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# DUTY DRAWBACK CLAIM MANUAL FOR TEXTILE EXPORTS

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(An Easy Guide for Exporters)



**MINISTRY of COMMERCE**

NOTIFICATION NO. 1(42-B) TID/18-TR-II.

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Any conclusion, interpretation, and analysis based on the SRO of the Ministry of Commerce (MOC) and Tariff line data of Pakistan Customs Tariff (PCT) are the responsibility of the author and do not necessarily reflect the opinion of the MOC and FBR. Although every effort has been made to accurately convey the message of the original content.

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## Acronyms

AD	Authorized Dealer
EFE	Electronic Export Form
E-Form	Export Form
EPZ	Export Processing Zones
GD Form	Good Declaration Form
HS	Harmonized System
MBL	Master Bill of Landing
MAWB	Master Airway Bill
MOC	Ministry of Commerce
PCT	Pakistan Customs Tariff
RDA	Research, Development & Advisory
SWIFT	Society for Worldwide Interbank Financial Telecommunications
SRO	Statutory Regulatory Order

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## 1. Introduction to the Study

Under the Prime Minister's Package of incentives for exporters the Federal Government is facilitating exporters of textile sector through provision of duty drawback of taxes collected from export-cum-manufacturers and commercial exporters of textile products. Ministry of Commerce (MOC) is the responsible organization to process of this provision and has notified the order via "No.1(42-B) TID/18-TR-II"<sup>1</sup>, dated August 3<sup>rd</sup>, 2018.

This study analyzes the facility, with the purpose to provide basic information and make the procedures simple enough to understand by exporters easily.

Based on the afore mentioned purpose, this study is divided into three sections. The first section deals with the scope of the scheme by reflecting on the drawback rates being offered under different product categories, detail of tariff lines and non-traditional markets covered under the incentive. Furthermore, the eligibility criteria to avail the incentive, documents required and time period to avail the facility is discussed in the second section. While the third section details procedures to claim the duty drawback under the scheme.

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<sup>1</sup> <https://rdacell.com/Documents/notification%202018-21.pdf>

## 2. Scope of the Incentive

The facility provides duty drawback of taxes to **manufacturing cum exporting units and commercial exporters** of textile sector on the export of specific tariff lines covered in three categories including **Garments, Made-Ups (Home Textile) and Processed Fabrics**. The duty drawback is paid at specified rate, which vary across the product categories which is calculated as percentage of realized export proceeds. The specified rates for each category are as following:

Category	Duty Drawback Rate
<b>Garments</b>	4%
<b>Made-Ups</b> , HS Codes; 9404.3000 <sup>2</sup> , 9404.9000 <sup>3</sup> , 5608 <sup>4</sup> , and Chapters 57 and 63 Excluding 6309 <sup>5</sup> , 6310 <sup>6</sup>	3%
<b>Processed Fabrics</b>	2%

For the afore mentioned product categories the scheme covers **thirteen chapters and 548 tariff lines**. Number of chapters and tariff lines under each category are mentioned in the table below.

Category	Number of Chapters	Chapters Code	Number of Tariff Lines
<b>Garments @ 4%</b>	2	61, 62	260
<b>Made-Ups, @ 3%</b> , HS Codes; 9404.3000, 9404.9000, 5608, and Chapters 57 and 63 Excluding 6309 & 6310	4	<b>56</b> , 57, 63, 94	124
<b>Processed Fabric @ 2%</b>	8	52, 53, 54, 55, <b>56</b> , 58, 59, 60	164
<b>Sum</b>	<b>13<sup>7</sup></b>		<b>548</b>

The list of eligible products for each category as specified under the Pakistan Customs Tariff (PCT) is provided in *Annexure-I*.

Under the above-mentioned specified rates of duty drawback for each category, the payments are proceeded as under:

- i) 50% of the rate of drawback is provided without condition of increment in the exports.

<sup>2</sup> Sleeping bags.

<sup>3</sup> Mattress supports; articles of bedding and similar furnishing.

<sup>4</sup> Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.

<sup>5</sup> Worn clothing and other worn articles.

<sup>6</sup> Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.

<sup>7</sup> some products of chapter 56 are cover in Processed Fabric category, while some products are covered under Made-Ups category, therefore the chapter is counted once.

- ii) Remaining 50% percent of the rate of drawback payment is based on **annual export performance**, where the exporter has to achieves an increase of **10% or more** in exports during the “current financial year as compared to the previous financial year”<sup>8</sup>. The export performance of will be analyzed **separately for each category of eligible products**.
- iii) In order to improve the cash flow of exporters, disbursement of the **remaining 50% percent of the rate of drawback on annual** performance is further relaxed and allowed on the **performance during July- December of each year**. This relaxation is subject to submission of a **bank guarantee** that, the exporter shall return the excess amount, in case his annual exports are less than the eligibility criteria stipulated to avail the remaining 50% percent of the rate of drawback payments.
- iv) Further the facility incentivizes the exports of products under the stated categories to the non-traditional markets by allowing **additional 2% drawback rate**. The non-traditional markets consisted of **five regions** including Africa, Latin America, Non-EU European countries, Commonwealth of Independent States and Oceania and comprised of **143 countries**. Number of countries in each region is provided in the table below.

<b>Non-Traditional Markets</b>	<b>Number of Countries.</b>
<b>Africa</b>	58
<b>Latin America</b>	40
<b>Non-EU European countries</b>	8
<b>Commonwealth of Independent States</b>	10
<b>Oceania</b>	27
<b>Total Number of Countries</b>	<b>143</b>

The List of eligible countries in each region is attached at *Annexure-II*.

<sup>8</sup> i.e. exports in the financial year 2018-19 as compared to the financial year 2017-18 or exports in financial year 2019-20 as compared to financial year 2018-19 or in financial year 2020-21 as compared to financial year 2019-20.



### 3. Basic Information about the Incentive

3.1. Time Period to Avail the Scheme	The facility can be availed for shipments made from <b>July 1<sup>st</sup>, 2018 to June 30<sup>th</sup>, 2021</b> from whole of the Pakistan including Export Process Zones (EPZs).
3.2. Who are the Beneficiaries?	Manufacturing cum exporting units and commercial exporters, who export textile products including Garments, Made-Ups and Processed Fabric for the specified tariff lines ( <i>mentioned in previous section</i> ) can avail the scheme subject to the eligibility criteria mentioned below.
3.3. Eligibility Criteria	<ul style="list-style-type: none"> <li>i. To claim the drawback, exporters need to register themselves with the <b>Textile Division</b> using its online portal (<b>Research Development &amp; Advisory Cell (RDA)</b> <a href="https://www.rdacell.com/">https://www.rdacell.com/</a>). The registration certificate is mandatory to present while claiming the duty drawback.</li> <li>ii. The exporter should be a <b>registered sole proprietor, partnership or a company</b>, and shall be a <b>member of a Textiles Association or Chamber of Commerce</b> (in case respective association does not exist) <b>registered</b> with the Directorate of Trade Organizations, Ministry of Commerce &amp; Textile.</li> <li>iii. The exporters need to furnish data and any information related to <b>its operations, domestic sales, accounts and exports</b> as and when required by the Textile Division.</li> <li>iv. Under the scheme the exports will be calculated on the basis of shipment date, which will determine the transaction year of the exports.</li> <li>v. Drawback claims can only made for those exports, <b>proceeds of which have been fully realized</b> as per foreign exchange rules notified by State Bank of Pakistan (SBP) from time to time. However, <b>the date of realization of exports proceeds has nothing to do in determining</b> the year in which the transaction will be counted. It is the <b>shipment date</b> which determines the transaction year.</li> </ul>
3.4. Documents Required	<ul style="list-style-type: none"> <li>i. Electronic Form-E (EFE)/ E-Form<sup>9</sup></li> <li>ii. Good Declaration (GD)Form<sup>10</sup></li> <li>iii. Copy of Commercial Invoice<sup>11</sup></li> <li>iv. Shipping Documents (MBL<sup>12</sup>/MAWB<sup>13</sup>)</li> <li>v. Copy of Freight Invoice</li> <li>vi. Copy Insurance Invoice<sup>14</sup></li> <li>vii. Copy of certificate from the relevant Association or from Chamber of Commerce as the case may be on the prescribed format provided at <b>Annexure III</b>. The said</li> </ul>

<sup>9</sup> E-Form is issued by the Bank directly to the exporter. The form declares that, the shipment is being processed against the foreign exchange.

<sup>10</sup> GD form is issued by Customs provided details (i.e. Quantity, Unit Price, Payment Terms) about the goods being import of export

<sup>11</sup> The commercial invoice is a record or evidence of the transaction between the exporter and the importer. Once the goods are available, the exporter issues a commercial invoice to the importer in order to charge him for the goods. It contains the basic information on the transaction and it is always required for customs clearance.

<sup>12</sup> Master Bill of Lading is issued by main carrier of goods on receipt of goods from a freight forwarder to deliver at destination as per agreed terms.

<sup>13</sup> Master Airway Bill issued by main carrier of goods on receipt of goods from a freight forwarder to deliver at destination as per agreed terms.

<sup>14</sup> The invoice reflects that, the goods are insured through an insurance policy in the event of damages caused by common risk while handling, storing, loading or transporting cargo, but also to other rare risks, such as riots, strikes or terrorism.

	certificate will be valid for one year from the date of issuance. In a given financial year this certificate may be submitted once.
viii.	Copy of latest RDA Cell Registration Certificate

#### 4. Procedures to Claim the Drawback Under the Incentive

To ensure prompt clearance of drawback claims, four separate set of procedures are developed corresponding to the following three different mode of drawback payments.

1. A single set of procedures for those exporters claiming under 50% of the rate of drawback without **condition of increment** in the exports, and **additional 2% drawback for exports to non-traditional markets.**
2. For those who claim remaining 50% percent of the rate of drawback on the basis of performance during **July- December of each year** instead of performance in the **financial year.**
3. For those who claim the remaining 50% percent of the rate of drawback based **on annual export performance**, subject increase of **10% or more** in exports during **current financial year** as compared to the previous financial year.
4. Procedures for EPZs to claims the drawback.

