



Sports Goods & Toys Export Promotion Council

(Sponsored by Ministry of Commerce & Industry, Government of India)

Ref. No. SGEPC/DFIS/25-26/

Dated: 04.11.2025

3% Duty Free Import Scheme (DFIS)

To

All Members of the Council

Dear Members,

Sub: - 3% Duty Free Import Scheme (DFIS) – Comprehensive information.

SGEPC is pleased to inform you that Duty Free Import Scheme has been extended till **31.03.2029**. Under this scheme, the Central Government has exempted certain essential inputs, to an extent of 3% of previous year's FOB value to the manufacturer-exporters of sports goods.

Under the Scheme, the Council will issue necessary certificates, namely **Export Performance Certificate (EPC)** and **Import Certificates (IC)** to manufacturer-exporters of Sports Goods, in terms of **Sl. No. 408** read with **condition No. 62** of the Customs Notification **No. 45/2025** dated 24.10.2025. (*supersedes Customs Notification – 50/2017 dated 30.06.2017 and any amendments thereafter*).

SGEPC has brought out the following comprehensive Note for the purpose of easy understanding of the provisions of the scheme, and its implementation by the Council:

This Note contains the following:

- List of eligible inputs.
- Conditions for availing of the scheme.
- Operative guidelines for implementation by SGEPC.
- Application Proforma for issue of Export Performance Certificate (**Annex I**).
- Application Proforma for issue of Import Certificate (**Annex II**).

Members are requested to kindly take note of the above and avail the DFIS accordingly.

With regards,

(Tarun Dewan)

Executive Director

1E/6, Swami Ram Tirth Nagar, New Delhi-110055(India)

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3% Duty Free Import Scheme (DFIS) for Manufacture-Exporter of Sports Goods

In terms of Customs Notification No. 45/2025 dated 24/10/2025, (*supersedes Customs Notification – 50/2017 dated 30.06.2017 and any amendments thereafter*). Manufacturer-exporters of Sports Goods are permitted duty-free import of certain essential inputs to an extent of 3% of previous year's FOB export value.

The 3% duty free scheme (DFIS) has been notified vide Sl. No. 408 read with condition No. 62 of the Custom Notification No.45/2025 dated 24/10/2025,

The 23 notified inputs under Sl. No. 408 are given below: -

Sl. No.	Chapter or Heading or Sub-Heading	Description of goods.
408	Any Chapter	<p>The following goods, namely: -</p> <ul style="list-style-type: none">i. Nylon gutii. PU or nylon grip sheets for hockey sticksiii. Butyl bladders for inflatable ballsiv. Willow clefts, ash wood or beechwoodv. Cork bottomsvi. PVC/Synthetic rubber bladder for Inflatable Balls.vii. Manau Caneviii. Table tennis rubberix. Table tennis bat handlesx. Table tennis bladexi. TPU/PU Leather cloth or TPU/PU laminated with cotton for inflatable ballsxii. Extra Tec (cricket bat facing tape)xiii. Resin hardener TTP-33S and release paper for composite hockey sticks.xiv. Table Tennis Glue.xv. Evazote foam for protective equipments e.g. leg guards, thigh guards.xvi. Plywood for Carom board.xvii. PVC Leather Cloth for Inflatable Balls or Sports Gloves.xviii. Latex Foam for Shin Guard or Goal Keeper Gloves or Other Sports Gloves.xix. PEVA/EVA foil for Shin Guard or Sports Gloves.xx. Stitching thread for Inflatable Balls or Sports Gloves.xxi. Printing Ink for Inflatable Balls or Sports Gloves.xxii. Pine Woodxxiii. Foam/EVA Foam

Conditions No.62 is reproduced below:

“62. if,-

- (a) The goods are imported by a manufacturer, for use in the manufacture of sports goods for export by that manufacturer and manufacturer is registered with “Sports Goods & Toys Export Promotion Council”;
- (b) The total value of specified goods imported in a year shall not exceed 3 percent, of the FOB value of sports goods exported by the manufacturer during the preceding financial year;
- (c) the importer produces a certificate from the “Sports Goods & Toys Export Promotion Council” certifying the value and quantity of exports made during the preceding financial year mentioned in sub-condition (b); and also the value and quantity of goods already imported under this notification during the current financial year”.

Provided that the validity of the said certificate, issued for the financial year 2019-20, upto the period of 31st March 2020, shall be extended upto 30th September 2020, for import of unutilized value and quantity of goods specified in the said certificate.

Operative Guidelines for implementing the 3% Duty Free Import Scheme (DFIS)

ELIGIBILITY:

Only those exporters who are registered as manufacturer-exporter of Sports Goods with “Sports Goods & Toys Export Promotion Council” **are eligible for availing the DFIS.**

The eligible exporters should have valid RCMC, and they should be currently on the membership roll of the Council.

