

Government of Pakistan
(Revenue Division)
Federal Board of Revenue

Islamabad, the 27th October, 2026.

NOTIFICATION
(Customs)

S.R.O. 1909(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. 210(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 (4) 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. Supralan on	1. Finished Leather of:-	4112.0000	From	2.75% of the
2. Soda ash		4113.1000	27.10.2026	f.o.b. value.
3. Preventol z	(a) Goat or Sheep or	4113.9000	onwards.	
4. Sodium sulphide	kangaroo skin;			
5. Ammunium sulphate				
6. Ammunium chloride				
7. Hexa meta phosphate				

8. Oxalic acid
9. Resopan rn
10. Supralan uf
11. Formic acid
12. Sulphuric acid
13. Proventol u thec g
14. Pellgasol sp
15. Chromosal bf
16. Sodium formate
17. Sodium bicarbonate
(local)
18. Chrome bf
19. Pellgrasol sp
20. Novaltan pf
21. Sodium meta bisulphite
22. Cortyl g
23. Relugan dlf
24. Tanigan pak
25. Atlastan ar
26. Tanigan of
27. Setasyn rs
28. Product lm-1126
29. Pellgrasol mb
30. Pellastol 94s
31. Aduavx bni
32. Aduavx 212
33. Pellasas asx/9s
34. Preventol utech g
35. Contripon ao
36. Novaltan msa
37. Unifyl pak
38. Novaltan vs
39. Doltan f
40. Proval ba
41. Modrelan black ngr
42. Novaltan dpa
43. Neutrigan
44. Trutan n-106
45. Dolagen pm
46. Novaltan gps
47. Ombrellon hsl
48. Dolagen wp
49. Black an
50. Ppe white
51. Ppe light brown
52. Ppe dark brown

53. Ra 2312
54. F1 1261
55. Rpu 048
56. Lustral ut
57. Wt 43985
58. Fissativo btx
59. Ppe black
60. Lustral 511
61. Aqualen aku

1. Ammonium sulfate	(b) Cow or Buffalo or	4107.1200	From	4.04% of the
2. Basifix sb	camel hide or side;	4113.9000	27.10.2026	f.o.b. value.
3. Chromosal b		4107.9200	onwards.	
4. Coripol dx 902				
5. Formic acid				
6. Peltec uac				
7. Peltec xzyme up				
8. Preventol u tec p				
9. Preventol zl				
10. Resoevolite 2020				
11. Resopan rn				
12. Sodium bicarbonate				
(local)				
13. Sodium formate				
14. Sodium hydrosulphide				
15. Sodium meta bisulphite				
16. Sodium sulphide				
17. Sulphuric acid				
18. Peltec x zyme s				
19. Hostazyme ultra g				
20. Ecotens sc3				
21. Chemol 7				
22. Unioil km				
23. Provool ba				
24. Contripon ao				
25. Novaltan msa				
26. Novaltan pf				
27. Bioplen r2				
28. Pelgrassol sp				
29. Biotan s88				
30. Ledoresin mx				
31. Moderlan black ngr				
32. Sincal ms				
33. Preventol u tec g				
34. Sincal dr				
35. Brown dd (dyes)				

36. Sarwax 8160
37. 0418 fp
38. Aquarius 3567
39. Soleda iride ghiaccio
40. Soleda lux choco
41. Soleda iride caramel
42. Doswesion dark brown
h654
43. Dowesion black n931
44. Sarlak hnw 2055
45. Acrilon pl 607
46. Acrilon 2540
47. Filler 4477

1. Busan 30 l	(c)	Cow or buffalo hide	4107.1200	From	4.50% of the
2. Supralan ufp		or side in finished form for	4107.9200	27.10.2026	f.o.b. value
3. Sodium sulphide		furniture or upholstery		onwards.	
4. Sodium hydrosulphide		leather (thickness 2.05 mm			
5. Sodium formate		upto 5mm)			
6. Sodium bicarbonate (local)					
7. Pellan glh					
8. Formic acid					
9. Sodium meta bisulphite					
10. Chromosal b					
11. Peltec xzyme u					
12. Ammonium sulfate					
13. Ecotens sc3					
14. Chemol 7					
15. Unioil km					
16. Provol ba					
17. Contripon ao					
18. Preventol u tec p					
19. Novaltan msa					
20. Novaltan pf					
21. Bioplen r2					
22. Pelgrassol sp					
23. Biotan s88					
24. Ledoresin mx					
25. Moderlan black ngr					
26. Sincal ms					
27. Sincal dr					
28. Brown hbr (dyes)					
29. Brown dd (dyes)					
30. Sarwax 8160					
31. 0418 fp					
32. Aquarius 3567					

33. Soleda iride ghiaccio
34. Soleda lux choco
35. Soleda iride caramel
36. Dowsesion dark brown h654
37. Dowsesion black n931
38. Sarlak hnw 2055
39. Levaderm black wnf
40. Levaderm black brown
41. Acrilon pl 607.

