

# The extent of the illicit cigarette market in Australia: Using publicly available data in a ‘top-down’ approach to estimation

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## Abstract

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There have been several recent attempts to estimate the size of the Australian illicit tobacco market. The two most recent studies have provided significantly different results, with the Australian Taxation Office (ATO) arriving at an estimate of 5 per cent as the extent of the illicit component of the market, while a tobacco industry-funded approximation conducted by KPMG has suggested this figure to be 14.1 per cent. This paper investigates whether a new methodology for undertaking such an estimate could produce more accurate results and examines publicly available information to explore if there are datasets that could help determine which estimate of the illicit market may be more accurate. The resulting ‘top-down’ approach identifies an estimate lying between the ATO and KPMG estimates, although it is limited to the illicit cigarette market in Australia. Implications of the results are discussed, and suggestions for further research are presented.

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## 1. Introduction

Australia can be described as being innovative in its desire to reduce tobacco consumption levels and thus reduce exposure to non-communicable diseases that are associated with smoking (Preece, 2019). Through unique initiatives such as the ‘plain packaging’ of tobacco products<sup>1</sup>, the acceleration of excise taxation rates from 2010<sup>2</sup>, and the linking of excise tax rate increases to affordability rather than inflation<sup>3</sup>, Australia has cut smoking prevalence<sup>4</sup> to 13.8 per cent when last measured by the Australian Bureau of Statistics (ABS) in 2017/18, down from 27.7 per cent in 1990 (ABS, 2015; ABS, 2019a).

Due to these initiatives, there is a growing general interest in how such measures affect the nature and size of the illicit tobacco market. For this paper, the illicit tobacco market will be defined as being those tobacco products, namely cigarettes and loose leaf tobacco, on which duties and taxes are lawfully required to be paid but which enter the market without such payment.<sup>5</sup> This definition seeks to avoid certain complexities that can be created by trying to further differentiate tax-evaded products as being either branded or unbranded, designated for Australian consumption or designated for foreign consumption, or as counterfeit or genuine, as is found in industry-funded studies (KPMG, 2019).

There have been several measurements made of the Australian illicit tobacco market during the past 10 years that are both different in their methodologies and significantly different in their estimates. Preece (2019) identifies three such studies, the earliest being that reported by the Department of Health (DOH)<sup>6</sup>, and, more recently and regularly, the ATO (2019b) and KPMG (2019). These illicit tobacco market estimates are summarised below in Table 1, which also identifies the methodology used.

Table 1: Summary of recent studies of the Australian illicit tobacco market

Author	Period covered	Methodology	Estimate of illicit market share
DOH	2013	National Drug Household Survey	3.4%
KPMG	2013	Empty Pack Survey	13.5%
KPMG	2014	Empty Pack Survey	14.7%
KPMG	2015	Empty Pack Survey	14.4%
ATO	2015–16	‘Supply side/bottom up’ – analysis of distribution channels of import, bonded warehouse, domestic grown	5.6% (5.5% revised)
KPMG	2016	Empty Pack Survey	14.3%
DOH	2016	National Drug Household Survey	3.8%
ATO	2016–17	‘Supply side/bottom up’ – analysis of distribution channels of import, bonded warehouse, domestic grown	5.0%
KPMG	2017	Empty Pack Survey	15.0%
KPMG	2018	Empty Pack Survey	14.1%
ATO	2017–18	‘Supply side/bottom up’ – analysis of distribution channels of import, bonded warehouse, domestic grown	5.0%

Source: Authors.

The ATO has used a ‘bottom up’ methodology which has analysed each of the ‘supply channels’ for tobacco entering the market (ATO, 2019a). These supply channels include illegally grown domestic tobacco<sup>7</sup>; imports of tobacco in cargo and mail; and imports ex-bonded warehouses<sup>8</sup>. The ATO’s methodology does not include imports by passengers of tobacco under its duty free allowance (ATO, 2019a).

The ATO has access to a range of data not available publicly, such as seizures not reported publicly, compliance results from business checks and audit activity, as well as intelligence relating to anti-illicit tobacco enforcement operations. While details of the actual methodology used to extrapolate the data into estimates are not published beyond the outline, the methodology has been subject to scrutiny by an independent panel of tax experts established in 2013 to determine whether proposed methodologies can be relied upon to produce a significantly robust gap estimate (ATO, 2019a).

Under this approach, the ATO (2019b) has published as its estimates of the extent of illicit tobacco:

- 2015/16 – 5.5%
- 2016/17 – 5.0%
- 2017/18 – 5.0%.

