

**GENERAL INSTRUCTIONS FOR DEPB RATES**

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1. The rates of DEPB specified in book shall not be applicable to export of a commodity of product if such commodity or product is:-
  - a. Manufactured partly or wholly in a warehouse under Section 65 of the Customs Act, 1962 (52 of 1962);
  - b. Manufacture and/or exported in discharge of export obligation against an Advance Authorisation including Advance Authorisation for Annual Requirement or exported under DFIA Scheme of the relevant Foreign Trade Policy;
  - c. Manufacture and/or exported by a unit licenced as 100% Export Oriented Unit in terms of the provisions of the relevant Foreign Trade Policy;
  - d. Manufactured and /or exported by any of the units situated in Free Trade Zones/Export Processing Zone/Special Economic Zones/EHTP Scheme;
  - e. Exports of goods of foreign origin, unless the goods have been manufactured or processed or on which similar operations have been carried out in India;
  - f. Exports made under paragraph 2.35 and 2.36 of the Foreign Trade Policy.
2. The DEPB rate and the value cap shall be applicable as existing on the date of order of "let export" by the Customs.
3. The value cap, wherever existing, shall be with reference to the FOB value of exports. The DEPB rates shall be applied on the FOB value or value cap whichever is lower. For example, if the FOB value is Rs.500/- per piece, and the value cap is Rs.300/- per piece, the DEPB rate shall be applied on Rs.300/-.
4. Wherever any specific rate exists for a particular item under DEPB rate list as given in this book, the items shall not be covered under any generic description of the DEPB rate list.
5. The DEPB rate aims to neutralize the incidence of duty on the inputs used in the export product. Therefore, the DEPB rates, as given in this book refer to normally tradable/exportable product. Items such as Gold Nibs, Gold Pen, Gold watches etc. though covered under the generic description of writing instruments, components of writing instruments and watches are thus not eligible for benefit under the DEPB scheme.
6. The DEPB rates given for various galvanized Engineering product shall cover non galvanised products and vice-a-versa.
7. The DEPB rate given for various types of garments do not cover Silk as well as Woolen garments unless specifically mentioned in the DEPB description.
8. Portable product at S.No.239, 240,241,242,243 and 286 of Product Group: Engineering (Product Code 61) exported in the form of incomplete CKD/SKD Kit, but consisting of (i) Engine (ii) Chassis (iii) Gear Box (iv) Transmission Assembly system (v) Axle (Front & Rear) and (vi) Suspension System or Body/Cab or both, shall be treated at par with complete CKD/SKD Kit for the purpose of relevant DEPB benefits.
9. The DEPB rate for formulation consisting of more than one bulk drug would be calculated as per provisions of Policy Circular No.20 dated 31<sup>st</sup> July, 2000.

10. Wherever the export of resultant product in completely built form is allowed under DEPB, the CKD/SKD export of such product shall also be allowed under DEPB.
11. DEPB benefit would also be admissible on the export of composite product including assembled product having more than one constituent items for which DEPB rates are individually fixed. In such cases, the DEPB entitlement would be restricted to the lowest of the rate applicable to the constituent items, ignoring the rate of the constituent item(s) having weight less than 5% of the total net weight of such product. However, no DEPB benefit would be admissible on the export of such product, if constituent item(s) is weighing more than 5% of the total net weight (of the product) and does not have any DEPB rate fixed.

The exporters shall declare in the shipping bill the following details also for claiming DEPB benefit on the export of such product:

- i. Description of the composite product including the assembled product, alongwith its total net weight.
- ii. Description of all the constitute item(s) of such products which attract a DEPB rate with their respective DEPB Nos. and their credit rate alongwith total weight of such constituent (s).
- iii. Description and combined total weight of those constituent item(s) which have no DEPB rate in the schedule.

**(Explanatory Note) :**

In case (iii) above is more than 5% of total weight given in (i), no DEPB on the composite product would be admissible.