#### 4.1. Procedures to Claim Drawback of 50% of the Rate without Condition of Increment & Additional 2% of the Rate for Exports to Non-Traditional Markets.

- i. The eligible exporters can file claims for the incentive with the Authorized Dealer (AD)<sup>15</sup> for eligible products against which export proceeds have been realized on the format provided in *Annexure IV*. Such applications need to be signed and stamped by officer(s) of the claimant who is/are authorized to operate the account of the applicant with the AD. The AD will verify the signatures.
- ii. The AD will scrutinize the claim on (First-in First-out) FIFO basis as per procedure circulated by the SBP. Claims found in order would be submitted by the “Central Hub”<sup>16</sup> of the AD to the relevant office of State Bank of Pakistan - Banking Services Corporations (SBP-BSC) (*list of regional offices provided in Annexure-V*) in **fifteen days** of their receipt under covering letter format provided in *Annexure-VI*.
- iii. If Claims found discrepant, they will be rectified from the claimant and will be submitted to SBP-BSC in **two weeks period** from the date of rectification.
- iv. AD will also inform each claimant immediately through separate email along with the detail of their claims lodged with SBP – BSC. Further the discrepancies in claims as communicated by SBP BSC may be shared with respective claimants within **two working days**.
- v. The SBP will scrutinize the claims and release the amount to AD **within thirty days** of the receipt of the claims subject to availability of budget.
- vi. The AD will credit the amount of claim received from SBP **within twenty-four hours** to the exporters.

#### 4.2. Procedures to Claim Drawback of Remaining 50% of the Rate, Based on Export Performance During July-December.

- i. The claimant can file a claim amount equal to the sum of all its claims paid or ready for payment under “50% of the rate of drawback without condition of increment” against shipments made during July – December of each year.
- ii. Claimant needs to obtain a “**certificate of payment**”<sup>17</sup> from all concerned ADs (given that if claims are made through multiple ADs while claiming under 50% of the rate of drawback without condition of increment). The application for the said certificate can be processed on the format

<sup>15</sup> Means SBP’s authorized bank nominated by the manufacture-cum-export unit for submission of drawback claims.

<sup>16</sup> Each Bank (Authorized Dealer) will designate a Central Hub in each region corresponding to SBP-BSC offices listed in Annexure-V.

<sup>17</sup> A certificate issued by the negotiating bank of the exporter, certifying bill covering particular consignments, has been negotiated and that the proceeds received in accordance with exchange control regulations in the approved manner.

	given at <i>Annexure-VII</i> . In case of loss of certificate, the word "Duplicate" will be prominently marked in permanent ink at the top of duplicate certificate.
iii.	Following that, all the concerned ADs will then nominate a single AD to whom these certificates of payments in original along with consolidated claim will be submitted on the format provided at <i>Annexure VIII</i> .
iv.	The nominated AD will verify the consolidated claim as per the certificates provided by all concerned ADs and forward the same to SBP BSC on <i>Annexure-IX</i> . The AD will process the claim within <b>fifteen days</b> on FIFO basis from the date of receiving. Discrepant claims will be returned and will be considered as fresh in queue upon resubmission.
v.	Once SBP-BSC informs the AD that submitted claim is found in order and specified amount of fund will be released upon confirmation by the AD regarding bank guarantee arrangement from the claimant. Then the exporter/claimant needs to submit a <b>“Bank Guarantee in favor of the nominated AD”</b> <sup>18</sup> . Such guarantee will be kept by AD till finalization of claim submitted under remaining 50% of the rate conditioned with 10% increase in the exports during financial year.
vi.	In case, the 10% or more increment is not achieved, SBP-BSC will debit the account of the AD which in turn will recover the amount from exporter as per Bank Guarantee.
vii.	Upon confirmation of the bank guarantee by the AD, SBP BSC will pay the total amount of claim to the nominated AD for onward credit to the claimant within 24 hours of receipt of such credit.

#### 4.3. Procedures to Claim Drawback of the Remaining 50% of the Rate Based on Annual Export Performance.

i.	To make claims under this provision, data of two financial years would be required. For the purpose to determine the export performance, the data of claims submitted under “50% of the rate of drawback without condition of increment” will be used. The concerned ADs will provide summary of the submitted claims for the performance year on <i>Annexure-X</i> to the nominated AD, who will forward the claims to SBP-BSC.
ii.	The exporter can submit the claims on prescribed format provided at <i>Annexure-XI</i> . Whereas, the nominated AD will forward the same to SBP-BSC as per format given at <i>Annexure-XII</i> in addition to submission of the summary of the submitted claims mentioned in clause (i) of under this provision.
iii.	The cut-off date for filing claims to SBP for exports in each financial year is 31 <sup>st</sup> May of the subsequent year and after that no claims will be accepted by SBP-BSC.
iv.	Exporters not submitting claims under this provision latest by 31 <sup>st</sup> May of the subsequent year, will be considered to have not achieved 10% increase in performance year over base year. Any payment

<sup>18</sup> Stating that, the amount being paid to the exporter/claimant under this incentive (drawback under Remaining 50% of the rate conditioned with 10% increase in the exports during July-December of each year) will be refunded immediately upon demanded by the AD in case the export/claimant fails to achieve 10% or more increase in exports in any eligible category in performance year over base year.

made under “Remaining 50% of the Rate Based on Export Performance During July-December” to such exporters will be got refunded by invoking provided guarantee. Similarly, refund will also be applied for exporters who submit the claim under this provision but their increase is less than 10% in any one or more categories. Such refund will be considered Category wise.

#### 4.4. Procedures to Claim Drawback by The Export Processing Zones (EPZ)

The units operating in EPZ will also submit their claims for drawback through the concerned bank branch of EPZ. The said claims will be processed under the same instructions issued for Pakistani Exporters, except for the differences enlisted as under:

- a) E-Form will be replaced by “Export Gate Pass” issued by the Manager Facilitation, Export Processing Zone as per prescribed format provided at *Annexure-XIII*.
- b) “Export Proceed Realization Certificate” will be substituted by the following:
  - i. SWIFT message
  - ii. Certificate of Receipt of Export Proceeds issued by the concerned bank branch of EPZ.

## Annexure

## I. List of Eligible Products at Tariff Lines

Sr#	Chapter	PCT CODE	DESCRIPTION
<b>Eligible Product Lines of Processed Fabrics Category @ 2%</b>			
1	52	5208.3100	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> . Plain weave, weighing not more than 100 g/m <sup>2</sup>
2	52	5208.3200	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> . - Plain weave, weighing more than 100 g/m <sup>2</sup>
3	52	5208.3300	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> , 3-thread or 4-thread twill, including cross twill
4	52	5208.3900	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> . Other fabrics, Of yarns of different colours:
5	52	5208.4100	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>
6	52	5208.4200	- - Plain weave, weighing more than 100 g/m <sup>2</sup>
7	52	5208.4300	- - 3-thread or 4-thread twill, including cross twill
8	52	5208.4900	other Fabrics, Printed
9	52	5208.5100	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>
10	52	5208.5200	- - Plain weave, weighing more than 100 g/m <sup>2</sup>
11	52	5208.5900	- - Other fabrics
12	52	5209.3100	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> . - Plain weave
13	52	5209.3200	- - 3-thread or 4-thread twill, including cross twill
14	52	5209.3900	--Other fabrics, Of yarns Of different colours
15	52	5209.4100	- - Plain weave
16	52	5209.4200	- - Denim
17	52	5209.4300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill
18	52	5209.4900	- - Other fabrics, Printed
19	52	5209.5100	- - Plain weave
20	52	5209.5200	- - 3-thread or 4-thread twill, including cross twill
21	52	5209.5900	- - Other fabrics
22	52	5210.3100	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man- made fibres, weighing not more than 200 g/m <sup>2</sup> .-Plain weave
23	52	5210.3200	- - 3-thread or 4-thread twill, including cross twill
24	52	5210.3900	- - Other fabrics, Of aym Of different colour
25	52	5210.4100	- - Plain weave
26	52	5210.4900	- - Other fabrics, - Printed:
27	52	5210.5100	- - Plain weave
28	52	5210.5900	- - Other fabrics
29	52	5211.3100	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man- made fibres, weighing more than 200 g/m <sup>2</sup> .- Plain weave
30	52	5211.3200	- - 3-thread or 4-thread twill, including cross twill
31	52	5211.3900	- - Other fabrics, Of yarns of different colours:
32	52	5211.4100	- - Plain weave
33	52	5211.4200	- - Denim
34	52	5211.4300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill
35	52	5211.4900	- - Other fabrics

36	52	5211.5100	- - Plain weave
37	52	5211.5200	- - 3-thread or 4-thread twill, including cross twill
38	52	5211.5900	- - Other fabrics
39	52	5212.1300	Other woven fabrics of cotton.- Dyed
40	52	5212.1400	- - Of yarns of different colours
41	52	5212.1500	- - Printed, Weighing more than 200 g/m2
42	52	5212.2300	- - Dyed
43	52	5212.2400	- - Of yarns of different colours
44	52	5212.2500	- - Printed
45	53	5309.1900	Woven fabrics of flax. - Other, Containing less than 85 % by weight of flax
46	53	5309.2900	- - Other
47	53	5310.9010	Woven fabrics of jute or of other textile bast fibres of Jute (hessian cloth)
48	53	5310.9090	Woven fabrics of jute or of other textile bast fibres Other
49	54	5407.4200	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 - Dyed
50	54	5407.4300	- - Of yarns of different colours
51	54	5407.4400	- Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04. Printed
52	54	5407.5200	- - Dyed
53	54	5407.5300	- - Of yarns of different colours
54	54	5407.5400	- - Printed
55	54	5407.7200	- - Dyed
56	54	5407.7300	- - Of yarns of different colours
57	54	5407.7400	- - Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:Printed, Unbleached or bleached
58	54	5407.8200	- - Dyed
59	54	5407.8300	- - Of yarns of different colours
60	54	5407.8400	- - Printed, Other woven fabric, Unbleached or bleached:
61	54	5407.9200	- - Dyed
62	54	5407.9300	- - Of yarns of different colours
63	54	5407.9400	- - Printed
64	54	5408.2200	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05. - Dyed
65	54	5408.2300	- - Of yarns of different colours
66	54	5408.2400	- - Printed, Other woven fabric, Unbleached or bleached:
67	54	5408.3200	- - Dyed
68	54	5408.3300	- - Of yarns of different colours
69	54	5408.3400	- - Printed
70	55	5512.1900	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.- Other, Containing 85 % or more by weight of acrylic or modacrylic staple fibres, Unbleached or bleached:
71	55	5512.2900	- - Other, Unbleached or bleached:
72	55	5512.9990	- - - Other
73	55	5513.2100	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.- Of polyester staple fibres, plain weave
74	55	5513.2300	- - Other woven fabrics of polyester staple fibres
75	55	5513.2900	- - Other woven fabrics, Of yarns of different colours
76	55	5513.3100	- - Of polyester staple fibres, plain weave
77	55	5513.3900	- - Other woven fabrics
78			- Printed:
79	55	5513.4100	- - Of polyester staple fibres, plain weave

