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DIRECTORATE GENERAL OF FOREIGN TRADE

RoDTEP scheme: rates, claims and the 2026 changes

The RoDTEP scheme refunds duties, taxes and levies on exported products that aren't refunded any other way. It runs until December 31, 2026, at the rates and caps in force on September 30, 2026, for exports by DTA units, Advance Authorization holders, SEZ units and EOUs. The rebate is a transferable e-scrip that pays basic customs duty only.

RODTEP (REMISSION OF Duties and Taxes on Exported Products) is an export rebate that refunds duties, taxes and levies borne on exported products and not refunded any other way (FTP 4.54(i)). The Department of Commerce notifies it, and the Department of Revenue runs it (FTP 4.01(d)). It has applied to exports since January 1, 2021 (FTP 4.54(x)).

KEY FACTS

POLICY

Foreign Trade Policy 2023

PROCEDURES

Handbook of Procedures 2023

LAW

Foreign Trade (Development and Regulation) Act, 1992

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What is the RoDTEP scheme?

RoDTEP (Remission of Duties and Taxes on Exported Products) is an export rebate that refunds duties, taxes and levies borne on exported products and not refunded any other way (FTP 4.54(i)). The Department of Commerce notifies it, and the Department of Revenue runs it (FTP 4.01(d)). It has applied to exports since January 1, 2021 (FTP 4.54(x)).

The rebate covers central, state and local levies, including earlier-stage indirect taxes on inputs and taxes on distribution. It doesn't cover duties already exempted, remitted or credited (FTP 2023, Chapter 4, para 4.54(i) and (ii)).

DGFT's RoDTEP page holds the rate schedules. For the other export schemes, see our guide to DGFT and India's foreign trade rules.

Is RoDTEP available after December 31, 2026?

Only if a new notification extends it. Notification 41/2026-27, dated September 30, 2026, continues RoDTEP up to December 31, 2026, at the rates and caps in force on September 30, 2026. Nothing later is in our register as of October 28, 2026.

If you price Indian goods with RoDTEP in mind, note that it runs on a yearly budget. Benefits may be revised during a financial year to stay within it, and no arrears carry over to the next (FTP 4.54(v)).

Our insight: RoDTEP export scheme continues until December 31, 2026. Our DGFT tracker lists DGFT's new Gazette notices.

What happened to RoDTEP rates in 2026?

DGFT halved all RoDTEP rates and caps on February 23, 2026, and a day later took ITC (HS) chapters 1 to 24 out of the cut. Notification 66/2025-26 restored the rates from March 23, 2026. Since then, the rates in force on March 31 and September 30, 2026 have carried forward, with schedule changes from May 1.

RoDTEP changes in 2026, by each document's own date

Date	Document	Change
February 23, 2026	Notification 60/2025-26	All rates and value caps in Appendices 4R and 4RE limited to 50% of their existing levels, with immediate effect (para 2)
February 24, 2026	Corrigendum to Notification 60/2025-26	The 50% limit doesn't apply to ITC (HS) chapters 1 to 24 (para 1)
March 23, 2026	Notification 66/2025-26	Rates and caps of February 22, 2026 restored from March 23, 2026; Notification 60 and its corrigendum superseded (paras 2 and 3)
March 23, 2026 (in the Gazette of July 14, 2026)	Corrigendum to Notification 66/2025-26	Para 2 now restores the rates from March 23 to March 31, 2026
March 31, 2026	Notification 74/2025-26	RoDTEP continued from April 1 to September 30, 2026, at the March 31, 2026 rates and caps
April 9, 2026	Notification 06/2026-27	HS 73181500 now reads "Other screws and bolts, whether or not with their nuts or washers", not screws for making mobile phones, from December 15, 2022 (paras 2 and 4)
April 30, 2026	Notification 15/2026-27	Both appendices realigned with the Finance Act 2026 tariff from May 1, 2026: 142 lines added, 50 deleted, 2 descriptions changed (para 1)
September 30, 2026	Notification 41/2026-27	RoDTEP continued until December 31, 2026, at the September 30, 2026 rates and caps (paras 1 and 2)

Our reading: February 23 to March 22, 2026

Notification 60/2025-26, dated February 23 and in the Gazette of February 24, halved the rates with immediate effect, outside chapters 1 to 24. Notification 66/2025-26 restored them only from March 23 and kept things done before it. Read together, the window ran at half rates; no official text says so in one line.

You may read that the rates were restored from February 23, 2026. They weren't: Notification 66/2025-26 restored them with effect from March 23, 2026 (para 2).

Where do you find your product's rate?

