

The Treasury
Langton Crescent
PARKES ACT 2600

Via email: tobacco@treasury.gov.au

166 William Street
Woolloomooloo
NSW 2011
Australia
Locked Bag 6000
Potts Point 1335
NSW Australia

Tel +61 (0)2 9370 1500
Fax +61 (0)2 9370 1188
www.bata.com.au

British American Tobacco Australia (BATA) welcomes the opportunity to provide comments on an exposure draft of the *Excise Tariff Amendment (Collecting Tobacco Duties at Manufacture) Bill 2018*.

BATA acknowledges the Government's intent of this Bill to be part of a package of measures to combat illegal tobacco. We support the changes and commend the work being undertaken by Government to address the serious and growing problem of illegal tobacco in Australia.

We note that currently there are no entities in Australia that are licenced to manufacture or produce tobacco.

BATA also acknowledges that the intention of this Bill is to ensure consistency with the new taxing point for imported tobacco, should future domestic tobacco production occur.

We also note that this Bill builds upon the measures announced by the Government including the *Treasury Laws Amendment (Illicit Tobacco Offences) Bill 2018* and the *Customs Amendment (Illicit Tobacco Offences) Bill 2018*, recently passed by the Parliament.

BATA is supportive of the Bills the Government has put forward including the *Customs Amendment (Collecting Tobacco Duties at the Border) Bill 2018*. In addition, we are pleased to see action to address illegal tobacco and look forward to working with the Government to ensure the policy intent of the Bills are met while also ensuring no disruption to our business as a result of these changes.

We submit that these measures along with appropriate enforcement of the range of reforms recently introduced will help address the illegal tobacco problem in Australia.

We look forward to working with the Government as the Bills progress and any associated regulations that may occur as a result of these changes. To that end please do not hesitate to contact BATA if you would like to discuss this or any other measures in the future.