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# Facts and minds

## 1. Introduction

Each year, the beagle asks about road policy – more accurately, the lack thereof. In particular about Australia-wide expenditure on roads vastly outstripping road related revenue. Coming to the view: road spending should be reduced.[[1]](#endnote-1)

And each year, just prior to the Commonwealth Budget, some ‘think-tanks’ and lobby groups publish views that road spending should be increased, or taxes cut. The reason given: Commonwealth spending on roads is far less than its road related revenue. Which is misleading. [[2]](#endnote-2)

This year, 2020-21, has been no different.

Yet this year another ‘think tank’ claimed Australian governments provide grants and tax concessions – subsidies - of around $10.3bn to assist fossil fuel industries.[[3]](#endnote-3)

Given road transport is a substantial fossil fuel user – around 32.2billion litres in 2020 – readers could be forgiven for thinking the claim would refer to roads. Yet it did not.[[4]](#endnote-4)

Hence, this year’s note on road policy has another topic – the fossil fuel subsidy claim.

## 2. Road spending and revenue

This year, the Australian Taxpayers Alliance prominently presented the ‘road spending is less than revenue’ furphy. On February 11 it claimed:

*‘We're told that fuel excise is necessary for maintaining roads and bridges, but less than 48% of the revenue generated from fuel taxes accounts for federal spending on transportation.*

*Aussies shouldn't be lied into paying out the nose every time they fill up their tank.’*

*Are we paying fuel taxes to fund our roads and bridges? Federal Revenue From Fuel Taxes $19,170,000,000. Federal budget for road, air and sea transport $7,429,000,000. Source: aph.gov.au, budget.gov.au.”* [[5]](#endnote-5)

As in previous years, such claims are wrong and misleading:

1. Taxes, including fuel taxes, are unrelated to transport spending. That is the central issue proposals for ‘road reform’ purportedly seek to address[[6]](#endnote-6);
2. The vast majority of road spending is by State and local governments. In the latest figures – for 2018-19 – the Commonwealth accounted for only 20% of government road spending. Its $6.2bn outlays compare with State local governments’ $22.7bn[[7]](#endnote-7);
3. In 2018-19, the Commonwealth and States raised roughly the same amount of road related revenues - $11.6bn and $11.2bn respectively. The all-government road fiscal deficit – revenue less than spending - was $5.7bn. The public sector deficit was even greater at $6.1bn;
4. The Commonwealth’s surplus was swamped by State and local government deficits;
5. States (and local governments) can support these deficits from the flow of Commonwealth general purpose grants – which were in the order of $127bn in 2018-19.[[8]](#endnote-8)

Similar results have been reported for each year since 2007-08.

Claims such as made by the Alliance invite readers to conclude governments should spend on roads what they presently collect from roads. Were this to occur, there would be a 21% reduction in aggregate road spending, distortions in spending towards national highways at the expense of local roads and Constitutional problems.[[9]](#endnote-9)

The core elements of these facts were given to the Alliance and remain unchallenged. Nonetheless, the Alliance on 21 April 2021 repeated the essence of its argument:

*‘The fuel excise is justified to the Australian public as a way to pay for roads and bridges. However, less than half of the revenue generated from the excise funds transportation infrastructure, a fact that is most clearly observable by the sorry state of our roads.’*

This repeat is at least as wrong as before:

1. It is unclear who justified the excise on the basis of being a way to pay for roads and bridges. Were the excise to do so, it would need to be set at a much higher level than at present;
2. The revenue generated from the excise goes to Commonwealth consolidated revenue. At law, none of it funds transport infrastructure;
3. The Commonwealth does not own roads, and therefore is unable to spend directly on roads. Rather Commonwealth monies used for roads are drawn from consolidated revenue and made available through Commonwealth payments to States;
4. The official road spending and revenue figures have not been updated since February 2021. For Australia, government revenue collected from road use fell short of road spending by $31.3bn in the most recently reported decade - to 2018-19.

Yet the Alliance is correct in noting observations of roads in poor condition. In the context of consistent and large fiscal deficits, such observations suggest a substantial misallocation of road spending towards new projects and to motorways/highways. This has been at the expense of maintenance of local and arterial roads. Part of the cause is Commonwealth preference to provide specific purpose payments to States’ major road projects.