- | | | | | |
|----------------------|----------------------------|-----------|------------|---------------|
| 1. Dezol z | (d) Lamb or sheep skin | 4302.1910 | From | 2.25% of the |
| 2. Lhd-40 | finished leather with hair | | 27.10.2026 | f.o.b. value. |
| 3. Sulfanonal-12 | on double face; | | onwards. | |
| 4. Desquip adm | | | | |
| 5. Rindal m | | | | |
| 6. Remolgan ro-1 | | | | |
| 7. Astrodiol nc | | | | |
| 8. Hoxtapur cx-1 | | | | |
| 9. Busan 40 (1236) | | | | |
| 10. busan 30 | | | | |
| 11. Formic acid | | | | |
| 12. Quimiderm np | | | | |
| 13. Derminol hl konz | | | | |
| 14. Derminol sl-1 | | | | |
| 15. Derminol dc-1 | | | | |
| 16. Quimiderm oln | | | | |
| 17. Egalux ln | | | | |
| 18. Lanalux grey lcn | | | | |
| 19. Tannit lsw | | | | |
| 20. Baygenal br cr n | | | | |
| 21. Chromopol ufb w | | | | |
| 22. Acetic acid | | | | |
| 23. Sodium acetate | | | | |
| 24. Novalton pf. | | | | |
| 25. Tannesco hh | | | | |
| 26. Sodium formate | | | | |
| 27. Gelon pk. | | | | |
| 28. Wr-5505 | | | | |
| 29. Aa-4350 | | | | |
| 30. Fi-1286 | | | | |
| 31. Ru-3989 | | | | |
| 32. Re-2350 | | | | |
| 33. Ur-1435 | | | | |
| 34. At-7610 | | | | |
| 35. La-6194 | | | | |

36. Ethyl diglycol
37. Supranil hk red
38. Fourane navy red ab
39. Fourane orange br
40. Fourane red ab
41. Dacril ti

1. Dezol z
2. Lhd-40
3. Sulfanonal-12
4. Desquip adm
5. Rindal m
6. Remolgan ro-1
7. Astrodiol nc.
8. Hoxtapur cx-1
9. Busan 40 (1236)
10. Busan 30
11. Formic acid
12. Quimiderm np
13. Derminol hl konz
14. Derminol sl-1
15. Derminol dc-1
16. Quimiderm oln
17. Egalux ln
18. Lanalux grey lcn
19. Tannit lsw
20. Baygenal br cr n
21. Chromopol ufb w
22. Acetic acid
23. Sodium acetate
24. Novalton pf
25. Tannesco hh
26. Sodium formate
27. Gelon pk

(e) Lamb or sheep skin
crust or dyed crust leather
with hair on suede;

4302.1990

From
27.10.2026
onwards.

1.62% of the
f.o.b. value.

1. Supralan on
2. Soda ash
3. Preventol z
4. Sodium sulphide
5. Ammunium sulphate
6. Ammunium chloride
7. Hexa meta phosphate
8. Oxalic acid
9. Resopan rn
10. Supralan uf
11. Formic acid

(f) White crust or dyed
crust sheep or goat or
kangaroo skin

4105.3000

4106.2200

From
27.10.2026
onwards.

2.16% of the
f.o.b. value.

12. Sulphuric acid
 13. Proventol u thec g
 14. Pellgasol sp
 15. Chromosal bf
 16. Sodium formate
 17. Sodium bicarbonate
 (local)
 18. Sodium meta bisulphite
 19. Cortyl g
 20. Relugan dlf
 21. Tanigan pak
 22. Atlantan ar
 23. Tanigan of
 24. Setasyn rs
 25. Product lm-1126
 26. Pellgrasol mb
 27. Pellastol 945
 28. Aduavx bni
 29. Aduavx 212
 30. Pellasan asx/9s
 31. Preventol utech g
 32. Contripon ao
 33. Novaltan msa
 34. Unifyl pak
 35. Novaltan vs
 36. Doltan f
 37. Proval ba
 38. Novaltan pf
 39. Modrelan black ngr
 40. Chrome bf
 41. Pellgrasol sp
 42. Novaltan dpa
 43. Neutrigan
 44. Trutan n-106
 45. Dolagen pm
 46. Novaltan gps
 47. Ombrellon hsl
 48. Dolagen wp
 49. Black an

1. Ammonium sulphate
 2. Basifix sb
 3. Chromosal b
 4. Coripol dx 902
 5. Formic acid
 6. Peltec uac

(g) White crust or dyed
 crust cow or buffalo or
 camel hide or side

4104.4900
 4104.4100

From
 27.10.2026
 onwards.

