

Customs Update | Benefit of RoDTEP extended to SEZ units, AA holders and EOUs

The Directorate General of Foreign Trade (DGFT) vide [Notification No. 70/2023](#) dated 8th March 2024, **has extended the benefit of Remission of Duties and Taxes on Exported Products (RoDTEP) scheme to Advance Authorization (AA) holders, Export Oriented Units (EOU) & Special Economic Zone (SEZ) units.**

The gist of the notification has been mentioned below:-

1. Exports of products manufactured by **AA holders (except deemed export), EOUs and SEZ units shall be eligible for RoDTEP benefit as notified in [Appendix 4RE](#).** The same contains the RoDTEP export items, rates and per unit value caps.
2. Exports of products by AA holders, EOUs and SEZ units shall be eligible for **benefit from 11.03.2024 till 30.09.2024.**
3. The RoDTEP implementation for exports of products manufactured by SEZ units will happen once the **IT integration of SEZ units with ICEGATE take place.**
4. To adhere to the budgetary framework so that outgo remains within the approved Budget of the scheme, necessary changes have been made in Appendix 4R (contains applicate rate for other eligible exporters). **The RoDTEP rate has been revised for 25 HSN codes in [Appendix 4R](#).**
5. RoDTEP scheme has been **extended by 3 months from 30.06.2024 till 30.09.2024.**

The above was a long-standing demand of the industry and extension of RoDTEP benefit to EOUs and SEZ unit is a welcome step. This will certainly help in providing impetus to exports from India.

We intend to continue our advocacy efforts to further share suggestions on improving the effectiveness of the RoDTEP scheme. In this regard, please feel free to share your suggestions on policy and procedural challenges, if any.