

SENATE LEGAL AND CONSTITUTIONAL LEGISLATION COMMITTEE  
AUSTRALIAN CUSTOMS SERVICE

**Question No. 93**

**Senator Ludwig asked the following question at the hearing on 25 May 2006:**

Have there been any studies done on revenue lost from the exemptions that apply to both alcohol and tobacco?

**The answer to the honourable senator's question is as follows:**

No. There has been no revenue lost as a result of the amount of duty and tax collected on alcohol and tobacco since the implementation of the new passenger concession regime on 1 February 2005.