

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2012/46

Excise Equivalent Goods Administration – Release of a public discussion paper

On 1 July 2010, under a previous Better Regulation Ministerial Partnership (Partnership) the Government transferred the majority of functions required to administer excise equivalent goods (EEGs) from the Australian Customs and Border Protection Service to the Australian Taxation Office (ATO). This included administration of customs warehouse licences for EEG warehouses and administration of warehoused EEGs.

The Government has announced a new Partnership, between the Minister for Home Affairs, The Minister for Finance and Deregulation and the Assistant Treasurer to examine options to further streamline the legal and administrative framework for EEGs.The Partnership is conducting a review and will make recommendations on options to streamline arrangements and reduce costs to business. Options to be examined include:

* transferring EEGs into the excise regime;
* reviewing the point at which excise duty is imposed on imported EEGs;
* consolidating the collection and administration of excise goods and EEGs within the ATO;
* reviewing the control of duty free stores, providores and catering bonds, whilst maintaining border integrity and the efficiency and effectiveness of current border controls;
* examining whether the administration of excise goods and EEGs should be consolidated under the one administrator; and
* revising the import declaration requirements for EEGs intended to be used in excise manufacture.

The Government has released a discussion paper which outlines the current administrative and legislative arrangements governing excisable goods and EEGs, and provides a summary of differences in the treatment of these goods. The paper seeks views from industry and community stakeholders on further opportunities to improve the efficiency and effectiveness of the EEGs regime and likely impacts of any proposed reforms. Information that stakeholders provide will be used to assist in the development of options for Government consideration.

The paper, and instructions for making a submission, can be accessed from the Treasury website at <http://www.treasury.gov.au/ConsultationsandReviews/Submissions/2012/Excise-> Equivalent-Goods-Admin

Submissions to the Partnership close on 31 August 2012.

Inquiries concerning this notice may be directed to Director, Trade Revenue & Indirect Tax Policy on telephone number (02) 6275 5999.

(signed)

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