



# SCHEMES FOR EXPORT PROMOTION



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# 1. Remission of Duties & Taxes on Exported Products (RoDTEP) Scheme

## About the Scheme



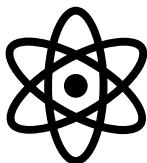
The RoDTEP Scheme, introduced in January 2021, is a flagship export promotion initiative by the Government of India, replacing the Merchandise Exports from India Scheme (MEIS) to comply with WTO guidelines.

## Key Objectives



The primary goal of RoDTEP is to make Indian exports globally competitive by neutralizing the burden of embedded taxes and duties that were not refunded under earlier schemes. It aims to ensure that exports remain zero-rated, aligning with WTO norms, and to promote fair trade practices without distorting the market. Reimburses embedded taxes and levies not refunded under other schemes.

## Key Benefits



- Rebate of embedded taxes such as electricity duties, VAT on fuel, mandi tax, and others that are not currently refunded through other schemes.
- Rebate is given in the form of transferable duty credit scrips, which can be used for paying basic customs duty or sold in the market.
- Automated system ensures seamless issuance through ICEGATE and DGFT platforms.
- Covers a wide range of product categories, like, Gems & Jewellery, Textiles & Leather, Pharmaceuticals, Handicrafts, AYUSH, Handloom.

## Detailed Information



- **Incentive Structure**
  - Remission rates: 0.5% to 4.3% of the FOB value (Free on Board).
  - Product-specific rates based on HSN codes and export destination
- **Procedural Requirements**
  - Accurate product classification (HSN code).
  - Declaration of RoDTEP claim in the shipping bill at time of export.
  - Proper documentation and adherence to value addition norms.
  - Integrated with ICEGATE for automated processing and transparency.

## How to Apply



**Apply on :**

<https://www.dgft.gov.in/CP/?opt=RoDTEP>

## 2. Advance Authorisation (AA) Scheme

### About the Scheme



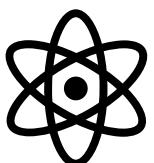
The Advance Authorisation Scheme is a key export promotion initiative implemented by the Directorate General of Foreign Trade (DGFT) under the Foreign Trade Policy of India. It allows exporters to import inputs/raw materials duty-free that are physically incorporated into a product meant for export. This exemption applies to Basic Customs Duty (BCD) and, in some cases, IGST and Compensation Cess.

### Key Objectives



The scheme aims to boost India's exports by reducing the cost of raw materials and inputs used in manufacturing export goods. It ensures that Indian exporters can compete globally by offering their products at internationally competitive prices, free from domestic duty burdens. It also encourages value addition within the country.

### Key Benefits



- Duty-free import of inputs/raw materials used in the production of export goods.
- Applicable for both physical exports and deemed exports (like supplies to SEZs, EOUs).
- Reduces working capital blockage by eliminating upfront payment of customs duties.
- Enhances export profitability and encourages wider participation from MSMEs and large enterprises alike.

## Detailed Information



- **Scope of Duty-Free Imports:** Inputs that are **physically incorporated** in the export product. This includes fuel oil, and catalysts **consumed or utilized** during the production process.
- Exemptions from:
  - Basic Customs Duty
  - Additional Customs Duty (CVD)
  - Education Cess
  - Anti-dumping Duty
  - Countervailing Duty
  - Safeguard Duty
  - Transitional Product-Specific Safeguard Duty
  - Integrated GST (IGST)
  - Compensation Cess
- **Authorisation Validity:** 12 months from the date of issue.
- **Export Obligation Period:** 18 months from the date of authorisation.

## How to Apply



### Apply on :

<https://www.dgft.gov.in/CP/?opt=adnavce-authorisation>

### 3. Export Promotion Capital Goods (EPCG) Scheme

#### About the Scheme



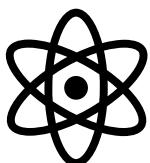
The Export Promotion Capital Goods (EPCG) Scheme is a key initiative under India's Foreign Trade Policy, administered by the Directorate General of Foreign Trade (DGFT). The scheme enables exporters to import capital goods (machinery, equipment, etc.) at zero customs duty, subject to an export obligation. It is designed to support technology upgradation and enhance export competitiveness by reducing capital investment costs.

#### Key Objectives



- Promote exports by enabling Indian manufacturers and service providers to upgrade technology and infrastructure at reduced capital cost.
- Facilitate duty-free import of capital goods needed for producing high-quality export goods or services.