For the same period, and going back to 2013, the accounting firm KPMG has used a tobacco industry-funded ‘empty pack survey’ (EPS) methodology to analyse data collected from discarded tobacco packaging, as well as from industry sales and consumer surveys, to make its estimates. With these estimates ranging from 14.1 per cent to 15.0 per cent (KPMG, 2019) during the same period the ATO has been studying the illicit market, KPMG has been consistently about three times higher in its estimates than the ATO.

There has been some criticism of the approach undertaken in the KPMG findings, largely in terms of bias in sampling, such as collection of ‘foreign looking packaging’ in areas ‘frequented by foreign students’ (Preece, 2019, p. 30). Another question relates to how the tobacco companies who receive the packaging of their products from the EPS determine whether any package is properly tax paid or not properly tax paid.

Given these questions over the KPMG reporting and the size of the difference between both ATO’s and KPMG’s approaches, there is clearly value in investigating other sources of data and the use of a new methodology.

## **2. Methodology development and application**

### **1. Tobacco tax gap estimates by Her Majesty’s Revenue & Customs (HMRC)**

As a starting point, the study looked for, and located, what may be a more suitable methodology to adopt for the Australian tobacco market. The HMRC agency of the United Kingdom (UK) has been measuring and publishing its estimated ‘tax gap’ for tobacco products since 2013. HMRC (2017) uses a top-down approach, quite different from that used by both the ATO and KPMG; one in which total consumption of tobacco is established, then lawful clearances of tobacco are identified and deducted from total consumption.

For HMRC, total consumption is sourced from the Office of National Statistics’ (ONS) Opinions and Lifestyle Survey and is adjusted upwards to account for under-reporting of smoking levels by participants. Lawful clearance details are then sourced internally as HMRC is the agency charged with tobacco duty and tax collections, as well as estimating lawful cross border shopping and duty free sales (HMRC, 2017).

## 2. Australian top-down approach to estimation

This top-down methodology could be adapted to Australia; the challenge is ensuring the availability and reliability of the data. In this regard, several sources were sought to determine if appropriate data existed for measuring total consumption and lawful clearance, with a view to establishing an equation similar to that in Figure 1 below.

Figure 1: Possible methodological approach to estimate the extent of Australia's illicit tobacco

<p><b>1. Total consumption of tobacco products</b> DEDUCT</p> <p><b>2. Clearances of duty paid tobacco products</b> DEDUCT/ADD</p> <p><b>3. Adjustments to clearances of duty paid</b></p> <p><b>4. Balance assumed to be illicit tobacco consumption</b></p>
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Source: Authors.

Can a top-down methodology be applied in Australia using publicly available data? The following is an attempt to estimate the extent of Australia's illicit tobacco, specifically cigarettes, and thus to answer this question by using the equation in Figure 1.

### 1. Total consumption of tobacco products

The greatest challenge to the study is the availability of data that identifies the extent of total tobacco consumption, be that in cigarette form, loose tobacco or other tobacco products such as cigars. What was clear in this study is that several reports have used tax paid clearances into home consumption as proxies for consumption, when in fact consumption will include both tax paid and non-tax paid product.

Bayly and Scollo (2019) highlight that industry is not required by law to report retail sales of tobacco products, and data such as this is most likely only to be available through specialist market research companies. They have used *Euromonitor International 'Tobacco in Australia 2019'* as a source to try to identify retail sales where *Euromonitor* in its methodology includes market penetration of non-tax paid product. Of note is that specialist market research companies are more likely to be considered independent as they are not a stakeholder in the tobacco market nor are they funded by a stakeholder, but instead profit from the sale of credible market data.

Also examined in this study was the ABS 5206.0 *Household Final Consumption Expenditure* (HFCE) (ABS, 2019b) data published each quarter, which includes tobacco expenditure captured in current prices. It is important to note how the ABS estimates HFCE for tobacco. It is a combination of manufacturing data, imports, clearances and inventory changes, with adjustments for exports and impacts of excise duty rate changes. While as government statistics they are preferred, the expenditure on tobacco products is not based on actual spending or consumption, but rather on tax paid clearances into the market in which duty and tax payments are adjusted with other costs to represent household expenditure on tobacco products. Consequently, the HFCE is not appropriate to use as a 'total consumption' figure.

