

All Industry Rates of Duty Drawback			EXISTING RATES		NEW RATES	
			W.E.F. 4.2.2020		W.E.F. 30.10.23	
Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.)	DBK Rate	DBK CAP (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

CHAPTER - 41
RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

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, 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	

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410401	Tanned hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared – Wet Blue Leather		Nil		Nil	
410402	Tanned hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared – Crust Leather & EI Tanned Leather		Nil		1.5 %	
410501	Tanned skins of sheep or lambs, without wool or, whether or not split, but not further prepared – wet blue leather		Nil		Nil	
410502	Tanned skins of sheep or lambs, without wool or, whether or not split, but not further prepared – Crust Leather and EI Tanned Leather		Nil		1.5%	

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410601	Tanned hides and skins of other animals, without wool or hair on, whether or not split but not further prepared – Wet Blue Leather		Nil		Nil	
410602	Tanned hides and skins of other animals, without wool or hair on, whether or not split but not further prepared – Crust Leather & EI tanned Leather		Nil		1.5%	
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.	2.7%	4.7	5.5	11.8
410702	Lining leather of bovine animals	Sq. ft.	2.7%	3.2	4.0	5.5
410799	Others		1.2%		1.5%	
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.	2.7%	4.7	5.5%	11.8
411202	Lining leather of sheep/lamb	Sq. ft.	2.7%	3.2	4.0	5.5

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411299	Others		1.2%		1.5%	
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					
411301	Finished leather of goat/kid	Sq. ft.	2.7%	4.7	5.5%	11.8
411302	Lining leather of goat/kid	Sq. ft.	2.7%	3.2	4.0	5.5
411399	Others		1.2%		1.5%	
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather ; metallised leather	Sq. ft.	2.7%	4.7	4.0%	5.5%
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		Nil	

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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	2.8%	71	5.5%	134.40
420102	Saddles made of leather	Piece	1.9%		2.9%	646.30
420103	Harness and Saddlery, made of non-leather including textiles or synthetic materials		1.1%		1.1%	
420104	Parts/Components of Harness and Saddlery, made of leather or non-leather including Textiles or Synthetic materials	Piece	1.1%		2.7%	52.10
420199	Others		1.1%		1.1%	

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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					
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	3.7%	247	6.5%	351
42020102	Of PVC	Piece	3.2%	232	6.5%	232
42020103	Of Textile Material	Piece	2.8%	35	4.5%	36.8

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42020199	Others	Piece	1.5%		1.5%	
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	3.7%	169	5.3%	192.40
42020202	Others of leather, of composition leather or of patent leather	Piece	3.7%	154.70	5.0%	208.80
42020203	Of cotton	Kg	2.8%	35	2.6%	40.5
42020204	Of PVC	Piece	3.2%	102	6.5%	119
42020205	Of leather, in combination with textile materials	Piece	---	---	4.5%	252.2
42020299	Others		1.5%		1.5%	
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	3%	35	5.3%	50.80
42020302	Of PVC	Piece	2.4%	18.40	4.4%	45.20
42020303	Of leather, in combination with textile materials		---	---	1.9%	

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42020399	Others		1.5%		1.5%	
420204	Other articles					
42020401	Of leather, of composition leather or of patent leather	Piece	3%	35	5.3%	78.90
42020402	Of plastic and/or of textile material	Piece	1.5%		4.4%	31.8
42020499	Others		1.5%		1.5%	
4203	Articles of apparel and clothing accessories, of leather or of composition leather					
420301	Articles of apparel, made of leather	Piece	4%	374	4.5%	476.60
420302	Articles of apparel, made of leather in combination with other materials	Piece	4%	285	4.5%	412.30
420303	Gloves, specially designed for use in sports namely Golf Gloves made of leather	Pair	2.9%	7.60	3.6%	14.50
420304	Gloves, specially designed for use in sports namely Golf Gloves made of leather in combination with textile materials	Pair	2.9%	7.60	3.6%	65.8

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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	3.7%	10.60	4.1%	10.60
420306	Other gloves made of leather	Pair	2.9%	37	3.6%	48.70
420307	Belts (with or without an extra buckle) and bandoliers made of leather, whether or not in combination with synthetic material	Piece	2.4%	23.30	4.0%	36.70
420308	Aprons made of leather		1.5%		1.9%	
420309	Wrist band, tie-pin, necklace made of leather		1.2%		1.5%	
420310	Belts (with or without an extra buckle) of PVC	Piece	2.1%	23.30	4.0%	31.4
420399	Others		1.5%		1.5%	
4204	Omitted					
4205	Other articles of leather or of composition leather					
420501	Leather sofa cover	Sq. ft	2.7%	4.7	5.5%	11.8

