

Efficient Regulation Report 2025

Measuring the red tape burden
on Queensland business



**Business
Chamber**
QUEENSLAND

Introduction

The history of Business Chamber Queensland's inefficient regulation report informing better business regulations in Queensland.

Since 2009, Business Chamber Queensland's biennial efficient regulation report has mapped the impact of inefficient regulation on Queensland businesses and tracked changes to the impact of regulatory compliance.

This report is a comparison of regulatory inefficiency Queensland businesses experienced in 2021, 2023 and 2025.

Through our engagement with the Queensland business community and our decades of business sentiment, conditions and expectations data, we know reducing red tape or regulatory burden is the leading issue for the state's business community.

It's why for more than a decade Business Chamber Queensland has worked with all levels and all parts of government to not only highlight the impact inefficient regulation has on business but to also identify opportunities for reform.

Inefficient regulation reform is critical to unlock businesses of all sizes, all industries and all regions in Queensland, to manage, learn, plan, employ and invest in the future of their operations.

What is *red tape* or *inefficient regulation*?

While regulatory burden is the necessary and reasonable requirements that businesses and individuals face, red tape, or inefficient regulation, is any excessive and unnecessary bureaucratic procedures and regulations that are difficult for businesses to navigate and comply.

The unnecessary burdens and excessive costs of red tape is collected via feedback from Queensland businesses regarding the instances where:

- **Regulatory requirements are excessive:** when regulations are unnecessarily complex, unnecessarily strict and do not reflect the individual business risk
- **Regulatory requirements are poorly communicated:** when specific requirements are poorly explained, or when businesses are not properly consulted about changes
- **Regulatory requirements are inefficiently implemented:** when regulations are inconsistently enforced, or when there are significant delays in approvals and outcomes.

Summary



74%

74% of businesses indicated the overall cost of complying with regulation has increased since 2023.

The median cost of compliance in 2025 is \$30,000



73%

73% of businesses indicated the time taken to meet regulatory requirements had increased since 2023.

47%

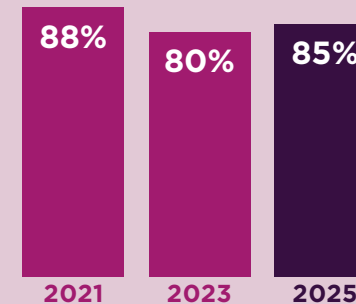
47% of businesses reported spending more than 6 hours a week on compliance

Cost of complying

1. Complying with and implementing the actual regulatory requirements
2. Completing paperwork and reporting requirements
3. Understanding the obligations
4. Finding information and monitoring changes
5. Audits and compliance monitoring
6. Hiring and training staff in compliance processes and activities
7. Dealing with the follow-up and liaising with regulators

Impact on operations

(share of businesses who reported moderate to major impacts)

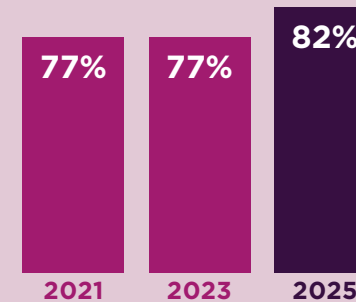


85%

of Queensland businesses surveyed said regulatory compliance had moderate to major impacts for their operations, worsening from 2023 toward 2021 levels. In 2025 businesses reported international regulatory uncertainty as a burden, an improvement since 2021, however it is still over 4 in 5 businesses.

Impact on growth and productivity

(share of businesses who reported moderate to major impacts)

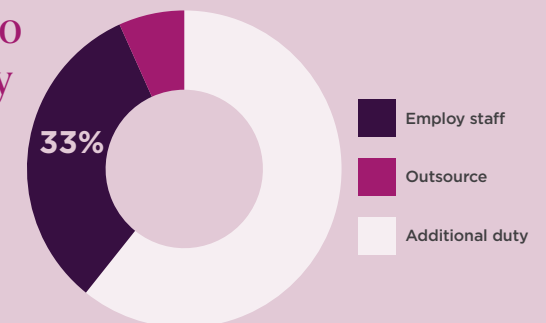


82%

of businesses said regulation inhibited their growth and productivity prospects, substantially worsening on 2021 and 2023.

Share of businesses who employ staff specifically to manage regulatory compliance

1 in 3 businesses employ staff for the specific purpose of managing regulatory compliance, a 3% increased on 2023.



The better regulation opportunity

In 2025, Queensland businesses ranked how better regulation, achieved through regulatory reform, and redirecting time, staff and financial resources otherwise spent on regulatory compliance, would benefit their business.

Profitability and workforce productivity are the most significant business benefits of regulatory reform.

74% and 69% of businesses respectively reported they would reinvest resources into those areas.

Businesses also reported they would **grow their business or accept new clients and work, invest in their business, support mental health, employ staff and diversify or innovate.**

What would you do with more resources from better regulation?

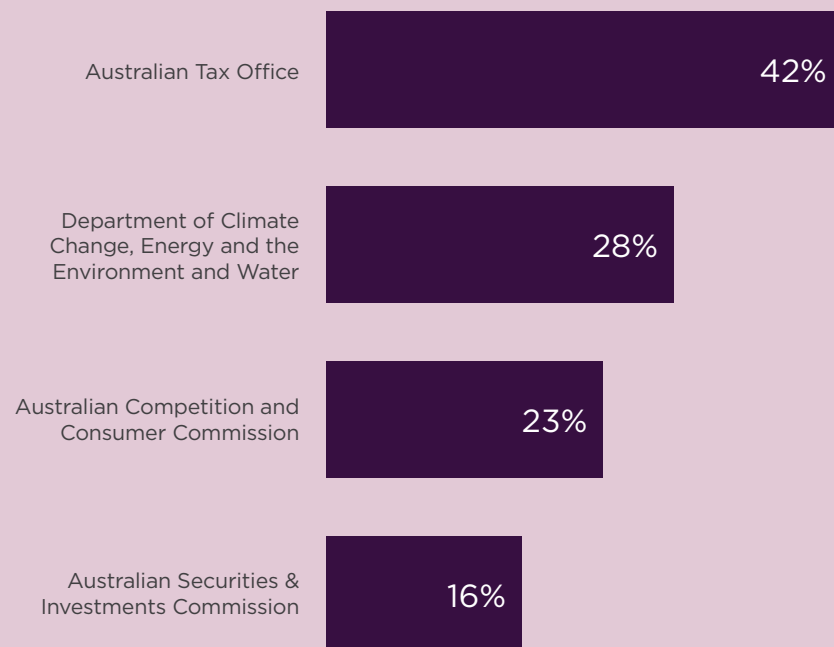


Key sources of inefficiency

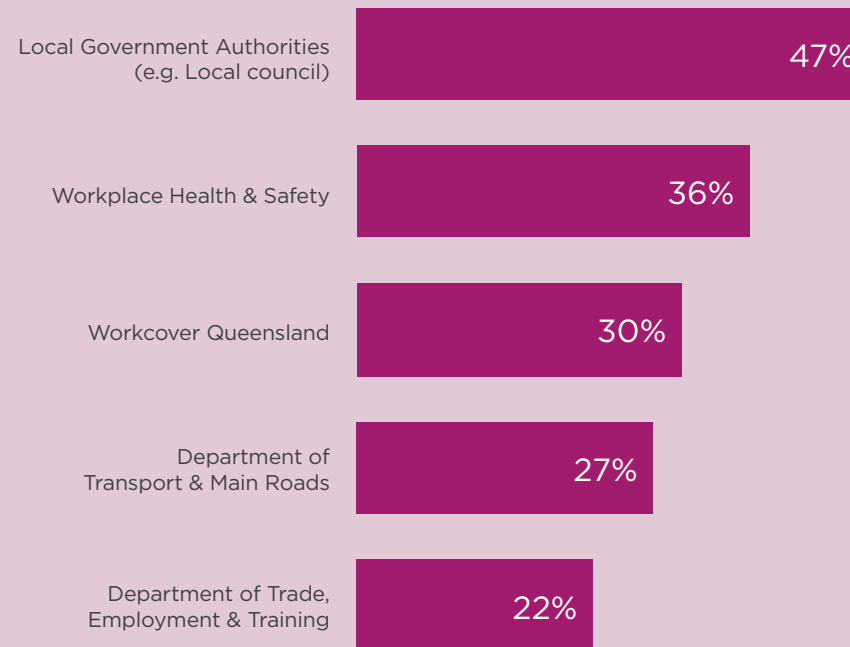
Queensland businesses reported the highest level of regulatory compliance from local, state and federal agencies, ranking frequency of interactions and regulatory demand impact.

Queensland businesses most often engage directly with regulators in tax and workplace matters.

Federal



State and Local

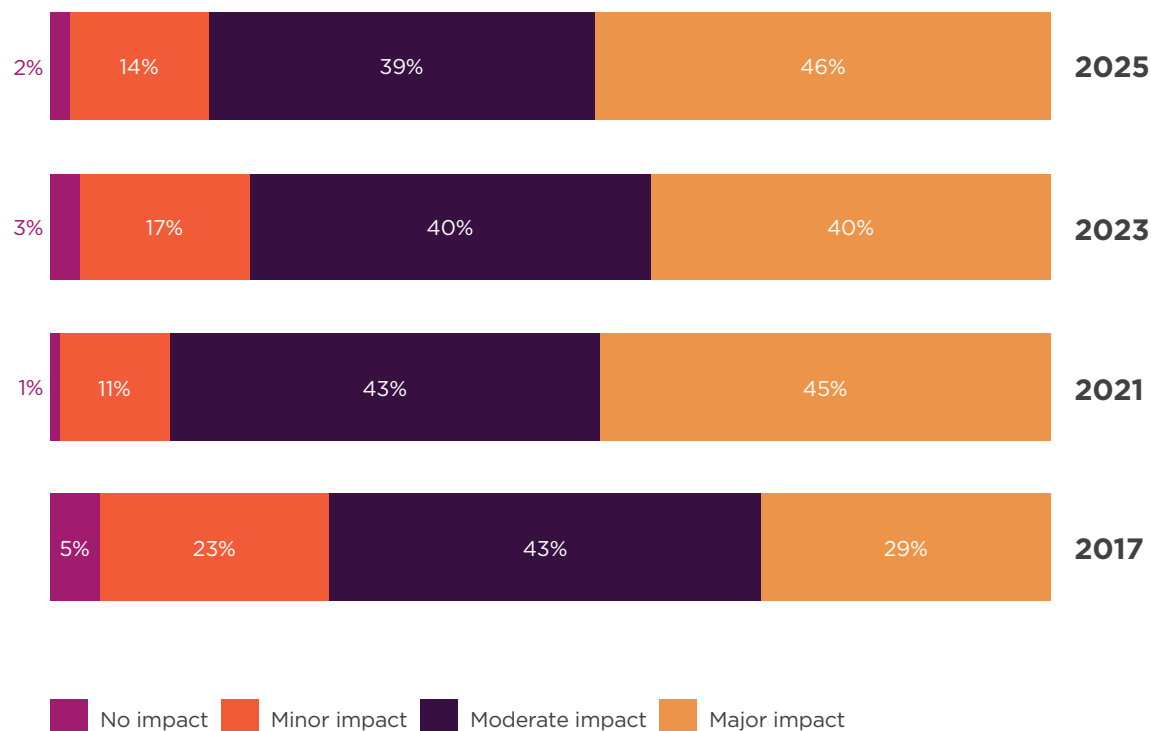


Overall impact of regulatory burden

In 2025, 46% of businesses report major impacts from regulatory burden, the highest on record. It's a 6% increase on 2023 and higher than 2021 and 2017 levels.

More than 4 in 5 business (85%) reported a moderate to major impact from efforts to comply with regulations. It's a further deterioration on 2023, when 80% of businesses surveyed reported major or moderate impacts

Impact of government regulatory burden on business



Regulation is required, but government should consider frequency, relevance and fit for purpose models that enable businesses to perform the tasks required with greater ease and understanding. Compliance from business will be higher where the support is better and processes and requirements streamlined.

SMALL HEALTHCARE AND SOCIAL ASSISTANCE BUSINESS, GOLD COAST

We have downsized our business as the regulatory headaches were excessive and stressful. I have been reduced to tears when dealing with inflexible regulatory bodies, including being threatened with fines for not providing ABS information (for a business that no longer operates), and threatened with having permits cancelled when I forgot to lodge a return. The bureaucrats who work in government appear to have no idea about running a business where you spend your own money and mortgage your home as bank security for the business.

MEDIUM TOURISM BUSINESS, MACKAY-ISAAC-WHITSUNDAY

Regulations are essential for ensuring transparency, consumer protection, environmental responsibility, and fair practices. They can also create significant burdens in the form of high compliance costs, administrative complexity, and operational delays.

MEDIUM PROFESSIONAL SERVICES BUSINESS, BRISBANE

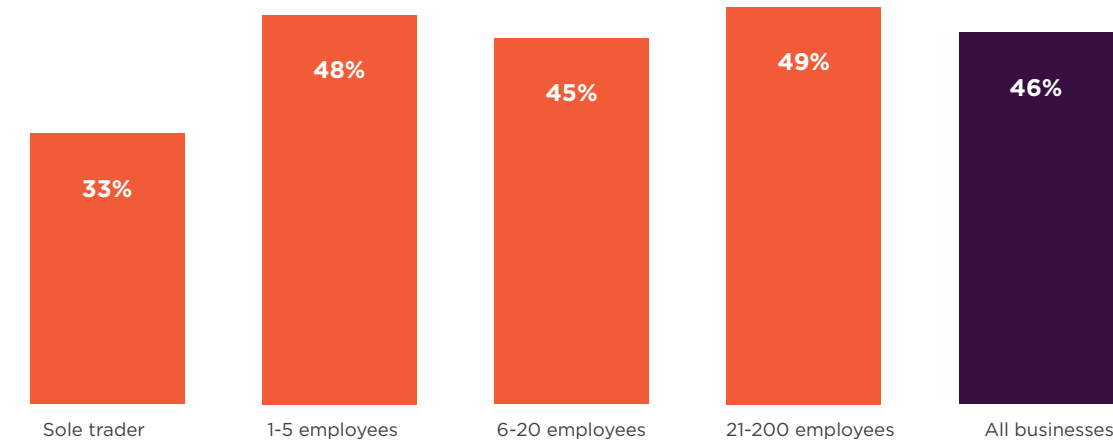
Regulatory burden does not scale to business size

Businesses of all sizes reported either no change or an increase in major regulatory burden impacts on 2023. Sole traders and partnerships reported consistently major regulatory burden impacts in 2023 and 2025.

Close to half of medium businesses (49%) with 21-200 FTE reported major impacts on their operations and 48% of small and micro businesses reported major regulatory impacts reflective of their proportionally limited staffing and financial capacity to absorb costs associated with regulatory compliance.

Qualitative survey responses illustrate small businesses are struggling to meet compliance tests designed for larger businesses.

Share of businesses experiencing major impact from regulatory compliance burden including licensing, registration, permits, approvals, taxation, reporting and other forms of government engagement (% of businesses).



Scale options for SMEs to acknowledge that while compliance is important, there is flexibility and reduced reporting / cost / requirements for smaller businesses who don't have the same scope or workforce power as larger businesses.

SMALL TOURISM BUSINESS, FAR NORTH QUEENSLAND

In addition to large items, such the burden of maintaining tax records of employees on behalf of government agencies, there are a myriad of smaller obligations regarding employment, recruitment, income tax, land tax, transfer tax, etc down to Local Government demanding yearly inspections and registration of backflow devices.

SMALL MANUFACTURING BUSINESS, LOGAN

While we focus on complying with new legislation and requirements at all levels of government, we could be focusing on our business, staff, customers.

MEDIUM BUSINESS, MORETON BAY

Overly burdensome regulations can put small businesses at a disadvantage compared to larger competitors.

LARGE WHOLESALE TRADE BUSINESS, BRISBANE

Rising regulatory compliance costs

The opportunity for Queensland businesses to manage, learn, plan, employ and invest is impacted with inefficient regulation and high cost of compliance.

Queensland businesses reported the time and financial cost of regulatory burden increased again in 2025. Around 3 in 4 businesses reported additional increases of time and financial commitments since 2017, from an already high level.

Time cost of compliance

In 2025 a record high of close to half of businesses (47%) are spending more than six hours a week engaging with administrative tasks set by government agencies. Across the survey periods, a consistent share of around 6 in 10 Queensland businesses indicated spending at least one to 10 hours each week. In 2025, this group rose to 63%, above a recent high in 2021. Also at a recent high, the share of businesses spending 6-10 hours increased to 25%, 7% higher than 2023.

