



Australian Government
Australian Taxation Office

EXCISE BY-LAWS

ISSUED BY THE AUTHORITY OF THE
AUSTRALIAN TAXATION OFFICE
CANBERRA

This publication is a working document which enables the administration of the *Excise Tariff Act 1921* and associated Excise legislation. It incorporates indexation changes to rates of excise duty, where appropriate, and may include proposed amendments which have been the subject of a Gazette Notice or Excise Tariff Proposal, and which are to be included in an amendment bill to be introduced into the Parliament of Australia.

11 August 2009

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EXCISE BY-LAWS

CHECK LIST

R2 (11 August 2009)

This list shows the state of the Excise By-Laws as at 11 August 2009.

This check list has been designed to facilitate the day-to-day amendment of the document using only the revision number shown on the face/obverse page. Against each page number below is shown the current revision of the page (eg, (0) denotes original page, (1) denotes 1st Revision (shown on face page as R1), etc).

Full text of the By-Laws and amendments is available on the Federal Register of Legislative Instruments (FRLI) (at www.comlaw.gov.au). FRLI reference numbers appear at the end of each By-Law.

PAGE	REVISION	PAGE	REVISION
CHECK LIST (C1/2)	2	B11	0
B1	1	B12	0
B2	2	B13	0
B3	0	B14	0
B4	0		
B5	0		
B6	0		
B7	0		
B8	2		
B9	1		
B10	2		

C2

EXCISE BY-LAWS

R1 (4 December 2008)

Spare

EXCISE BY-LAWS**CONTENTS****R1 (4 December 2008)**

The By-Law pages are arranged in by-law number order. For By-Laws applicable to particular Excise Tariff items, please refer to the following table of contents.

CONTENTS

Tariff Item/Subitem	By-law No	Page No
20	114	B2
20	127	B3
20.1	75	B2
20.5	154	B10
20.6	151	B10
20.7	129	B8
21	155	B12
21.3	156	B12

EXCISE BY-LAWS

R2 (11 August 2009)

BY-LAW NO. 75**Subitem 20.1**

1. This By-Law may be cited as Excise By-Law No. 75.
2. Subitem 20.1 applies to stabilised crude petroleum oil for use in the recovery or production or recovery and production of goods falling within Item 20 and Item 21.

(FRLI: F2006B11680 as amended by F2006B11681, F2006L02160, F2009L03011)

BY-LAW NO. 114**Item 20**

1. This by-law may be cited as Excise By-Law No. 114.
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 the following as fields.
3. Paragraph 2 is deemed to have taken effect on and from the following dates.

A. Carnarvon Basin

Angel	02.10.2008
Cossack	15.11.1995
Lambert/Hermes	20.10.1997
Legendre/Legendre South	30.04.2001
Wanaea	15.11.1995

(FRLI: F2006B11679 as amended by F2006B11678, F2006B11681, F2007B00016, F2008L04519, F2009L03010)

EXCISE BY-LAWS

R0 (1 July 2006)

BY-LAW NO. 127**Item 20**

1. This By-law may be cited as Excise By-Law No. 127.
2. This By-Law shall take effect on and from 31 January 1998. First commercial production for each field commenced on the date specified in Column B of the tables hereunder.
3. The fields, as specified in Column A of subparagraphs A, B, C, D, E, F and G hereunder, are prescribed 'onshore fields' for the purposes of paragraph (a) of the definition of 'onshore field' in subsection 3(1) of the *Excise Tariff Act 1921*.
4. Excise By-Law No. 115 is repealed.

