



IMMEDIATE 50% REDUCTION IN RoDTEP RATES

NOTIFICATION NO. 60/2025-26 DATED 23 FEBRUARY 2026 AND
CORRIGENDUM DATED 24 FEBRUARY 2026

AMENDMENTS

- For products falling under HS Chapters 25 to 99, exporters will be able to claim 50% of the prescribed RoDTEP rate
- Value caps, wherever applicable, are restricted to 50%
- Notification comes into effect on 23 February 2026 and applies to all shipping bills filed on or after this date
- Corrigendum to Notification No. 60/2025-26, issued on 24 February 2026 excludes HS Chapters 01 to 24 from the reduction in RoDTEP rates and value caps.

CERTAIN ILLUSTRATIVE CHANGES IN RATES

Product	HSN chapter	Previous Rate (%)	Revised rate (%)	Cap in Rs.
Menthol	2906	1.60	0.8	Rs.13.25 per kg
Solid rubber tyres for motor vehicles	4012	0.5	0.25	-
Handbags and shopping bags, of artificial plastic material	4202	1.2	0.6	-
Unginned raw cotton not exceeding 20mm	5201	3.1	1.55	Rs.0.8 per kg
Fuel injection equipment excluding injection pumps	8409	1.9	0.95	Rs.3.3 per kg

DHRUVA COMMENTS

- Original Rate Notification No. 19/2015-2020 dated 17 August 2021 prescribed rates for RoDTEP, in Appendix 4R and 4RE to refund duties that are currently un-refundable, such as Mandi tax, VAT on fuel used in production, duty on electricity, etc.
- The Notification and rates are in force until 31 March 2026, and an extension or variation is awaited.
- This amendment impacts most exporters and necessitates review of costing as also pricing of the export products.

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