Other government-funded studies on tobacco consumption are expressed in terms of 'prevalence' and include, for example, the Australian Institute of Health and Welfare's *National Drug Strategy Household Survey* (AIHW, 2019) and the ABS' *National Health Survey* (ABS, 2019a). Rather than a quantity of tobacco consumed, both surveys report the percentage of the population that consumes tobacco daily, or less than daily, and then breaks this down by sex, age groups and state.

The *National Health Survey*, however, does include some additional data of interest, namely the average number of cigarettes consumed per day by smokers over the age of 15, in both the ‘daily’ and ‘non-daily’ categories. This is additional information from the 2014/15 survey and allows for the design of Table 2 to capture this additional data to try to estimate a total consumption figure.

Table 2: Smoking prevalence to estimate actual consumption of cigarettes in 2018

Smokers >15 years of age	Average cigarettes consumed per day	Total (x 365 days per annum)
2,584,400 (daily)	12.3	11,602,663,800
266,500 (non-daily)	1.3	126,454,250
		<b>11,729,118,050</b>

Source: Authors, ABS National Health Survey 2017/18 (ABS, 2019a).

While insightful, Table 2 is not representative of total tobacco consumption as it lacks data on youth smoking (below 15 years of age) and, as highlighted by the ABS, data may be impacted by under-reporting of consumption, particularly by those under 18 years of age who had other family members present during survey questioning (ABS, 2019a). Further, it should be noted that there is no data on other tobacco products and as such it is not clear whether ‘cigarette’ includes those rolled by the consumer from loose leaf tobacco.

As a result, the study returned to the *Euromonitor International ‘Tobacco in Australia 2019’* report and examined the methodology used by *Euromonitor* to compile its market data and the approach taken to establish a total consumption quantity. *Euromonitor’s* website<sup>9</sup> outlines its methodology of market analysis, which includes the following steps:

- Desk research of publicly available sources
- Trade survey that involves discussions of ‘data and dynamics’ with local industry
- Store visits to check products, prices, and promotions
- Data validation by way of audit and cross-referencing of data
- Data substantiated for release with explanations.

Within the datasets published in the 2019 report for Australia, *Euromonitor* has also included a figure titled ‘actual consumption’, being a combination of ‘legal sales’ and ‘illegal market penetration’ in which that illicit level of sales is expressed as a percentage of retail sales. The percentage of illicit sales in relation to retail has been determined by analysis of ‘official statistics, trade associations and trade interviews’ undertaken at wholesale and retail levels, and across the different retail channels. By applying ‘actual consumption’ from *Euromonitor*, Table 3 below may, in fact, be the most accurate publicly accessible and independent estimate of the total consumption of cigarettes.

Table 3: Estimates of actual consumption of cigarettes 2015–2018

Year	Actual consumption (billion sticks) legal + illicit penetration
2015	17.5847
2016	16.5378
2017	15.4856
2018	14.4881

Source: Authors, Euromonitor International ‘*Tobacco in Australia 2019*’.

It is relevant to note that *Euromonitor* has equally provided estimates of retail sales for other tobacco products *without* looking at illicit penetration. As a result, this study will now focus on the illicit cigarette (stick) market only. Potentially, future studies will look further into those other illicit tobacco products such as loose leaf tobacco, cigars, etc.

## 2. Clearances of duty paid tobacco products and

### 3. Adjustments to clearances of duty paid

Unlike total consumption, official government data is publicly available for both the extent of lawful clearances, and for ‘adjustments’ to those lawful clearances, as assessed by the relevant government agencies being the ATO with jurisdiction over domestic manufactured tobacco, and the Department of Home Affairs (DOHA) with jurisdiction over imports. Under *Freedom of Information* (FOI), this clearance data is now available publicly for the period 2014/15–2018/19, broken down month by month and has been reproduced for cigarettes only in Annex A. This study has mapped this clearance data for 2015 to 2018 to align with total consumption data based on calendar years, and this information can be found in Annex B.

While the FOI data also covers other tobacco products, this study has been unable to locate any publicly available data in relation to total consumption of non-cigarette tobacco products, including the *Euromonitor* report used above which only estimates lawful sales of tobacco product. For information purposes, Annex C contains the FOI data for loose leaf tobacco products for the same period 2014/15 to 2018/19.

