

Relevant News and Research

13A.2 What terms are used to describe illicit trade in tobacco?

Last updated November 2024

Contents

Research:.....	2
13A.2 What terms are used to describe illicit trade in tobacco?	2
13A.2.2 What kind of tobacco is used out of the tax-paid chain?	2
13A.2.3 Other types of tax avoidance and evasion	3
News:.....	4
13A.2.1 Definitions of tax evasion and avoidance	4
13A.2.2 What kind of tobacco is used out of the tax-paid chain?	4
13A.2.3 Other types of tax avoidance and evasion	6

Research:

13A.2 What terms are used to describe illicit trade in tobacco?

Hajdinjak M. Smuggling in southeast Europe. The Yugoslav wars and the development of regional criminal networks in the Balkans. Sofia, Bulgaria: Centre for the Study of Democracy. 2002. Available from:

<http://unpan1.un.org/intradoc/groups/public/documents/untc/unpan016836.pdf>.

13A.2.2 What kind of tobacco is used out of the tax-paid chain?

Mao A, Bottorff JL, Oliffe JL, Sarbit G, and Kelly MT. Chinese immigrant men smokers' sources of cigarettes in Canada: A qualitative study. *Tob Induc Dis*, 2017; 15:18. Available from: <http://www.ncbi.nlm.nih.gov/pubmed/28344543>

Lauchs M and Keane R. An analysis of the Australian illicit tobacco market. *Journal of Financial Crime*, 2017; 24(1):35 - 47. Available from:

<http://www.emeraldinsight.com/doi/abs/10.1108/JFC-10-2015-0056>

Latkin C, Murray L, Clegg Smith K, Cohen J, and Knowlton A. The prevalence and correlates of single cigarette selling among urban disadvantaged drug users in Baltimore, Maryland. *Drug and Alcohol Dependence*, 2013; [Epub ahead of print]. Available from: <http://www.sciencedirect.com/science/article/pii/S0376871613001014>

World Customs Organization. World Customs Organization annual report, 2011. Brussels: WCO. 2012. Available from:

http://www.wcoomd.org/files/1.%20Public%20files/PDFandDocuments/Reports/Annual_Report_2011-12_en.pdf.

World Customs Organization. World Customs Organization annual report, 2011, tobacco extracts. Brussels: WCO. 2012. Available from:

http://www.wcoomd.org/files/1.%20Public%20files/PDFandDocuments/Press%20releases/Extract_Customs_Tobacco_2011.pdf.

Staae T, Thiesse F, and Fleisch E. Business strategies in the counterfeit market. *Journal of Business Research*, 2012; 65(5):658-65. Available from:

<http://www.sciencedirect.com/science/article/pii/S0148296311001032>

Titeca K, Joossens L, and Raw M. Blood cigarettes: cigarette smuggling and war economies in central and eastern Africa. *Tobacco Control*, 2011; 20(3):226-32. Available from:

<http://tobaccocontrol.bmj.com/content/early/2011/02/03/tc.2010.041574.full.pdf>

Mumford E, Gitchell J, Kelley-Baker T, and Romano E. Crossing a border for a low-cost, high-risk environment: smoking status and excessive drinking among young adults in

Tijuana. Substance Use & Misuse, 2011; 46(4):466–75. Available from:
<http://informahealthcare.com/doi/full/10.3109/10826084.2010.494697>

FIA International Research Ltd. Organized crime and the smuggling of cigarettes in the United States. Washington DC: FIA International Research Ltd. 1999.

FIA International Research Ltd. The gray market in cigarettes in the United States: a primer. Washington DC: FIA International Research Ltd. 1999.

Meier K and Licari M. The effect of cigarette taxes on cigarette consumption, 1955 through 1994. American Journal of Public Health, 1997; 87(7):1126–30. Available from:
<http://www.ajph.org/cgi/reprint/87/7/1126?ck=nck>

13A.2.3 Other types of tax avoidance and evasion

Laux FL, Henderson PN, Soto C, Moor G, and Leischow SJ. Commercial Tobacco Retailing in Tribal Jurisdictions: A Field Study. Am J Health Behav, 2021; 45(2):226–38. Available from:
<https://www.ncbi.nlm.nih.gov/pubmed/33888184>

Wang X, Xu X, Tynan MA, Gerzoff RB, Caraballo RS, et al. Tax Avoidance and Evasion: Cigarette Purchases From Indian Reservations Among US Adult Smokers, 2010–2011. Public Health Rep, 2017; 132(3):304–8. Available from:
<http://www.ncbi.nlm.nih.gov/pubmed/28395142>

Kelton M and Givel M. Public policy implications of tobacco industry smuggling through Native American reservations into Canada. International Journal of Health Services, 2008; 38(3):471–87. Available from:
<http://baywood.metapress.com/app/account/shopping-cart.asp?eferrer=offerings&action=purchase&backto=contribution,1,1;issue,6,11;journal,1,151;linkingpublicationresults,1:300313,1&id=1358686>

Chen TY. Smoke2U. Tobacco sales tax takes off in cyberspace. Centre for Public Integrity. 2008. Available from: <http://www.ttac.org/tcn/tfp/2009/january-2009/excise.html>.

Parliamentary Library. Senate: Official Hansard. Canberra: Parliament. 2003. Available from: <http://www.aph.gov.au/HANSARD/hanssen.htm>.

