Legislative Instrument

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

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

## Name of instrument

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

## Commencement

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

## By-Law does not revoke any other by-Law

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

## Amendments

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

* + 1. 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.

* + 1. Omit the third paragraph, substitute:

**Application of paragraph 2**

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

* + 1. in respect of Cossack and Wanaea – 15 November 1995;
		2. in respect of Lambert/Hermes – 20 October 1997;
		3. in respect of Legendre/Legendre South – 30 April 2001;
		4. in respect of Angel – 2 October 2008;
		5. in respect of Tidepole – 1 November 2016.