



Public hearing for the Inquiry into Illicit Tobacco, 23 November 2016

Opening Statement by Michelle Kelly, Group Executive Director, ANAO

Parliamentary Joint Committee on Law Enforcement

1. Good morning Chairman and committee members.
2. The Australian National Audit Office has recently tabled audit report No.34 2015–16, *Administration of Tobacco Excise Equivalent Goods*. The audit found that the administration of tobacco excise equivalent goods by the Australian Taxation Office and the Department of Immigration and Border Protection had fallen short of effective practice. In particular, the two entities had not worked effectively together to share information in order to address compliance risks.
3. The audit did not examine strategies and activities to address illicit tobacco. However, some aspects of the administration of tobacco excise equivalent goods may be relevant to efforts to combat illicit tobacco.
4. My colleague and I would be happy to answer any questions the Committee may have.