ISSUANCE OF EXPORT PERFORMANCE CERTIFICATE (EPC)

- An application to **obtain Export Performance Certificate (EPC)** for the preceding financial year shall be submitted to the Council, along with required declarations prescribed therein as per **Annex-I.**
- The details to be furnished in the application shall pertain to the export bills realized as evidenced by the Bank Realization Certificate given by the Bank.
- Applicant-exporters are required to furnish correct and complete information certifying the realization of sports goods export proceeds by the banker, supported with Chartered Accountant’s verification. The EPC shall be issued only on the basis of export realization during the year.
- Such applications shall be submitted to the Head Office of the Council.
- The Council will process the applications and will issue the Export Performance Certificate, duly allotting specific Serial Number, also mentioning the duty-free import entitlement @ 3% of FOB export value.

ISSUANCE OF IMPORT CERTIFICATE (IC)

For each import clearance of the permitted components under the DFIS, the exporters are required to follow the following procedure.

- At the time of import, the exporters will apply to the Head Office of the Council. Such applications should be submitted in the format prescribed in **Annex-II**, along with the original Export Performance Certificate and other documents required therein.
- The Council, upon receipt of the said application, will issue the **Import Certificate (IC)**, which has to be produced before the Customs at the time of Import clearance of consignments to facilitate duty-free imports of permitted items under DFIS.
- The Council will issue the IC for the first consignment specifying the previous import as Nil.
- After obtaining the IC, the exporter should produce it before Customs to clear the consignment.
- Customs will endorse on back of IC, the assessed value of the import consignment and return it back to the exporter.
- Such original IC, duly endorsed by the Customs, should be submitted to the Council while applying for subsequent IC.
- Thereafter, for subsequent consignments, the IC will be issued duly specifying the quantity & value of imports already made against the previous ICs. Such value of import will be debited on the reverse of original Export Performance Certificate also.

The member-exporters are required to follow the above procedure for each subsequent import consignment to avail the benefits under DFIS.

Import Certificate can be applied on the basis of provisional bill of entry or invoice also. It may please be noted that for each import certificate, separate applications would be required to be submitted in the Office of SGEPC.

The exporter may obtain any number of Import Certificates, which will be debited to Export Performance Certificate. The exporter shall submit Bill of Entry issued by Customs within 30 (Thirty) days to SGEPC.

The Council reserves the right to call for any other documents/information that may be relevant for the purpose of issuing Export Performance Certificate and import certificates under the DFIS.

PAYMENT OF ‘SERVICE CHARGES TO THE COUNCIL UNDER DEIS

Applications should be accompanied by ‘service charges in the form of DD / Pay order in favor of “Sports Goods & Toys Export Promotion Council” payable at New Delhi or online transfer to SGEPC Bank Account as per the details given below;

Account name	Sports Goods & Toys Export Promotion Council
Account number	99901212202425
Bank name	HDFC Bank Limited
IFSC Code	HDFC0004754
Branch Address	1E/4, Jhandewalan Extn, New Delhi-110055

SERVICE CHARGE: An amount of Rs. 2000/-+ 18% GST for obtaining Export Performance Certificate and Rs. 1000/-+ 18% GST as processing fee for each Import Certificate issued by SGEPC, will be payable by the member exporter”.

ANNEX-I

**PROFORMA FOR SUBMISSION OF APPLICATION TO SGEPC FOR ISSUE OF EXPORT
PERFORMANCE CERTIFICATE FOR 2024-25**

(TO BE FURNISHED ON THE LETTER HEAD OF THE EXPORTING FIRM)

To

The Executive Director,
Sports Goods & Toys Export Promotion Council,
1E/6, Swami Ram Tirth Nagar, Jhandewalan Extension,
New Delhi-110055

Sub: **Issue of Export Performance Certificate**

Dear Sir,

1. I / We wish to state we have exported Sports Goods and have realized the export proceeds amount of Rs.....as per the Bank Realization Certificate (enclosed) towards the realizations effected between **1st April, 2024 to 31st March, 2025**. The quantity of Sports Goods exported equivalent to above value is.....
2. I / We hereby confirm and declare that the statement made above is true and correct to the best of our knowledge. I / We understand and agree that in the event of the above statement being found to be incorrect or false, our Export performance Certificate will be cancelled, and we shall be liable for any penal action that may be taken by the SGEPC or by the Government of India under the relevant rules.
3. We hereby agree to provide all information sought by SGEPC, in connection with this application.

Name of Exporter.....

RCMC No.....

IE Code No. issued by DGFT.....