Were the Commonwealth to take up the ‘spend the revenue’ suggestion, it would increase specific purpose road grants to the States and likely offset these outlays by reducing general purpose grants. This would increase spending on motorways/highways and reduce the ability of State and local governments to spend on local and arterial roads. The result would be a worsening in road condition - unless States were to radically increase the revenues they collect from roads.

In summary, when relevant facts are taken into account, the presented ‘reasoning’ gives results likely considered perverse by proponents.

## 3. Fossil fuel subsidies?

### 3.1 Introduction

In April 2021, the Australia Institute claimed there is extensive subsidisation of fossil fuels:

*‘In 2020-21, Australian Federal and state governments provided a total of $10.3 billion worth of spending and tax breaks to assist fossil fuel industries. The $7.8 billion cost of the fuel tax rebate alone is more than the budget of the Australian Army……’.*

This appears to be inspired by election of a new US President and a claim the USA Treasury:

*‘estimates that government revenue could be increased by $35 billion over ten years by cutting out various ways that the US Government and tax system assist the fossil fuel sector.’*

### 3.2 Some cited research

The relevant report presented previous estimates of subsidies - from $1bn (Productivity Commission 2018-19) to $29bn (IMF 2015). It noted the variance is part due to differences in opinions about what constitutes a subsidy.

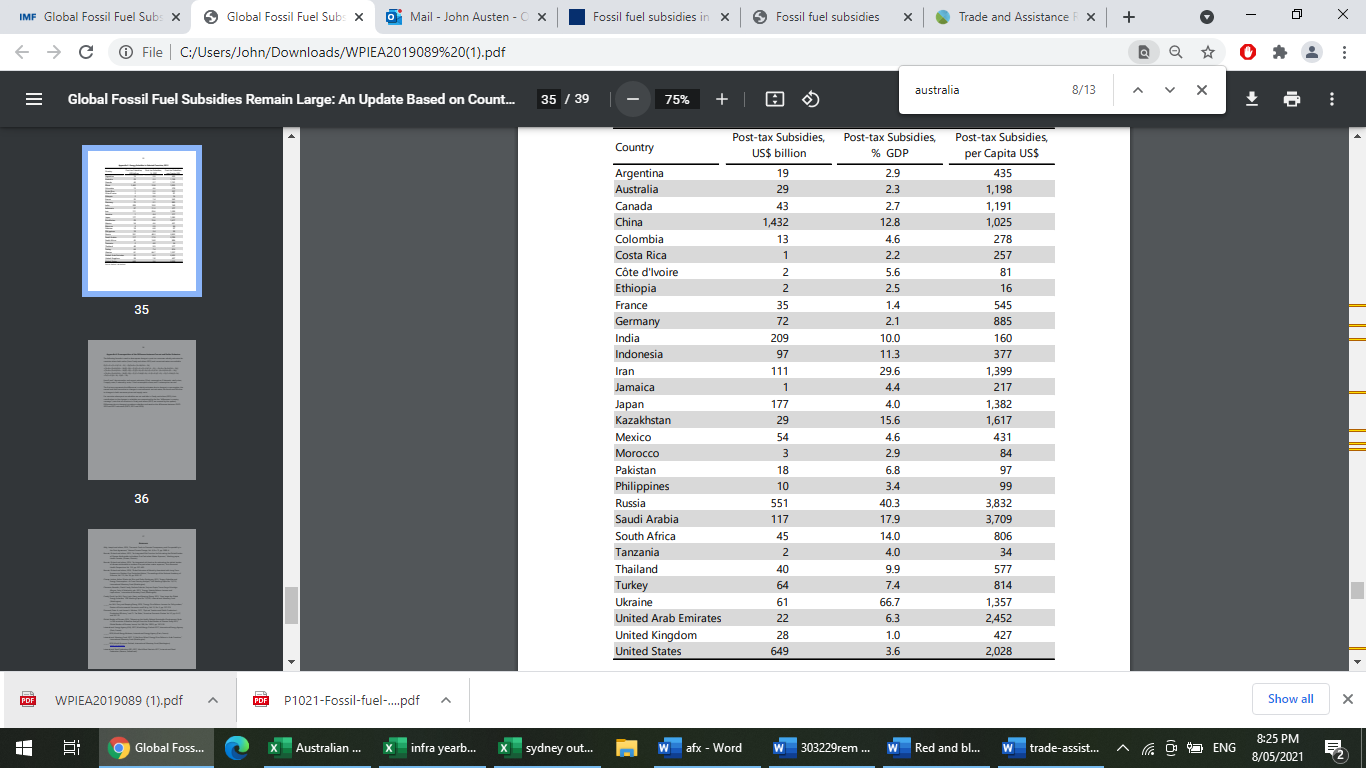
The cited Productivity Commission work is a *Trade and Assistance Review*. It is a continuation of a long series of annual presentations of industry assistance which focus on protection from international trade via import tariffs and quotas. The methodology was arithmetic - totalling of some Government outlays and tax concessions. It excluded fuel taxes and tax concessions. A word search of the *Review* does not identify any mention of fossil fuels or lead to any estimate of fossil fuel subsidies. A previous ‘fact-check’ stated:

