



## **Notification for Scheme Guidelines for Remission of Duties and Taxes(RoDTEP) on Exported product**

S.O(E): In exercise of the powers conferred by section 5 of the foreign Trade (Development and Regulation Act) Act, 1992 read with para 1.02 of the foreign Trade Policy 2015-2020, the central Government hereby makes the following amendments in the Foreign Trade Policy 2015-2020 with immediate effect.

### **Scheme Objective and operating principles**

- The Scheme's objective is to refund, currently un refunded:
  - i) Duties/ taxes / levies, at the central , state and local level, borne on the exported product including prior stage cumulative indirect taxes on the goods and services used in production of the exported products and such indirect Duties/taxes/levies in respect of distribution of exported product.
  - ii) Such Indirect Duties/taxes/levies in respect of distribution of exported product.
- The determination of ceiling rates under the Scheme will be done by a committee in the Department of Revenue/ Drawback Division with suitable representation of the DoC/DGFT, line ministries and experts, on the sectors prioritized by the Department of Commerce and Department of Revenue.
- Under the scheme, a rebate would be granted to eligible exporters at the notified rate as a percentage of FOB value with a value cap per unit of the exported product, wherever required, on export of items which are categorized under the notified 8 digit HS code. However, for certain export items a fixed quantum of rebate amount per unit may also be notified. Rates of rebate/ value cap per unit under RoDTEP will be notified in Appendix 4 R. In addition to necessary changes which may be brought in view of budget control measures as mentioned above , efforts would be made to review the RoDTEP rates on an annual basis and to notify them well in advance before beginning of the financial year.
- The Overall budget/ outlay for the RoDTEP scheme would be finalized by the Ministry of Finance in constitution in consultation with Department of Commerce (DoC), taking into account all relevant factors.

**The link for detailed document is appended below:**

<https://content.dgft.gov.in/Website/dgftprod/ee052ba4-d026-4e3b-a100-20fdd0daeba2/Notification%20No.%2019%20English.pdf>

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Warm Regards,

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