

F. No. CBIC-15021/26/2025-ICD-CBEC

Government of India Ministry of Finance Department of Revenue
Central Board of Indirect Taxes & Customs
International Customs Division

Kartavaya Bhawan-I, New Delhi
Dated the 19th October, 2026

To

All Principal Chief Commissioners / Chief Commissioners of Customs / Customs
(Preventive) / Customs and Central Tax

All Principal Commissioners / Commissioner of Customs / Customs (Preventive)

All Principal Directors General / Directors General under CBIC

Madam / Sir,

**Subject: Acceptance of electronic Certificate of Origin (e-CoO) issued under India-
New Zealand FTA - regarding.**

Attention is drawn to Notification No. 82/2026- Customs (N.T.) dated 12.10.2026 whereby the Customs Tariff (Determination of Origin of Goods under the Free Trade Agreement between India and New Zealand) Rules, 2026 have been notified. Reference is invited to Rule 16(2) of the above-mentioned notification which permits issuance of electronic Certificate of origin (e-CoO). A certificate of origin issued electronically under the India-New Zealand FTA by the Issuing bodies of New Zealand, is hence a valid document for the purpose of claiming preferential tariff treatment under India-New Zealand FTA, provided the e-CoO has been issued in the prescribed format, bears seal and signature of the authorized signatory of the Issuing Body, and fulfils all other requirements stated in Notification No. 82/2026-Customs (N.T.) dated 12.10.2026.

2. The specimen seals and signatures, circulated in advance, shall continue to be used to verify the genuineness/authenticity of e-CoO. Additionally, as informed by New Zealand Customs Service, the integrity of e-CoO may be further verified using the QR code or URL link on the e-CoO. In case of any doubt, the matter shall be referred to the FTA Cell (under the Directorate of International Customs) for initiating the verification process with the competent authority of the exporting party.

3. The e-CoO shall be mandatorily uploaded on e-Sanchit by the importer/Customs Broker for availing preferential tariff treatment, and the e-CoO particulars such as



certification number and date, originating criteria etc. shall be carefully entered while filing the bill of entry.

4. Attention is invited to Rule 16(3)(f) of the above mentioned notification which prescribes that a Proof of Origin shall apply to a single importation of one or more goods, provided that each good qualifies as an originating good separately in its own right. In this regard, a check will be introduced in the ICES to disallow use of same e-CoO certification number in more than one bill of entry.

5.1 Kind attention is further invited to Rule 30 (Goods in Transport or Storage) of the aforesaid notification. It provides that, in accordance with Rule 25 (Post Importation Claim for Preferential Tariff Treatment), preferential tariff treatment shall be granted to an originating good of New Zealand which, on the date of entry into force (EIF) of the Agreement, i.e. 20.10.2026:

(a) is in the process of being transported from New Zealand to India; or

(b) has not been released from customs control, including an originating good stored in a bonded warehouse.

5.2 Accordingly, in respect of such goods, the importer may claim preferential tariff treatment in terms of Rule 25 (Post Importation Claim for Preferential Tariff Treatment).

6. A detailed advisory for trade, setting out the procedure for claiming preferential tariff treatment is being issued separately by DG Systems.

7. It is requested that the above procedure for acceptance of e-CoO and claims w.r.t goods in transport or storage under India-New Zealand FTA may be suitably implemented in Customs formations under your jurisdiction. Difficulties, if any, in the implementation of this Instruction may be brought to the notice of the Board.

Yours sincerely,



(Rashmi Shakrawal)

Officer on Special Duty
International Customs Division