*‘the commission’s figures do not allow an accurate assessment of subsidisation of “fossil-fuel industries”.[[10]](#endnote-10)*

The methodology for the IMF’s estimate was entirely different. The relevant paper claimed to have considered subsidy as a function of the difference between observed price and ‘efficient price’ - the latter taking into account all externalities such as pollution. An observed price below efficient price implies inadequate taxation – a tax concession. The methodology implies use of modelling rather than simple arithmetic. In principle, this is a better approach to analyse fossil fuel economics.

The IMF paper did not present all details of calculations for its $29bn estimate of Australian subsidies an update of which is shown in Table 0.[[11]](#endnote-11)

**Table 0: IMF estimates of fossil fuel subsidies (2019)**



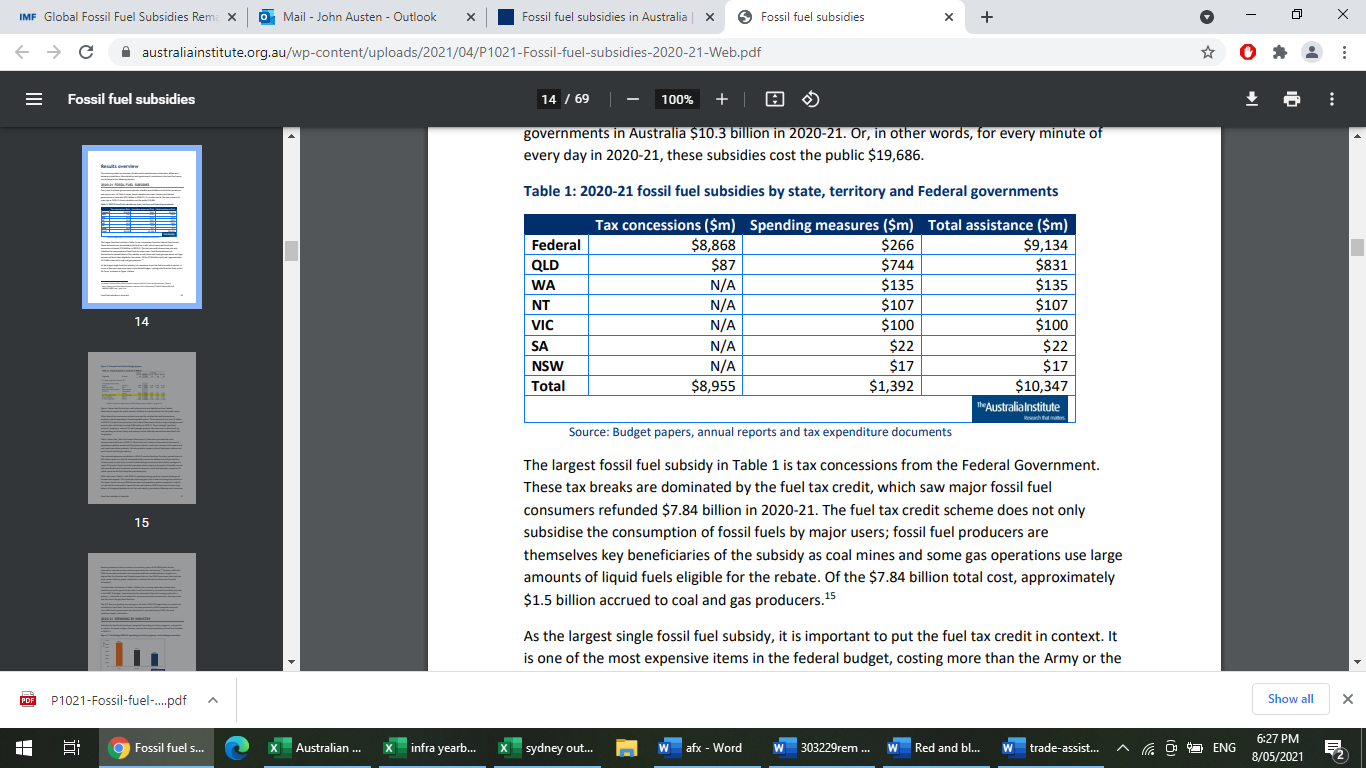
The Table indicates (in 2019) Australia’s subsidies were relatively low in absolute terms and as a % of GDP, and mid-range per capita. China had by far the largest absolute and % of GDP subsidies, with Russia and Saudi Arabia having over three times the per capita subsidies of Australia.

