

## Enhanced project by-law scheme (EPBS) Major projects, major savings

If you're undertaking a project worth more than \$10 million, chances are you'll import goods and pay customs duty

Under the EPBS, you could obtain customs duty concessions and save up to 5% of the cost of imported capital equipment.

### What's the opportunity?

- You're purchasing goods for your project overseas because no-one makes them in Australia
- You will pay customs duty for goods you import directly, or it will be embedded in the price you pay to local suppliers
- An EPBS duty concession provides **all importers** of goods (not just the project proponent) with customs duty relief for **all goods** imported for that project
- Our specialist team can help you prepare all the necessary documentation to meet the requirements of the EPBS concession.

### What's involved?

- The two-stage EPBS application process is administered by AusIndustry
- Detailed preparation is required before you begin procurement
- A successful application will eliminate the customs duties on imported components.

### Why use Deloitte?

- Our Customs & Global Trade team has the experience and expertise to maximise your chances of a successful EPBS application
- We have strong relationships with AusIndustry
- We provide a complete range of tax services to reduce costs for your project further.

### Customs & Global Trade services

- Customs DTect®
- EPBS
- Excise
- First sale
- Fuel off-road
- Fuel tax credits
- HVLV
- TP adjustments
- Unbundling
- Valuation advice
- WET.

### Recent case studies

- EPBS project for a client that was importing a substantial amount of specialised equipment for the upgrade of an existing minerals processing facility in Western Australia.  
**Outcome:** Customs duty savings of approximately \$11 million achieved
- EPBS project for a client that was overseeing the construction of a major water infrastructure project in Queensland.  
**Outcome:** Customs duty savings of approximately \$10 million achieved
- EPBS project for a client that established a new wind farm electricity project in NSW.  
**Outcome:** Customs duty savings of approximately \$800,000 identified.



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