

Submission by the Australian Nursing and Midwifery Federation

Submission to the Senate Select Committee on the Taxation of Gas Resources

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**Australian
Nursing &
Midwifery
Federation**



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Key Points

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 356,000 nurses, midwives, and personal care workers (PCWs) across the country. The ANMF welcomes the opportunity to provide our submission to the Senate Select Committee on the Taxation of Gas Resources.

The Petroleum Resource Rent Tax (PRRT) was designed to guarantee Australians a fair return from the extraction of publicly owned oil and gas resources. It has not delivered. Cost of living pressures are driving poorer health outcomes across Australia. The consequences of this are experienced every day by nurses, midwives, and carers, who are themselves struggling with the same financial pressures. This arrangement is inequitable, outdated, and inconsistent with community expectations. As such, **the ANMF calls on the Australian Government to introduce a 25% export tax on liquefied natural gas (LNG) and redirect this additional revenue from Australia's publicly owned resources towards improving health services and reducing home energy bills. The ANMF's principal recommendations are:**

- 1. Australia should introduce a 25% export levy on liquefied natural gas to replace the current PRRT.**
- 2. Additional revenue from reformed gas taxation should be directed toward increasing health service provision and taking measures to reduce cost of living pressures including home energy bills with the dual benefit of reducing our dependence on imported fuels.**
- 3. The Committee must give explicit weight to the health and climate consequences of Australia's current gas tax arrangements when assessing reform options. This must include the downstream costs borne by the community and health sector from domestic and global dependence on gas.**
- 4. Any reform framework should include a commitment to directing a meaningful share of additional revenue toward health sector adaptation to climate change, including infrastructure resilience, workforce capacity, and community health programs.**



Introduction

1. 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 356,000 nurses, midwives, and PCWs across the country.
2. 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.
3. Our strong and growing membership and integrated role as both a trade union and professional organisation provides 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.
4. 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.
5. Among the ANMF's core strategic priorities are the interrelated goals around health and maternity care equity, aged care reform, nursing midwifery and care workforce reform, and climate change and social justice. In 2025 the ANMF partnered with the Lancet Countdown to develop three key priority areas for Australia supported by evidence from the 2025 Global Report.¹ These key areas included the need redirect fossil fuel subsidies towards health and climate resilience, to urgently invest in the implementation of a national health and climate strategy, and to develop a national clean air framework for health. Each of these priorities has clear relevance to the Senate Select Committee's inquiry into the taxation of gas

¹ Richards C, Peters MDJ, Morgan R, Eslick M, Wood-Smith L, Butler A. IA 2025 Climate and Health Policy Priorities for Australia. Lancet Countdown. 2025. Available at: https://lancetcountdown.org/wp-content/uploads/2025/10/Australia_Lancet-Countdown_2025_Policy-Priority-1.pdf



resources. In this submission, we have focussed on the rising burden and cost of living pressures for Australians including our members as well as the link between reliance on gas resources and negative health and climate impacts. We also offer clear recommendations for tax reforms for liquid natural gas and the redirection of additional revenue made through this newly proposed tax scheme to services and initiatives that would support and enhance community and workforce health, wellbeing, and sustainability.

6. The ANMF thanks the Senate Select Committee on the Taxation of Gas Resources for the opportunity to contribute to this inquiry.

Background - Why a Levy on Gas Matters

7. The Petroleum Resource Rent Tax (PRRT) was introduced to ensure Australians receive a fair return from the extraction and export of publicly owned oil and gas resources. It has not delivered on that purpose. Research shows that in 2023-24, the Australian Government collected more than four times as much revenue from student HECS/HELP debt repayments as it did from the PRRT, at a time when gas companies were generating record profits.² Even the national beer excise, a consumption tax, raises more money for the Government than the current PRRT.³ Despite reform to the PRRT in 2024, changes were so modest that predicted revenue from the PRRT has since fallen by \$4 billion over the forward estimates.
8. This current arrangement is both out of step with today's economy and the Australian community's expectations. It sends the wrong message to taxpayers, struggling workers, and patients about what is valued and valuable to the government. Collecting less tax from a highly profitable gas export industry than from university graduates repaying student loans is a statement that clearly identifies the misguided priorities of the government. Nursing and midwifery graduates are among the largest group of university leavers each year, and despite

² The Australia Institute. In 2023-24 Australians paid more than 4 times on HECS/HELP than gas companies did on PRRT. The Australia Institute. 2025. Available at: <https://australiainstitute.org.au/post/in-2023-24-australians-paid-more-than-4-times-on-hecs-help-than-gas-companies-did-on-prrt/>

³ Campbell R. Tax: Beer drinkers vs gas companies. The Australia Institute. 2026. Available at: [Tax: Beer drinkers vs gas companies - The Australia Institute](https://australiainstitute.org.au/post/tax-beer-drinkers-vs-gas-companies-the-australia-institute/)



the government's efforts to reduce the cost of study for this group, the increasing cost of living and levying disproportionately high revenue from much needed graduates over wealthy gas companies cannot continue.

