

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

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

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

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