47%

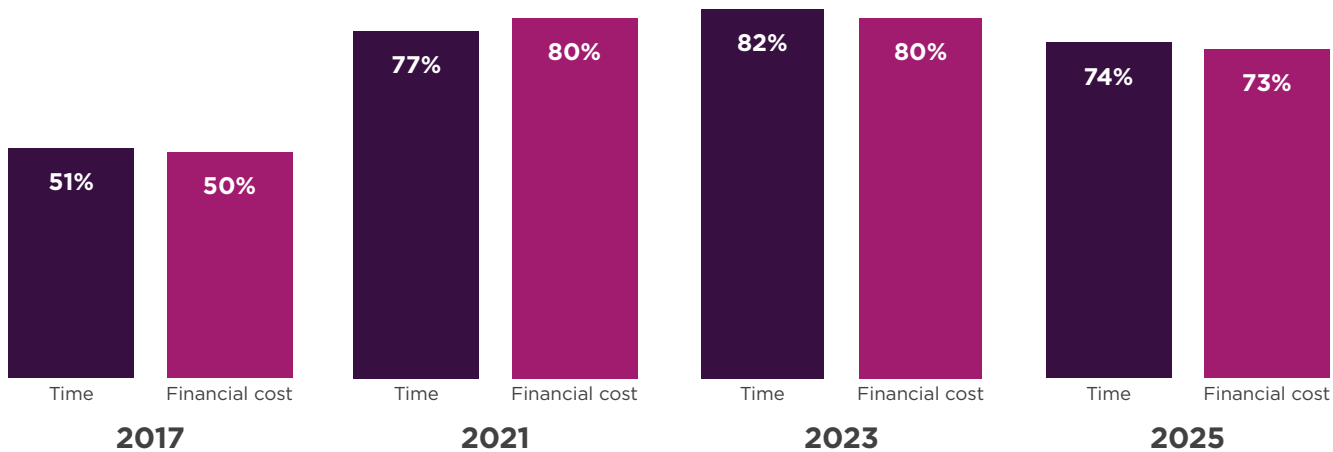
of businesses reported spending more than 6 hours a week on compliance.

“

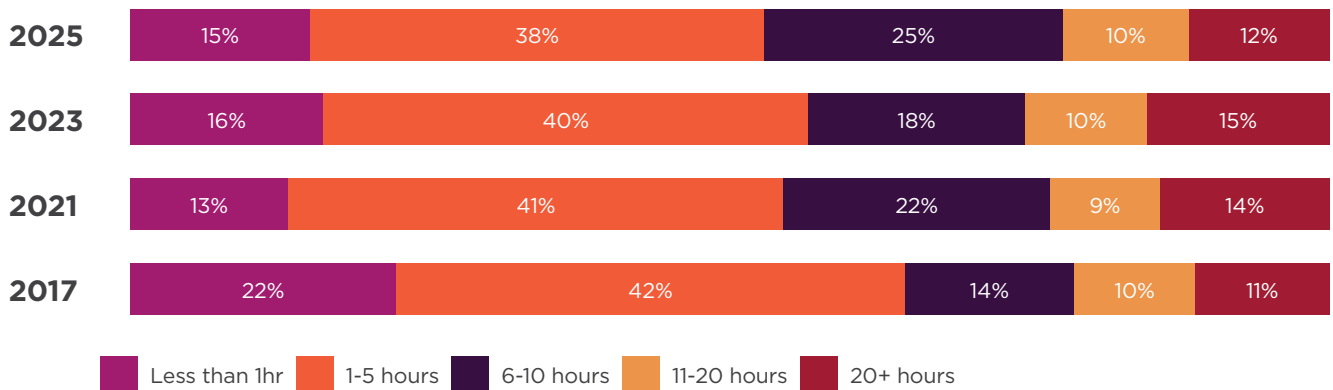
Small businesses often don't have the dedicated resource / staff to fill this role, so it is assumed by owner.

SMALL HEALTHCARE AND SOCIAL ASSISTANCE BUSINESS, GOLD COAST

Share of Queensland businesses reporting increasing regulatory costs



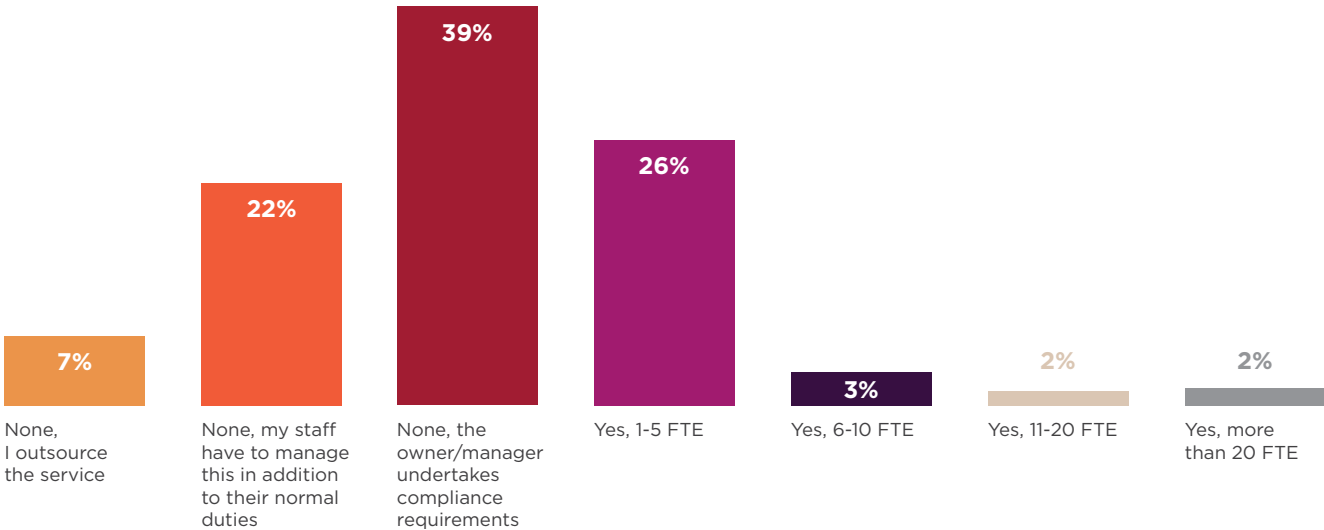
Time spent on compliance per week



Owners are managers and managing regulation on top of their normal jobs

An increasing share of businesses reported the owner or manager (39%, up 2%) are responsible for regulatory compliance. This includes implementing updates, and completing forms and reports required by every regulator from State and Federal tax agencies to occupational licensing authorities. About one in five businesses have staff with normal duties to perform that have these additional regulatory tasks too (22%, down 3%).

Staff employed to manage compliance



Close to half of small businesses (48%) require the owner, manager or staff to undertake regulatory compliance duties on top of their usual roles. These are small businesses with under 20 employees least able to absorb resourcing challenges. Just under 1 in 10 medium enterprises require the same (9.5%), and just over 3% of large businesses add this role to existing staff duties. The share of outsourcing compliance is stable across business sizes at 7%, however, the share of businesses employing staff dedicated to compliance duties increased from 30% to 33% in 2025.



For my small business time is at a minimum as I am wearing so many hats, therefore the minefield of local government laws, regulations and approvals is unreachable and there is no support through the process. Contracting town planners is out of my price range and therefore inhibits my business growth and that of the area, jobs and tourism.

SMALL TOURISM BUSINESS, MORETON BAY

Instead of just getting out there and getting work done, employing people and being productive we are constantly bogged down in reporting and filling out forms. Often ambiguous or irrelevant forms and rules and regulations. The personal toll of stress and no time with family and to look after yourself as a business owner is high and could be relieved without all the crap that has to be done for government and regulation over all levels.

SMALL CONSTRUCTION BUSINESS, FAR NORTH QUEENSLAND

Financial cost of compliance

Sole traders and large businesses with more than 200 employees reported 50% and 66% increases in the median cost of complying with regulation respectively. **Large businesses spent a median of \$1.25 million annually on regulatory compliance, compared to sole traders who spent \$6,000.**

Medium businesses with 6 to 20 employees reported a 53.3% decrease in the median cost of complying with regulation, with these businesses spending \$35,000 a year on compliance.

Median estimated cost of regulatory compliance for Queensland businesses
(median values among survey responses, unadjusted for inflation)

	Median cost 2021	Median cost 2023	Median cost 2025
Sole traders	2,000	4,000	6,000
1 to 5 employees	10,000	20,000	20,000
6 to 20 employees	42,500	75,000	35,000
21 to 200 employees	90,000	150,000	70,500
200+ employees	300,000	750,000	1,250,000
Median Queensland business	25,000	50,000	30,000

Businesses will spend \$15 billion on regulatory compliance in 2025.

The latest count of businesses by the Australian Bureau of Statistics to 30 June 2024 estimates more than 510,400 businesses operating in Queensland. More than 97% of these enterprises are small businesses at an estimated 495,000 sole traders and partnerships and small businesses with less than 20 employees.

Assuming every one of these Queensland businesses incurred the estimated median cost of regulatory compliance, the financial cost of regulatory compliance across business of all sizes complying with regulation from local, state and federal government exceeds \$15 billion in 2025.



Government departments are dealing with perceived political risks. They react with regulations that provide little cost benefit. The actual risks are not real or are very low.

SMALL PRIMARY INDUSTRIES BUSINESS

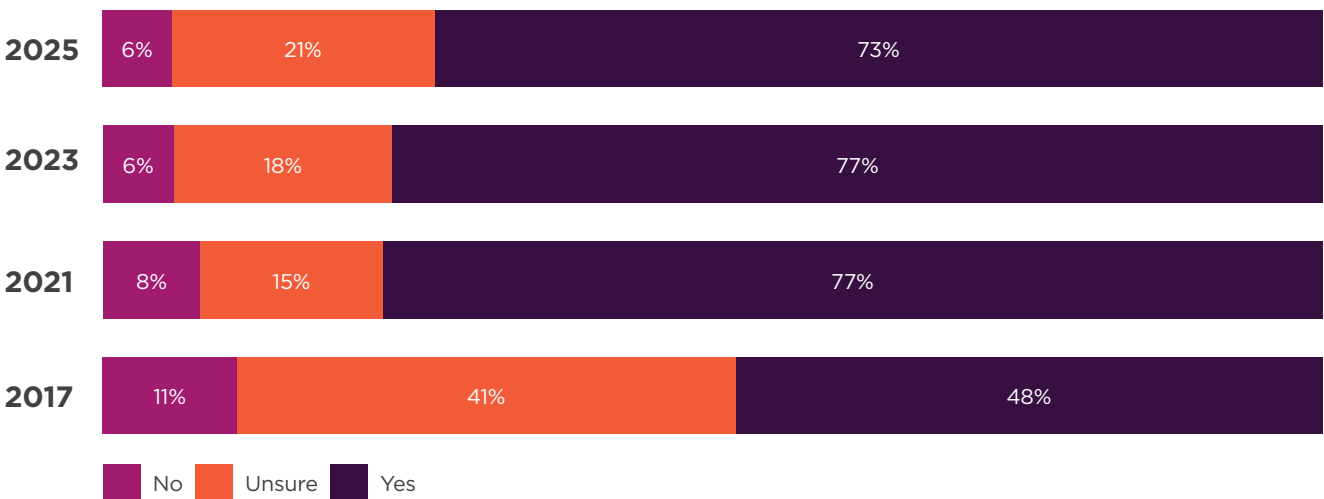
Impact on business growth and profitability

Since 2021, a consistent trend of **7 in 10 businesses estimate regulatory compliance inhibits growth and profitability.**

Qualitative data acknowledges the need for regulation to support standards of behaviour, for example setting the shared rules for competitive markets. However, current regulatory settings are not meeting business or community expectations for outcomes in housing supply, infrastructure delivery, energy and skilled workforce attraction and retention.

Effective regulation reform can enable private sector investment, encourage productivity, and increase Queensland's economic resilience.

Regulation impact on growth or profitability (% of businesses)



Every new regulation means more unproductive time and cost monitoring and adapting. At the very least, the compliance mechanisms must be streamlined and digitised.

**PROFESSIONAL SERVICES SOLE TRADER,
CENTRAL QUEENSLAND**

While I understand their importance, there is often many levels of frustration with accessing and reporting on related information, technology changes that even departmental staff can't navigate and there are simply not enough hours in the day for an SME to understand all of the evolving and everchanging regulations and operate a business.

**SMALL TOURISM BUSINESS, FAR NORTH
QUEENSLAND**

There is so much red tape for small businesses and tax to pay it makes it difficult to grow, we are also in health which has even more red tape - between taxes, insurances and other compliances we lose a lot of ability to grow and give more local opportunities to employees.

**MEDIUM HEALTHCARE AND SOCIAL ASSISTANCE
BUSINESS, LOGAN**

A considerable amount of time, money and effort is directed towards understanding and complying with government regulations that could be better spent growing the business and employing more staff that are engaged in productive tasks. Keeping abreast of new regulations and understanding and complying with them and the threat of financial and legal ramifications for failure adds to the mental stress of all staff engaged in the business.

LARGE PRIMARY INDUSTRIES BUSINESS, WIDE BAY

Compliance most costly to business

More than a quarter of Queensland businesses reported complying with and implementing actual regulatory compliance was the costliest stage.

Much of the qualitative commentary focused on frequent changes to systems and processes and this aspect of regulatory compliance was impactful across all business sizes, although large businesses were slightly more concerned by the commitments in liaising and following up with regulators. It has also maintained a lead over successive reports, increasing 0.39-percentage point in 2025, and 4-percentage points in 2023.

One in five businesses again reported finding information about regulations and monitoring changes was the second costliest stage. Its steady position holds after a sharp increase of 13-percentage points from 2021 to 2023.

In contrast, the third costliest stage continued to decline as completing paperwork and reporting requirements fell to 18%, down 2% from 2023, and down 10% on 2021.

There has been a sharp increase in businesses citing understanding their obligations as their leading problem with regulations. It is now 17%, up 13% from 2023, and up 11% from 2021.

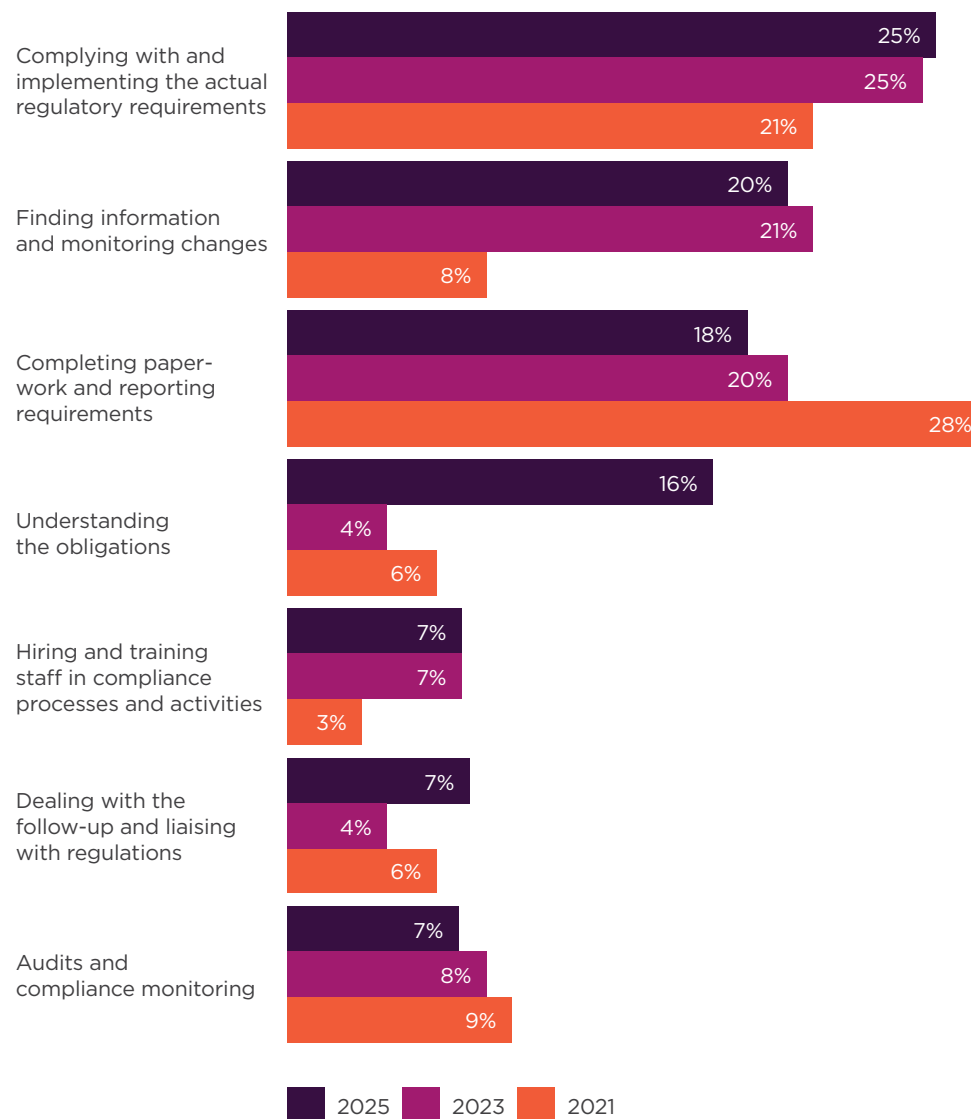


It hampers very small business from actually performing or achieving work due the hefty reliance of compliance issues and reporting within the workplace.

SMALL MINING BUSINESS, MACKAY-ISAAC-WHITSUNDAY

25%
of Queensland businesses indicate implementing regulatory requirements to be the most costly aspect of the processes involved in regulatory compliance.

Businesses identified the costliest stage of regulatory compliance



Regulations most costly to business

Most financially costly

More than 60% of businesses (62%) reported building approvals and amendments were the most costly business regulation activity. It represents an increase in severity from 2023 when employing workers was the primary concern.

Paying taxes was consistent as the second most costly business regulatory activity and employing workers was third.

62%

of Queensland businesses reported building approvals and amendments came with high financial cost of regulations on business activities.

