

Ref. No. : Plexh/cir/350

17.08.2021

To,
All members of Plexconcil,

Dear Sir / Madam,

Subject : Regarding Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme Guidelines and RoDTEP Rates

Ref. : DGFT notification no.19 dated 17.08.2021

We wish to inform you that the O/o. DGFT has today notified RoDTEP Scheme Guidelines and Rates (Remission of Duties and Taxes on Exported Products). The Scheme will take effect for exports from 01st January 2021.

Remission of Duties and Taxes on Exported Products (RoDTEP) is one such reform, based on the globally accepted principle that taxes and duties should not be exported, and taxes and levies borne on the exported products should be either exempted or remitted to exporters.

* It may be noted that rebate under the Scheme shall not be available in respect of duties and taxes already exempted or remitted or credited.

* RoDTEP support will be available to eligible exporters at a notified rate as a percentage of FOB value. Rebate on certain export products will also be subject to value cap per unit of the exported product.

* The rebate allowed is subject to the receipt of sale proceeds within time allowed under the FEMA 1999 failing which such rebate shall be deemed never to have been allowed. The rebate would not be dependent on the realisation of export proceeds at the time of issue of rebate.

* Scheme is to be implemented by Customs through a simplified IT System. Rebate will be issued in the form of a transferable duty credit/ electronic scrip (e-scrip) which will be maintained in an electronic ledger by the Central Board of Indirect Taxes & Customs (CBIC).

Please refer the below link for complete notification regarding RoDTEP guidelines

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

RoDTEP rates i.e APPENDIX 4 R - Notified on 17.08.2021 under Notification No 19/2015-20 is available for download at..

<https://content.dgft.gov.in/Website/dgftprod/d2eeb635-1227-469a-848c-496256397ff8/Appendix%204R%20as%20notified%20on%2017%20August%202021%20for%20DGFT%20Portal.pdf>

Further, please be inform that the RoDTEP rates for items under the 12 product panels of the council are in the below range :-

Product panels	RoDTEP rates	
	Min	Max
Consumer & Houseware	0.5%	1.2%
Cordage & Fishnets	1.0%	1.0%
Composites / FRP Products	1.0%	1.0%
Floor Coverings, Leathercloth & Laminates	1.0%	1.8%
Human Hair & Related Products	0.5%	1.0%
Miscellaneous Products	0.5%	1.5%
Pipes & Fittings	1.0%	1.0%
Polyester Films	1.0%	1.4%
Raw Materials & Polymers	0.5%	2.4%
Rigid Packaging & PET Preforms	1.0%	1.0%
Woven Sacks/FIBCs	0.7%	0.7%
Writing Instruments	0.01%	1.5%

Members are requested to take note of RoDTEP rates and its guidelines.

With regards,

Bharti Parave
Asst. Director - Trade & Policy

Plexconcil