9. Nurses, midwives, and carers who work within a chronically under-resourced health system experience the government's unwillingness to appropriately tax highly profitable gas companies every day. It is reflected in the services they are required to deliver with insufficient resourcing and staffing and in the waiting times and costs borne by community members attempting to access to health, maternity, disability, and aged care.
10. A reformed tax framework would send a clear signal that the government values both the health of Australians and the health sector that cares for and supports them. Straightforward changes could raise substantially more revenue and make tangible differences to the health and wellbeing of communities and the everyday working lives of nurses, midwives, and other healthcare workers.
11. Australian Council of Trade Unions (ACTU) modelling projects that replacing the PRRT with a new 25% export levy on liquefied natural gas could raise over \$17 billion annually.⁴ Revenue from the new levy would create an opportunity to redirect that money into the health services that are responding to rising health burdens, into climate change adaptation and resilience measures, and into the social infrastructure that cushions households against the costs of an industry with known and measurable detrimental impacts on health and the environment.⁵

⁴ Australian Council of Trade Unions (ACTU). Windfall profits to oil and gas multinationals should benefit working Australians. Media release, 17 March 2026. A 25% levy on LNG export revenue would have raised \$17.1 billion in 2023-24; the PRRT raised less than \$1.5 billion in the same period. Available at: <https://www.actu.org.au/media-release/windfall-profits-to-oil-and-gas-multinationals-should-benefit-working-australians/>

⁵ Jericho G. A stronger PRRT cap: a fairer way to tax gas super profits. The Australia Institute, May 2024, pp. 20-22. Available at: <https://australiainstitute.org.au/wp-content/uploads/2024/05/Stronger-PRRT-cap-Web.pdf>



Recommendation

- 1. Australia should introduce a 25% export levy on liquefied natural gas to replace the current PRRT.**

Term of Reference (f)

12. The Australian Bureau of Statistics Cost of Living Cost Indexes for the December 2025 quarter show annual cost increases driven by housing, food, and energy costs of between 2.3% and 4.2% across all household types.⁶ Households dependent on government payments have been hit the hardest, with households with government payments as their main income source experiencing electricity costs rising 21.5% over the year as state-based rebates were wound back.⁶ Private health insurance premiums rose 4.41% in 2026, the highest approved increase in nearly a decade.⁷ Cost of living pressures have both practical and health-related impacts. Nearly half of Australians surveyed in 2025 reported that cost-of-living pressure had worsened or triggered anxiety and depression, with one in five Australians delaying or avoiding mental health care due to cost.^{8,9} These mental health impacts also cost the government, individuals, and wider community. Mental ill-health and suicide cost the Australian economy an estimated \$43–\$70 billion annually in direct expenditure and lost productivity, rising to over \$200 billion when factoring in disability and premature death. Government expenditure on mental health services is around \$14.5 billion, with significant costs also falling on individuals for private care at around \$90 to over \$300 per session of therapy costs.
13. Health care costs are a significant and growing component of household cost of living pressure in Australia and out-of-pocket costs are unevenly distributed with those most

⁶ Australian Bureau of Statistics. Selected Living Cost Indexes, Australia, December 2025. Australian Bureau of Statistics. 2026. Available at: <https://www.abs.gov.au/statistics/economy/price-indexes-and-inflation/selected-living-cost-indexes-australia/latest-release>

⁷ Canstar. Premium pain: health insurance costs to rise by 4.41%. Canstar. 2026. Available at: <https://www.canstar.com.au/finance-news/health-insurance-costs-to-rise-february-2026/>

⁸ Black Dog Institute. Black Dog Institute's 2023-2024 Federal Budget submission focuses on evidence-based and cost effective actions. Black Dog Institute Better Mental Health. 2024. Available at: <https://www.blackdoginstitute.org.au>