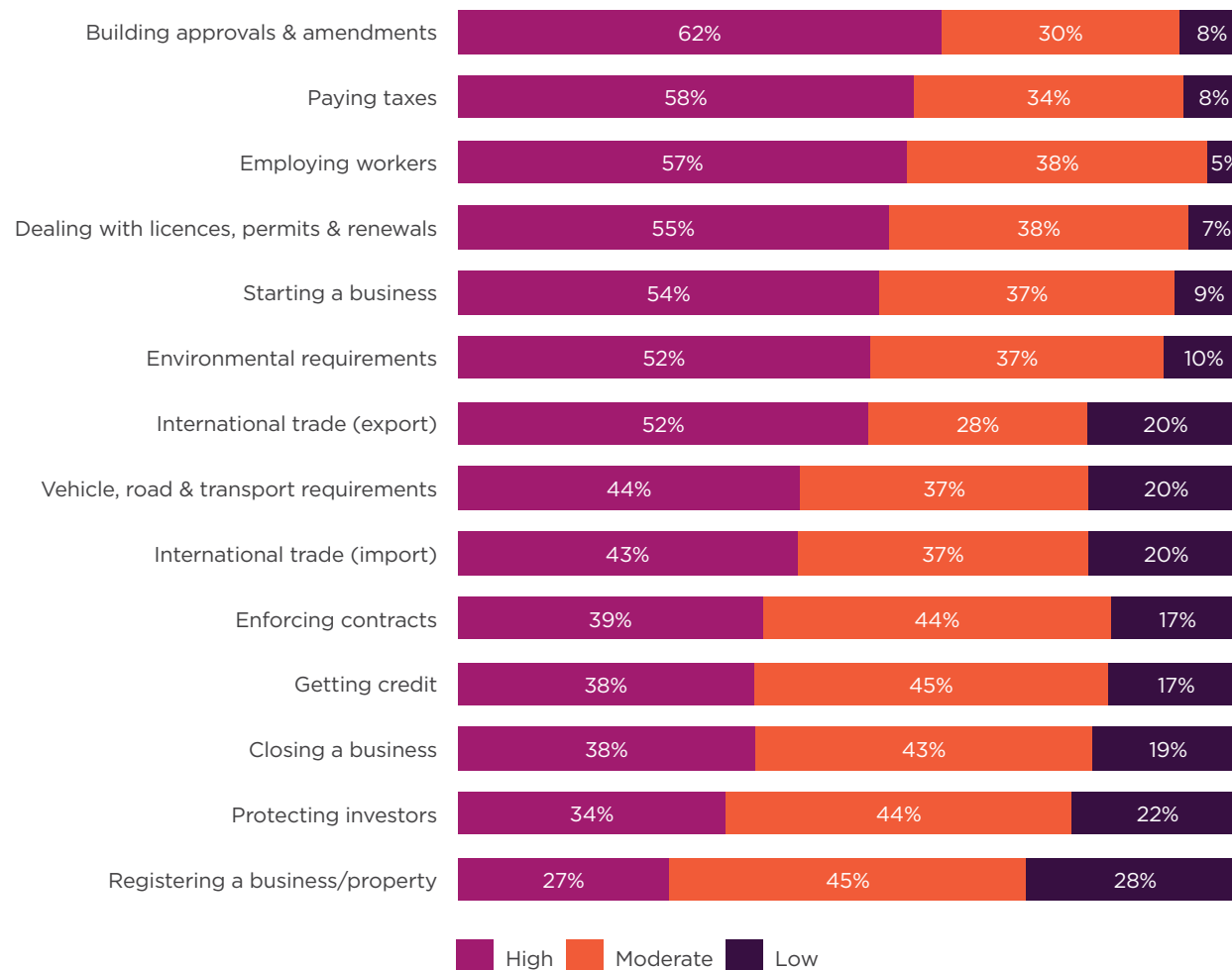
Compared to 2023, survey findings showed large shifts in the circumstances of 2025.

Data in 2025 reflected real-time business pressures, including trade tariff uncertainties, economic decoupling and energy security which reflected a 21% increase in cost burden to export.

Exporting rose to 52% and equal-sixth place as a financial cost of regulatory compliance with environmental requirements, including approvals and ongoing reporting conditions, which increased 9% points to 52%.

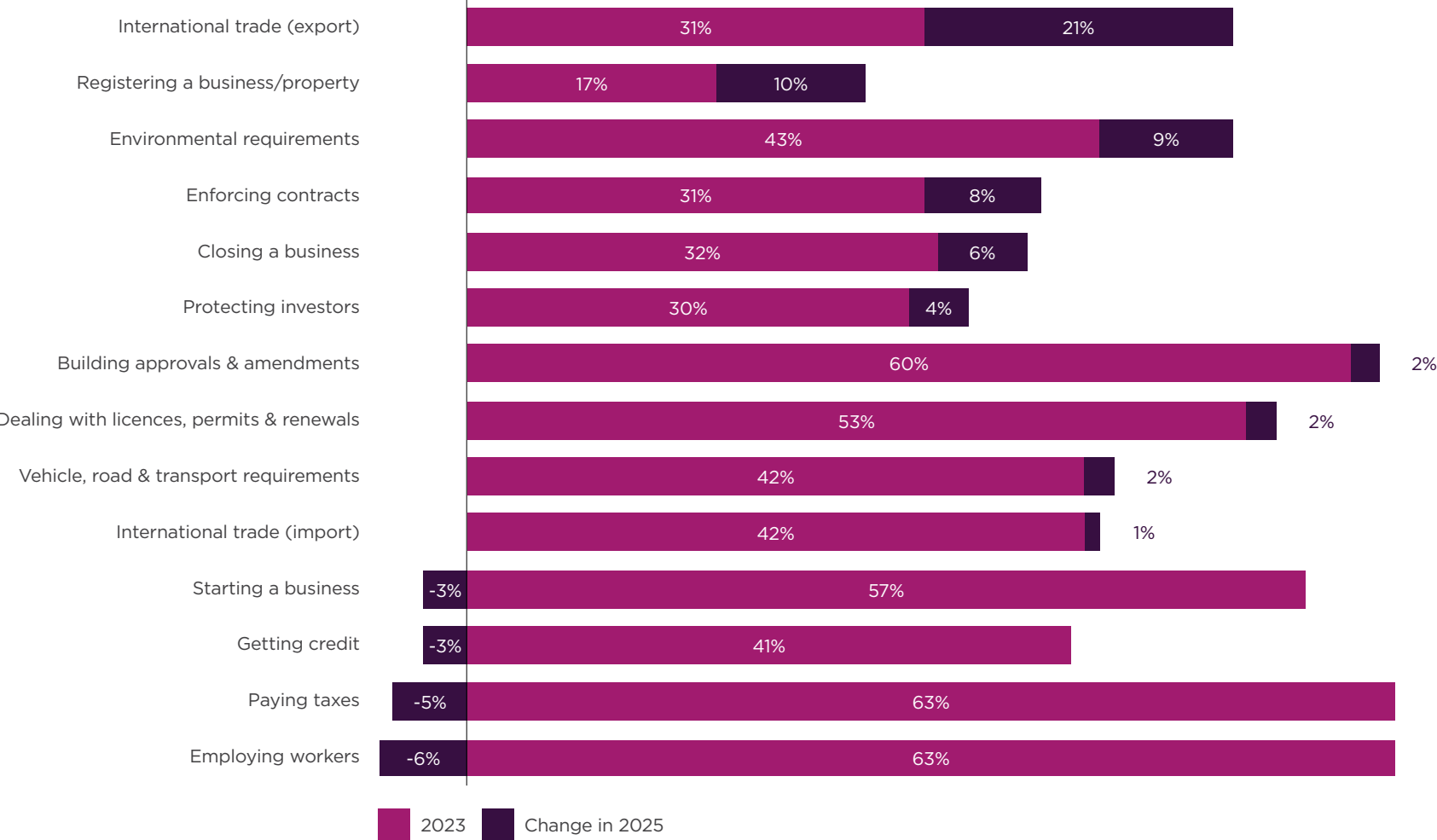
Minor shifts to building approvals and amendments (+2%), paying taxes (-5%), and employing workers (-6%) produced the change in top three financial costs from 2023 to 2025.

Financial costs of regulatory compliance in business activities



Regulations most costly to business

Change in reported high financial costs of regulation 2023 to 2025



Most financially costly regulation: Building approvals and amendments

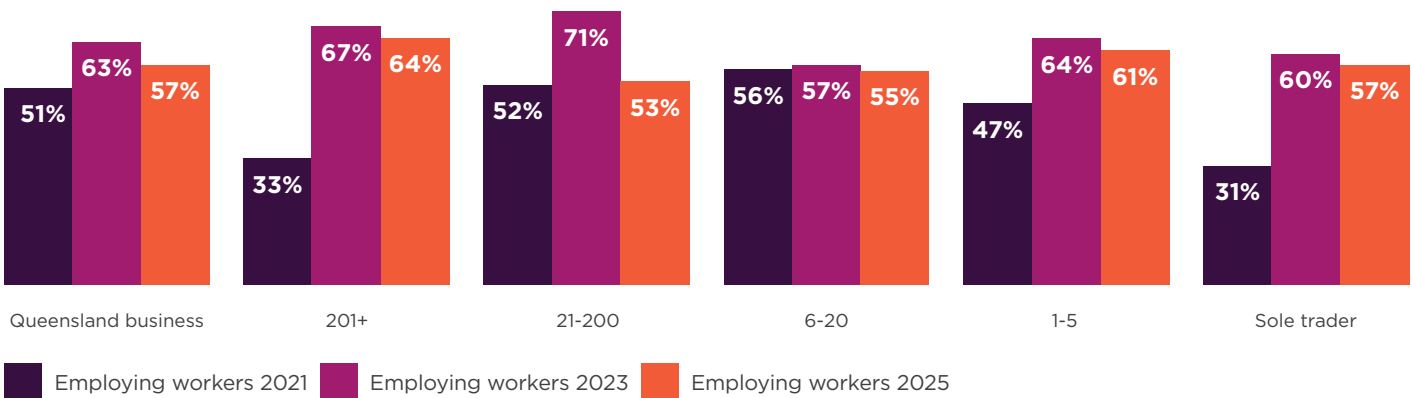
Small businesses with 1-5 employees were the most sensitive to financial impacts from building approvals and amendments, however 62% of all businesses surveyed reported these impacts.

Share of businesses reporting high financial impacts from building approvals and amendments (2025)



About 6 in 10 (62%) businesses of all sizes report high financial costs of regulatory burden of employing people. Since 2023, large (21-200 employees) businesses are less concerned about the financial impact of regulatory burden associated with employing workers, however all other business sizes report persistently high impacts since 2023.

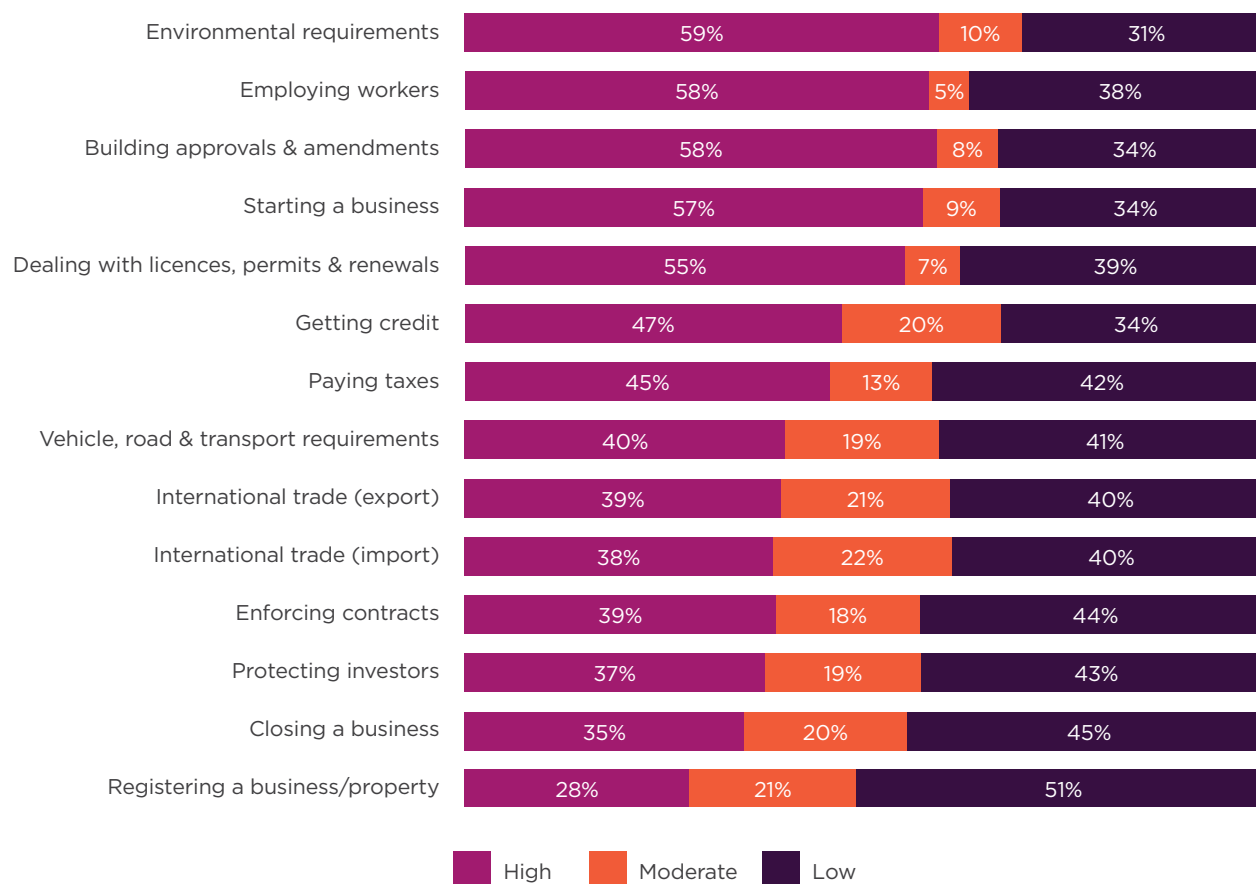
Share of business reporting high financial impacts from regulatory compliance on business activities relating to employing workers



Most costly regulations by time

Environmental requirements, including approvals and reporting conditions, have replaced employing workers as the highest regulatory burden time cost for Queensland businesses. However, employing workers remains close behind, taking equal second place with building approvals and amendments. Starting a business and dealing with licenses, permits and renewals of these authorisations are also among the most time consuming regulation costs.

Time cost of regulatory compliance in business activities



As a small business we play all roles and compliance takes us away from growing our business, sales and marketing and giving more people work.

SMALL CONSTRUCTION BUSINESS, BRISBANE

Sometimes we don't know where to find out information, what is required, what has changed, where to access help, what forms to fill out for what, etc. Massive amounts of time and frustration are spent on this, not to mention money. We don't have the resources to hire extra, accountants, business managers, town planners, etc.

SMALL TOURISM BUSINESS, DARLING DOWNS SOUTH WEST

Loss of productive work time and the poorly designed system acts as a psychological disincentive for owning/operating a business. It feels as if the government is constantly placing hurdles in front of small business, attacking them with red-tape and new requirements, pushing them ever closer to nil profitability and closure.

MEDIUM PROFESSIONAL SERVICES BUSINESS, BRISBANE

Regulatory communications

Despite fewer businesses reporting concerns about if, how and when agencies communicate on regulation in 2025, businesses still report poor communication across all levels of government.

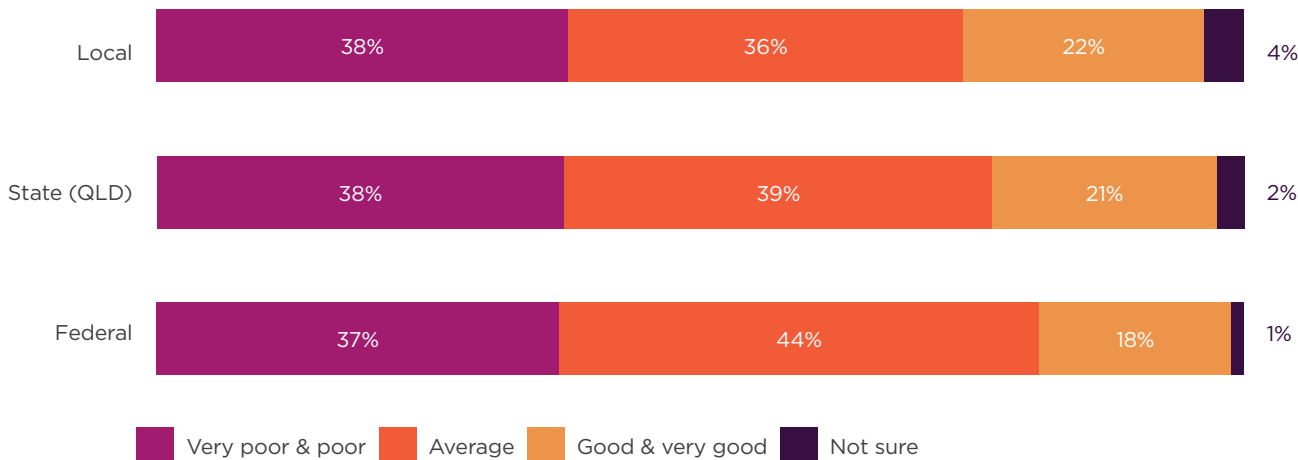
The proportion of businesses reporting very poor and poor communication decreased from 5 in 10 businesses in 2023 to 4 in 10 businesses in 2025. Similarly, there was a 6% increase in the number of businesses who reported very good and good communication with local government and 5% increase in the same for State Government.