80	55	5513.4900	- - Other woven fabrics
81	55	5514.2100	- - Of polyester staple fibres, plain weave
82	55	5514.2200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
83	55	5514.2300	- - Other woven fabrics of polyester staple fibres
84	55	5514.2900	- - Other woven fabrics
85	55	5514.3010	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
86	55	5514.3090	- - - Other
87	55	5514.4100	- - Of polyester staple fibres, plain weave
88	55	5514.4200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
89	55	5514.4300	- - Other woven fabrics of polyester staple fibres
90	55	5514.4900	- - Other woven fabrics
91	55	5515.1190	Other woven fabrics of synthetic staple fibres
92	55	5515.1990	- - - Other
93	55	5515.1290	- - - Other, Mixed mainly or solely with wool or fine animal hair
94	55	5515.1390	- - - Other
95	55	5515.2190	- - - Other
96	55	5515.2290	- - - Other
97	55	5515.2990	- - - Other woven fabrics, Mixed mainly or solely with man-made filaments
98	55	5515.9190	- - - Other
99	55	5515.9990	- - - Other
100	55	5516.1200	Woven fabrics of artificial staple fibres- Dyed
101	55	5516.1300	- - Of yarns of different colours
102	55	5516.1400	- - Printed, - Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:106:106
103	55	5516.2200	- - Dyed
104	55	5516.2300	- - Of yarns of different colours
105	55	5516.2400	- - Printed, - Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:
106	55	5516.3200	- - Dyed
107	55	5516.3300	- - Of yarns of different colours
108	55	5516.3400	- - Printed, - Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:
109	55	5516.4200	- - Dyed
110	55	5516.4300	- - Of yarns of different colours
111	55	5516.4400	- - Printed
112	55	5516.9200	- - Dyed
113	55	5516.9300	- - Of yarns of different colours
114	55	5516.9400	- - Printed
115	56	5602.1000	Felt, whether or not impregnated, coated, covered or laminated.- Needleloom felt and stitch bonded fibre fabrics, - Other felt, not impregnated, coated, covered or laminated:
116	56	5602.2100	- - Of wool or fine animal hair
117	56	5602.2900	- - Of other textile materials
118	56	5602.9000	- Other
119	56	5603.1100	Nonwovens, whether or not impregnated, coated, covered or laminated Of man-made filaments:- Weighing not more than 25 g/m <sup>2</sup>
120	56	5603.1200	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>
121	56	5603.1300	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>
122	56	5603.1400	- - Weighing more than 150 g/m <sup>2</sup>
123	56	5603.9100	- - Weighing not more than 25 g/m <sup>2</sup>



124	56	5603.9200	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>
125	56	5603.9300	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>
126	56	5603.9400	- - Weighing more than 150 g/m <sup>2</sup>
127	58	5802.1900	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.Other
128	58	5806.4000	Hand- woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle- worked tapestries (for example, petit point, cross stitch) whether or not made up.- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
129	59	5906.1000	Rubberized textile fabrics, other than those of heading 59.02.- Adhesive tape of a width not exceeding 20 cm
130	59	5906.9100	- - Knitted or crocheted
131	59	5906.9900	- - Other
132	59	5907.0000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like.
133	60	6001.1090	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. Other, of cotton, lopped pile fabric
134	60	6001.2190	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. Other, of man-made fiber
135	60	6001.2290	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. Other, Of textile materials
136	60	6001.2990	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. Other, of cotton
137	60	6001.9190	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. Other of man-made fibers
138	60	6001.9290	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. Other of textile materials
139	60	6001.9990	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. Other
140	60	6003.1090	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. Other, of cotton
141	60	6003.2090	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. Other, of synthetic fibers
142	60	6003.3090	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. Other, of artificial fibers
143	60	6003.4090	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. Other
144	60	6003.9090	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. Other
145	60	6005.2200	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, Dyed
146	60	6005.2300	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of yarns of different colours
147	60	6005.2400	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04- Of synthetic fibres: - Printed
148	60	6005.3200	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04- Of synthetic fibres, Dyed
149	60	6005.3300	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04- Of synthetic fibres of yarns of different colours
150	60	6005.3400	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04- Of synthetic fibres Printed, Of artificial fibres, Unbleached or bleached

151	60	6005.4200	- - Dyed
152	60	6005.4300	- - Of yarns of different colours
153	60	6005.4400	- - Printed
154	60	6006.2200	- - Dyed
155	60	6006.2300	- - Of yarns of different colours
156	60	6006.2400	- - Printed, Of synthetic fibres, Unbleached or bleached
157	60	6006.3200	- - Dyed
158	60	6006.3300	- - Of yarns of different colours
159	60	6006.3400	- - Printed, Of artificial fibres, Unbleached or bleached
160	60	6006.4200	- - Dyed
161	60	6006.4300	- - Of yarns of different colours
162	60	6006.4400	- - Printed
163	60	6005.9090	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.Other
164	60	6006.9090	Other knitted or crocheted fabrics. Other
<b>Eligible Product Lines of Made-Ups Category @ 3%</b>			
1	56	5608.1100	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials - Made up fishing nets
2	56	5608.1900	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.- Other
3	56	5608.9000	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.- Other
4	57	5701.1010	- Carpets of wool or fine animal hairs, knotted, whether or not made up.
5	57	5701.1020	- - - Rugs of wool or fine animal hairs, knotted, whether or not made up.
6	57	5701.1090	- - - Other of wool or fine animal hairs, knotted, whether or not made up.
7	57	5701.9000	Carpets and other textile floor coverings, knotted, whether or not made up.- Of other textile materials
8	57	5702.1000	- "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs, not tufted or flocked, whether or not made up
9	57	5702.2000	- Floor coverings of coconut fibres (coir), Other, of pile construction, not made up:
10	57	5702.3100	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, of wool or fine animal hair, of man-made textile materials:
11	57	5702.3210	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up - Synthetic turf for sports fields
12	57	5702.3290	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up - Other
13	57	5702.3900	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made u- Of other textile materials, of pile construction, made up, wool or fine animal hair
14	57	5702.4110	- - - Carpets machine made
15	57	5702.4190	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up,of man-made textile materials:
16	57	5702.4210	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up,Synthetic turf for sports fields
17	57	5702.4290	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up,- Other
18	57	5702.4900	- - Of other textile materials
19	57	5702.5000	- Other, not of pile construction, not made up
20	57	5702.9100	- - Of wool or fine animal hair
21	57	5702.9200	-- Of man-made textile materials, Of other textile materials:
22	57	5702.9910	- - - Rugs of cotton
23	57	5702.9920	- - - Durries

24	57	5702.9990	- - - Other
25	57	5703.1000	Carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair, of nylon or other polyamides
26	57	5703.2010	Carpets and other textile floor coverings, tufted, whether or not made up, of Synthetic turf for sports fields
27	57	5703.2020	- Of a kind used in motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)
28	57	5703.2030	Carpets and other textile floor coverings, tufted, whether or not made up.- Other for motor cars and vehicles
29	57	5703.2090	Carpets and other textile floor coverings, tufted, whether or not made up, -of other man- made textile materials:
30	57	5703.3010	other man- made textile materials: - Synthetic turf for sports fields
31	57	5703.3020	- - - Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)
32	57	5703.3030	Carpets and other textile floor coverings, tufted, whether or not made up, - Other for motor cars and vehicles
33	57	5703.3090	Carpets and other textile floor coverings, tufted, whether or not made up,- Other
34	57	5703.9000	Carpets and other textile floor coverings, tufted, whether or not made up,- Of other textile materials
35	57	5704.1000	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>
36	57	5704.2000	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.- Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1 m <sup>2</sup>
37	57	5704.9000	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.- Other
38	57	5705.0000	Other carpets and other textile floor coverings, whether or not made up.
39	63	6301.1000	- Electric blankets
40	63	6301.2000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair
41	63	6301.3000	- Blankets (other than electric blankets) and travelling rugs, of cotton
42	63	6301.4000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
43	63	6301.9000	- Other blankets and travelling rugs
44	63	6302.1010	- - - Bed sheets
45	63	6302.1020	- - - Pillow covers
46	63	6302.1090	- - - Other
47	63	6302.2100	- - Of cotton
48	63	6302.2200	- - Of man-made fibres
49	63	6302.2900	- - Of other textile materials
50	63	6302.3110	- - - Bed sheets, mill-made
51	63	6302.3120	- - - Bed sheets, hand-loom made
52	63	6302.3130	- - - Bed covers, mill-made
53	63	6302.3140	- - - Bed covers, hand-loom made
54	63	6302.3150	- - - Pillow-covers, mill-made
55	63	6302.3160	- - - Pillow-covers, hand-loom made
56	63	6302.3190	- - - Other
57	63	6302.3200	- - Of man-made fibres, of other textile materials
58	63	6302.3910	- - - Bed sheets
59	63	6302.3920	- - - Bed covers
60	63	6302.3930	- - - Pillow covers
61	63	6302.3990	- - - Other