12. DEPB benefit would be available on the export of products having extraneous material upto 5% by weight. In such cases, extraneous material upto 5% shall be ignored and the DEPB rate as notified for that export product shall be allowed.

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<b>Product Group: Plastics</b>			
<b>Product Code: 63</b>			
<b>Sl.No.</b>	<b>Description</b>	<b>DEPB Rate</b>	<b>Value cap</b>
1A	All kinds of metallic/ non metallic writing instrument including gift sets containing any writing instrument	5	
1B	All kinds of parts/components of writing instruments metallic/ non metallic including refills/Nibs	4	
2	ABS Briefcases/ suitcase/beauty case with or without Aluminium frame of any size{Note - Beauty case and Brief case must exceed 20 cm.& 40 cm. Respectively in their largest dimension	5	
3	Acrylic Polymer Emulsion (Thickner)	5	
4	Acrylic sheet-Diecast	10	Rs 40/ kg
5	Acrylic sheet Centrifugal Cast	10	Rs 40/ kg
6	Acrylic sheet Extruded	10	Rs 40/ kg
7	Articles made solely of ABS not elsewhere specified,and covered under S.N. H-21 of Standard Input Output Norms	5	Rs 40/ kg
8	Articles made solely of HDPE not elsewhere specified,and covered under S.N. H-23 of Standard Input Output Norms	5	Rs 40/ kg
9	Articles made solely of LDPE not elsewhere specified,and covered under S.N. H-25 of Standard Input Output Norms	5	Rs 40/ kg
10	Articles made solely of NYLON-6 not elsewhere specified,and covered under S.N. H-26 of Standard Input Output Norms	10	Rs 40/ kg
11	Articles made solely of NYLON-66 not elsewhere specified,and covered under S.N. H-27 of Standard Input Output Norms	10	Rs 50/ kg
12	Articles made solely of POLYCARBONATE not elsewhere specified,and covered under S.N. H-28 of Standard Input Output Norms	10	Rs 50/ kg
13	Articles made solely of POLYPROPYLENE not elsewhere specified,and covered under S.N. H-30 of Standard Input Output Norms	5	Rs 50/ kg
14	Articles made solely of POLYSTYRENE not elsewhere specified,and covered under S.N. H-31 of Standard Input Output Norms	5	Rs 50/ kg
15	Articles made of Poly-carbonate with Metallic/ Non-metallic components	10	Rs 50/ kg

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16	Articles such as Junction boxes with lids switch and socket boxes. saddle clips.bends. circular boxes	5	Rs 50/ kg
17	Cushioned vinyl Flooring Backed with Asbestos Paper	6	Rs 50/ kg
18	Double Side Decorative Laminates with Barrier Paper	9	Rs 50/ kg
19	Expandable Poly Styrene Resin	3	
20	Flexible PVC Articles/Plastic made-ups of Medical Grade PVC compound	5	Rs 50/ kg
21	Formulated Polyester Polyols(with 20% CFC Spray grade)	9	Rs 50/ kg
22	Furniture Canes made of HDPE	5	Rs 50/ kg
23	General Purpose Polystyrene Resin	3	Rs.35/- per kg
24	Hair Brush with Comb & Mirror	5	Rs 45/ kg
25	HDPE (High density Polyethylene)/ LLDPE (Linear Low Density Poly Ethylene)	5	
26	HDPE Tapes with U.V. Stabilisation 2% by weight Plain/Fabricated	5	Rs 50/ kg
27	HDPE Woven bags with LDPE liner fitted with Zips, Velcro Canvas, Snap fasteners	5	Rs 50/ kg
28	HDPE Woven fabrics	5	Rs 50/ kg
29	HDPE Woven fabrics laminated/ coated	5	Rs 50/ kg
30	HDPE Woven Fabrics/Sacks with U.V.Stabilisation 2% by weight	5	Rs 50/ kg
31	HDPE Woven sacks	5	Rs 50/ kg
32	HDPE Woven sacks laminated/ coated with liner	5	Rs 50/ kg
33A	HDPE/ PP beautycase/ Suitcase/ briefcase with or without Aluminium Frame of any size ( between 20-30 cm) {Note - Beautycase and Briefcase must exceed 20 cm. & 40 cm. respectively in their largest dimension	5	Rs.500/- per Piece
33B	HDPE/ PP beautycase/ Suitcase/ briefcase with or without Aluminium Frame of any size ( 30 cm and above) {Note - Beautycase and Briefcase must exceed 20 cm. & 40 cm. respectively in their largest dimension	5	Rs.900/- per piece