Despite this, the majority of businesses report average or below average communication across all level of government.

In qualitative data, businesses report frustration when regulation and regulatory requirements were not communicated in clear language or when unable to reach a knowledgeable or sufficiently confident employee to clarify.

Effective and timely communication can make regulations easier to implement for both businesses and regulators, and less disruptive to their respective operations

Government efficiency in communicating new and changing regulations (% share of businesses)



There are often many levels of frustration with accessing and reporting on related information, technology changes that even departmental staff can't navigate, and there are simply not enough hours in the day for an SME to understand all of the evolving and everchanging regulations and operate a business.

SMALL TOURISM BUSINESS, FAR NORTH QUEENSLAND

We deal with all levels of government for a project's success. One entity can make or break a project's success. They all have a nuance and can't seem to work together for the success of an area. They all need to sing from the same song sheet.

MEDIUM PROFESSIONAL SERVICES BUSINESS, GOLD COAST

Rating government performance

Queensland businesses reported their regulatory experience with agencies and areas of regulation across all levels of government.

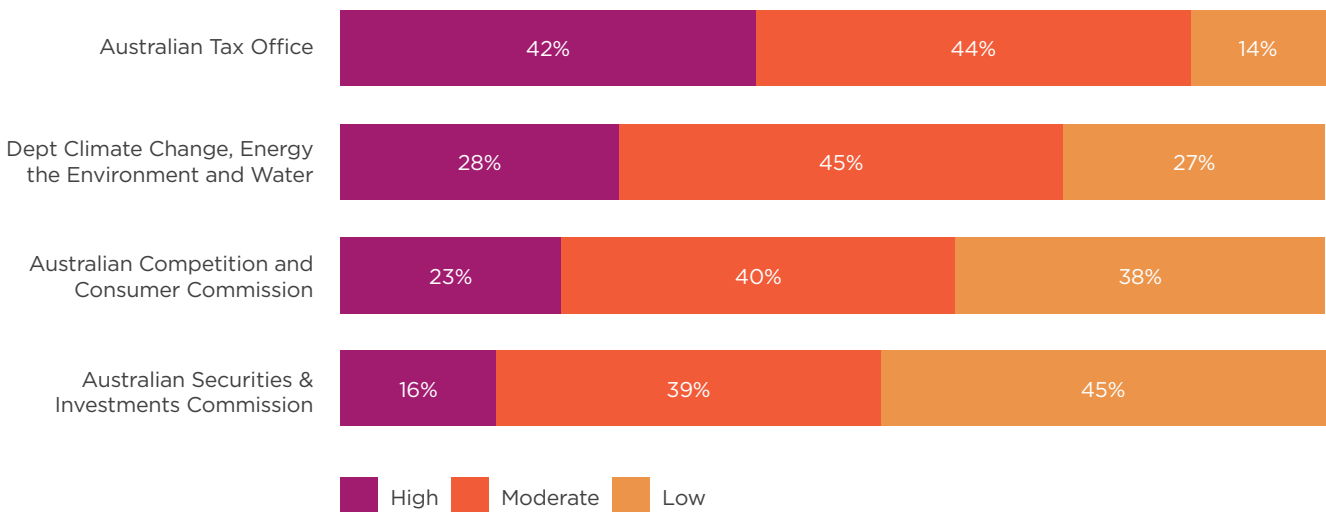
Australian Government

Two in 5 businesses (42%) reported the Australian Taxation Office was both their most frequent and most impactful regulator. Similarly, the fewest businesses attributed low impact to the national tax collector (14%).

About 9 in 10 respondents reported interactions with the Australian Taxation Office (ATO, 92%), while the next highest source of engagement was with the Australian Securities and Investments Commission (64%). The Department of Climate Change, Energy, the Environment and Water (DCCEEW, 22%) regulated more than 1 in 5 businesses surveyed.

Although not the most frequent source of regulatory interactions, about one in three (28%) of businesses surveyed considered DCCEEW regulatory burden to be high impact.

Burden of regulatory compliance by Federal agency (share of business)



Regulatory burden is too high for small business, given federal, state and local government requirements. No thought appears to be given to compliance costs for small business especially by federal government agencies. They are the worst. Duplicated, often nonsensical, repetitive red tape needs to be fixed.

SMALL HEALTHCARE AND SOCIAL ASSISTANCE BUSINESS, WIDE BAY

Constant changes to payroll reporting and increasing periodicity of activity reporting is unnecessary, unproductive, and nonsensical when there is obvious duplication. It is an unwelcome burden on small business.

SMALL MANUFACTURING BUSINESS, SUNSHINE COAST

Rating government performance

State and Local Governments

Workplace Health and Safety Queensland is the most frequent source of interactions for 3 in 5 businesses (62%) in 2025, swapping since 2023 with WorkCover Queensland, which 57% of businesses reported engaging, and 53% of businesses reported interactions with local councils.

Close to half of Queensland businesses reported higher engagement frequency with the Department of Transport and Main Roads (48%) and Department of Trade, Employment and Training (47%).

The Queensland Revenue Office has the highest regulatory burden impact of state agencies (50%) while 49% of businesses reported high regulatory burden from the Queensland Building and Construction Commission (QBCC). Only 12% of businesses surveyed said the QBCC had low regulatory burden.

The Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development (18%), the Queensland Office of Fair Trading (21%) and the Department of Trade, Employment and Training (22%) had the lowest regulatory burden impact scores.



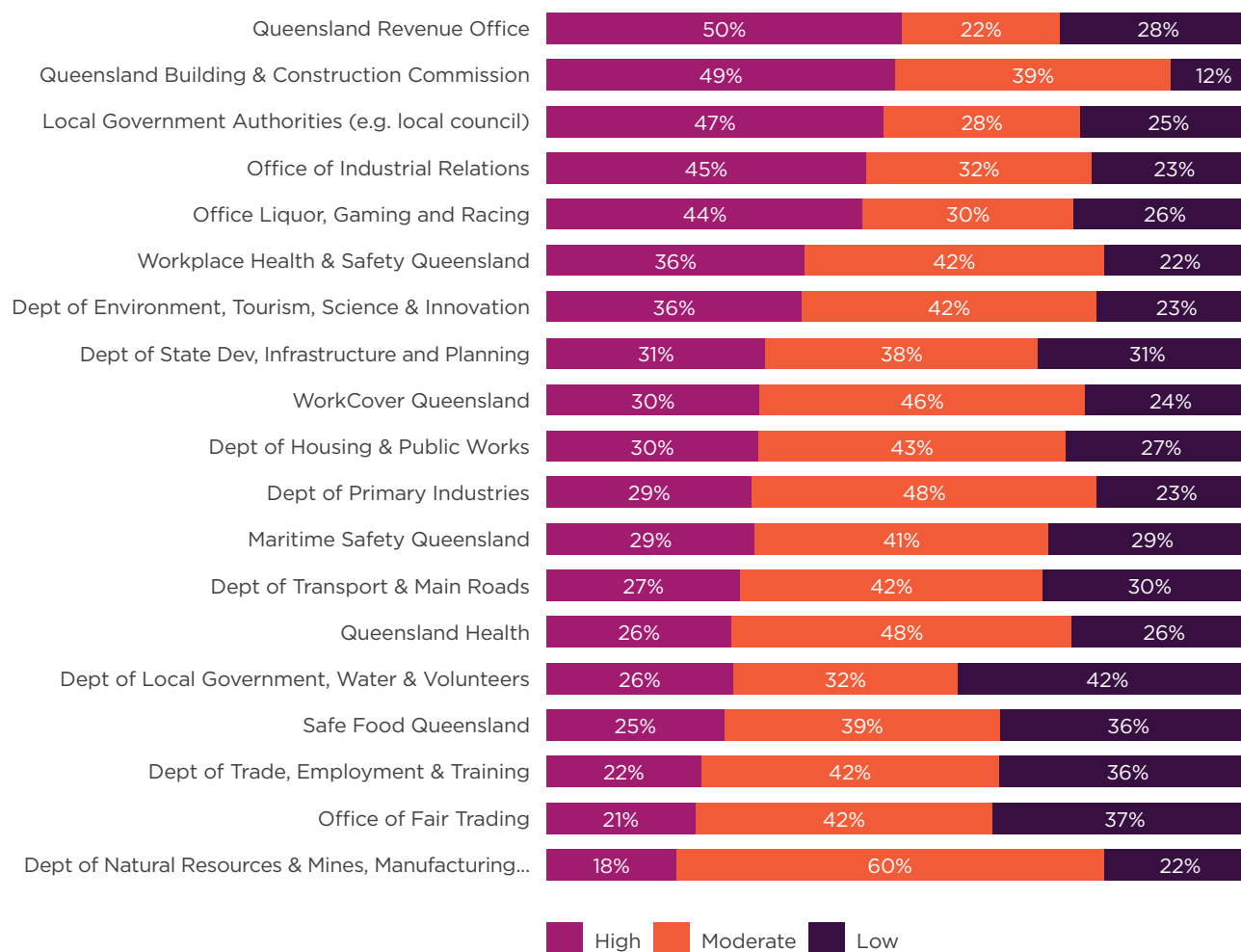
Overall our business doesn't carry an undue regulatory burden, but there is still some room for improvement especially at state level.

LARGE CONSTRUCTION BUSINESS, NORTH QUEENSLAND

Local, state and federal authorities and agencies do not communicate - hell, they hate each other. We regularly have two different sections of federal regulation that are to be used together, but have been created / maintained separately and no one at the government end cares or considers how they are to be implemented. This has a massive flow on effect to the delivery of housing across Australia.

MEDUM CONSTRUCTION BUSINESS, GOLD COAST

Burden of regulatory compliance by State or Local agency (share of business)



Regulatory burden reform

Overall there has been a marked shift in the intensity of business sentiments regarding difficulties experienced implementing Queensland Government regulations. In 2023, 79% disagreed the volume of regulations was appropriate, in comparison with 60% in 2025.

In 2025, the contest between the volume of regulations and the flexibility of regulations was closer. There was a 2% point gap between the number of rules being appropriate (60% disagreed) and the rules being flexible enough to implement efficiently (58% disagreed).

More half of businesses disagree rules are easy to understand (55%), compliance is easy (54%), and rules are consistent with others (51%).

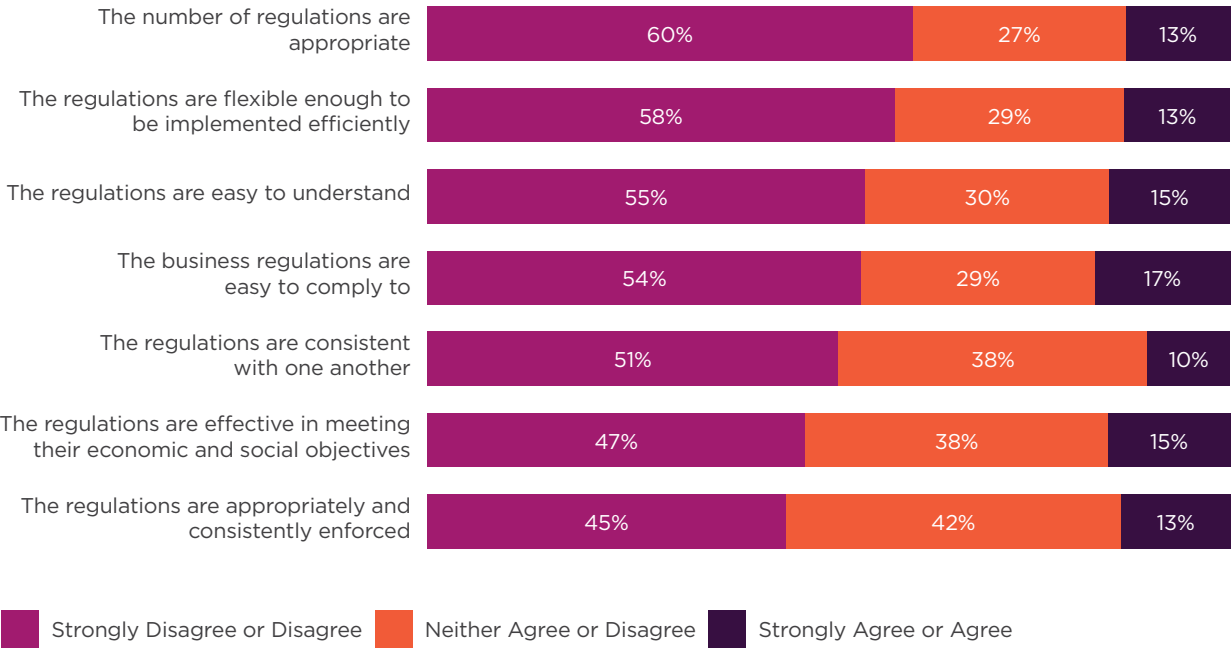
In comparison with 2023, most businesses took a neutral position or agreed regulations were effective for their objectives and regulations were appropriately and consistently enforced. However, a plurality of businesses disagreed.

“

There are also elements of one department that deals with one aspect, another department that deals with another and neither of them interact with each other which is frustrating for a business trying to get some answers.

MEDIUM TOURISM BUSINESS, LOGAN-BEAUDESERT

Business sentiment on Queensland Government regulations



Better regulation

The majority of Queensland business owners and operators understand regulations must evolve in response to technology, economic conditions, and community expectations.

However, there are common concerns among Queensland businesses and community members that regulations are not achieving outcomes in fundamentally important economic areas like housing supply, infrastructure delivery, skills and energy security. The consequences for jobs, investment, competitiveness and resilience are adverse for a large economy open to trade and investment like Queensland.

Queensland businesses told us the highest priority for improvement was reducing regulation duplication across all levels of government (72%), which rose from second place in 2023 to equal first with better communication and consultation in 2025.

Queensland businesses told us there should be notice and time for them to understand regulation, and direct consultation, particularly where there are system and practice changes which cost businesses time and money to implement. Businesses also reported they struggled to contact agency staff who could answer questions and were knowledgeable for consultation.

Seven in 10 businesses supported efforts to minimise reporting requirements and their frequency, which is consistent between 2023 and 2025. Initiatives to support this aim include:

- Consolidation of information collection (61%),
- information sharing (60%);
- and pre-population of forms and reports for businesses (57%).

Further, continued support was available in 2025 for an initiative to consolidate all regulatory information and announcements in a single web location (65%).



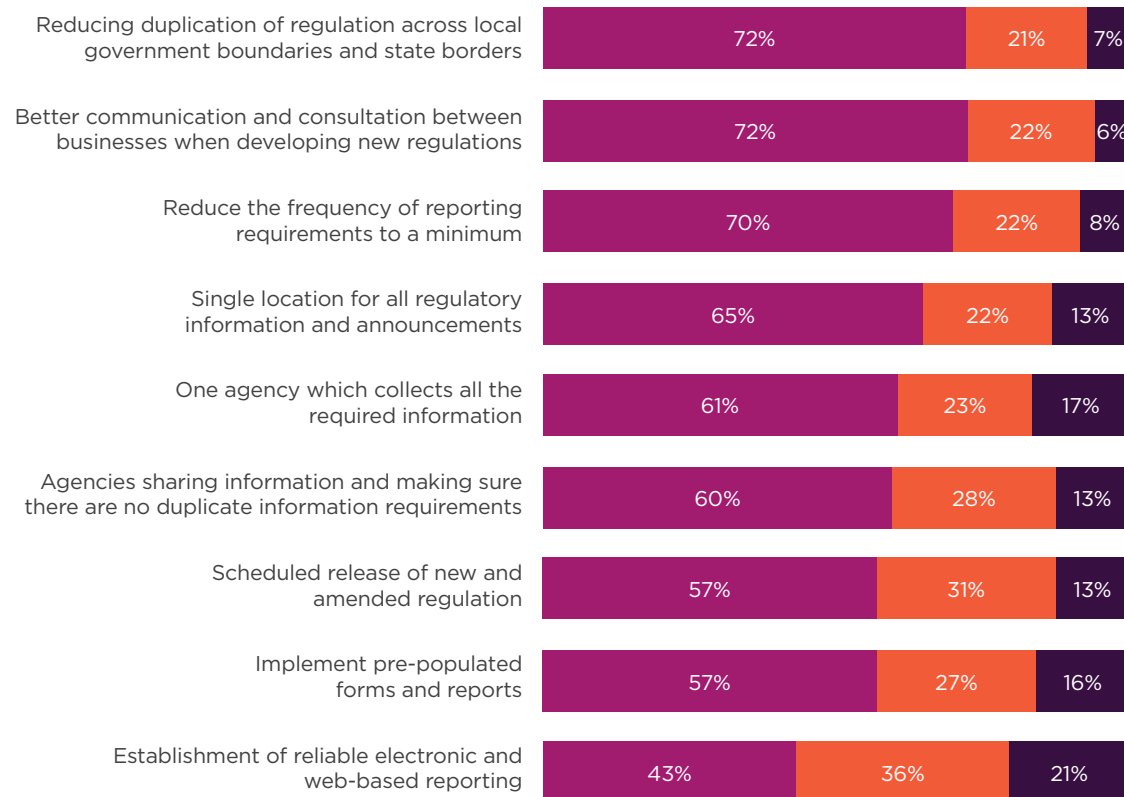
Help and guide business to achieve compliance rather than police it. Agencies are too eager to police and enforce compliance, which is not only confrontational it's aggressive, rather than take a risk [based] approach.

