

## **DRAWBACK RATES FOR SPORTS GOODS & TOYS**

### Drawback Rates 2012-13

Notification No 92/2012 -Custom (N.T) dated 4<sup>th</sup> October 2012 the Drawback Rates on Sports Goods & Toys are given below: These rates are effective from 10<sup>th</sup> October, 2012.

			A		B	
Tariff item	Description of Goods	Units	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7
<b>CHAPTER – 95</b>						
<b>TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF</b>						
9501	Deleted					
9502	Deleted					
9503	<b>Tricycles, scooter, pedal cars and similar wheeled toys, dolls' carriages, dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds</b>					
950301	Cricket bats made of plastic	piece	5.5%	18	2%	6.5
950302	Plastic rounder bat	piece	5.5%	18	2%	6.5
950303	Cricket sets made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag	piece	5.5%	96	2%	34.9
950304	Soft Stuffed Toys made of Pile Fabric	Kg	4%	24	4%	24
950305	PVC inflatable Toys	Kg	4.4%	19.2	4.4%	19.2
950399	Other	Kg	5%	28.6	2%	11.4
9504	<b>Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment</b>					
950401	Carrom Board, with or without coins and strikers	piece	7%	96	2%	27.4
950402	Playing cards		2%		2%	
950403	Others		2%		2%	
9505	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes</b>		2%		2%	

9506	<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or out-door games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools</b>					
950601	Articles and equipment for table-tennis namely table tennis rackets	piece	11.5%	58	5.9%	29.8
950602	Articles and equipment for table-tennis namely table tennis tables	piece	10.2%	1631	2.6%	415.7
950603	Articles and equipment for table-tennis namely table tennis net sets	piece	6.9%	21.8	2%	6.3
950604	Tennis, badminton or similar rackets, whether or not strung:	piece	5.8%	22	2%	7.6
950605	Lawn-tennis balls	piece	11.9%	4.5	2.9%	1.1
950606	Inflatable balls made of leather	piece	5.2%	9.2	2%	3.5
950607	Inflatable synthetic balls made of PVC/rubber	piece	12.2%	41	2%	6.7
950608	Inflatable balls made of Polyurethane	piece	13.7%	104	4.3%	32.6
950609	Rubber bladders	piece	9.6%	4.2	2%	0.9
950610	Basket ball unit Junior shot/EASI shot	Unit	5%	127.2	2%	50.9
950611	Basket ball unit smart shot/little shot	Unit	6%	84.6	2%	28.2
950612	Unit basket ball ring	Unit	6%	26.4	2%	8.8
950613	Basket ball ring with one spring / two springs / three springs	Unit	6%	84.6	2%	28.2
950614	Easy play/easy store netball unit		3.2%		2%	
950615	Unit netball goal ring		3.2%		2%	
950616	Unit netball ring detachable and fixing		3.2%		2%	
950617	Netball goal post with ring	Unit	5%	74.2	2%	29.7
950618	Tchouk ball frame	piece	6%	132	2%	44
950619	Ball cage of steel	Unit	6%	211.2	2%	70.4
950620	Cricket balls, hockey balls and other balls	piece	4.6%	20	2%	8.7

950621	Cricket, Hockey, Boxing, Football and other Sports Gloves.	Pair	7.6%	52.8	3.2%	22.2
950622	Cricket bats	piece	10.8%	600	6.5%	361.1
950623	Deleted					
950624	Deleted					
950625	Deleted					
950626	Hockey sticks	piece	6.8%	17.3	2%	5.1
950627	Leg Guards	Pair	9.6%	64.2	2%	13.4
950628	Abdominal/elbow guard	piece	9.6%	3.2	2%	0.7
950629	Shoulder/Shin Guard	piece	9.6%	12.8	2%	2.7
950630	Other sports protective equipment not elsewhere specified	piece	9.6%	29.9	2%	6.2
95069960	Sports net	Kg	15%	67	4.4%	19.7
95069961	General physical and exercise equipment including track and field equipment	Kg	5%	18	2%	7.2
95069962	Croquet set		7.6%		2%	
95069963	Rounder's bat' Wooden	piece	9.6%	46.4	2%	9.7
95069964	Indoor felt football/soccer balls having felt football material		3.2%		3.2%	
95069999	Others		3%		2%	
9507	<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites</b>		2%		2%	
9508	<b>Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres</b>		2%		2%	

