**Detailed Guidelines on DGFT & Foreign Trade Services**

**SEIS, Drawback, RoDTEP, ROSCTL, Warehousing -**

* **SEIS (Service Exports Incentive Scheme)**: Incentives on notified services (phased out after 2023).
* **Drawback**: Refund of duties/taxes paid on inputs.
* **RoDTEP (Remission of Duties and Taxes on Exported Products)**: Refunds of embedded taxes not rebated by GST.
* **ROSCTL (Rebate of State & Central Taxes and Levies)**: Benefits for apparel & made-ups exporters.
* **Warehousing**: Import storage without duty payment for a specified period.

**DGFT & Foreign Trade Services – Guidelines Table:**

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| **Topic** | **Coverage** | **Benefits for Importer/Exporter** |
| **SEIS, Drawback, RoDTEP, ROSCTL, Warehousing** | Application and compliance. | Tax refunds, improved working capital. |