MEDIUM WHOLESALE TRADE BUSINESS

Compliance from business will be higher where the support is better and processes / requirements streamlined.

SMALL HEALTHCARE AND SOCIAL ASSISTANCE BUSINESS, GOLD COAST

Initiatives to reduce regulatory burden

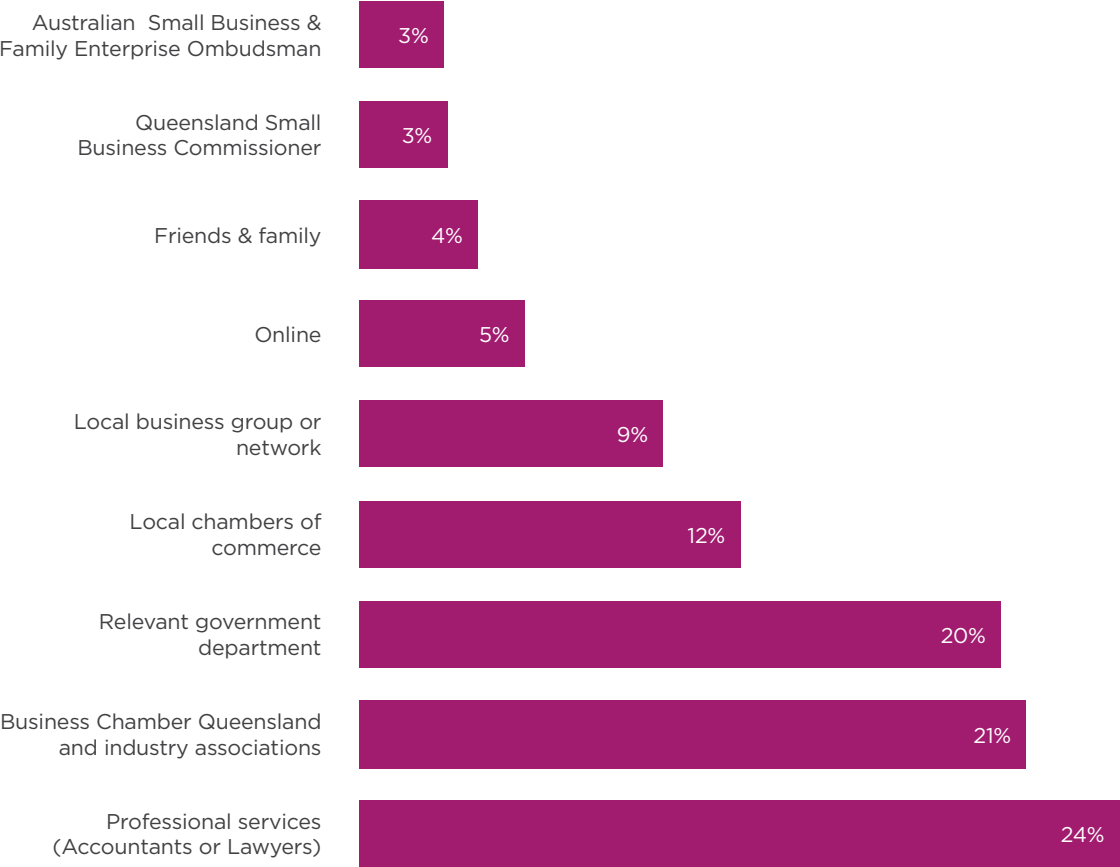


Very high to High Benefit Moderate Benefit Low to No Benefit

Regulatory support for Queensland businesses

Businesses are more likely to contact professionals, Business Chamber Queensland or industry associations for support to manage regulatory burden than government agencies and departments.

This suggests regulatory requirements are a technical challenge for businesses which they need external support to navigate.



Conclusion and priority actions

For the 15th year, this report confirms inefficient regulation burden continues to be a major constraint on Queensland business growth, productivity and investment.

It risks businesses competitiveness, both in a persistently challenging local operating environment, but also as business look to future growth and diversification opportunities both domestically and globally.

Efficient regulation, or better regulation, can deliver positive outcomes for business, by improving operating and governance arrangements and by providing a more stable economic environment. It is essential governments review regulations to identify areas where surplus, overlapping or outdated regulation exists. Not only must inefficient regulation be reduced, but systems must be put in place to prevent unnecessary burden in the future. All levels of government should have an overriding objective of easing compliance, cutting red-tape and generally reducing the regulatory burden for all businesses across all areas.

Priority actions

1 Improve consultation and communication with business and industry in developing and changing regulation

2 Reduce regulation duplication and reporting frequency across all levels of government to a minimum

3 Develop a single portal for all regulatory information and updates

4 Commit to one central agency that drives regulatory reform

5 Hold Director Generals responsible for regulation reform in each department

6 Efficiency Day: At least one day of the Queensland Parliament's sittings each year should be dedicated to better regulation

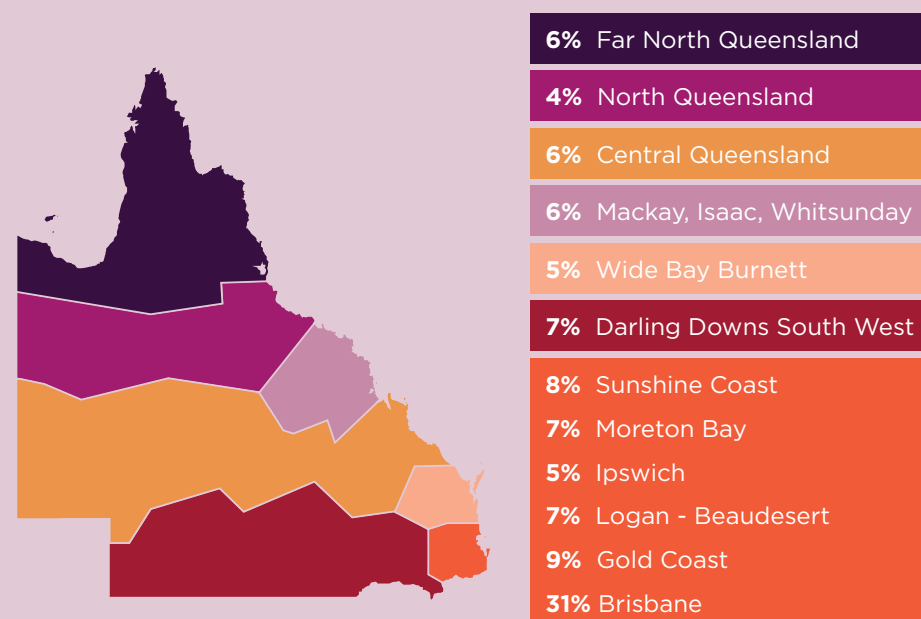
Helping business navigate regulatory compliance

In addition to our policy and advocacy work, Business Chamber Queensland is committed to support businesses in their regulatory journey with catered consulting support.

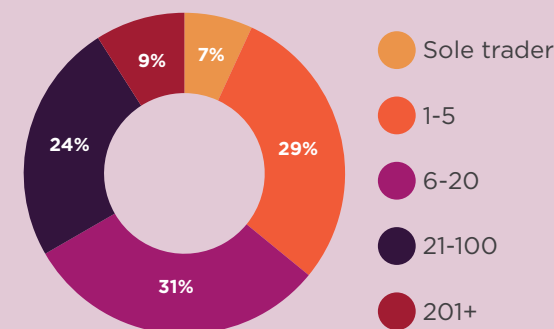
- Our business advisory support provides detailed guidance for business facing workplace issues, workforce issues and more.
- Our international services provide advisory and certification services for businesses looking to expand to international markets.
- Our free ecoBiz program is the pioneer support service to assist businesses in progressing their sustainability journey.

Business respondent profile

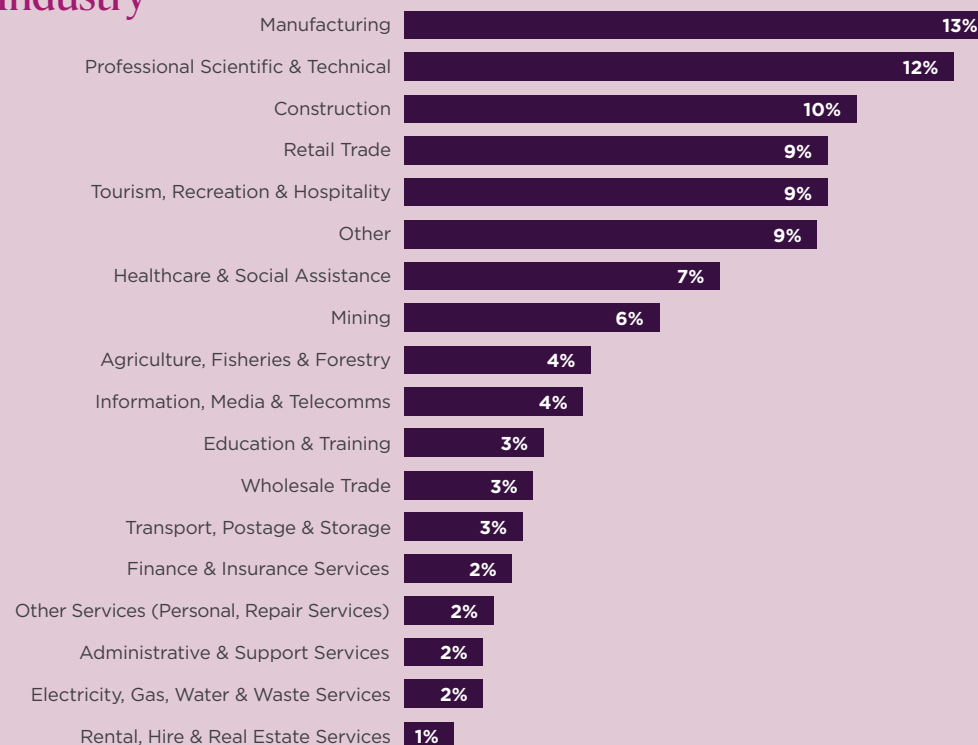
Business Chamber Queensland's biennial Efficient Regulation 2025 survey was open between 4 March and 28 April and received 465 responses



Business size



Industry



Appendix A: Industry summaries

Manufacturing

In 2025, most manufacturing businesses indicated the costs and time associated with regulatory compliance have both risen since 2023.

Issues raised include operating costs, taxation, ensuring a pipeline of skilled workers for the future through apprenticeships, and export processes. The biggest challenge for Queensland manufacturers was implementing regulations into practice, and better communication was anticipated to help in these efforts.

Industry sentiment



72%

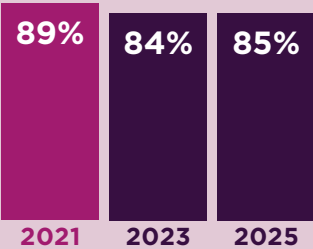
of manufacturing businesses indicate the cost of compliance has increased since 2023.



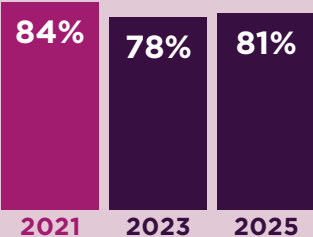
74%

of manufacturing businesses indicate the time associated with regulation has increased since 2023.

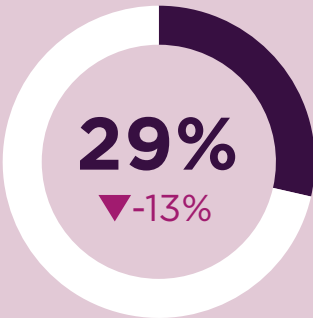
The impact on business



In line with 2023 and falling from a high in 2021, **85% of manufacturing businesses** reported moderate to major impacts from regulatory compliance in 2025.



Rising since 2023, but remaining below 2021 levels, **81% of manufacturing businesses** reported regulations had prevented their businesses from growing in 2025, inhibiting profit, investment and employment.



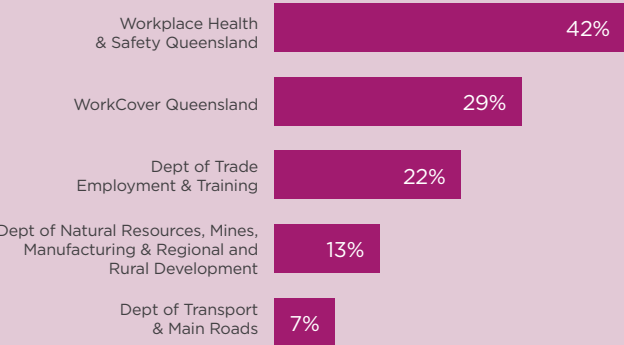
About 1 in 3 manufacturing businesses employed staff members for the purpose of managing regulatory compliance duties, a decrease of 13% since 2023 and an increase of 11% since 2011.

Key sources of inefficiency

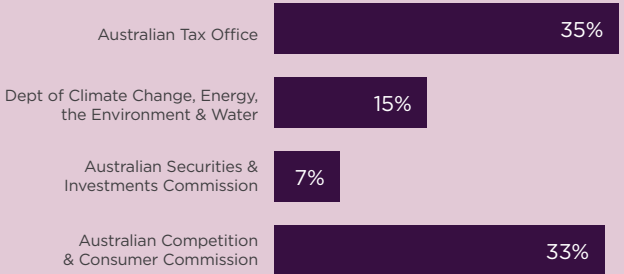
Burden of regulatory compliance on business by government agency

(Share of manufacturing businesses indicating high impacts from dealing with these regulators, ranked by number of high impact responses.)

State agency



Federal agency



Appendix A: Industry summaries

Manufacturing

Inefficiencies proving most costly to business

Queensland manufacturing businesses reported the most costly stage of regulatory compliance to be:

- 1. Complying with and implementing the actual regulatory requirements (36.11% of manufacturing businesses)**
- 2. Understanding the obligations (16.67% of manufacturing businesses)**
- 3. Completing paperwork and reporting requirements (13.89% of manufacturing businesses)**

Other stages of regulatory compliance ranked by their level of perceived costliness:

4. Finding information and monitoring changes
5. Hiring and training staff in compliance processes and activities
6. Audits and compliance monitoring
7. Dealing with the follow-up and liaising with regulators

Where improvements could have the biggest impact

Level of benefit initiatives have on reducing the regulatory compliance burden (share of businesses)

Better communication and consultation with businesses when developing new regulations



Agencies sharing information and making sure there are no duplicate information requirements



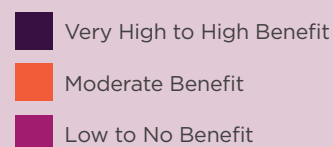
One agency which collects all the required information



Implement pre-populated forms and reports



Establishment of reliable electronic and web-based reporting



Keeping listening to business



Manufacturing business comments on initiatives to reduce red tape:

Not changing systems and ways of doing business all the time, just get used to using and system and ironing out bugs, when we have to move to a new one, and start all over again.

MEDIUM BUSINESS, GOLD COAST

Focus on real risks - legislation written for competent people - not written for the lowest common denominator - remove litigation.

LARGE BUSINESS, IPSWICH

Appendix A: Industry summaries

Manufacturing – *Business comments*

Key issues identified for Manufacturing industry	Business profile	Challenges	Suggestions
Operating costs and results	Sunshine Coast, 1 to 5 employees	"Tax is the highest for a small business, Wages are increasing, business insurance continue to increase. Cost of running a business in general and customer spending is decreasing."	"Decrease taxes on small businesses."
Payroll tax	Townsville, 21 to 200 employees	"Not too sure if manufacturing business in Australia is viable anymore after government are only focused on providing building apprentices \$10000 bonuses for finishing their trade when our trade receives next to nothing even though on the skills needed list. We are a labour intensive business & get penalised with payroll tax."	"Cut payroll tax"
Ensuring skilled workforce	Ipswich, 21 to 200 employees	"Employing apprentices as an example involves three tiers of engagement: Australian Apprenticeship Centre, Training provider and ADMS to claim incentives. Apprentices are so important for future business planning and sustainability."	"Subsidising systems for recording compliance, subsidizing training. Supporting industry bodies to assist small business in compliance."
Exporting	Western Queensland, 201+ employees	"Export Establishment Annual Registration Fees (approx \$50,000 p/a) and Meat inspection (approx \$500,000 p/a)"	"In all other meat exporting countries these expenses are considered a "public good". They are either partially or fully funded by their governments. In Australia the businesses must pay. As an export-oriented country, this costs us in competitiveness."

Appendix A: Industry summaries

Construction

In 2025, most construction businesses in Queensland reported the costs and time required by regulatory compliance have increased since 2023.

Issues raised include taxation, paperwork being manual (rather than electronic) and frequent (rather than effective), and the cumulative impact of local, state and federal regulatory burdens on the construction industry. Implementation of compliance requirements in systems and training were the biggest concern for Queensland construction businesses, while better communication was seen as the best remedy.

Industry sentiment



94%

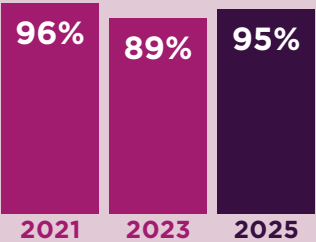
of construction businesses indicate the cost of compliance has increased since 2023.



