

Net cash receipts for tobacco excise and excise equivalent customs duty

Note: Both Australian Taxation Office ('ATO') and Department of Immigration and Border Protection ('DIBP', formerly the Australian Customs and Border Protection Service) data are presented on a net receipts basis, which for DIBP is not directly comparable to tobacco excise equivalent duty receipts numbers reported in the Commonwealth Final Budget Outcome which are presented on a gross basis.

The net excise amounts were calculated as gross receipts minus refunds (including exports¹) by month of payment for the ATO, and month of processing for DIBP. The ATO totals, but not those from DIBP, are also net of refunds relating to tobacco products destroyed with the introduction of plain packaging. \$96,603,095 in refunds were paid in aggregate under the DIBP plain packaging related Tobacco Refund Scheme between December 2012 and May 2013. These refunds cannot be related to monthly net receipts on a comparable basis to other DIBP data presented in this document.

ATO net excise receipts

501	Sticks	2011-12	2012-13	2013-14
	July	\$432,888,534	\$579,050,781	\$407,156,415
	August	\$431,862,508	\$268,007,355	\$296,657,642
	September	\$364,544,039	\$361,953,026	\$480,755,958
	October	\$529,752,206	\$555,670,513	\$305,556,884
	November	\$439,581,797	\$303,012,817	\$461,610,487
	December	\$589,872,417	\$493,843,703	\$382,356,080
	January	\$743,596,471	\$392,487,178	\$257,011,454
	February	\$352,414,886	\$321,623,558	\$317,771,674
	March	\$357,805,753	\$269,436,762	\$394,935,234
	April	\$477,616,381	\$381,567,052	\$298,207,149
	May	\$345,827,457	\$463,643,077	\$393,868,944
	June	\$283,720,288	\$253,927,488	\$681,476,506

505	Other	2011-12	2012-13	2013-14
	July	\$20,249,458	-\$22,496	-\$6,483
	August	\$18,406,093	-\$291,863	-\$9,443
	September	\$13,729,468	-\$68,604	-\$10,483
	October	\$9,193,577	-\$328,758	-\$5,463
	November	\$2,906,215	-\$27,923	-\$2,291
	December	\$1,861,106	-\$22,118	-\$4,870
	January	\$3,154,630	-\$447,700	-\$3,300
	February	\$504,144	-\$44,838	-\$8,446
	March	\$430,270	-\$24,304	-\$3,572
	April	\$16,897	-\$42,956	-\$4,013
	May	-\$42,375	-\$8,158	-\$6,446
	June	-\$243,832	-\$5,760	-\$8,439

DIBP net excise equivalent customs duty receipts²

501	Sticks	2011-12	2012-13	2013-14
July		\$67,149,302	\$196,426,371	\$229,178,732
August		\$76,930,059	\$104,367,717	\$161,153,158
September		\$73,227,510	\$107,886,817	\$201,566,300
October		\$93,511,466	\$227,429,807	\$246,388,896
November		\$107,239,042	\$172,485,169	\$132,050,274
December		\$133,505,896	\$245,278,103	\$241,382,210
January		\$154,354,640	\$246,794,207	\$220,200,563
February		\$86,756,155	\$150,028,890	\$212,538,956
March		\$84,506,396	\$114,176,667	\$196,704,300
April		\$132,865,919	\$215,414,312	\$240,286,127
May		\$120,245,024	\$201,687,966	\$274,073,333
June		\$107,433,973	\$179,758,303	\$323,045,059

505	Other	2011-12	2012-13	2013-14
July		\$40,806,964	\$95,308,035	\$84,311,731
August		\$40,249,556	\$45,337,093	\$61,478,042
September		\$38,500,987	\$51,490,165	\$93,690,622
October		\$58,840,014	\$111,053,578	\$88,270,221
November		\$76,032,283	\$55,512,301	\$46,893,964
December		\$83,678,336	\$91,811,344	\$79,343,155
January		\$94,984,341	\$99,371,513	\$83,023,634
February		\$55,685,951	\$58,885,088	\$89,145,061
March		\$54,188,039	\$44,581,757	\$60,550,496
April		\$72,948,524	\$84,691,977	\$81,835,476
May		\$71,786,948	\$82,144,254	\$111,166,204
June		\$52,118,973	\$62,393,664	\$120,404,633

¹ Exports for Customs refers only to temporary imports and re-exports of goods.

² DIBP data is sourced from the Integrated Cargo System (ICS), a dynamic system which is subject to revision as new information becomes available.