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Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Vanijya Bhawan, New Delhi

**Notification No: 15 /2026-27**  
New Delhi, 30<sup>th</sup> April, 2026

**Subject: Alignment of RoDTEP Schedule consequent to changes in the First Schedule to Customs Tariff Act, 1975 as amended vide Fourth Schedule of Finance Act (No. 3 of 2026) with effect from 01.05.2026**


**S.O.(E):** In exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992, read with Para 1.02 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby makes the following amendments in Appendix 4R and Appendix 4RE w.e.f. 01.05.2026 to align the RoDTEP schedule with amendments made under the Customs Tariff Act, 1975:

- i. 142 tariff lines at the 8 Digit level are added in Appendix 4R and Appendix 4RE of the RoDTEP Schedule.
- ii. 50 tariff lines at the 8 Digit level are deleted from Appendix 4R and Appendix 4RE of the RoDTEP Schedule.
- iii. Description of 02 tariff lines at 8 Digit level has been changed in Appendix 4R and Appendix 4RE of RoDTEP Schedule.

2. The details of HS Codes as in Para above, along with RoDTEP rates/value caps, are available at the DGFT portal- [www.dgft.gov.in](http://www.dgft.gov.in) under the link 'Regulations>RoDTEP'.

**Effect of this Notification:**

Consequent to the amendments made under the Customs Tariff Act, 1975, vide the fourth schedule of the Finance Act (No. 3 of 2026), RoDTEP Schedule (Appendix 4R and Appendix 4RE), is amended w.e.f. 01.05.2026 to align it with First Schedule of the Customs Tariff Act. The RoDTEP rates for these items w.e.f. 01.05.2026 are provided in the tables at the link above.

  
(Lav Agarwal)

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