

To: Graham Burgess/Staines/GB/BATCo @ BAT
cc:
From: David Bishop/Staines/GB/BATCo
Date: 09/03/95 14:16:13
Subject: Key Area Paper

As I mentioned to you briefly the other day I have changed the format of the Excise Key Area Paper considerably. Stuart has agreed the new version and asked that I prepare a note to explain the reason for the changes. I enclose this and you might like to send it out to the Board with the paper.

"The 1995 Indirect Taxation Key Area Paper put forward for approval by the Board has been changed in several respects from that of the previous year. It is considerably shorter, because a lot of detail information about excise structures and collection procedures has been omitted. This is all included in the Tobacco Tax Guide which was published last December and it is not considered necessary to repeat it in this internal document, which therefore concentrates on the development of key strategies for operating companies. All strategic issues which were included as well last year have been repeated in the new format paper, with some presentational changes to fit the overall shorter structure. An explanatory note has been included at the beginning of the paper."

502622149