
October 19, 2026

CBIC

Customs accepts electronic certificates of origin from New Zealand

CBIC Instruction No. 21/2026-Customs accepts New Zealand electronic certificates of origin for India-New Zealand FTA claims and sets how customs checks them.

THE INTERNATIONAL Customs Division of the Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, issued Instruction No. 21/2026-Customs, F. No. CBIC-15021/26/2025-ICD-CBEC, dated October 19, 2026, on the acceptance of electronic certificates of origin (e-CoO) issued

under the India-New Zealand FTA. It is addressed to all Principal Chief Commissioners and Chief Commissioners of Customs, Customs (Preventive) and Customs and Central Tax, all Principal Commissioners and Commissioners of Customs and Customs (Preventive), and all Principal Directors General and Directors General under CBIC.

KEY FACTS**AUTHORITY**
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Instruction No. 21/2026-Customs

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The instruction refers to Notification No. 82/2026-Customs (N.T.) dated October 12, 2026, which notified the Customs Tariff (Determination of Origin of Goods under the Free Trade Agreement between India and New Zealand) Rules, 2026, and to rule 16(2) of those rules, which permits a certificate of origin to be issued electronically. A certificate of origin issued electronically under the FTA by the issuing bodies of New Zealand is therefore a valid document for claiming preferential tariff treatment, provided it is issued in the prescribed format, bears the seal and signature of the authorized signatory of the issuing body, and fulfills all other requirements of that notification.

The specimen seals and signatures circulated in advance continue to be used to verify that an e-CoO is genuine. As informed by the New Zealand Customs Service, its integrity may also be verified using the QR code or URL link on the e-CoO. In case of any doubt, the matter is referred to the FTA Cell, under the Directorate of International Customs, to begin verification with the competent authority of the exporting party.

The importer or customs broker must upload the e-CoO on e-Sanchit to avail of preferential tariff treatment, and enter its particulars, such as the certification number and date and the originating criteria, carefully when filing the bill of entry. Citing rule 16(3)(f), under which a Proof of Origin applies to a single importation of one or more goods, each qualifying as an originating good in its own right, the instruction says a check will be introduced in ICES to disallow use of the same e-CoO certification number in more than one bill of entry. It does not give a date for that check.

Under rule 30 (Goods in Transport or Storage), in accordance with rule 25 (Post Importation Claim for Preferential Tariff Treatment), preferential tariff treatment is granted to an originating good of New Zealand which, on October 20, 2026, the date of entry into force of the Agreement, is being transported from New Zealand to India, or has not been released from customs control, including one stored in a bonded warehouse. For such goods the importer may claim preferential tariff treatment under rule 25. A detailed advisory for trade on the procedure for claiming preferential tariff treatment is being issued separately by DG Systems. The addressees are asked to implement the procedure in the customs formations under their jurisdiction and to bring any difficulties to the notice of the Board. The instruction does not name New Zealand's issuing

bodies or state a separate date from which it applies. It is signed by Rashmi Shakrawal, Officer on Special Duty, International Customs Division.

Issued by	Central Board of Indirect Taxes & Customs (International Customs Division), Department of Revenue, Ministry of Finance
Document	Instruction No. 21/2026-Customs
File number	F. No. CBIC-15021/26/2025-ICD-CBEC
Dated	October 19, 2026
Applies to	Electronic certificates of origin (e-CoO) issued by the issuing bodies of New Zealand under the India-New Zealand FTA
Conditions for acceptance	Prescribed format; seal and signature of the issuing body's authorized signatory; all other requirements of Notification No. 82/2026-Customs (N.T.)
Verification	Specimen seals and signatures circulated in advance; QR code or URL link on the e-CoO; doubts referred to the FTA Cell
Filing	e-CoO uploaded on e-Sanchit by the importer or customs broker; particulars entered in the bill of entry
One certificate, one bill of entry	A check to be introduced in ICES to disallow the same e-CoO certification number in more than one bill of entry
Goods in transport or storage on October 20, 2026	Preferential tariff treatment may be claimed under rule 25 (post-importation claim)
Signed by	Rashmi Shakrawal, Officer on Special Duty, International Customs Division

[The instruction](#) (PDF, 307 KB)

Source: [CBIC's own copy](#).

Checked against the official copy on October 22, 2026.

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