Significantly, the FOI data also include adjustments that are described as being refunds and exports (i.e. drawbacks). Thus, each month of each year is stated to be ‘net’ amount of clearances and adjustments. It should be noted that with the ending of local cigarette manufacturing operations, the ATO recorded negative clearances in some months of 2016 and 2017. These refunds may also be for those cigarettes delivered to a foreign diplomat or foreign embassy under the *Indirect Tax Concession Scheme* administered by the ATO. This scheme currently allows for up to 20,000 cigarettes for embassies and up to 10,000 cigarettes to be accessed duty free from local suppliers in a six-month period (DFAT, 2019).

Under FOI, the study has found that net cigarette clearances in ‘sticks’ (after adjustments) were as follows:

- 2015 – 16,582,010,218
- 2016 – 15,812,270,108
- 2017 – 14,201,090,460
- 2018 – 13,531,905,345.

FOI data also include adjusted clearances for ‘loose leaf tobacco’ during this same period and will be used for future studies on the illicit market for such products. For information, this data can be found in Annex C.

#### 4. Balance assumed to be illicit tobacco consumption

As a final step in estimating the extent of the illicit cigarette market in Australia, for the period 2015–2018, Table 4 below deducts net volumes of the formal clearances using the total consumption data in Table 3, and FOI clearance data as included above from the calculations in Annex B.

As seen in Table 4, the calculation of illicit cigarette market estimates is derived from deducting formal net clearances in column 3 from total consumption in column 2, and is expressed as both a number of sticks in column 4 and as a percentage of the total market in column 5.

*Table 4: Illicit cigarette market estimates*

Year	Actual consumption estimates per Euromonitor	Formal ‘net’ clearances FOI	Illicit sticks	Illicit % estimate
2015	17,584,652,830	16,582,010,218	1,002,642,612	5.7%
2016	16,537,835,763	15,812,270,108	725,565,655	4.4%
2017	15,485,628,878	14,201,090,460	1,284,538,418	8.3%
2018	14,488,070,742	13,531,905,345	956,165,397	6.6%

Source: Authors.

Using this top-down approach, the study estimates the illicit share of the tobacco market to be between 4.4 per cent and 8.3 per cent for the period under analysis. There is a possible anomaly in 2016 which may require further investigation. However, of note is that this is the first year in which a restructure of the tobacco industry resulted in the cessation of cigarette production in Australia and the tobacco companies moving to fully supplying the market with imported finished sticks. In addition, the FOI data for 2016/17 also shows a combination of a fall in imports of some 500 million sticks with a further adjustment of 27 million sticks being taken out of domestic clearances. Therefore, this may mean the 2016 illicit estimate of 4.4 per cent should be higher and the 2017 estimate of 8.3 per cent lower.



### 3. How do the study's illicit cigarette market estimates compare with other studies?

Excluding 2016 at this point, this study places the estimate of the illicit tobacco market in between the other studies conducted in Australia as set out in Table 1 above. Considering the cigarette market only, which is about 83.6 per cent (value of sales) of the tobacco market (Scollo & Bayly, 2019a), this study puts the illicit tobacco market share substantially lower than that published by KPMG during the period and closer to the ATO's estimates. This is also consistent with Gallagher, Evans-Reeves, Hatchard and Gilmore (2019), who state that it is common for industry-funded studies to estimate a higher market share for illicit products. They have also questioned both the *Empty Pack Survey* and *Consumer Survey* methodologies that were used as the basis for much of the KPMG report.

Looking at an illicit cigarette market of currently 6.6 per cent in Australia, the study firstly looked regionally at illicit tobacco market estimates. Sou and Preece (2013), studying the illicit trade in tobacco across South East Asia, compared certain government tobacco tax receipts with *Euromonitor* data published in 2012. They found that of the 10 ASEAN<sup>10</sup> member countries of South East Asia, Singapore was at the lower end in terms of an illicit market at 5 per cent, through to Malaysia at 36 per cent, with the range of the illicit market at the regional level being somewhere between 7 per cent and 11 per cent.

Although these regional figures are dated three years before the data in this study, they are not too distant from what has been estimated for Australia. The Australian figure is then slightly below the global picture published by the World Health Organization (WHO), which states that globally '*one in 10 cigarette and tobacco products consumed is illicit*', in other words, 10 per cent (WHO, 2019). This figure is actually an increase from a global figure of 9 per cent in 2013 (WHO, 2014).