**List of Products not covered under Chapter 95, but which may be relevant to the Sports Goods / Toy industry**

3923210001	HDPE Woven bags with LDPE liner fitted with Zips, Velcro Canvas, Snap fasteners.	Kg	7.6%	13.7	2.4%	4.3
3923299001	Polypropylene plain bags (without liner)	Kg	8.1%	13.6	2.4%	4
3923299002	Polypropylene woven Fabrics/Leno Bags	Kg	7.6%	12.7	2.4%	4
40070090	Heat Resistant Latex Rubber Thread	Kg	8.2%	24	3.2%	9.4
420202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, travelling bags /luggages and similar containers, with outer surface of plastic and/or textile material	Per piece	7.2%	265.8	2%	73.8
420203	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, travelling bags /luggages and similar containers not covered by tariff items 420201 and 420202	Per piece	4.9%	180.8	2%	73.8
420204	Hand-bags, whether or not with shoulder strap, including those without handle, with outer surface of leather, of composition leather or of patent leather	Per piece	8%	148.4	2%	37.1
420205	Hand-bags, whether or not with shoulder strap, including those without handle, with outer surface of plastic and/or textile material	Per piece	7.2%	99.5	2%	27.6
420206	Hand-bags, whether or not with shoulder strap, including those without handle, not covered by tariff items 420204 and 420205	Per piece	4.9%	67.5	2%	27.6
420207	Articles of a kind normally carried in the pocket or in the handbag, with outer surface of leather, of composition leather or of patent leather	Per piece	8%	59.6	2%	14.9
420208	Articles of a kind normally carried in the pocket or in the handbag, with outer surface of plastic sheeting and/or textile material	Per piece	6.9%	37.7	2%	10.9
420211	Other articles, with outer surface of plastic sheeting	Per piece	6.9%	38.3	2%	11.1
420303	Gloves, specially designed for use in sports namely Golf Gloves made of leather	Per piece	9%	32.6	2.1%	7.6
420304	Gloves, specially designed for use in sports namely Golf Gloves made of synthetic materials or made of leather in combination with synthetic materials	Per piece	9%	26.1	2.1%	6.1

<b>6305</b>	<b>Sacks and bags, of a kind used for the packing of goods</b>					
630501	Sacks and bags, of a kind used for the packing of goods other than those covered by tariff items 630502 and 630503	Kg	5.7%	16.8	2%	5.9
630502	Flexible Intermediate Bulk Containers (FIBC)	Kg	9.3%	18.4	2.4%	4.7
<b>6306</b>	<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods</b>	Kg	5.7%	16.8	2%	5.9
<b>6402</b>	<b>Other footwear with outer soles and uppers of rubber or plastics</b>					
640201	Synthetic footwear	Pair	8%	99	4.4%	54.5
640202	Others		2%		2%	
640305	Leather shoes for adults, other than boots and half boots	Pair	9.2%	214	2.3%	53.5
<b>6404</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials</b>					
640401	Of rubber sole with canvas upper		3.5%		2.4%	
640404	Of TPR/PU sole with canvas upper		3.5%		2.4%	
<b>6405</b>	<b>Other footwear</b>					
640501	Sports Shoes made out of PVC/PU Coated fabrics with PVC Soles and fitted with Nylon/ Polyester terry towel fabrics on socks	Pair	4%	88.3	4%	88.3
650601	Bicycle Helmet made of Polystyrene	Per piece	5.8%	7	2.4%	2.9
650602	Safety Helmet (made out of fibre glass reinforced plastics) weight 1425 gms +/- 20 gms.	Per piece	5.8%	13.9	4%	9.6
650603	Cricket Helmets	Per piece	5.8%	24	2%	8.3