Government of Pakistan
(Revenue Division)
Federal Board of Revenue
*****

Islamabad, the 27th October, 2026.

NOTIFICATION
(Customs)

S.R.O. 1908 **(I)/2026.**– In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No. S.R.O. 209(I)/2009, dated the 5th March, 2009, the Federal Board of Revenue is pleased to authorize repayment of customs–duties to the extent specified in column (5) of the Schedules below, paid on the importation of the raw materials specified in column (1) of the said Schedules, used in the production or manufacture of the goods specified in column (2) of those Schedules and exported during the period specified in column thereof, subject to the following conditions, namely:–

(i) the manufactured goods are exported out of Pakistan and an application for repayment of customs–duties is presented to the proper officer of Customs within two hundred and ten days of such exportation or within one hundred and eighty days from the date of realization of foreign exchange as shown on Bank Credit Advice issued in accordance with the current directive of the State Bank of Pakistan; and

(ii) the exporter makes a declaration on the goods declaration filed under section 131 of the Customs Act, 1969 (IV of 1969) and on other export documents for his claim for repayment of the customs–duties paid on the imported raw materials used in the production or manufacture of the goods being exported.

SCHEDULE I

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Polyvinyl alcohol. 2. Tallow. 3. Tallow Substitute.	1. Grey fabrics made of 100% cotton.	5208.1100 5208.1200 5208.1300 5208.1900 5209.1100 5209.1200 5209.1900 5212.1100 5212.2100 6003.2010	From 27.10.2026 onwards.	0.011% of the f.o.b. value.

		6005.2120 6006.2110 6006.2120		
1. Polyvinyl alcohol. 2. Tallow. 3. Tallow Substitute. 4. Accessories. 5. Packing Material	2. Grey ready-made garments, made of 100% cotton.	6101.2000 6102.2000 6103.1000 6103.2200 6103.3200 6103.4200 6104.2200 6104.3200 6104.4210 6104.4290 6104.5200 6104.6200 6105.1000 6105.1000 6106.1000 6107.1100 6107.2110 6107.2120 6107.9100 6108.1900 6108.2100 6108.3100 6108.9100 6109.1000 6110.2000 6111.2000 6112.1100 6112.3900 6112.4900 6114.2000 6201.3000 6202.3000 6203.1910 6203.1990 6203.2200 6203.3200 6203.4200 6204.1200 6204.2200 6204.3200 6204.4210 6204.4290 6204.5200 6204.6210 6204.6220 6204.6290	From 27.10.2026 onwards.	0.272% of the f.o.b. value

		6205.2010 6205.2020 6206.3010 6206.3020 6206.3030 6206.3040 6206.3090 6207.2100 6207.9100 6208.1900 6208.2100 6208.9100 6209.2010 6211.1100 6211.1200 6211.2000 6211.3200 6211.4200 6212.1000		
1. Polyvinyl alcohol. 2. Tallow. 3. Tallow Substitute. 4. Accessories. 5. Packing Material	3. Grey made-ups i.e. bed wear, curtain, table linen, etc. made of 100% cotton.	6116.9200 6117.1010 6117.1020 6117.1030 6117.1040 6117.1090 6212.9000 6214.9010 6214.9020 6214.9030 6214.9040 6215.9000 6301.3000 6302.1010 6302.1020 6302.1090 6302.3110 6302.3120 6302.3130 6302.3140 6302.3150 6302.3160 6302.3190 6302.5110 6302.5120 6302.5190 6303.9110 6303.9190 6304.1100	From 27.10.2026 onwards.	0.497% of the f.o.b. value

		6304.1900 6304.9100 6304.9200 6307.1010 6307.1020 6307.1030 6307.1040 6307.1050 6307.1090 6307.2000 6307.9010 6307.9020 6307.9090		
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. 6. Acetic acid. 7. Fluorescent or optical brightener. 8. Softener. 9. Polyvinyl alcohol. 10. Tallow. 11. Tallow substitute.	4. Bleached fabrics, made of 100% cotton.	5208.2100 5208.2200 5208.2300 5208.2900 5209.2100 5209.2200 5209.2900 5212.1200 5212.2200 6003.2010 6003.2090 6005.2120 6006.2120	From 27.10.2026 onwards.	0.190% of the f.o.b. value
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. 6. Acetic acid. 7. Fluorescent or optical brightener. 8. Softener. 9. Polyvinyl alcohol. 10. Tallow. 11. Tallow substitute. 12. Accessories. 13. Packing materials.	5. Bleached ready-made garments, made of 100% cotton.	6101.2000 6102.2000 6103.1000 6103.2200 6103.3200 6103.4200 6104.2200 6104.3200 6104.4210 6104.4290 6104.5200 6104.6200 6105.1000 6105.1000 6106.1000 6107.1100 6107.2110 6107.2120 6107.9100 6108.1900	From 27.10.2026 onwards.	0.306% of the f.o.b. value

		6108.2100 6108.3100 6108.9100 6109.1000 6110.2000 6111.2000 6112.1100 6112.3900 6112.4900 6114.2000 6203.1910 6203.1990 6203.2200 6203.3200 6203.4200 6204.1200 6204.2200 6204.3200 6204.4210 6204.4290 6204.5200 6204.6210 6204.6220 6204.6290 6205.2010 6205.2020 6206.3010 6206.3020 6206.3030 6206.3040 6206.3090 6207.2100 6207.9100 6208.1900 6208.2100 6208.9100 6209.2010 6211.1100 6211.1200 6211.2000 6211.3200 6211.4200 6212.1000 6212.3000		
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant.	6. Bleached made-ups i.e. bedwear, curtain, table linen, etc. made of 100% cotton.	6116.9200 6117.1010 6117.1020 6117.1030 6117.1040	From 27.10.2026 onwards.	0.672% of the f.o.b. value

6. Acetic acid. 7. Fluorescent or optical Brightener. 8. Softener. 9. Polyvinyl alcohol. 10. Tallow. 11. Tallow substitute. 12. Accessories. 13. Packing materials.		6117.1090 6212.9000 6214.9010 6214.9020 6214.9030 6214.9040 6215.9000 6301.3000 6302.1010 6302.1020 6302.1090 6302.3110 6302.3120 6302.3130 6302.3140 6302.3150 6302.3160 6302.3190 6302.5110 6302.5120 6302.5190 6303.9110 6303.9190 6304.1100 6304.1900 6304.9100 6304.9200 6307.1010 6307.1020 6307.1030 6307.1040 6307.1050 6307.1090 6307.2000 6307.9010 6307.9020 6307.9090		
1. Dyes. 2. Sequestering agent. 3. Ant migrant. 4. Detergent. 5. Acetic acid. 6. Dye fixing agent. 7. Silicone elastomer. 8. Enzyme 9. Sodium per sulphate 10. Hydrogen per oxide. 11. Per oxide stabilizer.	7. Dyed or printed or partially dyed or printed or screen printed fabrics, tapestry fabrics, made of 100% cotton.	5208.3100 5208.3200 5208.3300 5208.3900 5208.4100 5208.4200 5208.4300 5208.4900 5208.5100 5208.5200 5208.5900	From 27.10.2026 onwards.	0.450% of the f.o.b. value

12. Mercerizing assistant. 13. Acetic acid. 14. Fluorescent or optical Brightener. 15. Softener. 16. Polyvinyl alcohol. 17. Tallow. 18. Tallow substitute.		5209.3100 5209.3200 5209.3900 5209.5100 5209.5200 5209.5900 5212.1300 5212.1400 5212.1500 5212.2300 5212.2400 5212.2500 6003.2010 6003.2090 6005.2200 6005.2400 6006.2200 6006.2300 6006.2400		
1. Dyes. 2. Sequestering agent. 3. Antimigrant. 4. Detergent. 5. Acetic acid. 6. Dye fixing agent. 7. Silicone elastomer. 8. Enzyme. 9. Sodium per sulphate. 10. Hydrogen per oxide. 11. Per oxide stabilizer. 12. Mercerizing assistant. 13. Acetic acid. 14. Fluorescent or Optical Brightener. 15. Softener. 16. Polyvinyl alcohol. 17. Tallow. 18. Tallow substitute. 19. Accessories. 20. Packing materials.	8. Dyed or printed or partially dyed or printed ready–made garments made of 100% cotton.	6101.2000 6102.2000 6103.1000 6103.2200 6103.3200 6103.4200 6104.2200 6104.3200 6104.4210 6104.4290 6104.5200 6104.6200 6105.1000 6106.1000 6107.1100 6107.2110 6107.2120 6107.9100 6108.1900 6108.2100 6108.3100 6108.9100 6109.1000 6110.2000 6111.2000 6112.1100 6112.3900 6112.4900 6114.2000	From 27.10.2026 onwards.	0.328% of the f.o.b. value

		6201.3000 6202.3000 6203.1910 6203.1990 6203.2200 6203.3200 6203.4200 6204.1200 6204.2200 6204.3200 6204.4210 6204.4290 6204.5200 6204.6200 6204.6210 6204.6220 6204.6290 6205.2010 6205.2020 6206.3010 6206.3020 6206.3030 6206.3040 6206.3090 6207.2100 6207.9100 6208.1900 6208.2100 6208.9100 6209.2010 6211.1100 6211.1200 6211.2000 6211.3200 6211.4200 6212.1000 6212.3000		
1. Dyes. 2. Sequestering agent. 3. Antimigrant. 4. Detergent. 5. Acetic acid. 6. Dye fixing agent. 7. Silicone elastomer. 8. Enzyme. 9. Sodium per sulphate. 10. Hydrogen per oxide. 11. Per oxide stabilizer.	9. Dyed or printed or partially dyed or printed made-ups i.e. bedwear, curtain, table linen, etc. made of 100% cotton.	6116.9200 6117.1010 6117.1020 6117.1030 6117.1040 6117.1090 6212.9000 6214.9010 6214.9020 6214.9030 6214.9040	From 27.10.2026 onwards.	0.573% of the f.o.b. value

12. Mercerizing assistant.	6215.9000
13. Acetic acid.	6301.3000
14. Fluorescent or Optical Brightener.	6302.1010 6302.1020
15. Softener.	6302.1090
16. Polyvinyl alcohol.	6302.3110
17. Tallow.	6302.3120
18. Tallow substitute.	6302.3130
19. Accessories.	6302.3140
20. Packing materials.	6302.3150 6302.3160 6302.3190 6302.5110 6302.5120 6302.5190 6303.9110 6303.9190 6304.1100 6304.1900 6304.9100 6304.9200 6307.1010 6307.1020 6307.1030 6307.1040 6307.1050 6307.1090 6307.2000 6307.9010 6307.9020 6307.9090

Explanation:— For the purpose of the items in column (2) of the Schedule, —

(a) a fabric or made up shall be entitled for drawback of customs–duty for item numbers 7 and 9 if yarn dyed pattern or dyeing or printing or printing over–dyed portion of fabrics or made ups cumulatively exceeds twenty five per cent of the total surface area of fabrics, or made ups, as the case may be, and ranges up to thirty per cent thereof:

Provided that if yarn–dyed pattern or dyeing or printing or printing over–dyed portion is more than thirty per cent of total surface area of fabrics or made ups, it shall be treated as dyed or printed item numbers 7 or 9 in column (2) of the said Schedule; and

(b) the fabrics, garments and made–ups printed with white colour shall be treated as printed goods subject to clause (a) above.