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33C	HDPE/ PP beautycase/ Suitcase/ briefcase with or without Aluminium Frame of any size ( Briefcase) {Note - Beautycase and Briefcase must exceed 20 cm. & 40 cm. respectively in their largest dimension	5	Rs.700/- per piece
33D	HDPE/ PP beautycase/ Suitcase/ briefcase with or without Aluminium Frame of any size ( Suitcase length 60 cm or less) {Note - Beautycase and Briefcase must exceed 20 cm. & 40 cm. respectively in their largest dimension.	5	Rs.950 per piece
33E	HDPE/ PP beautycase/ Suitcase/ briefcase with or without Aluminium Frame of any size ( suitcase length 60-75 cms including 75 cms) {Note - Beautycase and Briefcase must exceed 20 cm. & 40 cm. respectively in their largest dimension	5	Rs.1200/- per piece
33F	HDPE/ PP beautycase/ Suitcase/ briefcase with or without Aluminium Frame of any size ( suitcase above 75 cms) {Note - Beautycase and Briefcase must exceed 20 cm. & 40 cm. respectively in their largest dimension.	5	Rs.1850/- per piece
34	Hessian Bags with LDPE/ HDPE/PP Liner /Lamination and with/without Zipper/Handle	3	Rs.175/ kg
35	High Impact Polystyrene Resin	3	
36	Industrial Laminates (Fabric based) /paper based electrical/mechanical	9	
37	Jute bags with LDPE/HDPE/PP Liner/Lamination and with/without Zipper/Handle	3	Rs.175/kg
38	Melamine Formaldehyde Resin(Butylated)	9	
39	Non Pyrogenic Sterile intravenous infusion sets/Non-pyrogenic sterile I.V. sets components	5	Rs 55/ kg
40	P.P Tapes with U.V. Stabilisation 2% by weight Plain/Fabricated.	5	Rs 50/ kg
41	P.P Woven sacks	5	Rs 50/ kg
42	P.P Woven Sacks with liner	5	Rs 50/ kg
43	P.P. Woven Fabrics/Sacks with U.V. Stabilisation 2% by weight	5	Rs 50/ kg
44	Pheno-therm (Phenolic Foam in Bun form)	10	Rs 60/ kg
45A	Plastic Body Vacuum Flask with silver coated Glass Refill made of ABS upto 450 ml	6	Rs. 110/pc.
45B	Plastic Body Vacuum flask with silver coated Glass refill made of ABS above 450 ml	6	140/pc.