62	63	6302.4000	- Table linen, knitted or crocheted, other table linen, of cotton
63	63	6302.5110	- - - Table-covers, mill-made
64	63	6302.5120	- - - Table-covers, hand-loom made
65	63	6302.5190	- - - Other
66	63	6302.5300	- - Of man-made fibres
67	63	6302.5900	- - Of other textile materials
68	63	6302.6010	- - - Towels, mill-made
69	63	6302.6020	- - - Towels of cotton, hand loom
70	63	6302.6090	- - - Other
71	63	6302.9110	- - - Toilet and kitchen linen mill made
72	63	6302.9120	- - - Toilet and kitchen linen hand loom made
73	63	6302.9190	- - -Other
74	63	6302.9300	- - Of man-made fibres
75	63	6303.1200	Curtains (including drapes) and interior blinds; curtain or bed valances - knitted or Crocheted - Of synthetic fibres
76	63	6303.1900	- - Of other textile materials
77	63	6303.9110	- - - Mill-made
78	63	6303.9190	- - - Other, of synthetic fibres:
79	63	6303.9210	- - - Mill-made
80	63	6303.9290	- - - Other
81	63	6303.9900	- - Of other textile materials
82	63	6304.1100	Other furnishing articles, excluding those of heading 94.04,-Bedspreads, - Knitted or crocheted
83	63	6304.1900	'Other furnishing articles, excluding those of heading 94.04,-Bedspreads, - Knitted or crocheted- Other
84	63	6304.2000	'Other furnishing articles, excluding those of heading 94.04,-Bedspreads, - Knitted or crocheted - Bed nets specified in Sub-heading Note 1 to this Chapter
85	63	6304.9100	'Other furnishing articles, excluding those of heading 94.04,-Bedspreads, - Knitted or crocheted- knitted or crocheted
86	63	6304.9200	- - Not knitted or crocheted, of cotton
87	63	6304.9300	- - Not knitted or crocheted, of synthetic fibres
88	63	6304.9900	- - Not knitted or crocheted, of other textile materials
89	63	6305.1000	- Of jute or of other textile bast fibres of heading 53.03
90	63	6305.2000	- Of cotton, Of man-made textile materials, flexible intermediate bulk containers
91	63	6305.3210	- - - Of a capacity of 1,000 Kg or more
92	63	6305.3290	- - - Other
93	63	6305.3300	- - other, Of polyethylene or polypropylene strip or the like
94	63	6305.3900	- - Other
95	63	6305.9000	- Of other textile materials
96	63	6306.1210	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods, of synthetic fibers- Tarpaulins
97	63	6306.1290	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods, of synthetic fibers, other textile materials
98	63	6306.1910	- - - Tarpaulins
99	63	6306.1990	- - - Other, Tents
100	63	6306.2200	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods. Of synthetic fibres, of other textile materials:
101	63	6306.2910	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods, of cotton
102	63	6306.2990	- - - Other
103	63	6306.3000	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods. Sails
104	63	6306.4000	- Pneumatic mattresses

105	63	6306.9000	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods, other
106	63	6307.1010	Other made up articles, including dress patterns, Dish-cloth
107	63	6307.1020	Other made up articles, including dress patterns, Wash-cloth
108	63	6307.1030	Other made up articles, including dress patterns.,- Dusters
109	63	6307.1040	Other made up articles, including dress patterns., - Bar mops
110	63	6307.1050	Other made up articles, including dress patterns., - Bath mats
111	63	6307.1090	Other made up articles, including dress patterns., - Other
112	63	6307.2000	Other made up articles, including dress patterns.- Life- jackets and life- belts
113	63	6307.9010	- - - Shopping bags, knitted
114	63	6307.9020	- - - Prayer mats(janamaz)
115	63	6307.9030	- - - Caps (knitted)
116	63	6307.9040	- - - Shoe lace
117	63	6307.9050	- - - Tea cosy
118	63	6307.9060	- - - Stove pad
119	63	6307.9070	- - - Terry coverlets
120	63	6307.9080	- - - Cushion pillows
121	63	6307.9090	- - - Other
122	63	6308.0000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.
123	94	9404.3000	Mattress supports; articles of bedding and similar furnishing - Sleeping bags
124	94	9404.9000	Mattress supports; articles of bedding and similar furnishing -Other
<b>Eligible Product Lines of Garments Category @ 4%</b>			
1	61	6101.2000	Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.03.- Of cotton
2	61	6101.3000	Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.03.- Of man- made fibres
3	61	6101.9000	Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.03.-Of other textile materials
4	61	6102.1000	Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.- Of wool or fine animal hair
5	61	6102.2000	Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.- Of cotton
6	61	6102.3000	Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.-Of man- made fibres
7	61	6102.9000	Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.- Of other textile materials
8	61	6103.1000	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.- Suits
9	61	6103.2200	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted suits, ensembles - Of cotton
10	61	6103.2300	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted suits, ensembles of synthetic fibres
11	61	6103.2900	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted suits, ensembles of other textile materials
12	61	6103.3100	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted suits, ensembles Of wool or fine animal hair

13	61	6103.3200	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted suits, ensembles Of cotton
14	61	6103.3300	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted suits, ensembles of synthetic fibres
15	61	6103.3900	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted suits, ensembles Of other textile materials
16	61	6103.4100	Trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair
17	61	6103.4200	Trousers, bib and brace overalls, breeches and shorts: Of cotton
18	61	6103.4300	Trousers, bib and brace overalls, breeches and shorts: Of synthetic fibres
19	61	6103.4900	Trousers, bib and brace overalls, breeches and shorts: Of other textile materials
20	61	6104.1300	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Suits - Of synthetic fibres
21	61	6104.1900	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. Of other textile materials
22	61	6104.2200	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Ensembles of cotton
23	61	6104.2300	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Ensembles - Of synthetic fibres
24	61	6104.2900	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Ensembles, Of other textile materials
25	61	6104.3100	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Jackets and blazers Of wool or fine animal hair
26	61	6104.3200	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Jackets and blazers Of cotton
27	61	6104.3300	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Jackets and blazers Of synthetic fibres
28	61	6104.3900	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Jackets and blazers Of other textie materials
29	61	6104.4100	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Dresses of wool or fine animal hair
30	61	6104.4210	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Dresses-Shisha embroidered dresses
31	61	6104.4290	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Dresses Other
32	61	6104.4300	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Dresses Of synthetic fibres
33	61	6104.4400	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Dresses Of artificial fibres
34	61	6104.4900	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Dresses Of other textile materials
35	61	6104.5100	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Skirts and divided skirts Of wool or fine animal hair

36	61	6104.5200	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Skirts and divided skirts Of cotton
37	61	6104.5300	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Skirts and divided skirts Of synthetic fibres
38	61	6104.5900	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, Skirts and divided skirts Of other textile materials
39	61	6104.6100	Trousers, bib and brace overalls, breeches and shorts: Of wool or fine animal hair
40	61	6104.6200	Trousers, bib and brace overalls, breeches and shorts: Of cotton
41	61	6104.6300	Trousers, bib and brace overalls, breeches and shorts: Of synthetic fibres
42	61	6104.6900	Trousers, bib and brace overalls, breeches and shorts: Of other textile materials
43	61	6105.1000	Men's or boys' shirts, knitted or crocheted. Of cotton
44	61	6105.2000	- Of man- made fibres
45	61	6105.9000	- Of other textile materials
46	61	6106.1000	Women's or girls' blouses, shirts and shirt- blouses, knitted or crocheted. Of cotton
47	61	6106.2000	- Of man- made fibres
48	61	6106.9000	- Of other textile materials
49	61	6107.1100	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted Underpants and briefs- Of cotton
50	61	6107.1200	- - Of man-made fibres
51	61	6107.1900	- - Of other textile materials
52	61	6107.2110	- - - Nightshirts
53	61	6107.2120	- - - Pyjamas
54	61	6107.2210	- - - Nightshirts
55	61	6107.2220	- - - Pyjamas
56	61	6107.2900	- - Of other textile materials
57	61	6107.9100	- - Of cotton
58	61	6107.9900	- - Of other textile materials
59	61	6108.1100	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted, Slips and petticoats- Of man-made fibres
60	61	6108.1900	- - Of other textile materials
61	61	6108.2100	- - Of cotton
62	61	6108.2200	- - Of man-made fibres
63	61	6108.2900	- - Of other textile materials
64	61	6108.3100	- - Of cotton
65	61	6108.3200	- - Of man-made fibres
66	61	6108.3900	- - Of other textile materials
67	61	6108.9100	- - Of cotton
68	61	6108.9200	- - Of man-made fibres
69	61	6108.9900	- - Of other textile materials
70	61	6109.1000	T- shirts, singlets and other vests, knitted or crocheted.- Of cotton
71	61	6109.9010	T- shirts, singlets and other vests, knitted or crocheted, of other textile materials Baluchi/Peshawari vest
72	61	6109.9090	T- shirts, singlets and other vests, knitted or crocheted, of other textile materials Baluchi/Peshawari vest Other
73	61	6110.1100	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. Of wool
74	61	6110.1200	- - Of Kashmir (cashmere) goats
75	61	6110.1900	- - Other
76	61	6110.2000	- Of cotton