SCHEDULE II

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Polyester staple fibre 2. PV Alcohol 3. Tallow 4. Tallow substitute	1. Grey blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends).	5210.1100 5210.1900 5211.1100 5211.1200 5211.1900 5513.1110 5513.1210 5513.1310 5514.1110 5514.1210 6003.9010 6005.9010 6006.9010	From 27.10.2026 onwards.	0.125% of the f.o.b. value
1. Polyester staple fibre 2. Enzyme 3. Sodium per sulphate 4. Hydrogen per oxide. 5. Mercerizing assistant. 6. F.B.A. 7. Acetic acid. 8. Softener. 9. PV Alcohol. 10. Tallow. 11. Tallow substitute.	2. Bleached blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends).	5210.2100 5210.2900 5211.2000 5513.1120 5513.1220 5513.1320 5514.1120 5514.1210 5514.1220 6003.9090 6005.9090 6006.9090	From 27.10.2026 onwards.	0.270% of the f.o.b. value
1. Polyester staple fibre. 2. Sequestering agent. 3. Dye for cotton. 4. Dye for polyester. 5. Anti-migrant. 6. Dye fixing agent. 7. Hydrosulphite (dithionite). 8. Acetic acid. 9. Silicone softener. 10. Enzyme. 12. Sodium per sulphate. 13. Hydrogen per oxide. 14. Mercerizing assistant. 15. F.B.A. 16. PV Alcohol 17. Tallow.	3. Dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends).	5210.3100 5210.3200 5210.3900 5210.4100 5210.4900 5210.5100 5210.5900 5211.3100 5211.3200 5211.3900 5211.4100 5211.4200 5211.4900 5211.5100 5211.5200 5211.5900 5513.2100	From 27.10.2026 onwards.	0.693% of the f.o.b. value

18. Tallow substitute.		5513.2300 5513.3100 5513.4100 5514.2100 5514.2200 5514.2300 5514.3010 5514.3090 5514.4100 5514.4200 5514.4300 6003.9090 6005.9090 6006.9090		
1. Polyester staple fibre. 2. PV Alcohol 3. Tallow 4. Tallow substitute 5. Accessories 6. Packing material	4. Grey blended garments, wearing apparel (all blends of polyester staple fibre and cotton fibre).	6101.9000 6102.9000 6103.1000 6103.2900 6103.3900 6103.4900 6104.1900 6104.2900 6104.3900 6104.4900 6104.5900 6104.6900 6105.9000 6106.9000 6107.2900 6107.9900 6108.1900 6108.3900 6108.9900 6109.9010 6109.9090 6110.9000 6111.9000 6112.1900 6112.3900 6112.4900 6114.9000 6201.9000 6202.9000 6203.2900 6203.3900 6203.4900 6204.1900 6204.2900 6204.3900	From 27.10.2026 onwards.	0.249% of the f.o.b. value.

		6204.4900 6204.5900 6204.6910 6204.6920 6204.6990 6205.9090 6206.9010 6206.9020 6206.9030 6206.9040 6206.9090 6207.2900 6207.9900 6208.1900 6208.2900 6208.9900 6209.9010 6209.9090 6211.1100 6211.1200 6211.2000 6211.3900 6211.4900		
1. Polyester staple fibre 2. Enzyme 3. Sodium per sulphate 4. Hydrogen per oxide. 5. Mercerizing assistant. 6. F.B.A. 7. Acetic acid. 8. Softener. 9. PV Alcohol. 10. Tallow. 11. Tallow substitute. 12. Accessories 13. Packing Material	5. Bleached blended garments, wearing apparel (all blends of polyester staple fibre and cotton fibre).	6101.9000 6102.9000 6103.1000 6103.2900 6103.3900 6103.4900 6104.1900 6104.2900 6104.3900 6104.4900 6104.5900 6104.6900 6105.9000 6106.9000 6107.2900 6107.9900 6108.1900 6108.3900 6108.9900 6109.9010 6109.9090 6110.9000 6111.9000 6112.1900 6112.3900	From 27.10.2026 onwards.	0.441% of the f.o.b. value.

		6112.4900 6114.9000 6201.9000 6202.9000 6203.2900 6203.3900 6203.4900 6204.1900 6204.2900 6204.3900 6204.4900 6204.5900 6204.6910 6204.6920 6204.6990 6205.9090 6206.9010 6206.9020 6206.9030 6206.9040 6206.9090 6207.2900 6207.9900 6208.1900 6208.2900 6208.9900 6209.9010 6209.9090 6211.1100 6211.1200 6211.2000 6211.3900 6211.4900		
1. Polyester staple fibre. 2. Sequestering agent 3. Dye for cotton. 4. Dye for polyester 5. Anti-migrant. 6. Dye fixing agent. 7. Hydrosulphite (dithionite). 8. Acetic acid. 9. Silicone softener. 10. Enzyme. 11. Sodium persulphate. 12. Hydrogen per oxide. 13.Mercerizing assistant. 14. F.B.A.	6. Dyed or printed blended garments, wearing apparel (all blends of polyester staple fibre and cotton fibre).	6101.9000 6102.9000 6103.1000 6103.2900 6103.3900 6103.4900 6104.1900 6104.2900 6104.3900 6104.4900 6104.5900 6104.6900 6105.9000 6106.9000 6107.2900	From 27.10.2026 onwards.	0.937% of the f.o.b. value.

15. PV Alcohol. 16. Tallow. 17. Tallow substitute. 18. Accessories. 19. Packing materials.		6107.9900 6108.1900 6108.3900 6108.9900 6109.9010 6109.9090 6110.9000 6111.9000 6112.1900 6112.3900 6112.4900 6114.9000 6201.9000 6202.9000 6203.2900 6203.3900 6203.4900 6204.1900 6204.2900 6204.3900 6204.4900 6204.5900 6204.6910 6204.6920 6204.6990 6205.9090 6206.9010 6206.9020 6206.9030 6206.9040 6206.9090 6207.2900 6207.9900 6208.1900 6208.2900 6208.9900 6209.9010 6209.9090 6211.1100 6211.1200 6211.2000 6211.3900 6211.4900		
1. Polyester staple fibre. 2. PV Alcohol. 3. Tallow. 4. Tallow substitute. 5. Packing materials. 6. Accessories.	7. Grey blended made-ups i.e. bedwear, curtain, table linen etc. (all blends of polyester staple fibre and cotton fibre).	6116.9900 6302.1010 6302.1020 6302.1090 6302.3910 6302.3920	From 27.10.2026 onwards.	0.146% of the f.o.b. value.

		6302.3930 6302.3990 6302.5900 6303.1900 6303.9900 6304.9900 6307.1010 6307.1020 6307.1030 6307.1040 6307.1050 6307.1090 6307.2000 6307.9010 6307.9020 6307.9090		
1. Polyester staple fibre 2. Enzyme 3. Sodium per sulphate 4. Hydrogen per oxide. 5. Mercerizing assistant. 6. F.B.A. 7. Acetic acid. 8. Softener. 9. PV Alcohol. 10. Tallow. 11. Tallow substitute. 12. Packing Material 13. Accessories	8. Bleached blended made ups i.e. bedwear, curtain, table linen etc. (all blends of polyester staple fibre and cotton fibre).	6116.9900 6302.1010 6302.1020 6302.1090 6302.3910 6302.3920 6302.3930 6302.3990 6302.5900 6303.1900 6303.9900 6304.9900 6307.1010 6307.1020 6307.1030 6307.1040 6307.1050 6307.1090 6307.2000 6307.9010 6307.9020 6307.9090	From 27.10.2026 onwards.	0.326% of the f.o.b. value.
1. Polyester staple fibre. 2. Sequestering agent 3. Dye for cotton. 4. Dye for polyester 5. Anti-migrant. 6. Dye fixing agent. 7. Hydrosulphite (dithionite).	9. Dyed or printed blended made ups i.e. bedwear, curtain, table linen etc. (all blends of polyester staple fibre and cotton fibre).	6116.9900 6302.1010 6302.1020 6302.1090 6302.2900 6302.3910 6302.3920 6302.3930	From 27.10.2026 onwards.	0.761% of the f.o.b. value.

8. Acetic acid. 9. Silicone softener. 10. Enzyme. 11. Sodium persulphate. 12. Hydrogen per oxide. 13. Mercerizing assistant. 14. F.B.A. 15. PV Alcohol. 16. Tallow. 17. Tallow substitute. 18. Packing materials. 19. Accessories.		6302.3990 6302.5900 6303.1900 6303.9900 6304.9900 6307.1010 6307.1020 6307.1030 6307.1040 6307.1050 6307.1090 6307.2000 6307.9010 6307.9020 6307.9090		
1. Polyester staple fibre. 2. Poly vinyl alcohol 3. Tallow. 4. Tallow substitute.	10. Grey fabrics made of 100% polyester staple fibre.	5407.1000 5407.5100 5407.7100 5512.1110 5512.1120 6005.2110 6005.2120 6005.3610 6005.3620 6006.3110 6006.3120	From 27.10.2026 onwards.	0.107% of the f.o.b. value.
1. Polyester staple fibre 2. F.B.A. 3. Acetic acid. 4. Softener. 5. PV Alcohol. 6. Tallow. 7. Tallow substitute.	11. Bleached fabrics made of 100% polyester staple fibre.	5407.1000 5407.5100 5407.7100 5512.1110 5512.1120 6003.3090 6005.2120 6005.3610 6005.3620 6006.3110 6006.3120	From 27.10.2026 onwards.	0.224% of the f.o.b. value.
1. Polyester staple fibre 2. Dye for polyster 3. Antimigrant 4. Acetic acid. 5. Silicon Softener. 6. F.B.A 7. Poly vinyl alcohol	12. Dyed or printed fabrics made of 100% polyester staple fibre.	5407.1000 5407.5200 5407.5300 5407.5400 5407.7200 5407.7300 5407.7400	From 27.10.2026 onwards.	0.151% of the f.o.b. value.