The IMF’s estimates for the USA contrast with the previously mentioned USA Treasury estimate. The Treasury considered elimination of subsidies would yield some $3.5bn of revenue each year – just 0.5% of the IMFs estimate of $649bn of annual subsidies.

### 3.3 Institute results

The Australia Institute appears to have used an arithmetic methodology and not modelling. Its claim of $10.3bn in Australian subsidies is summarised as in Table 1:

**Table 1: Australia Institute summary of fossil fuel subsidies**



The result is dominated by the ‘off-road’ tax concession for fuel excise - $7.8bn - 76% of total tabulated assistance. The explanation for inclusion of the tax revenue foregone was:

*‘The scheme allows businesses to claim a tax credit on fuel used in machinery, heavy vehicles and light vehicles used off public roads. This tax break works to make fossil fuel use cheaper for energy-intensive businesses, such as coal mines, but it is not available to other businesses and individuals that use machinery and vehicles for productive use. Fuel taxes are not linked in any way to road funding, as is commonly suggested by recipients of this subsidy; they simply contribute to general revenue, like most other federal taxation.’*

### 3.4 Methodology error

That explanation is inconsistent with an arithmetic approach to subsidy estimation. The reasons are based on the nature of the excise from which the tax credit is available.

The excise applies to fossil fuels and some other greenhouse emissions-causing fuels such as ethanol. The excise is a tax on fossil fuels in the sense used by the Institute. For 2020-21 gross revenue from the tax revenue was forecast to be $19.2bn.[[12]](#endnote-12)

An exemption for certain parties from this tax might be considered a subsidy to them – but cannot be represented an arithmetic subsidy to fossil fuels. An implication of considering the tax credit as a positive subsidy is that the tax is a negative subsidy. Arithmetic methodology needs to look at net subsidies, not gross ones, yet the Institute’s figures are for gross subsidies. The net subsidy position arising from the fuel tax arrangements is a negative, net tax revenue i.e. -$11.4bn.

This points to a flaw in the Institute’s work: failure of its arithmetic approach to account for – ‘deduct’ - taxes applying only to fossil fuels, including Commonwealth excises and State royalties. It may be that revenue from fuel excises - and other fossil fuel taxes - is below optimum levels. However, such a ‘should have been’ analysis requires an IMF modelling style approach – estimation of what the optimum should be and of the deviation of actual revenue from that optimum. The Australia Institute report did not do this.