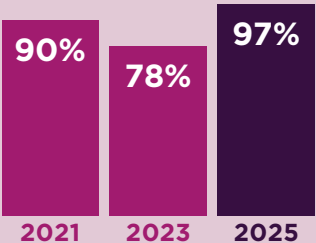
94%

of construction businesses indicate the time associated with regulation has increased since 2023

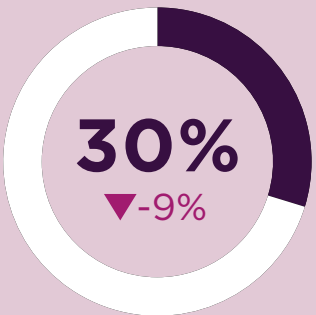
The impact on business



Rising since 2023, and lining up with a high in 2021, **95% of construction businesses** reported moderate to major impacts from regulatory compliance in 2025.



Reaching record highs in 2025, **97% of construction businesses** reported that regulations prevented their businesses from growing, inhibiting profit, investment, and employment.



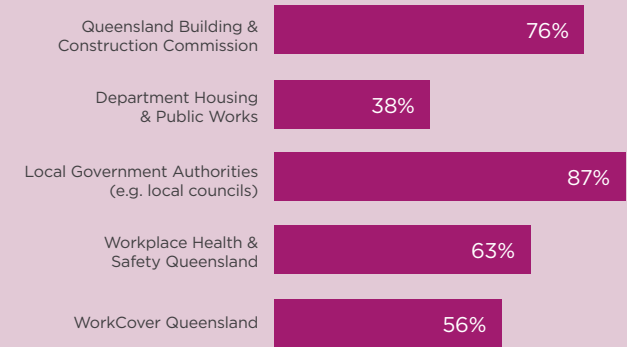
Around 1 in 3 construction businesses employ staff for the purpose of managing regulatory compliance duties, a decrease of 9% since 2023 and a decrease of 12% since 2021.

Key sources of inefficiency

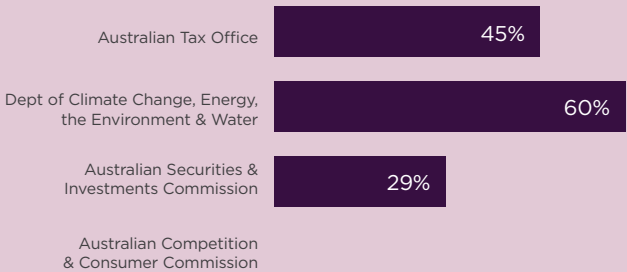
Burden of regulatory compliance on business by government agency

(Share of construction businesses indicating high impacts from dealing with these regulators, ranked by number of high impact responses.)

State agency



Federal agency



Appendix A: Industry summaries

Construction

Inefficiencies proving most costly to business

Queensland construction businesses reported the most costly stage of regulatory compliance to be:

- 1. Complying with and implementing the actual regulatory requirements (32.14% of businesses)**
- 2. Finding information and monitoring changes (28.57% of businesses)**
- 3. Completing paperwork and reporting requirements (14.29% of businesses)**

Other stages of regulatory compliance ranked by their level of perceived costliness:

4. Understanding the obligations
5. Hiring and training staff in compliance processes and activities
6. Dealing with the follow-up and liaising with regulators
7. Audits and compliance monitoring

Where improvements could have the biggest impact

Level of benefit initiatives have on reducing the regulatory compliance burden (share of businesses)

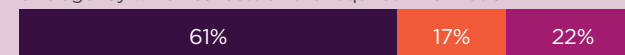
Better communication and consultation with businesses when developing new regulations



Implement pre-populated forms and reports



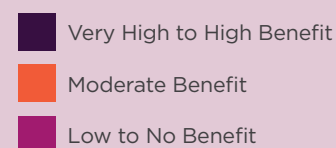
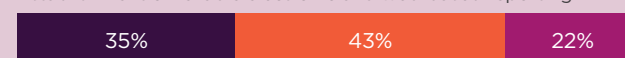
One agency which collects all the required information



Agencies sharing information and making sure there are no duplicate information requirements



Establishment of reliable electronic and web-based reporting



Keeping listening to business



Construction business comments on initiatives to reduce red tape:

"Electronic applications. Limit the excessive builders open licence requirements."

SMALL BUSINESS, LOGAN - BEAUDESERT

"No more paying QBCC insurance in any jobs over \$3300 for painters and decorators."

SMALL BUSINESS, BRISBANE

"Allow the business accountant to do the audit (which they do for the QBCC anyway)"

SMALL BUSINESS, CAIRNS

Appendix A: Industry summaries

Construction – *Business comments*

Key issues	Business profile	Challenges	Suggestions
Achieving site safety	Brisbane 1 to 5 employees	"We do not need to sign a bit of paper each day. It does not make anyone onsite safer. Wasted hours and these rules seem to be written by some one in an office that has no idea how to do my job."	"A site safe course / card that covers all sites. Not 200 inductions for every different site we visit."
NCC	Cairns 1 to 5 employees	"The NCC code book in particular is very difficult and there are multiple regulations relating to a single outcome, in sometimes up to 5 different places."	"The electronic version helped as you can search, but they need a builder to actually curate the way it is put together."
NCC - Liveable Housing Standard	Wide Bay 6 to 20 employees	"It is adding unnecessary additional costs to projects when the cost is already rising. Time going into training staff, additional time to meet regulations."	"Make it a non-mandatory requirement, those who would like to comply could receive a rebate. They would be willing to pay more to introduce these measures."
Approvals and certifications	Logan – Beaudesert 6 to 20 employees	"Over the years the requirements for building a class 10A has changed dramatically with the domestic market wanting bigger sheds, patios etc on their property. Changes to flood zones, boundary clearances, size, height & the like all impact the time & costings related to approvals. It is rare to have a project proceed through Council without any issues. Staff are regularly needing to increase the pricing of a job after the contract has been signed due to something being found by the certifier for the property."	"Reduce the amount of variable issues for an outbuilding. Previously if we knew the requirements for a property, this would also apply to all properties in that estate or town etc. Nowadays we can't even build an identical product to the neighbours with out it raising flags."
Taxation	Townsville 21 to 200 employees	"Short time for paying PAYG and superannuation. Paying stamp duty on GST. Payroll tax particularly payroll tax on super."	"Drop stamp duty, particularly on insurance, drop payroll tax for companies less the 50 million turnover."

Appendix A: Industry summaries

Professional, scientific & technical services

In 2025, most professional services businesses indicate the costs and time associated with regulatory compliance have both risen since 2023.

Issues raised include the consequences of taxes on business decisions, burdens of tax administration, government procurement processes, and reporting requirements including emissions. Keeping up with the pace of regulatory change was the strongest concern for Queensland professional businesses, coupled with the sense that reducing duplication should be a high priority.

Industry sentiment



71%

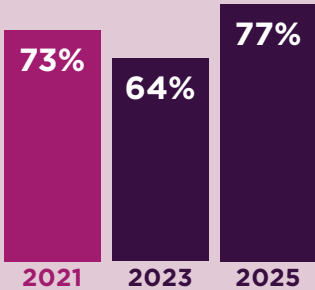
of professional services businesses indicate the cost of compliance has increased since 2023.



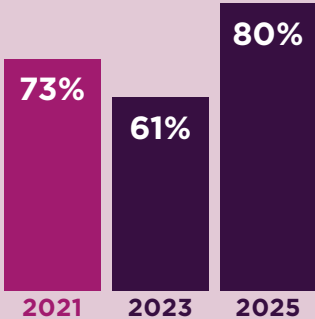
75%

of professional services businesses indicate the time associated with regulation has increased since 2023

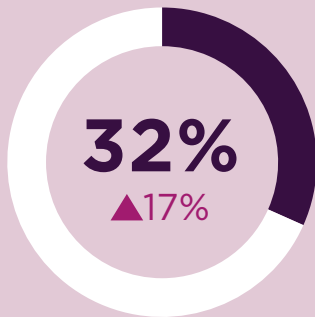
The impact on business



Exceeding the high reached in 2021, and rebounding in an unwelcome direction since 2023, as **77% of professional services businesses** reported moderate to major impacts from regulations in 2025.



A new record was set with **4 in 5 professional services businesses** reporting regulatory compliance prevented growth in their business, inhibiting profit, investment and employment.



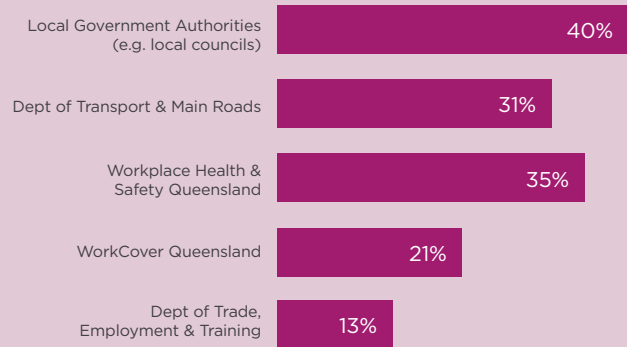
Around **1 in 3 professional services businesses** employ staff for the purpose of managing regulatory compliance duties, an increase of 17% since 2023 and an increase of 11% since 2021.

Key sources of inefficiency

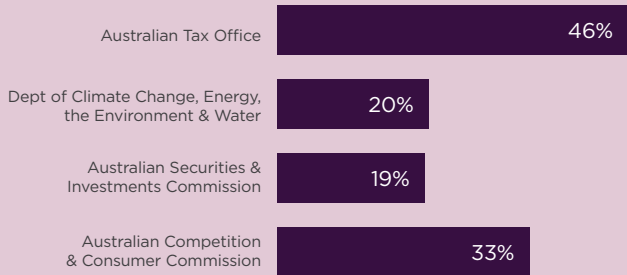
Burden of regulatory compliance on business by government agency

(Share of construction businesses indicating high impacts from dealing with these regulators, ranked by number of high impact responses.)

State agency



Federal agency



Appendix A: Industry summaries

Professional, scientific & technical services

Inefficiencies proving most costly to business

Queensland professional services businesses reported the most costly stage of regulatory compliance to be:

1. **Finding information and monitoring changes (24.44% of businesses)**
2. **Completing paperwork and reporting requirements (22.22% of businesses)**
3. **Complying with and implementing the actual regulatory requirements (20.00% of businesses)**

Other stages of regulatory compliance ranked by their level of perceived costliness:

4. Understanding the obligations
5. Audits and compliance monitoring
6. Hiring and training staff in compliance processes and activities
7. Dealing with the follow-up and liaising with regulators

Where improvements could have the biggest impact

Level of benefit initiatives have on reducing the regulatory compliance burden (share of businesses)

Reducing the duplication of regulation across local government boundaries and state borders



Better communication and consultation with businesses when developing new regulations



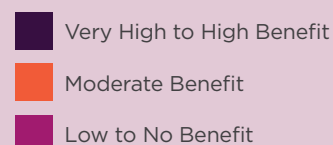
Reducing the frequency of reporting requirements to a minimum



Agencies sharing information and making sure there are no duplicate information requirements



Establishment of reliable electronic and web-based reporting



Keeping listening to business



Professional, scientific & technical services business comments on initiatives to reduce red tape:

We are a small hands-on consultancy with almost zero CO2 footprint, constantly having to delay with these unrelated matters. Adding time to every application and RFQ response.

SMALL BUSINESS, BRISBANE

Managing a ISO Management system to achieve the ratings for PCQ QA purposes ended up taking more time and costing more than what my small business was going to make in profit in project fees.

SMALL BUSINESS, MORETON BAY

Queensland Lobbyist Code impact [is] unnecessary paperwork.

LARGE BUSINESS, BRISBANE, 21 TO 200 EMPLOYEES

Appendix A: Industry summaries

Professional, scientific & technical services

– *Business comments*

Key issues	Business profile	Challenges	Suggestions
Taxation	Cairns, sole trader	"Abolish payroll tax and stamp duty. Both are regressive taxes that penalise economic activity by taxing those that take risk to generate income to pay employees and buy and sell assets."	"Replace lost revenue by abolishing the CGT (federal level tax) concessions such as negative gearing."
Payroll tax	Brisbane 1 - 5 employees	"Has not moved in years. Threshold is too low and a significant burden on profit. Deliberate thinking on whether to grow the business or stop before the threshold."	"Revise the threshold up."
	Moreton Bay 6 to 20 employees	"A tax on employing staff - we could employ more people if this was dropped - and compliance costs are high - each state is different and annual reconciliations are all different - we employ across 4 States."	"Get rid of payroll tax - it is highly inefficient and a barrier to employing staff."
	Brisbane, 21 to 200 employees	"Requirements are different for each state, requiring a lot of effort to ensure compliance. The cost of payroll tax on top of very high federal company tax is excessive and inhibits investment in the business."	"Eliminate State payroll taxes."
Procurement	Brisbane 1 to 5 employees	"Excessive time completing documents. The impact on a small business compared to a large business is excessively unfair."	"Separate requirements and benefits for small business."
	Brisbane 6 to 20 employees	We submit a tender to be accepted onto an SOA which is enormously time consuming, then each Department using the SOAs asks for at least one and often 3 quotes even for work that is valued at less than \$5000. Some set up a mini-panel of providers under the SOA with detailed submissions required and then still ask for 1 or more quotes for each individual piece of work. Monthly reports are required along with constant requests for new policies or practices to comply with government commitments."	"Have common rules for procurement across government with relaxed requirements for providers accepted onto an SOA. "

Appendix A: Industry summaries

Retail trade

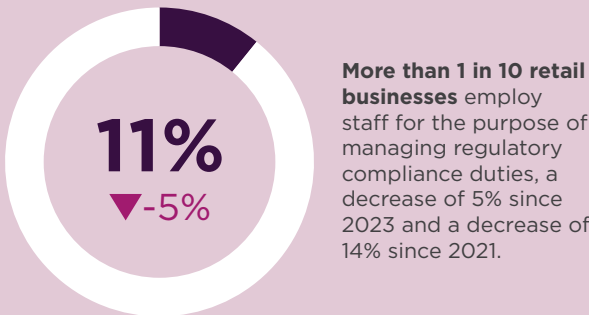
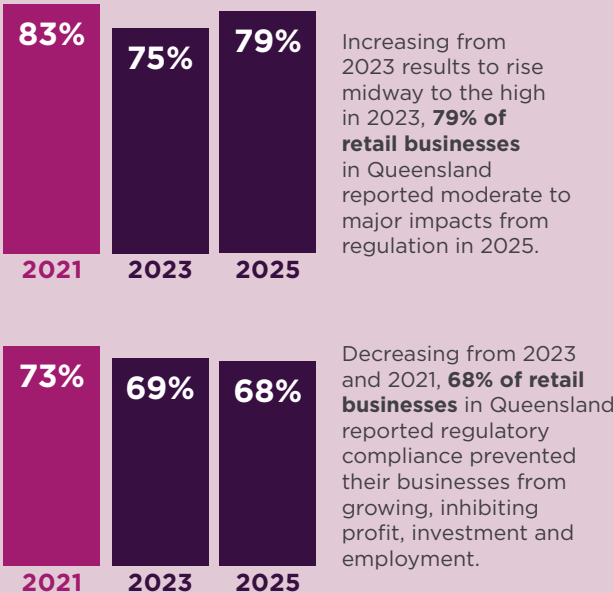
In 2025, most retail businesses indicate the costs and time associated with regulatory compliance have both risen since 2023.

Issues raised include taxation, awards, and additional worker requirements. There was strong concern from Queensland retail businesses about finding the latest information on regulatory changes, and a related wish for better communication.

Industry sentiment



The impact on business

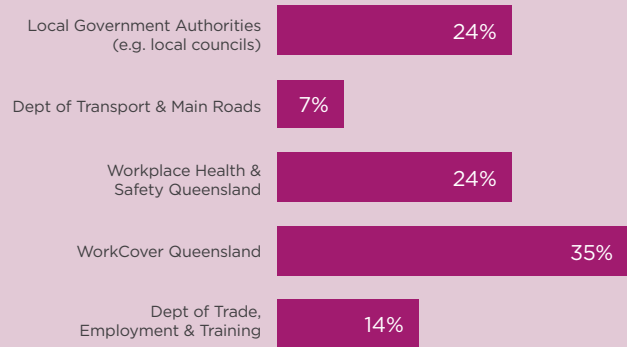


Key sources of inefficiency

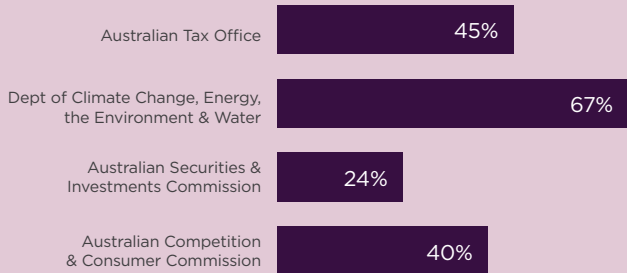
Burden of regulatory compliance on business by government agency

(share of retail trade businesses indicating high impacts from dealing with these regulatory authorities, ranked by number of high impact responses).

