

23 July, 2013 File:

Mr Jason McNamara Executive Director Office of Best Practice Regulation Department of Finance and Deregulation John Gorton Building King Edward Terrace PARKES ACT 2600

Email: helpdesk@obpr.gov.au

Dear Mr McNamara

OPTIONS-STAGE REGULATION IMPACT STATEMENT

I am writing in relation to the attached options-stage Regulation Impact Statement (RIS) prepared by the Treasury for the proposal: *Increase excise and excise-equivalent customs duty on tobacco and tobacco products*.

I am satisfied that the options-stage RIS meets the Government's best practice regulation requirements, in particular that:

- the problem being addressed and the objectives of government action are well articulated;
- a range of feasible options, including regulation, no regulation or light-handed regulation and do nothing, have been considered.

I submit the RIS to the Office of Best Practice Regulation for publication on its website following announcement of a decision being made.

Yours sincerely

Rob Heferen Executive Director Revenue Group The Treasury

23/07/2013