

September 14, 2026

DGFT

DGFT drafts non-preferential rules of origin for imports

DGFT Trade Notice No. 27/2026-27 invites comments within 15 days on a draft Para 2.93 setting non-preferential rules of origin for exports and imports.

TRADE NOTICE NO. 27/2026-27, dated September 14, 2026, was issued by the Directorate General of Foreign Trade (DGFT) from Vanijya Bhawan, New Delhi. It is addressed to all importers and import associations, all exporters and Export Promotion Councils, and all trade bodies and relevant stakeholders. It invites comments

and suggestions on a proposed amendment to Para 2.93 of the Handbook of Procedures, 2023, Rules of Origin (Non-Preferential). The notice states that the amendment seeks to comprehensively prescribe these rules for both exports and imports. The draft Public Notice is placed at Annexure-I.

KEY FACTS

AUTHORITY

DGFT

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September 14, 2026

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Directorate General of Foreign Trade (DGFT)

DOCUMENT

Trade Notice No. 27/2026-27, with the draft Public Notice at Annexure-I



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For exports, goods are to be manufactured by the exporting entity as per the definition of "Manufacture" in Paragraph 11.31 of the FTP. Where imported inputs, duty paid or duty free, are used, the export product can be considered to originate in India only if those inputs undergo processing that exceeds a listed set of operations. The list includes removal of dust, sorting, washing, painting and cutting; changes of packing; simple cutting, slicing and repacking; preservation during transport and storage; affixing of marks or labels; simple mixing; simple assembly of parts; disassembly; slaughter; mere dilution with water; and any combination of these.

The draft also sets out the export certificate procedure. Non-Preferential Certificates of Origin (CoO) are issued by the agencies listed in Appendix 2E, and agencies authorized to issue Preferential CoOs may also issue them. Applications are made online through <https://www.trade.gov.in> with a copy of the invoice and packing list, and a fee of Rs.200/- applies to each Certificate of Origin, including attestation of any additional documents. Manufacturer exporters who are also Status Holders may self-certify, and agencies may issue Back-to-Back Certificates of Origin (Non-Preferential) for goods not of Indian origin for re-export, trans-shipment and merchanting trade.

For imports, goods under ITC (HS) Chapters 01 to 14 would take the country where they are wholly obtained or produced, subject to a de-minimis tolerance of 1% of the value of the goods. Other goods would take the country where all non-originating materials used in manufacture have undergone a change in tariff heading at the 4-digit HS level, or where the good has undergone at least 35% value addition. As printed, value addition is computed as the FOB value of exports minus the value of non-originating material, divided by the FOB value of exports, multiplied by 100.

The importer would declare the country of origin on the basis of the information available to it, in a self-declaration giving the Bill of Entry number and date, the ITC (HS) Code, the country of origin, the importer's name and IEC. No separate Certificate of Origin or other origin-related document would be required for clearance, except where expressly mandated under applicable law or a notified country-specific requirement. Goods would be cleared on the self-declaration. Verification, wherever considered necessary, may follow on a risk-based basis, limited to cases

with reasonable grounds to doubt the declared country of origin or where country-specific conditions apply. Routine or repeated verification of the same goods, country of origin and circumstances is to be avoided.

Exporters, importers, Export Promotion Councils, trade bodies and other interested parties may send comments within 15 (Fifteen) days from the date of publication of the trade notice, by email to ramesh.dr@gov.in, with "Comments on Draft Amendment in Para 2.93 of the Handbook of Procedures, 2023 – Rules of Origin (Non-Preferential)" in the subject line. The notice was issued with the approval of the competent authority in accordance with Para 1.07A of FTP 2023 and is signed by Daripelli Ramesh, Deputy Director General of Foreign Trade.

Issued by	Directorate General of Foreign Trade (DGFT)
Document	Trade Notice No. 27/2026-27, with the draft Public Notice at Annexure-I
Dated	September 14, 2026
Proposes to amend	Para 2.93 of the Handbook of Procedures, 2023, Rules of Origin (Non-Preferential)
Imports, Chapters 01 to 14	Wholly obtained or produced, de-minimis tolerance of 1% of the value of the goods
Imports, other goods	Change in tariff heading (4-digit HS level), or at least 35% value addition
Proof of origin at import	Importer's self-declaration; no separate Certificate of Origin unless expressly mandated
Export CoO fee	Rs.200/- for each Certificate of Origin
Comments	Within 15 (Fifteen) days from the date of publication, to ramesh.dr@gov.in
Signed by	Daripelli Ramesh, Deputy Director General of Foreign Trade

Draft rules of origin (non-preferential) for imports

Goods	Country of origin
ITC (HS) Chapters 01 to 14	The country where the goods are wholly obtained or produced, subject to a de-minimis tolerance of 1% of the value of the goods
All other goods	The country where all the non-originating materials used in the manufacture have undergone a change in tariff heading (4-digit HS level), OR the good has undergone at least 35% value addition

[The trade notice](#) (PDF, 1.6 MB)

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

Checked against the official copy on October 20, 2026.

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