The Australian government has recently paid increased attention to consultation in business tax reform. Consultation is generally seen to be a “good thing” that helps to achieve successful tax reform but a conceptual framework for analysing consultation processes is lacking. This paper argues that we can best understand business tax consultation using the concept of a policy network that reflects a mode of governance extending beyond the formal boundaries of government. The paper considers examples of consultation in an Australian business tax policy network. Finally, it identifies problems and issues with current consultation processes and how the tax policy network can be made more effective. Given that Hong Kong’s recent attempts tax reform consultation proved less effective than the HKSAR Government hoped, there may be some useful lessons for future Hong Kong tax reform initiatives to be gleaned from the Australian experience.

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