1.05% of the
 f.o.b. value

7. Peltec xzyme up
8. Preventol u tec p
9. Preventol zl
10. Resoevolite 2020
11. Resopan rn
12. Sodium bicarbonate
(local)
13. Sodium formate
14. Sodium hydrosulphide
15. Sodium meta bisulphite
16. Sodium sulphide
17. Sulphuric acid
18. Peltec x zyme s
19. Hostazyme ultra g
20. Ecotens sc3
21. Chemol 7
22. Unioil km
23. Provol ba
24. Contripon ao
25. Novaltan msa
26. Novaltan pf
27. Bioplen r2
28. Pelgrassol sp
29. Biotan s88
30. Ledoresin mx
31. Moderlan black ngr
32. Sincal ms
33. Preventol u tec g
34. Sincal dr
35. Brown dd (dyes)

1. Busan 30 l	(h) White crust or	4104.4900	From	1.94% of the
2. Supralan ufp	dyed crust cow or buffalo	4104.4100	27.10.2026	f.o.b. value.
3. Sodium sulphide	hide or side furniture or		onwards.	
4. Sodium hydrosulphide	upholstery leather			
5. Sodium formate	thickness 2.5 mm to			
6. Sodium bicarbonate (local)	5.0mm			
7. Pellan glh				
8. Formic acid				
9. Sodium meta bisulphite				
10. Chromosal b				
11. Peltec xzyme u				
12. Ammonium sulfate				
13. Ecotens sc3				
14. Chemol 7				

15. Unifol km
16. Provov ba
17. Contripon ao
18. Preyentol u tec p
19. Novaltan msa
20. Novaltan pf
21. Bioplen r2
22. Pelgrassol sp
23. Biotan s88
24. Ledoresin mx
25. Moderlan black ngr
26. Sincal ms
27. Sincal dr
28. Brown hbr (dyes)
29. Brown dd (dyes)

- Does in*
1. Supralan on
 2. Soda ash
 3. Preventol z
 4. Sodium sulphide
 5. Ammunium sulphate
 6. Ammunium chloride
 7. Hexa meta phosphate
 8. Oxalic acid
 9. Resopan rn
 10. Supralan uf
 11. Formic acid
 12. Sulphuric acid
 13. Proventol u thec g
 14. Pellgasol sp
 15. Chromosal bf
 16. Sodium formate
 17. Sodium bicarbonate
 - (local)

(i) Wet blue sheep or goat	4105.1000	From	0.12% of the
skin.	4106.2100	27.10.2026	f.o.b. value.
		onwards.	

1. Finished leather (for garments)	2. Leather articles and made ups, namely:-	4201.0000	From	0.75% of the
2. Zipper	(a) Saddlery and	4202.1190	27.10.2026	f.o.b. value.
3. Press buttons	harness for any animal	4202.3100	onwards.	
4. Wadding (all types/brands)	(including traces, leads, knee pads, muzzles, saddle	4203.2910		
5. Lining material (all types/brands)	cloths, saddle bags, dog coats and the like) of any animal, belts (including	4203.2920		
		4203.2930		
		4203.2990		
		4203.3000		
		4202.9100		

- | | |
|---|--|
| <ol style="list-style-type: none"> 6. Interlining/ fusing/non-woven fabrics 7. Double side PVC tape 8. Cotton tape 9. Shoulder pads (set of 2) 10. Elastic webbing 11. Protector (set of 2) 12. Plastic hanger | <p>weight lifting belts), toilet bags, shopping bags, dice cups wrist strap, cigarette cases, tobacco pouches, tool bags, bottle cases, jewelry boxes, powder boxes, cutlery cases, articles of leather of a kind used in machinery of mechanical appliances or for other technical or industrial uses, leather uppers including lasted uppers with or without accessories like insoles socks, lining heel covers and other embellishment and all other made ups of leather;</p> |
|---|--|

- 
1. Finished leather
 2. Zipper
 3. Split Leather

(b) Trunks, suitcases, vanity cases, executive cases, brief cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters, travelling bags, rucksacks, handbags, wallets, purses, map cases, sports bags, gloves of all sorts, with or without cloth back (including sports gloves) made of leather; and

4201.0000	From	2.84% of the f.o.b. value.
4202.1120	27.10.2026	
4202.1190	onwards.	
4202.3100		
4203.2100		
4203.2910		
4203.2920		
4203.2930		
4203.2990		
4203.3000		
4202.9100		

1. Finished leather for leather garments
2. Buckles (all types/brands)
3. Lining Material (all types/brands)
4. Magnetic Buttons
5. Press Buttons
6. Rings (all types/brands)
7. Rivets (all types/brands)
8. Turn locks (all types/brands)

(c) Leather hand bags.

4202.2100	From	4.03% of the f.o.b. value.
	27.10.2026 onwards.	

9. Zipper No. 3 small
10. Zipper No. 5 medium

1. Finished leather (for garments)	(d) Leather garments, i.e.:-	4203.1010	From 27.10.2026 onwards.	7.54% of the f.o.b. value.
2. Buckles (all types / brands)	(i) Jackets made from leather or composite leather;			
3. Cotton tape				
4. Elastic webbing				
5. Eyelets				
6. Interlining/fusing/non-woven fabrics				
7. Lining material (all types/brands)				
8. Luster				
9. Metal badges/metal tab plates				
10. Plastics hangers				
11. Polar fleece				
12. Polyester labels				
13. Press buttons				
14. Protector (elbow 2pcs/shoulder 2pcs)				
15. Shoulder pads (set of 2)				
16. Wadding (all types/brands) i.e. thermolite, thinsulate, markenpolyester, quilting-(50%)				
17. Zip slider/pullers				
18. Zipper (large)				
19. Zipper (small/large)				
20. AA4365				

