

NATIONAL TAX REFORM ROADMAP

Introducing a new roadmap for tax reform

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Purpose: We need a fairer, more efficient and simpler tax system for a strong and resilient Australia.

Over the past 25 years, Australian governments have repeatedly identified the same problems, commissioned major reviews, and articulated broadly similar principles for reform.

What has been missing is not diagnosis, but sustained, shared commitment to finding solutions. Reform efforts have too often faltered due to partisan contestation, narrow ownership of trade-offs, and short political time horizons.

The result has been drift rather than delivery, leaving the tax system less fair, less supportive of future growth, and less capable of funding the services Australians need.

This Roadmap sets out a collective commitment to reset the terms on which tax reform is pursued, anchoring progress in shared responsibility across civil society.

It outlines principles for what a credible, fair and durable reform process looks like, and seeks to create a broader base of responsibility around that task – so that governments have the confidence and support to land reform in the national interest.

This Roadmap does not seek to prescribe policy outcomes or substitute for democratic decision-making. Rather, it aims to align expectations, spread ownership of inevitable trade-offs, and strengthen the conditions under which reform can progress with legitimacy and endurance.

The original signatories to this Roadmap invite others to join this effort by endorsing its principles and contributing to a more durable, inclusive approach to tax reform.



A shared call to action

As signatories, we commit to working constructively with governments, political parties, institutions, businesses, civil society and community leaders to support a renewed approach to tax reform in Australia by:

- Supporting reform that delivers sufficient and stable revenue, distributes the tax burden fairly, and underpins long-term economic growth and national prosperity.
- Engaging openly and constructively with trade-offs, including distributional impacts and transition costs, recognising these as unavoidable features of meaningful reform.
- Accepting compromise as a necessary condition of durable reform, rather than a failure of principle.
- Assessing reform proposals against long-term objectives, not short-term political, or sectoral advantage.

Credible, fair and enduring reform process

We support a reform process that adheres to the following principles:

- **Transparent process** informed by robust evidence and analysis.
- **System-wide reform** that moves beyond isolated measures and accepting that this will necessarily involve compromise, trade-offs and distributional impacts.
- **Sequenced transitions** that are fair and enable Australians to manage adjustment towards a new system.
- **Meaningful citizen engagement** recognising that reform legitimacy depends on public understanding of trade-offs and choices.
- **Practical and durable implementation**, to ensure reforms achieve their intended outcomes over time.

Successful reform must also be anchored to a clear time horizon. Momentum matters and without a defined window we risk failure.

Accordingly, signatories express a shared intention to support governments in moving from diagnosis toward delivery within a 2028 horizon, recognising that outcomes ultimately rest with elected decision-makers.



Our conduct

To support the principles set out above, signatories commit to:

- Avoiding reduction of reform debates to simplistic winner and loser narratives.
- Contributing to public discussion that reflects the complexity and long-term nature of tax reform.
- Creating space for elected government and parliament to make the value judgements necessary to balance difficult trade-offs.
- Amplifying evidence.
- Prioritising the long-term national interest over short term-positioning.

Signatories' Pledge

By endorsing this Roadmap, we take on a shared responsibility to support genuine reform, prioritising our collective interests in the fairer, more prosperous future a better tax system can deliver for all Australians.

Name	Organisation
Matthew Addison	Council of Small Business of Australia
Bran Black	Business Council of Australia
Michael Brennan	e61 Institute
Professor Robert Breunig	Tax and Transfer Policy Institute
Emeritus Professor Peter Dawkins AO	The Melbourne Institute
Mary Delahunty	Association of Superannuation Funds of Australia
Dr Cassandra Goldie AO	Australian Council of Social Service
Taylor Dee Hawkins	Foundations for Tomorrow
Scott Treatt CTA	The Tax Institute
Innes Willox AM	Australian Industry Group