77	61	6110.3000	- Of man- made fibres
78	61	6110.9000	- Of other textile materials
79	61	6111.2000	Babies' garments and clothing accessories, knitted or crocheted- Of cotton
80	61	6111.3000	- Of synthetic fibres
81	61	6111.9000	- Of other textile materials
82	61	6112.1100	Track suits, ski suits and swimwear, knitted or crocheted.- Of cotton
83	61	6112.1200	- - Of synthetic fibres
84	61	6112.1900	- - Of other textile materials
85	61	6112.2000	- Ski suits
86	61	6112.3100	- - Of synthetic fibres
87	61	6112.3900	- - Of other textile materials
88	61	6112.4100	- - Of synthetic fibres
89	61	6112.4900	- - Of other textile materials
90	61	6113.0000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.
91	61	6114.2000	Other garments, knitted or crocheted Of cotton
92	61	6114.3000	- Of man- made fibres
93	61	6114.9000	- Of other textile materials
94	61	6115.1010	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.-Socks
95	61	6115.1090	- - - Other
96	61	6115.2100	- - Of synthetic fibres, measuring per single yarn less than 67 decitex
97	61	6115.2200	- - Of synthetic fibres, measuring per single yarn 67 decitex or more
98	61	6115.2900	- - Of other textile materials
99	61	6115.3010	Other women's full- length or knee- length hosiery, measuring per single yarn less than 67 decitex:- Socks
100	61	6115.3090	- - - Other
101	61	6115.9400	- - Of wool or fine animal hair
102	61	6115.9500	- - Of cotton
103	61	6115.9600	- - Of synthetic fibres
104	61	6115.9900	- - Of other textile materials
105	61	6116.1000	Gloves, mittens and mitts, knitted or crocheted.- Impregnated, coated or covered with plastics or rubber
106	61	6116.9100	- - Of wool or fine animal hair
107	61	6116.9200	- - Of cotton
108	61	6116.9300	- - Of synthetic fibres
109	61	6116.9900	- - Of other textile materials
110	61	6117.1010	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.- Shawls
111	61	6117.1020	- - - Scarves
112	61	6117.1030	- - - Dupatta
113	61	6117.1040	- - - Veils (burqa)
114	61	6117.1090	- - - Other
115	61	6117.8000	- Other accessories
116	61	6117.9000	- Parts
117	62	6201.1100	Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, other than those of heading 62.03.Of wool or fine animal hair
118	62	6201.1200	- - Of cotton
119	62	6201.1300	- - Of man-made fibres
120	62	6201.1900	- - Of other textile materials
121	62	6201.9100	- - Of wool or fine animal hair



122	62	6201.9200	- - Of cotton
123	62	6201.9300	- - Of man-made fibres
124	62	6201.9900	- - Of other textile materials
125	62	6202.1100	Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, other than those of heading 62.04. Of wool or fine animal hair
126	62	6202.1200	- - Of cotton
127	62	6202.1300	- - Of man-made fibres
128	62	6202.1900	- - Of other textile materials
129	62	6202.9100	- - Of wool or fine animal hair
130	62	6202.9200	- - Of cotton
131	62	6202.9300	- - Of man-made fibres
132	62	6202.9900	- - Of other textile materials
133	62	6203.1100	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). - Of wool or fine animal hair
134	62	6203.1200	- - Of synthetic fibres
135	62	6203.1910	- - - Men's or boys' suits of cotton
136	62	6203.1990	- - - Other
137	62	6203.2200	- - Of cotton
138	62	6203.2300	- - Of synthetic fibres
139	62	6203.2900	- - Of other textile materials
140	62	6203.3100	- - Of wool or fine animal hair
141	62	6203.3200	- - Of cotton
142	62	6203.3300	- - Of synthetic fibres
143	62	6203.3900	- - Of other textile materials
144	62	6203.4110	- - - Trousers
145	62	6203.4190	- - - Other
146	62	6203.4200	- - Of cotton
147	62	6203.4300	- - Of synthetic fibres
148	62	6203.4900	- - Of other textile materials
149	62	6204.1100	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).- Of wool or fine animal hair
150	62	6204.1200	- - Of cotton
151	62	6204.1300	- - Of synthetic fibres
152	62	6204.1900	- - Of other textile materials
153	62	6204.2100	- - Of wool or fine animal hair
154	62	6204.2200	- - Of cotton
155	62	6204.2300	- - Of synthetic fibres
156	62	6204.2900	- - Of other textile materials
157	62	6204.3100	- - Of wool or fine animal hair
158	62	6204.3200	- - Of cotton
159	62	6204.3300	- - Of synthetic fibres
160	62	6204.3900	- - Of other textile materials
161	62	6204.4100	- - Of wool or fine animal hair
162	62	6204.4210	- - - Shisha embroidered dresses
163	62	6204.4290	- - - other
164	62	6204.4300	- - Of synthetic fibres
165	62	6204.4400	- - Of artificial fibres
166	62	6204.4900	- - Of other textile materials
167	62	6204.5100	- - Of wool or fine animal hair
168	62	6204.5200	- - Of cotton

169	62	6204.5300	- - Of synthetic fibres
170	62	6204.5900	- - Of other textile materials
171	62	6204.6100	- - Of wool or fine animal hair
172	62	6204.6210	- - - Ghagra
173	62	6204.6220	- - - Charara
174	62	6204.6290	- - - Other
175	62	6204.6310	- - - Ghagra
176	62	6204.6320	- - - Charara
177	62	6204.6390	- - - Other
178	62	6204.6910	- - - Ghagra
179	62	6204.6920	- - - Charara
180	62	6204.6990	- - - Other
181	62	6205.2010	Men's or boys' shirts. Baluchi kameez
182	62	6205.2020	- - - Kurta
183	62	6205.2090	- - - Other
184	62	6205.3000	- Of man- made fibres
185	62	6205.9010	- - - Of wool or fine animal hair
186	62	6205.9090	- - - Other
187	62	6206.1000	Women's or girls' blouses, shirts and shirt- blouses.Of silk or silk waste
188	62	6206.2000	- Of wool or fine animal hair
189	62	6206.3010	- - - Multani choli
190	62	6206.3020	- - - Punjabi kameez
191	62	6206.3030	- - - Baluchi kameez
192	62	6206.3040	- - - Kurta
193	62	6206.3090	- - - Other
194	62	6206.4010	- - - Multani choli
195	62	6206.4020	- - - Punjabi kameez
196	62	6206.4030	- - - Baluchi kameez
197	62	6206.4040	- - - Kurta
198	62	6206.4090	- - - Other
199	62	6206.9010	- - - Multani choli
200	62	6206.9020	- - - Punjabi kameez
201	62	6206.9030	- - - Baluchi kameez
202	62	6206.9040	- - - Kurta
203	62	6206.9090	- - - Other
204	62	6207.1100	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. Of cotton
205	62	6207.1910	- - - Baluchi/Peshawari vest
206	62	6207.1990	- - - Other
207	62	6207.2100	- - Of cotton
208	62	6207.2200	- - Of man-made fibres
209	62	6207.2900	- - Of other textile materials
210	62	6207.9100	- - Of cotton
211	62	6207.9900	- - Of other textile materials
212	62	6208.1100	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.- Of man-made fibres
213	62	6208.1900	- - Of other textile materials
214	62	6208.2100	- - Of cotton
215	62	6208.2200	- - Of man-made fibres
216	62	6208.2900	- - Of other textile materials
217	62	6208.9100	- - Of cotton
218	62	6208.9200	- - Of man-made fibres

219	62	6208.9900	- - Of other textile materials
220	62	6209.2010	Babies' garments and clothing accessories. Babies' garments not knitted or crocheted
221	62	6209.2020	- - - Babies' clothing accessories
222	62	6209.3000	- Of synthetic fibres
223	62	6209.9010	- - - Babies' garments
224	62	6209.9090	- - - Other
225	62	6210.1000	Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.-Of fabrics of heading 56.02 or 56.03
226	62	6210.2000	- Other garments, of the type described in subheadings 6201.11 to 6201.19
227	62	6210.3000	- Other garments, of the type described in subheadings 6202.11 to 6202.19
228	62	6210.4000	- Other men's or boys' garments
229	62	6210.5000	- Other women's or girls' garments
230	62	6211.1100	Track suits, ski suits and swimwear; other garments.-Men's or boys'
231	62	6211.1200	- - Women's or girls'
232	62	6211.2000	- Ski suits
233	62	6211.3200	- - Of cotton
234	62	6211.3300	- - Of man-made fibres
235	62	6211.3900	- - Of other textile materials
236	62	6211.4200	- - Of cotton
237	62	6211.4300	- - Of man-made fibres
238	62	6211.4900	- - Of other textile materials
239	62	6212.1000	- Brassieres
240	62	6212.2000	- Girdles and panty- girdles
241	62	6212.3000	- Corselettes
242	62	6212.9000	- Other
243	62	6213.2000	Handkerchiefs Of cotton
244	62	6213.9000	Handkerchiefs. Of other textile materials
245	62	6214.1000	Shawls, scarves, mufflers, mantillas, veils and the like.- Of silk or silk waste
246	62	6214.2000	- Of wool or fine animal hair
247	62	6214.3000	- Of synthetic fibres
248	62	6214.4000	- Of artificial fibres
249	62	6214.9010	- - - Shawls
250	62	6214.9020	- - - Scarves
251	62	6214.9030	- - - Dupatta
252	62	6214.9040	- - - Veils (burqa)
253	62	6214.9090	- - - Other
254	62	6215.1000	Ties, bow ties and cravats off silk or silk waste
255	62	6215.2000	- of man- made fibers
256	62	6215.9000	- Of other textile materials
257	62	6216.0010	-Gloves, mittens and mitts - Gloves
258	62	6216.0020	- - - Mittens and mitts
259	62	6217.1000	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12., Accessories
260	62	6217.9000	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12., Parts

## II. List of Eligible Non-Traditional Markets

Africa					
1	Algeria	21	Gambia	41	Rwanda
2	Angola	22	Ghana	42	Saint Helena
3	Benin	23	Guinea	43	Sao Tome and Principe
4	Botswana	24	Guinea-Bissau	44	Senegal
5	Burkina Faso	25	Kenya	45	Seychelles
6	Burundi	26	Lesotho	46	Sierra Leone
7	Cabo Verde	27	Liberia	47	Somalia
8	Cameron	28	Libya, State of	48	South Africa
9	Central African Republic	29	Madagascar	49	South Sudan
10	Chad	30	Malawi	50	Sudan
11	Comoros	31	Mali	51	Swaziland
12	Congo	32	Mauritania	52	Tanzania
13	Cote d'Ivoire	33	Mauritius	53	Togo
14	D.R. Congo	34	Mayotte	54	Tunisia
15	Djibouti	35	Morocco	55	Uganda
16	Egypt	36	Mozambique	56	Western Sahara
17	Equatorial Guinea	37	Namibia	57	Zambia
18	Eritrea	38	Niger	58	Zimbabwe
19	Ethiopia	39	Nigeria		
20	Gabon	40	Reunion		
Latin America					
1	Anguilla	15	Cuba	29	Nicaragua
2	Antigua and Barbuda	16	Dominica	30	Panama
3	Argentina	17	Dominican Republic	31	Paraguay
4	Aruba	18	Ecuador	32	Peru
5	Bahamas	19	El Salvador	33	Saint Kitts and Nevis
6	Barbados	20	Falkland Islands (Malvinas)	34	Saint Lucia
7	Belize	21	Grenada	35	Saint Vincent and the Grenadines
8	Bolivia, Plurinational State of	22	Guatemala	36	Suriname
9	Brazil	23	Guyana	37	Trinidad and Tobago
10	British Virgin Islands	24	Haiti	38	Turks and Caicos Islands
11	Ca'ymán Island	25	Honduras	39	Uruguay
12	Chile	26	Jamaica	40	Venezuela, Bolivarian Republic of
13	Colombia	27	Mexico		
14	Costa Rica	28	Montserrat		

