



AUSTRALIAN SENATE
COMMUNITY AFFAIRS

PO Box 6100
PARLIAMENT HOUSE
CANBERRA ACT 2600
Tel: (02) 6277 3515
Fax: (02) 6277 5829
Email: community.affairs.sen@aph.gov.au
Website: www.aph.gov.au/senate_ca

Excise Tariff Amendment (2009 Measures No. 1) Bill 2009
Customs Tariff Amendment (2009 Measures No. 1) Bill 2009

On 12 February 2009 the Senate referred the provisions of the Excise Tariff Amendment (2009 Measures No. 1) Bill 2009 and Customs Tariff Amendment (2009 Measures No. 1) Bill 2009 to the Community Affairs Committee, together with the following matter:

The impact of the tax on ready-to-drink alcoholic beverages, the so-called 'alcopops' tax, since its introduction on 27 April 2008, with particular reference to:

- (a) the revenues raised under the alcopops tax measure;
- (b) substitution effects flowing from the alcopops tax measure;
- (c) changes in consumption patterns of ready-to-drink alcoholic beverages by sex and age group following the introduction of the alcopops tax;
- (d) changes in consumption patterns of all alcoholic beverages by sex and age group following the introduction of the alcopops tax;
- (e) any unintended consequences flowing from the introduction of the alcopops tax, such as the development of so-called 'malternatives' (beer-based ready-to-drink beverages);
- (f) evidence of the effectiveness of the Government's changes to the alcohol excise regime in reducing the claims of excessive consumption of ready-to-drink alcohol beverages;
- (g) any evidence of changes to at risk behaviour or health impacts (either positive or negative) as a result of the introduction of the alcopops tax;
- (h) comparison of the predicted effects of the introduction of the alcopops tax, with the data of actual effects, with a particular focus on evidence (or lack thereof) collected by the relevant department; and
- (i) the value of evidence-based decision-making in the taxation of alcoholic products.

The Bills, explanatory memorandum and second reading speeches relating to the Bills may be accessed at:

[Legislation and documentation relating to the Excise Tariff Amendment \(2009 Measures No. 1\) Bill 2009](#)
[Legislation and documentation relating to the Customs Tariff Amendment \(2009 Measures No. 1\) Bill 2009](#)

The Committee invites you to provide a written submission addressing issues that may be of relevance to you. The submission should be lodged by 27 February 2009. The Committee prefers to receive submissions electronically as an attached document – email:

community.affairs.sen@aph.gov.au – otherwise by fax (02 6277 5829).

The Committee intends to hold public hearings on the reference on 10 and 11 March 2009 in Canberra and is expected to report on 16 March 2009.

Submissions become Committee documents and are made public only after a decision by the Committee. Publication of submissions includes loading them onto the internet and their being available to other interested parties including the media. Persons making submissions must not release them without the approval of the Committee. Submissions are covered by parliamentary privilege but the unauthorised release of them is not protected. Information relating to Senate Committee inquiries, including notes to assist in the preparation of submissions for a Committee, can be located on the Internet at http://www.aph.gov.au/senate/committee/wit_sub/index.htm

Should you require further information please contact the Committee Secretariat on (02) 6277 3515.