

Drawback Rates for Sports Goods & Toys

Drawback Rates 2009-10

Notification No 103/2008 - custom (N.T) dated 29th August, 2008 amended vide Notification No. 175/2009-Custom (N.T) dated 27th November 2009, the drawback rates on Sports Goods & Toys are given below:

			A		B	
Item Code	Item Description	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
9501	Deleted					
9502	Deleted					
9503	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					
950301	Cricket bats made of plastics	piece	7%	15	6.5%	14
950302	Plastic rounder bat	piece	7%	15	6.5%	14
950303	Cricket sets made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag	piece	7%	80	6.5%	74.3
950399	Other	Kg	5.4%	31.5	5.4%	31.5
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment					
950401	Carom Board, with or without coins and strikers	Piece	8.5%	80	7.2%	68
950402	Playing cards	Kg.	2.2%	7.2	1%	3.2
950403	Others		1%		1%	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		2.7%		1%	
9506	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					
950601	Articles and equipment for	piece	11.7%	11.7	11.7%	11.7

	table-tennis namely table tennis rackets					
950602	Articles and equipment for table-tennis namely table tennis tables	piece	11%	600	11%	600
950603	Articles and equipment for table-tennis namely table tennis nets	piece	7%	18	7%	18
950604	Tennis, badminton or similar rackets, whether or not strung:	piece	5.8%	18	5.8%	18
950605	Lawn-tennis balls	piece	20%	6	20%	6
950606	Inflatable balls made of leather	piece	6.3%	9	6.3%	9
950607	Inflatable synthetic balls made of PVC/rubber	piece	15%	25	15%	25
950608	Inflatable balls made of Polyurethane	piece	15%	70	15%	70
950609	Rubber bladders	piece	11%	4	11%	4
950610	Basket ball unit Junior shot/EASI shot	Unit	6%	120	6%	120
950611	Basket ball unit smart shot/little shot	Unit	7%	80	7%	80
950612	Unit basket ball ring	Unit	7%	25	7%	25
950613	Basket ball ring with one spring/two springs/three springs	Unit	7%	80	7%	80
950614	Easy play/easy store netball unit	Unit	4%	75	4%	75
950615	Unit netball goal ring	Unit	4%	20	4%	20
950616	Unit netball ring detachable and fixing	Unit	4%	14	4%	14
950617	Netball goal post with ring	Unit	6%	70	6%	70
950618	Tchouk ball frame	piece	7%	125	7%	125
950619	Ball cage of steel	Unit	7%	200	7%	200
950620	Cricket balls, hockey balls and other balls	piece	7%	10	7%	10
950621	Cricket, Hockey, Boxing, Football and other Sports Gloves.	pair.	9%	50	9%	50
950622	Cricket bats	piece	11%	400	11%	400
950623	Deleted					
950624	Deleted					
950625	Deleted					
950626	Hockey sticks	piece	7.2%	14.4	7.2%	14.4%
950627	Leg Guards	pair.	11%	60	11%	60
950628	Abdominal/elbow guard	piece	11%	3	11%	3

950629	Shoulder/Shin Guard	piece	11%	12	11%	12
950630	Other sports protective equipment not elsewhere specified	piece	11.7%	29.7	11.7%	29.7
95069960	Sports net	KG	12%	60	2.6%	13
95069961	General physical and exercise equipment including track and field equipment		6.3%		6.3%	
95069962	Croquet set	UNIT	9%		9%	
95069963	Rounder's bat, Wooden	Piece	11%	44	11%	44
95069999	Others		3.6%		3.6%	
9507	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		2.7%		1%	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres		2.7%		1%	

List of Products not covered under Chapter 95, But which may be relevant to the Sports Goods Industry

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			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7
3923210001	HDPE Woven bags with LDPE liner fitted with Zips, Velcro Canvas, Snap fasteners.	Kg	10.1%	7.8	1%	0.8
3923299001	Polypropylene plain bags (without liner)	Kg	10.7%	8.3	1%	0.8
3923299002	Polypropylene woven Fabrics/Leno Bags	Kg	9.9%	7.5	1%	0.8
40070090	Heat Resistant Latex Rubber Thread	Kg	10.8%	18	4.5%	7.4
420202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastic or of textile materials	Per piece	9.0%	300	1.8%	60
420203	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers not covered by tariff items 420201 and 420202	Per piece	6.1%	180	1.4%	40

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	9.0%	150	1.8%	30
420205	Hand-bags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting or of textile materials including hand bags and shopping bags of cotton	Per piece	7.8%	110	1.8%	25
420206	Hand-bags, whether or not with shoulder strap, including those without handle, not covered by tariff items 420204 and 420205	Per piece	6.1%	85	1.4%	20
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	8.4%	46	1.8%	10
420208	Articles of a kind normally carried in the pocket or in the handbag, with outer surface of plastic sheeting or of textile materials	Per piece	7.8%	36	1.8%	8.3
420211	Other articles, with outer surface of plastic sheeting or of textile materials	Per piece	6.1%	63	1.8%	0.186
420303	Gloves, specially designed for use in sports namely Golf Gloves made of leather	Per piece	10.8%	20	3.6%	6.7
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	16%	23	5.5%	8
6305	Sacks and bags, of a kind used for the packing of goods					
630501	Sacks and bags, of a kind used for the packing of goods other than those covered by tariff item 630502	KG	7.2%	14.4	1.5%	3
630502	Flexible Intermediate Bulk Containers (FIBC)	KG	12.2%	17	3%	4.2
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	KG	7.2%	14.4	1.5%	3
6402	Other footwear with outer soles and uppers of rubber or plastics					
640201	Synthetic footwear	pair	10.5%	110	2.2%	23
640202	others		1.0%		1%	
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and					

	uppers of textile materials					
640401	Of rubber sole with canvas upper	pair	4.5%	6.3	4%	5.6
640402	others		1%		1%	
6405	Other footwear		1%		1%	
650601	Bicycle Helmet made of Polystyrene	1No.	7.6%	3.1	1.2%	0.5
650602	Safety Helmet (made out of fibre glass reinforced plastics) weight 1425 gms +/- 20 gms.	1No.	7.6%	7.2	1.2%	1.1
650603	Cricket Helmets	Per piece	7.6%	8.5	1.2%	1.3
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metals	KG	9.0%	9	1%	1