8. Tallow. 9. Tallow substitute.		5512.1900 6003.3090 6005.2200 6005.2300 6005.2400 6005.3700 6006.3200 6006.3300 6006.3400		
1. Polyester staple fibre 2. Dye for polyster 3. Antimigrant 4. Acetic acid. 5. Silicon Softener. 6. F.B.A 7. Poly vinyl alcohol 8. Tallow substitute.	13. Grey or bleached or dyed or printed napkins and aprons made of 100% polyester staple fiber	6302.4000 6302.5300	From 27.10.2026 onwards.	0.211% of the f.o.b. value.

SCHEDULE III

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Polyester staple fibre 2. Viscose staple fibre 3. Enzyme 4. Sodium per sulphate 5. Hydrogen per oxide 6. F.B.A 7. Acetic acid 8. Softener 9. Polyvinyl alcohol 10. Tallow substitute.	1. Woven or knitted manmade fabrics which are neither dyed nor printed.	5512.1110 5512.1120 5512.1120 5512.2110 5512.2120 5512.9110 5512.9120 5512.9920 5512.9990 5515.1120 5515.1190 6002.4000 6002.9000 6003.3010 6003.3090 6003.4010 6003.4090 6004.1000 6004.9000 6005.2120 6005.3610 6005.3620 6005.4110 6005.4120	From 27.10.2026 onwards.	0.263% of the f.o.b. value.

		6006.3110 6006.3120 6006.4110		
1. Polyester staple fibre. 2. Viscose staple fibre. 3. Acrylic staple fibre. 4. Sequestering agent. 5. Dyed for polyester. 6. Dye for viscose. 7. Antimigrant. 8. Dye fixing agent. 9. Acetic acid. 10. Silicone softener. 11. Enzyme. 12. Sodium per sulphate. 13. Hydrogen per oxide. 14. Mercerizing assistant. 15. F.B.A.	2. Woven or knitted manmade fabrics which are dyed or printed.	5512.1900 5512.2900 6002.4000 6002.9000 6003.3090 6004.1000 6004.9000 6005.2200 6005.2300 6005.2400 6005.3700 6005.4200 6005.4300 6005.4400 6006.3200 6006.3300 6006.3400 6006.4200 6006.4300 6006.4400	From 27.10.2026 onwards.	0.339% of the f.o.b. value
1. Polyester staple fibre. 2. Viscose staple fibre 3. Acrylic staple fibre. 4. Sequestering agent. 5. Dyed for polyester. 6. Dye for viscose. 7. Antimigrant. 8. Dye fixing agent. 9. Acetic acid. 10. Silicone softener. 11. Enzyme. 12. Sodium per sulphate. 13. Hydrogen per oxide. 14. Mercerizing assistant 15. F.B.A. 16. Accessories. 17. Polythene bags for packing.	3. Woven or knitted manmade ready-made garments or made-ups whether or not dyed or printed.	6101.3000 6102.3000 6103.2300 6103.2900 6103.3300 6103.3900 6103.4300 6103.4900 6104.1300 6104.1900 6104.2300 6104.2900 6104.3300 6104.3900 6104.4300 6104.4400 6104.5300 6104.5900 6104.6300 6104.6900 6105.2000 6106.2000 6107.2210	From 27.10.2026 onwards.	0.721% of the f.o.b. value.

6107.2220
6107.9900
6107.9900
6108.1100
6108.3200
6108.9200
6109.9010
6109.9090
6110.3000
6111.3000
6111.9000
6112.1200
6112.1900
6112.2000
6112.3100
6112.3900
6112.4100
6112.4900
6114.3000
6114.9000
6117.1010
6117.1020
6117.1030
6117.1040
6117.1090
6117.8000
6201.4000
6202.1300
6202.9300
6203.1200
6203.1990
6203.2300
6203.2900
6203.3300
6203.3900
6203.4300
6203.4900
6204.1300
6204.1900
6204.2300
6204.2900
6204.3300
6204.3900
6204.4300
6204.4400
6204.5300
6204.5900
6204.6310
6204.6320
6204.6390

6204.6910
6204.6920
6204.6990
6205.3000
6206.4010
6206.4020
6206.4030
6206.4090
6207.2200
6207.2900
6207.9900
6208.1100
6208.2200
6208.9200
6209.3000
6209.9090
6210.2000
6211.1100
6211.1200
6211.2000
6211.3300
6211.4300
6212.1000
6212.2000
6212.3000
6212.9000
6213.9000
6214.3000
6214.4000
6215.2000
6216.0010
6216.0020
6302.1010
6302.1020
6302.1090
6302.2200
6302.3200
6302.4000
6302.5300
6303.1200
6303.1900
6303.9210
6303.9290
6303.9900
6304.1100
6304.1900
6304.9100
6304.9300
6304.9900
6307.1010

		6307.1020 6307.1030 6307.1040 6307.1050 6307.1090 6307.2000 6307.9010 6307.9020 6307.9090		

SCHEDULE IV

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Nylon 2. Elastic 3. Covered elastic 4. Wetting agent. 5. Hydrogen per oxide. 6. Stabilizer. 7. Acetic acid. 8. Optical brighteners. 9. Softener. 10. Dyes. 11. Dye fixing agent. 12. Antimigrant. 13. Accessories. 14. Packing materials.	Hosiery articles of all sorts.	6107.1100 6107.1200 6107.1900 6108.2100 6108.2200 6108.2900 6115.1010 6115.1090 6115.2100 6115.2200 6115.2900 6115.3010 6115.3090 6115.9500 6115.9600 6115.9900 6116.9200 6116.9300 6116.9900	From 27.10.2026 onwards.	1.784% of the f.o.b. value.

SCHEDULE V

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Poly vinyl alcohol. 2. Desizing enzyme. 3. Solvent emulsion. 4. Per oxide stabilizer 5. Wetting agent. 6. Acetic acid.	1. Cotton towels and other terry made-ups bleached (full white).	5802.1000 5802.2000 6001.2110 6001.2190 6001.2910 6001.2990	From 27.10.2026 onwards.	0.150% of the f.o.b. value.

7. Fluorescent Brightening Agent 8. Softener. 9. Packing materials.		5802.1000 6001.2910 6001.2990 6108.9100 6207.9100 6301.3000 6301.9000 6302.6010 6302.6020 6302.6090 6302.9110 6302.9120 6302.9190 6307.1010 6307.1020 6307.1040 6307.1050 6307.1090 6307.9070		
1. Reactive Dye. 2. Sequestering agent. 3. Dye fixing agent. 4. Wetting agent. 5. Acetic acid. 6. Softener. 7. Poly vinyl alcohol. 8. Desizing enzyme. 9. Solvent emulsion. 10. Per oxide stabilizer. 11. Fluorescent Brightening Agent 12. Packing materials.	2. Cotton towels and other terry made-ups partly or fully dyed or printed.	5802.1000 6001.2190 6108.9100 6207.9100 6301.3000 6301.9000 6302.6010 6302.6020 6302.6090 6302.9110 6302.9120 6302.9190 6307.1010 6307.1020 6307.1040 6307.1050 6307.1090 6307.9070	From 27.10.2026 onwards.	0.448% of the f.o.b. value.

1. Poly vinyl alcohol. 2. Desizing enzyme. 3. Solvent emulsion. 4. Per oxide stabilizer 5. Wetting agent. 6. Mercerizing agent 7. Acetic acid. 8. Fluorescent Brightening Agent 9. Softener. 10. Packing materials.	3. Cotton/ polyester blended towels and other terry made-ups bleached (full white), all blends.	5802.2000 6001.2990 6001.9910 6001.9990 6108.9900 6207.9900 6301.3000 6301.9000 6302.9900 6307.1010 6307.1020 6307.1040 6307.1050 6307.1090 6307.9070	From 27.10.2026 onwards.	0.375% of the f.o.b. value.
1. Reactive Dye. 2. Sequestering agent. 3. Dye fixing agent. 4. Wetting agent. 5. Acetic acid. 6. Softener. 7. Poly vinyl alcohol. 8. Desizing enzyme. 9. Solvent emulsion. 10. Per oxide stabilizer. 11. Fluorescent Brightening Agent 12. Packing materials.	4. Cotton/ polyester blended towels and other terry made-ups partly or fully dyed or printed (all blends)	5802.2000 6001.2990 6001.9910 6001.9990 6108.9900 6207.9900 6301.3000 6301.9000 6302.9900 6307.1010 6307.1020 6307.1040 6307.1050 6307.1090 6307.9070	From 27.10.2026 onwards.	0.308% of the f.o.b. value.

Note: (a) Towels include terry towels, terry woven bath–mats, terry ahram towels, terry hand towels, terry bar mops, bathrobe, terry face towels, terry shop towels, terry dish towels, terry kitchen towels, terry gloves, terry pillows covers, terry cover lets, terry garments and fabrics, terry over locked towels, terry institutional towels, and terry massage towels; and

(b) the word "terry" means pile fabric with the loops uncut.

SCHEDULE VI

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
Polyester staple fibre.	1. 100% polyester staple fibre yarn.	5402.2000 5402.3300 5402.4600 5402.5200 5402.6200 5406.0000 5509.2100 5509.2200 5509.4100 5509.4200 5511.1000	From 27.10.2026 onwards.	0.137% of the f.o.b. value.
	2. Polyester/ cotton blended yarn (all blends).	5206.1100 5206.1200 5206.1300 5206.1400 5206.1500 5206.2100 5206.2200 5206.2300 5206.2400 5206.2500 5206.3100 5206.3200 5206.3300 5206.3400 5206.3500 5206.4100 5206.4200 5206.4300 5206.4400 5206.4500 5207.9000 5509.5300	From 27.10.2026 onwards.	0.043% of the f.o.b. value.
1. Pure Terephthalic acid(PTA) 2. Mono Ethylene Glycol(MEG) 3. Di Ethylene Glycol (DEG) 4. Titanium Dioxide	3.100% polyester Filament Yarn	5402.3300 5402.4700	From 27.10.2026 onwards.	Rs. 0.675 per kg.

