For Australia to become more Productive, the Japanese concept of Kaizen: Continuous Improvement, needs to be embedded into all products and services, including the development of Governance Policies.

The Productivity Commission is a good start, but rather than have temporary windows in time during which Australian citizens can submit ideas for Productivity Improvements, the Productivity Commission should lead by example by demonstrating Continuous Improvement itself.

The Productivity Commission should become a Productivity Service, and remain permanently open to citizens of Australia to submit their ideas for Productivity Enhancements.

To become genuinely Agile, the Productivity Service would allow citizens to vote on their perceived relative Value of new ideas, with the ability to submit detailed explanations as to the broader impacts suggested changes might deliver. The Productivity Service would liaise with impacted stakeholder groups to identify the relative Effort of the highest-Valued suggestions.

Using these processes for Agile Business Analysis, well-developed by Australia's highly-successful and internationally-competitive digital technology industries, Australia's Federal Governors could begin delivering a clear roadmap for planned, and achieved, Productivity Enhancements.

An ongoing Productivity Service would demonstrate real outcomes through Productivity enhancements at the Federal Governance level through a regular cadence of communication, for example through Quarterly Showcases, which would then also provide delivery teams with valuable recognition for their work, a key motivator to future producivity. Productivity Showcases could also be used to report new ideas submitted to the backlog, and to communicate adjustments to the upcoming Roadmap for Continuous Productivity Improvements.

Australia's drop in Productivity is due to a drop in investment in Continuous Improvement, in Research and Development, on the 'working on' rather than just 'working in'. Few workplaces provide their staff with a day a week, or 20% of their time, to perform work beyond the normal day-to-day. Workplaces have been routinely gutted by profit-focussed initiatives, clearing out activities which don't appear to maximise profits in the short term, the worst such activity being the continual offshoring of labour, and the complete elimination of involvement by local customers and staff in the execution of problem-solving innovation.

Australian companies have prioritized profits over people, and the long term Productivity drop is evidence of how Socially and Economically Unsustainable this shift in values is.

Changing Australian companies enough to cut short-term profits for long-term benefits, requires a broad cultural shift. That starts with a change to 'The Tone at The Top'. Changing the Productivity Commission into a Productvity Service is an essential foundational shift required by

our federal governors, to demonstrate what this idealogical shift looks like, by leading-by-example.

Short-term Commissions instead reinforce the bandaid approach to problem solving which is itself the cultural root cause of Australia's continuous decline in productivity.

3/6/2025

Submission to Productivity Commission:

Tax Reform

Title: Charge GST on Exports

Author: Rebecca Gabrielle Cannon, Entrepreneur, Sustainability Advocate



- XX Small Effort
- XX Large Value ($54B AUD pa)

- MVP incremental start, apply to RnD and EMDG recipients only;
- additional benefit is single process reduces effort when submitting BAS reports
- RnD and EMDG should become self-funded via this mechanism, therefore Economically Sustainable

A simple win to instantly boost tax revenues would be to apply GST to exports.

In 2024, Australia exported 345.7 Billion USD worth of products and services. That roughly equates to a potential uplift in tax revenue of $35 Billion USD or $53.8 Billion AUD.

While for some industries, this may affect international competitiveness due to price increases, for other industries, such as online services, it's a no-brainer.

The vast profit margins for online services provide plenty of opportunity to incrementally uplift prices by 10%.

The historic rationale for not charging GST on exports was that foreign consumers were not benefitting from the local, Australian governance services which GST funds. However, where an export product or service has reached commercialisation through governance finance (eg RnD rebate and EMDG grants), then foreign consumers are benefitting from Australian governance budgets, as those products and services would likely not have been otherwise available for foreign consumers to access, without those Australian federal governance funds.

Further, the increase in foreign threats to Australian citizens is a risk, and therefore a cost, which should fairly be worn by those who create the risk.

The introduction of GST on exports could be delivered incrementally. As someone who founded and ran an online business for 17 years, applying GST to exports would have been an easy and relatively small change which could be implemented within a 12 month timeframe as part of normal, annual, pricing adjustments.

It would also have streamlined pricing, reducing price variants and the sales, delivery, and financial reporting process overheads required to support. In this way it would reduce the number of processes required to price and collect tax, and would therefore be an incremental uplift to productivity.

Finally, applying GST to all exports which have benefitted from Rnd and EMDG funding, and investing a sufficient proportion of those funds back into RnD and EMDG funding, could result in these rebates and grants becoming self-funding, and therefore, Economically sustainable.

