



Name: ATN Universities

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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?

Australia has a strong research base and a highly skilled workforce, providing strong foundations for a more dynamic, innovation-led economy. However, the full potential of research commercialisation and sustained industry-university collaboration is yet to be realised.

This is particularly true in high-growth sectors such as clean energy, digital technology and advanced manufacturing. A long-standing preference for low-risk, asset-based investment, particularly in residential housing, has contributed to underinvestment in innovation. These patterns, shaped over time by tax and policy settings, reflect a broader institutional caution that limits our capacity to scale Australian research and technology into commercial and national outcomes.

ATN Universities is Australia's most industry-engaged group of universities; we have deep experience in applied research and are strong partners to industry, especially in areas of national priority. We, along with universities and research institutions across Australia demonstrate that industry collaboration can exist and can persist, despite the structural challenges outlined above. However, fragmented policy settings and regulatory complexity continue to pose barriers to effective collaboration, particularly with small and medium-sized enterprises, and impact on the ability of universities to act as agile partners.

With more consistent policy settings, streamlined compliance, and targeted support for collaboration, there is significant opportunity to lift performance across the innovation system. A more coordinated approach will ensure that investment, research, and workforce capability are aligned with national priorities and contribute to future economic resilience.

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

The participant did not respond to this question.

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?

The participant did not respond to this question.

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?

The participant did not respond to this question.

2. How has your regulatory burden changed over time?

The participant did not respond to this question.

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

The participant did not respond to this question.

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?