### 4. Limitations and conclusion

As to some extent all research suffers from limitations, this study identifies the following limitations. The illicit tobacco trade by its nature is secretive and, therefore, inherently difficult to quantify with certainty. Following the aim to explore a new methodology to measure the Australian illicit tobacco market, this study, in the first instance, did not conduct empirical research in attempting to estimate the size of the illicit cigarette/tobacco market. Rather it sought to rely on information that is publicly available and accessible. In this regard, there is an over-reliance on the methodology used by *Euromonitor* in its estimation of the total consumption of cigarettes which itself includes an attempt to quantify illicit cigarette penetration. Additionally, available data on the estimation of the total consumption of tobacco products is limited to cigarettes.

Notwithstanding, these limitations must be weighed against the potential of the elaborated methodological approach and the new estimate of the illicit cigarette market complementing existing approximations. The research confirms that once credible data is available on both total cigarette and tobacco consumption, a top-down approach may be a suitable option to consider in measuring the extent of the illicit tobacco problem in Australia. By using the currently available data, the study further suggests that the size of the Australian illicit tobacco market lies in between the findings of the ATO and KPMG, potentially closer to the estimate of the ATO than that of KPMG.

In conclusion, the study highlights the needs for further research into estimating total tobacco consumption, for example, through surveys similar to those used in the UK which also allow for under-reporting effects. Likewise, such research into consumption should also include the breakdown of that consumption into the differing categories of product, as the illicit market share estimates of this study may change once loose leaf tobacco and other products are included.



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## Notes

- 1 Tobacco Plain Packaging Act 2011 (and Regulations).
- 2 See Excise Tariff Amendment Bill 2010, Excise Tariff Amendment Bill 2014.
- 3 Excise tax rate increases since 2014 are based on Average Weekly Ordinary Times Earnings (AWOTE) and not the Consumer Price Index (CPI).
- 4 Smoking prevalence is the percentage of adults who smoke daily.
- 5 Item 5.2 of the Schedule to the *Excise Tariff Act 1921*
- 6 As supplied in the FCTC (Framework Convention on Tobacco Control) Questionnaire to the World Health Organization (WHO) for 2013 and 2016 by DOH, see Australian Institute of Health and Welfare (2017). National Drug Strategy Household Survey detailed report 2016. Drug statistics series no. 31. Cat. No. PHE 214. Canberra: AIHW. Available at: <https://www.aihw.gov.au/reports/illicit-use-of-drugs/2016-ndshsdetailed>.
- 7 No excise licences are currently on issue to grow or manufacture tobacco and as such all domestically grown tobacco is considered illegal.
- 8 Until 30 June 2020 after which time there will no longer be any duty suspended tobacco held in bonded warehouses following the cessation of that facility from 1 July 2019.
- 9 <https://www.euromonitor.com/tobacco-in-australia/report>.
- 10 The Association of Southeast Asian Nations (ASEAN) comprises Brunei Darussalam, Cambodia, Indonesia, Laos People's Democratic Republic, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam.

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## Annex A

## Clearances of cigarettes 2014/15 to 2018/19 released under FOI

Sticks (number)					
ATO	2014–15	2015–16	2016–17	2017–18	2018–19
July	901,890,333	234,368,689	-14,905,387	-3,180,484	0
August	880,756,867	255,469,089	646,000	0	0
September	509,153,983	54,632,975	1,400	0	200
October	284,286,596	22,777,831	-2,815,520	-1,138,460	0
November	417,417,640	19,450,179	-6,403,134	-3,870,039	0
December	931,323,118	-1,077,836	-1,608,940	0	0
January	320,900,747	11,817,146	-1,567,500	-126,213	0
February	662,923,959	10,791,960	1,000	0	100
March	413,563,979	-4,005,660	0	400	0
April	358,018,051	8,193,616	0	0	2,000
May	332,823,117	2,219,100	-725,320	0	0
June	424,199,639	-1,591,380	0	-1,666,004	0
<b>Totals</b>	<b>6,437,258,029</b>	<b>613,045,709</b>	<b>-27,377,401</b>	<b>-9,980,800</b>	<b>2,300</b>

Home Affairs	2014–15	2015–16	2016–17	2017–18	2018–19
July	630,166,860	1,572,113,205	1,442,960,831	1,931,703,962	1,961,918,642
August	625,962,770	1,334,799,018	1,887,176,764	1,424,650,804	1,226,298,932
September	555,559,142	704,500,762	796,003,118	511,472,824	585,018,637
October	492,003,987	612,718,551	627,787,879	556,153,146	491,230,002
November	629,465,723	1,061,243,154	979,510,964	713,174,612	582,522,515
December	1,030,214,084	1,766,505,025	1,647,941,301	1,420,831,766	978,199,126
January	846,066,260	1,039,321,484	1,232,297,508	1,165,488,047	994,618,767
February	835,196,546	1,565,575,025	1,105,155,841	1,527,601,644	1,614,552,619
March	1,001,318,408	1,266,723,741	1,020,443,281	954,238,303	1,009,582,652

