

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.	1. Grey fabrics made	5208.1100	From	0.011% of the
2. Tallow.	of 100% cotton.	5208.1200	27.10.2026	f.o.b. value.
3. Tallow Substitute.		5208.1300	onwards.	
		5208.1900		
		5209.1100		
		5209.1200		
		5209.1900		
		5212.1100		
		5212.2100		
		6003.2010		

		6005.2120		
		6006.2110		
		6006.2120		
1. Polyvinyl alcohol.	2. Grey ready-made	6101.2000	From	0.272% of the
2. Tallow.	garments, made of	6102.2000	27.10.2026	f.o.b. value
3. Tallow Substitute.	100% cotton.	6103.1000	onwards.	
4. Accessories.		6103.2200		
5. Packing Material		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		

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.	4. Bleached fabrics,	5208.2100	From	0.190% of the
2. Sodium per sulphate.	made of 100% cotton.	5208.2200	27.10.2026	f.o.b. value.
3. Hydrogen per oxide.		5208.2300	onwards.	
4. Per oxide stabilizer.		5208.2900		
5. Mercerizing assistant.		5209.2100		
6. Acetic acid.		5209.2200		
7. Fluorescent or optical		5209.2900		
brightener.		5212.1200		
8. Softener.		5212.2200		
9. Polyvinyl alcohol.		6003.2010		
10. Tallow.		6003.2090		
11. Tallow substitute.		6005.2120		
		6006.2120		

1. Enzyme.	5. Bleached ready-	6101.2000	From	0.306% of the
2. Sodium per sulphate.	made garments, made	6102.2000	27.10.2026	f.o.b. value
3. Hydrogen per oxide.	of 100% cotton.	6103.1000	onwards.	
4. Per oxide stabilizer.		6103.2200		
5. Mercerizing assistant.		6103.3200		
6. Acetic acid.		6103.4200		
7. Fluorescent or optical		6104.2200		
brightener.		6104.3200		
8. Softener.		6104.4210		
9. Polyvinyl alcohol.		6104.4290		
10. Tallow.		6104.5200		
11. Tallow substitute. 12.		6104.6200		
Accessories.		6105.1000		
13. Packing materials.		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
 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.	6117.1090
7. Fluorescent or optical Brightener.	6212.9000 6214.9010
8. Softener.	6214.9020
9. Polyvinyl alcohol.	6214.9030
10. Tallow.	6214.9040
11. Tallow substitute.	6215.9000
12. Accessories.	6301.3000
13. Packing materials.	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.	7. Dyed or printed	5208.3100	From	0.450% of the
2. Sequestering agent.	or partially dyed or	5208.3200	27.10.2026	f.o.b. value
3. Ant migrant.	printed or screen	5208.3300	onwards.	
4. Detergent.	printed fabrics,	5208.3900		
5. Acetic acid.	tapestry fabrics,	5208.4100		
6. Dye fixing agent.	made of 100%	5208.4200		
7. Silicone elastomer.	cotton.	5208.4300		
8. Enzyme		5208.4900		
9. Sodium per sulphate		5208.5100		
10. Hydrogen per oxide.		5208.5200		
11. Per oxide stabilizer.		5208.5900		

12. Mercerizing assistant.	5209.3100
13. Acetic acid.	5209.3200
14. Fluorescent or optical Brightener.	5209.3900
	5209.5100
15. Softener.	5209.5200
16. Polyvinyl alcohol.	5209.5900
17. Tallow.	5212.1300
18. Tallow substitute.	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.	8. Dyed or printed or	6101.2000	From	0.328% of the
2. Sequestering agent.	partially dyed or	6102.2000	27.10.2026	f.o.b. value
3. Antimigrant.	printed ready-made	6103.1000	onwards.	
4. Detergent.	garments made of	6103.2200		
5. Acetic acid.	100% cotton.	6103.3200		
6. Dye fixing agent.		6103.4200		
7. Silicone elastomer.		6104.2200		
8. Enzyme.		6104.3200		
9. Sodium per sulphate.		6104.4210		
10. Hydrogen per oxide.		6104.4290		
11. Per oxide stabilizer.		6104.5200		
12. Mercerizing assistant.		6104.6200		
13. Acetic acid.		6105.1000		
14. Fluorescent or Optical Brightener.		6106.1000		
15. Softener.		6107.1100		
16. Polyvinyl alcohol.		6107.2110		
17. Tallow.		6107.2120		
18. Tallow substitute.		6107.9100		
19. Accessories.		6108.1900		
20. Packing materials.		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
 6204.6200
 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 From
 6117.1010 27.10.2026
 6117.1020 onwards.
 6117.1030
 6117.1040
 6117.1090
 6212.9000
 6214.9010
 6214.9020
 6214.9030
 6214.9040

