

# Remission of Duties and Taxes on Exported Products (RoDTEP) scheme

December 8, 2022

**In news**– Recently, RoDTEP Scheme got extended to Chemicals, Pharmaceuticals and Articles of Iron & Steel.

## **About RoDTEP scheme-**

- RoDTEP is based on the globally accepted principle that taxes and duties should not be exported, and taxes and levies borne on the exported products should be either exempted or remitted to exporters.
- This scheme **rebates/refunds the embedded Central, State and local duties/taxes to the exporters** that were so far not being rebated/refunded.
- This scheme is **applicable to all the sectors involved in the export of goods irrespective of their turnover. Provided the country of manufacturing of the exported goods should be in India**
- Employment Oriented Sectors like Marine, Agriculture, Leather, Gems & Jewellery etc. are covered under the Scheme. Other sectors like Automobile, Plastics, Electrical / Electronics, Machinery etc. also get support.
- The entire value chain of textiles also gets covered through RoDTEP & RoSCTL.
- **The rebate under the Scheme shall not be available in respect of duties and taxes already exempted or remitted or credited.**
- **Products manufactured or exported at export-oriented units and special economic zones have been excluded from the scheme for the time being.**
- Under this scheme, **rebate is issued in the form of a**

**transferable duty credit/ electronic scrip (e-scrip) which will be maintained in an electronic ledger** by the Central Board of Indirect Taxes & Customs (CBIC).

- The scheme is being implemented from 1st January 2021.
- **It replaced the ongoing Merchandise Exports from India Scheme (MEIS).**
- Scheme is implemented by Customs through a simplified IT System.