

Australian Government Australian Taxation Office

Excise By-Law (Amendment) 2008 (No. 1)

Excise Act 1901

Excise By-Law (Amendment) 2008 (No. 1)

Under section 165 of the *Excise Act 1901* and subsection 33(3) of the *Acts Interpretation Act 1901*, I make the following amendments to Excise By-Law No. 114:

Citation

1. This by-law may be cited as Excise By-Law (Amendment) 2008 (No 1).

Legislative instrument

2. This by-law is a legislative instrument for the purposes of the *Legislative Instruments Act* 2003.

Commencement

3. This by-law takes effect on and from 2 October 2008.

Note: Subparagraph 168(b)(i) of Excise Act 1901provides that a By-Law will take effect, or be deemed to have taken affect from a date specified by the By-Law.

By-Law does not revoke any other By-Law

4. This by-law does not revoke any other Excise by-law.

Note: This By-Law does not revoke Excise By-Law No. 114 notified in the Commonwealth of Australia Gazette, No. GN44 of 8 November 1995, as amended by Excise By-Law (Amendment) 1997 No. 2 notified in the Commonwealth of Australia Gazette, No. GN44 of 5 November 1997, as amended by Excise By-Law (Amendment) 1998 No. 1 notified in the Commonwealth of Australia Gazette, No. GN7 of 18 February 1998, and as amended by Excise By-Law (Amendment) 2001 No.1 notified in the Commonwealth of Australia Gazette, No. S 145, on 26 April 2001. This By-Law prescribes fields for the purposes of paragraph (a) of the definition of 'exempt offshore field' in subsection 3(1) of the *Excise Tariff Act 1921*.

Amendment

- 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".
- 6. In paragraph 2, after the word "Hermes," delete the word "and".
- 7. In paragraph 2, after the word "South", insert the words ", and on and from 2 October 2008 in respect of Angel."

Dated this Twenty sixth day of November 2008

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Timothy Dyce Deputy Commissioner and Delegate of the Commissioner of Taxation