5. Catalyst Antimony triacetate
6. Enhancer
7. Spin Finish Oil
8. Conning Oil

SCHEDULE VII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
Viscose staple fibre.	1. 100% viscose staple fibre yarn.	5510.1100 5510.1200 5511.3000	From 27.10.2026 onwards.	0% of the f.o.b. value.
	2. Viscose staple fibre blended yarn (50% to 65%) viscose staple fibre 50% to 35 cotton).	5206.1100 5206.1200 5206.1300 5206.1400 5206.1500 5206.2100 5206.2200 5206.2300 5206.2400 5206.2500 5206.3100 5206.3200 5206.3300 5206.3400 5206.3500 5206.4100 5206.4200 5206.4300 5206.4400 5206.4500 5207.9000 5511.3000	From 27.10.2026 onwards.	0% of the f.o.b. value.
	3. Viscose staple fibre blended yarn (15% to 30% viscose staple fibre 85% to 70% cotton).	5205.1100 5205.1200 5205.1300 5205.1400 5205.1500 5205.2100 5205.2200 5205.2300 5205.2400 5205.2600 5205.2700 5205.2800	From 27.10.2026 onwards.	0% of the f.o.b. value.

5205.3100
5205.3200
5205.3300
5205.3400
5205.3500
5205.4100
5205.4200
5205.4300
5205.4400
5205.4600
5205.4700
5205.4800
5206.1100
5206.1200
5206.1300
5206.1400
5206.1500
5206.2100
5206.2200
5206.2300
5206.2400
5206.2500
5206.3100
5206.3200
5206.3300
5206.3400
5206.3500
5206.4100
5206.4200
5206.4300
5206.4400
5206.4500
5207.1000
5207.9000

SCHEDULE VIII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
.Acrylic staple fibre.	1. 100% acrylic staple fibre yarn.	5509.3100 5509.3200 5511.1000	From 27.10.2026 onwards.	0% of the f.o.b. value.
	2. Acrylic staple fibre blended yarn (50% to 65% acrylic staple fibre 50% to 35% cotton).	5509.6200 5511.2000	From 27.10.2026 onwards.	0% of the f.o.b. value.
	3. Acrylic staple fibre blended yarn (15% to 30% acrylic staple fibre 85% to 70% cotton).	5205.1100 5205.1200 5205.1300 5205.1400 5205.1500 5205.2100 5205.2200 5205.2300 5205.2400 5205.2600 5205.2700 5205.2800 5205.3100 5205.3200 5205.3300 5205.3400 5205.3500 5205.4100 5205.4200 5205.4300 5205.4400 5205.4600 5205.4700 5205.4800 5206.1100 5206.1200 5206.1300 5206.1400 5206.1500 5206.2100 5206.2200 5206.2300 5206.2400 5206.2500 5206.3100 5206.3200	From 27.10.2026 onwards.	0% of the f.o.b. value.

		5206.3300 5206.3400 5206.3500 5206.4100 5206.4200 5206.4300 5206.4400 5206.4500 5207.1000 5207.9000		

SCHEDULE IX

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Viscose staple fibre. 2. Polyvinyl alcohol. 3. Tallow. 4. Tallow substitute	1. Grey blended fabrics made of viscose fibre and cotton fibre (applicable to all blends from 15% to 45% viscose fibre and 85% to 55% cotton).	5208.1100 5208.1200 5208.1300 5208.1900 5209.1100 5209.1200 5209.1900 5210.1100 5210.1900 5211.1100 5211.1200 5211.1900 6003.9010	From 27.10.2026 onwards.	0.044% of the f.o.b. value.
	2. Grey blended fabrics made of viscose fibre and cotton fibre (applicable to all blends from 50% to 80% viscose fibre and 50% to 20% cotton).	5516.4100	From 27.10.2026 onwards.	0.018% of the f.o.b. value.
1. Viscose staple fibre. 2. Enzyme. 3. Sodium per sulphate. 4. Hydrogen per oxide. 5. F.B.A. 6. Acetic acid. 7. Softener. 8. Polyvinyl alcohol.	3. Bleached blended fabrics made of viscose fibre and cotton fibre (applicable to all blends from 15% to 45% viscose fibre and 85% to 55% cotton).	5208.2100 5208.2200 5208.2300 5208.2900 5209.2100 5209.2200 5209.2900 5210.2100	From 27.10.2026 onwards.	0.079% of the f.o.b. value.

9. Tallow. 10. Tallow substitute.		5210.2900 5211.2000		
	4. Bleached blended fabrics made of viscose fibre and cotton fibre (applicable to all blends from 50% to 80% viscose fibre and 50% to 20% cotton).	5516.4100	From 27.10.2026 onwards.	0.079% of the f.o.b. value.
1. Viscose staple fibre. 2. Dye. 3. Sequestering agent. 4. Antimigrant. 5. Dye fixing agent. 6. Acetic acid. 7. Silicone softener. 8. Enzyme. 9. Sodium per sulphate. 10. Hydrogen per oxide. 11. F.B.A. 12. Softener. 13. Polyvinyl alcohol. 14. Tallow. 15. Tallow substitute.	5. Dyed or printed blended fabrics made of viscose fibre and cotton fibre (applicable to all blends from 15% to 45% viscose fibre and 85% to 55% cotton).	5208.2100 5208.2200 5208.2300 5208.2900 5208.3100 5208.3200 5208.3300 5208.3900 5208.4100 5208.4200 5208.4300 5208.4900 5208.5100 5208.5200 5208.5900 5209.2100 5209.2200 5209.2900 5209.3100 5209.3200 5209.3900 5209.4100 5209.4200 5209.4300 5209.4900 5209.5100 5209.5200 5209.5900 5210.2100 5210.2900 5210.3100 5210.3200 5210.3900 5210.4100 5210.4900 5210.5100 5210.5900 5211.2000	From 27.10.2026 onwards.	0.538% of the f.o.b. value.

		5211.3100 5211.3200 5211.3900 5211.4100 5211.4200 5211.4300 5211.4900 5211.5100 5211.5200 5211.5900		
	6. Dyed or printed blended fabrics made of viscose fibre and cotton fibre (applicable to all blends from 50% to 80% viscose fibre and 50% to 20% cotton).	5516.4200 5516.4300 5516.4400	From 27.10.2026 onwards.	0.517% of the f.o.b. value.

SCHEDULE X

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
Polyester staple fibre.	1. 100% polyester staple fibre yarn.	5402.2000 5402.3300 5402.4600 5402.5200 5402.6200 5406.0000 5509.2100 5509.2200 5509.4100 5509.4200 5511.1000	From 27.10.2026 onwards.	0.140% of the f.o.b. value.
Viscose staple fibre.	2. 100% viscose staple fibre yarn.	5510.1100 5510.1200 5511.3000	From 27.10.2026 onwards.	0% of the f.o.b. value.
Acrylic staple fibre.	3. 100% acrylic staple fibre yarn.	5509.3100 5509.3200 5511.1000	From 27.10.2026 onwards.	0% of the f.o.b. value.

Explanation

(a) The blends reflected in items numbers 56, 57 and 58 made of man–made fibres indicated in the column (1) against items numbers 56, 57 and 58 in column (2) shall be allowed repayment on their pro rata consumption as per following illustration, namely:–

ACRYLIC, VISCOSE OR POLYESTER YARN

Acrylic	35% (of Rs.0)	=	Rs.0
Viscose	25% (of Rs.0)	=	Rs.0
Polyester	25% of (0.14% of f.o.b)	=	Rs.as per f.o.b
	Total	=	25% of (0.14% of f.o.b); and

(b) in case any fibre of which repayment is not specified is blended in a particular yarn, repayment of only that fibre shall be allowed which is notified in the Schedule as per the following illustration, namely:–

POLYESTER OR FLEX YARN

Polyester	80% (0.14% of f.o.b)	=	Rs.as per f.o.b
Flex	20% (Nil)	=	Nil
	Total	=	80% of (0.14% of f.o.b)

VISCOSE OR POLYESTER YARN

Viscose	80% (of Rs.0)	=	Rs.0
Polyester	20% (0.14% of f.o.b)	=	Rs.as per f.o.b
	Total	=	20% (0.14% of f.o.b)

SCHEDULE XI

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Polyester film. 2. Polymers (B–44, VMCH). 3. Solvents: (a) MEX; and (b) MIBK. 4. Colours. 5. Aluminium wire. 6. Vaporizer.	Metalized strip yarn or metallic yarn or radiant yarn and metalized polyester fsilm of 50 gauge.	5605.0000	From 27.10.2026 onwards.	0.120% of the f.o.b. value.

SCHEDULE XII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Viscose rayon yarn. 2. Metallic yarn. 3. Cotton yarn.	Metallic or art silk laces (narrow fabrics).	5804.2100 5804.2900 5804.3000 5809.0000	From 27.10.2026 onwards.	1.196% of the f.o.b. value.

SCHEDULE XIII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Polyester texturized yarn of 150/30den. 2. Bare rubber thread extruded from natural latex. 3. Rayon yarn.	1. Nylon or rayon elastic tape.	5906.9100 5906.9900	From 27.10.2026 onwards.	Rs. 1.19% of the f.o.b. value.
1. Rubber thread. 2. Polyester texturized yarn.	2. Elastic belts.	5906.9100 5906.9900	From 27.10.2026 onwards.	Rs. 0.57% of the f.o.b. value.

SCHEDULE XIV

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Raw jute fibre. 2. Batching oil.	Jute yarn of any count, Hessian cloth, hessian bags, sacking bags, jute bags and twill bags.	5307.1000 5307.2000 5310.1000 5310.9010 6305.1000	From 27.10.2026 onwards.	0.069% of the f.o.b. value.

SCHEDULE XV

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Reactive dyes. 2. Disperse dye. 3. Polyester yarn. 4. Sequestering agent. 5. Dye fixing agent. 6. Acetic acid. 7. Hydrogen per oxide. 8. Per oxide stabilizer. 9. Mercerizing assistant. 10. Silicone softener. 11. F.B.A. 12. Polythene wrapping	Bleached white cotton thread, sewing thread, grey mercerized thread, dyed cotton sewing and embroidery thread, processed yarn in hanks or cones and 100% white or dyed polyester sewing thread all counts on spools or cones.	5204.1100 5204.1900 5204.2010 5204.2020 5204.2090 5508.1000	From 27.10.2026 onwards.	1.283% of the f.o.b. value.

SCHEDULE XVI

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Reactive dye. 2. Sequestering agent. 3. Antimigrant. 4. Dye fixing agent. 5. Acetic acid. 6. Mercerizing assistant. 7. Softener. 8. Accessories. 9. Lining material–fleece. 10. Polythene bags for packing. 11. Plastic hanger. 12. Poly vinyl alcohol. 13. Tallow. 14. Tallow substitute. 15. Enzyme. 16. Sodium per sulphate. 17. Hydrogen per oxide. 18. Per oxide stabilizer. 19. Fluorescent or optical brightener.	Cotton dyed flannel lined nylon jackets.	6103.3900 6104.3900	From 27.10.2026 onwards.	0.542% of the f.o.b. value.