Name of the Authorized Signatory.....

Signature of Authorized Signatory.....

Date:

VERTIFICATION (On CA'S Letterhead)

I / We have verified the statement made by the exporter at Point No. 1 of the declaration made in the application submitted to Sports Goods & Toys Export Promotion Council seeking issue of **Export Performance Certificate** to enable import under condition 62, of certain inputs, notified vide Sl. No. 408 of the Customs Notification No. 45/2025 dated 24/10/2025. *(supersedes Customs Notification – 50/2017 dated 30.06.2017 and any amendments thereafter)*

I/ We hereby certify that the total FOB value & quantity of exports of Sports Goods based on the export proceeds realization furnished by(Name of the Bank) of
M/s..... during the year **2024-25** were of the value of
Rs.....(in words.....)
and.....(quantity).

NAME & ADDRESS

(of the Chartered Accountant's firm)

SIGNATURE

(of the Chartered Accountant)

SEAL AND STAMP

MEMBERSHIP NO

(Of the firm of Chartered Accountant)

DATE:

PLACE:

UDIN:

BANK CERTIFICATE

(On Bank's Letterhead)

This is to certify that M/s_____has realized an amount of
Rs._____(in words) during the year 2024-25 i.e. between
01.04.2024 to 31.03.2025 against export of Sports Goods as per the statement enclosed.

Signature of Bank Official with Name & Designation.....

Name of the Bank with complete address & Seal.....

Date.....

Statement of bank realization of Export Proceeds during 2024-2025

[illegible]

APPLICATION PROFORMA for issue of 'IMPORT CERTIFICATE' under 3% Duty Free Import Scheme (DFIS) as per Sl. No. 408 of the Customs Notification No. 45/2025 dated 24/10/2025, (supersedes Customs Notification – 50/2017 dated 30.06.2017 and any amendments thereafter).

CERTIFICATE NO:
(For SGEPC use)

1. NAME & ADDRESS OF EXPORTER

2. RCMC NO. OF EXPORTER

3. IE CODE NO.

4. EXPORT PERFORMANCE CERTIFICATE NO.

5. ITEM(s) INTENDED TO BE IMPORTED FOR WHICH
IMPORT CERTIFICATE IS SOUGHT

Serial. No	Items (with HS code)	Quantity	Value	Bill of Entry No. & Date

6. COUNTRY OF IMPORT

7. OVERSEAS SUPPLIER NAME'S & ADDRESS

8. QUANTITY & VALUE OF IMPORT

For the imports already effected during 2025-26 under Customs Notification **No. 45/2025 dated 24/10/2025**,
(supersedes Customs Notification – 50/2017 dated 30.06.2017 and any amendments thereafter).

ITEMS	QUANTITY	VALUE (in Rs).	BoE No. & DATE
i. Nylon gut			
ii. PU or nylon grip sheets for hockey sticks.			
iii. Butyl bladders for inflatable balls			
iv. Willow clefts, Ash wood or Beech wood			
v. Cork bottoms			
vi. PVC / Synthetic rubber bladder for Inflatable Balls.			
vii. Manau Cane			
viii. Table tennis rubber			
ix. Table tennis bat handles			
x. Table tennis blade			
xi. TPU/PU leather cloth or TPU / PU laminated with cotton for inflatable balls			
xii. Extra Tec (cricket bat facing tape)			
xiii. Resin hardener TTP-33 Sand release paper for composite hockey sticks.			
xiv. Table Tennis Glue.			
xv. Evazote foam for protective equipments e.g. legguards, thigh guards			
xvi. Plywood for Carom Board.			
xvii. PVC Leather cloth for Inflatable Balls or Sports Gloves.			
xviii. Latex foam for Shin Guard or Goal Keeper Gloves or other Sports Gloves.			
xix. PEVA/EVA foil for Shin Guard or Sports Gloves.			
xx. Stitching Thread for Inflatable Balls or Sports Gloves.			
xxi. Printing Ink for inflatable Balls or Sports Gloves.			
xxii. (v) Pine Wood			
xiii. (w) Foam / EVA Foam			

SIGNATURE & SEAL OF EXPORTER

ENCLOSURES:

1. Provisional Bill of Entry issued by Customs or Invoice for the proposed Import consignment (in support of Col. 5, 6, 7).
2. Export Performance certificate (Original)
3. Bills of Entry concerning imports during 2025-26 affected under Customs Notification **No. 45/2025 dated 24/10/2025**, (*supersedes Customs Notification – 50/2017 dated 30.06.2017 and amendments thereafter*).
4. Original IC previously issued, duly endorsed by Customs.
5. Pay Order/Demand Draft of Rs. 1000/-+18 % (GST)as application fee.