State agency



Federal agency



Appendix A: Industry summaries

Retail trade

Inefficiencies proving most costly to business

Queensland retail trade businesses reported the most costly stage of regulatory compliance to be:

1. Finding information and monitoring changes (38.71% of businesses)
2. Understanding the obligations (25.81% of businesses)
3. Completing paperwork and reporting requirements (12.90% of businesses)

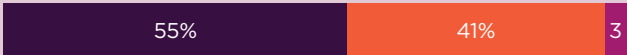
Other stages of regulatory compliance ranked by their level of perceived costliness:

4. Complying with and implementing the actual regulatory requirements
5. Hiring and training staff in compliance processes and activities
6. Audits and compliance monitoring
7. Dealing with the follow-up and liaising with regulators

Where improvements could have the biggest impact

Level of benefit initiatives have on reducing the regulatory compliance burden (share of businesses)

Better communication and consultation with businesses when developing new regulations



One agency which collects all the required information



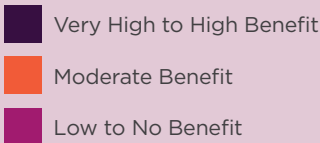
Implement pre-populated forms and reports



Agencies sharing information and making sure there are no duplicate information requirements



Establishment of reliable electronic and web-based reporting



Keeping listening to business



Retail trade business comments on initiatives to reduce red tape:

NDIS worker screening: look closer at who needs to be screened. If just delivering goods, not caring for the client, don't need specific screening.

SMALL BUSINESS, TOWNSVILLE

We are required to provide our own fire suppression system if we build a shed over 500sqm. The cost to add that system to a build add at least \$750K based on various searches.

MEDIUM BUSINESS, WESTERN QUEENSLAND

All of our incoming seems to barely cover the cost of our outgoing expenses each quarter after our tax requirements are met making it increasingly difficult for the company to expand in order to try and keep up with the growing demand in our industry

LARGE BUSINESS, MACKAY

Appendix A: Industry summaries

Retail trade – *Business comments*

Key issues	Business profile	Challenges	Suggestions
Taxation	Logan – Beaudesert sole trader	“Too high for small businesses. time and money spent on calculating taxes, then paying the cost of taxes impacts our profits.”	“Lower taxes for small businesses.”
Single touch payroll and super	Toowoomba 1 to 5 employees	“Was far easier without technology which forces business to spend time and money doing the government’s job for free”	“It would be not that hard for the government to check monies received against group certificates against superannuation paid and then do audits”
Scaling for small business	Western Queensland 1 to 5 employees	“We work 100 + hours a week and every single thing has a tax attached to it.”	“Time should be spent on the business as each business is operated differently but the regulations make everyone do the same.”
Queensland Transport Approved Inspection Station Scheme	Brisbane, 1 to 5 employees	“Overly prescriptive and vague guidelines. Spending excessive time interpreting and applying the guidelines”	“Abolish the scheme!”
Awards	Sunshine Coast 6 to 20 employees	“Penalty rates required to employ staff in tourist towns.”	“Review “public holidays” i.e. why have four public holiday designated days over Easter.”
	Townsville, 6 to 20 employees	“General retail industry award is very complex & one size does not fit all in the retail industry e.g. bakeries are disadvantaged due to restrictions with shiftwork.”	“Simple industry award to pay staff - specific award for the baking industry.”

Appendix A: Industry summaries

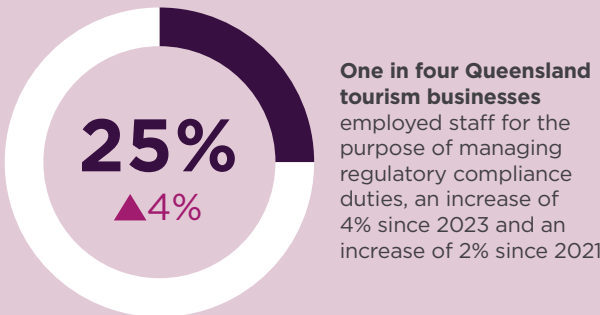
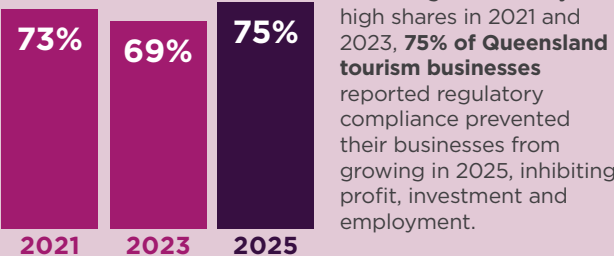
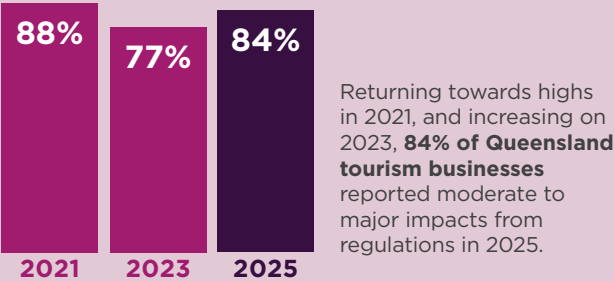
Tourism

In 2025, most tourism businesses indicate the costs and time associated with regulatory compliance have both risen since 2023.

Industry sentiment



The impact on business



Key sources of inefficiency

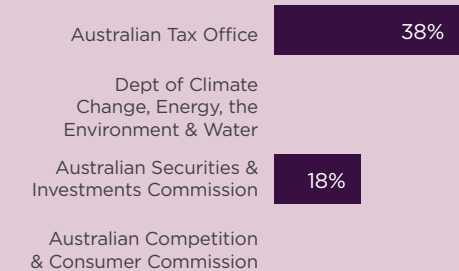
Burden of regulatory compliance on business by government

(% of tourism businesses indicating high impacts from dealing with these regulatory authorities, ranked by number of high impact responses.)

State agency



Federal agency



Appendix A: Industry summaries

Tourism

Inefficiencies proving most costly to business

Queensland tourism businesses reported the most costly stage of regulatory compliance to be:

1. **Complying with and implementing the actual regulatory requirements (25.81% of businesses)**
2. **Finding information and monitoring changes (22.58% of businesses)**
3. **Completing paperwork and reporting requirements (16.13% of businesses)**

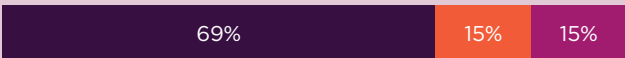
Other stages of regulatory compliance ranked by their level of perceived costliness:

4. Understanding the obligations
5. Audits and compliance monitoring
6. Hiring and training staff in compliance processes and activities
7. Dealing with the follow-up and liaising with regulators

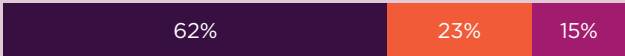
Where improvements could have the biggest impact

Level of benefit initiatives have on reducing the regulatory compliance burden (share of businesses)

Better communication and consultation with businesses when developing new regulations



One agency which collects all the required information



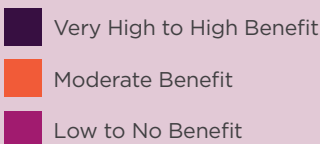
Implement pre-populated forms and reports



Agencies sharing information and making sure there are no duplicate information requirements



Establishment of reliable electronic and web-based reporting



Keeping listening to business



Tourism business comments on initiatives to reduce red tape:

“Have efficient people in the government departments who are committed to serving the customer and want to get the right outcome.

SMALL BUSINESS, GOLD COAST

If we save the money we otherwise spend in compliance with non value-adding regulation, then we can invest into making things happen that matter.

SMALL BUSINESS, IPSWICH

While I understand their importance, there is often many levels of frustration with accessing and reporting on related information, technology changes that even departmental staff can't navigate and there are simply not enough hours in the day for an SME to understand all of the evolving and everchanging regulations & operate a business.

SMALL BUSINESS, CAIRNS

Appendix A: Industry summaries

Tourism – *Business comments*

Key issues	Business profile	Challenges	Suggestions
Overall burden	Ipswich 1 to 5 employees	“Contracting town planners is out of my price range and therefore inhibits my business growth and that of the area, jobs and tourism.”	Council to employ a small business guidance officer to assist in Council building and business regulations, so small businesses aren’t lumped with excessive costs for town planners and help avoid regulation costs”
	Toowoomba, 6 to 20 employees	“Training staff, paying for certification, applying for licenses and certifications, continual training and learning, audits. Less dollars for advertising and marketing, increased salaries to work on compliance as opposed to productivity, less capacity for CEO and business managers to work on strategic growth initiatives...”	“Review and consult with users rather than government departments continually creating regulations in areas they have little to no experience.”
	Cairns, 1 to 5 employees	“Complex Liquor Licensing Laws Obtaining and maintaining a liquor license in Queensland can be a lengthy and costly process, particularly for small businesses.” “While safety is critical, some regulations impose high costs and extensive paperwork, particularly for SMEs.” “The costs and renewal requirements can add up quickly, affecting cash flow and don’t always reflect the scale or access/usage of a small business.”	“Scale options for SME’s to acknowledge that while compliance is important, there is flexibility and reduced reporting/ cost/requirements for smaller businesses who don’t have the same scope or workforce power as larger businesses.”
Street signage	Logan-Beaudesert 6 to 20 employees	“While there needs to be regulation to ensure safe practices for businesses and consumers; the overall costs for individual applications for business licenses, inspections, environmental reporting and accreditation, and signage just to open the doors becomes prohibitive.”	“Reduce the costs for applications, provide a free consultation process in order for a business to achieve a successful outcome.”

Appendix A: Industry summaries

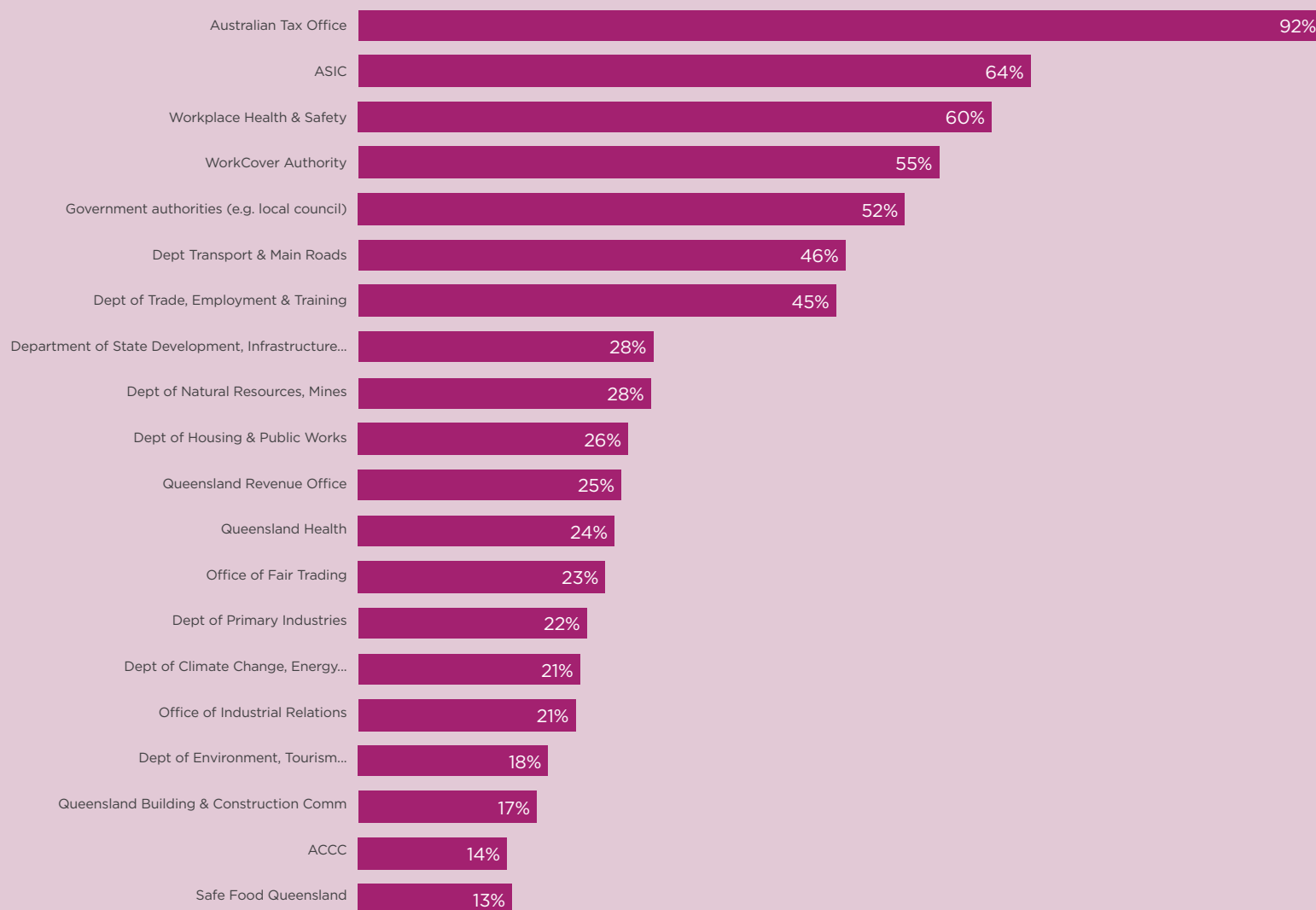
Tourism – *Business comments*

Key issues	Business profile	Challenges	Suggestions
Achieving food safety	Logan – Beaudesert sole trader	“Food licence for each council district.” “Financial impact and loss of income because there is not enough funds to be able to have all of the different licences”	“There should be an all inclusive food licence to be able to be used across all of QLD.”
Achieving alcohol safety	Brisbane, 6 to 20 employees	“Liquor regulations restrain even well run businesses via a near zero risk implementation - risk avoidance, not risk management. Reduced trading areas, can’t advertise prices, reduced trading hours, missed events due to red tape.”	“Complete liquor act review.”
	Brisbane 6 to 20 employees	“Costly and uncommon Liquor Approved Manager and Approved Controller licences see the business forced to keep lower performing staff in key positions.”	“Better staff being able to be hired without the regulation would in fact see better outcomes overall.”
Tax administration	Brisbane 1 to 5 employees	“Tight time frame for payment of BAS. Penalties applied if missed deadline”	“Refer to business history and if no past issues show leniency.”
Payroll tax	Brisbane 21 to 200 employees	“Threshold is too low and hasn’t kept up with continuous annual increases delivered by the Fair Work Commission, [impacting] profitability and ability to expand and continue to employ.”	“Raise the threshold to over \$35,000 p/week.”

Appendix B: Government agency summaries

Interactions with government agency

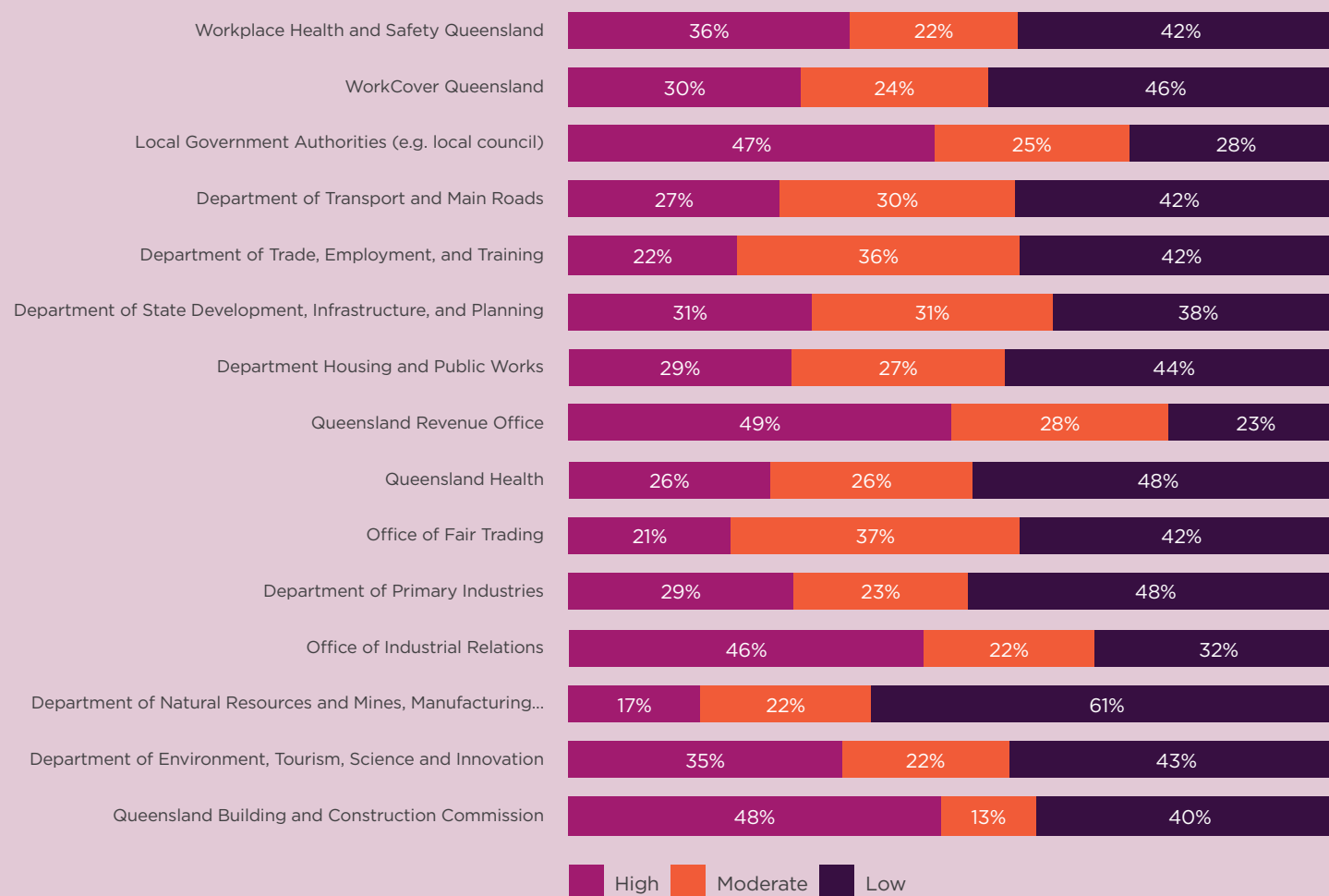
Top 20 government agencies most frequently interacting with Queensland businesses (share of businesses).