SCHEDULE XVII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Acrylic tops. 2. Dyes. 3. Polyester yarn. 4. Packing material.	1. Blankets all sorts made predominantly of acrylic fibre.	6301.4000	From 27.10.2026 onwards.	0.577% of the f.o.b. value.
1. Acrylic yarn. 2. Polyester yarn. 3. Dyes. 4. Packing material.	2. Normal acrylic blankets made from acrylic yarn, polyester yarn and cotton yarn (not less than 70% acrylic).	6301.9000	From 27.10.2026 onwards.	4.955% of the f.o.b. value.

Note.– Repayment of customs–duties authorized by this Schedule for item 2 in column (2) shall only be allowed against showing of documents of imported acrylic yarn by the exporter.

SCHEDULE XVIII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Polyester wadding. 2. Dyed cotton cloth. 3. Zip (nylon).	Sleeping bag.	9404.3000	From 27.10.2026 onwards.	0.330% of the f.o.b. value.

SCHEDULE XIX

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Acrylic fibre. 2. Polyester fibre. 3. Jute fibre. 4. PVC. 5. Polyethylene lining. 6. Rexine. 7. Polyethylene. 8. High carbon steel. 9. Eyelets. 10. Brass button.	Peak caps.	6505.0000	From 27.10.2026 onwards.	1.04% of the f.o.b. value.

SCHEDULE XX

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Sulphur dye. 2. Sodium sulphide. 3. Acetic acid. 4. Paraffin wax. 5. Stearic acid.	1. Bleached or un-bleached, dyed or un-dyed cotton waterproof or impregnated canvas, tarpaulin, tents, complete or in CKD condition with or without bamboos, kit bags and aprons.	5209.1100 5209.2100 5209.3100 5209.4100 5209.5100 6305.2000 6306.1210 6306.2910	From 27.10.2026 onwards.	0.131% of the f.o.b. value.
1. Sulphur dye. 2. Sodium sulphide. 3. Acetic acid.	2. Bleached or un-bleached or dyed or un-dyed non water proof or no impregnated canvas, tarpaulin, tents, complete or in CKD condition with or without bamboos, kit bags and aprons (with or without inner dyed lining).	5209.1100 5209.2100 5209.3100 5209.4100 5209.5100 6305.2000 6306.1210 6306.2910	From 27.10.2026 onwards.	0.079% of the f.o.b. value.
1. Polyester fibre. 2. Dispres dye. 3. Reactive dye 4. Sequestering agent. 5. Antimigrant. 6. Dye fixing agent. 7. Dithonite. 8. Acetic acid. 9. Paraffin wax. 10. Enzyme. 11. Sodium per sulphate. 12. Hydrogen per oxide. 13. Mercerizing assistant. 14. F.B.A. 15. Softener. 16. Polyvinyl alcohol. 17. Tallow substitute	3. Dyed waterproof or impregnated canvas cloth made of blended yarn containing 50% cotton and 50% polyester.	5211.3100	From 27.10.2026 onwards.	0.477% of the f.o.b. value.
1. Polyester fibre. 2. Dispres dye. 3. Reactive dye. 4. Sequestering agent. 5. Antimigrant.	4. Dyed or printed waterproof or impregnated canvas, tarpaulin, tents, complete or in CKD condition or waterproof or	5211.3100 5211.5100 5407.5200 5407.5400 5407.6100	From 27.10.2026 onwards.	0.570% of the f.o.b. value.

6. Dye fixing agent. 7. Dithonite. 8. Acetic acid. 9. Stearic acid. 10. Paraffin wax. 11. Enzyme. 12. Sodium per sulphate. 13. Hydrogen per oxide. 14.Mercerizing assistant. 15. F.B.A. 16. Softener. 17. Polyvinyl alcohol. 18. Tallow. 19. Tallow substitute.	impregnated dyed bags made of blended yarn (applicable to all blends of polyester and cotton) or 100% polyester.	6306.1210 6306.1910 6306.2200 6306.2990		
1. Polyester fibre. 2. Acetic acid. 3. Paraffin wax. 4. Stearic acid. 5. Polyvinyl alcohol. 6. Tallow. 7. Tallow substitute	5. Un-bleached or un-dyed waterproof or impregnated canvas, tarpaulin, tents, complete or in CKD condition or waterproof or impregnated un-dyed bags made of blended yarn (applicable to all blends of polyester and cotton) or 100% polyester.	5211.1100 5512.1110 5512.1120 6305.3900 6305.9000 6306.1210 6306.1910 6306.2200 6306.2990	From 27.10.2026 onwards.	0.211% of the f.o.b. value.
1. Fire retardant chemical (mystox-FWR). 2. Sulphur dye. 3. Acetic acid. 4. Paraffin wax 5. Stearic acid.	6. 100% cotton bleached or dyed impregnated waterproof fire retardant (FWR) canvas cloth, tarpaulin and tents.	5209.2100 5209.3100 6306.1210 6306.2910	From 27.10.2026 onwards.	2.136% of the f.o.b. value.
1. HDPE + LDPE + 2. Master batch. 3. Ultra violet. 4. Fire retardant. 5. Calcium carbonate.	7. Fabrics (in rolls), sheets (in pieces), tents, tarpaulins and allied products made from polyethylene (PE).	5407.7100 5407.7200 5407.7400 6306.1210 6306.1290 6306.2200 6306.2990	From 27.10.2026 onwards.	0.962% of the f.o.b. value.

SCHEDULE XXI

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Acid dyes. 2. Acetic acid. 3. Potassium dichromate.	1. Hand knotted woolen new carpets, rugs and runners.	5701.1010 5701.1020 5701.1090	From 27.10.2026 onwards.	0.301 % of the f.o.b. value.
1. Jute yarn. 2. Rubber latex. 3. Acid and metal complex acid dyes. 4. Moth proofing agent. 5. Hydrogen per oxide. 6. Per oxide stabilizer. 7. Acetic acid. 8. Potassium bichromate. 9. Hydros (dithonited).	2. Machine made woolen new carpets.	5702.4110	From 27.10.2026 onwards.	0.145% of the f.o.b. value.
1. Silk noil yarn. 2. Acid and metal complex acid dyes. 3. Acetic acid. 4. Potassium bichromate.	3. Hand knotted silk Including wool carpets of all blends.	5701.9000	From 27.10.2026 onwards.	0.352% of the f.o.b. Value.

Explanation.– The repayment of customs-duties authorized by item No.3 of this schedule shall be admissible ton those goods, which contain at least 10% of silk noil yarn.

SCHEDULE XXII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Artificial wax. 2. Polypropylene or polyethylene for packing	Wax coated cotton or polyester–cotton yarn.	5205.1100 5205.1200 5205.1300 5205.1400 5205.1500 5205.2100 5205.2200 5205.2300 5205.2400 5205.2600 5205.2700 5205.2800 5205.3100 5205.3200	From 27.10.2026 onwards.	0.003% of the f.o.b. value.

5205.3300
5205.3400
5205.3500
5205.4100
5205.4200
5205.4300
5205.4400
5205.4600
5205.4700
5205.4800
5206.1100
5206.1200
5206.1300
5206.1400
5206.1500
5206.2100
5206.2200
5206.2300
5206.2400
5206.2500
5206.3100
5206.3200
5206.3300
5206.3400
5206.3500
5206.4100
5206.4200
5206.4300
5206.4400
5206.4500
5207.1000
5207.9000
5509.2100
5509.2200
5509.4100
5509.4200
5509.5100
5509.5200
5509.5300
5509.5900
5509.6200
5509.6900
5509.9200
5509.9900
5510.3000
5511.2000

SCHEDULE XXIII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Lycra or spandex 2. Poly vinyl alcohol. 3. Tallow. 4. Tallow substitute.	1. Grey stretch fabrics made from cotton yarn and blended yarn (polyester/cotton) with lycra or spandex.	5208.1100 5208.1200 5208.1300 5208.1900 5208.2100 5208.2200 5208.2300 5208.2900 5208.3100 5208.3200 5208.3300 5208.3900 5208.4100 5208.4200 5208.4300 5208.4900 5208.5100 5208.5200 5208.5900 5209.1100 5209.1200 5209.1900 5209.2100 5209.2200 5209.2900 5209.3100 5209.3200 5209.3900	From 27.10.2026 onwards.	0.018% of the f.o.b. value.
1. Lycra or spandex 2. Polyester staple fiber. 3. Enzyme. 4. Sodium per sulphate. 5. Hydrogen per oxide. 6. Per oxide stabilizer. 7. Mercerizing assistant. 8. Acetic acid. 9. Fluorescent or optical Brightener. 10. Softener. 11. Polyvinyl alcohol. 12. Tallow. 13. Tallow substitute	2. Bleached stretch fabrics made from cotton yarn and blended yarn (polyester/ cotton) with lycra or spandex.	5209.5100 5209.5200 5209.5900 5210.1100 5210.1900 5210.2100 5210.2900 5210.3100 5210.3200 5210.3900 5210.4100 5210.4900 5210.5100 5210.5900 5211.1100 5211.1200	From 27.10.2026 onwards.	0.224% of the f.o.b. value.

		5211.1900 5211.2000 5211.3100 5211.3200 5211.3900 5211.4100 5211.4200 5211.4900 5211.5100 5211.5200		
1. Lycra or spandex 2. Polyester staple fiber. 3. Dyes. 4. Sequestering agent. 5. Antimigrant. 6. Detergent. 7. Acetic acid 8. Dye fixing agent. 9. Silicone elastomer. 10. Enzyme. 11. Sodium per sulphate. 12. Hydrogen per oxide. 13. Per oxide stabilizer. 14.Mercerizing assistant. 15. Acetic acid. 16. Fluorescent or optical Brightener. 17. Softener. 18. Polyvinyl alcohol. 19. Tallow. 20. Tallow substitute	3. Dyed or printed stretch fabrics made from cotton yarn and blended yarn (polyester/ cotton) with lycra or spandex.	5211.5900 5212.1100 5212.1200 5212.1300 5212.1400 5212.1500 5212.2100 5212.2200 5212.2300 5212.2400 5212.2500 5513.1110 5513.1120 5513.1210 5513.1220 5513.1310 5513.1320 5513.2100 5513.2300 5513.3100 5513.4100 5514.1110 5514.1120 5514.1210 5514.1220 5514.2100 5514.2200 5514.2300 5514.3010 5514.3090 5514.4100 5514.4200 5514.4300 6003.2010 6003.2090 6003.9010 6003.9090 6005.2120	From 27.10.2026 onwards.	0.562% of the f.o.b. value.