A. CARNARVON BASIN

Column A	Column B
Campbell	15.07.1992
Chervil	01.07.1987
Cowle	14.05.1991
Crest	20.06.1994
Harriet/Lenita	01.07.1987
North Herald	01.07.1987
Roller/Skate	23.05.1994
Rosette	04.11.1987
Rough Range	01.07.1987
South Pepper	01.07.1987
Saladin/Yammaderry	16.11.1989
Sinbad	18.07.1992
Tanami	23.07.1991

B. CANNING BASIN

Column A	Column B
Blina	01.07.1987
Boundary	12.1990
Lloyd	01.08.1987
Sundown	01.07.1987
West Kora	09.1989
West Terrace	01.07.1987

EXCISE BY-LAWS

R0 (1 July 2006)

BY-LAW NO. 127 (cont.)**C. PERTH BASIN**

Column A	Column B
Dongara	01.07.1987
Mount Horner	01.07.1987
North Yardanogo	02.03.1990
Yardarino	01.07.1987

D. BOWEN/SURAT BASIN

Column A	Column B
Alton	01.07.1987
Anabranh	01.07.1987
Bennett	01.07.1987
Boggo Creek	01.07.1987
Boxleigh	01.07.1987
Cabawin	01.07.1987
Cogoon River West	03.1991
Conloi	01.07.1987
Duarran	01.07.1987
Eluanbrook	01.07.1987
Fairymount	01.07.1987
Leichardt	12.1992
Louise	01.07.1987
Maffra	01.07.1987
McWhirter	01.07.1987
Merivale	13.02.1991
Merrit	07.1988
Moonie	01.07.1987
Myrtleville	13.02.1991
Narrows	01.07.1987
New Royal	12.1995
Pringle Downs	01.07.1987
Richmond	01.07.1987
Riverslea	01.07.1987
Rolleston	13.02.1991
Samari Plains	01.07.1987
Silver Springs	01.07.1987
Snake Creek	01.07.1987
Sunnybank	01.07.1987
Taylor	06.1988
Thomby Creek	01.07.1987
Trinidad	01.07.1987
Waratah	01.07.1987

R0 (1 July 2006)

BY-LAW NO. 127 (cont.)

Column A	Column B
Warroon	01.07.1987
Washpool	01.07.1987
Wilga	08.1992
Yellowbank	13.02.1991
Yellowbank Creek	01.07.1987

E. COOPER/EROMANGA BASIN (QLD)

Column A	Column B
Bargie	04.1994
Black Stump	01.07.1987
Bodalla South	01.07.1987
Bogala	01.07.1987
Bolan	02.1991
Bowen	02.1990
Challum	01.07.1987
Chookoo	01.07.1987
Cook	01.07.1987
Cooroo	01.07.1987
Cooroo North	03.1987
Corella	11.1989
Cranstoun	11.1987
Dilkera	09.1989
Dingera	01.1988
Echuburra	05.1991
Endeavour	11.1989
Epsilon	01.1989
Genoa	03.1992
Gidgee	09.1989
Gimboola	07.1992
Glenvale	01.07.1987
Graham	01.07.1987
Gunna	01.07.1987
Iliad	09.1994
Inland	25.07.1994
Ipundu	01.07.1987
Ipundu North	11.1989
Jackson	01.07.1987
Jackson South	01.07.1987
Jarrar	12.1990
Kenmore	01.07.1987
Kercamurra	01.07.1987
Kihee	01.07.1987
Koora	01.07.1987

EXCISE BY-LAWS

R0 (1 July 2006)

BY-LAW NO. 127 (cont.)

Column A	Column B
Kooroop	01.07.1987
Maxwell	01.07.1987
Maxwell South	01.1990
Monler	09.1987
Mooliampah	01.07.1987
Munro	08.1988
Muthero	09.1989
Naccowlah	09.1989
Naccowlah South	01.07.1987
Naccowlah West	01.07.1987
Natan	12.1988
Nockatunga	01.07.1987
Patroclus	07.1991
Pinaroo	10.1989
Pitchery	03.1988
Orientos	03.1990
Rheims	11.1990
Sigma	01.07.1987
Takyah	01.07.1987
Talgeberry	01.07.1987
Tarbat	06.1988
Tennaperra	01.07.1987
Thungo	01.07.1987
Tickalara	01.07.1987
Tinpilla	01.07.1987
Tintaburra	01.07.1987
Toby	01.07.1987
Toobunyah	12.1985
Wallawanny North	08.1991
Wandilo	10.1989
Watson	01.07.1987
Watson South	01.07.1987
Wilson	01.07.1987
Winna	10.1985
Yanda	01.07.1987