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45C	Plastic Body Vacuum flask with silver coated Glass refill made of PP upto 450 ml.	6	45/pc.
45D	Plastic Body Vacuum flask with silver coated Glass refill made of PP between 450 ml and 900 ml	6	60/pc.
45E	Plastic Body Vacuum flask with silver coated Glass refill made of PP above 900 ml	6	110/pc.
46	Poly Butylene Terephthalate(PBT) Chips	7	Rs 60/ kg
47	Poly Tetra Fluoro Ethylene (P.T.F.E.) Tapes	5	Rs 60/ kg
48	Polyester chip for Moulding Grade (High pressure Grade)	8	Rs.58/- kg
49	Polyester film	9	Rs.40/- kg
50	Polyester film (Biaxially oriented polyster film)	7	Rs.80/- kg
51	Polyester Metallized film (Aluminium coated film)	10	Rs 100/ kg
52	PP laminated/ coated woven sacks (Lamination/ coating of PP)	5	Rs 50/ kg
53	PP/HDPE Tarpauline	5	Rs 50/ kg
54	PP/HDPE Tarpauline coated with LDPE	5	Rs 50/ kg
55	PVC Electrical Insulation Tapes	8	Rs 55/ kg
56	PVC Films for Photo Album	5	Rs 30/ kg
57	PVC inflatable Toys	9	Rs 50/ kg
58	PVC rigid Sheet	5	Rs 50/ kg
59	PVC flexible Sheet/film	6	Rs 50/ kg
60	PVC Soles	7	Rs 50/ kg
61	Single Side Decorative Laminates with or without Barrier Paper	9	Rs. 50/- kg
62	Sports Shoes made out of PVC/PU Coated fabrics with PVC Soles and fitted with Nylon/ Polyester terry towel fabrics on socks	7	
63	Bicycle helmet made of polysterene	5	

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64	Electronic Mosquito Repellants machine	6	Rs 35 per piece
65	Ethylene Vinyl Acetate Co-polymer	7	Rs.50/-kg
66	Lamination Adhesive	9	
67	Plastic insulated Ware (hot pot) with stainless steel liners	5	Rs 120/ kg
68	Plastic insulated ware (Ice pail)	5	Rs 80/kg
69	Plastic insulated ware (Tiffins with stainless steel)	5	Rs 125/kg
70	Plastic insulated ware (Water bottle)	5	Rs 80/kg
71	Plastic insulated ware (water jug)	5	Rs 80/kg
72	Plastic petrol filter for four wheelers	3	
73	Poly Vinyl acetate emulsion	7	Rs.40/-kg
74	Polyester offset plate (60-130 micron)	7	
75	Polyethylene foam	4	Rs 40/kg
76	Polypropylene plain bags (without liner)	5	Rs 50/kg
77	Polypropylene woven fabrics/bags/sacks	5	Rs 50/kg
78	Polyester chips	8	Rs 58/ kg
79	P.P.Woven fabrics laminated/coated.	5	Rs 50/ kg
80	P.P.Woven sacks laminated or coated with liners	5	Rs 50/ kg
81	P.U. lacquered PVC Cushion vinyl flooring impregnated with glass fibre tissue/ glass fleece tissue or with glass fibre reinforced with rigid PVC sheet	8	Rs60/ kg
82	PVC compound (Shoe sole grade)	5	Rs 60/ kg
83	PVC fabricated bags (made from PVC leather cloth backed jute and polypropylene	5	
84	PVC fabricated bags (made from PVC leather cloth backed with cotton/rayon/ nylon /polyester fabric.	5	
85	PVC leather cloth/ foam leather cloth	8	Rs 60/ kg
86	PVC rigid free foam board or cellular film, foil and sheets of PVC rigid free foam board.	6	Rs 60/ kg
87	PVC riser main pipe with nitrile rubber fitting for handpump.	6	Rs 50/ kg
88	PVC transparent hose	6	Rs 50/ kg
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89	Rigid PVC conduit fittings such as junction, boxes, couplers, saddles with base, female, adapter, swith, boxes, adaptable boxes, extension rings, reducers, elbows, tees, loops in boxes, bents etc.	5	Rs 50/ kg
90	Rigid PVC pipes /fittings	5	Rs 50/ kg
91	Rigid PVC thermoforming film/ sheet/ foil	6	Rs 60/ kg
92	Spectacle frames made of plastic	9	Rs 60/ kg
93	Synthetic footwear made of NBR or PVC or SBR, including in CKD/SKD.	8	
94	Synthetic uppers for footwear	8	
95	Toothbrush	6	Rs 60/ kg
96	Vinyl (PVC) floor covering with jute backing	7	Rs 60/ kg
97	Vinyl asbestos tiles	8	Rs 50/ kg
98	Vinyl flooring	7	Rs 60/ kg
99	Stick mixer with plastic body	6	
100	Anion exchange resin	5	
101	Strong acid cation exchange resin	4	
102	Synthetic Ketonic Resin	9	
103	Laser Printer Film (Polyester Based)	7	
104	Fire Hoses - 100% Polyester Filament Yarn Jacketted Synthetic Rubber Lined	6	
105	Polyester Jacketted Synthetic Rubber Lined Fire Hoses	6	
106	Laquer Coated Aluminium Metalized Polyester Film In different colours (Yarn Grade)	9	Rs.250/kgs
107	BOPP Film	5	Rs.100/kg
108	Metallic Yarn Made From Lacquer Coated Aluminium Metallised Polyester Film	5	
109	Poly Isocyanate Solution containing Resin/Total Solid Content In Ethyl Acetate Solvent	7	Rs.365/- kg
110	Polyester Resin Solution	7	
111	Poly Propylene Multi Filament Yarn	4	Rs. 65/kg

