

**From:** Stephen Leung [mailto:SLeung@thenuancegroup.com]  
**Sent:** Wednesday, 12 December 2012 6:00 PM  
**To:** Excise Consultation  
**Cc:** Susy DiPaolo  
**Subject:** EEG Submission from The Nuance Group - 12th Dec 2012

Dear Sir / Madam,

Please find a high level matrix with our understanding of each of the options presented as part of the EEG submission.

We thoroughly embrace any progress in improving the current status quo.

We have a high level (verbal) understanding of the 6 options that were presented. As it was a high level review there is little detail of how operationally it would affect The Nuance Group and the degree of cost savings attributable for each option.

Ideally, Nuance would prefer to streamline administration and payment of both the EEG goods which are in scope and non EEG goods for example perfume, cosmetics and fashion.

Operationally, under any option proposed, we would seek to continue a close working relationship with government as we currently have with customs, where we are able to obtain quick clarification and advice on matters pertaining to our business.

We would welcome further consultation when more detail on the options provided can be shared, so we have a greater understanding of how these could provide benefits both on an operational and administration level.

Thank you for the opportunity of providing us the opportunity for our input.

Regards,

Stephen Leung  
Financial Controller

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**THE NUANCE GROUP - 12th December 2012**

<b>OPTION</b>	<b>PROPOSAL</b>	<b>DEFINITION</b>	<b>TNG BENEFIT</b>	<b>COST SAVING</b>	<b>Unknown / more detail required</b>
1	New Administration Act	ATO, Customs and Treasury all under one entity. New tax applicable. Applicable for Liquor and tobacco only	Dealing with one entity for returns/payments and administration for stocktake, remissions and movement permissions.	Yes some savings - currently we lodge various forms to two entities	No benefit for variation of licence because we deal with both EEG and non-EEG categories.
2	Transfer customs responsibility to ATO	All matters pertaining to both EEGs and non EEG reporting to ATO office	Dealing with one entity but current forms in place would continue	Yes - Dealing with one entity instead of two	If dual purpose forms are introduced this would be a further saving in admin
3	Alignment of laws	Looking @ both acts for best practice, but maintaining separation	Minor benefit due to consistency for license renewals, conditions, etc but will not reduce admin required		
4	Refinement of current admin processes	Streamlining of current admin processes eg one form for remissions	We will only see benefits if we can reduce admin for BOTH EEG and non EEG and report to one entity rather than 2 entities		
5	Status Quo remains	-	-	-	-
6	ATO to Customs (ACBP to administrate)	All matters pertaining to both EEGs and non EEG reporting to Customs	Dealing with one entity but current forms in place would continue	Yes - Dealing with one entity instead of two	If dual purpose forms are introduced this would be a further saving in admin

Operationally, under any option proposed, we would seek to continue a close working relationship with government as we currently have with customs, where we are able to obtain quick clarification and advice on matters pertaining to our business