F. COOPER/EROMANGA BASIN (SA)

Column A	Column B
Alwyn	12.1985
Arrakis	03.1990
Big Lake	12.1984
Bookabourdie	07.1985
Brolga	07.1983
Burke	01.07.1987
Carmina	11.1996

R0 (1 July 2006)

BY-LAW NO. 127 (cont.)

COLUMN A	COLUMN B
Cuttapirrie	07.1985
Della	01.07.1987
Dirkala	03.1986
Dirkala South	04.1994
Dullingari	12.1982
Fly Lake	10.1983
Gidgealpa	01.1985
James	09.1989
Jena	10.1985
Keleary	11.1991
Kerinna	04.1985
Kidman	01.07.1987
Limestone Creek/Biala	11.1984
Malgoona	08.1990
Marabooka	01.07.1987
Mawson	07.1987
McKinlay	03.1985
Meranji	08.1985
Merrimelia	02.1983
Moomba	12.1997
Moorari	10.1983
Mudlalee	08.1993
Mudrangie	01.07.1987
Munkarie	01.07.1987
Muteroo	05.1985
Namur	01.07.1987
Narcoonowie	03.1985
Nungeroo	05.1986
Pelican	30.11.1985
Pintari North	02.1988
Spencer North	04.1986
Spencer South	02.1986
Spencer West	05.1989
Strzelecki	12.1982
Sturt/Sturt East	07.1988
Taloola	07.1988
Tantanna	07.1988
Telopea	10.1994
Tirrawarra	03.1983
Toolachee	01.07.1987
Ulandi	06.1985
Wancoocha	02.1985
Woolkina	01.1983
Yapeni	01.07.1987

BY-LAW NO. 127 (cont.)**G. AMADEUS BASIN**

Column A
East Mereenie
Mereenie

Column B
01.07.1987
01.07.1987

(FRLI: F2007B00213)

BY-LAW NO. 129**Subitem 20.7, Subsection 6B(1)**

1. This By-Law may be cited as Excise By-Law No. 129.
2. This By-Law shall take effect on and from 18 February 1998.
3. For the purposes of the definition of 'prescribed production area' in subsection 6B(1) of the *Excise Tariff Act 1921*, the petroleum production areas specified in paragraphs A, B, C and D below are prescribed.
4. Excise By-Law No. 97 is repealed.

A. WESTERN AUSTRALIA**Canning Basin**

- West Terrace

Carnarvon Basin

- Barrow Island
- Rough Range

Perth Basin

- each of the producing areas known as Dongara, Yardarino, Mondara and Mount Horner.
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BY-LAW NO. 129 (contd.)**B. QUEENSLAND****Bowen/Surat Basin**

- each of the producing areas known as Alton, Anabranah, Bennett, Boxleigh, Cabawin, Conloi, Duarran, Kincora, Maffra, McWhirter, Merivale, Moonie, Myrtleville, Narrows, Pringle Downs, Richmond, Rolleston, Roma, Samari Plains, Silver Springs, Snake Creek, Sunnybank, Trinidad, Warroon, Washpool and Yellowbank.

Cooper/Eromanga Basin

- each of the producing areas known as Challum, Cook, Graham, Kercamurra, Kihee, Maxwell, Tennaperra, Thungo, Toby and Yanda.

C. SOUTH AUSTRALIA**Cooper/Eromanga Basin**

- each of the producing areas known as Big Lake, Bookabourdie, Brolga, Brumby, Burke, Daralingie, Della, Dullingari, Fly Lake, Gidgealpa, Kidman, Marabooka, Merimelia, Moomba, Moorari, Mudrangie, Munkarie, Namur, Tirrawarra, Strzelecki, Toolachee and Yapeni.