		6005.2200 6005.2300 6005.2400 6005.9010 6005.9090 6006.2110 6006.2120 6006.2200 6006.2300 6006.2400 6006.9010 6006.9090		

SCHEDULE XXIV

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1.Adhesive. 2. Rayon flock. 3. TIO–2. 4. Synthetic thickener. 5. Polyester staple fibre. 6. Sequestering agent. 7. Dye for cotton. 8. Dye for polyester. 9. Anti-migrant. 10. Dye fixing agent. 11. Hydrosulphite (dithionite). 12. Acetic acid. 13. Silicone softener. 14. Enzyme. 15. Sodium per sulphate. 16. Hydrogen per oxide. 17.Mercerizing assistant. 18. F.B.A. 19. Acetic acid. 20. Softener. 21. Poly vinyl alcohol. 22. Tallow. 23. Tallow substitute.	1.Three or two or single pass back coated grey or bleached or dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends).	5903.9000	From 27.10.2026 onwards.	0.584% of the f.o.b. value.

1. Fire retardant adhesive. 2. Rayon flock. 3. Tubicoat fix HT. 4. Polyester staple fibre. 5. Sequestering agent. 6. Dye for cotton. 7. Dye for polyester. 8. Anti-migrant. 9. Dye fixing agent. 10. Hydrosulphite (dithionite). 11. Acetic acid. 12. Silicone softener. 13. Enzyme. 14. Sodium per sulphate. 15. Hydrogen per oxide. 16.Mercerizing assistant. 17. F.B.A. 18. Acetic acid. 19. Softener. 20. Poly vinyl alcohol. 21. Tallow. 22. Tallow substitute.	2. Three or two or single pass back coated fire retardant grey or bleached or dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends).	5903.9000	From 27.10.2026 onwards.	1.506% of the f.o.b. value.
1. Adhesive. 2. Nylon flock. 3. TIO–2. 4. Synthetic thickener. 5. Polyester staple fibre. 6. Sequestering agent. 7. Dye for cotton. 8. Dye for polyester. 9. Anti-migrant. 10. Dye fixing agent. 5210.5100 11. Hydrosulphite (dithionite). 12. Acetic acid. 13. Silicone softener. 14. Enzyme. 15. Sodium per sulphate. 16. Hydrogen per oxide. 17. Mercerizing assistant. 18. F.B.A. 19. Acetic acid. 20. Softener. 21. Poly vinyl alcohol. 22. Tallow. 23. Tallow substitute.	3. Flock printed grey or bleached or dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends).	5210.1100 5210.1900 5210.2100 5210.2900 5210.3100 5210.3200 5210.3900 5210.5100 5210.5900 5211.1100 5211.1200 5211.1900 5211.2000 5211.3100 5211.3200 5211.3900 5211.5100 5211.5200 5211.5900 5513.1110 5513.1120 5513.1210 5513.1220 5513.1310 5513.1320 5513.2100	From 27.10.2026 onwards.	0.155% of the f.o.b. value.

		5513.2300 5513.4100 5513.4900 5514.1110 5514.1120 5514.1210 5514.1220 5514.1910 5514.1920 5514.2100 5514.2200 5514.2300 5514.4100 5514.4200 5514.4300 6003.9010 6003.9090 6005.9010 6005.9090 6006.9010 6006.9090		
1. Adhesive. 2. Wax. 3. Polyester staple fibre. 4. Sequestering agent. 5. Dye for cotton. 6. Dye for polyester. 7. Anti-migrant. 8. Dye fixing agent. 9. Hydrosulphite (dithionite). 10. Acetic acid. 11. Silicone softener. 12. Enzyme. 13. Sodium per sulphate. 14. Hydrogen per oxide. 15. Mercerizing assistant. 16. F.B.A. 17. Acetic acid. 18. Softener. 19. Poly vinyl alcohol. 20. Tallow substitute.	4. General recipe for water proofing grey or bleached or dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends).	5210.1100 5210.1900 5210.2100 5210.2900 5210.3100 5210.3200 5210.3900 5210.5100 5210.5900 5211.1100 5211.1200 5211.1900 5211.2000 5211.3100 5211.3200 5211.3900 5211.5100 5211.5200 5211.5900 5513.1110 5513.1120 5513.1210 5513.1220 5513.1310 5513.1320 5513.2100 5513.2300	From 27.10.2026 onwards.	0.149% of the f.o.b. value.

		5513.4100 5513.4900 5514.1110 5514.1120 5514.1210 5514.1220 5514.1910 5514.1920 5514.2100 5514.2200 5514.2300 5514.4100 5514.4200 5514.4300 6003.9010 6003.9090 6005.9010 6005.9090 6006.9010 6006.9090		
1. Adhesive. 2. Nylon flock. 3. TIO–2 4. Synthetic thickener. 5. Polyester staple fibre. 6. Sequestering agent. 7. Dye for cotton. 8. Dye for polyester. 9. Anti-migrant. 10. Dye fixing agent. 5210.5100 11. Hydrosulphite (dithionite). 5514.1100 12. Acetic acid. 13. Silicone softener. 14. Enzyme. 15. Sodium per sulphate. 16. Hydrogen per oxide. 17.Mercerizing assistant. 18. F.B.A. 5211.3100 5514.4200 19. Acetic acid. 20. Softener. 21. Poly vinyl alcohol. 22. Tallow substitute.	5. Valuer grey or bleached or dyed or printed blended fabrics made of polyester staple fibre and cotton fibre (applicable to all blends).	5210.1100 5210.1900 5210.2100 5210.2900 5210.3100 5210.3200 5210.3900 5210.5100 5210.5900 5211.1100 5211.1200 5211.1900 5211.2000 5211.3100 5211.3200 5211.3900 5211.5100 5211.5200 5211.5900 5513.1110 5513.1120 5513.1210 5513.1220 5513.1310 5513.1320 5513.2100 5513.2300 5513.4100	From 27.10.2026 onwards.	0.353% of the f.o.b. value.

		5513.4900 5514.1110 5514.1120 5514.1210 5514.1220 5514.1910 5514.1920 5514.2100 5514.2200 5514.2300 5514.4100 5514.4200 5514.4300 6003.9010 6003.9090 6005.9010 6005.9090 6006.9010 6006.9090		
1. Adhesive. 2. Rayon flock. 3. TIO–2. 4. Synthetic thickener. 5. Polyester staple fibre. 6. Sequestering agent. 7. Dye for cotton. 8. Dye for polyester. 9. Anti-migrant. 10. Dye fixing agent. 11. Hydrosulphite (dithionite). 12. Acetic acid. 13. Silicone softener. 14. Enzyme. 15. Sodium per sulphate. 16. Hydrogen per oxide. 17.Mercerizing assistant. 18. F.B.A. 19. Acetic acid. 20. Softener. 21. Poly vinyl alcohol. 22. Tallow. 23. Tallow substitute. 24. Polythene bags for packing. 25. Accessories.	6. Three or two or single pass back-coated grey or bleached or dyed or printed blended made-ups made of polyester staple fibre and cotton fibre (applicable to all blends).	6307.9090 6303.9900	From 27.10.2026 onwards.	1.640% of the f.o.b. value.

SCHEDULE XXV

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
Modal (viscose) staple fibre.	1. Modal fibre yarn (made from 100% modal fibre).	5510.1100 5510.1200 5511.3000	From 27.10.2026 onwards.	0% of the f.o.b. value.
	2. Modal fibre yarn (made from 65% to 50% modal 35% to 50% cotton).	5206.1100 5206.1200 5206.1300 5206.1400 5206.1500 5206.2100 5206.2200 5206.2300 5206.2400 5206.2500 5206.3100 5206.3200 5206.3300 5206.3400 5206.3500 5206.4100 5206.4200 5206.4300 5206.4400 5206.4500 5207.9000 5511.3000	From 27.10.2026 onwards.	0% of the f.o.b. value.
	3. Modal fibre yarn (made from 15% to 30% modal 85% to 70% cotton).	5205.1100 5205.1200 5205.1300 5205.1400 5205.1500 5205.2100 5205.2200 5205.2300 5205.2400 5205.2600 5205.2700 5205.2800 5205.3100 5205.3200 5205.3300 5205.3400 5205.3500 5205.4100 5205.4200	From 27.10.2026 onwards.	0% of the f.o.b. value.

5205.4300
5205.4400
5205.4600
5205.4700
5205.4800
5206.1100
5206.1200
5206.1300
5206.1400
5206.1500
5206.2100
5206.2200
5206.2300
5206.2400
5206.2500
5206.3100
5206.3200
5206.3300
5206.3400
5206.3500
5206.4100
5206.4200
5206.4300
5206.4400
5206.4500
5207.1000
5207.9000

SCHEDULE XXVI

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 6304.1100 9404.3000 4. Per oxide stabilizer. 6304.1900 9404.9000 5. Mercerizing assistant. 6. Acetic acid. 7. Fluorescent or optical Brightener. 8. Softener. 9. Polyvinyl alcohol. 10. Tallow. 11. Tallow substitute. 12. Accessories. 13. Hollow fiber filling. 14. Resin binder hard and soft chemical for padding. 15. Packing materials.	1. 100% cotton grey or Bleached made-ups filled with polyester staple fibre or hollow and polypropylene.	5811.0000 6304.1100 6304.1900 6304.9100 6304.9200 9404.3000 9404.9000	From 27.10.2026 onwards.	0.375% of the f.o.b. value.
1. Dyes. 2. Sequestering agent. 3. Antimigrant. 4. Detergent. 5. Acetic acid. 6. Dye fixing agent. 7. Silicone elastomer. 8. Enzyme. 9. Sodium per sulphate. 10.Hydrogen per oxide. 11.Per oxide stabilizer. 12.Mercerizing assistant. 13.Acetic acid. 14.Fluorescent or optical Brightener. 15. Softener. 16. Polyvinyl alcohol. 17. Tallow. 18. Tallow substitute. 19. Accessories. 20. Hollow fiber filling. 21. Resin binder hard and soft chemical for padding. 22. Polythene bags for packing.	2. 100% cotton dyed or printed made-ups filled with polyester staple fibre or hollow and polypropylene.	5811.0000 6304.1100 6304.1900 6304.9100 6304.9200 9404.3000 9404.9000	From 27.10.2026 onwards.	0.659% of the f.o.b. value.

