

NEW DRAWBACK SCHEDULE WITH EFFECT FROM 1.10.2017

FINISHED LEATHER

| Tariff Item | Description of goods | Unit | Drawback rate | Drawback cap per unit in Rs. (₹) |
|-------------|--|---------|---------------|----------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 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 | |
| 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 | |
| 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 | |
| 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 | |
| 4105 | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared | | 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 | |
| 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 bovine animals | Sq. ft. | 1.2% | 2.1 |
| 410702 | Lining leather of bovine animals | Sq. ft. | 1.2% | 1.8 |
| 410799 | Others | | 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 than leather of heading 4114 | | | |
| 411201 | Finished leather of sheep/lamb | Sq. ft. | 1.2% | 2.1 |
| 411202 | Lining leather of sheep/lamb | Sq. ft. | 1.2% | 1.8 |
| 411299 | Others | | 1.2% | |
| 4113 | 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 | | | |

| Tariff Item | Description of goods | Unit | Drawback rate | Drawback cap per unit in Rs. (₹) |
|---|---|---------|---------------|----------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 411301 | Finished leather of goat/kid | Sq. ft. | 1.2% | 2.1 |
| 411302 | Lining leather of goat/kid | Sq. ft. | 1.2% | 1.8 |
| 411399 | Others | | 1.2% | |
| 4114 | Chamois (including combination chamois) leather; patent leather and patent laminated leather ; metallised leather | Sq. ft. | 1.2% | 2.1 |
| 4115 | 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 | | Nil | |
| CHAPTER - 42 | | | | |
| ARTICLES OF LEATHER; SADDLERY AND HARNESS, TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT) | | | | |
| 4201 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material | | | |
| 420101 | Harness made of leather | Piece | 1.6% | 32.2 |
| 420102 | Saddles made of leather | Piece | 1.4% | 93.8 |
| 420103 | Harness and Saddlery, made of non-leather including textiles or synthetic materials | Piece | 1.1% | 18.1 |
| 420104 | Parts/Components of Harness and Saddlery, made of leather or non-leather including Textiles or Synthetic materials | Piece | 1.1% | 18.1 |
| 420199 | Others | Piece | 1.1% | 18.1 |
| 4202 | 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 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 | | | |

| Tariff Item | Description of goods | Unit | Drawback rate | Drawback cap per unit in Rs. (₹) |
|---------------|--|-------|---------------|----------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 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 | 1.5% | 97 |
| 42020102 | Of plastic and/or of textile material | Piece | 1.5% | 83.6 |
| 42020199 | Others | Piece | 1.5% | 81 |
| 420202 | Hand-bags or shopping bags, whether or not with shoulder strap, including those without handle; organizer, file-folders, note-cases with closing devices | | | |
| 42020201 | Leather woven/braided hand-bag | Piece | 1.5% | 65.9 |
| 42020202 | Others of leather, of composition leather or of patent leather | Piece | 1.5% | 54.9 |
| 42020203 | Of cotton | Kg | 2% | 20 |
| 42020204 | Of plastic and/or of other textile material | Piece | 1.5% | 37.5 |
| 42020299 | Others | Piece | 1.5% | 31.1 |
| 420203 | Articles of a kind normally carried in the pocket or in the handbag | | | |
| 42020301 | Of leather, of composition leather or of patent leather | Piece | 1.5% | 12.8 |
| 42020302 | Of plastic and/or of textile material | Piece | 1.5% | 9 |
| 42020399 | Others | Piece | 1.5% | 7.5 |
| 420204 | Other articles | | | |
| 42020401 | Of leather, of composition leather or of patent leather | Piece | 1.5% | 12.8 |
| 42020402 | Of plastic and/or of textile material | Piece | 1.5% | 9 |
| 42020499 | Others | Piece | 1.5% | 7.5 |
| 4203 | Articles of apparel and clothing accessories, of leather or of composition leather | | | |
| 420301 | Articles of apparel, made of leather | Piece | 2.4% | 222.7 |
| 420302 | Articles of apparel, made of leather in combination with other materials | Piece | 2.4% | 122.7 |
| 420303 | Gloves, specially designed for use in sports namely Golf Gloves made of leather | Piece | 2.4% | 7.3 |
| 420304 | Gloves, specially designed for use in sports namely Golf Gloves made of leather in combination with textile materials | Piece | 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 | 1.8% | 6.6 |