By drawing attention to fossil fuel tax concessions, the Institute should have drawn attention to the taxes themselves. In addition to Commonwealth excises, there is a petroleum resource rent tax ($0.9bn) and various taxes levied by the States. The most significant State fuel taxes are coal royalties. In 2020-21 for NSW and Queensland, these were $1.4bn and $2.0bn respectively - relatively low by recent standards due to a decline in coal demand in that Covid affected year. [[13]](#endnote-13)

### 3.5 Other problems

The Institute’s explanation for inclusion of the tax concession – above - included comments about the (non) purpose of revenue raised by the excise. Those comments are irrelevant to that issue because the use to which tax revenue is put does not affect the nature of the tax.

Moreover, some comments are misleading. The tax concession is largely available for ‘off-road’ use of diesel. This means the tax applies for ‘on-road’ use – demonstrated by its application to petrol etc. as the Australian Taxpayers Alliance etc. would point out. An official explanation of a further provision of the tax concession demonstrates this:

(the) *‘tax credit rate for fuel used in heavy vehicles for travelling on public roads is reduced by the road user charge’. [[14]](#endnote-14)*

That is, the excise is a road use charge. Its initial imposition on all fuel use is due to administrative convenience. Whether its revenue is then devoted to provision of roads is irrelevant to that.

Further, if ‘spending measures’ are to be included in calculation of fossil fuel subsidies as done by the Institute, the financial cost of provision of roads - which are almost entirely caused by fossil fuel vehicles - should be included. Road spending in the latest reported year - 2018-19 was $28.9bn. Exclusion suggests Australia arithmetically taxes rather than subsidises fossil fuels. Inclusion reverses that supposition.

The Institute’s ignoring roads is perplexing. As is the comment:

*‘Governments spend significant amounts of money on ports, railways, pipelines, power stations and other infrastructure that assists the production, transport and consumption of fossil fuels’.*

That comment prefaced remarks about claims of some State Treasuries that such spending – which is not usually done by Governments but by Government Trading Enterprises and recovered by user charges – involves implicit subsidies via Government guarantees. Such subsidies, if any, are vastly less than the spending involved. Moreover, the claims are a surprising admission of breach of those Treasuries’ competitive neutrality rules. Such claims are usually made in the context of seeking privatisation of the enterprises concerned – many have a political motive.[[15]](#endnote-15)

However, the most remarkable aspect of the comment is omission of the most heavily subsidised infrastructure used for production, transport and consumption of fossil fuels – roads. Especially when seen against inclusion of railways - which work to reduce road use and fossil fuel omissions.

Another result of the Institute ‘forgetting’ about roads is overlooking the Commonwealth’s fringe benefits tax concessions for car use which, by foregoing personal income tax, subsidises fossil fuel use. Treasury’s tax expenditure statement (2016) forecast this subsidy to be $1.0bn in 2020-21.[[16]](#endnote-16)

On rail, the Institute said:

*‘Items were considered primarily dedicated to fossil fuels were those where the fossil fuel industry received tangible economic benefit from the spending, but were not the exclusive beneficiaries. An example is the federally-owned Australian Rail Track Corporation’s $130.2 million capital expenditure on the Hunter Valley Rail Network in 2020-21, the benefits of which abundantly accrue to the coal industry, but also some other industries and passenger services.’*

That is a strange comment. The concern about the Corporation is not that it subsidises the coal industry – but it might tax it. For that reason, the Corporation and Hunter Valley Rail Network has been subject to economic regulation for some years – to seek to ensure rail access charges and investments are efficient. The Australian Competition and Consumer Commission stated the Corporation will receive excess revenue from – will ‘tax’ - coal haulage in 2021.[[17]](#endnote-17)

### 3.6 Were roads included…..

The roads deficit identified in section 2 is highly relevant to fossil fuel subsidies. Table 2 gives some indication of its significance, by adding Commonwealth and State road spending from 2018-19 (later figures are not available) to adjusted 2020-21 estimates from the Institute.

