



22 August 2018

Trade Revenue Policy  
Department of Home Affairs  
5 Chan Street  
BELCONNEN ACT 2617

By email

Dear Sir/Madam

Re: Customs Amendment (Collecting Tobacco Duties at the Border) Bill 2018

Thank you for the opportunity to provide comment about the exposure draft of the Bill.

The outcome proposed in the notice 2018/25 and the exposure draft should work well for the duty free operators. Two points we would like to have considered and clarified are:

- We note the duty free inwards and duty free outwards stores will be exempted from the changes to the tobacco duties. It does appear to exclude the storage bonds and duty free distribution centres. Is this the intention because if not exempted this could be a problem to duty free operators. Just to clarify - the tobacco pathway is from tobacco importers to distribution centres to on-airport bond stores then to inwards duty free and/or outwards duty free shops also at the airport.
- Additionally, duty free operators will require movement permissions to move tobacco from their arrivals and departures shops within airport locations. We would request that existing movement permissions (under section 71E), between inwards, outwards, storage bond and distribution centres, remain in place for tobacco.

We would be happy to discuss these matters.

Yours faithfully

Steven Clarke

Chief Executive Officer