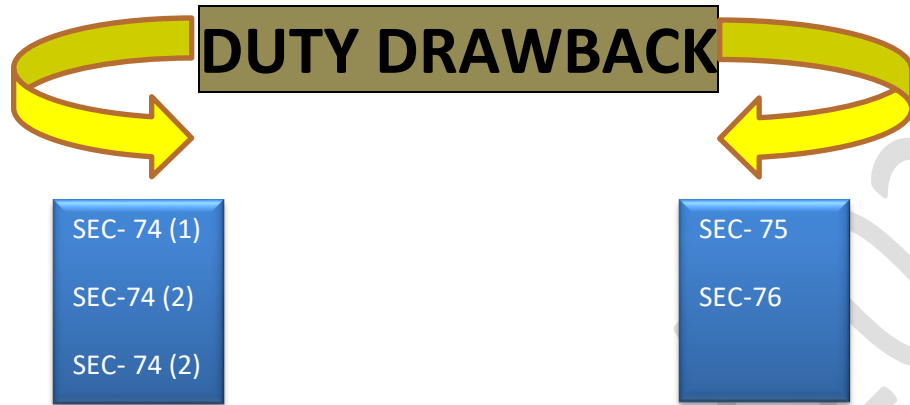


SES'S L.S.RAHEJA COLLEGE OF ARTS AND COMMERCE

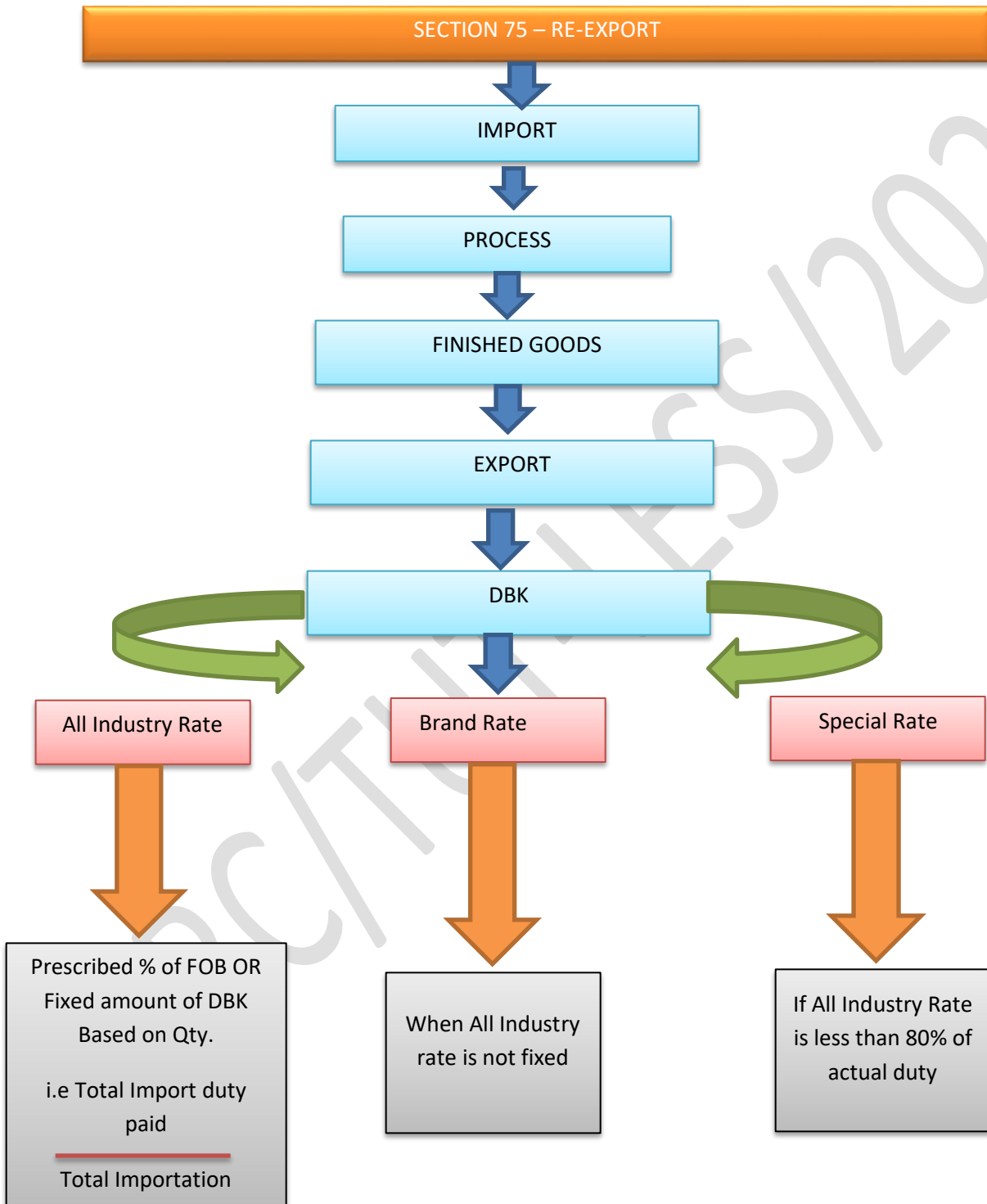
Course: T.Y.B.A.F

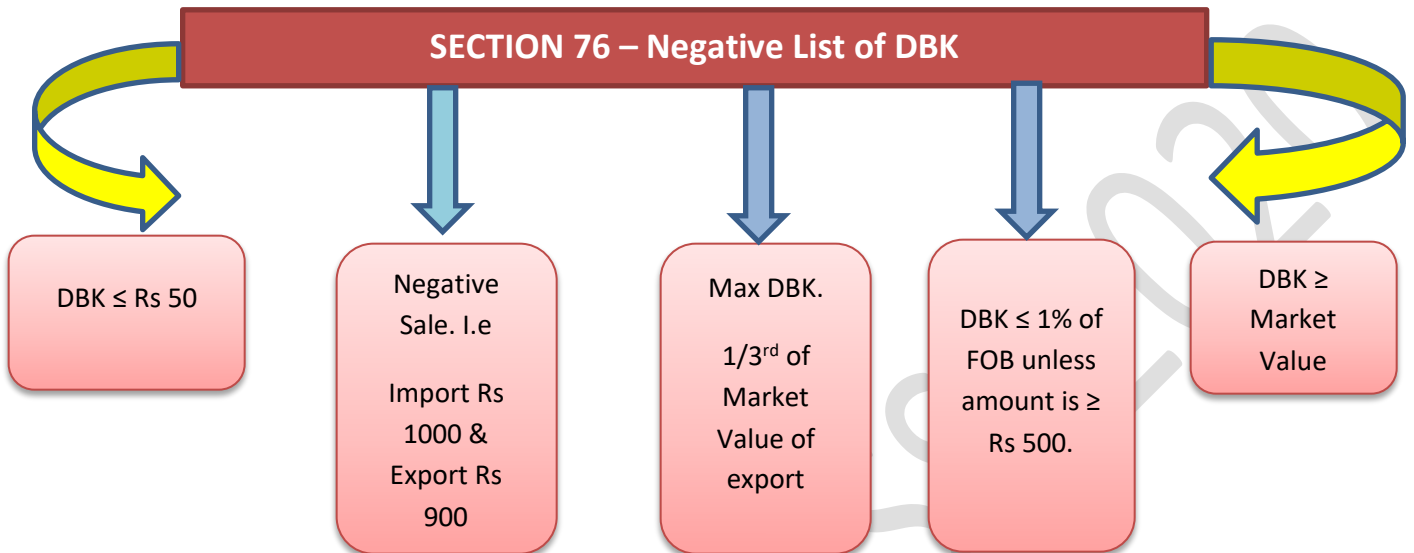
Unit: 6

Prepared by: PROF RAHUL GOLLAR



Notification-1 (No DBK – After use)				
a) Wearing Apparel				
b) Tea Chests				
c) Exposed Cinematography films				
d) Un-exposed Photographic films, Paper, Plates & X- Ray films				
Notification -2 (Motor Car/Goods are imported by an individual for its private/ personal use)				
a)				
	Year	Per-Quarter	Percentages Not allowed as DBK	Percentage Allowed as DBK
Re – Export Within	1	4%	$(4*4) = 16\%$	$100-16= 84\%$
	2	3%	$(4*3) = 12\%$	$(84-12) = 72\%$
	3	2.5%	$(4*2.5) = 10\%$	$(72-10) = 62\%$
	4	2%	$(4*2) = 08 \%$	$(62-8) = 54 \%$
			46 %	
Note :- After 4 Year = No Duty Drawback is allowed.				
Notification -3 (Any other i.e. Business Purposes)				
Particulars	Re-export	DBK		
If it is use for	$\leq 3$ Months	95 %	} 10 % Change	
If it is use for	$\geq 3$ Months but $\geq 6$ Months	85%		
If it is use for <b>(3 Month change)</b>	$\geq 6$ Months but $\geq 9$ Months	75%		
If it is use for	$\geq 9$ Months but $\geq 12$ Months	70%	} 5 % Change	
If it is use for	$\geq 12$ Months but $\geq 15$ Months	65%		
If it is use for	$\geq 15$ Months but $\geq 18$ Months	60%		
Note :- No DBK If Re-export after 1½ year (i.e 18 Months)				





If Department delay in sanctioning DBK within 1 Month then department will pay Interest @ 6% p.a

If in case where department has paid excess DBK then Interest will be calculated @ 15 % p.a from the date of amount provided as DBK till the date it is return back to the Govt.