[redacted] `OOS` `OOS` [redacted] `OOS` [redacted] `OOS` [redacted] `OOS` [redacted]

From: [redacted] [mailto:[redacted] `OOS` pmi.com]
Sent: Thursday, 5 February 2015 11:10 AM
To: [redacted]
Subject: RE: Meeting [SEC=UNCLASSIFIED]

Hi [redacted]

It was a pleasure to 'meet' you yesterday.

We would be very pleased to meet with you as we discussed (and as appropriate, also with the Deputy Commissioner you mentioned).

In terms of timing, there are two options that would be ideal from our perspective:
1. Monday 9 February 2015 at 9am in Melbourne; or
2. Friday 13 February 2015 after 2pm in Melbourne

Part of the reason for the timing is that we have some of our [redacted]) executives visiting Australia and it would be great if you could meet them also:
1. [redacted]
2. [redacted]
3. [redacted]

We are keen to discuss strategies to combat the illicit trade in tobacco [redacted] generally, but with a particular focus on [redacted]

Please let me know if you need any further information, or otherwise your preferred time to meet.

Kind regards

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Australian Taxation Office

[redacted]

OOS [redacted] | **Philip Morris Limited**
Email [redacted] pmi.com | Tel + [redacted] | Mobile + [redacted]

From: [redacted] [mailto [redacted] ato.gov.au]
Sent: Tuesday, February 03, 2015 10:18 AM
To: [redacted]
Subject: RE: Meeting [SEC=UNCLASSIFIED]

Hi [redacted]

I am in meetings all morning. I will give you a call this afternoon.

[redacted] | [redacted] | [redacted]
Australian Taxation Office
Phone: [redacted] | Facsimile: [redacted]

ATO | *Working for all Australians*

From: [redacted] [mailto: [redacted] pmi.com]
Sent: Monday, 2 February 2015 6:09 PM
To: [redacted]
Subject: RE: Meeting [SEC=UNCLASSIFIED]

Hi [redacted]

Further to our correspondence below, can we catch up for a quick chat tomorrow at your convenience?

Kind regards

[redacted]

OOS [redacted] | **Philip Morris Limited**
Email [redacted] OOS pmi.com | Tel + [redacted] | Mobile + [redacted]

From: [redacted]
Sent: Thursday, December 18, 2014 4:18 PM
To: [redacted]
Subject: RE: Meeting [SEC=UNCLASSIFIED]

Hi [redacted]

Thank you very much for getting in touch with me.

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I look forward to the opportunity to catch up in the New Year.

Best regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted] pmi.com | Tel + [redacted] | Mobile + [redacted]

From: [redacted] [mailto [redacted] ato.gov.au]
Sent: Thursday, December 18, 2014 2:56 PM
To: [redacted]
Subject: FW: Meeting [SEC=UNCLASSIFIED]

Hi [redacted]

I am taking over the role as the [redacted] for the Tobacco project. [redacted] asked me to contact you to [redacted] myself.

I am going on leave today but I will contact you in the New Year to arrange a catch up.

Regards,

[redacted]

[redacted] | [redacted] | [redacted]
Australian Taxation Office
Phone: [redacted] | Facsimile: [redacted]

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From: [redacted] [mailto: [redacted] pmi.com]
Sent: Wednesday, 3 December 2014 5:10 PM
To: [redacted]
Subject: Meeting

H [redacted]

I hope this note finds you well.

I am keen to follow up on our brief discussion during the Tobacco Industry Forum meeting a few weeks ago. Are you free to catch up at some stage in the next few weeks?

Kind regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted] pmi.com | Tel + [redacted] | Mobile + [redacted]

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From: [redacted].
To: [redacted].
Subject: RE: Call
Date: Thursday, 4 June 2015 4:22:27 PM

Hi [redacted]

Further to our earlier discussions, I have confirmation that our [redacted] will coming to Australia in the week commencing 15 June and wondered if it would be possible to arrange a meeting with your team?

Also, I wonder whether you could offer any advice in relation to the [redacted]. I recall you were also concerned to ensure we made progress, and having heard from [redacted] about the logisitics and costs involved at the Tobacco Stakeholders Group, I appreciate how much of a 'live' issue this is for the ATO. Any advice you might be able to offer would be greatly appreciated.

