

**SUMMARY OF VARIOUS EXPORT PROMOTION SCHEMES:**

	<b>AA</b>	<b>DFIA</b>	<b>EPCG</b>	<b>EOU/EHTP/STP/BTP</b>	<b>Deemed Exports</b>
<b>Purpose</b>	To import inputs without payment of duty for export of goods	To import inputs without payment of duty for export of goods	To import capital goods without payment of duty for export of goods	To import inputs/capital goods without payment of duty for export of goods	Sale of manufactured goods in India to specified projects/ specified consumers
<b>Applicable to</b>	<ul style="list-style-type: none"> <li>- Manufacturer exporter (or)</li> <li>- Merchant exporter tied to supporting manufacturer (Not applicable in case of pharmaceutical products)</li> <li>- Exporter holding AEO certificate</li> <li>- Exporter with 2 star and above status</li> </ul>	<ul style="list-style-type: none"> <li>- Manufacturer exporter (or)</li> <li>- Merchant exporter whether tied or not to supporting manufacturer</li> </ul>	<ul style="list-style-type: none"> <li>- Manufacturer exporters</li> <li>- Merchant exporters tied to supporting manufacturer(s), and</li> <li>- Service providers</li> </ul>	EOU - Export Oriented Unit (Minimum investment criteria of ₹ 1 Cr in P&M. However, BOA may allow with lower investment criteria) EHTP - Electronic Hardware Technology Park STP - Software Technology Park BTP - Bio Technology Park Any type of business including repairing, software, agriculture	<ol style="list-style-type: none"> <li>1. Supply to AA/DFIA holders</li> <li>2. Supply to EPCG holders</li> <li>3. Supply to EOU/EHTP/STP/BTP</li> <li>4. Supply to nuclear projects</li> <li>5. Supply to mega power projects</li> <li>6. Supply to projects financed by UN or international organisations</li> <li>7. Supply to projects under international competitive bidding</li> </ol>
<b>What can be imported</b>	Inputs (+) Spares up to 10% of CIF value of authorisation	Inputs	Capital goods (incl. computer systems, spares, moulds and dies, jigs and fixtures)	Inputs or Capital goods	Inputs or Capital goods
<b>Benefit of import</b>	100% exemption from all customs duties	100% exemption from only basic customs duty	100% exemption from all customs duties	100% exemption from all customs duties	Import under AA/DFIA (or) Pay CD on import and upon sale, get deemed export drawback (or) Refund of terminal excise duty

	AA	DFIA	EPCG	EOU/EHTP/STP/BTP	Deemed Exports
<b>Validity</b>	12 months from the date of issue of authorisation (+) 12 months only once  In case of deemed exports, 12 months or project completion, whichever is later	12 months from the date of issue of authorisation	24 months from the date of issue of authorisation	5 years	Up to project completion
<b>Alternative to import</b>	Domestic procurement without payment of GST	Domestic procurement without payment of GST	Domestic procurement without payment of GST (Specific export obligation in such case is 4.5 times the duty saved)	Domestic procurement either without payment of GST (Supplier shall claim refund) or upon payment of GST (Recipient shall claim refund)	Domestic procurement upon payment of GST
<b>Export obligation</b>	15% Value addition i.e., FOB value of export $\geq$ (CIF Value of import X 115%) - Can make export (incl. supply to SEZ, Deemed exports, supply as stores to foreign going vessel or aircraft) - Notional value of material supplied free of cost by buyer included in CIF and FOB.	20% Value addition i.e., FOB value of export $\geq$ (CIF Value of import X 120%)	<b>Average Export obligation:</b> Each year export should be average of preceding 3 licensing years <b>Specific Export obligation:</b> 6 times the duty saved (This is over and above average export obligation) Can make export of goods (incl. deemed exports) or services (Exports under other schemes are also counted for this)	Export entire production (Except permissible sales in DTA)	Sale to specified project/specified consumer within the country

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<b>Consideration in convertible foreign exchange</b>	Yes	Yes	Yes	Yes	N.A Either ₹ or Foreign currency
<b>Can the licence be transferred</b>	No	Yes	No	N.A	N.A
<b>Whether imports are subject to actual user condition?</b>	Yes	No	Yes, till export obligation is completed	Yes	N.A
<b>Other conditions to be fulfilled</b>	<p>(I) Standard Input output norms (SION) should be notified</p> <p>(II) For additional inputs beyond SION, authorisation on the basis of self declaration and self-ratification</p> <p>(III) Certificate from a chartered engineer</p> <p>(IV) Pre-import condition i.e., inputs shall be procured prior to manufacture of export item</p> <p>(V) Export obligation period is 90 days from the date of import</p>	<p>(I) only for products for which SION is notified</p> <p>(II) Issued on post export basis (Application made before starting export)</p> <p>(III) Merchant exporter should mention the name of supporting manufacturer in documents</p> <p>(IV) Regional authority shall issue TRANSFERABLE DFIA</p> <p>(V) Export obligation within 12 months from the date of filing online application</p>	<p>(I) capital goods can be used in pre-production or production or post-production</p> <p>(II) Export obligation within 6 years from the date of issue of authorisation</p> <p>(III) If 75% of specific export obligation is fulfilled within 3 years then remaining 25% is relaxed.</p>	<p>(I) Net Foreign Exchange earnings cumulatively in a block of 5 years from commencement of production</p> <p>(II) Export proceeds should be realised within 9 months</p> <p>(III) Inter unit transfer upon payment of applicable GST</p> <p>(IV) Exit from scheme subject to payment of duties and taxes saved</p> <p>(V) Existing units may apply for conversion to EOU/EHTP/STP/BTP</p>	<ul style="list-style-type: none"> <li>- Supplies shall be made directly to the entities</li> <li>- Supply can be made at the project/site</li> </ul>

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<b>Not applicable to</b>	(I) Specified exports (II) Import of specified inputs (III) Based on risk management, DGFT may reject (IV) Prohibited items and items reserved for STE	(I) Import of tyres (II) Input which is subject to pre-import condition	Restricted capital goods without approval cannot be imported	- Trading units - Prohibited goods should not be manufactured and exported	- Third party supply i.e., subcontracting not allowed (However they can supply to main contractor and in turn that can be supplied to projects)