0.573% of the f.o.b. value

12. Mercerizing assistant.	6215.9000
13. Acetic acid.	6301.3000
14. Fluorescent or	6302.1010
Optical Brightener.	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	1. Grey blended fabrics	5210.1100	From	0.125% of the
2. PV Alcohol	made of polyester	5210.1900	27.10.2026	f.o.b. value
3. Tallow	staple fibre and cotton	5211.1100	onwards.	
4. Tallow substitute	fibre (applicable to all	5211.1200		
	blends).	5211.1900		
		5513.1110		
		5513.1210		
		5513.1310		
		5514.1110		
		5514.1210		
		6003.9010		
		6005.9010		
		6006.9010		
1. Polyester staple fibre	2. Bleached blended	5210.2100	From	0.270% of the
2. Enzyme	fabrics made of	5210.2900	27.10.2026	f.o.b. value
3. Sodium per sulphate	polyester staple fibre	5211.2000	onwards.	
4. Hydrogen per oxide.	and cotton fibre	5513.1120		
5. Mercerizing assistant.	(applicable to all	5513.1220		
6. F.B.A.	blends).	5513.1320		
7. Acetic acid.		5514.1120		
8. Softener.		5514.1210		
9. PV Alcohol.		5514.1220		
10. Tallow.		6003.9090		
11. Tallow substitute.		6005.9090		
		6006.9090		
1. Polyester staple fibre.	3. Dyed or printed	5210.3100	From	0.693% of the
2. Sequestering agent.	blended fabrics made	5210.3200	27.10.2026	f.o.b. value
3. Dye for cotton.	of polyester staple fibre	5210.3900	onwards.	
4. Dye for polyester.	and cotton fibre	5210.4100		
5. Anti-migrant.	(applicable to all	5210.4900		
6. Dye fixing agent.	blends).	5210.5100		
7. Hydrosulphite		5210.5900		
(dithionite).		5211.3100		
8. Acetic acid.		5211.3200		
9. Silicone softener.		5211.3900		
10. Enzyme.		5211.4100		
12. Sodium per sulphate.		5211.4200		
13. Hydrogen per oxide.		5211.4900		
14. Mercerizing assistant.		5211.5100		
15. F.B.A.		5211.5200		
16. PV Alcohol		5211.5900		
17. Tallow.		5513.2100		

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 From 0.249% of the
6102.9000 27.10.2026 f.o.b. value.
6103.1000 onwards.
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

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 From
6102.9000 27.10.2026
6103.1000 onwards.
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

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 From
6102.9000 27.10.2026
6103.1000 onwards.
6103.2900
6103.3900
6103.4900
6104.1900
6104.2900
6104.3900
6104.4900
6104.5900
6104.6900
6105.9000
6106.9000
6107.2900

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 From
6302.1010 27.10.2026
6302.1020 onwards.
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

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 From
6302.1010 27.10.2026
6302.1020 onwards.
6302.1090
6302.2900
6302.3910
6302.3920
6302.3930

0.761% of the
f.o.b. value.

8. Acetic acid.	6302.3990
9. Silicone softener.	6302.5900
10. Enzyme.	6303.1900
11. Sodium persulphate.	6303.9900
12. Hydrogen per oxide.	6304.9900
13. Mercerizing assistant.	6307.1010
14. F.B.A.	6307.1020
15. PV Alcohol.	6307.1030
16. Tallow.	6307.1040
17. Tallow substitute.	6307.1050
18. Packing materials.	6307.1090
19. Accessories.	6307.2000
	6307.9010
	6307.9020
	6307.9090

1. Polyester staple fibre.	10. Grey fabrics made	5407.1000	From	0.107% of the
2. Poly vinyl alcohol	of 100% polyester	5407.5100	27.10.2026	f.o.b. value.
3. Tallow.	staple fibre.	5407.7100	onwards.	
4. Tallow substitute.		5512.1110		
		5512.1120		
		6005.2110		
		6005.2120		
		6005.3610		
		6005.3620		
		6006.3110		
		6006.3120		