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420502	Other upholstery including automobile upholstery	Sq. ft	2.7%	4.7	5.5%	11.8
420503	Mats/carpets of leather/ composition leather or of leather in combination with other materials		1.2%		1.5%	
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)		1.2%		1.5%	
4206	Articles of gut (other than silk-worm gut), of goldheater's skin, of bladders or of tendons		--	---	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			
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	4%	374	4.5%	476.60
430302	Mats/carpets of furskin / 'hair on' leather or of furskin / 'hair on' leather in combination with other materials		1.2%		1.5%	
430399	Other articles of furskin / 'hair on' leather or of furskin / 'hair on' leather in combination with other materials		1.2%		1.5%	

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4304	Artificial fur and articles thereof					
430401	Acrylic fur fabric with or without embroidery and/or with or without metallised yarn		1.3%		1.3%	
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		1.5%		1.5%	
6402	Other footwear with outer soles and uppers of rubber or plastics					
640201	Boots/ Half Bots/ Shoes made of synthetic and/or textile material	Pair	4.2%	83	6.1%	83
640299	Others		1.5%		1.5%	
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	4.2% 5.4%*	123 145 *	6.1%	182.40

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640302	Deleted					
640303	Deleted					
640304	Deleted					
640305	Leather shoes for adults, other than boots and half boots	Pair	4.2% 5.4%*	115 130*	6.1%	149.70
640306	Deleted					
640307	Leather boots/half boots/shoes for children	Pair	4.2% 5.4% *	61 73*	6.1 %	96.1%
640308	Deleted					
640309	Leather sandals (including chappals / slippers)	Pair	4.6% 5.4%*	73 81*	6.1%	107.10
640310	Deleted					

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640311	Leather safety footwear with protective metal toe cap	Pair	4.6% 6.2%*	97 148*	9.0%	193.60
640312	Leather safety footwear with protective toe cap of composite/ synthetic material	Pair	4.4% 5.9%*	86 114*	7.5%	199.5
640399	Others		1.5%		1.5%	
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials					

640401	Of rubber sole with canvas upper		1.5%		1.5%	
640402	Boots/ Half Boots/ Shoes with upper of synthetic and/or textile materials.	Pair	4.2%	83	6.1%	143.8
640403	Sandals of leather-cum-synthetic/textile materials		1.5%		1.9%	
640404	Of TPR/PU sole with canvas upper		1.5%		1.5%	
640405	Sandals of synthetic and/or textile material				1.5%	
640499	Others		1.5%		1.5%	
6405	Other footwear		1.5%		1.5%	

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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 with or without insoles (socks)	Pair	3.1%	63	4.0%	74.40
640602	Deleted					
640603	Deleted					
640604	Deleted					
640605	Leather shoe uppers for adults, other than boots and half boots with or without insoles (socks)	Pair	3.1%	66	4.0%	73.1
640606	Deleted					
640607	Leather uppers for boots/half boots/shoes for children with or without insoles (socks)	Pair	3.1%	39	4.0%	39.20

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640608	Deleted					
640609	Leather sandal uppers with or without insoles (socks)	Pair	2.1%	16.30	3.4%	30.4
640610	Deleted					
640611	Leather woven sandal uppers	Pair	2.1%	20	3.4%	76.6
640612	Leather soles	Pair	2.1%	13	3.4%	20.40
640613	Leather-cum-synthetic/textile footwear uppers with or without insoles (socks)	Pair	2.1%	20	3.4%	45.70
640614	Synthetic uppers for footwear with or without insoles (socks)	Pair	1.5%		3.4%	63.20
640615	PU Unit sole	Pair	1.5%		1.5%	
640616	Leather insoles (Leather socks) for adult shoes	Pair	1.5%		2.5%	5.3
640617	Deleted					

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640618	Leather gaiters or chaps	Pair	2.1%	20	3.4%	54.60
640619	Synthetic gaiters or chaps		1.5%		1.5%	
640699	Others		1.5%		1.5%	

* New Rates w.e.f. July 15, 2020