#### Key Benefits



- Allows duty-free import of capital goods, including spares, jigs, fixtures, tools etc
- Covers both pre-production and post-production machinery.
- Significant cost savings for exporters on capital equipment.
- Exporters can fulfill export obligation by exporting goods worth 6 times the duty saved, over a period of 6 years.
- Applicable to manufacturer exporters, merchant exporters (tied with supporting manufacturers), and service providers.

## Detailed Information



### Export Obligation (EO):

- **Quantum:** 6 times the duty saved
- **Timeframe:** 6 years from the date of EPCG Authorization
- **Components:**
  - **Specific Export Obligation:** Directly proportional to duty saved
  - **Average Export Obligation:** Based on average export performance of the past **three licensing years**
- **Mode of Fulfilment:**
  - Direct exports
  - Third-party exports
  - **Deemed exports** or supplies to:
    - SEZs
    - EOUs
    - Advance Authorization holders

## How to Apply



### Apply on :

<https://www.dgft.gov.in/CP/?opt=epcg>

## 4. Duty Drawback Scheme on Deemed Exports

### About the Scheme



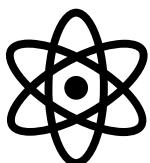
Deemed Exports for the purpose of Foreign Trade Policy refer to those transactions in which goods supplied do not leave country, and payment for such supplies is received either in Indian rupees or in free foreign exchange. These supplies are typically made to categories such as Advance Authorization holders, EOUs, or projects funded by multilateral/bilateral agencies.

### Key Objectives



The objective is to promote domestic manufacturing by offering export-like benefits to local suppliers. This supports import substitution, enhances industrial competitiveness, and contributes to the Make in India initiative. Deemed exports are particularly relevant in sectors like infrastructure, defence, nuclear energy, and technology parks.

### Key Benefits



Deemed exports are treated as zero-rated supplies, ensuring that taxes and duties are not embedded in the cost of the supplied goods. When upfront duty exemption is not available, refunds are provided through:

- Drawback of customs and excise duties (under All Industry Rate or Brand Rate route)
- Refund of Terminal Excise Duty (TED), especially for excise duty on specified products such as petroleum-based fuels

## Detailed Information

- Supplies made to an Advance Authorization holder through ARO (invalidating direct imports) are eligible for drawback.
- Supplies of inputs or capital goods to EOUs, STPs, EHTPs, and Bio-Technology Parks are treated as deemed exports and eligible for duty refund benefits.
- When EPCG holders procure capital goods from local manufacturers instead of importing, the indigenous supplier is eligible for duty drawback.
- Supplies under International Competitive Bidding (ICB)
  - Projects funded by multilateral/bilateral development institutions
  - Turnkey/ICB contracts
  - Projects under Customs Notification No. 50/2017-Customs (dated 30.06.2017)
  - UN or international organization-funded projects
  - Nuclear power projects under ICB/NCB

## How to Apply



**Apply on :**

<https://www.dgft.gov.in/CP/?opt=deemed-export>

## 5. Export Incentives under Chhattisgarh Industrial Development Policy 2024-30

To promote export, Government of Chhattisgarh offers various subsidies under its Industrial Development Policy 2024-30.



### Export Certification Subsidy

Reimbursement of up to 50% of the fees incurred for export certifications such as USFDA, WHO-GMP, prequalification, EU-GMP, TGA, or international certifications/approvals obtained with a limit of Rs. 15 lakh per product, up to 10 products. The unit must have an annual turnover of at least Rs. 50 crores for each product and must submit a relevant commercial export certificate. In case related patent registration for AYUSH and phytomedicine products under IDP 2024-30, if a patent certificate is obtained, a 100% reimbursement of the expenses will be allowed.



### Transport subsidy for export-oriented units:

Export-oriented manufacturing units are eligible for reimbursement of actual transportation costs incurred in moving goods to ports, airports, or other points of shipment from the place of manufacture. This subsidy is capped at Rs 50 lakh per year and is available for a period of five years. Please refer to the Industrial Development Policy 2024-30 for detailed information.



### Subsidies for Packaging Centres:

To promote exports from the state, incentives/exemptions/subsidies will be provided under the logistics package to packaging centres associated with export-related products. It will be mandatory for these packaging centres to handle at least 70% of their packaging for export-related goods.



Government of Chhattisgarh  
Department of Commerce and Industries