Australian Customs Notice 2002 20

**Enhanced Project By Law Scheme (item 71) - guidelines**

The Enhanced Project By-Law Scheme (EPBS) (Item 71) replaces the existing Project By-Laws Scheme (Items 45, 46 and 56) and comes into effect on 1 July 2002.

Item 71 of Schedule 4 to the *Customs Tariff Act 1995* underpins the EPBS and covers: "Goods, including machinery, equipment, or their components, as prescribed by by-law:

1. entered for home consumption on or after 1 July 2002; and
2. for use in any of the following industries:
   1. mining;
   2. resource processing;
   3. agriculture;
   4. food processing;
   5. food packaging;
   6. manufacturing (within the meaning of the *Australian and New Zealand Standard Industrial Classification (ANZSIC))*;
   7. gas supply."

The EPBS provides an avenue for duty concessions in certain circumstances for imported eligible goods (including machinery, equipment and their components) for projects in eligible industries where the total value of eligible goods to be used in the project is $10 million or greater.

An Australian Industry Participation Plan (AIP Plan) is a new and important part of the EPBS and forms part of the project acceptance application. The AIP Plan supports the principles of the national Australian Industry Participation Framework. Further information about the AIP Plan can be found at [www.customs.gov.au](https://borderauthor.border.gov.au/).

Tom Marshall National Manager Tariff For Chief Executive Officer 30 April 2002

(Tariff Concessions - C01/05020)