Kind regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted]pmi.com | Tel +[redacted] | Mobile +[redacted]

From: [redacted] **On Behalf Of** [redacted]
Sent: Tuesday, May 26, 2015 3:06 PM
To: [redacted]
Cc: [redacted]
Subject: RE: Call

Hi [redacted]

[redacted] is away at the moment. She will be back at work on Tuesday 2/6.
When she gets back I will let her know you would like her to give you a call.

[redacted]
Australian Taxation Office

Phone: [redacted]

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From: [redacted] [mailto:[redacted]pmi.com]
Sent: Tuesday, 26 May 2015 1:02 PM
To: [redacted]
Subject: Call

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Hi [redacted]

Can we arrange a quick call today or in the next few days? I am keen to follow up on some of our recent discussions.

Kind regards

[redacted]

`OOS` [redacted] | **Philip Morris Limited**
Email [redacted] `OOS` [redacted]pmi.com | Tel +[redacted] | Mobile +[redacted]

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From: [redacted]
To: [redacted]
Subject: RE: Meeting re track & trace
Date: Monday, 23 February 2015 9:15:00 AM

Hello [redacted]

Apologies for the delay in getting back to you.

The meeting was on the 13th was very informative for us and being able to schedule it when [redacted] was in Melbourne was much appreciated [redacted] Having our senior executives [redacted] attend was also very beneficial as it gave them an opportunity to hear first-hand [redacted]

Thanks for your assistance in co-ordinating the meeting.

Kind regards

[redacted] | [redacted] | Indirect Tax
Australian Taxation Office
Phone: [redacted] | Mobile: [redacted]
Available Mon, Tue, Thurs and Fri

From: [redacted] [mailto:[redacted]pmi.com]
Sent: Wednesday, 18 February 2015 5:17 PM
To: [redacted]
Subject: RE: Meeting re track & trace

`OOS` [redacted]

Just following up on our meeting on Friday.

Thank you very much for getting everyone together. I thought it went very well – I hope it was informatiive for you and your team.

Kind regards

[redacted]

`OOS` [redacted] | **Philip Morris Limited**
Email [redacted]pmi.com | Tel +[redacted] | Mobile +[redacted]

From: [redacted] [mailto [redacted]ATO.gov.au]
Sent: Monday, February 09, 2015 1:25 PM
To: [redacted]
Subject: FW: Meeting re track & trace

Hi [redacted]

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Australian Taxation Office

Just a quick note to check all is well for our meeting on Friday.

Regards

[redacted]
[redacted] | [redacted] | Indirect Tax
Australian Taxation Office
Phone: [redacted] | Mobile: [redacted]
Available Mon, Tue, Thurs and Fri

From: [redacted]
Sent: Thursday, 22 January 2015 2:10 PM
To: [redacted]
Subject: RE: Meeting re track & trace

Thanks [redacted] – all of the attendees previously advised to you have confirmed their availability for the meeting at Moorabbin.

If you have any queries relating to topics / content when preparing the agenda, you can send them through to me or discuss these directly with [redacted] on [redacted]

Regards

[redacted]
[redacted] | [redacted] | Indirect Tax
Australian Taxation Office
Phone: [redacted] | Mobile: [redacted]
Available Mon, Tue, Thurs and Fri

From: [redacted] [mailto:[redacted]pmi.com]
Sent: Tuesday, 20 January 2015 5:52 PM
To: [redacted]
Subject: RE: Meeting re track & trace

[redacted]

Thank you for your call and email – sorry I was away from my desk.

It would be great if you could join us at our offices for the meeting. The address is:

252 Chesterville Rd
(entry off Cochranes Rd)
Moorabbin

I will be in touch with further details (agenda etc) in the next week or so.

Kind regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted]pmi.com | Tel +[redacted] | Mobile +[redacted]

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From: [redacted] [mailto[redacted]ATO.gov.au]
Sent: Tuesday, January 20, 2015 4:03 PM
To: [redacted]
Subject: RE: Meeting re track & trace

Hi [redacted]

As per my voicemail, I can confirm 9:30 as the start time.

We are happy to come out to Moorabbin for the meeting and make it as easy for PML as we can. However if you prefer to have the meeting in Docklands, we have conference rooms available here with either large screen TV monitors or OH projectors that can be used for the presentation. I will need to check whether it is possible to use an external laptop to connect to this – likely we would need to receive the presentation before hand and have one of the ATO staff run it.