1. Polyester staple fibre. 2. Enzyme. 3. Sodium per sulphate. 4. Hydrogen per oxide. 5. Mercerizing assistant. 6. F.B.A. 7. Acetic acid. 8. Softener. 9. Accessories. 10. Hollow fiber filling. 11. Resin binder hard and soft chemical for padding. 12. Packing materials.	3. Grey or bleached blended made-ups (all blends of polyester staple fibre and cotton fibre) filled with polyester staple fibre or Hollow and polypropylene.	5811.0000 6304.1100 6304.1900 6304.9100 6304.9200 6304.9300 9404.3000 9404.9000	From 27.10.2026 onwards.	0.774% of the f.o.b. value.
1. Polyester staple fibre. 2. Sequestering agent. 3. Dye for cotton. 4. Dye for polyester. 5. Anti-migrant. 6. Dye fixing agent. 7. Hydrosulphite (dithionite). 8. Acetic acid. 9. Silicone softener. 10. Accessories. 11. Hollow fiber filling. 12. Resin binder hard and soft chemical for padding. 13. Packing materials.	4. Dyed or printed blended made-ups (all blends of polyester staple fibre and cotton fibre) filled with polyester staple fibre or Hollow and polypropylene.	5811.0000 6304.1100 6304.1900 6304.9100 6304.9200 6304.9300 9404.3000 9404.9000	From 27.10.2026 onwards.	0.808% of the f.o.b. value.

SCHEDULE XXVII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Viscose staple fibre. 2. Lycra/elastic. 3. Reactive dye. 4. Sequestering agent. 5. Antimigrant 6. Dye fixing agent. 7. Acetic acid 8. Silicone softener. 9. Enzyme. 10. Sodium per sulphate. 11. Hydrogen per oxide. 12. Per oxide stabilizer. 13.Mercerizing assistant. 14. Fluorescent or optical brightener. 15. Poly vinyl alcohol. 16. Tallow. 17. Tallow substitute. 18. Accessories.	1. Dyed or printed blended knitted garments made of cotton, rayon or viscose and lycra (47.5% cotton, 47.5% rayon or viscose and 5% lycra spandex).	6101.9000 6102.9000 6103.1000 6103.2900 6103.3900 6103.4900 6104.1900 6104.2900 6104.3900 6104.4900 6104.5900 6104.6900 6105.9000 6106.9000 6107.1900 6107.9900 6108.1900 6108.2900 6108.9900 6109.9010 6109.9090 6110.9000 6112.1900 6112.2000 6112.4900 6114.9000	From 27.10.2026 onwards.	0.673% of the f.o.b. value.
1. Viscose staple fibre. 2. Lycra/elastic. 3. Enzyme 4. Sodium per sulphate. 5. Hydrogen per oxide. 6. Per oxide stabilizer. 7.Mercerizing assistant. 8. Fluorescent or optical brightener. 9. Poly vinyl alcohol. 10. Tallow. 11. Tallow substitute. 12. Accessories.	2. Bleached blended knitted garments made of cotton, rayon or viscose and lycra (47.5% cotton, 47.5% rayon or viscose and 5% lycra spandex).	6101.9000 6102.9000 6103.1000 6103.2900 6103.3900 6103.4900 6104.1900 6104.2900 6104.3900 6104.4900 6104.5900 6104.6900 6105.9000 6106.9000 6107.1900 6107.9900 6108.1900	From 27.10.2026 onwards.	0.470% of the f.o.b. value.

6108.2900
6108.9900
6109.9010
6109.9090
6110.9000
6111.9000
6112.1900
6112.2000
6112.4900
6114.9000

SCHEDULE XXVIII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Enzyme. 5901.9010 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. 6. Acetic acid. 7. Fluorescent or optical Brightener. 8. Softener. 9. Polyvinyl alcohol. 10. Tallow. 11. Tallow substitute. 12. LDPE or HDPE. 13. Packing materials.	1. 100% cotton bleached fusible interlining woven with LDPE or HDPE.	5901.9010	From 27.10.2026 onwards.	1.117% of the f.o.b. value.
1. Polyester staple fiber. 2. Fluorescent or optical Brightener. 3. Softener. 4. LDPE or HDPE. 5. Packing materials.	2. 100% polyester fusible interlining woven with LDPE or HDPE.	5901.9010	From 27.10.2026 onwards.	0.798% of the f.o.b. value.

1. Polyester staple fiber. 2. Fluorescent or optical Brightener. 3. Softener. 4. LDPE or HDPE. 5. Polythene for packing. 6. Polyvinyl alcohol. 7. Tallow. 8. Tallow substitute. 9. Enzyme. 10.Sodium per sulphate. 11.Hydrogen per oxide. 12.Per oxide stabilizer. 13.Mercerizing assistant. 14.Acetic acid.	3. 50% polyester 50% cotton fusible interlining woven with LDPE or HDPE.	5901.9010	From 27.10.2026 onwards.	1.117% of the f.o.b. value.
1. Polyester staple fiber. 2. LDPE or HDPE. 3. Packing materials.	4. 100% polyester fusible interlining non-woven with LDPE or HDPE.	5901.9090 5603.1200	From 27.10.2026 onwards.	Rs. 2.010 Per Kg.
1. Polyester staple fiber. 2. Packing materials.	5. 100% polyester nonfusible interlining nonwoven.	5509.5100 5511.2000	From 27.10.2026 onwards.	Rs. 0.214 Per Kg.
1. Polypropylene fiber. 2. LDPE or HDPE. 3. Packing materials.	6. 100% polypropylene fusible interlining non-woven with LDPE or HDPE.	5901.9090 5603.1200	From 27.10.2026 onwards.	Rs. 14.964 Per Kg.
1. Polypropylene fiber. 2. Packing materials.	7. 100% polypropylene nonfusible interlining nonwoven.	5901.9090 5603.1200	From 27.10.2026 onwards.	Rs. 32.507 Per Kg.

SCHEDULE XXIX

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Polyester staple fibre. 2. Viscose staple fibre.	1. Polyester–viscose staple fibre blended yarn (containing 80% polyester and 20% viscose).	5509.5100 5511.2000	From 27.10.2026 onwards.	0% of the f.o.b. value
	2. Polyester–viscose staple fibre blended yarn (containing 50% to 65% polyester and 50% to 35% viscose).	5509.5100 5511.2000	From 27.10.2026 onwards.	0% of the f.o.b. value

	3. Polyester–viscose staple fibre blended yarn (containing 20% to 30% polyester and 70% to 80% viscose).	5510.9000 5511.3000	From 27.10.2026 onwards.	0% of the f.o.b. value
	4. Polyester–viscose staple fibre blended yarn (containing 35% to 70% polyester and 30% to 65% viscose).	5509.5100 5510.9000 5511.2000 5511.3000	From 27.10.2026 onwards.	0% of the f.o.b. value

SCHEDULE XXX

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
Propylene or polyethylene for packing	Polypropylene used in the packing of blended or cotton yarn being packed in pallet packing wounded on cones per 100 lbs yarn.	6305.3300	From 27.10.2026 onwards.	0.448% of the f.o.b. value.

SCHEDULE XXXI

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Polyester fibre. 2. Polymers of vinyl acetate (resin binder hard & soft chemical for padding).	Polyester wadding (padding).	5601.2200	From 27.10.2026 onwards.	0.097% of the f.o.b. value.

SCHEDULE XXXII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
Pre-impregnation: 1. Water repellent agent. 2. Wetting agent. **Paste coating:** 3. Acrylate binder dicrylan ATM. 4. Acrylate binder dicrylan AV. 5. Antifoaming agent. 6. Melamine resin. 7. Acrylate thickener. **Post-impregnation:** 8. Wetting agent. 9. Resin. 10. Catalyst. 11. Water repellent agent oleophobol C. 12. Water repellent agent oleophobol S. 13. Polyester staple fiber. 14. Sequestering agent. 15. Dye for cotton. 16. Dye for polyester. 17. Anti-migrant. 18. Dye fixing agent. 19. Hydro–sulphite (dithionite). 20. Acetic acid. 21. Silicon softener.	Coated fabrics—table cloth—dyed or printed (polyester or cotton) oil and water repellent.	6302.5110 6302.5120 6302.5190 6302.5300	From 27.10.2026 onwards.	1.649% of the f.o.b. value

SCHEDULE XXXIII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
Kuralon K–II (PVA).	PVA yarn (air creation) containing 70% to 90% cotton and 10% to 30% Kuralon K–II (PVA).	5402.6900	From 27.10.2026 onwards.	0% of the f.o.b. value.

SCHEDULE XXXIV

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Polypropylene. 2. Ultra violet stabilizer. 3. Master batch. 4. Spin–finish oil.	1. Multi filament yarn of polypropylene (dyed black).	5402.6100 5406.0000	From 27.10.2026 onwards.	0.580% of the f.o.b. value.
1. Polypropylene. 2. Optical brightener. 3. Ultra violet stabilizer. 4. Spin–finish oil	2. Multi filament yarn of polypropylene (natural white	5402.6100 5406.0000	From 27.10.2026 onwards.	0.411% of the f.o.b. value.

SCHEDULE XXXV

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Dyes 2. Raro Print 3. Sizing Wax 4. DYES Sunzol Chemicals 5. Dyes Sulphur Chemicals 6. Fluorescent Brightening Agent(FBA Chemical) 7. Soap In Other Form Chemicals 8. Surface Chemicals 11. Raw Weighting Agent Chemicals 12. Mould Rize Chemicals	1. Denim fabrics with or without lycra	5209.4200	From 27.10.2026 onwards.	0.995% of the f.o.b. value.
1. Thread 2. Fusing 3. Labels 3. Starch Size 4. Dyes 5. Hyrdrogen Per Oxide 6. Sizing Wax 7. Wax Chemicals 8. Acid Chemicals 9. Acid 10. Dyes Sunzol Chemicals 11. Dyes Sulphur Chemicals 12. Dyes Darsol Black Chemicals 13. Soap In Other form Chemicals 14. Surface Chemicals	2. Denim garments with or without lycra.	6203.2200	From 27.10.2026 onwards.	0.646% of the f.o.b. value.

15. Raw Weighting Agent Chemicals
16. Mould Rize Chemicals
17. Synthetic Yarn
18. Accessories

SCHEDULE XXXVI

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
Bamboo fiber.	Bamboo blended yarn (all blends) made of bamboo fiber and cotton fiber and 100% bamboo fiber yarn.	5205.1100 5205.1200 5205.1300 5205.1400 5205.1500 5205.2100 5205.2200 5205.2300 5205.2400 5205.2600 5205.2700 5205.2800 5205.3100 5205.3200 5205.3300 5205.3400 5205.3500 5205.4100 5205.4200 5205.4300 5205.4400 5205.4600 5205.4700 5205.4800 5206.1100 5206.1200 5206.1300 5206.1400 5206.1500 5206.2100 5206.2200 5206.2300 5206.2400 5206.2500 5206.3100 5206.3200 5206.3300 5206.3400	From 27.10.2026 onwards.	0% of the f.o.b. value.