1. Finished leather (for trouser)	(ii) Trouser (or chaps);	4203.1020	From 27.10.2026 onwards.	5.73% of the f.o.b. value.
2. AA4365				
3. Buckles (all types / brands)				
4. Eyelets				
5. Interlining/fusing/non-woven				
6. Lining material (all types/brands)				
7. Luster				
8. Plastics hangers				

9. Polyester labels
10. Protector (knee 2pcs)
11. Shoulder pads (set of 2)
12. Wadding (all types/brands) i.e. Thermolite, thinsulate, markenpolyester, quilting-(25%)
13. Zipper (small/large)
14. Polar fleece
15. Zip slider / Pollars
16. Metal badges / Metal tab plates
17. Cotton tape
18. Elastic webbing
19. Press buttons

1. Finished leather (for coats)

(iii) Coats made from leather or composite leather; and

4203.1030

From 27.10.2026 onwards.

6.60% of the f.o.b. value.

2. Zipper (large)

3. Press buttons

4. Wadding (all types/brands) i.e. Thermolite, thinsulate, markenpolyester, quilting-(25%)

5. Lining material (all types/brands)

6. Interlining/fusing/non-woven fabrics

7. Shoulder pads (set of 2)

8. Elastic webbing

9. Cotton tape

10. Plastics hangers

11. Protector (elbow 2pcs/shoulder 2pcs)

12. Metal badges/metal tab plates

13. Polyester labels

14. Buckles (all types/brands)

15. Polar fleece

16. Zip slider/pullers

17. Zipper (small)

18. Eyelets

19. Luster

20. AA4365

1. Finished leather (for waist coats, etc)	(iv) Other leather garments (waist coats or skin or tops, etc).	4203.1090	From 27.10.2026 onwards.	3.84% of the f.o.b. value.
2. AA4365				
3. Buckles (all types/brands)				
4. Eyelets				
5. Interlining/fusing/non-woven				
6. Lining material (all types/brands)				
7. Luster				
8. Metal badges/metal tab plates				
9. Plastics hangers				
10. Polar fleece				
11. Polyester labels				
12. Wadding (all types/brands) i.e. Thermolite, thinsulate, Marken polyester, quilting - (25%)				
13. Zipper (small/large)				
14. Zip slider / puller				
15. Protector elbow (2 pcs)				
16. Cotton tapes				
17. Elastic webbing				
18. Press buttons				
1. Finished leather	(e) Cut leather components for shoes, garments, gloves and upholstery, aprons and other protective clothing	4203.2100 4203.2910 4203.2920 4203.2930 4203.2990 4203.2910 4203.3000 4203.4000	From 27.10.2026 onwards.	2.99% of the f.o.b. value.
2. Breaded thread	(f) Leather chair (made of cow/buffalo/sheep/ goat upholstery leather) with or without foam; and	9401.7100 9401.7900	From 27.10.2026 onwards.	4.03% of the f.o.b. value.
3. Cotton tape				
4. Fire-retarding lining material				
5. Interlining/fusing/non-woven fabrics				
6. Wadding				
7. Zipper (1.80 meters)				

1. Finished leather
2. Breaded thread
3. Cotton tape
4. Fire retarding lining material
5. Interlining/fusing/non-woven fabrics

(g) Leather foot rest (made of cow/buffalo/ sheep/goat upholstery leather) with or without foam.

4205.0090

From
27.10.2026
onwards.

1.31% of the
f.o.b. value.

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. Artificial leather, PU or PVC. 2. Sewing thread	1. Mini or miniature boxing gloves with or without key chains used as decoration pieces for promotional purposes (all sizes).	4203.2100	From 27.10.2026 onwards.	0.48% of the f.o.b. value.
1. Artificial leather, PU or PVC. 2. Sewing thread	2. Boxing gloves and others including hockey, football, goalkeepers, driving and ski gloves, all sizes and other artificial leather (rexine) made ups.	6116.1000	From 27.10.2026 onwards.	0.72% of the f.o.b. value.
1. Artificial leather, PU or PVC. 2. Velcro tape.	3. Head guards or head protectors (for boxing).	6506.1000	From 27.10.2026 onwards.	0.36% 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. Artificial leather PU or PV.	1. Footballs, complete	9506.6210	From	0.045% of
2. Polyester thread.	football panel kits	9506.6290	27.10.2026	the f.o.b.
3. Rubber latex (for pasting).	(unstitched), indoor balls,	9506.6220	onwards.	value.
4. Butyl bladder.	soccer balls, volley balls,	9506.6930		
5. Screen printing ink.	medicine balls, hand balls,	9506.6940		
6. Solvent T980	punching balls, water polo	9506.6100		
7. Hardener or binder SG410.	balls, rugby balls, basket	9506.6960		
8. Special stamping ink JX790.	balls, KORB balls, mini	9506.6970		
9. Sticker.	footballs, mini volleyballs,	9506.6991		
10. Polybag.	mini rugby balls, mini basket	9506.6992		
	balls, all sorts of mini balls,	9506.6993		
	jumbo footballs made from	9506.6994		
	artificial leather with	9506.6995		
	synthetic cloth or cotton			
	cloth with or without either			
	rubber latex bladders or butyl			
	bladders (all sizes)			
	2. Footballs, complete	9506.6210	From	0.031% of
	football panel kits	9506.6290	27.10.2026	the f.o.b.
	(unstitched), indoor balls,	9506.6220	onwards.	value.
	soccer balls, volley balls,	9506.6930		
	medicine balls, hand balls,	9506.6940		
	punching balls, water polo,	9506.6100		
	balls, rugby balls, basket,	9506.6960		
	balls, KORB balls, mini	9506.6970		
	footballs, mini volley balls,	9506.6991		
	mini rugby balls, mini	9506.6992		
	basket, balls, all sorts of	9506.6993		
	mini balls, jumbo footballs	9506.6994		
	made from artificial leather	9506.6995		
	imported duty-free with			
	synthetic cloth or cotton			
	cloth with or without either			
	rubber latex bladders or			
	butyl bladders (all sizes).			

