



## M2K Alert

### Enhancements to RoDTEP Scheme

#### 1. Background

The Ministry of Commerce vide notification no. 70/2023 dt. 8<sup>th</sup> March 2024, has widened the applicability of the Remission of Duties and Taxes on Exported Products (RoDTEP) scheme, aiming to boost exports and provide further support to exporters. Below are the key revisions made to the scheme:

#### 2. Extension of Benefits

- **Extension to Advance Authorisation Holders:** The RoDTEP scheme is now extended to include Advance Authorisation holders (except deemed exports), widening the scope of beneficiaries.
- **Inclusion of EOU and SEZ Units:** Export Oriented Units (EOUs) and Special Economic Zone (SEZ) units are now eligible for RoDTEP benefits, encouraging export-oriented businesses in these zones.

#### 3. Scheme Validity Extension

- The validity of the scheme is extended as tabulated below.

Category	Existing Validity	Extended Validity
Regular exporters	30.06.2024	30.09.2024

- This extension provides exporters with additional time to leverage the scheme's benefits and streamline their export operations.
- Further, implementation period of this scheme for the export products manufactured by other categories are tabulated below:

Category	Implementation Date	Validity
Advance Authorisation holders (Except Deemed Exports)	11.03.2024	30.09.2024
SEZ units	01.04.2024 (Expected)	30.09.2024

- The RoDTEP implementation period for export of products manufactured by SEZ units will happen once the IT integration of SEZ units with ICEGATE takes place.

#### **4. Revision of RoDTEP Rates**

- The RoDTEP rates for 25 HS Codes have been refixed in Appendix 4R. This revision aims to ensure fair and competitive benefits for exporters across various sectors.
- **Key products** for which RoDTEP rates are refixed includes Egg Yolks and Other dairy produce, Cocoa and Cocoa preparations, Hydrated and Dehydrated Fatty Acids, Oleoresins of Spices, Coir Produces etc.
- Further, rates of rebate under this scheme for export of products manufactured by Advance Authorisation holders (Except deemed exports), EOU and SEZ units are notified in **Appendix 4RE**.

#### **5. Conclusion**

The extended RoDTEP scheme, now inclusive of Advance Authorisation holders, EOUs, and SEZ units, presents a significant opportunity for exporters to enhance their competitiveness and boost export growth. Exporters must take advantage of these extended benefits to enhance their overall earnings.

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