In the course of the consultation with Australia, the Australian representative undertook to furnish to the secretariat for circulation to members of Committee II a statement giving details of the Australian excise duties on tobacco. These details are now attached.
AUSTRALIAN EXCISE DUTIES ON TOBACCO

**Excise item**

6. Tobacco:

(A) Tobacco, hand-made strand:

(1) In the manufacture of which all the tobacco leaf used is Australian grown ...

per lb 17/6   Nil

(2) Otherwise ...

per lb 18/2   Nil

(B) Tobacco, manufactured, n.e.i.:

(1) In the manufacture of which all the tobacco leaf used is Australian grown ...

per lb 17/9   $166,972

(2) Otherwise ...

per lb 18/5   $16,444,808

(C) Tobacco, fine cut suitable for the manufacture of cigarettes:

(1) In the manufacture of which all the tobacco leaf used is Australian grown ...

per lb 31/2   Nil

(2) Otherwise ...

per lb 31/10  Nil

(D) Tobacco, in the manufacture of which all the tobacco leaf used is Australian grown, for consumption by Australian aborigines, as prescribed by Departmental By-laws ...

per lb 5/11   $21,708

7. Cigars:

(A) Hand-made ...

per lb 22/5   $21,933

(B) Machine-made ...

per lb 23/5   $115,914
<table>
<thead>
<tr>
<th>Excise item</th>
<th>Rate of Duty</th>
<th>Excise clearances in 1957/58</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Cigarettes, including the weight of the outer portion of each cigarette:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(A) Hand-made</td>
<td>per lb 31/7</td>
<td>Nil</td>
</tr>
<tr>
<td>(B) N.e.i.</td>
<td>per lb 31/10</td>
<td>£51,229,170</td>
</tr>
<tr>
<td>9. Snuff</td>
<td>per lb 4/-</td>
<td>£107</td>
</tr>
</tbody>
</table>

**NOTES:**
1. The difference of 8d in the rates for the sub-items of 6(A), 6(B) and 6(C) and the rate for 6(D) have been in force in the Excise Tariff Act since before 1938.

2. The table shows that clearances where all the tobacco leaf used is Australian grown are very small.