1. Blue colour.	3. Rubber moulded balls	9506.6991	From	0.134% of
2. Red colour.	or rubberized balls with or	9506.6992	27.10.2026	the f.o.b.
3. Carbon black for bladders.	without synthetic cloth or	9506.6993	onwards.	value.
4. Resin 1068.	yarn fitted with bladders.	9506.6994		
5. Aflux 42—dispensing agent.		9506.6995		
6. Rubber Rssl.		9506.6999		
7. Synthetic rubber 1502SBR.				
8. Synthetic rubber 1712SBR.				
9. Vulkasil.				
10. Zeosil carbonate (white carbon).				
11. DOP for bladders.				
12. Nonex (antioxidant).				
13. Accelerator MBT.				
14. Accelerator MBTS.				
15. Accelerator TMTD.				

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. Root manue cane.	1. Polo sticks, polo sticks without head and polo sticks without head and handle.	9506.9990	From 27.10.2026 onwards.	0% of the f.o.b. value.
1. Carbon black.	2. Tennis rackets, squash rackets, paddle rackets and badminton rackets all sizes made of wood or cane.	9506.5100	From 27.10.2026 onwards.	0.28% of the f.o.b. value.
2. Cane.		9506.5920		
3. Kevlar or carbon or dyneema.		9506.5910		
4. Rubber grips.		9506.5990		
5. Fibre glass.				
6. Lacquer.				
7. Hardener or resin (epoxy).				
1. Aerodux 185.	3. Hockey sticks wooden (all sizes).	9506.9960	From 27.10.2026 onwards.	0.33% of the f.o.b. value.
2. Hardener 155.				
3. Fiberglass braid.				
4. Kevlar tape 1".				
5. Fiberglass rovings.				
6. Fiberglass cloth.				
7. Fiberglass matt.				
8. Epikote Resin-816.				
9. Ancamine hardener 1769				

- polyamide.
- 10. Araldite AW-146.
- 11. Hardener HV-957.
- 12. Nitrocellulose- lacquer.
- 13. Lacquer NB.
- 14. Hardener.
- 15. Condom.
- 16. PU artificial leather black.
- 17. Benzene/MEK.
- 18. Printing oil.
- 19. Butyl.
- 20. PVC sticker.
- 21. Printing ink.
- 22. PVC sheet.

- 1. Willow cleft wood.
- 2. Cane.
- 3. Glass paper.
- 4. Rubber grips.
- 5. Lacquer.
- 6. Hardener or resin (epoxy).

4. Cricket bats, (all sizes).

9506.9920

From
27.10.2026
onwards.

0.277% of
the f.o.b.
value.

- 1. Manau cane.

5. Cricket bat handle with one,
two or three rubber strips, size
17 inches and above.

9506.9920

From
27.10.2026
onwards.

0% of the
f.o.b. value.

- 1. Cork sheet.
- 2. Cork granules.
- 3. Rubber latex.
- 4. Worsted yarn.

6. Cricket balls.

9506.6910

From
27.10.2026
onwards.

0% of the
f.o.b. value.

- 1. Green colour.
- 2. Resin 1068.
- 3. Aflux 42-dispensing agent.
- 4. Rubber Rssl.
- 5. Synthetic rubber 1502 SBR.
- 6. Synthetic rubber 1712 SBR.
- 7. Vulkasil.
- 8. Zeosil carbonate (white
carbon).
- 9. Nonex(antioxidant).
- 10. Accelerator MBT.
- 11. Accelerator MBTS.
- 12. Accelerator TMTD.

7. Rubber tennis balls.

9506.6100

From
27.10.2026
onwards.

0.042% of
the f.o.b.
value.

1. Chemicals in finished leather.	8. Footballs, basket balls hand balls, volleyballs, medicine balls, punching balls, net balls, water-polo balls, rugby balls and soccer balls made of leather with or without either rubber latex bladders or butyl bladders, all sizes.	9506.6210 9506.6290	From 27.10.2026 onwards.	0.41% of the f.o.b. value.
2. Polyester thread.				
3. Rubber latex for pasting.				
4. Rubber latex for bladders.				
5. Screen printing ink.				
6. Solvent T980.				
7. Hardener or binder SG410.				
8. Special stamping ink JX790.				