⁹ SBS Insight. The cost of living crisis has financially crippled many Australians. But there's a bigger problem. SBS Insight. 2025. Available at: <https://www.sbs.com.au/news/insight/article/the-cost-of-living-crisis-has-left-australians-financially-crippled-but-theres-a-bigger-problem/ntnhev185>



vulnerable to wider cost of living pressures hit the hardest. People with chronic conditions, older Australians, those in lower socioeconomic groups, and people in rural and remote areas bear the greatest cost burden. One in three Australians reports fearing they could not afford care if they became seriously ill.¹⁰ In 2023-24, individuals spent an estimated \$44 billion directly on health goods and services, which is approximately \$1,633 per person. This was a real-terms increase of 3.7% in non-government health spending.

14. From the most recent National Consumers Health Forum of Australia Consumer Sentiment survey, financial stress was the most significant factor linked to poorer health outcomes, impacting people's access, satisfaction, and confidence in the healthcare system. The downstream effects of rising costs of living and healthcare are rife in Australia with many people delaying or avoiding accessing healthcare for themselves and loved ones due to rising expenses.¹¹ Every day, nurses, midwives, and PCWs see community members making impossible trade-offs between essentials and the health care they need. They often must make similar trade-offs with their own health because of the same ballooning costs of living. Patients present in acute distress from conditions that could have been prevented or managed far earlier and far less expensively. Costs are driving people to ration medications, skip follow-up appointments, or avoid care entirely. These decisions lead to worse health outcomes, greater system burden, and higher long-term costs for individuals, health systems, and for the government.

15. Nurses, midwives, and PCWs are also living with the same cost of living pressures bearing down on the communities they serve. Housing continues to be an ongoing source of tension for many of our members. For many, the reality is that they are unable to afford basic housing on their nursing, midwifery, or PCW wages and are desperate to get out of debt (due to cost of living pressures and cost of rent). Members report they are stretching groceries across a fortnight to a month and carrying second jobs or taking additional shifts - simply to meet their

¹⁰Australian Bureau of Statistics. Patient Experience in Australia 2023-34. Australian Bureau of Statistics. 2024. Available at: <https://www.abs.gov.au/statistics/health/health-services/patient-experiences/2023-24>

¹¹ Consumers Health Forum of Australia. National Consumer Sentiment Survey. CHF Australia. Online. 2026. Available online: <https://www.chf.org.au/our-work/national-consumer-sentiment-survey>



mortgage or rent requirements. All nurses, midwives, and PCWs should be able to take time off instead taking extra shifts to pay their bills. These pressures on healthcare workers are a significant detriment to staff health and wellbeing and work-life balance and make it harder for healthcare systems to grow and sustain sufficiently sized workforces.

16. The cost-of-living pressures related to healthcare and housing have more recently been compounded by global insecurities that have led to increasing fuel prices. Because conveniently located housing is so costly, many of our members must travel long distances for work in their own vehicles. We are hearing consistently that our members are under sustained financial stress and doing emotionally and physically demanding work while their own wellbeing quietly erodes. After COVID-19, the healthcare workforce was already at its limit with workforce wellbeing plummeting and widespread challenges around attraction and retention at dangerous levels. Today, the workforce is truly at breaking point. Wages are not keeping pace with inflation and cost of living expenses. The compounding work and cost of living pressures are leaving many members susceptible to burnout, and some are considering leaving their profession all together.
17. Because energy costs are significant, rising, and recurring component of household expenditure a long-term electrification investment strategy, funded in part through the proposed new gas company taxes, would deliver permanent bill relief to the workers and households that need it most.
18. Measures that would alleviate this pressure whilst also reducing Australia's dependence on imported fuel sources and invest in electrification and home energy bill savings include:¹²
 - a) Immediate subsidies and upfront financing to reduce or eliminate the cost of home energy upgrades and rooftop solar for low- and middle-income households, including the estimated 1.2 million low-income homes currently without access to electrification retrofits.

¹² Renew Australia for All. Repowering Our Homes: Energy Bill Savings Plan Policy Overview. Renew Australia for All. 2025. Available at: <https://renewaustraliaforall.org/repower-our-homes/>



- b) Mandatory minimum energy performance standards for rental properties, coupled with renter protections. This would directly address the barriers faced by the approximately 30% of Australians in private rentals, a cohort that includes a significant proportion of healthcare workers.
- c) Fully funded upgrades to public, community, and First Nations housing.

