

SENATE LEGAL AND CONSTITUTIONAL LEGISLATION COMMITTEE
AUSTRALIAN CUSTOMS SERVICE

Question No. 92

Senator Ludwig asked the following question at the hearing on 25 May 2006:

- a) Is there a difference in the customs duty payable on bunker or shipping fields between ships engaged on coastal voyages and those engaged on international voyages?
- b) What are the differential rates?

The answer to the honourable senator's question is as follows:

- a) Ships on an international voyage do not pay customs duty on bunkers.
- b) The duty rate on bunkers is either \$0.40143 per litre or \$0.38143 per litre depending on the type of fuel purchased.