		5206.3500 5206.4100 5206.4200 5206.4300 5206.4400 5206.4500		

SCHEDULE XXXVII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Dyes. 2. Sequestering agent. 3. Antimigrant. 4. Detergent. 5. Acetic Acid. 6. Dye fixing agent. 7. Silicone elastomer. 8.Enzyme 9.Sodium per sulphate. 10. Hydrogen per oxide. 11. Per oxide stabilizer 12. Mercerizing assistant 13. Acetic Acid 14. Fluorescent or optical brightener 15. Softener. 16. Polyvinyl alcohol 17. Tallow 18. Tallow Substitute 19. Pyrovatex CP fire retardant chemical 20. Resin-lyofix CHN. 21. Turpex-CAN strength improver softener. 22. Wetting agent. 23. Packing material	1. 100% cotton or blended dyed flame or dire retardant fabrics	5209.5900	From 27.10.2026 onwards.	1.353% of the f.o.b. value.
1. Dyes 2. Sequestering agent. 3. Antimigrant 4. Detergent. 5. Acetic acid 6. Dye fixing agent 7. Silicone elastomer 8. Enzyme. 9. Sodium per sulphate	2. 100% cotton or blended dyed flame or fire retardant garments.	6203.3200 6203.4200	From 27.10.2026 onwards.	1.279% of the f.o.b. value.

10. Hydrogen per oxide.
11. Per oxide stabilizer.
12. Mercerizing assistant.
13. Acetic acid.
14. Fluorescent or optical brightener
15. Softener
16. Polyvinyl alcohol
17. Tallow
18. Tallow substitute
19. Pyrovatex CP fire retardant chemical.
20-Resin-lyofix CHN.
21. Turpex-CAN strength improver softener.
22. Wetting agent.
23. Packing material.
24. Zipper
25. Accessories FR reflective tape.

SCHEDULE XXXVIII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs–duties
(1)	(2)	(3)	(4)	(5)
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. 6. Sequestering agent. 7. Wetting agent/ detergent. 8. Acetic acid/ neutralizing agent. 9. Pyrovatex ACS special for fire retardant process. 10. NH3 gas (ammonia gas). 11. Turpex-can strength improver softener. 12. Starch. 13. Poly vinyl alcohol. 14. Tallow. 15. Tallow substitute. 16. Dyes for cotton (VAT dyes). 17. Disperse dyes for polyester.	1. 100% cotton or blended polyester/ cotton/Trevira (all blends) dyed THPC fire or flame retardant woven fabric.	5208.3200 5208.3300 5208.3900 5209.3100 5209.3200 5209.3900 5210.3100 5210.3200 5210.3900 5211.3100 5211.3200 5211.3900	From 27.10.2026 onwards.	0.158% of the f.o.b. value

18. Anti-migrant. 19. Detergent. 20. Dye fixing agent. 21. Polyester. 22. Packing materials.				
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. 6. Sequestering agent. 7. Wetting agent/ detergent. 8. Acetic acid/ neutralizing agent. 9. Pyrovatex ACS special for fire retardant process. 10. NH3 Gas (ammonia gas). 11. Turpex-Can strength improver softener. 12. Starch. 13. Poly vinyl alcohol. 14. Tallow. 15. Tallow substitute. 16. Dyes for cotton (VAT dyes). 17. Anti-migrant. 18. Detergent. 19. Dye fixing agent. 20. Zipper. 21. Accessories. 22. FR reflective tape. 23. Packing materials.	2. 100% cotton dyed THPC fire or flame retardant (Provatex ACS special) woven garments.	6203.3200 6203.4200 6204.3200 6204.4210 6204.4290 6205.2090 6206.3090 6207.9100 6208.9100	From 27.10.2026 onwards.	0.02% of the f.o.b. value
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. 6. Sequestering agent. 7. Wetting agent/ detergent. 8. Acetic acid/ neutralizing agent. 9. Pyrovatex ACS special for fire retardant process. 10. NH3 gas (ammonia gas). 11. Turpex-Can strength improver softener. 12. Starch. 13. Poly vinyl alcohol. 14. Tallow.	3. Blended cotton/ polyester/ Trevira (all blends) dyed THPC fire or flame retardant (Provatex ACS special) woven garments.	6203.3300 6203.3900 6203.4300 6203.4900 6204.3300 6204.3900 6204.4300 6204.4900 6205.3000 6205.9090 6206.4090 6206.9090	From 27.10.2026 onwards.	0.021% of the f.o.b. value

15. Tallow substitute. 16. Dyes for cotton (VAT dyes). 17. Disperse dyes for polyester. 18. Anti-migrant. 19. Detergent. 20. Dye fixing agent. 21. Zipper. 22. Accessories. 23. FR reflective tape. 24. Packing materials.				
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. retardant process. 6. Sequestering agent. 7. Wetting agent/ detergent. 8. Acetic acid/ neutralizing agent. 9. Pyrovatex CP - fire retardant chemical. 10. Resin-Lyofix CHN. 11. Turpex-Can strength improver softener. 12. Starch. 13. Poly vinyl alcohol. 14. Tallow. 15. Tallow substitute. 16. Dyes for cotton (Luminous dyes). 17. Dyes for polyester (disperse dyes). 18. Anti-migrant. 19. Detergent. 20. Dye fixing agent. 21. Packing materials.	4. 100% cotton or blended polyester/ cotton (all blends) LUMINOUS dyed HIVIS fire or flame retardant (Provatex CP) woven fabric.	5208.3200 5208.3300 5208.3900 5209.3100 5209.3200 5209.3900 5210.3100 5210.3200 5210.3900 5211.3100 5211.3200 5211.3900	From 27.10.2026 onwards.	0.303% of the f.o.b. value
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. 6. Sequestering agent. 7. Wetting agent/ detergent. 8. Acetic acid/ neutralizing agent. 9. Pyrovatex ACS special for fire retardant process. 10. NH3 gas (ammonia gas). 11. Turpex-Can strength	5. 100% cotton LUMINOUS dyed HIVIS fire or flame retardant (Provatex CP) woven garments.	5208.3200 5208.3300 5208.3900 5209.3100 5209.3200 5209.3900 5210.3100 5210.3200 5210.3900 5211.3100 5211.3200 5211.3900	From 27.10.2026 onwards.	0.006% of the f.o.b. value

improver softener. 12. Starch. 13. Poly vinyl alcohol. 14. Tallow. 15. Tallow substitute. 16. Dyes for cotton (VAT dyes). 17. Disperse dyes for polyester. 18. Anti-migrant. 19. Detergent. 20. Dye fixing agent. 21. Zipper. 22. Accessories. 23. FR reflective tape. 24. Packing materials.				
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. 6. Sequestering agent. 7. Wetting agent/ detergent. 8. Acetic acid/ neutralizing agent. 9. Pyrovatex CP - Fire retardant chemical. 10. Resin-Lyofix CHN. 11. Turpex-Can strength improver softener. 12. Starch. 13. Poly vinyl alcohol. 14. Tallow. 15. Tallow substitute. 16. Dyes for cotton (Luminous dyes). 17. Disperse dyes for polyester. 18. Anti-migrant. 19. Detergent. 20. Dye fixing agent. 21. Zipper. 22. Accessories. 23. FR reflective tape. 24. Packing materials.	6. Polyester/cotton blended (all blends) LUMINOUS dyed HIVIS fire or flame retardant (Provatex CP) woven garments.	6203.3200 6203.4200 6204.3200 6204.4210 6204.4290 6205.2090 6206.3010 6206.3020 6206.3030 6206.3040 6206.3090 6207.9100 6208.9100	From 27.10.2026 onwards.	0.067% of the f.o.b. value.
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. 6. Sequestering agent. 7. Wetting agent/ detergent.	7. 100% cotton bleached or white or blended polyester/ cotton (all blends) polyurethane finished woven fabric.	6203.3300 6203.3900 6203.4300 6203.4900 6204.3300 6204.3900 6204.4300	From 27.10.2026 onwards.	0.064% of the f.o.b. value.

8. Acetic acid/ neutralizing agent. 9. Polyurethane for strengthening & anti-piling. 10. Fluorescent or optical brightener. 11. Turpex-Can strength improver softener. 12. Starch. 13. Poly vinyl alcohol. 14. Tallow. 15. Tallow substitute. 16. Packing materials.		6204.4900 6205.3000 6205.9090 6206.4090 6206.9090		
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. 6. Sequestering agent. 7. Wetting agent/ detergent. 8. Acetic acid/ neutralizing agent. 9. Polyurethane for strengthening & anti-piling. 10. Fluorescent or optical brightener. 11. Turpex-Can strength improver softener. 12. Starch. 13. Poly vinyl alcohol. 14. Tallow. 15. Tallow substitute. 16. Packing materials.	8. 100% cotton bleached or white or blended polyester / cotton (all blends) polyurethane finished woven fabric.	5208.2200 5208.2300 5208.2900 5209.2100 5209.2200 5209.2900 5210.2100 5210.2900 5211.2000	From 27.10.2026 onwards.	0.457% of the f.o.b. value.
1. Enzyme. 2. Sodium per sulphate. 3. Hydrogen per oxide. 4. Per oxide stabilizer. 5. Mercerizing assistant. 6. Sequestering agent. 7. Wetting agent/ detergent. 8. Acetic acid/ neutralizing agent. 9. Polyurethane for strengthening & anti-piling. 10. Dye fixing agent. 11. Turpex-Can strength improver softener. 12. Starch.	9. 100% cotton and blended cotton/ polyester (all blends) dyed SOIL release finished woven fabric.	5208.3200 5208.3300 5208.3900 5209.3100 5209.3200 5209.3900 5210.3100 5210.3200 5210.3900 5211.3100 5211.3200 5211.3900	From 27.10.2026 onwards.	Rs. 1.978 Per Kg.

13. Poly vinyl alcohol.
14. Tallow.
15. Tallow substitute.
16. Dyes for cotton (reactive).
17. Anti-migrant.
18. Packing materials.

[F. No.3(2)DRD/2025]

27/10/2026

(Moeen Afzal Ali)
Secretary (Duty Remission & Drawback)