4/6/2025

Submission to Productivity Commission:

Sustainability / Circular Economy

Title: "An Autonomous Australia needs a local Cotton Mill"

Author: Rebecca Gabrielle Cannon, Entrepreneur; Advocate for Economic, Environmental and Social Sustainability



Estimated Effort: Medium

Estimated Value: Large (Risk Reduction)

WSJF Prioritisation: 3 Medium

Cotton Australia reports that Australia has no commercial-scale cotton mill, despite being one of the world's largest growers of cotton.

A cotton mill should be considered a piece of critical infrastructure given how essential milled cotton is to our survival. For example it is required to produce civilian and military clothing and equipment. Should our supply chains be cut off it would have a devastating effect on a broad range of industries.

The development of atleast one on-shore cotton mill should in prioritized in a national 5-year strategic plan.

If a business case does not stand up for commercial investment due to currently-low international costs, it should be funded through a public/private partnership between the Future Fund and private equity from Superannuation funds.

A Sustainability Tax should then also be charged on imported cotton to reflect the true long-term costs of managing emissions impacts as a result of importing cotton via long distance shipping. This Sustainability Tax would equalize true cost fairness.

EG: For fossil fuelled shipping, the cost of sequestering the relevant amount of residual carbon should be applied at customs as an import duty.

For nuclear-powered shipping, the cost of managing:

(1) nuclear waste at the point of mining extraction,

(2) nuclear waste at the point of waste disposal

(3) the Risk Cost* of war/teŕrorism from the regular instance of stolen nuclear material

(4) and the Risk Cost of nuclear meltdown

for the 100,000 years of cost impacts these impose, should be charged at the point of customs import on any cotton (and all other shipped products) which utilize nuclear-powered shipping.

A local cotton mill must be built and designed locally to enable continuous improvement using local labour and intellectual property in a permanently-autonomous way. It must not rely on a transient workforce, eg 457 Visa workers.

It will therefore also grow local automation and robotics capabilities in Australian-citizen workforces.

To preference rail transport to reduce future, ongoing distribution costs, it should likely be located at the nexus of NSW, VIC, SA rail networks.

For Australia to remain Autonomous, it is essential to our Social Sustainability that we have and protect the capability to produce and deliver all of our essential products and services, end-to-end, locally.

Rebecca Gabrielle Cannon

* Risk Costs can be calculated using a reverse-EMV calculation (Expected Monetary Value).

Cost x Likelihood to occur = Risk Cost.

EG A nuclear power plant may have a future meltdown. The cost of managing that meltdown, let's use Fukushima which is costing an average $7.3 Billion USD annually, not including impacts to fishing when regular larger-releases of radioactive water occur, which is routinely wiping out Japan's East Coast fish.

So far, there are currently 441 nuclear power reactors and there have been 3 major nuclear meltdowns, with more statistically likely to occur in future. Let's use a conservative 1 in 100 and a monte carlo 2 in 100 chance that a nuclear plant will have a major meltdown in its lifecycle.

Fukushima has no end date estimateable because the implosion occurred inwards towards the centre of the earth, and is too active for any measuring tool to investigate as the radiation is so far demolishing all devices attempted to investigate.

A conservative estimate of the long-term cost will be 7.8Billion USD per year (indexed) for 100,000 years given the normal half-life of enriched plutonium before the levels of radiation are sufficiently low as to be safe for exposure to carbon-based life forms.

Preindexed, the Risk Cost of a nuclear generator the size of Fukushima, is

((7.8 Billion USD PA) x 100,000 years).indexed_to_cpi

For the sake of brevity I exclude indexation from the following:

Equals 780 Trillion

Multiplied by the average chance of it occurring during the 40-odd years of operation. Taking the average likelihood above of 2% chance:

780 Trillion x 2% = 15.6 Trillion.

Divided by the 40 years of operation

390 Billion per year.

A Sustainability Tax for nuclear power's Risk Cost for a risk of nuclear meltdown would therefor be 390 Billion USD per year to be charged on top of the price of power to customers, and collected as per GST to be stored as contingency funding to cover future meltdown cleanup costs.

This would be added to the other Sustainability Costs above.

A nuclear powered container ship's risk costs would be divisible as per the ratio of nuclear material utilized.

Sustainability Taxes which include latent costs and risk costs more accurately reflect the true-cost-of-ownership to people Present and Future, and are therefore needed to erode biased pricing which only reflects costs to the present people of today.

This embodies the key cultural knowledge of Australia's First Nations peoples have continuously sought to impart on all Australians: that every decision we make must be in consideration of elders Past, Present, *and Future*.

5/6/2025

Submission to Productivity Commission:

Circular Economy

...

Title: "Sewerage should be applied to forests as fertilizer"

Author: Rebecca Gabrielle Cannon, Entrepreneur, & Advocate for Economic, Environmental and Social Sustainability

All Australian sewerage should be going to forests, via earth worm composting sewers.