**Table 2: indicative net fossil fuel assistances by state, territory and Federal governments taking roads into account($bn)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Fuel and road taxes/revenue ($bn)** | **Spending measures including roads ($bn)** | **Net assistance ($bn)** |
| Federal | $10.6 (a) | $6.3 | -$4.2 |
| QLD | $4.6 (b) | $5.2 | $0.5 |
| WA | $1.4 | $2.7 | $1.3 |
| NT | $0.1 | $0.6 | $0.5 |
| VIC | $2.6 | $6.9 | $4.3 |
| SA | $0.6 | $1.1 (c) | $0.5 |
| NSW | $4.6 (d) | $7.3 | $2.6 |
| Total | $25.0 (e) | $31.0 | $5.9 |

(a) Gross fuel taxes $19,170m, petroleum resource rent tax $900m, fringe benefits car concession $1,020m, federal interstate registration $70m. Assumes tax concession $7,838m should be deducted from the first, but not $433m for renewable energy: *2020-21 Budget Paper No.1, b6 table 12.1*

(b) Gross fuel royalties $1,951m, road revenue $2,692m

(c) BITRE figures negative for 2018-19, hence used 2017-18

(d) Gross fuel royalties $1,417m, road revenue $3,212m

(e) Includes Tas, ACT

Road revenue and spending dominate the second and third columns of the Table. Road policy decides the result.

Significantly, the result is determined by the States. State road revenue – almost entirely from the use of fossil-fuel vehicles - accounts for $11.0bn in the first column of Table 2. State and local government spending accounts for $23.3bn in the second column. Together these change the picture:

* instead of Australian governments taxing fossil fuels they subsidise them;
* instead of the Commonwealth being immediately responsible, this is due to States’ road policies.

## 4. Conclusions

Two misleading claims were reviewed in this article:

1. Commonwealth fuel taxes exceed Commonwealth road spending; and
2. fossil fuels are subsidised to the tune of $10.3bn pa. overwhelmingly due to the Commonwealth.

Regarding the former, what matters is total government spending on roads. Most spending is done by the States. Total government spending vastly exceeds total government road related revenues. As it has for over a decade. The full story is the diametric opposite to the situation the public would likely infer from the first claim.

The latter claim depends on counting subsidies to some activities but ignoring taxes directed at the same activities. It is dominated by interpretation of a concession to a fossil fuel tax as a subsidy but omission of the revenue collected from that tax.

A quick review of the claim should have drawn attention to apparent implausibility. How likely is it that the Commonwealth would save the Institute’s estimate of $9.1bn a year by cancelling subsidies but the USA would save (on average) only $3.5bn – when the latter’s subsidies are over twenty-two times that of Australia? Similarly, a spell check would reveal the Productivity Commission did not make an estimate of fossil fuel subsidies in the cited report.

Neither claim appears to have been properly checked. Both are perverse from the viewpoints of their proponents.

The fuel taxes-road spending argument logically leads to much greater taxes or a large reduction in road spending. Yet the proponents claim to be in favour of lower taxes.

The methodology of the fossil fuels argument overlooked fuel use on roads, implying road policy is irrelevant to fossil fuel issues.

After accounting for fuel taxes – excise collections, resource rent taxes, coal royalties - fossil fuels seem to have faced net taxes (not subsidies) of $12.0bn in 2020-21. However, that appearance is also be misleading because it fails to take account of spending on roads - which encourages fossil fuel use. If road spending is taken into account, the arithmetic approach implies fossil fuels are likely financially subsidised.

Road spending was financially subsidised by $3.1bn pa in the most recently reported decade – to 2018-19. Assuming the same proportionality in spending as in revenue, the subsidy attributable to excise would have been around $1.6bn pa. After taking into account the fringe benefit tax concession for car use, this points to potential annual revenue savings more consistent with the cited USA estimate.

The true cost of road subsidies substantially exceeds financial estimates. The costs include maintenance deficits on local roads and external costs such as pollution, loss of amenity. Inclusion of such matters likely move estimates of fossil fuel subsidies towards that reported by the IMF.[[18]](#endnote-18)

In a more complete arithmetic approach to Australian fossil fuel subsidies, road policies determine the result. The main factor is excessive road spending by States, and Commonwealth support of States’ major road projects. The result is not abstract and confirms the common experience of never-ending traffic congestion despite never ending multi-billion-dollar motorway spending announcements. Were a policy implication to be drawn from the arithmetic approach it would be:

**reform of spending and economic cost recovery for road use is the highest domestic fossil fuel ‘subsidy’ priority**.

Yet, instead of using arithmetic, the better approach to analyse policy for fossil fuels would be IMF type modelling.

