

Senate Economics Legislation Committee
ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates

2017 - 2018

Division/Agency: Australian Taxation Office
Question No: 130
Topic: Excise Tax on Loose Leaf Tobacco
Reference: Hansard page 48 (30 May 2017)
Senator: Leyonhjelm, David

Question:

Senator LEYONHJELM: I have got two series of questions. One is in relation to the increase in excise on loose leaf tobacco. Do we have the right people here? The increase in excise on loose leaf tobacco in the budget, just remind me, when is that due to take effect?

Mr Dyce: I will have to check on that.

Senator LEYONHJELM: It does not matter.

Mr Dyce: I can take it on notice.

Answer:

The adjustment to the per kilogram duty rate for tobacco (that applies to loose leaf tobacco) will be phased in over four years, from 2017 to 2020, on 1 September each year. The first of the four annual changes to the per kilogram duty rate for tobacco is expected to occur on 1 September 2017. The amendment has not been passed yet.