Recommendation:

- 2. Additional revenue from reformed gas taxation should be directed toward increasing health service provision and taking measures to reduce cost of living pressures including home energy bills with the dual benefit of reducing our dependence on imported fuels.**

Term of Reference (g)

- 19. While the economic case for tax reform has been well documented, the health costs of widespread reliance on gas itself are often overlooked. The combustion of natural gas generates harmful air pollutants including fine particulate matter, nitrogen dioxide, carbon monoxide, and formaldehyde. Domestic gas use for cooking and heating is associated with a range of respiratory health risks. These exposures fall disproportionately on those with existing respiratory conditions and who spend the most time in the home, including women, children, and older people.¹³ Australian research has found that around 12% of childhood asthma cases can be attributed to gas cooking in the home.¹⁴
- 20. Gas is also a major contributor to the greenhouse emissions that drive climate change, the health consequences of which are already being felt across Australia and the region. Climate change is the defining health challenge of our time. The 2024 MJA-Lancet Countdown on health and climate change in Australia, published in the Medical Journal of Australia in 2025, found that heatwave intensity has risen by 26% over the past 20 years in Australia, with

¹³Puzzolo E, Fleeman N, Lorenzetti F, et al. Estimated health effects from domestic use of gaseous fuels for cooking and heating in high-income, middle-income, and low-income countries: a systematic review and meta-analyses. *Lancet Respiratory Medicine*. 2024;12(4):281-293. doi: 10.1016/S2213-2600(23)00427-7.

¹⁴Holden, KA, Lee, AR., Hawcutt, DB, Sinha, IP. The impact of poor housing and indoor air quality on respiratory health in children. *Breathe*. 2023;19(2): 230058. Available at: <https://doi.org/10.1183/20734735.0058-2023>



Australians exposed to substantially more hours of dangerous heat stress conditions. Further, the 2025 National Climate Risk Assessment identified that health and social support services were one of two systems that will be the most severely impacted by climate change by 2050. The assessment highlighted that the health and social support sector are unlikely to keep up with more frequent, severe, and longer duration events, particularly where the events also compromise critical infrastructure.¹⁵ Organisational-level governance for climate change resilience was also identified as being especially poor, yet there are few mechanisms to overcome this.

21. The impacts of climate change are increasing in frequency and severity and negatively affecting the health and wellbeing of ordinary Australians every day. Nurses and midwives are already seeing the effects of climate change and managing the downstream health consequences: heat-related illness, worsening respiratory disease, disaster-related trauma, and the mental health burden of displacement and loss. While the impacts are being felt, action to alleviate and respond to them have been slow to take shape.
22. There is also a workforce dimension to climate change. Climate events disrupt health service delivery. Health workers, including nurses, and midwives, are on the frontlines of disaster response, often in addition to their ordinary clinical responsibilities. The health and community services workforce is absorbing a growing burden from climate-related events, with no corresponding increase in resourcing.
23. The current tax framework of gas exports fails to compensate for these economic costs. Climate-related insured catastrophe losses in Australia in 2022 reached the highest amount on record of \$7.168 billion. Globally, the 2024 Lancet Countdown found that ten of fifteen indicators monitoring climate-related health hazards, exposures, and impacts reached concerning new records in their most recent year of data.
24. This is the context in which the PRRT's failure to collect a fair public return must be

¹⁵ Australian Climate Service. (n.d.). *National Climate Risk Assessment*. Australian Climate Service. Retrieved April 14, 2026, Available at: <https://www.australianclimateservice.gov.au>



considered. Gas corporations profit substantially from a publicly owned resource. Their industry generates health harms in the community that flow directly into everyday health and economic burdens on the community, the health system, and its workers. The tax arrangements that should recover some of this value for the community have, for decades, failed to do so. This must change.

25. Continuing to under-tax an industry whose products harm health and drive climate change, while that same industry generates record profits is inconsistent with the policy directions Australia needs to take. It is also inconsistent with the values of the health and community services workforce, whose daily work is to reduce preventable harm. Every dollar not collected from an optimally functioning resource tax is a dollar that is not available for hospitals, primary care, community health services, or the social infrastructure that supports the health of the community.

Recommendations

3. **The Committee must give explicit weight to the health and climate consequences of Australia's current gas tax arrangements when assessing reform options. This must include the downstream costs borne by the community and health sector from domestic and global dependence on gas.**
4. **Any reform framework should include a commitment to directing a meaningful share of additional revenue toward health sector adaptation to climate change, including infrastructure resilience, workforce capacity, and community health programs.**