| Tariff Item | Description of goods | Unit | Drawback rate | Drawback cap per unit in Rs. (₹) |
|--|--|-----------|---------------|----------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 420306 | Other gloves made of leather | Pair | 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 | 1.9% | 11.2 |
| 420308 | Aprons made of leather | Piece | 1.5% | 41.9 |
| 420309 | Wrist band, tie-pin, necklace made of leather | Kg | 1.2% | 20 |
| 420399 | Others | Piece | 1.5% | 16.3 |
| 4204 | Omitted | | | |
| 4205 | Other articles of leather or of composition leather | | | |
| 420501 | Leather sofa cover | Sq. ft. | 1.2% | 2.7 |
| 420502 | Other upholstery including automobile upholstery | Sq. ft. | 1.2% | 2.7 |
| 420503 | Mats/carpets of leather/ composition leather or of leather in combination with other materials | Sq. Mtrs. | 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 | 1.2% | 20 |
| 4206 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons | | 1.2% | |
| 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 | |
| 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 | |
| 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 | 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. | 1.2% | 40 |
| 430399 | Other articles of furskin / 'hair on' leather or of furskin / 'hair on' leather in combination with other materials | Kg | 1.2% | 20 |
| 4304 | Artificial fur and articles thereof | | | |

| Tariff Item | Description of goods | Unit | Drawback rate | Drawback cap per unit in Rs. (₹) |
|--|--|------|---------------|----------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 430401 | Acrylic fur fabric with or without embroidery and/or with or without metallised yarn | | 1.5% | |
| 430499 | Others | | Nil | |
| CHAPTER - 44 WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL | | | | |

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 | 1.5% | 4.4 |
| 6402 | Other footwear with outer soles and uppers of rubber or plastics | Pair | 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 | 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% | |
| 640303 | Deleted | | | |
| 640304 | Deleted | | | |
| 640305 | Leather shoes for adults, other than boots and half boots | Pair | 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% | |
| 640307 | Leather boots/half boots/shoes for children | Pair | 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% | |
| 640309 | Leather sandals (including chappals / slippers) | Pair | 2.6% | 38.8 |
| 640310 | Leather sandals, (including chappals/slippers) manufactured by units operating under section 65 of the Customs act, 1962 | | 0.4% | |
| 640311 | Leather safety footwear with protective metal toe cap | Pair | 2.6% | 62.9 |
| 640312 | Leather safety footwear with protective toe cap of composite/ synthetic material | Pair | 2.9% | 78.4 |
| 640399 | Others | | 1.5% | |

| Tariff Item | Description of goods | Unit | Drawback rate | Drawback cap per unit in Rs. (₹) |
|-------------|--|------|---------------|----------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 6404 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials | | | |
| 640401 | Of rubber sole with canvas upper | Pair | 1.5% | 4 |
| 640402 | Boots/ half boots / shoes of leather-cum-synthetic/textile materials | Pair | 1.5% | 29.3 |
| 640403 | Sandals of leather-cum-synthetic/textile materials | Pair | 1.5% | 18.8 |
| 640404 | Of TPR/PU sole with canvas upper | Pair | 1.5% | 7.5 |
| 640499 | Others | | 1.5% | |
| 6405 | Other footwear | | 1.5% | |
| 6406 | 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 | | | |
| 640601 | Leather shoe uppers for adults, namely boots and half boots | Pair | 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% | |
| 640603 | Deleted | | | |
| 640604 | Deleted | | | |
| 640605 | Leather shoe uppers for adults, other than boots and half boots | Pair | 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% | |
| 640607 | Leather uppers for boots/half boots/shoes for children | Pair | 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% | |
| 640609 | Leather sandal uppers | Pair | 1.7% | 13.7 |
| 640610 | Leather sandal uppers, manufactured by units operating under section 65 of the Customs Act, 1962 | | 0.4% | |
| 640611 | Leather woven sandal uppers | Pair | 1.7% | 9.9 |
| 640612 | Leather soles | Pair | 1.7% | 6.1 |
| 640613 | Leather-cum-synthetic/textile footwear uppers | Pair | 1.7% | 9.9 |
| 640614 | Synthetic uppers for footwear | Pair | 1.5% | 7.8 |
| 640615 | PU Unit sole | | 1.5% | |
| 640616 | Leather insoles (Leather socks) for adult shoes | Pair | 1.5% | 1.3 |

| Tariff Item | Description of goods | Unit | Drawback rate | Drawback cap per unit in Rs. (₹) |
|-----------------------------------|---|------|---------------|----------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 640617 | Leather insoles (Leather socks) for adult shoes, manufactured by units operating under section 65 of the Customs Act, 1962 | | 0.4% | |
| 640618 | Leather gaiters or chaps | Pair | 1.7% | 9.9 |
| 640619 | Synthetic gaiters or chaps | Pair | 1.5% | 7.8 |
| 640699 | Others | | 1.5% | |
| CHAPTER - 65 | | | | |
| HEADGEAR AND PARTS THEREOF | | | | |
| 6501 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt | Kg | 1.5% | 30 |
| | Hat-chapes, plaited or made by assembling | | | |