

**ALL INDUSTRY RATES OF DUTY DRAWBACK FOR LEATHER, LEATHER  
PRODUCTS AND FOOTWEAR**

**WITH EFFECT FROM 15.11.2016**

CHAPTER 41  
RAW HIDES AND SKINS (OTHER THAN FUR SKINS) & LEATHER

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split		Nil		Nil	
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split.		Nil		Nil	
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.		Nil		Nil	
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared		Nil		Nil	
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared		Nil		Nil	
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split but not further prepared		Nil		Nil	
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114					
410701	Finished leather of cow/buffalo/calf	Sq. ft.	6.7%	11.7	1.2%	2.1
410702	Lining leather of cow/buffalo/calf	Sq. ft.	6.7%	9.8	1.2%	1.8
410799	Others		1.2%		1.2%	
4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other					

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	<b>than leather of heading 4114</b>					
411201	Finished leather of sheep/lamb	Sq. ft.	6.7%	11.7	1.2%	2.1
411202	Lining leather of sheep/lamb	Sq. ft.	6.7%	9.8	1.2%	1.8
<b>4113</b>	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114</b>					
411301	Finished leather of goat/kid	Sq. ft.	6.7%	11.7	1.2%	2.1
411302	Lining leather of goat/kid	Sq. ft.	6.7%	9.8	1.2%	1.8
411399	Others		1.2%		1.2%	
<b>4114</b>	<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather ; metallised leather</b>	Sq. ft.	6.7%	11.7	1.2%	2.1
<b>4115</b>	<b>Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour</b>		Nil		Nil	

**CHAPTER – 42**

**ARTICLES OF LEATHER; SADDLERY AND HARNESS, TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)**

<b>4201</b>	<b>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material</b>					
420101	Harness made of leather	Piece	8%	161	1.6%	32.2
420102	Saddles made of leather	Piece	8%	536	1.4%	93.8
420103	Harness and Saddlery, made of non-leather including textiles or synthetic materials	Piece	7%	115	1.1%	18.1
420104	Parts/Components of Harness and Saddlery, made of leather or non-leather including Textiles or Synthetic materials	Piece	7%	115	1.1%	18.1
420199	Others	Piece	7%	115	1.1%	18.1
<b>4202</b>	<b>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or</b>					

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	beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle- cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paper-board, or wholly or mainly covered with such materials or with paper					
420201	Trunks, suit-cases, vanity-cases, executive-cases (including laptop bags, computer-tablet covers), brief-cases, school satchels, backpacks/ rucksacks, travelling bags/ luggages and similar containers					
42020101	Of leather, of composition leather or of patent leather	Piece	8.2%	530	1.5%	97
42020102	Of plastic and/or of textile material	Piece	7%	390	1.5%	83.6
42020199	Others	Piece	5%	270	1.5%	81
420202	<b>Hand-bags or shopping bags, whether or not with shoulder strap, including those without handle; organizer, file-folders, note-cases with closing devices</b>					
42020201	Leather woven/braided hand-bag	Piece	8.2%	360	1.5%	65.9
42020202	Others of leather, of composition leather or of patent leather	Piece	8.2%	300	1.5%	54.9
42020203	Of cotton	Kg	7.5%	75	2%	20
42020204	Of plastic and/or of other textile material	Piece	7%	175	1.5%	37.5
42020299	Others	Piece	7%	145	1.5%	31.1
420203	<b>Articles of a kind normally carried in the pocket or in the handbag</b>					
42020301	Of leather, of composition leather or of patent leather	Piece	8.2%	70	1.5%	12.8
42020302	Of plastic and/or of textile material	Piece	7%	42	1.5%	9
42020399	Others	Piece	7%	35	1.5%	7.5
420204	<b>Other articles</b>					
42020401	Of leather, of composition leather or of patent leather	Piece	8.2%	70	1.5%	12.8
42020402	Of plastic and/or of textile	Piece	7%	42	1.5%	9

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	material					
42020499	Others	Piece	7%	35	1.5%	7.5
<b>4203</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather</b>					
420301	Articles of apparel, made of leather	Piece	9.7%	900	2.4%	222.7
420302	Articles of apparel, made of leather in combination with other materials	Piece	9%	460	2.4%	122.7
420303	Gloves, specially designed for use in sports namely Golf Gloves made of leather	Piece	8.5%	26	2.4%	7.3
420304	Gloves, specially designed for use in sports namely Golf Gloves made of leather in combination with textile materials	Piece	8.5%	26	2.4%	7.3
420305	Gloves for use in industry including cut resistant gloves, heat resistant gloves, garden gloves, work gloves, welding gloves, water resistant gloves and driving gloves, made of leather with or without cotton/synthetic material	Pair	8.2%	30	1.8%	6.6
420306	Other gloves made of leather	Pair	6.8%	50	1.5%	11
420307	Belts (with or without an extra buckle) and bandoliers made of leather, whether or not in combination with synthetic material	Piece	6.8%	40	1.9%	11.2
420308	Aprons made of leather	Piece	6.8%	190	1.5%	41.9
420309	Wrist band, tie-pin, necklace made of leather	Kg	6%	100	1.2%	20
420399	Others	Piece	6%	65	1.5%	16.3
<b>4204</b>	<b>Omitted</b>					
<b>4205</b>	<b>Other articles of leather or of composition leather</b>					
420501	Leather sofa cover	Sq. ft.	7.5%	17	1.2%	2.7
420502	Other upholstery including automobile upholstery	Sq. ft.	7.5%	17	1.2%	2.7
420503	Mats/carpets of leather/ composition leather or of leather in combination with other materials	Sq. Mtrs.	6%	200	1.2%	40
420599	Other articles of leather/ composition leather or of leather in combination with other materials (including woven mesh /panels/woven belts/braids strips/ laces/luggage tag/ID card holder/ cords in rolls or cut pieces)	Kg	6%	100	1.2%	20