Regards

[redacted] Indirect Tax
Australian Taxation Office
Phone: [redacted]
Available Mon, Tue, Thurs and Fri

From: [redacted] [mailto:[redacted]pmi.com]
Sent: Tuesday, 20 January 2015 2:59 PM
To: [redacted]
Subject: RE: Meeting re track & trace

[redacted]

Thank you for that – please confirm 9:30am.

Will we be able to make a powerpoint presentation in the room?

[redacted] | **Philip Morris Limited**
Email [redacted]pmi.com | Tel +[redacted] | Mobile +[redacted]

From: [redacted] [mailto[redacted]ATO.gov.au]
Sent: Monday, January 19, 2015 4:47 PM
To: [redacted]
Cc: [redacted]
Subject: RE: Meeting re track & trace

Hi [redacted]

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Thanks for getting back to me – the morning of Friday the 13th Feb is good so let's lock that in.

A 9:30 start is fine if it suits you.

Regards

[redacted] | [redacted] | Indirect Tax
Australian Taxation Office
Phone: [redacted] | Mobile: [redacted]
Available Mon, Tue, Thurs and Fri

From: [redacted] [mailto:[redacted]pmi.com]
Sent: Monday, 19 January 2015 11:28 AM
To: [redacted]
Cc: [redacted]
Subject: RE: Meeting re track & trace

[redacted]

Thank you very much for your note. Further to our conversation late last week, we would like to try and lock in the meeting for Friday 13th February 2015.

Can we please try and set a time in the morning for the meeting, then I will work on a suggested agenda and finalise the list of attendees from our side.

Please let me know if you need anything further from us at this stage.

Kind regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted]pmi.com | Tel +[redacted] | Mobile +[redacted]

From: [redacted] [mailto[redacted]ATO.gov.au]
Sent: Tuesday, January 13, 2015 12:39 PM
To: [redacted]
Cc: [redacted]
Subject: RE: Meeting re track & trace

Hi [redacted]

Two of our Assistant Commissioners with key responsibilities for excise matters have expressed interest in attending the "track and trace" presentation / meeting. Subject to everyone's availability, this would potentially result in 6 attendees from the ATO if that is OK with you. I have included details below.

[redacted]

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[redacted]

If it fits in with your schedule and the travel arrangements of the PMI personnel, Friday 13th February would be a good day for us as [redacted] is based interstate and will be travelling to Melbourne for other meetings on Thursday 12th. However, if Friday is not convenient, please suggest alternative times and I work out the best option.

Regards

[redacted] | [redacted] | Indirect Tax
Australian Taxation Office
Phone: [redacted] | Mobile: [redacted]
Available Mon, Tue, Thurs and Fri

From: [redacted]
Sent: Monday, 5 January 2015 11:33 AM
To: [redacted]
Cc: [redacted]
Subject: RE: Meeting re track & trace

Hi [redacted]

Thanks for getting back to me regarding the meeting to discuss PML's [redacted] and the offer to hold the meeting when PMI's [redacted] are in Melbourne. This is an excellent opportunity and we are happy to meet in February.

Time wise, we will fit in with in with whatever works for you and the PMI personnel so please feel free to suggest a time that is most convenient based on your other commitments.

Regards

[redacted] | [redacted] | Indirect Tax
Australian Taxation Office
Phone: [redacted] | Mobile: [redacted]
Available Mon, Tue, Thurs and Fri

From: [redacted] [mailto:[redacted]pmi.com]
Sent: Tuesday, 23 December 2014 4:55 PM
To: [redacted]
Cc: [redacted]
Subject: RE: Meeting re track & trace

[redacted]

Please accept my apologies for the delay in responding to you. We have been trying to finalise the dates for

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an internal workshop (now set for the week commencing 9 February) where some of our [redacted] in this area will be in Melbourne.

[redacted]

If convenient for you, the week of 9 February would seem to be a perfect opportunity for us to bring them along also. Of course, our local team are able to meet in mid-January if you would prefer to meet earlier.

I am also around over Christmas/New Year except for the week commencing 5 January, so please don't hesitate to give me a call to discuss this further / make arrangements.

Kind regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted]pmi.com | Tel +[redacted] | Mobile +[redacted]

-----Original Message-----
From: [redacted]
Sent: Thursday, December 18, 2014 1:11 PM
To: [redacted]
Cc: [redacted]
Subject: RE: Meeting re track & trace

[redacted]

Thanks for your note. I will follow-up with [redacted] and [redacted]

Please also note that from 1 January 2015, [redacted] will take over responsibility for PML's customs and excise matters. You already know [redacted] from his role [redacted] covering all other Australian taxes. I will still be with PML and be around to help [redacted] behind the scenes if needed.