1. Artificial leather PU/PVC.	9. Unstitched/cut printed panels for footballs, soccer balls, handballs, volleyballs, rugby balls, mini balls with artificial leather all sizes.	9506.6210 9506.6290	From 27.10.2026 onwards.	0.79% of the f.o.b. value.
2. Rubber latex (for pasting).				
3. Screen printing ink.				
4. Solvent.				
5. Hardener/binder SG410.				
6. Special stamping ink JX790.				

1. Artificial leather PU/PVC.	10. Unstitched/cut unprinted panels for footballs, soccer balls, handballs, volleyballs, rugby balls, mini balls with artificial leather all sizes.	9506.6210 9506.6290	From 27.10.2026 onwards.	1.41% of the f.o.b. value.
2. Rubber latex (for pasting).				

1. Natural raw rubber.	11. Hurling balls made of artificial leather.	9506.6999	From 27.10.2026 onwards.	0% of the f.o.b. value.
2. Rubber latex.				
3. Artificial leather.				
4. Natural cork.				

1. Natural raw rubber.	12. Hurling balls made of cowhide leather.	9506.6999	From 27.10.2026 onwards.	0.017% of the f.o.b. value.
2. Rubber latex.				
3. Finished leather-cow.				
4. Natural cork.				

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. Carbon fibre. 2. Glass fibre. 3. Aramid fibre (twaron). 4. H.T. polyethylene fibre. 5. Mulberry wooden head. 6. Nylon tubes. 7. Epoxy resin. 8. Epoxy hardener. 9. M.E.K. 10. Release agent. 11. Silicon paper. 12. Toulene. 13. Sand paper. 14. Epoxy primer. 15. Epoxy paints. 16. Bonding paints. 17. Polyurethane lacquer. 18. Synthetic leather grip. 19. Strings. 20. Caps nylon plastic. 21. Decales (paper). 22. Glass fibre sleeves.	1. Sports goods made of composite or graphite materials (carbon fibre, glass fibre, kevlar aluminium, etc.): (a) Ice hockey shaft;	9506.9990	From 27.10.2026 onwards.	0.26% of the f.o.b. value.
1. Carbon fibre. 2. Glass fibre. 3. Aramid fibre (twaron). 4. H.T. polyethylene fibre. 5. Mulberry wooden head. 6. Nylon tubes. 7. Epoxy resin. 8. Epoxy hardener. 9. M.E.K. 10. Release agent. 11. Silicon paper. 12. Toulene. 13. Sand paper. 14. Epoxy primer. 15. Epoxy paints. 16. Bonding paints. 17. Polyurethane lacquer.	(b) Ice hockey blade;	9506.9990	From 27.10.2026 onwards.	0.24% of the f.o.b. value.

18. Synthetic leather grip.
19. Strings.
20. Caps nylon plastic.
21. Decales (paper).
22. Glass fibre sleeves.

1. Carbon fibre.
2. Glass fibre.
3. Aramid fibre (twaron).
4. H.T. polyethylene fibre.
5. Mulbery wooden head.
6. Nylon tubes.
7. Epoxy resin.
8. Epoxy hardener.
9. M.E.K.
10. Release agent.
11. Silicon paper.
12. Toulene.
13. Sand paper.
14. Epoxy primer.
15. Epoxy paints.
16. Bonding paints.
17. Polyurethane lacquer.
18. Synthetic leather grip.
19. Strings.
20. Caps nylon plastic.
21. Decales (paper).
22. Glass fibre sleeves.

(c) Tennis racket;

9506.5100

From
27.10.2026
onwards.

0.18% of the
f.o.b. value.

1. Carbon fibre.
2. Glass fibre.
3. Aramid fibre (twaron).
4. H.T. polyethylene fibre.
5. Mulbery wooden head.
6. Nylon tubes.
7. Epoxy resin.
8. Epoxy hardener.
9. M.E.K.
10. Release agent.
11. Silicon paper.
12. Toulene.
13. Sand paper.
14. Epoxy primer.
15. Epoxy paints.
16. Bonding paints.
17. Polyurethane lacquer.

(d) Badminton racket;

9506.5910

From
27.10.2026
onwards.

0.14% of the
f.o.b. value.

18. Synthetic leather grip.
19. Strings.
20. Caps nylon plastic.
21. Decales (paper).
22. Glass fibre sleeves.

1. Carbon fibre.
2. Glass fibre.
3. Aramid fibre (twaron).
4. H.T. polyethylene fibre.
5. Mulbery wooden head.
6. Nylon tubes.
7. Epoxy resin.
8. Epoxy hardener.
9. M.E.K.
10. Release agent.
11. Silicon paper.
12. Toulene.
13. Sand paper.
14. Epoxy primer.
15. Epoxy paints.
16. Bonding paints.
17. Polyurethane lacquer.
18. Synthetic leather grip.
19. Strings.
20. Caps nylon plastic.
21. Decales (paper).
22. Glass fibre sleeves.

(e) Squash racket;

9506.5920

From
27.10.2026
onwards.