<b>Commonwealth of Independent States (CIS)</b>					
1	Azerbaijan	5	Moldova, Republic of	9	Ukraine
2	Belarus	6	Russian Republic	10	Uzbekistan
3	Kazakhstan	7	Tajikistan		
4	Kyrgyzstan	8	Turkmenistan		
<b>Oceania</b>					
1	American Samoa	10	Marshall Islands	19	Papua New Guinea
2	Australia	11	Micronesia, Federated States of	20	Pitcairn
3	Christmas Island	12	Nauru	21	Samoa
4	Cocos (Keeling) Islands	13	New Caledonia	22	Solomon Islands
5	Cook Islands	14	New Zealand	23	Tokelau
6	Fiji	15	Niue	24	Tonga
7	French Polynesia	16	Norfolk Island	25	Tuvalu
8	Guam	17	Northern Mariana Islands	26	Vanuatu
9	Kiribati	18	Palau	27	Wallis and Futuna Islands
<b>Non-EU European Countries</b>					
1	Albania	4	Iceland	7	Macedonia
2	Georgia	5	Kosovo	8	Norway
3	Gibraltar	6	Lichtenstein		

## III. Certificate from Relevant Associations/Chambers of Commerce

**ON LETTER HEAD OF ASSOCIATION / CHAMBER OF  
COMMERCE**

No. \_\_\_\_\_

Date: \_\_\_\_\_

**CERTIFICATION OF BEING ELIGIBLE EXPORTER FOR PRODUCTS UNDER TEXTILE DIVISION'S  
NOTIFICATION DUTY DRAWBACK OF TAXES ORDER 2018-21**

This is to certify that M/s. \_\_\_\_\_, bearing RDACell Registration No. \_\_\_\_\_ valid till \_\_\_\_\_, NTN \_\_\_\_\_ and our registration No. \_\_\_\_\_ valid till \_\_\_\_\_ is a bonafide exporter of products falling under Textile Division's Notification regarding Duty Drawback of Taxes Order, 2018-21 and SBP EPD circular letter No. \_\_\_\_\_.

Signature and Stamp of Authorized Officials

(Stamp / Seal of Association / Chamber of Commerce containing Date)

#### IV. Application Form to Claim Under 50% of the Rate & Additional 2% of the Rate for Exports to Non-Traditional Markets

##### ON LETTER HEAD OF CLAIMANT

No. \_\_\_\_\_ Date: \_\_\_\_\_  
 The Manager Name of Branch Name of \_\_\_\_\_  
 Bank City \_\_\_\_\_  
 Dear Sir / Madam \_\_\_\_\_

##### **APPLICATION FOR PAYMENT OF DUTY DRAWBACK OF TAXES ON EXPORT OF TEXTILE PRODUCTS**

I / We, M/s \_\_\_\_\_ having NTN No. \_\_\_\_\_ and MinTex Identification No. \_\_\_\_\_ hereby apply for payment of Drawback under Para 1 (2) (a) of Textile Division Notification No. 1(42-B)/TID/18-TR-II and EPD Circular Letter No. \_\_\_ against shipment made by us as per following details:

1. E-Form / EFE No. \_\_\_\_\_ (N.O.C. No. at EPZ Gate Pass in claim of claimant located in EPZ)
2. GD No. \_\_\_\_\_
3. Shipment Date: \_\_\_\_\_
4. HS Code(s) for Claim: \_\_\_\_\_
5. Country of Export: \_\_\_\_\_
6. Realization Date: \_\_\_\_\_
7. SBP DMMD WAR on Realization Date: \_\_\_\_\_
8. Realization FCY: \_\_\_\_\_
9. Commission Paid (FCY) : \_\_\_\_\_
10. Applicable FCY Amount: \_\_\_\_\_ (Lowest value of EFE/GD/Realized)
11. Equivalent PKR: \_\_\_\_\_
12. Freight Paid: \_\_\_\_\_
13. Insurance Paid: \_\_\_\_\_
14. Net FOB Value: \_\_\_\_\_
15. Category wise incentive of Drawback: \_\_\_\_\_ + \_\_\_\_\_ = \_\_\_\_\_ (50% of the incentive of drawback + 2% drawback for export to nontraditional market)
16. Total Amount of Drawback: \_\_\_\_\_
17. Validity of MinTex Registration \_\_\_\_\_ (provisional registration is not valid for the claim)

We undertake that the above claim is genuine as per the conditions of the Ministry of Commerce and Textile Notification "Duty Drawback of Taxes Order 2018-21". If any discrepancy is subsequently detected in a claim, SBP BSC may impose penalty up to 100% of the claim in addition to refund of amount of claim paid by instructing the AD to debit our account. In support of our claim, we have already submitted the following documents at the time of shipment (if any document is missing, may be submitted along with claim):

1. Print of EFE/E-Form
2. Print of GD Form
3. Copy of Commercial Invoice
4. Shipping Documents (MBL/MAWB)
5. Copy of Freight Invoice
6. Copy Insurance Invoice
7. Copy of certificate from the Association (may be submitted once)
8. Copy of latest RDACell Registration Certificate. (may be submitted once)
9. Copy of Annexure "A"

Signatures with Stamp showing designation

## V. List of SBP-BSC Regional Offices

Sr. No.	SBP BSC Offices	Code	Email Address
1.	FEOD SBP-BSC, Karachi	KHI	govtschemes.khi@sbp.org.pk
2.	Hyderabad	HYD	govtschemes.hyd@sbp.org.pk
3.	Quetta	QTA	govtschemes.qta@sbp.org.pk
4.	Lahore	LHR	govtschemes.lhr@sbp.org.pk
5.	Faisalabad	FSD	govtschemes.fsd@sbp.org.pk
6.	Sialkot	SKT	govtschemes.skt@sbp.org.pk
7.	Multan	MUL	govtschemes.mul@sbp.org.pk
8.	Rawalpindi	RWP	govtschemes.rwp@sbp.org.pk
9.	Peshawar	PEW	govtschemes.pew@sbp.org.pk
10.	Gujranwala	GUJ	govtschemes.guj@sbp.org.pk



## VI. Format for ADs to Submit Claims to SBP-BSC, Under 50% of the Rate & Additional 2% of the Rate for Exports to Non-Traditional Markets

### ON LETTER HEAD OF BANK

No. (As per prescribed format)

Date: \_\_\_\_\_

The Director FEOD/ Chief Manager  
State Bank of Pakistan

SBP BSC (Bank) Karachi / Name of Field Office

Dear Sir/ Madam

With reference to EPD Circular Letter No.\_\_\_\_\_, we submit herewith consolidated claim against various claims received from our customers under Textile Division's Notification Duty Drawback of Taxes Order 2018-21. The summary of the claims is as under:

Number of in-order Claims: \_\_\_\_\_

Number of in-order Claims: \_\_\_\_\_

We certify that we have scrutinized the individual claims as per guidelines given in the abovementioned EPD Circular Letter and Textile Division's Notification and that the claimants bear valid RDACell registration as at the time of submission of claim with the AD. Further, the full amounts of applicable freight and insurance have been deducted where required.

We understand that SBP / SBP BSC will verify the individual claims. SBP BSC may withhold the payment of any one or more of the individual claims included in this consolidated claim and require submission of claim documents.

We undertake that in claim any discrepancy is detected subsequently in any individual claim, the SBP may debit the amount involved to our account along with the penalty @ 4% p.a. plus inter-bank rate on date of payment. Penalty will be applicable from the date of submission of claim to SBP BSC till the date of rectification of discrepancy.

We also undertake that if an ineligible claim is subsequently detected, SBP may debit the amount involved to our account along with 100% penalty. We further undertake that we will keep proper record of the individual and consolidated claims for subsequent verification / audit / inspection.

Yours faithfully,

Signature and Stamp of Contact Person of the Regional Hub

Signature and Stamp of Regional Compliance / Internal Audit Head

## VII. Format for Certificate of Payment

## ON LETTER HEAD OF BANK

No. \_\_\_\_\_

Date: \_\_\_\_\_

## To whom it may concern

With reference to EPD Circular Letter No. \_\_\_\_\_, we have received/submitted category wise total claim amounts on behalf of M/s. \_\_\_\_\_ having NTN No. \_\_\_\_\_ and RDA Cell Registration No. \_\_\_\_\_ for shipments from July to Dec as per the following summary:

SBP BSC Office	Category	Claim Amount received/submitted under Para 1(2)(a)	Claim amount received/submitted for export to Non- traditional Market (2%) {under Para 1(2)(d)}	Total Amount received/submitted {under Para 1(2)(a) plus Para 1(2)(d)}

We undertake that if any discrepancy is subsequently detected in provided information, SBP may debit the amount involved to our account along with 100% penalty.

We further undertake that we will keep proper record of claims for subsequent verification / audit / inspection.