I will send in a new authorised contacts letter before Christmas.

Regards
[redacted]

-----Original Message-----
From: [redacted] [mailto [redacted] ATO.gov.au]
Sent: Thursday, December 18, 2014 12:58 PM
To: [redacted]
Subject: Meeting re track & trace

Hi [redacted]

[redacted] was speaking with [redacted] at the last TSG (TIG) meeting about PML's "track and trace" system and would like to arrange a meeting with [redacted] in January to discuss this [redacted] further. Essentially [redacted]

Would you be able to check with [redacted] re his availability say mid Jan and that of any other PML staff that

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would need to attend as I appreciate that this is school holiday period and staff may be on leave.

Neither [redacted] or I are taking extended leave so we should be fairly flexible re dates. No issues having the meeting at either PML or our offices in Docklands - whatever suits you best.

Thanks for your help.

Regards

[redacted]
[redacted] | [redacted] | Indirect Tax Australian Taxation Office
Phone: [redacted] | Mobile: [redacted] Available Mon, Tue, Thurs and Fri

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From: [redacted].
To: [redacted] [redacted].
Cc: [redacted].
Subject: RE: [redacted] [SEC=UNCLASSIFIED]
Date: Friday, 20 March 2015 2:09:11 PM

[redacted] - thank you very much for your note – of course I completely understand.

[redacted] please let me know if it is convenient to catch up at some stage to discuss the [redacted].

Kind regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted] pmi.com | Tel +[redacted] | Mobile +[redacted]

From: [redacted] [mailto [redacted] ato.gov.au]
Sent: Friday, March 20, 2015 12:18 PM
To: [redacted] [redacted]
Cc: [redacted] [redacted]
Subject: RE: [redacted] [SEC=UNCLASSIFIED]

Hi [redacted]

I hope you don't mind but I have passed you details onto [redacted] [redacted] to this matter so he is the best place ATO officer to discuss the matter.

Regards

[redacted]

From: [redacted] [mailto:[redacted] pmi.com]
Sent: Thursday, 19 March 2015 9:56 AM
To: [redacted] [redacted]
Subject: [redacted]

Dea [redacted]

I trust this note finds you both well.

I understand that there was a [redacted].

There was no ATO or AFP media release that I could see in relation to the details [redacted] Would it be possible to arrange a quick call to discuss this matter?

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Kind regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted]pmi.com | Tel +[redacted] | Mobile +[redacted]

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From: [redacted]
To: [redacted]
Cc: [redacted]
Subject: RE: Proposed Illicit Tobacco Importation Meeting - Canberra 17 March 2015 [SEC=UNCLASSIFIED]
Date: Friday, 27 February 2015 12:03:25 PM

Hi [redacted]

Thank you very much for your email.

We would be very pleased to accept your invitation and confirm the proposed date, time and location. [redacted] and I will attend the meeting.

With respect to the agenda you have proposed, [redacted]

Kind regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted]pmi.com | Tel +[redacted] | Mobile +[redacted]

From: [redacted] [mailto [redacted]ato.gov.au]
Sent: Wednesday, February 25, 2015 6:21 PM
To: [redacted]
Cc: [redacted]
Subject: Proposed Illicit Tobacco Importation Meeting - Canberra 17 March 2015 [SEC=UNCLASSIFIED]

Hi [redacted]

[redacted] has asked that I follow this up with you to arrange a suitable time in Canberra at the Australian Federal Police Headquarters for you to meet with the AFP, ATO, Australian Crime Commission and the Australian Customs and Border Protection Service.

With the intent of leveraging our capabilities to enable more effective treatment of the illicit tobacco risk, the purpose of the meeting is to establish an operational group which will consider how to develop and implement:

- [redacted]

Action required:
We would like to meet with you in Canberra on Tuesday 17 March 2015 at 9.30am.

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Can you please confirm this day and time is suitable and the number attending from your organisation and a formal meeting request will follow.

If you have additional agenda topics, please let me know by Friday 27 February.

If you would like to discuss or have any concerns prior to the meeting, please do not hesitate to contact me.

