



Australian Government

Australian Taxation Office

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## Legislative Instrument

### Excise By-Law - Condensate

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I, Timothy Dyce, Deputy Commissioner of Taxation, make this By-law under section 165 of the *Excise Act 1901*.

**Timothy Dyce**

Deputy Commissioner of Taxation

Dated: 01 March 2019

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**1. Name of instrument**

This instrument is *Excise By-Law - Condensate*.

**2. Commencement**

This instrument commences on the day after it is registered on the Federal Register of Legislation.

**3. Revoking Previous instrument**

This instrument repeals and replaces *Excise By-Law 155* (F2008L04515), registered on 27 November 2008.

**4. Application**

This instrument applies to **condensate** produced on or after the date of commencement. **Condensate** has the meaning given by subsection 4(1) of the *Excise Act 1901*.

**5. By-Law**

Subitem 21.1 of the Schedule to the *Excise Tariff Act 1921* applies to **condensate** for use in the recovery or production, or recovery and production of goods falling within items 20 and 21.