



Legislative Instrument

Excise By-Law - Condensate

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

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.