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April	1,085,666,160	1,110,224,528	1,245,597,242	1,207,896,982	901,807,798
May	1,160,344,934	1,737,599,004	1,531,207,427	1,444,465,538	976,983,236
June	1,503,487,776	1,709,106,268	1,518,882,850	1,408,818,594	1,032,093,752
<b>Totals</b>	<b>10,395,452,650</b>	<b>15,480,429,765</b>	<b>15,034,965,006</b>	<b>14,266,496,222</b>	<b>12,354,826,678</b>

## Annex B

### Clearances of cigarettes adjusted to calendar years 2015 to 2018 (released under FOI)

Sticks (number)				
ATO	2018	2017	2016	2015
January	-126,213	-1,567,500	11,817,146	320,900,747
February	0	1,000	10,791,960	662,923,959
March	400	0	-4,005,660	413,563,979
April	0	0	8,193,616	358,018,051
May	0	-725,320	2,219,100	332,823,117
June	-1,666,004	0	-1,591,380	424,199,639
July	0	-3,180,484	-14,905,387	234,368,689
August	0	0	646,000	255,469,089
September	200	0	1,400	54,632,975
October	0	-1,138,460	-2,815,520	22,777,831
November	0	-3,870,039	-6,403,134	19,450,179
December	0	0	-1,608,940	-1,077,836
<b>Totals</b>	<b>-1,791,617</b>	<b>-10,480,803</b>	<b>2,339,201</b>	<b>3,098,050,419</b>

Home Affairs	2018	2017	2016	2015
January	1,165,488,047	1,232,297,508	1,039,321,484	846,066,260
February	1,527,601,644	1,105,155,841	1,565,575,025	835,196,546

March	954,238,303	1,020,443,281	1,266,723,741	1,001,318,408
April	1,207,896,982	1,245,597,242	1,110,224,528	1,085,666,160
May	1,444,465,538	1,531,207,427	1,737,599,004	1,160,344,934
June	1,408,818,594	1,518,882,850	1,709,106,268	1,503,487,776
July	1,961,918,642	1,931,703,962	1,442,960,831	1,572,113,205
August	1,226,298,932	1,424,650,804	1,887,176,764	1,334,799,018
September	585,018,637	511,472,824	796,003,118	704,500,762
October	491,230,002	556,153,146	627,787,879	612,718,551
November	582,522,515	713,174,612	979,510,964	1,061,243,154
December	978,199,126	1,420,831,766	1,647,941,301	1,766,505,025
<b>Totals</b>	<b>13,533,696,962</b>	<b>14,211,571,263</b>	<b>15,809,930,907</b>	<b>13,483,959,799</b>

## Annex C

### Clearances of loose leaf tobacco 2014/15 to 2018/19 released under FOI

Loose leaf (kg)					
ATO	2014–15	2015–16	2016–17	2017–18	2018–19
July	-8	0	0	0	0
August	-14	0	0	0	0
September	-16	0	0	0	0
October	-15	-35	0	0	0
November	-1	0	0	0	0
December	-1	0	0	0	0
January	0	0	0	0	0
February	0	0	0	0	0
March	0	0	0	0	0
April	0	0	0	0	0

## International Network of Customs Universities

May	0	0	0	0	0
June	0	0	0	0	0
<b>Totals</b>	<b>-55</b>	<b>-35</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Home Affairs</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
July	158,379	162,469	245,841	281,644	362,073
August	189,254	180,518	231,956	190,688	196,755
September	114,106	139,890	92,111	108,972	92,925
October	95,714	163,257	86,048	89,743	101,868
November	109,133	198,780	135,324	123,850	109,095
December	236,311	232,860	253,368	233,496	200,945
January	162,469	167,935	175,879	209,215	251,627
February	180,518	198,441	179,251	246,459	335,974
March	139,890	178,379	144,555	124,468	163,458
April	163,257	162,780	149,710	190,094	174,912
May	198,780	225,117	258,594	224,784	169,119
June	232,860	209,562	222,378	247,792	181,072
<b>Totals</b>	<b>1,980,671</b>	<b>2,219,988</b>	<b>2,175,015</b>	<b>2,271,205</b>	<b>2,339,823</b>