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## Legislative Instrument

### Excise By-Law No. 114 (Amendment) (No. 1) 2022

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I, Ben Kelly, Deputy Commissioner of Taxation, make this amendment to *Excise By-Law No. 114* under Section 165 of the *Excise Act 1901*.

**Ben Kelly**

Deputy Commissioner of Taxation  
Policy, Analysis and Legislation  
Law Design and Practice

25 March 2022

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**1. Name of instrument**

This instrument is the *Excise By-Law No. 114 (Amendment) (No. 1) 2022*.

**2. Commencement**

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

**3. By-Law does not revoke any other by-Law**

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

**4. Amendments**

*Excise By-Law No. 114* is amended as set out in this section.

- (a) Omit the second paragraph, substitute:

**Fields**

2. For paragraph (a) of the definition of ‘**exempt offshore field**’ in subsection 3(1) of the *Excise Tariff Act 1921*, this by-law prescribes Cossack, Wanaea, Lambert/Hermes, Legendre/Legendre South, Angel, and Tidepole as fields.

- (b) Omit the third paragraph, substitute:

**Application of paragraph 2**

3. Paragraph 2 is deemed to have taken effect on and from the following dates:

- (a) in respect of Cossack and Wanaea – 15 November 1995;
- (b) in respect of Lambert/Hermes – 20 October 1997;
- (c) in respect of Legendre/Legendre South – 30 April 2001;
- (d) in respect of Angel – 2 October 2008;
- (e) in respect of Tidepole – 1 November 2016.