Do such problems in research matter? The media widely reported the Australia Institute’s results. Many simply accepted them at face value. Others, better – but not fully – informed, rubbished them.[[19]](#endnote-19)

The ABC’s report on the matter deceived its audience – not for the first time on issues associated with climate change. On 26 April, its report on the Australia Institute results included some ‘balance’ comments by Senator Canavan who said many of the assumptions behind the result were flawed – e.g. an absence of a tax is not a subsidy. Appended to the ABC report was ‘*We fact checked Matt Canavan on fossil fuel subsidies and here is what we found*’.

The ‘fact check’ related to the Senator’s comments a year prior, and therefore irrelevant, to the Australia Institute report. The fact check did not address the types of issues raised in this article.[[20]](#endnote-20)‘

In recent years, Australia has seen at least three ‘well-meaning’ campaigns produce repugnant results. These campaigns purported to present facts but were balance-deficient advocacy:

* the ‘anti-Adani’ etc. coal crusade helped deliver the 2019 election to Conservatives[[21]](#endnote-21);
* denunciation of the Prime Minister over bushfires led to his acquisition of far greater powers unchecked by Parliament[[22]](#endnote-22);
* praise of State Government Covid restrictions and border closures – and the overlooking of their illegalities - is a role model for the Commonwealth re e.g., India.[[23]](#endnote-23)

The headline of the Australia Institute’s website is: ‘We change minds’. For that intention to be useful, it is not good enough for research or campaigns to be well meaning or to preach to the converted. Attracting the interest of the mass media, particularly the ABC, does nothing for credibility - in the campaigns cited above it appears to have exacerbated deleterious outcomes.

Research/publications etc activities intended to change opinions for the benefit of society need to withstand inspection. Unfortunately, again, that was not the case here.

J Austen

15 May 2021

1. See for example: <https://johnmenadue.com/fools-paradise-independent-advisers-promote-lie-that-transport-infrastructure-can-lead-a-covid-recovery/> [↑](#endnote-ref-1)
2. <https://www.thejadebeagle.com/if-only-governments-spent-what-they-collected-from-roads.html> [↑](#endnote-ref-2)
3. <https://australiainstitute.org.au/report/fossil-fuel-subsidies-in-australia/> [↑](#endnote-ref-3)
4. In 2020, Australia used 16.6BL of automotive gasoline and LPG, and 29.6BL of diesel. <https://www.energy.gov.au/publications/australian-petroleum-statistics-2021>

   Road vehicles used roughly the same amount of diesel as gasoline implying 13.5BL of diesel was used off road. Total use on roads appears to have been around 32.2BL - around 60% of all petroleum product use. <https://www.abs.gov.au/statistics/industry/tourism-and-transport/survey-motor-vehicle-use-australia/latest-release> [↑](#endnote-ref-4)
5. <https://www.thejadebeagle.com/if-only-governments-spent-what-they-collected-from-roads.html> [↑](#endnote-ref-5)
6. <https://www.thejadebeagle.com/road-reform.html> [↑](#endnote-ref-6)
7. <https://www.bitre.gov.au/publications/2019/yearbook_2019> [↑](#endnote-ref-7)
8. <https://archive.budget.gov.au/2018-19/myefo/myefo_2018-19.pdf> [↑](#endnote-ref-8)
9. <https://www.thejadebeagle.com/if-only-governments-spent-what-they-collected-from-roads.html>

   <https://www.thejadebeagle.com/williams-case.html> [↑](#endnote-ref-9)
10. Footnote 8 in the Australia Institute’s report: Productivity Commission (2020) Trade and assistance review 2018-19; <https://www.pc.gov.au/research/ongoing/trade-assistance/2018-19#:~:text=The%20Trade%20and%20Assistance%20Review,assistance%20estimates%20in%20future%20years>.