D. NORTHERN TERRITORY**Amadeus Basin**

- each of the producing areas known as Mereenie and Palm Valley.

(FRLI: F2007B00089)

BY-LAW NO. 151**Subitem 20.6, Subsection 6D(1)**

1. This By-Law may be cited as Excise By-Law No.151.
2. This By-Law shall take effect on and from 25 February 2004.
3. For the purposes of subsection 6D(1) of the *Excise Tariff Act 1921*, a 'prescribed intermediate production area' is an intermediate petroleum production area prescribed in paragraph A below.
4. For the purposes of this By-Law, the *Excise Tariff Act 1921* means the *Excise Tariff Act 1921*, as amended or proposed to be altered.

A. WESTERN AUSTRALIA**Carnarvon Basin**

- the production areas in the Carnarvon Basin known as Lambert and Legendre/Legendre South.

(FRLI: F2007B00007 as amended by F2007B00008)

BY-LAW NO. 154**Subitem 20.5, Subsection 6C(1)**

1. This By-Law may be cited as Excise By-Law No. 154.
2. This By-Law shall take effect on and from 16 February 2000.
3. For the purposes of the definition of 'prescribed new production area' in subsection 6C(1) of the *Excise Tariff Act 1921*, the new petroleum production areas specified in paragraphs A, B, C and D below are prescribed.
4. For the purposes of this By-Law, the *Excise Tariff Act 1921* means the *Excise Tariff Act 1921*, as amended or proposed to be altered.
5. Excise By-Law No. 128 is repealed.

A. WESTERN AUSTRALIA**Carnarvon Basin**

- each of the production areas in the Carnarvon Basin known as Barrow Island, Campbell, Chervil, Cossack, Cowle, Crest, Goodwyn No. 6, Harriet/Lenita, Hermes, North Herald, Roller/Skate, Rosette, Saladin/Yammaderry, Sinbad, South Pepper, Tanami and Wanaea.
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EXCISE BY-LAWS

R0 (4 December 2008)

BY-LAW NO. 154 (cont.)**Canning Basin**

- each of the production areas in the Canning Basin known as Blina and Sundown.

Perth Basin

- the production area in the Perth basin known as Mount Horner.

B. QUEENSLAND**Bowen/Surat Basin**

- each of the production areas in the Bowen/Surat Basin known as Boggo Creek, Eluanbrook, Fairymount, Louise, Riverslea, Thomby Creek, Waratah and Yellowbank Creek.

Cooper/Eromanga Basin

- each of the production areas in the Cooper/Eromanga Basin known as Black Stump, Bodalla South, Bogala, Chookoo, Cooroo, Glenvale, Gunna, Ipundu, Jackson, Jackson South, Kenmore, Koora, Kooroopa, Mooliampah, Naccowlah South, Naccowlah West, Nockatunga, Sigma, Takyah, Talgeberry, Tennaperra, Tickalara, Tinpilla, Tintaburra, Watson, Watson South and Wilson.

C. SOUTH AUSTRALIA**Cooper/Eromanga Basin**

- each of the production areas in the Cooper/Eromanga Basin known as Alwyn, Big Lake, Brolga, Cuttapirrie, Dirkala, Dullingari, Dullingari North, Fly Lake, Gidgealpa, Jena, Kerinna, Limestone Creek/Biala, Meranji, Merrimelia, Moorari, Muteroo, Narcoonowie, Nungeroo, Spencer North, Spencer South, Spencer West, Strzelecki, Ulandi, Wancoocha and Woolkina.

D. NORTHERN TERRITORY**Amadeus Basin**

- the production area in the Amadeus Basin known as East Mereenie.

(FRLI: F2007B00094)

BY-LAW NO. 155**Subitem 21.1**

1. This By-Law may be cited as Excise By-Law No. 155.
2. This By-Law shall take effect on and from midnight (by legal time in the Australian Capital Territory) on 13 May 2008.
3. 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.