Kind regards

[redacted]
[redacted] | [redacted]
Australian Taxation Office
Phone: [redacted] | Mobile: [redacted] | Facsimile [redacted]

ATO *Working for all Australians*

From: [redacted] [mailto:[redacted]pmi.com]
Sent: Thursday, 19 February 2015 5:00 AM
To: [redacted] crimecommission.gov.au'; [redacted] crimecommission.gov.au'
Cc: [redacted]
Subject: RE: Draft Agenda for Illicit Tobacco Importation Meeting - Friday 13 Feb [SEC=UNCLASSIFIED]

Good morning

A quick note of thanks following the promising discussion on our call last Friday. We sincerely appreciate the genuine willingness you have to address the issue, as well as the many challenges involved.

With respect to the next steps discussed, we are looking at various types of [redacted] When appropriate, please let me know who in your organisation would be best to discuss this further.

Kind regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted]pmi.com | Tel +[redacted] | Mobile +[redacted]

From: [redacted] [mailto [redacted]ato.gov.au] **On Behalf Of** [redacted]
Sent: Wednesday, February 11, 2015 8:17 PM

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To: [redacted] [redacted] [redacted] [redacted]
[redacted]crimecommission.gov.au'; [redacted] [redacted] [redacted]
[redacted]
Cc: [redacted] [redacted]crimecommission.gov.au'
Subject: Draft Agenda for Illicit Tobacco Importation Meeting - Friday 13 Feb [SEC=UNCLASSIFIED]

Good afternoon

Please find attached the draft agenda for the Illicit Tobacco Importation meeting on Friday 13 February. Please review the agenda and provide any feedback by cob tomorrow.

Thank you.

Regards

[redacted]
Australian Taxation Office
[redacted]

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From: [redacted].
To: [redacted].
Cc: [redacted] [redacted] [redacted]afp.gov.au
Subject: RE: Proposed Illicit Tobacco Importation Meeting - Canberra 17 March 2015 [SEC=UNCLASSIFIED]
Date: Thursday, 5 March 2015 4:08:19 PM

Hi [redacted]

Thank you very much for your note and your assistance with this meeting. I look forward to meeting with you and your colleagues soon.

Kind regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted]pmi.com | Tel +[redacted] | Mobile +[redacted]

From: [redacted] [mailto [redacted]ato.gov.au]
Sent: Tuesday, March 03, 2015 5:34 PM
To: [redacted]
Cc: [redacted] [redacted] [redacted]afp.gov.au; [redacted]
Subject: RE: Proposed Illicit Tobacco Importation Meeting - Canberra 17 March 2015 [SEC=UNCLASSIFIED]

Hi [redacted]
Apologies in advance, the proposed meeting date is now not suitable to all the agencies involved.

The AFP will take the lead in this process and in that context [redacted] will contact you shortly to arrange a suitable time, date and venue.

I apologise for any inconvenience caused, if you have any queries/concerns, please do not hesitate to contact me.

Kind regards

[redacted]
[redacted] | [redacted]
[redacted] | [redacted]
Australian Taxation Office
Phone: [redacted] | Mobile: [redacted] | Facsimile [redacted]

ATO *Working for all Australians*

From: [redacted] [mailto:[redacted]pmi.com]
Sent: Friday, 27 February 2015 9:03 AM

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To: [redacted]
Cc: [redacted]
Subject: RE: Proposed Illicit Tobacco Importation Meeting - Canberra 17 March 2015 [SEC=UNCLASSIFIED]

Hi [redacted]

Thank you very much for your email.

We would be very pleased to accept your invitation and confirm the proposed date, time and location. [redacted] and I will attend the meeting.

With respect to the agenda you have proposed, we have an [redacted]

Kind regards

[redacted]

[redacted] | **Philip Morris Limited**
Email [redacted] pmi.com | Tel + [redacted] | Mobile + [redacted]

From: [redacted] [mailto: [redacted] ato.gov.au]
Sent: Wednesday, February 25, 2015 6:21 PM
To: [redacted]
Cc: [redacted]
Subject: Proposed Illicit Tobacco Importation Meeting - Canberra 17 March 2015 [SEC=UNCLASSIFIED]

Hi [redacted]

[redacted] has asked that I follow this up with you to arrange a suitable time in Canberra at the Australian Federal Police Headquarters for you to meet with the AFP, ATO, Australian Crime Commission and the Australian Customs and Border Protection Service.