Sewerage is one of our most valuable resources, far too valuable as fertilizer to be allowed to be released in the ocean.

Currently there are concerns about levels of forever chemicals ending (back) up in food systems.

However, rather than block the logical solution of recycling sewerage to fertilizer, the inputs should have Sustainability Tax applied to them.

For example, product X being manufactured overseas has to identify its list of ingredients, in the same way food does. At the point of customs duty, it is identified that product x contains forever chemicals.

This will necessitate the product either be returned to place of manufacture at end of life, as a 100% Sustainable Australia would have no method by which to recycle it.

The Sustainability Tax would therefore need to cover the cost of returning the item to the entity responsible for creating a product which was not recycleable to begin with, so that those responsible could be accountable for managing the problem they created.

By shifting accountability to those responsible, rather than leaving council waste managers to clean up messes being created by offshore manufacturers who are recycling their own waste into 'products' for cheap Western markets so they don't have to dispose of their pollutants locally, the responsibility to be Sustainable will be shifted to those with the power to change the process to a Sustainable alternative.

Note that importers also are accountable in this example, and should be therefore be responsible for collecting and exporting any non-sustainable waste they bring into the country under the guise of impossibly cheap homewares at Kmart.

Currently, local councils, tasked with managing sewerage, are wearing cost impacts of upstream issues far beyond their control to remediate.

By applying Sustainability Taxes to those responsible for Sustainability breaches, customers will be directed by price competitiveness to consume genuinely sustainable products (because these would have a Sustainability Tax of zero).

This will quickly change behaviour to avoid the contaminents currently of concern to waste/resource managers, who are aware of the strategic need to apply sewerage to land as fertilizer, but constrained from doing so due to regulations preventing the distribution of forever chemicals.

Resource/Waste managers should not be accountable for fixing problems caused by manufacturers and importers.

Regulations that block councils from implementing strategic solutions need to be removed, with replacement regulations applied to the root causes of the problems, even if they are offshore creators.

5/6/2025

Submission to Productivity Commission:

Circular Economy

...

Title: "Sustainability Tax"

Author: Rebecca Gabrielle Cannon, Entrepreneur, & Advocate for Economic, Environmental and Social Sustainability



A single goal to unite all Australians:

Use data to make informed decisions, applying risk-based thinking, unite all Australians on the single goal of achieving 100% Economic, Environmental and Social Sustainability, in as short a timeframe as practicable.

Australia needs to apply a Sustainability Tax on top of GST.

A Sustainability Tax (SuT) would only apply to products and services which are not sustainable.

A product or service which is exempt from SuT would therefore immediately inform a purchasor of the sustainability of their purchase choice.

Unlike the GST which is fixed at 10%, an SuT would be variable, dependent on the Economic, Environmental and Social, total-cost-of-lifecycle of the product or service.

Rebates might be claimable for businesses which execute remediation of potentially-unsustainable products and services, similar to how GST spent is refunded against GST collected.

Scenarios:

An example of a product/service which is entirely sustainable might be Wind Power. Wind Power does not deplete available wind. Assuming the metals used in a wind mill are recycled at end of product lifecycle, wind power generation is 100% Economically, Environmentally and Socially Sustainable. It should therefore have no SuT.

By comparison, coal power releases carbon. The SuT can be calculated based on the price of ACCUs purchased to offset the carbon released.

(For an example of a Sustainability Tax on Nuclear Power, see my submission on the requirement for a cotton mill in Australia).

In the examples above, the manufacturer of the metal wind generator might need to charge/collect an SuT at the point of sale to cover the potential event that the device ends up in landfill at end of life. In the event it is returned to manufacturer for complete recycling, a rebate should be refunded as the cost of a non-sustainable outcome was avoided.

Existing programs are already somewhat in place, eg, the payments for returning glass bottles and cans for recycling.

However rather than priced on the residual value of the resource at the point of recycling, SuTs must reflect the end-to-end cost of non-sustainable solutions.

Tobacco taxes are somewhat if an example of an existing Social Sustainability Tax. To truly relflect SuT, they would need to cover the cost of all incremental increases in Health Care resulting from smoking.

See my submission on "Sewerage to Forest", for an example of SuT which could potentially be applied to polluting imports.

Other notes:

- Gambling should be SuT taxed to include on-charging the Socially Unsustainable impacts like the cost of mental health services for low socio-economic areas it devastates;

- Flights having SuT applied to purchase price to make equivalent ACCU mandatorily clawed-back

- Flight SuT would immediately enhance the business case for investing in high speed rail (note proposal to put it inland of blue mountains, melb > bris).