Find your product's eight-digit HS code in Appendix 4R, on DGFT's RoDTEP page. Each line sets a rate as a percentage of the FOB (free on board) value, with a cap per unit where needed (FTP 4.54(vii) and 4.59). Products made by Advance Authorization holders, EOUs and SEZ units use Appendix 4RE instead (FTP 4.59A).

- **A fixed amount.** The government may also notify a fixed rebate per unit for some export items (FTP 4.54(vii)).
- **An example.** The krill line added on May 1, 2026 (HS 03061910) pays 3.00% of FOB value in Appendix 4R, capped at ₹42.00 per kg. In Appendix 4RE it pays 1.80%, capped at ₹25.20 per kg (Notification 15/2026-27, Annexures A and B).
- **Changed lines.** Notification 15/2026-27 lists the lines changed with the Finance Act 2026 tariff and their rates from May 1, 2026, and DGFT's RoDTEP page carries the same details (para 2).

Who can claim, and which exports are excluded?

Notification 41/2026-27 makes RoDTEP available, until December 31, 2026, for exports by Domestic Tariff Area (DTA) units, Advance Authorization holders, Special Economic Zone (SEZ) units and Export Oriented Units (EOUs). Some exports don't qualify, among them re-exports of imported goods, transshipments, goods under a minimum export price or export duty, and restricted or prohibited exports (FTP 4.55).

FTP 4.55 excludes these exports, and the government may change the list (FTP 4.55A):

- Exports of imported goods under FTP 2.46, and third-country goods transshipped through India.
- Goods under a minimum export price or export duty, or restricted or prohibited for export in Schedule 2 of ITC (HS).

- Deemed exports, and supplies by DTA units to SEZ or free trade and warehousing zone units.
- Goods made partly or wholly in a warehouse under section 65 of the Customs Act, 1962, or made or exported under Customs Notification 32/1997.
- Exports with no electronic documentation in ICEGATE's EDI system or from non-EDI ports, and goods taken into use after manufacture.

Exports of products made by Advance Authorization holders, other than deemed exports, take Appendix 4RE rates (FTP 4.59A); see our guide to the Advance Authorization scheme.

Courier and e-commerce shipments face the same EDI test as any export (FTP 4.55). Under the Exporter-on-Record framework, rebates such as RoDTEP pass to the Indian sellers by the FOB value of their goods, less a charge of at most 10% (FTP 9.17(iii) and (iv); HBP 9.03(vi)). See e-commerce exports from India.

How is the rebate given and used?

RoDTEP is issued as a transferable duty credit e-scrip, kept in an electronic ledger that CBIC, the Central Board of Indirect Taxes and Customs, maintains (FTP 4.54(ix)). The e-scrip itself is the refund. You, or anyone you transfer it to, can use it only for basic customs duty under the First Schedule to the Customs Tariff Act, 1975 (FTP 4.56).

CBIC sets the claim rules, including recovery where proceeds aren't realized and withholding RoDTEP in cases of fraud or misuse (FTP 4.54(ix)). Its risk system picks exporters for sample checks of their records (FTP 4.57).

Our insights on CBIC's rules: how short realization affects RoDTEP and RoSCTL, and what CBIC does about scrips obtained by fraud.

Do you have to file an Annual RoDTEP Return?

Yes, if your RoDTEP claims in a financial year top ₹1 crore across all eight-digit HS codes. File the Annual RoDTEP Return on DGFT's portal by March 31 of the next financial year (HBP 4.94(1)).

Filing late costs ₹10,000 up to June 30 and ₹20,000 after. Without a return by June 30, Customs stops releasing your RoDTEP claims.

- **Form.** Appendix 4RR of the Handbook of Procedures (HBP 4.94(1)), filed through DGFT's Annual RoDTEP Return page.
- **Late filing.** Without a return, Customs at the port of export scrolls out (releases) no more claims for your shipping bills after June 30. Once you pay the fee, releases resume within 45 days, held-back shipping bills included (HBP 4.94(2) and (3)).
- **Records and review.** Keep the records behind the return for five years. A return picked for scrutiny can lead to an order to refund excess claims (HBP 4.94(4) and (6)).
- **2023-24 claims.** Public Notice 46/2025-26, dated February 5, 2026, extended the deadline from November 30, 2025 to March 31, 2026, with a ₹15,000 composition fee.
- **2025-26 claims.** By the general rule, returns for claims filed in 2025-26 are due by March 31, 2027, unless DGFT extends it (HBP 4.94(1)).

What is RoSCTL, and how long does it run?

RoSCTL, the Rebate of State and Central Taxes and Levies, is a scheme that rebates those taxes and levies on exports of apparel, garments and made-ups. The Ministry of Textiles notifies it (FTP 4.01(c)). Its notification of September 30, 2026 runs it from October 1 to December 31, 2026, keeping the scope, rates and caps of September 30, 2026.