Yours faithfully

Signature and Stamp of Contact Person of the Regional Hub

Signature and Stamp of Regional Compliance / Internal Audit Head

VIII. Form to Submit Consolidated Claim to the Nominated AD Under Remaining 50% of the Rate, Based on Export Performance for July-December

**ON LETTER HEAD OF CLAIMANT**

No. \_\_\_\_\_

Date: \_\_\_\_\_

The Manager  
Name of Branch  
Name of Bank  
City

Dear Sir / Madam

**APPLICATION FOR PAYMENT OF DUTY DRAWBACK OF TAXES ON EXPORT OF TEXTILE PRODUCTS**

I / We, M/s \_\_\_\_\_ having NTN No. \_\_\_\_\_ and MinTex Identification No. \_\_\_\_\_ hereby apply for payment of Drawback under Para 1 (2) (c) of Textile Division Notification No. 1(42-B)/TID/18-TR-II and EPD Circular Letter No. \_\_\_ against claims paid to us under Para 1 (2) (a) for exports done by us during July to Dec as per following summary:

SBP C Office	BS	Authorized Dealer	Amount of Claims Received / Submitted less Incentive for Non-Traditional Markets (Rs.)		
			Processed Fabrics	Made Ups	Garments
Totals					
Total of All Categories					

In view of the above, it is requested that an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) may be paid to us under Para 1 (2) (c) of the Textile Division Notification mentioned above.

We undertake that the above information is correct. In case any discrepancy is detected subsequently, SBP BSC may impose penalty up to 100% of the claim in addition to refund of wrongly claimed amount by instructing the AD to debit our account.

We will arrange the Bank Guarantee before disbursement of claim as per relevant instructions to the effect that amount paid to us under this claim in any category will be refunded immediately upon demand by the AD in case we fail to achieve 10% or more increase in exports in performance year over base year in that category.

Signatures with Stamp showing designation

IX. Form for ADs to Submit Consolidated Claim to SBP-BSC Under Remaining 50% of the Rate, Based on Export Performance for July-December

**ON LETTER HEAD OF BANK**

No. \_\_\_\_\_

Date: \_\_\_\_\_

The Director FEOD/ Chief  
 Manager State Bank of Pakistan  
 SBP BSC (Bank)  
 Karachi / Name of Field Office

Dear Sir / Madam

APPLICATION FOR PAYMENT OF DUTY DRAWBACK OF TAXES ON EXPORT OF TEXTILE PRODUCTS

With reference to EPD Circular Letter No. \_\_\_\_\_, we submit herewith claim of M/s \_\_\_\_\_ having NTN No. \_\_\_\_\_ and MinTex Identification No. \_\_\_\_\_ under Para 1 (2) (c) of Textile Division Notification No. 1(42-B)/TID/18-TR-II for amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_). Category wise breakup of the claim is given in the attached claim of exporter. Copies of Annexure V by all concerned ADs are also attached.

Yours faithfully,

Signature and Stamp of Contact Person of the Regional Hub

Signature and Stamp of Regional Compliance / Internal Audit Head

Encl.:

X. Format for Provision of Summary of Claims for the Performance Year to Nominated AD by Concerned ADs

ON LETTER HEAD OF BANK

No. \_\_\_\_\_

Date: \_\_\_\_\_

**To whom it may concern**

With reference to EPD Circular Letter No. \_\_\_\_\_, we have received/submitted category wise total claim amounts on behalf of M/s. \_\_\_\_\_ having NTN No. \_\_\_\_\_ and RDA Cell Registration No. \_\_\_\_\_ for shipments from July to June as per the following summary:

SBP BSC Office	Category	Claim Amount received/submitted under Para 1(2)(a)	Claim amount received/submitted for export to Non-traditional Market (2%) {under Para 1(2)(d)}	Total Amount received/submitted {under Para 1(2)(a) plus Para 1(2)(d)}

We undertake that if any discrepancy is subsequently detected in provided information, SBP may debit the amount involved to our account along with 100% penalty.

We further undertake that we will keep proper record of claims for subsequent verification / audit / inspection.

Yours faithfully

Signature and Stamp of Contact Person of the Regional Hub

Signature and Stamp of Regional Compliance / Internal Audit Head

## XI. Format to submit Claims by Exporters Under Remining 50% of the Rate, Based on Annual Export Performance

ON LETTER HEAD OF CLAIMANT

No. \_\_\_\_\_

Date: \_\_\_\_\_

The Manager  
Name of Branch  
Name of Bank  
City

Dear Sir / Madam

### **APPLICATION FOR PAYMENT OF DUTY DRAWBACK OF TAXES ON EXPORT OF TEXTILE PRODUCTS**

I / We, M/s \_\_\_\_\_ having NTN No. \_\_\_\_\_ and MinTex Identification No. \_\_\_\_\_ hereby apply for payment of Drawback under Para 1 (2) (b) of Textile Division Notification No. 1(42-B)/TID/18-TR-II and EPD Circular Letter No. \_\_\_\_\_ against 10% or more increase in export in performance year as compared to that in base year as per following summary:

#### **Increase in Export Performance:**

Financial Year / Category	Net FOB Export Value (Rs.)		
	Processed Fabrics	Made Ups	Garments
(Performance Year)			
(Base Year)*			
Increase Amount			
Increase %			

\*The data of shipments of base year is already submitted at SBP BSC \_\_\_\_.

#### **Receivable / Refundable Drawback:**

	Amount (Rs.)		
	Processed Fabrics	Made Ups	Garments
Received / submitted under Para 1(2)(a) less under Para 1(2)(d)			
Received under Para 1(2)(c)			
Receivable/Refundable(-)			
Total Receivable/Refundable(-)			

In view of the above, it is requested that an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) may be paid / refunded to / from us under Para 1 (2) (c) of the Textile Division Notification mentioned above.

We undertake that the above information is correct. In case any discrepancy is detected subsequently, SBP BSC may impose penalty of up to 100% of the claim in addition to refund of wrongly claimed amount by instructing the AD to debit our account.

Signatures with Stamp showing designation

## XII. Format to submit Claims by Nominated AD to SBP-BSC, Under Remining 50% of the Rate, Based on Annual Export Performance

ON LETTER HEAD OF BANK

No. \_\_\_\_\_

Date: \_\_\_\_\_

The Director FEOD/ Chief  
 Manager State Bank of Pakistan  
 SBP BSC (Bank)  
 Karachi / Name of Field Office

Dear Sir / Madam

### **APPLICATION FOR PAYMENT OF DUTY DRAWBACK OF TAXES ON EXPORT OF TEXTILE PRODUCTS**

With reference to EPD Circular Letter No. \_\_\_\_\_, we submit herewith claim of M/s \_\_\_\_\_ having NTN No. \_\_\_\_\_ and MinTex Identification No. \_\_\_\_\_ under Para 1 (2) (b) of Textile Division Notification No. 1(42-B)/TID/18-TR-II for amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) to be paid to / refunded from the exporter.

Category wise details of yearly performance and claim is given in the attached claim of exporter. Annexure VIIIs issued by all concerned ADs are attached in respect of claim payments for shipments of performance year, whereas the data of shipments of base year is already submitted at SBP BSC\_.

Yours faithfully,

Signature and Stamp of Contact Person of the Regional Hub

Signature and Stamp of Regional Compliance / Internal Audit Head

Encl:

**XIII. EFE / Manual E-FORM / EPZ Gate Pass**

<b>BANK</b>	
<b>File Ref no:</b>	

Sr.	NTN	Name of Exporter	EFE / Manual E-Form/ N.O.C. No.	Shipment Date	Country Name	EFORM Currency	Applicable Value	FCY	Commission (FCY)	Net FC	FX Rate (WAR)	Equivalent PKR	Freight (PKR)	Insurance (PKR)	Eligible Amount	PKR	Percentage	Amount of Claim (PKR)	Remarks

**Sheet 2: Realization sheet**

Sr.	EFE / Manual E-Form / N.O.C. No	Realization Date	Realization Currency	Value Realized	SBP DMMD WAR	FX Rate (WAR)	SWIFT NO



#### XIV. Procedures Developed by SBP to Avail the Scheme

**Procedure<sup>19</sup> for Lodgment of Claims under Para 1-2(a) and 1-2(d) of Textile Division's Notification No. 1(42-B)TID/18-TR-II dated August 03, 2018 regarding Duty Drawback Taxes Order 2018-21.**

##### **Role and Responsibility of Exporter:**

1. Claims will be lodged by eligible exporters with the Authorized Dealer (AD) for eligible products against which export proceeds have been realized as per prescribed format (**Annexure I**) which also lists the documents required to be submitted with the claim. For preparing **Annexure I**, the exporter will input the data of exports on RDA Cell of Textile Division and obtain print out from there.
2. Claimant will obtain certificate from the relevant association (or from Chamber of Commerce in case respective association does not exist) as per prescribed format (**Annexure IV**) of whom it is a member as required under the Ministry of Commerce and Textile Order. This certificate will be valid for one year from the date of issue. Certification of individual claims from Association / Chamber is not required.
3. Application by the exporter will be signed and stamped by officer(s) of claimant who is/are authorized to operate the account of the claimant with the AD. The AD will verify the signatures.

##### **Role of Authorized Dealer (AD):**

1. The banks are required to properly examine and audit the claims and exercise extreme care in processing of claims prior to submission to SBP BSC.
2. The claim will be scrutinized by the AD on FIFO basis as per the procedure circulated herewith. Claims found discrepant will be got rectified from the claimant and will be considered in processing queue as per date of rectification.
3. Each bank will designate a Central Hub in each region corresponding to SBP BSC Offices listed at Appendix A.
4. AD will receive and entertain only those claims for which the proceeds have been realized in

<sup>19</sup> <https://www.sbp.org.pk/epd/2018/FECL21-Annex-A.pdf>

its bank.

5. Each Central Hub will provide the details of at least two contact persons who will communicate with SBP BSC Offices for the purpose of drawback. This information will be provided to relevant email address provided in **Appendix A**.
6. Claims found in order will be submitted to relevant SBP BSC Office by the Central Hub in a consolidated form under covering letter format at **Annexure II** within 15 days of submission to them. For rectified claims, two weeks period available to AD for processing will be counted from the date of rectification.
7. The **Annexure II** will also be signed by Regional Compliance / Internal Audit Head.
8. The details of Claim will be provided as per format given at **Annexure III**. This is to be prepared on MS Excel file available at [http://www.sbp.org.pk/sbp\\_bsc/BSC/epd/index.htm](http://www.sbp.org.pk/sbp_bsc/BSC/epd/index.htm). Only the file downloaded from this address is to be used for the purpose. The printout of the **Annexure III** will also be signed by Regional Compliance / Internal Audit Head.
9. The Consolidated Claim will bear a unique number on the following format:

“Bank EFE Prefix-SBP BSC Office Code-T(FY)-Serial number of claim e.g. ABC-LHR-T(2018-19)-0001” The “Serial number of claim” would be running serial of claims submitted by the bank to a particular SBP BSC Office.