0.11% of the
f.o.b. value.

1. Carbon fibre.
2. Glass fibre.
3. Aramid fibre (twaron).
4. H.T. polyethylene fibre.
5. Mulbery wooden head.
6. Nylon tubes.
7. Epoxy resin.
8. Epoxy hardener.
9. M.E.K.
10. Release agent.
11. Silicon paper.
12. Toulene.
13. Sand paper.
14. Epoxy primer.
15. Epoxy paints.
16. Bonding paints.
17. Polyurethane lacquer.

(f) Skate Board;

9506.7000

From
27.10.2026
onwards.

0.39% of the
f.o.b. value.

18. Synthetic leather grip.
19. Strings.
20. Caps nylon plastic.
21. Decales (paper).
22. Glass fibre sleeves.

1. Carbon fibre.
2. Glass fibre.
3. Aramid fibre (twaron).
4. H.T. polyethylene fibre.
5. Mulbery wooden head.
6. Nylon tubes.
7. Epoxy resin.
8. Epoxy hardener.
9. M.E.K.
10. Release agent.
11. Silicon paper.
12. Toulene.
13. Sand paper.
14. Epoxy primer.
15. Epoxy paints.
16. Bonding paints.
17. Polyurethane lacquer.
18. Synthetic leather grip.
19. Strings.
20. Caps nylon plastic.
21. Decales (paper).
22. Glass fibre sleeves.

(g) Street hockey –uni
hockey;

9506.9990

From
27.10.2026
onwards.

0.10% of the
f.o.b. value.

1. Carbon fibre.
2. Glass fibre.
3. Aramid fibre (twaron).
4. H.T. polyethylene fibre.
5. Mulbery wooden head.
6. Nylon tubes.
7. Epoxy resin.
8. Epoxy hardener.
9. M.E.K.
10. Release agent.
11. Silicon paper.
12. Toulene.
13. Sand paper.
14. Epoxy primer.
15. Epoxy paints.
16. Bonding paints.
17. Polyurethane lacquer.

(h) Snooker and golf shaft
(ken);

9506.3900

From
27.10.2026
onwards.

0.32% of the
f.o.b. value.

18. Synthetic leather grip.
19. Strings.
20. Caps nylon plastic.
21. Decals (paper).
22. Glass fibre sleeves.

1. Glass fibre.
2. Nylon Tubes.
3. Epoxy resin.
4. Epoxy hardner.
5. Silicon paper.
6. Sand paper.
7. Epoxy primer.
8. Epoxy paints.
9. Bonding paints.
10. Polyurethane lacquer.
11. Caps nylon plastic.
12. Decals (paper).
13. Glass fibre sleeves.

(i) Field hockey stick;

9506.9990

From
27.10.2026
onwards.

0.40% of the
f.o.b. value.

1. Carbon fibre.
2. Glass fibre.
3. Aramid fibre (twaron).
4. H.T. polyethylene fibre.
5. Mulberry wooden head.
6. Nylon tubes.
7. Epoxy resin.
8. Epoxy hardener.
9. M.E.K.
10. Release agent.
11. Silicon paper.
12. Toulene.
13. Sand paper.
14. Epoxy primer.
15. Epoxy paints.
16. Bonding paints.
17. Polyurethane lacquer.
18. Synthetic leather grip.
19. Strings.
20. Caps nylon plastic.
21. Decals (paper).
22. Glass fibre sleeves.

(j) Field hockey with
mulberry wooden head +
graphite shaft;

9506.9960

From
27.10.2026
onwards.

0.60% of the
f.o.b. value.

1. Carbon fibre.
2. Glass fibre.
3. Aramid fibre (twaron).
4. H.T. polyethylene fibre.
5. Mulbery wooden head.
6. Nylon tubes.
7. Epoxy resin.
8. Epoxy hardener.
9. M.E.K.
10. Release agent.
11. Silicon paper.
12. Toulene.
13. Sand paper.
14. Epoxy primer.
15. Epoxy paints.
16. Bonding paints.
17. Polyurethane lacquer.
18. Synthetic leather grip.
19. Strings.
20. Caps nylon plastic.
21. Decales (paper).
22. Glass fibre sleeves.

(k) Badminton racket with aluminium head+ graphite shaft;

9506.5910

From 27.10.2026 onwards.

0.07% of the f.o.b. value.

1. Glass fibre.
2. Nylon Tubes.
3. Epoxy resin.
4. Epoxy hardner.
5. Silicon paper.
6. Toulene.
7. Sand paper.
8. Epoxy primer.
9. Epoxy paints.
10. Bonding paint.
11. Polyurcthane lacquer.
12. Caps nylon plastic.
13. Decals (paper).
14. Glass fibre sleeves.

(l) Paddle tennis racket;

9506.5990

From 27.10.2026 onwards.

0.40% of the f.o.b. value.

1. Carbon fibre.
2. Glass fibre.
3. Aramid fibre (twaron).
4. H.T. polyethylene fibre.
5. Mulbery wooden head.
6. Nylon tubes.

(m) Roller hockey; and

9506.9990

From 27.10.2026 onwards.