News:

13A.2.1 Definitions of tax evasion and avoidance

Prengaman K. In new King Mountain lawsuit, USDA seeks \$6.3 million in tobacco assessments. Yakima Herald, 2015. Available from: <http://www.yakimaherald.com/news/2991589-8/in-new-king-mountain-lawsuit-usda-seeks-63>

Henry G. Underground illegal tobacco trade operating in Wales is among the worst in the UK, warns charity Wales Online. 2014. Available from: <http://www.walesonline.co.uk/news/wales-news/underground-illegal-tobacco-trade-operating-7780329>.

Fairclough G. Tobacco firms trace fakes to North Korea. Wall Street Journal, 2006; 26 Jan. Available from: <http://archive.tobacco.org/news/215805.html>

13A.2.2 What kind of tobacco is used out of the tax-paid chain?

Stewart E. Murga tobacco bust: 16 tonnes valued at \$28 million seized by NSW Police. Herald Sun. 2023. Available from: <https://www.heraldsun.com.au/news/nsw/murga-tobacco-bust-16-tonnes-valued-at-28-million-seized-by-nsw-police/news-story/1a7898216cb282e7447b1dfd41e578d2>.

Knight C. Third major illicit tobacco bust as authorities hit Braidwood farm. The Daily Telegraph. 2023. Available from: <https://www.dailytelegraph.com.au/newslocal/canberra/third-major-illicit-tobacco-bust-as-authorities-hit-braidwood-farm/news-story/b87fa730fbb94ed3d6760cca5c0d0afe>.

Jenkins O. Authorities crackdown on illegal tobacco trade in Victoria. Geelong Advertiser. 2023. Available from: <https://www.geelongadvertiser.com.au/news/victoria/authorities-crackdown-on-illegal-tobacco-trade-in-victoria/news-story/c8813405b5564317c01e76922d57e707?btr=8e11245b5490e8e5b8bf9f5ca2bbe167>.

Bunn A. Price of \$52m on suspect tobacco. The Border Mail. 2022. Available from: <https://media.streem.com.au/restricted/j45Jmzh16a?keywords%5B%5D=tobacco&keywords%5B%5D=excise&keywords%5B%5D=tax&keywords%5B%5D=taxes&keywords%5B%5D=Victoria>.

Bannan P. Swan Hill Guardian, 2022. Available from: <https://media.streem.com.au/restricted/v3Ymq4UVZ1?keywords%5B%5D=SMOKE&keywords%5B%5D=tobacco&keywords%5B%5D=excise&keywords%5B%5D=tax>

Thomson B. Tobacco focus of regional cop raids. The Border Mail. 2021. Available from: <https://www.bordermail.com.au/story/7232935/regional-properties-raided-illegal-tobacco-and-cigarettes-seized/>.

'Chop chop' review to go ahead. Mansfield Courier. 2021. Available from: <https://www.mansfieldcourier.com.au/politics-and-government-news/chop-chop-review-to-go-ahead>.

Raga JG. Alibaba removes fake stamp ads Manila Standard, 2017. Available from: <http://thestandard.com.ph/business/csr-mining/234247/alibaba-removes-fake-stamp-ads.html>

Ford M. Illegal tobacco imports on the rise; criminals using high heels, fluffy toys to stash cigarettes. Australian Broadcasting Corporation (ABC). 2017. Available from: <http://www.abc.net.au/news/2017-02-20/illegal-tobacco-cigarettes-smuggled-into-australia-fluffy-toys/8285470>.

Abramson J. Israeli goes from selling cigarettes online to US federal prison. Jerusalem Online. 2017. Available from: <http://www.jerusalemonline.com/news/world-news/the-israeli-connection/israeli-imprisoned-in-us-for-selling-cigarettes-27599>.

Yong C. Ex-air stewardess fined \$36,000 for smuggling duty-unpaid cigarettes into Singapore. The Sunday Times, 2013. Available from: <http://www.straitstimes.com/breaking-news/singapore/story/ex-air-stewardess-fined-36000-smuggling-duty-unpaid-cigarettes-singapo>

McAndrews M. 'Roll Your Own Tobacco' players. Hartford Courant, 2013. Available from: <http://www.courant.com/news/politics/hc-roll-your-own-tobacco-players-20130513,0,840523.photogallery>

[Anon]. Lawsuit filed against four for selling contraband cigarettes, not paying taxes. News 21. 2013. Available from: http://www.whptv.com/news/local/story/Lawsuit-filed-against-four-for-selling-contraband/WiOgKYEqyk6wnG1SSq_zoA.csp.

World Customs Organization. Enforcement and Compliance - Responsibilities > Tobacco and Cigarette Smuggling. Brussels: WCO, 2012. Last update: Viewed Available from: http://www.wcoomd.org/home_epoverviewboxes_valelearningoncustomsvaluation_oftobaccoandcigarettesmuggling.htm.

Compliance Framework Branch Compliance Policy and Case Coordination Division. Chapter 10: Detaining unlawful citizens, in Managing the Border: Immigration Compliance. Canberra: Department of Immigration and Multicultural and Indigenous Affairs; 2006. Available from: <http://www.immi.gov.au/media/publications/compliance/managing-the-border/>.

13A.2.3 Other types of tax avoidance and evasion

No authors listed. Drones Fly Smuggled Smokes Into The EU Radio Free Europe Radio Liberty. 2018. Available from: <https://www.rferl.org/a/ukraine-slovakia-smuggling/29009982.html>.

Parliamentary Library Officer. Estimate of value of duty free sales of tobacco, Andrew Herington Adviser to opposition health spokesperson Ms Jenny Macklin MP, Editor 2001, Parliamentary Library, Parliament House: Canberra.