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**From:**  
**Sent:** Thursday, 18 November 2010 11:06 AM  
**To:**  
**Cc:**  
**Subject:** FW: Media questions on tobacco excise increase [SEC=UNCLASSIFIED]

**Security Classification:**  
UNCLASSIFIED

Hi ,

The revenue impact of increasing the tobacco excise by 25% was costed for the 2010-11 budget, and appears on page 51 of Budget Paper 2.

This costing appears below. This costing has not been revised since budget.

Regarding state breakdowns, it is important to note that we used data from excise and customs clearances to determine the impact of this measure. Excise and customs clearances are different from consumption data, as the taxing point is not the point of final sale and provides no guidance as to the location of smokers. The number of smokers by state is provided in ABS 4362.0 - National Health Survey: Summary of Results; State Tables, 2007-2008. This could be used as a rough guide to gauge where the product is finally consumed.

Happy to discuss,

Analyst

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**From:**  
**Sent:** Thursday, 18 November 2010 10:50 AM  
**To:**  
**Subject:** RE: Media questions on tobacco excise increase [SEC=UNCLASSIFIED]

Hi

As discussed, the estimates in MYEFO contain no revisions to the impact of this measure in the 2010-11 Budget.

Kind regards,

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**From:**  
**Sent:** Thursday, 18 November 2010 10:31 AM  
**To:**  
**Subject:** RE: Media questions on tobacco excise increase [SEC=UNCLASSIFIED]

Hi

Can you check these against BP2 and confirm that there have been no revisions to the impact of this measure since budget?

Cheers

	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
Australian Taxation Office	230	985	1015	1040	1090
Australian Customs and Border Protection Service	25	260	270	280	290
<b>Total</b>	<b>255</b>	<b>1245</b>	<b>1285</b>	<b>1320</b>	<b>1380</b>
Related Expense	25	115	115	120	130

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