



**Name:** NAS Projects building construction business

**Submission date:** 3/06/2025

## 1. Support business investment through corporate tax reform

1. What features of the Australian business environment have encouraged or restrained investment over the past 10 years?

In construction we are now seeing the constant increase of building materials to a point that building a home for a speculative sale is so expensive that people simply can't afford it. Main cost increases are energy efficiency changes and disability functions within a house these have alone increased the costs of new homes by \$50-\$80,000

2. What elements of the corporate tax system encourage and/or discourage investment and risk-taking?

I buy land mostly and knock down an old house, build a new one and sell it hopefully for a profit. Tax in all its forms from land tax, stamp duty, taxes on goods and services would make people sick if it was added up the whole way through a build. Then as soon as I've put my neck out and risked my families money on getting ahead the government sticks its hand out again for GST on my sale taking another massive chunk off me. Then if my company still makes money to pay my wife and I we get hit with income tax of 47% so we risk everything and are bashed with tax and feel like we are never going to get ahead. And furthermore if I fail I will still be taxed. Then the government goes and bails out Metrickon when they have massive debit who then turn around and sell the business to the Chinese

How could a system be any worse???

3. Which parts of the corporate tax system do you find the hardest, or most time or cost-intensive to comply with? How could the compliance burden of the business/company tax system be reduced?

Pauline Hanson had a 1% transaction tax that was fair for all. Our system I feel constantly takes more away from my family. I'm taxed the whole way through building a house with GST then we apply a margin scheme only to give it all back again when we sell a house.

## 2. Reduce the impact of regulation on business dynamism

1. What areas of regulation do you see as enhancing business dynamism and resilience? What are the reasons for your answer?

You couldn't regulate the building industry any more. We are tied at every turn so any more would surely make us as builders hurt even more.

2. How has your regulatory burden changed over time?

Here is an email I received that sums up working as a builder perfectly

WHO WOULD WANT TO BUILD IN QLD  
NOAH'S NEW ARK

In the year 2025, the Lord came unto Noah, who was now living in Australia and said:

"Once again, the earth has become wicked and over-populated, and I see the end of all flesh before me. Build another Ark and save 2 of every living thing along with a few good humans.

He gave Noah the plans saying: "You have 6 months to build the Ark before I start the unending rain in Northern Queensland first for 40 days and 40 nights."

Six months later, the Lord looked down and saw Noah weeping in his yard - but no Ark.

"Noah!" He roared, "I've started the rain in north Queensland!

Where is the Ark?"

"Forgive me, Lord," begged Noah, "but things have changed. Your plans are apparently not good enough for the certification, I need a full set of architectural drawings, DA Plans, Hydraulic plans, sediment control plans, landscaping plans, a Building Permit, a QBCC Builder's Licence, QBCC Insurance, Q Leave insurance consent from my neighbours, a council kerbside and footpath deposit, Site Survey, Engineering plans and a plumbing approval. I even have to satisfy NDIS guidelines for wheelchair access and toilet grab rails to future proof the ark for aging at home.

Then the Energy Efficiency Compliance Certificates for a 6 star energy rating, Fire Certification, double glazing to the west side of the ark (even though the side in question won't always face west) and a full set of signed off working drawings to complete the DA. I've even had to promise an outdoor ceiling fan off the main cabin to get another 1/2 a star. And I'm still not guaranteed an approval to start.

Plus last week I tried to pay a massive infrastructure charge but I haven't got enough money for it because I can only ask you for a 5% deposit.

"I've been arguing with the Boat Inspector about the need for an on-board sprinkler system."

"My neighbours claim that I'll violate the neighbourhood zoning and Bye-Laws by building the Ark in my backyard, and exceed the 8m height limitations. We had to wait five months for a Council Planning Committee decision."

"Then the Local Council and the Electricity Company demanded a load of money for the future costs of moving power lines and other overhead obstructions, to clear the passage for the Ark's move to the sea.

I told them that the sea would be coming to us, but they would hear nothing of it." Now they want a bigger water tank on the ark to save water. I'm sure they make it up as they go I just can't win !

"Getting the wood was another problem. There's a ban on cutting local trees in order to save the Greater Spotted Mopoke. I tried to convince the environmentalists that I needed the wood to save the Mopokes - but no go!" Plus the council has demanded all stainless steel fixings due to the arcs close proximity to the sea. The cost of Steel is now gone through the roof because of covid.

"When I started gathering the animals the RSPCA and council took me to court. They insisted that I was confining wild animals against their will. They argued the current site fences encroached on council land by 150mm my silt fence wasn't good enough and animal accommodations were too restrictive, and it was cruel and inhumane to put so many animals in a confined space."

That was about the time the QBCC came past and my builders sign had blown down so I copped a fine for no site signage. I'm sure they will be back now they have a sniff.

I've just got back from the accountant because my annual turn over will be higher than my current QBCC license allows for so I've had to get my license upgraded with more fees of course.

"Then the Environmental Protection Agency ruled that I couldn't build the Ark until they'd conducted an environmental impact study on your proposed flood." They said their 1 in

100 year event modelling didn't allow for 40 days and 40 nights of rain. So now I'm back with the town planner and EPA to get a relaxation.

"I was stopped by Unions and the Building Commission for not using Registered painters, plumbers, and electricians. Stopped again by Health and Safety because they wanted more scaffolding, ladders, harnesses, disability ramps, a stair handrail was 4mm short, helmets and Hi-vis clothing. All my tools had to be tested and tagged by electricians and all power leads have to be up off the ground "so now they can strangle me instead of trip on them.

"Then the local Council demanded we provide Disabled Toilets, signs in Braille, widen passages and install ramps everywhere. I'm still trying to resolve a complaint from The Human Rights Commission over how many minorities I'm supposed to hire for my building gang."

"Everything then stopped when Immigration started checking the Visa status of most of the people who wanted to work."

"The Trades Unions even said I can't use my sons. They insist I have to hire only Union workers with Ark-building experience."

"To make matters worse, the Australian Taxation Office seized all my assets, claiming I'm trying to leave the country illegally with endangered animal species."

"So, forgive me, Lord, but it will take at least 10 years for me to finish this Ark."

Suddenly the skies cleared, the sun began to shine, and a rainbow stretched across the sky."

Noah looked up in wonder and asked, "You mean you're not going to destroy us?"

"No", said the Lord. "The Australian Government's beaten me to it."

3. What regulations do you find time-consuming, overly complex or otherwise constraining business dynamism and resilience? What are the reasons for your answer?

My Dad was a builder and he urged me not to become a builder because to was far too hard that was 25 years ago. The first house he built was \$17k with hand drawn plans. I charge \$3500 per square meter now that means one bedroom 3x3m costs \$31,500. The regulations and restrictions especially now around disability access and energy efficiency are sickening. I am also disabled

4. Can you share any specific examples of where you think a regulator has done a good or bad job of understanding and reducing regulatory burden on businesses and why?

When water tanks were taken out from being a requirement in a new house build is the only time I feel anything has ever changed