With the intent of leveraging our capabilities to enable more effective treatment of the illicit tobacco risk, the purpose of the meeting is to establish an operational group which will consider how to develop and implement:

- [redacted]
- [redacted]

Action required:
We would like to meet with you in Canberra on Tuesday 17 March 2015 at 9.30am.

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Can you please confirm this day and time is suitable and the number attending from your organisation and a formal meeting request will follow.

If you have additional agenda topics, please let me know by Friday 27 February.

If you would like to discuss or have any concerns prior to the meeting, please do not hesitate to contact me.

Kind regards

[redacted]

ATO *Working for all Australians*

[redacted]

Subject: RE: Draft Agenda for Illicit Tobacco Importation Meeting - Friday 13 Feb [SEC=UNCLASSIFIED]

Good morning

A quick note of thanks following the promising discussion on our call last Friday. We sincerely appreciate the genuine willingness you have to address the issue, as well as the many challenges involved.

With respect to the next steps discussed, we are looking at [redacted] When appropriate, please let me know who in your organisation would be best to discuss this further.

Kind regards

[redacted]

`OOS` [redacted] | **Philip Morris Limited**
Email `OOS` [redacted] pmi.com | Tel + [redacted] | Mobile + [redacted]

From: [redacted] [mailto [redacted] ato.gov.au] **On Behalf Of** [redacted]
Sent: Wednesday, February 11, 2015 8:17 PM
To: [redacted]

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[redacted]

Subject: Draft Agenda for Illicit Tobacco Importation Meeting - Friday 13 Feb [SEC=UNCLASSIFIED]

Good afternoon

Please find attached the draft agenda for the Illicit Tobacco Importation meeting on Friday 13 February. Please review the agenda and provide any feedback by cob tomorrow.

Thank you.

Regards

OOS [redacted]
OOS [redacted]
Australian Taxation Office
OOS [redacted]

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Australian Government
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MEETING MINUTES

FILE REF:

TITLE:	[redacted]		
VENUE:	Philip Morris, Moorabbin Vic 3189		
EVENT DATE:	13 Feb 2015	START: 9:30	FINISH: 11:45
CHAIR:		FACILITATOR:	[redacted] (Philip Morris)
CONTACT:	[redacted]	CONTACT PHONE:	[redacted]

ATTENDEES: NAMES/SECTION

ATO:

[redacted]

PMI:

[redacted]

Notes:

[redacted] provided a brief overview of the ATO's interest in track and trace, emphasising that it was to understand the capability in light of the WHO Framework Convention on Tobacco Control Protocol and was not associated with any specific risks related to Philip Morris (PML). [redacted]

[redacted] gave an overview of the illicit tobacco trade including the impacts of smuggling, counterfeit [redacted] and tax evasion, including that it was estimated to involve around 600 billion sticks globally per annum or 10-12% of consumption. [redacted]

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[redacted] Given the potential “profits” and comparatively less harsh penalties than drug trafficking, illicit tobacco trade is increasingly attracting co-ordinated organised crime activity.

[redacted] explained some of the developmental background to general track and trace functionality, noting that it was well established in the pharmaceutical industry. Within the tobacco industry, work securing the supply chain began in 2004 due to the price differential between eastern and western Europe and associated “black-market” activities [redacted] also provided copies of the KPMG publication *Track and Trace, Approaches in Tobacco* (electronic version attached to Siebel activity).

On a global level, the major tobacco companies are co-operating to implement a standard format (EPCIS – GS1) throughout the supply chain that is cost effective and can [redacted] identify the physical movement and the status of the product. Article 8 of the Protocol specifies the requirements of track and trace capability (i.e. the data that must be captured). One of the challenges for implementing track and trace in the tobacco industry has been [redacted]

[redacted]

In addition to the use by the manufacturers and government authorities, PMI also envisages that consumers could [redacted] check if the products they are purchasing are legitimate / duty paid. Whilst this has the potential to mobilise consumer power, it was noted that purchasers deliberately seeking out “under the counter” cheap product would not be concerned about this.

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[redacted] There was also some high level discussion around the difficulties of dealing with illicit product at the retail level and the possible role of statutory offences.

`OOS` [redacted]

`OOS` [redacted]

[redacted] have offered to provide ATO senior staff with contacts in other jurisdictions if further information was required on the use of track and trace for revenue compliance purposes.

ATO staff thanked [redacted] for their presentation and meeting concluded approx. 11:45am.

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