

**Drawback Rates for Sports Good & Toys (Feb. 2020)**  
**(w.e.f. 4th February, 2020)**

| Tariff item | Description of Goods   | Units | Drawback Rate (2020)<br>In %age | Drawback cap per unit in Rs. (2020) |
|-------------|--|-------|---------------------------------|-------------------------------------|
| 950301      | Cricket bat made of plastic  | piece | 1.5                             |                                     |
| 950302      | Plastic rounder bat  | piece | 1.5                             |                                     |
| 950303      | Cricket set made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag                          | 1 Set | 1.5                             |                                     |
| 950304      | Soft toys made of textile fabrics with or without polyfill stuffing  | Kg    | 1.5                             |                                     |
| 950399      | Other  | Kg    | 1.5                             |                                     |
| 9504 01     | Carrom Board, with or without coins and strikers   | piece | 1.5                             |                                     |
| 9504 99     | Others   |       | 1.5                             |                                     |
| 9505        | <b>Festive, carnival or other entertainment articles.....</b>  |       | 1.3                             |                                     |
| 950601      | Table tennis bat   | piece | 4.9                             | 40.6                                |
| 950602      | Table tennis table   | piece | 3.4                             | 745.0                               |
| 950603      | Lawn tennis balls  | piece | 2.2                             | 2.3                                 |
| 950604      | Inflatable balls made predominantly of synthetic material, other than polyurethane   | piece | 1.7                             |                                     |
| 950605      | Inflatable balls made of Polyurethane  | piece | 4.3                             | 26.0                                |
| 950606      | Cricket balls with outer covering of leather   | piece | 1.5                             |                                     |
| 950607      | Cricket, Hockey, boxing, Football and other Sports Gloves  | pair  | 1.5                             |                                     |
| 950608      | Cricket bat made of English willow   | piece | 7.3                             | 800.0                               |
| 950609      | Cricket bat made of other than English willow  | piece | 6.3                             | 83.0                                |
| 950610      | Made-up sports nets of nylon   | Kg    | 3.0                             | 25.5                                |
| 950611      | Made-up sports nets of other man made textile material   | Kg    | 3.2                             | 19.0                                |
| 950612      | Swimming pools and paddling pools  |       | 1.5                             |                                     |
| 950613      | Rubber bladders  | piece | 1.5                             |                                     |
| 950614      | Protective sports gear (excluding leg guards) whether padded or not, including shoulder guards and shin guards                           | Kg    | 1.7                             |                                     |
| 950615      | Rounders bat made of wood  | piece | 1.5                             |                                     |
| 950616      | Leg guards   | pair  | 2.7                             | 56.0                                |
| 950699      | Others   |       | 1.5                             |                                     |
| 9508        | Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres |       | 1.5                             |                                     |

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

| Tariff item | Description of Goods  | Units     | Drawback Rate (2020) In %age | Drawback cap per unit in Rs. (2020) |
|-------------|---|-----------|------------------------------|-------------------------------------|
| 42020202    | Others of leather, of composition leather or of patent leather  | Per piece | 3.7                          | 154.7                               |
| 42020203    | of Cotton   | Kg        | 2.8                          | 35.0                                |
| 42020299    | Others  | Per piece | 1.5                          |                                     |
| 42020301    | Of leather, of composition leather or of patent leather   | Per piece | 3.0                          | 35.0                                |
| 42020399    | Others  | Per piece | 1.5                          |                                     |
| 42020401    | Other articles of leather, of composition leather or of patent leather  | Per piece | 3.0                          | 35.0                                |
| 42020499    | Others  | Per piece | 1.5                          |                                     |
| 420303      | Gloves, specially designed for use in sports namely Golf Gloves made of leather                                       | Per piece | 2.9                          | 7.6                                 |
| 420304      | Gloves, specially designed for use in sports namely Golf Gloves made of leather in combination with textile materials | Per piece | 2.9                          | 7.6                                 |
| 420306      | Other gloves made of leather  | pair      | 2.9                          | 37.0                                |
| 611607      | Gloves, specially designed for use in sports namely Golf Gloves made of textile materials                             | per piece | 2.8                          | 7.0                                 |
| 621607      | Gloves, specially designed for use in sports namely Golf Gloves made of textile materials                             | per piece | 2.8                          | 7.0                                 |
| 630501      | Flexible Intermediate Bulk Containers (FIBC)  | Kg        | 1.5                          |                                     |
| 630502      | Sacks and bags made of jute including hessian bags,sacking bags ,jute soil savers etc.                                | Kg        | 1.5                          |                                     |
| 630599      | Others  | Kg        | 1.5                          |                                     |
| 640299      | <b>Other footwear with outer soles and uppers of rubber or plastics</b>   | Pair      | 1.5                          |                                     |
| 6405        | <b>Other footwear</b>   |           | 1.5                          |                                     |
| 650601      | Bicycle Helmet made of Polystyrene  | Per Piece | 1.3                          |                                     |
| 650602      | Safety Helmet (made out of fibre glass reinforced plastics) weight 1425 gms +/- 20 gms.                               | Per piece | 1.3                          |                                     |
| 650603      | Cricket Helmets   | Per piece | 1.3                          |                                     |