    Fact check: <https://www.crikey.com.au/2020/08/07/matt-canavan-fossil-fuel/> [↑](#endnote-ref-10)
11. Footnote 6 in the Australia Institute’s report: Global Fossil Fuel Subsidies Remain Large: An Update Based on Country-Level Estimates (2019); <https://www.imf.org/en/Publications/WP/Issues/2019/05/02/Global-Fossil-Fuel-Subsidies-Remain-Large-An-Update-Based-on-Country-Level-Estimates-46509> [↑](#endnote-ref-11)
12. <https://budget.gov.au/2020-21/content/bp1/download/bp1_bs5.pdf> [↑](#endnote-ref-12)
13. NSW: <https://www.treasury.nsw.gov.au/sites/default/files/2020-11/Budget%20Paper%20No.%201%20-%20Budget%20Statement%20-%202020-21%20Budget.pdf>

    Qld: <https://budget.qld.gov.au/files/BP2_4_Revenue.pdf>

    <https://www.smh.com.au/environment/climate-change/much-weaker-outlook-for-coal-slashed-expected-nsw-mining-royalties-20201117-p56fdr.html>

    <https://www.australianmining.com.au/news/lower-coal-volumes-to-hit-qld-royalty-revenue/> [↑](#endnote-ref-13)
14. <https://www.ato.gov.au/business/fuel-schemes/in-detail/heavy-vehicles/?anchor=Onpublicroads#Onpublicroads> [↑](#endnote-ref-14)
15. Competitive neutrality see e.g. <https://s3.treasury.qld.gov.au/files/ncp-competitive-neutrality.pdf> [↑](#endnote-ref-15)
16. <https://treasury.gov.au/publication/2017-tax-expenditures-statement> [↑](#endnote-ref-16)
17. See, for example: <https://www.accc.gov.au/system/files/ACCC%20Draft%20Decision%20-%20ARTC%E2%80%99s%20March%202021%20variation%20to%20the%20HVAU_0.pdf> [↑](#endnote-ref-17)
18. Even excluding congestion external road costs – implicit subsidies – such as accidents, pollution, loss of amenity can be substantially higher than financial costs see e.g., <https://ses.library.usyd.edu.au/bitstream/handle/2123/19237/ITLS-WP-11-17.pdf?sequence=1&isAllowed=y>

    <https://www.uow.edu.au/media/2020/transport-is-letting-australia-down-in-the-race-to-cut-emissions.php> [↑](#endnote-ref-18)
19. For example: <https://www.abc.net.au/news/2021-04-26/scott-morrison-climate-change-fossil-fuel-subsidies-net-zero/100094506>;

    <https://www.michaelwest.com.au/government-fossil-fuel-subsidies-top-10b-a-year/> [↑](#endnote-ref-19)
20. Not for the first time: see for example the ‘arson’ v. climate change presentation by Media Watch, February 2020 at [https://www.thejadebeagle.com/media-botch.html e.g](https://www.thejadebeagle.com/media-botch.html%20e.g). *‘Media Watch then asked: ‘So was arson actually responsible for any of the big fires?’ It misled the audience to believe ‘no’. It first cited: ‘On 9 January, Victorian Police said no’.*

    *This omitted the opinions of the police in NSW where most of the big fires were. That omission is significant because by the time of the February episode the NSW police had (re)established a taskforce to investigate the causes of the fire ignitions, suggesting suspicion there were undetected cases of arson. Despite this being widely reported, it escaped mention…..’*

    <https://www.abc.net.au/news/2021-04-26/scott-morrison-climate-change-fossil-fuel-subsidies-net-zero/100094506>

    <https://www.abc.net.au/news/2020-07-29/fact-check-matt-canavan-fossil-fuel-industry-subsidies/12496310> [↑](#endnote-ref-20)
21. <https://www.thejadebeagle.com/election-2019.html> [↑](#endnote-ref-21)
22. <https://www.thejadebeagle.com/emergencies---tinpot-series.html> [↑](#endnote-ref-22)
23. <https://www.thejadebeagle.com/acrpa.html> [↑](#endnote-ref-23)