0.31% of the f.o.b. value.

7. Epoxy resin.
8. Epoxy hardener.
9. M.E.K.
10. Release agent.
11. Silicon paper.
12. Toulene.
13. Sand paper.
14. Epoxy primer.
15. Epoxy paints.
16. Bonding paints.
17. Polyurethane lacquer.
18. Synthetic leather grip.
19. Strings.
20. Caps nylon plastic.
21. Decales (paper).
22. Glass fibre sleeves.

1. Carbon fibre.
2. Glass fibre.
3. Aramid fibre (twaron).
4. H.T. polyethylene fibre.
5. Mulbery wooden head.
6. Nylon tubes.
7. Epoxy resin.
8. Epoxy hardener.
9. M.E.K.
10. Release agent.
11. Silicon paper.
12. Toulene.
13. Sand paper.
14. Epoxy primer.
15. Epoxy paints.
16. Bonding paints.
17. Polyurethane lacquer.
18. Synthetic leather grip.
19. Strings.
20. Caps nylon plastic.
21. Decales (paper).
22. Glass fibre sleeves.

(n) Paddle for Kanue.

9506.9990

From
27.10.2026
onwards.

0.37% of the
f.o.b. value.

1. Synthetic leather.
2. Natural rubber.
3. Cork.
4. Synthetic rubber.
5. Silica.
6. Lubricant oil.
7. Accelerator MBT.
8. Accelerator MBTS.
9. Accelerator TMTD.
10. Zinc oxide.
11. Stearic acid.
12. Calcium carbonate.
13. Titanium dioxide.
14. Magnesium carbonate.
15. Wax.

2. Baseballs made of artificial leather with cork and rubber or rubber foam.

9506.6290

From
27.10.2026
onwards.

0.33% of the
f.o.b. value.

SCHEDULE VI

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs-duties
(1)	(2)	(3)	(4)	(5)
1. Rubber Sole	1. Canvas or	6404.1100	From	7.32% of the
2. Back Counter Material	textile footwear	6404.1900	27.10.2026	f.o.b value.
3. Counter Material / Toe Puff Material	with rubber sole	6405.9010	onwards.	
4. Shoe Re-Enforcement Tape	(all varieties and sizes).			
5. Latex				
6. Upper Finish				
7. Cellulose Board / Insole Board				
8. Hot Melt Adhesive				
9. Upper / Lining Cloth / Textile Material				
10. Keck Adhesive				
11. Eyelets				
12. Non-Woven Material				
13. Strobling Material				
14. Laces				
15. Binding Cloth / Lining Material				
16. Sewing Thread				
17. Foaming Material				
18. Sar				
19. Zipper				
20. Shank Board				
21. Elastic				
22. Rivet				

23. Buckle
24. Steel Shank
25. Trim Chain
26. Velcro
27. Stickers/Labels/Cartons/Box Etc.

1. Lining material (leather lining)
2. Counter material
3. Toe
4. Shoe re-enforcement tape
5. Sewing Thread (Local)
6. Latex (adhesive)
7. Upper finish
8. Eva socks pad
9. Adhesive bonding agent SK 2000
10. Shoe tacks
11. Leather sole (chemical consumption)
12. Finished leather upper
13. Cellulose board 1.75mm
14. Hot melt adhesive
15. Desmocoll 540 adhesive
16. Braided thread
17. Stickers/ labels/ cartons/box, etc
18. Laces (local)
19. (Chemicals / Dyes)

2. Leather footwear including chappals and sandals with leather upper and leather sole (all varieties and sizes).

6403.2000
6403.5100
6403.5900

From
27.10.2026
onwards.

2.15% of the
f.o.b. value.

1. Tpr / Pu / Pvc / Rubber Sole
2. Exter
3. Urecom
4. Mould Cleaner (Mek)
5. Back Counter Material
6. Toe Puff Material
7. Shoe Re-Enforcement Tape
8. Latex
9. Upper Finish
10. Cellulose Board / Insole Board
11. Hot Melt Adhesive
12. Textile Material
13. Keck Adhesive
14. Eyelets
15. Non Woven Material
16. Strobling Material
17. Leather
18. Laces

3. Leather footwear including chappals, sandals and slippers with leather upper and PU or PVC or TPR or rubber or leather insert sole (all varieties and sizes).

6403.2000
6403.9100
6403.9900

From
27.10.2026
onwards.

4.02% of the
f.o.b. value.

- ↓

- ↓

- 6402.9900
6405.9090

6.30% of the
f.o.b. value.

29. Velcro
30. Stickers/Labels/Cartons/Box Etc.
31. Eva Socks Pad
32. Adhesive Bonding Agent Sk 2000
33. Shoe Tacks
34. Finished Leather Upper
35. Desmocoll 540 Adhesive

1. PVC compound and granules.	5. PVC injection moulded footwear (all varieties and sizes).	6402.9900	From 27.10.2026 onwards.	1.60% of the f.o.b. value.
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[F. No.3(2)DRD/2025]

Moeen Afzal Ali
27/10/2026
(Moeen Afzal Ali)
Secretary (Duty Remission & Drawback)