10. Besides the hard copies, the bank will also submit soft copy of the **Annexure III** on emails listed against each SBP BSC Field Office in **Appendix A**. The name of the MS Excel file will also be the same as the unique number of the claim.
11. The consolidated claim will not include any individual discrepant claim and such claims of exporters whose RDA Cell registration is not valid or provisionally registered as on the date of submission of claim with the AD.
12. The RDA cell registration can be verified from <https://www.rdacell.com/home/Statistics.aspx>
13. While submitting **Annexure II and Annexure III** containing claims of shipments during 16th June 2021 to 30th June 2021, relevant Master Bills of Lading / Airway Bills showing Shipped on Board / Flight Dates will also be submitted.
14. AD will chronologically maintain the record of **Annexure II and Annexure III** along with complete claims at central hub for verification by SBP / Govt. Auditors

15. Each claimant may also be informed immediately through separate email along with the detail of their claims lodged with SBP BSC. It is recommended that discrepancies in claims as communicated by SBP BSC may also be shared with respective claimants within two working days.

#### **Payment Mechanism:**

1. As detailed above, the particulars of claims which are found in order for payment by the bank will be sent to SBP BSC Office by the Central Hub as a Consolidated Claim as per format and email.
2. If required, SBP BSC may defer the payment of a consolidated claim or any one or more individual claims in the consolidated claim and require submission of relevant documents.
3. Amount of claims found in order by SBP BSC will be credited to account of concerned bank for onward credit to claimants within 24 hours.

#### **Broad Guidelines for Calculation of Drawback:**

1. Each claim would be lodged against a single EFE/Manual E-Form/EPZ Gate Pass.
2. Date of shipment as per shipping documents must be from 01-07-2018 to 30-06-2021.
3. Shipped goods must include eligible HS Codes as listed in **Annexure II** to Ministry Notification.
4. Amount of Foreign Currency to be used: Lowest of the following three:
  - a. Amount of EFE / EPZ Gate Pass
  - b. Declared Value on GD form
  - c. Realized amount
5. Any commission paid will be deducted from the amount obtained from 4 above.
6. In claim of involvement of multiple categories in a shipment, amount obtained from 5 above will be divided into different categories in the ratio of assessed values on GD form.
7. Applicable amount of Foreign Currency will be converted to PKR using the SBP DMMD WAR of the date of realization.

<http://www.sbp.org.pk/ecodata/rates/war/WAR-Current.asp>

Besides, weighted average rate for multiple realization may be calculated by using following formula:

$$(value1 \times rate1) + (value2 \times rate2) + \dots (Valuen \times raten)$$

$$= \frac{\text{value 1} + \text{value 2} + \dots + \text{value n}}{\text{value 1} + \text{value 2} + \dots + \text{value n}}$$

For currencies not available in the DMMD WAR, Mark to Market Revaluation Ready rates may be used.

<http://www.sbp.org.pk/ecodata/rates/m2m/M2M-Current.asp>

8. From the PKR arrived at 7 above, freight and insurance amounts will be deducted. Gross amounts of the invoices are required to be deducted. In claim of multiple categories in a shipment, Freight and Insurance amounts will be proportionately divided into each category as done in 6 above. This will give Net FOB Value.
9. Applicable percentage of drawback will be applied on the Net FOB Value to arrive at the admissible drawback amount.

Applicable percentage (%) = 50% of the rate of drawback given in **Annexure II** to Ministry Notification (%) + 2% (if export has been done to a country listed in **Annexure I** to Ministry Notification).

The units operating in EPZ will also submit their claims for drawback through the concerned bank branch of EPZ to its Central Hub Branch. The said claims will be processed in Central Hub Branch under the same instructions issued for Pakistani Exporters, except for the differences enlisted as under:

- a) E-Form will be replaced by “Export Gate Pass” issued by the Manager Facilitation, Export Processing Zone.
- b) “Export Proceed Realization Certificate” will be substituted by the following:
  - i. SWIFT message
  - ii. Certificate of Receipt of Export Proceeds issued by the concerned bank branch of EPZ.

**Procedure for Lodgment of Claims under Para 1-2(b) and 1-2(c) of Textile Division’s Notification No. 1(42-B)TID/18-TR-II dated August 03, 2018 regarding Duty Drawback Taxes Order 2018-21.**

1. The claim under 1 (2) (b) and 1 (2) (c) will be lodged in consolidated form from a single Authorized Dealer (AD), even if the exporter has claimed drawback under 1 (2) (a) through multiple ADs.
2. Claim under 1 (2) (b) would be required to be lodged through the same AD through whom claim under 1 (2) (c) will be lodged.

3. Similarly, if an exporter has claimed drawback from multiple Offices of SBP BSC under 1 (2) (a), consolidated claims under 1 (2) (b) and 1 (2) (c) would be lodged to any one of the offices. Further, claims under 1 (2) (b) will be lodged to the same Office of SBP BSC where claim under 1 (2) (c) will be lodged.
4. Claims will be lodged through the AD's Regional Hubs formed under procedure given in Para 1- 2(a) and 1-2(d).
5. RDA Cell registration certificate of claimant must be valid at the time of submission of claim at SBP (provisional registration is not valid for the claim)

### **CLAIM UNDER 1 (2) (c)**

6. For the purpose of 1 (2) (c), the claimant will claim an amount equal to the sum of all its claims paid / ready for payment (submitted to SBP BSC) under 1 (2) (a) for shipments made during July – Dec of each year.
7. Claimant will obtain a certificate of payment from all concerned ADs on a format given at **Annexure V**. In case of loss of certificate, the word "Duplicate" will be prominently marked in indelible ink at the top of duplicate certificate.
8. These certificates in original along with consolidated claim will be provided to nominated AD as per format at **Annexure VI**.
9. The nominated AD will verify the consolidated claim in **Annexure VI** as per the certificates (Annexure V) provided by all concerned ADs and its own and forward the same to SBP BSC on **Annexure VII**.
10. Only claims already paid / ready for payment (submitted to SBP BSC) till the date of claim will be included. Pending / discrepant claims, if any, will not be included.
11. The claim amount shall not include the incentive for non-traditional markets as the same has already been paid in full.
12. AD will process the claim within 15 days on FIFO basis from the date of receiving. Discrepant claims will be returned and will be considered as fresh in queue upon resubmission.
13. The exporter will also provide a Bank Guarantee in favour of the nominated authorized dealer (AD) to the effect that amount being paid to it under 1 (2) (c) will be refunded immediately upon demand by the AD in case it fails to achieve 10% or more increase in exports in any eligible category in performance year over base year. This bank guarantee would be required by AD from claimant, when the SBP / BSC informs AD that submitted claim is found in order

and specified amount of fund will be released upon confirmation by the AD that bank guarantee is arranged from claimant.

14. The Bank Guarantee will be kept by the AD submitting the claim till finalization of claim submitted under 1(2)(b). In case, refund is required (point 21), SBP BSC will debit the account of the AD which in turn will recover the amount from exporter as per Bank Guarantee.
15. Upon verification of claim, SBP BSC will pay the total amount of claim to the nominated AD for onward credit to the claimant within 24 hours of credit.

#### **CLAIM UNDER 1 (2) (b)**

16. For the purpose of claim under 1 (2) (b), data of two Financial Years would be required.
17. The data of claims submitted under 1 (2) (a) will be used to determine export performance. For this purpose, the concerned ADs will provide summary of submitted claims for the performance year on **Annexure VIII**. The nominated AD will forward these Annexure VIlIs along with it's own to SBP BSC. No other data will be required by SBP BSC for the purpose of base year. However, if claimant changes field office with respect to its previous performance year (currently base year), in that case AD and claimant both will mention the same in their request letter.
18. For the purpose of calculating export performance, the established practice of using net FOB values will be followed. Further, the increase will be calculated separately for each category i.e. claim under 1 (2) (b) will be evaluated separately for each category. The calculation method has been elaborated separately.
19. Format for the claim by exporter is provided at **Annexure IX**. Whereas, AD will forward the same as per format given at **Annexure X**.
20. The cut-off date for filing claims to SBP for exports in each financial year shall be 31<sup>st</sup> May of the subsequent year and after that no claims shall be accepted by SBP BSC.
21. Exporters not submitting claims under 1 (2) (b) latest by 31<sup>st</sup> May of the subsequent year, will be considered to have not achieved 10% increase in performance year over base year. Any payment made under 1 (2) (c) to such exporters will be got refunded by invoking provided guarantee. Similarly, refund will be effected for exporters who submit the claim under 1 (2) (b), but their increase is less than 10% in any one or more categories. Such refund will be considered Category wise. For example, if the exporter achieves 10% increase in Garments

but not in Made-Ups, only the payment obtained under 1 (2) (c) for Made-Up claims will be got refunded. However, net receivable or payable claim amount against all categories will be calculated before finalization of claim.

### **Calculation of Export Performance:**

1. For each export transaction, lowest of the following three foreign currency amounts will be used as basis of calculation:
  - a. Amount of EFE
  - b. Declared Value on GD form
  - c. Realized amount
2. Any commission paid will be deducted from the amount above.
3. In case of involvement of multiple categories in a shipment, amount obtained from above will be divided into different categories in the ratio of declared values on GD form.
4. Yearly average of SBP DMMD WAR of the base year would be used for conversion of foreign currencies of both years (base and performance) into PKR. The rates for FY 2017-18 are given in **Annexure XI**. Whereas, yearly WAR for the subsequent FY will be communicated to central hubs of banks at the end of that FY through email.
5. From the PKR arrived above, freight and insurance amounts will be deducted. Gross amounts of the invoices are required to be deducted. In case of multiple categories in a shipment, Freight and Insurance amounts will be proportionately divided into each category in the ratio of declared values on GD form. This will give Net FOB Value for each category of the export shipment.
6. Net FOB values for all export shipments of a Financial Year will be summed up for each category separately.
7. Yearly total Net FOB values for each category will be compared separately to determine percentage increase in each category.