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112	Polyurethane Resin Solution containing Resin In Ethyl Acetate Solvent /Methyl Ethyl Ketone Solvent	7	
113	Polyurethane Resin Solution containing Resin/total solid content In Ethyl Acetate/ methyl ethyl ketone solvent.	7	
114A	PVC Resin ( using inputs as per SION H-276)	7	
114B	Deleted		
114C	PVC Resin (using inputs as per SION H-274)	3	
115	Sun Control Polyester Film (Reflective/ Non Reflective Single/ Two Ply with Liner, With/Without Scratch Resistant Coating	7	Rs.5/- sq. ft.
116	Poly Jute Bag	3	
117	Acrylonitrile monomer	8	
118	Fabricated items made of PVC Leather Cloth/Sheeting/Sheet/Film	5	
119	Rigid PVC Casing pipe	5	Rs.50/- kg
120	Safety helmet	7	Rs.95/- per piece
121	Articles made of HDPE/PP twine rope	5	Rs 60/ kg
122	Sterilised disposable syringe with or without needle	4	
123	Yarn of HDPE/PP	5	Rs 50/ kg
124	Ropes and twine of HDPE/PP	5	Rs. 60-/ per kg.
125	Blood Bag	5	
126	Plastic Hand Gloves made from HDPE/LDPE/EVA	3	
127	PVC Fill Media	4	
128	PVC Mist Eliminator/ Tube Settler	3	
129	PVC Profiles with steel strips	4	
130A	Printed flexible packaging material of one layer or printed or unprinted adhesive laminated /extrusion laminated flexible packaging material of multilayers of relevant substrate with or without hotmel in the form of rolls/ strips/ sheets/ labels/wrappers or in pouch form (for pouch)	8	Rs.200/- per Kg

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<b>Sl.No.</b>	<b>Description</b>	<b>DEPB Rate</b>	<b>Value cap</b>
130B	Printed flexible packaging material of one layer or printed or unprinted adhesive laminated /extrusion laminated flexible packaging material of multilayers of relevant substrate with or without hotmel in the form of rolls/strips/ sheets/ labels/ wrappers or in pouch form (for others)	8	Rs150/- per Kg
131A	Poly Propylene - (Homo-Polymer)	5	
131B	Deleted		
132	Polypropylene Mats	5	Rs. 50/- per Kg
133	Sulphonated Polyethylene Terephthalate Powder (Polyester Based Resin).	5	
134	Poly Propylene Co-polymer.	5	
135	Deleted		
136	Cross Linked Polystyrene	3	
137	ION Exchange Resin	3	
138	Low Density Polyethylene (LDPE)	5	
139	I.V. Cannula	4	
140	Fibreglass Tissue with UF/PF Resin content minimum 17% ( Reinforced with Fibreglass yarn)	7	
141	Nylon Twine	8	Rs.125/- per kg
142	Hot Stamping foil	8	Rs.240/- per kg