



दि प्लास्टिक एक्सपोर्ट प्रमोशन कौन्सिल
(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)

THE PLASTICS EXPORT PROMOTION COUNCIL
(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government Of India)

Dear Member Exporters,

This has reference to our earlier circular (annexed below) on RoDTEP, we further wish to inform you that the RoDTEP Committee has recently issued instructions related to Scheme called **RoDTEP** (Remission of Duties and Taxes on Exported Products) for actual calculation of embedded taxes. Detailed data is requested by the RoDTEP committee. **The format is enclosed herewith for your ready reference.**

While preparing the data the following points should be carefully noted.

- a) Data provided should mandatorily be based on the exports made during the period **01.10.2019 to 31.03.2020**
- b) Information is to 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.
- c) Data provided should only be of manufacturers / manufacturer exporters in the Domestic Tariff Area.
- d) Data submitted should pertain to at least five units of each product. Hence, please ensure that you must clearly mention whether you are Small, Medium or large scale manufacturers.
- e) Data provided should be properly scrutinized and certified by the manufacturer/ manufacturer exporter and their **Chartered Accountant / Cost Accountant**.
- f) A list of indicative taxes which should be counted for estimating the non-reimbursed / non refunded tax incidence is annexed with the prescribed formats. Generally used UQC Codes have also been annexed for reference.

Only taxes/ levies / duties borne on the exported product **which are at present not getting refunded / reimbursed under any other mechanism** are to be counted while calculating the tax incidence on the exported product, which please note.

g) 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 (however, the incidence of these duties suffered on account of transportation should be calculated for the purpose of refund).

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 Customs/ Central Excise department, if required.

FORMAT R1 (PERIOD 01.10.2019 to 31.03.2020):

General information:

- Manufacturer / manufacturer exporter's Name and Address
- IEC / PAN
- Description and ITC HS Code (8 digit level) about export product
- Unit quantity code / UOM
- Drawback Sr. No. if available
- Drawback rate with %, if available
- Total production
- Quantity sold/cleared in DTA
- Quantity exported
- FOB value of exports
- FOB value per unit production

Note:

Data should be submitted product wise taking into account all types/models/styles/quantity of export product.

FORMAT R2 (PERIOD 01.10.2019 to 31.03.2020):

Export Product wise data for transportation (Fuel used in inbound and outbound transport), electricity duty, Stamp duty, State VAT on fuel used in generation of captive power, SGST /CGST in transport sector (where ITC is not available)

Note:

Data should be submitted individual export product wise

FORMAT R3 (PERIOD 01.10.2019 to 31.03.2020):

Export product wise – input wise incidence of duties / taxes / levies **(INPUT OUTPUT NORMS WISE DATA AND INCIDENCE OF DUTY)**

Note:

Data should be submitted for export product with HS Code

You are therefore requested to submit this data latest by 24th of August, 2020. This will help the council to forward proper information to RoDTEP committee, which will help fixing the rate of refund of embedded taxes.

Kindly do the needful.

Best regards

Plexconcil Team



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(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government Of India)

Ref. No. : Plexh/circular/025
14.08.2020

Dated

To,

All the Members of the council

Dear Sir / Madam,

Sub : Request for data for determination of ceiling rates under the scheme for Remission of Duties and Taxes on Exported Products (RoDTEP)

We wish to inform you that DBK Division, CBIC, DOR dated 10th August 2020 seeking data for determination of ceiling rates under the scheme for Remission of Duties and Taxes on Exported Products (RoDTEP).

Indian Government in September 2019 has come up with a WTO compliant proposed scheme called '**Remission of Duties or Taxes on Export Products**' (**RoDTEP**) to replace the present scheme of MEIS. RoDTEP is a new scheme to replace the existing **MEIS** scheme for exports of goods from India, which aims to reimburse the taxes and duties incurred by exporters such as local taxes, coal cess, mandi tax, electricity duties and fuel used for transportation, which are not getting exempted or refunded under any other existing scheme. Earlier the Department of Commerce had sought data from councils in the specified format and was submitted by the council as per responses received. However, the launch of RODTEP was postponed till Dec 2020 to allow time to work out the rates.

Further, we understand from the DBK DOR letter dated 05.08.2020 regarding the constitution of RoDTEP Committee by the Government.

In continuation of the same, we have now received a letter dated 10th August 2020 from DBK, CBIC, DOR informing us that the RoDTEP Committee has since started the exercise for determination of ceiling rates under the RoDTEP scheme. It is reiterated that the sequence of introduction of the scheme across sectors and prioritization of the sectors to be covered will be decided by the Department of Commerce in consultation with the Department of Revenue.

In this connection, Export Promotion Councils/ Commodity Boards/ Trade and Industry Associations/Chambers of Commerce have been requested to provide data w.r.t. inputs used in the

respective export products in the specified Proforma comprising three parts viz. Proforma — R I, R2, and R3.

While providing the above data, care should be taken regarding the following aspects —

(a) Data provided should be complete for the exports made during the period 01.10.2019 to 31.03.2020. For a particular manufactured export item, the details of all input(s) that are used in the manufacture of all types/styles of that particular export item should be indicated.

(b) The incidence of duty should be restricted to 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 goods and services used in the production of the exported product and (ii) such indirect duties/taxes/levies on distribution of exported product. An illustrative list of various duties/taxes/levies that might remain unrefunded is attached as Annexure.

(c) 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 such as Duty Drawback, GST refunds, Central/State Govt. exemptions, subsidy, etc. are taken into account while calculating the tax incidence on the export product.

(d) Data submitted should pertain to at least five units for each export product so as to be representative of the industry. The units should be carefully selected from amongst the small, medium as well as large manufacturer exporters.

(e) Data provided should only be of manufacturers/ manufacturer exporters in the domestic tariff area and it should be certified by the manufacturer and its Chartered Accountant/ Cost Accountant.

(f) The data should be supported by copies of relevant documents such as tax invoices of inputs used, shipping bills of export product, State Govt. notifications regarding taxes/levies like electricity duty, mandi tax etc.

(g) Data provided should pertain to only those manufacturers/ Units that are ready to have their records and production processes subjected to inspection by Customs/Central Excise Department if required for the purpose of verifying the correctness of information.

Please find attached herewith formats (R1, R2, R3 & Annexure) for your reference.

Considering the importance of this exercise to determine RoDTEP rates, members are requested to provide the requested data in specified formats, duly certified to the council on or before 20.08.2020 at bharti@plexconcil.org

Kindly expedite.

Best regards

Plexconcil Team