standing and fixed-term expert Commissions to advise government, and the National Reform Council, on major, complex whole-of-government policy challenges. The Greens agree that such Commissions should flexibly draw on expertise across different sectors, governments, academia and the lived experience of people affected by policy issues. Policy issues the Commissions could address include income inequality, poverty, climate change, affordable housing and age care services.
3. The Greens will protect the right of community groups to speak out, by:
 - a. Defending the ability of charities and not-for-profit groups (NFPs) to use their funding, including international funding, for issues-based advocacy.
 - b. Distinguishing between issues-based advocacy and politically partisan electioneering when enacting regulation.
 - c. Ensuring that charities and NFPs don't face a greater compliance burden than they currently do, and that they are not subject to more extensive regulatory controls, administrative requirements or criminal offences than businesses and industry associations.
 - d. Ensuring that donors whose donations aren't used for politically partisan electioneering will not be subject to new public reporting or registration requirements.
 - e. Defending charities and NFPs so they are free to cooperate on issues-based advocacy to advance the public interest, including by working with people who aren't Australian citizens or permanent residents.

4. The Greens are committed to removing gag clauses from government funding agreements.