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THE PLASTICS EXPORT PROMOTION COUNCIL

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Ref. : Plexh/Cir/0700/Reminder

04.11.2019

All Members/All Members of the COA

Dear Sir(s),

Subject : Inviting data/ information for the new proposed Scheme for Remission of Duties and Taxes on Exported products (RoDTEP) – REMINDER

Ref. : F.No. 01/87/171/00015/AM-20/DES-VII

We wish to inform you that we are in receipt of communication from Shri. Dilip Kumar, Convenor – Sectoral RoDTEP Committee 7, O/o DGFT New Delhi informing us that to determine and recommend the rates and value caps for various items in different export sectors under the proposed scheme for Remission of Duties and Taxes on Exported Products (RoDTEP), it has been decided that the existing sectoral Norms Committees structure in the DGFT Headquarters, will also function as sectoral RoDTEP Committees (SRCs).

In this regard, Export Promotion Councils/ Commodity Boards/ Trade and Industry Association/ Chambers of Commerce are requested to provide data with respect to un-rebated taxes/ duties/ levies used in the manufacture of export product(s) in the prescribed formats, which are attached. The EPCs are requested to seek the data in the prescribed formats from the members of the industry/ firms/ exporters.

This is the scheme to refund certain un-refunded taxes or duties [levied at the State and Central level], was notified by the Ministry of Textiles for the readymade garments and made-ups in March 2019 (Rebate of State and Central Taxes and Levies- RoSCTL).

The Government is now contemplating to formulate a new Scheme to cover other export sectors also under a similar framework so that refund of these un-refunded taxes or duties/ levies, not exempted or rebated at present by any other mechanism. The contours of the proposed new Scheme for Remission of Duties and Taxes on Exported products (RoDTEP) are being detailed out and will be notified separately after approval of the competent authority.

There are 3 formats/ proformas (R1, R2, R3) which are required to be filled separately for each export product by a manufacturing/ exporting unit.

The EPCs/ Industry Bodies have been requested to compile information received from member exporters/ firms and submit it to jurisdictional sectoral RoDTEP Committee(s) in DGFT Hqrs, along with their recommendations, in a separate report.

Recommendations made by the EPCs/ Associations/ Trade Bodies have to mention the HS Code wise incidence of taxes/ duties/ levies in % age terms with respect to FOB Value of each product (as per Unit of Measurement (UQC) and should be supported with relevant notifications/ circulars/ justifications on tax incidence which are at present not refunded by any other mechanism.

While seeking the information, members have to keep in mind following:

a) Data provided should mandatorily be based on the exports made during the period January to June 2019.

b) Information may kindly be submitted by manufacturers/ manufacturer exporters for every export product individually in a separate file/ document in all three proformas/ formats i.e. R1, R2 and R3. Data relating to DTA Unit and / or SEZ unit/ EOU/ FTWZ/ Warehouse under section 65 of the Customs Act, as the case may be, needs to be filed separately for each such unit.

c) A list of indicative taxes which should be counted for estimating the non reimbursed/ non refunded tax incidence is annexed with the prescribed Annexure 1. Generally used UQC Codes have also been annexed (as Annexure – II) for reference. **It may be ensured that only taxes/ levies/ duties borne on the exported product which are at present not getting refunded/ reimbursed under any other mechanism are counted while calculating the tax incidence on the exported product.**

d) The incidence of Central Excise duty/ customs duty suffered on account of petroleum products being used as inputs (raw materials) in the manufacturing process and the incidence of GST for any product should not be included for calculation of total incidence of duties.

e) Data provided should be from manufacturers/ manufacturer exporters and it should be properly scrutinized and certified by the manufacturer/ manufacturer exporter and their **Chartered Accountant/Cost Accountant**.

f) While forwarding the recommendations on each HS code/ export product, the EPCs/ industry bodies need to ensure that information from at least five units/ firms are included so as to be representative of the industry. The units should have a representation of the small, medium as well as large manufacturer exporters.

g) The data should be supported by relevant documents such as sample Shipping Bills of export and other relevant documents forming the basis of calculation, such as Mandi Tax rate circular, Electricity Duty circular of the respective state and should have proper justifications for recommended tax incidence.

h) The data provided should pertain to only those manufacturers/ units who agree to have their records and production processes inspected by the Government for the purpose of verification. Verification of data/ processes would be undertaken by DGFT, if required.

Considering the important of this exercise, members are requested to participate and kindly revert to the council with full data latest by 13th Nov 2019 to the undersigned at bharti@plexconcil.org

Your timely replies will be highly appreciated and enable us collate the responses and submit to DGFT for further examination/ review.

With best regards,
Yours sincerely,

Bharti Parave
(Sr. Executive)