(FRLI: F2008L04515)

BY-LAW NO. 156**Subitem 21.3, Subsection 6CA(1)**

1. This By-Law may be cited as Excise By-Law No. 156.
2. This By-Law shall take effect on and from midnight (by legal time in the Australian Capital Territory) on 13 May 2008.
3. For the purposes of the definition of 'prescribed condensate production area' in subsection 6CA(1) of the *Excise Tariff Act 1921*, the condensate production areas specified in paragraphs A, B, C and D below are prescribed.

A. WESTERN AUSTRALIA**Carnarvon Basin**

- each of the production areas in the Carnarvon Basin known as Angel, Barrow Island, Campbell, Chervil, Cossack, Cowle, Crest, Harriet/Lenita, Lambert/Hermes, Legendre/Legendre South, North Herald, Roller/Skate, Rankin Trend, Rosette, Rough Range, Saladin/Yammaderry, Sinbad, South Pepper, Tanami and Wanaea.

Canning Basin

- each of the production areas in the Canning Basin known as Blina, Sundown and West Terrace.

Perth Basin

- each of the production areas in the Perth basin known as Dongara, Yardarino, Mondara and Mount Horner.
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BY-LAW NO. 156 (cont.)**B. QUEENSLAND****Bowen/Surat Basin**

- each of the production areas in the Bowen/Surat Basin known as Alton, Anabranche, Beaufort, Bennett, Boggo Creek, Bony Creek, Boxleigh, Cabawin, Caneon, Conloi, Duarran, Eluanbrook, Euthulla, Fairymount, Grafton Range, Hope Creek, Kincora, Lamien, Louise, Lyndon caves, Maffra, Mascotte, Mayfield, McWhirter, Merivale, Mooga, Moonie, Myrtleville, Narrows, Oberina, Pickanjinnee, Pine Ridge, Pleasant Hills, Pringle Downs, Raslie, Richmond, Riverslea, Rolleston, Roma, Samari Plains, Silver Springs, Snake Creek, Snake Creek East, Sunnybank, Tarrawonga, Thomby Creek, Trinidad, Waratah, Warroon, Washpool, Yellowbank, Yellowbank Creek, Timbury hills, Wallumbilla South, Warooby, Westlands, Wingnut, and Yanalah.

Cooper/Eromanga Basin

- each of the production areas in the Cooper/Eromanga Basin known as Challum, Cook, Graham, Kercamurra, Kihee, Maxwell, Tennaperra, Thungo, Toby, Yanda, Black Stump, Bodalla South, Bogala, Chookoo, Cooroo, Glenvale, Ipundu, Jackson, Jackson South, Kenmore, Koora, Kooroo, Mooliampah, Naccowlah South, Naccowlah West, Nockatunga, Sigma, Takyah, Talgeberry, Tickalara, Tinpilla, Tintaburra, Watson, Watson South and Wilson.

C. SOUTH AUSTRALIA**Cooper/Eromanga Basin**

- each of the production areas in the Cooper/Eromanga Basin known as Alwyn, Big Lake, Bookabourdie, Brolga, Brumby, Burke, Cuttahirrie, Daralingie, Della, Dirkala, Dullingari, Dullingari North, Fly Lake, Gidgealpa, Jena, Kerinna, Kidman, Limestone Creek/Biala, Marabooka, Meranji, Merimelia, Moomba, Moorari, Mudrangie, Mundarie, Muteroo, Narcoonowie, Namur, Nungeroo, Spencer North, Spencer South, Spencer West, Strzelecki, Tirrawarra, Toolachee, Yapeni, Ulandi, Wancoocha and Woolkina.

D. NORTHERN TERRITORY**Amadeus Basin**

- each of the production areas in the Amadeus Basin known as East Mereenie, Mereenie and Palm Valley.

(FRLI: F2008L04516)

B14

EXCISE BY-LAWS

R0 (4 December 2008)

Spare