Appendix B: Government agency summaries

Queensland regulatory authorities

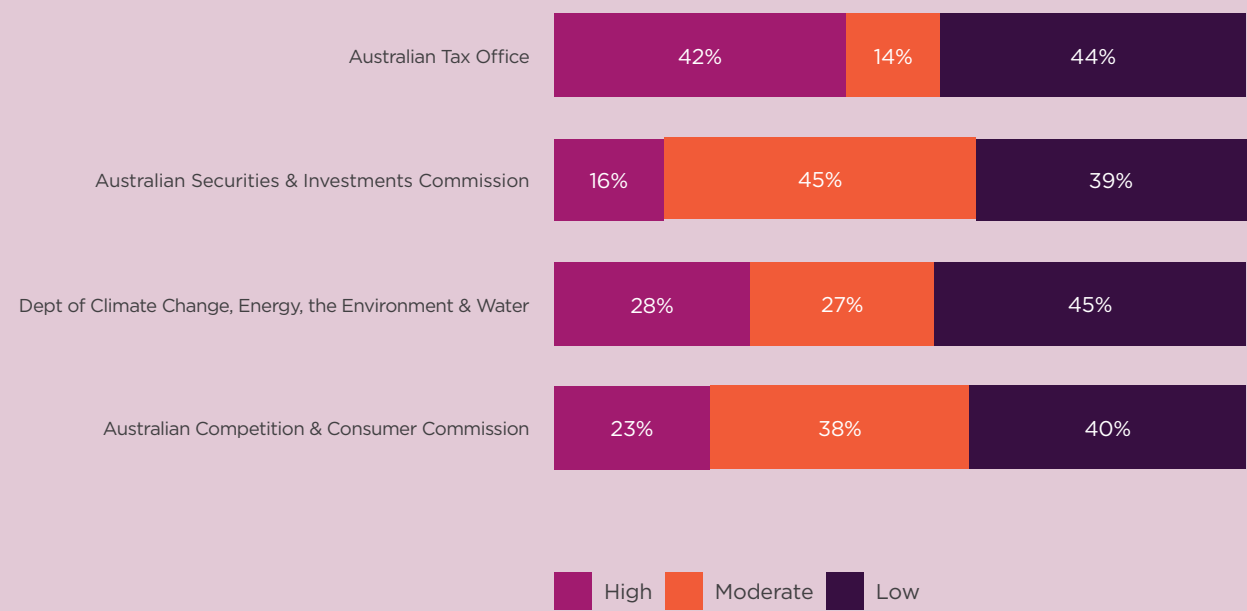
Regulatory burden by state agencies



Appendix B: Government agency summaries

Federal regulatory authorities

Regulatory burden by federal agencies (share of Queensland businesses, ranked by volume of responses.)



Appendix B: Government agency summaries

Overall burden

Business profile	Challenges	Suggestions
Brisbane Healthcare and social assistance, 1-5 employees	I have to fulfil all requirements to be a registered health professional with AHPRA and then undergo verification with the NDIS to be a registered provider. It seems that I am doubling up on the requirements. I have to spend many hours in preparing for the audit, and pay for the audit.	Accept all professionals registered with AHPRA already meet the requirements to be a registered NDIS provider.
Gold Coast, Professional services, 1-5 employees	Cyber insurance is useless for small business. We buy it but a waste of money as protocols to be compliant are too difficult to implement.	Government to make insurance companies offer a better product to small business owners.
Brisbane, Professional services, 1-5 employees	Just managing tax obligations, including payroll tax and GST is excessive, financially and timewise, and stops you recruiting people	Going digital can speed up approval processes and make things run smoother. Engaging with businesses of all shapes and sizes to pinpoint specific red tape issues and coming up with practical solutions together is key. Offering clear guidance from a person you can actually talk to, to support helps businesses navigate the rules.
Brisbane, Professional services, 1-5 employees	GST is necessary, but reporting systems are clunky and time-consuming, and it is easy for small business owners to forget deadline dates (as there are so many) and then incur financial penalties. Trust Account Audits occur yearly by our own accountant (which comes at a cost) along with random audits carried out by the Qld Law Society. For firms that do the right thing and reconcile each month, the cost of compliance seems excessive.	GST - better integration of accounting software and ATO so that GST is reported without manual input by the business owner. Workers' compensation - should be automatically calculated using ATO or accounting software info. Trust account audits - compliance cost could be halved by having an audit every 2 years. Superannuation information already exists in MYOB yet needs to be manually completed.
Gold Coast, Education and training, 6-20 employees	The requirement for individualised assessor commentary as part of the SAS VET Investment and User Choice contracts in Queensland is excessive, especially considering that this is unique to Queensland. While the intention behind this is to ensure providers are genuinely delivering training, it places an undue burden on approved SAS providers. This requirement is not stipulated by ASQA, the national regulator. Moreover, the amount of time and resources that must be devoted to this process does not align with the subsidies available for training, as the funding does not cover the cost of providing this level of detailed commentary. As an approved SAS provider, this requirement places pressure on our trainers and assessors, leading to longer turnaround times for assessments and potentially decreasing their capacity to engage in other value-added activities.	A potential solution to address this red tape would be for the Queensland DTET to align its requirements with those of ASQA. The emphasis should be on ensuring that assessors can demonstrate that the learning and assessment process is appropriate, relevant, and sufficiently detailed without the need for unnecessary documentation. Additionally, offering clearer guidelines and training for assessors and providers on the department's expectations regarding individualisation would reduce the confusion and help providers meet compliance without excessive effort.

Appendix B: Government agency summaries

Queensland Revenue Office

Business profile	Challenges	Suggestions
Logan – Beaudesert, Healthcare and social assistance, 6-20 employees	Payroll tax costs a fortune, when you are only trying to hire more people and give more people opportunities.	Get rid of it.
Brisbane, Professional services, 1-5 employees	Already paying income tax, should be distributed to the states by ATO.	Remove payroll tax.
Cairns, Transport, postage and storage, 6-20 employees	I get penalised for hiring workers!!	Make taxes / regulations cheaper and easier to understand and adapt.
Central Queensland, Professional services, 6-20 employees	Payroll tax is so stupid - taxing businesses that create jobs and employment.	Get rid of payroll tax.
Brisbane, Mining, 6-20 employees	Payroll tax is a disincentive to employing staff. Since last increase to \$ 1.3M should now be about \$2M.	Index Payroll Tax to CPI or inflation.
Moreton Bay, Professional services, 6-20 employees	A tax on employing staff: We could employ more people if this was dropped - and compliance costs are high. Each state is different and annual reconciliations are all different. We employ across 4 States. It is a major burden and cost to comply and to pay tax	Get rid of payroll tax - it is highly inefficient and a barrier to employing staff. Drop stamp duty, particularly on insurance, drop payroll for companies less the \$50 million turnover.
Townsville, Construction 21-200 employees	Paying stamp duty on GST. Payroll tax particularly payroll tax on super. Disincentive to employ people.	Drop stamp duty, particularly on insurance, drop payroll for companies less the \$50 million turnover.
Brisbane, Professional services, 21-200 employees	The main area is payroll tax. Requirements are different for each state, requiring a lot of effort to ensure compliance. The cost of payroll tax on top of very high federal company tax is excessive and inhibits investment in the business.	Eliminate State payroll taxes.
Cairns, Mining, 201+ employees	Payroll tax differs from state to state and is quite laborious to meet compliance.	Payroll tax should be abolished and other obligations should be a federal system not state (such as portable long service leave and labour hire licensing).

Appendix B: Government agency summaries

Queensland Building and Construction Commission (QBCC)

Business profile	Examples of challenges faced by Queensland businesses	Examples of solutions suggested by Queensland businesses
Logan – Beaudesert, Construction, 1-5 employees	Licensing is paperwork intensive. Requirements to prove experience / qualifications are excessive, and insurances requirements. We cannot tender on jobs requiring specific QBCC licensing.	Electronic applications. Limit the excessive builders' open licence requirements.
Cairns, Construction, 1-5 employees	The QBCC make the accountants responsible for the reports and they state they check them, but this seems unlikely given the level of building business failures.	Allow the business accountant to do the audit (which they do for the QBCC anyway) but without the all the paperwork having to be sent.
Cairns, Construction, 1-5 employees	QBCC is ridiculous have no idea in real world and won't investigate other companies using unlicensed employees unless they are provided with all the evidence. We comply others don't, we pay others don't, nothing happens.	Common sense and gov departments with a few people that actually are skilled and informed instead of multiple people who all give different information.
Central Queensland, Other services, 6-20 employees	QBCC are impossible to deal with, they take too long and are too difficult to comply with. Training staff prevents us from growing the business with courses unavailable to meet licencing requirements.	Common sense, big business should not be allowed to take over, small business should be supported.
Mackay, Other services, 6-20 employees	I am in HVAC Industry & now they want staff to have QBCC Licences. The business already has a QBCC Licence. I have the supervisor's licence. The tradesmen also have to have an ARC Licence and a restricted electrical Licence. Now the QBCC wants the tradesman to have a licence as well. It is completely stupid & unnecessary. Pure revenue raising. They put limits on turn over. We are not a builder.	Order a government enquiry into the QBCC.
Ipswich, Manufacturing, 6-20 employees	Authority & regulations are not relevant to oil & gas and mechanical engineering industries (SMP). Time & cost	The existing managers of QBCC should monitor the scopes of work individual companies and determine their relevance to the predominantly domestic market they oversee.

Appendix B: Government agency summaries

Workplace Health and Safety Queensland and WorkCover Queensland

Business profile	Examples of challenges faced by Queensland businesses	Examples of solutions suggested by Queensland businesses
Gold Coast, healthcare and social assistance business, 1-5 employees	In the crafting of some regulations, the requirements for business do not always take into account small and family businesses. Often the governance, paperwork and reporting are constructed for larger concerns and are difficult for small business to keep up with - this is particularly an issue in healthcare and maintaining / keeping up with WHS obligations. The rate of legislative change has been immense in the past few years - IR changes, WHS / OHS changes and laws, increased costs these all take time, focus and energy away from the actual business of conducting business! It means hours spent out of hours trying to learn, implement and keep up.	Regulation is required, but government should consider frequency, relevance and fit for purpose models that enable businesses to do perform the tasks required with greater ease and understanding. Reduce volume of change across a year, provide fit for small business structures, resources, templates to assist with implementation. Keep front of mind in all development the effect and impact on small businesses.
Gold Coast, Professional services, 6-20 employees	WHS Regulations impose significant costs and human resources with no economic return or perceived benefit to business or community.	Every form that has to be submitted to government must be reviewed to see what value it adds and if the value is less than the burden on business then eliminate it.
Gold Coast, Transport, postage and storage, 6-20 employees	Insurance costs, workers comp, meeting tax information requirements: The costs directly affect how much money time and resources we can reinvest in the business, to employ staff and grow the business.	Reduce the cost to employ staff, reduce the obligations that hinder a business decision in regards to staffing levels. Most staff are excellent and we want to keep them in the business but those that are non performing we can still be held financially responsible to payout even if we are in the right legally.
Brisbane, Transport, postage and storage, 6-20 employees	Workplace safety is important but the regulation is geared towards companies that have hundreds of employees and dedicated HR staff to oversee. When you have 10-12 employees it is difficult to hold the same standards with less people.	Have scaled regulations that understand small business and the time and financial restrictions.

Appendix B: Government agency summaries

Workplace Health and Safety Queensland and WorkCover Queensland

Business profile	Examples of challenges faced by Queensland businesses	Examples of solutions suggested by Queensland businesses
Brisbane, Agriculture, fisheries and forestry, 21-200 employees	Small businesses often lack dedicated staff for managing compliance, and the intricate details required for WHS regulations can consume a disproportionate amount of time that could otherwise be used for business operations.	Tailored Regulations: Implement a tiered approach to compliance based on the size and risk level of the business. Low-risk businesses (like small retail shops, offices, or small service-based businesses) would face fewer and less complex requirements compared to high-risk industries (like construction or manufacturing).
Townsville, Construction, 21-200 employees	WorkCover is excessive for insurance on SME. It is extremely time consuming and appears a duplication of fees and costings that remain mandatory.	Reduce WorkCover insurance across all areas of insurance on the East coast.
Gold Coast, Construction, 21-200 employees	In the construction industry, it is highly regulated. WorkCover is not unnecessary, but very costly.	Reduce premiums. Simplifying things is always a plus. Reduced costs would help business. Statutory reporting is costly but thankfully not too time consuming. Reduced red tape and the ability to communicate in person would always be welcomed.
Ipswich, Wholesale trade, 21-200 employees	We should always aim for safety but a zero tolerance approach only forces up costs and therefore prices.	Help and guide business to achieve compliance rather than police it.
Sydney, Transport, postage and storage, 201+ employees	Workers' Compensation and Rehabilitation Act 2003, Division 2, Section 11(b): Many digital platform companies (including Uber) already pay for private accident protection insurance, so expanding workers compensation to digital platform workers is not necessary and will create duplication.	Repeal this section.

Appendix B: Government agency summaries

Australian Taxation Office

Business profile	Examples of challenges faced by Queensland businesses	Examples of solutions suggested by Queensland businesses
Wide Bay, Healthcare and social assistance, 1-5 employees	ATO monthly IAS (previously paid quarterly).	Government departments required to be mindful of impact of all these changes on small businesses when making changes, better IT support and more time for compliance.
Sunshine Coast, Other services, 1-5 employees	More and more of monitoring that used to be conducted by government bodies (like ATO) has been pushed onto small businesses in the form of reporting and learning complex online systems. When errors are made it's all about the stick rather than the carrot.	Simplify. Thoroughly sandbox new systems with actual businesspeople to identify the dysfunctions and bottle necks BEFORE mandating all businesses adopt them. Give businesses with up to 10 employees more reporting support - either by phone or in person.
Ipswich, Agriculture, fisheries and forestry, 1-5 employees	The Single Touch Payroll system is not reliable. I frequently have to get the accountant to sort out bugs so I can comply with legislation.	A system that works!
Sunshine Coast, Manufacturing, 1-5 employees	BAS payments, tax is the highest for a small business, Wages are increasing, business insurance continue to increase. Cost of running a business in general and customer spending is decreasing.	Give small business more financial help. Decrease taxes on small businesses.
Gold Coast, Electricity, gas, water and waste services, 21-200 employees	R&D Tax Incentive Audits have been conducted on all of our business divisions and back dated to FY2021. The auditor has no scientific qualifications and experiences. All audits have taken more than 3 years and 2 still remain unresolved. It has denied us the rebate for FY2021, FY22, FY23 & FY24.	The R&D Tax Audit process needs to be fair and for good reason.
Brisbane, Transport, postage and storage, 201+ employees	Professional advisors are not unified on the implications of tax. Rulings can take years.	The increased application of AI into business and government will see streaming of interaction.

Appendix B: Government agency summaries

Local Government

Business profile	Examples of challenges faced by Queensland businesses	Examples of solutions suggested by Queensland businesses
Cairns, Construction, 1-5 employees	Clients are paying excessive amounts on permits for work done on their own property. Clients rethink getting work done on their property	Halve or remove this cost.
Ipswich, Tourism, 1-5 employees	Too many regulations and no support from council to navigate. Limits growth and ability to employ more staff.	Council to employ a small business guidance officer to assist in Council building and business regulations, so small businesses aren't lumped with excessive costs for town planners and help avoid regulation costs.
Gold Coast, Construction, 6-20 employees	Town planning requirements are excessive - the need for 5+ specialists consultants even for a simple planning application. Expends large amounts of time and money. Unknown outcomes. Once submitted could be 3, 4, 6 months or more to gain any result - positive or negative. Lost income.	Better training of junior planning officers before deployment to the field. Broader acceptance of proposed solutions. Reduction in the total number of people / specialists required to achieve an outcome.
Brisbane, Construction, 6-20 employees	Each department's rules and requirements contradict the other and to get anything done is a nightmare. It took over 2 years and extra, unnecessary costs to get permits to install a sewer addition that a building required because it needed to comply with regulations.	Be well resourced and adequately trained to quickly (within a set timeframe) approve plans and applications for infrastructure installations.
Brisbane, Manufacturing, 201+ employees	Time taken to approve infrastructure development: Standard changed at extra costs delay to complete new facility of six months.	Each person should be incentivised to swiftly complete approvals. Once approval granted, then standard changes are not required to meet to new standard.



Business Chamber Queensland

Level 14/300 Queen Street
Brisbane City QLD, 4000

1300 731 988

businesschamberqld.com.au

ABN 55 009 662 060
© Business Chamber Queensland 2025

This report has been prepared and compiled by
Business Chamber Queensland, published 2025.
Business Chamber Queensland reserves all intellectual
property rights for the insights contained within