

## RoDTEP Scheme extended to exports made by Advance Authorisation (AA) holders and EOU units from 11 March 2024 to 30 September 2024

Pursuant to the recommendations of the RoDTEP Committee, the Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme is being extended for exports made by Advance Authorisation (AA) holders and Export Oriented Units (EOU) from **11 March 2024 to 30 September 2024**.

The export items eligible for RoDTEP, rates and per unit value caps for exports of products manufactured by AA holders (except deemed exports), EOU and SEZ units are contained in **Appendix 4RE**.

It is also clarified that the implementation of RoDTEP Scheme for exports of products manufactured by SEZ units will happen once the IT integration of SEZ units with Customs Automated System (ICEGATE) takes place which is expected to be operational from **1 April 2024**. The implementation period for exports of products manufactured by Free Trade Warehousing Zone (FTWZ) or SEZ units will be from the date of implementation till **30 September 2024** only.

The validity of the RoDTEP Scheme is also being extended till **30 September 2024** from **30 June 2024** earlier.

### Our Comments

The RoDTEP Scheme is a key initiative by the Government aimed at refunding various embedded taxes and duties on exported products. The industry was demanding to include SEZs and EOUs, which were kept out of the scheme, and extend benefits of the scheme to them. This is a welcome move by the Government and will help in enhancing India's export competitiveness in international markets.