

Annexure A**Total duty foregone on various export promotion schemes during FY08 to FY11**

Sl. No.	Name of the Scheme	Duty foregone				Total
		FY08	FY09	FY10	FY11	
		(Crore₹)				
1	Advance License	17928.00	17654.00	12389.00	19355.28	67326.28
2	Special Economic Zone (SEZ)	2194.00	1804.00	2324.00	8630.16	14952.16
3	EOU/EHT/STP	14386.00	18978.00	13401.00	8579.87	55344.87
4	Export Promotion capital Good scheme (EPCG)	9152.00	10521.00	7833.00	10621.24	38127.24
5	Duty Drawback (DBK)	3236.00	12116.00	9219.00	8859.00	33430.00
6	Duty Entitlement Pass Book Scheme (DEPB)	4842.00	5341.00	7092.00	8756.55	26031.55
7	Duty Free Replenishment Certificate (DFRC)	845.00	607.00	111.00	43.53	1606.53
8	Duty Free Entitlement Credit Certificate (DFECC) Schemes to status holder	1416.00	740.00	418.00	156.39	2730.39
9	Target plus schemes (TPS)	2619.00	923.00	1220.00	373.99	5135.99
10	Vishesh Krishi and Gram Udyog Yojna (VKGUY)	548.00	538.00	2059.00	1788.48	4933.48
11	Served from India Scheme (SFIS)	444.00	642.00	531.00	542.18	2159.18
12	Duty Free Import Authorisation (DFIA) Schemes	699.00	1359.00	1268.00	1403.99	4729.99
13	Focus Market Scheme		41.00	408.00	548.12	997.12
14	Focus Product Scheme				1209.46	1209.46
15	Deemed Export	1587.00	2384.00	1528.00	2180.00	7679.00
	TOTAL	59891.00	73648.00	59801.00	73048.24	266393.20

Source: Receipt Budget and CBEC

Annexure A1**Duty foregone on various export promotion schemes during FY08 to FY11 as per Union Receipt Budget**

Sl. No.	Name of the Scheme	Duty foregone				Total
		FY08	FY09	FY10	FY11	
1	Advance License	17928.00	17654.00	12389.00	19355.28	67326.23
2	Special Economic Zone (SEZ)	2194.00	1804.00	2324.00	8630.16	14952.16
3	EOU/EHT/STP	14386.00	18978.00	13401.00	8579.87	55344.87
4	Export Promotion capital Good scheme (EPCG)	9152.00	10521.00	7833.00	10621.24	38127.24
5	Duty Entitlement Pass Book Scheme (DEPB)	4842.00	5341.00	7092.00	8756.55	26031.55
6	Duty Free Replenishment Certificate (DFRC)	845.00	607.00	111.00	43.53	1606.53
7	Duty Free Entitlement Credit Certificate (DFECC) Schemes to status holder	1416.00	740.00	418.00	156.39	2730.39
8	Target plus schemes (TPS)	2619.00	923.00	1220.00	373.99	5135.99
9	Vishesh Krishi and Gram Udyog Yojna (VKGUY)	548.00	538.00	2059.00	1788.48	4933.48
10	Served from India Scheme (SFIS)	444.00	642.00	531.00	542.18	2159.18
11	Duty Free Import Authorisation (DFIA) Schemes	699.00	1359.00	1268.00	1403.99	4729.99
12	Focus Market /ProductScheme	-	41.00	408.00	1757.50	2206.50
TOTAL		55073.00	59148.00	49054.00	62009.16	225284.20

Source: Receipt Budget of Union Government

Annexure B**Central Excise receipt vis-a-vis Additional Duty of Customs receipts**

	Cr ₹										
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Excise Duty	72555	82310	90774	99125	111226	117613	123611	108613	102991	132000	138372
Addl. Duty of Customs (CVD)	16582	14409	15936	16368	22110	29750	38035	46935	46015	33435	51065
CVD as % of Excise duty	22.85	17.51	17.56	16.51	19.88	25.29	30.77	43.21	44.68	25.33	36.90

Average of CVD 27% ranging from 16.51% (FY04) to 44.68 (FY09)

Median of CVD value: 25%

Modal of (iii) value: 25%

Range: 28.17%

Average Annualised growth: 8.1%

Average Decadal Industrial growth: 8%

Annexure C

- a. Supply of goods against Advance Authorisation/Advance Authorisation for annual requirement/ Duty Free Import Authorisation (DFIA);
- b. Supply of goods to Export EOUs or STPs or EHTPs or Biotechnology Parks (BTPs);
- c. Supply of capital goods to Export Promotion Capital Goods (Authorisation holders);
- d. Supply of goods to projects financed by multilateral or bilateral agencies / Funds as notified by DEA, Ministry of Finance (MoF) under International Competitive Bidding (ICB) in accordance with procedures of those agencies/Funds, where legal agreements provide for tender evaluation without including customs duty;
- e. Supply and installation of goods and equipment (single responsibility of turnkey contracts) to projects financed by multilateral or bilateral agencies/Funds as notified by DEA, MoF under ICB, in accordance with procedures of those agencies / Funds, which bids may have been invited and evaluated on the basis of Delivered Duty Paid (DDP) prices for goods manufactured abroad;
- f. Supply of capital goods, including in unassembled/disassembled condition, as well as plants, machinery, accessories, tools, dies and such goods which are used for installation purposes till stage of commercial production, and spares to extent of 10% of FOR value to fertilizer plants;
- g. Supply of goods to any project or purpose in respect of which the MoF, by a notification, permits import of such goods at zero customs duty;
- h. Supply of goods to power projects and refineries not covered in paragraph 8.2 (f) of FTP;
- i. Supply of marine freight containers by EOU (Domestic freight containers-manufacturers) provided said containers are exported out of India within 6 months or such further period as permitted by customs;
- j. Supply to projects funded by UN agencies; and
- k. Supply of goods to nuclear power projects through competitive bidding as opposed to ICB (international competitive bidding).

Benefits of deemed exports shall be available under paragraphs 8.2 (d), (e), (f) and (g) of FTP only if the supply is made under procedure of ICB. However, in regard to mega power projects, the requirement of ICB would not be mandatory, if the requisite quantum power has been tied up with through tariff based competitive bidding or if the project has been awarded through tariff based competitive bidding.

Annexure D**Central Sales Tax and Special Additional Duty of Customs receipts**

	Cr ₹										
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
CST	8371	11424	11730	10457	13037	13968	16200	18613	18389	17048	19230
SAD	2442	3269	NA	3595	4083	NA	NA	10595	13165	14095	18288
SAD as % of CST	29.17	28.62	NA	34.38	31.32	NA	NA	56.92	71.59	82.68	95.10

CST: $\{(FY11-FY01)/FY01\} * 100 = 129.72$

Average Decadal Growth of CST = $129.72/11 = 11.79$

SAD: $\{(FY11-FY01)/FY01\} * 100 = 648.89$

Average Decadal Growth of SAD = $648.89/11 = 58.99$

Range = 95.10 in FY11 – 28.62 in FY02 = 66.48

Average annualised growth in CST/SAD ratio: $(FY11-FY01)/(11 \times FY01) = 0.20$.