1. Polyester staple fibre	11. Bleached fabrics	5407.1000	From	0.224% of the
2. F.B.A.	made of 100%	5407.5100	27.10.2026	f.o.b. value.
3. Acetic acid.	polyester staple fibre.	5407.7100	onwards.	
4. Softener.		5512.1110		
5. PV Alcohol.		5512.1120		
6. Tallow.		6003.3090		
7. Tallow substitute.		6005.2120		
		6005.3610		
		6005.3620		
		6006.3110		
		6006.3120		

1. Polyester staple fibre	12. Dyed or printed	5407.1000	From	0.151% of the
2. Dye for polyester	fabrics made of 100%	5407.5200	27.10.2026	f.o.b. value.
3. Antimigrant	polyester staple fibre.	5407.5300	onwards.	
4. Acetic acid.		5407.5400		
5. Silicon Softener.		5407.7200		
6. F.B.A		5407.7300		
7. Poly vinyl alcohol		5407.7400		

8. Tallow.	5512.1900
9. Tallow substitute.	6003.3090
	6005.2200
	6005.2300
	6005.2400
	6005.3700
	6006.3200
	6006.3300
	6006.3400

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

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	1. Woven or knitted	5512.1110	From	0.263% of
2. Viscose staple fibre	manmade fabrics which	5512.1120	27.10.2026	the f.o.b.
3. Enzyme	are neither dyed nor	5512.1120	onwards.	value.
4. Sodium per sulphate	printed.	5512.2110		
5. Hydrogen per oxide		5512.2120		
6. F.B.A		5512.9110		
7. Acetic acid		5512.9120		
8. Softener		5512.9920		
9. Polyvinyl alcohol		5512.9990		
10. Tallow substitute.		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		

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

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	Hosiery articles of all sorts.	6107.1100	From	1.784% of the f.o.b. value.
2. Elastic		6107.1200	27.10.2026	
3. Covered elastic		6107.1900	onwards.	
4. Wetting agent.		6108.2100		
5. Hydrogen per oxide.		6108.2200		
6. Stabilizer.		6108.2900		
7. Acetic acid.		6115.1010		
8. Optical brighteners.		6115.1090		
9. Softener.		6115.2100		
10. Dyes.		6115.2200		
11. Dye fixing agent.		6115.2900		
12. Antimigrant.		6115.3010		
13. Accessories.		6115.3090		
14. Packing materials.		6115.9500		
		6115.9600		
		6115.9900		
		6116.9200		
		6116.9300		
		6116.9900		

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.	1. Cotton towels and other terry made-ups bleached (full white).	5802.1000	From	0.150% of the f.o.b. value.
2. Desizing enzyme.		5802.2000	27.10.2026	
3. Solvent emulsion.		6001.2110	onwards.	
4. Per oxide stabilizer		6001.2190		
5. Wetting agent.		6001.2910		
6. Acetic acid.		6001.2990		

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	From 27.10.2026 onwards.	0.137% of the f.o.b. value.
		5402.3300		
		5402.4600		
		5402.5200		
		5402.6200		
		5406.0000		
		5509.2100		
		5509.2200		
		5509.4100		
		5509.4200		
		5511.1000		
	2. Polyester/ cotton blended yarn (all blends).	5206.1100	From 27.10.2026 onwards.	0.043% of the f.o.b. value.
		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		
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	From 27.10.2026 onwards.	Rs. 0.675 per kg.
		5402.4700		

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	From 27.10.2026 onwards.	0% of the f.o.b. value.
		5510.1200 5511.3000		
	2. Viscose staple fibre blended yarn (50% to 65%) viscose staple fibre 50% to 35 cotton).	5206.1100	From 27.10.2026 onwards.	0% of the f.o.b. value.
		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		
	3. Viscose staple fibre blended yarn (15% to 30% viscose staple fibre 85% to 70% cotton).	5205.1100	From 27.10.2026 onwards.	0% of the f.o.b. value.
		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
5206.3500
5206.4100
5206.4200
5206.4300
5206.4400
5206.4500
5207.1000
5207.9000

1000, ~

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	From	0% of the
		5509.3200	27.10.2026	f.o.b. value.
		5511.1000	onwards.	
	2. Acrylic staple fibre blended yarn (50% to 65% acrylic staple fibre 50% to 35% cotton).	5509.6200	From	0% of the
		5511.2000	27.10.2026	f.o.b. value.
			onwards.	
	3. Acrylic staple fibre blended yarn (15% to 30% acrylic staple fibre 85% to 70% cotton).	5205.1100	From	0% of the
		5205.1200	27.10.2026	f.o.b. value.
		5205.1300	onwards.	
		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
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 From 0.517% of the f.o.b. value, 5516.4300 27.10.2026 5516.4400 onwards.

