

Ref.No. : Plexh/cir/398

01.10.2021

To,
All members of Plexconcil,

Dear Sir / Madam,

Subject : Scheme for Remission of Duties and Taxes on Exported products (RoDTEP) w.e.f 01.01.2021

Ref. No. : Circular no. 23/2021 dated 30.09.2021

As members are aware that the RoDTEP scheme was operationalized w.e.f. 01.01.2021, the final list of RITC/HS codes eligible for RoDTEP scheme and the corresponding rates were not notified on 01.01.2021, only capturing of RoDTEP claims in the shipping bill was enabled. Later, the RoDTEP rates were announced on the eligible export items vide Department of Commerce Notification No. 19/2015-20 dated 17.08.2021 in Appendix 4R (<https://content.dgft.gov.in/Website/dgftprod/ee052ba4-d026-4e3b-a100-20fdd0daeba2/Notification%20No.%2019%20English.pdf>)

Further CBIC Notification No. 76/2021-Customs (N.T.) dated 23.09.2021 states the manner of issuing duty credit for goods exported under the Scheme for Remission of Duties and Taxes on Exported Products (hereinafter referred to as "RoDTEP") has been notified (<https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt76-2021.pdf>)

Please find below the brief of the circular no. 23 :-

The scheme provides for remission amount in the form of transferable duty credit issued to a person and maintained in the electronic duty credit ledger in the customs automated system, in terms of section 51B of the customs act inserted vide Finance Act 2020.

The System Directorate will commence the processing of RoDTEP on the basis of risk evaluation.

The RoDTEP scheme rebates the embedded taxes and it is calculated on FoB value of exports with value caps for certain HS codes.

For availing the scheme, an exporter is to make a declaration on the electronic shipping bill undertaking that it would abide by the scheme provisions, not claim rebate / remission with respect to any duties / taxes/ levies already exempted or for which remission is provided under other schemes and that it shall preserve documents for audit, etc

Once the System Directorate commence processing of RoDTEP, a scroll will be generated in the customs automated system. An electronic ledger shall be created for every IEC holder who is either the exporter having made a claim of RoDTEP against export of goods or is a recipient of duty credit by way of transfer.

The exporter has the option to generate e-scrip within one year of generation of scroll. If this option not availed by exporters the available credits of all scroll will be sent the electronic ledger of the said exporter as an e-scrip. An e-scrip shall be valid for one year only from its generation and if remain unutilized at the end of this period shall lapse.

E-scrip shall be freely transferable and it can be used for payment of Basic custom duty only on imports made through customs automated system.

Duty credit allowed under the RoDTEP scheme is subject to realization of sale proceeds within the period allowed by RBI.

The details of the ineligible export categories or sectors are mentioned in Table 1 of the RoDTEP notification.

Members are requested to go through the complete Circular No 23/2021 available for download at <https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2021/Circular-No-23-2021.pdf>

Best regards

Bharti Parave
Asst. Director – Trade & Policy

Plexconcil