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4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons		1.2%		1.2%	
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**CHAPTER - 43**

**FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF**

4301	Raw fur skins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of headings 4101, 4102 or 4103		Nil		Nil	
4302	Tanned or dressed fur skins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303		Nil		Nil	
4303	Articles of apparel, clothing accessories and other articles of fur skin					
430301	Articles of apparel, made of leather and lining of fur skin/artificial fur	Piece	9.7%	900	2.4%	222.7
430302	Mats/carpets of furskin / 'hair on' leather or of furskin / 'hair on' leather in combination with other materials	Sq. Mtrs.	6%	200	1.2%	40
430399	Other articles of furskin / 'hair on' leather or of furskin / 'hair on' leather in combination with other materials	Kg	6%	100	1.2%	20
4304	<b>Artificial fur and articles thereof</b>					
430401	Acrylic fur fabric with or without embroidery and/or with or without metallised yarn		1.5%		1.5%	
430499	Others		Nil		Nil	

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CHAPTER – 64						
FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES						
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	Pair	6.8%	20	1.5%	4.4
6402	Other footwear with outer soles and uppers of rubber or plastics	Pair	6.8%	30	1.5%	6.6
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather					
640301	Leather shoes for adults, namely boots and half boots	Pair	9.5%	310	2.6%	84.8
640302	Leather shoes for adults, namely boots and half boots, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%		0.4%	
640303	Deleted					
640304	Deleted					
640305	Leather shoes for adults, other than boots and half boots	Pair	9.5%	220	2.6%	60.2
640306	Leather shoes for adults, other than boots and half boots, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%		0.4%	
640307	Leather boots/half boots/shoes for children	Pair	9.5%	138	2.6%	37.8
640308	Leather boots/half boots/shoes for children, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%		0.4%	
640309	Leather sandals (including chappals / slippers)	Pair	8.5%	127	2.6%	38.8
640310	Leather sandals, (including chappals/slippers) manufactured by units operating under section 65 of the Customs act, 1962		0.4%		0.4%	
640311	Leather safety footwear with protective metal toe cap	Pair	9.5%	230	2.6%	62.9
640312	Leather safety footwear with protective toe cap of composite/synthetic material	Pair	9.8%	265	2.9%	78.4
640399	Others		1.5%		1.5%	
6404	Footwear with outer soles of					

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	<b>rubber, plastics, leather or composition leather and uppers of textile materials</b>					
640401	Of rubber sole with canvas upper	Pair	6%	16	1.5%	4
640402	Boots/ half boots / shoes of leather-cum-synthetic/textile materials	Pair	8.7%	170	1.5%	29.3
640403	Sandals of leather-cum-synthetic/textile materials	Pair	8%	100	1.5%	18.8
640404	Of TPR/PU sole with canvas upper	Pair	6%	30	1.5%	7.5
640499	Others		1.5%		1.5%	
<b>6405</b>	<b>Other footwear</b>		1.5%		1.5%	
<b>6406</b>	<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof</b>					
640601	Leather shoe uppers for adults, namely boots and half boots	Pair	8.3%	168	2.2%	44.5
640602	Leather shoe uppers for adults, namely boots and half boots, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%		0.4%	
640603	Deleted					
640604	Deleted					
640605	Leather shoe uppers for adults, other than boots and half boots	Pair	8.3%	115	2.2%	30.5
640606	Leather shoe uppers for adults, other than boots and half boots, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%		0.4%	
640607	Leather uppers for boots/half boots/shoes for children	Pair	8.3%	108	2.2%	28.6
640608	Leather uppers for boots/half boots/shoes for children, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%		0.4%	
640609	Leather sandal uppers	Pair	7.2%	58	1.7%	13.7
640610	Leather sandal uppers, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%		0.4%	
640611	Leather woven sandal uppers	Pair	7.2%	42	1.7%	9.9
640612	Leather soles	Pair	7.2%	26	1.7%	6.1
640613	Leather-cum-synthetic/textile	Pair	7.2%	42	1.7%	9.9



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	footwear uppers					
640614	Synthetic uppers for footwear	Pair	6%	31	1.5%	7.8
640615	PU Unit sole		1.5%		1.5%	
640616	Leather insoles (Leather socks) for adult shoes	Pair	8.1%	7	1.5%	1.3
640617	Leather insoles (Leather socks) for adult shoes, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%		0.4%	
640618	Leather gaiters or chaps	Pair	7.2%	42	1.7%	9.9
640619	Synthetic gaiters or chaps	Pair	6%	31	1.5%	7.8
640699	Others		1.5%		1.5%	