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.	Metallic or art silk	5804.2100	From	1.196% of
2. Metallic yarn.	laces (narrow fabrics).	5804.2900	27.10.2026	the f.o.b.
3. Cotton yarn.		5804.3000	onwards.	value.
		5809.0000		

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.	1. Nylon or rayon elastic tape.	5906.9100	From	Rs. 1.19% of
2. Bare rubber thread extruded from natural latex.		5906.9900	27.10.2026	the f.o.b.
3. Rayon yarn.			onwards.	value.
1. Rubber thread.	2. Elastic belts.	5906.9100	From	Rs. 0.57% of
2. Polyester texturized yarn.		5906.9900	27.10.2026	the f.o.b.
			onwards.	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.	Jute yarn of any count,	5307.1000	From	0.069% of the
2. Batching oil.	Hessian cloth, hessian	5307.2000	27.10.2026	f.o.b. value.
	bags, sacking bags, jute	5310.1000	onwards.	
	bags and twill bags.	5310.9010		
		6305.1000		

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.	Bleached white cotton	5204.1100	From	1.283% of the
2. Disperse dye.	thread, sewing thread,	5204.1900	27.10.2026	f.o.b. value.
3. Polyester yarn.	grey mercerized	5204.2010	onwards.	
4. Sequestering agent.	thread, dyed cotton	5204.2020		
5. Dye fixing agent.	sewing and	5204.2090		
6. Acetic acid.	embroidery thread,	5508.1000		
7. Hydrogen per oxide.	processed yarn in			
8. Per oxide stabilizer.	hanks or cones and			
9. Mercerizing assistant.	100% white or dyed polyester sewing			
10. Silicone softener.	thread all counts on			
11. F.B.A.	spools or cones.			
12. Polythene wrapping				

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.	Cotton dyed flannel	6103.3900	From	0.542% of the
2. Sequestering agent.	lined nylon jackets.	6104.3900	27.10.2026	f.o.b. value.
3. Antimigrant.			onwards.	
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.				

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.	impregnated dyed bags	6306.1210
7. Dithonite.	made of blended yarn	6306.1910
8. Acetic acid.	(applicable to all blends of	6306.2200
9. Stearic acid.	polyester and cotton) or	6306.2990
10. Paraffin wax.	100% polyester.	
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.		

1. Polyester fibre.	5. Un-bleached or un-dyed	5211.1100	From	0.211% of the
2. Acetic acid.	waterproof or impregnated	5512.1110	27.10.2026	f.o.b. value.
3. Paraffin wax.	canvas, tarpaulin, tents,	5512.1120	onwards.	
4. Stearic acid.	complete or in CKD	6305.3900		
5. Polyvinyl alcohol.	condition or waterproof or	6305.9000		
6. Tallow.	impregnated un-dyed bags	6306.1210		
7. Tallow substitute	made of blended yarn	6306.1910		
	(applicable to all blends of	6306.2200		
	polyester and cotton) or	6306.2990		
	100% polyester.			

1. Fire retardant chemical (mystox-FWR).	6. 100% cotton bleached	5209.2100	From	2.136% of the
2. Sulphur dye.	or dyed impregnated	5209.3100	27.10.2026	f.o.b. value.
3. Acetic acid.	waterproof fire retardant	6306.1210	onwards.	
4. Paraffin wax	(FWR) canvas cloth,	6306.2910		
5. Stearic acid.	tarpaulin and tents.			

1. HDPE + LDPE +	7. Fabrics (in rolls), sheets	5407.7100	From	0.962% of the
2. Master batch.	(in pieces), tents, tarpaulins	5407.7200	27.10.2026	f.o.b. value.
3. Ultra violet.	and allied products made	5407.7400	onwards.	
4. Fire retardant.	from polyethylene (PE).	6306.1210		
5. Calcium carbonate.		6306.1290		
		6306.2200		
		6306.2990		

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

Explanation.— The repayment of customs-duties authorized by item No.3 of this schedule shall be admissible on 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.	Wax coated cotton or	5205.1100	From	0.003% of the
2. Polypropylene or	polyester—cotton yarn.	5205.1200	27.10.2026	f.o.b. value.
polyethylene for packing		5205.1300	onwards.	
		5205.1400		
		5205.1500		
		5205.2100		
		5205.2200		
		5205.2300		
		5205.2400		
		5205.2600		
		5205.2700		
		5205.2800		
		5205.3100		
		5205.3200		