



## **Excise By-Law No. 114**

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**as amended**

made under section 165 of the

*Excise Act 1901*

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This compilation was prepared on 18 December 2008 taking into account amendments up to and including *Excise By-Law (Amendment) 2008 (No. 1)*.

Prepared by the Goods and Services Tax and Excise Centre of Expertise  
Australian Taxation Office, Adelaide

## **Excise By-Law No. 114**

I, Peter William English, delegate of the Chief Executive Officer of Customs, pursuant to section 165 of the Excise Act 1901, hereby prescribe the fields of Cossack and Wanaea as fields for the purposes of paragraph (a) of the definition of 'exempt offshore field' in section 3 of the Excise Tariff Act 1921.

This by-law shall take effect on and from 15 November 1995 in respect of Cossack and Wanaea, on and from 20 October 1997 in respect of Lambert/Hermes, on and from 30 April 2001 in respect of Legendre/Legendre South, and on and from 2 October 2008 in respect of Angel.

## Notes to the Excise By-Law No. 114

### Note 1

Excise By-Law No. 114 (in force under section 165 of the *Excise Act 1901*) as shown in this compilation is amended as indicated in the Table below.

### Table of Instruments

Title	Date of notification in <i>Gazette</i> or FRLI registration	Date of commencement
<i>Excise By-Law No. 114</i> (F2006B11679)	8 Nov 1995 (see <i>Gazette</i> 1995, No. GN44)	15 Nov 1995
<i>Excise By-Law (Amendment) 1997 No.2</i> (F2006B11678)	5 Nov 1997 (see <i>Gazette</i> 1997, No. GN44)	5 Nov 1997
<i>Excise By-Law (Amendment) 1998 No. 1</i> (F2006B11681)	18 Feb 1998 (see <i>Gazette</i> 1998, No. GN7)	18 Feb 1998
<i>Excise By-Law (Amendment) 2001 No. 1</i> (F2007B00016)	26 Apr 2001 (see <i>Gazette</i> 201, No. S 145)	30 Apr 2001
<i>Excise By-Law (Amendment) 2008 (No. 1)</i>	27 Nov 2008 (see F2008L04519)	2 Oct 2008

## Table of Amendments

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

Provision affected	How affected
Paragraph 2	am. (F2006B11678); (F2006B11681); (F2007B00016) and (F2008L04519)

### Note 2

Paragraph 1 – item (a) of the Excise By-Law (Amendment) 1997 No. 2 provides as follows:

- (a) Paragraph 1 is amended by deleting “and Wanea” and substituting:
- “, Wanea and Lambert/Hermes”

The proposed amendment was misdescribed and is not incorporated in this compilation.

### Note 3

Paragraph 1 – item (b) of the Excise By-Law (Amendment) 1998 No. 1 provides as follows:

- (b) Excise By-law No. 114 by deleting “Wanea” wherever it occurs and substituting “Wanaea”.

The proposed amendment was misdescribed and is not incorporated in this compilation.

### Note 4

Paragraph 1 – item 4 of the Excise By-Law (Amendment) 2001 No. 1 provides as follows:

4. Paragraph 1 is amended by deleting “and Lambert/Hermes” and substituting:
- “, Lambert/Hermes and Legendre/Legendre South”

The proposed amendment was misdescribed and is not incorporated in this compilation.

## **Note 5**

Paragraph 1 – item 5 of the Excise By-Law (Amendment) 2008 (No. 1) provides as follows:

5. In paragraph 1, after the word "Wanaea," substitute the words "Lambert/Hermes, Legendre/Legendre South, and Angel" for the words "Lambert/Hermes and Legendre/Legendre South".

The proposed amendment was misdescribed and is not incorporated in this compilation.