RoSCTL also comes as a transferable duty credit e-scrip in the Customs ledger, issued without waiting for the export proceeds (Ministry of Textiles notification of September 30, 2026, para 3). The government may adjust its rates and caps if conditions change, but not its eligibility (para 5).

Nothing extending RoSCTL beyond December 31, 2026 is in our register as of October 28, 2026. See our insight: RoSCTL for apparel and made-ups extended to December 31, 2026.

How IndusDesk helps with RoDTEP and RoSCTL

We watch the authorities, tell you what each change means for your products and plans, represent you while a decision is still open, and carry the work through, with every step on record in your workspace.

Regulatory & trade advisory →

Rule exposure audit →

Talk to our desk about RoDTEP Message us on WhatsApp

Latest notices and insights

- DGFT corrects the RoDTEP restoration in Notification 66/2025-26 to March 23–31, 2026 (Notice, March 23, 2026)

Frequently asked questions

Can you pay IGST or cess with a RoDTEP scrip?

No. A RoDTEP e-scrip pays only basic customs duty, the duty of Customs under the First Schedule to the Customs Tariff Act, 1975 (FTP 4.56).

Do you lose RoDTEP if your buyer doesn't pay?

Yes, if the sale proceeds don't arrive within the time the Foreign Exchange Management Act allows: the rebate, issued without waiting for payment, is then treated as never given (FTP 4.54(viii)). Customs needn't recover it if ECGC paid you for the shortfall, RBI wrote off the payment requirement on merits and you hold a non-recovery certificate from India's mission abroad (CBIC Circular 20/2026-Customs, para 3). See how short realization affects RoDTEP and RoSCTL.

How long do you have to realize export proceeds to keep RoDTEP?

Nine months under RBI's main rule, cut from fifteen. RBI made the cut in its 2015 export regulations from June 5, 2026 (FEMA 23(R)/(8)/2026-RB) and in its 2026 regulations from October 1, 2026 (FEMA 23(R)/(1)/2026-RB). See how long you have to realize export proceeds.

Sources

- Notification 41/2026-27, September 30, 2026: RoDTEP continued until December 31, 2026 (PDF, 632 KB)
- Notification 74/2025-26, March 31, 2026: RoDTEP continued from April 1 to September 30, 2026 (PDF, 538 KB)
- Notification 60/2025-26, February 23, 2026: RoDTEP rates and value caps halved (PDF, 1.1 MB)
- Corrigendum to Notification 60/2025-26, February 24, 2026: chapters 1 to 24 kept out of the cut (PDF, 540 KB)
- Notification 66/2025-26, March 23, 2026: RoDTEP rates restored (PDF, 578 KB)
- Corrigendum to Notification 66/2025-26, dated March 23, 2026, in the Gazette of July 14, 2026: the restoration runs from March 23 to March 31, 2026 (PDF, 1.2 MB)
- Notification 06/2026-27, April 9, 2026: description of HS 73181500 corrected in Appendices 4R and 4RE (PDF, 607 KB)
- Notification 15/2026-27, April 30, 2026: Appendices 4R and 4RE aligned with the Finance Act 2026 tariff from May 1, 2026 (PDF, 933 KB)
- Public Notice 46/2025-26, February 5, 2026: Annual RoDTEP Return for 2023-24 extended (PDF, 555 KB)
- Ministry of Textiles notification F. No. 12015/12/2026-TTP(Pt.1), September 30, 2026: RoSCTL extended to December 31, 2026 (PDF, 879 KB)

- CBIC Circular 20/2026-Customs, April 10, 2026: RoDTEP and RoSCTL on short realization and ECGC compensation (PDF, 432 KB)
- FTP 2023, Chapter 4, paras 4.01, 4.54 to 4.59A (compiled August 17, 2026)
- Handbook of Procedures 2023, Chapter 4, para 4.94 (compiled July 30, 2026)
- FTP 2023, Chapter 9, para 9.17 (compiled August 6, 2026)
- Handbook of Procedures 2023, Chapter 9, para 9.03(vi) (compiled August 6, 2026)
- RBI Notification FEMA 23(R)/(8)/2026-RB, June 5, 2026: nine months in the 2015 export regulations (PDF, 579 KB)
- RBI Notification FEMA 23(R)/(1)/2026-RB, September 22, 2026: nine months in the 2026 regulations from October 1, 2026 (PDF, 562 KB)
- DGFT's RoDTEP page: rates under Appendices 4R and 4RE
- DGFT's Annual RoDTEP Return page

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