

September 24, 2026

CBIC

Form I not a precondition for India-UK CETA origin claims

CBIC Circular No. 43/2026-Customs says a valid Origin Declaration supports India-UK CETA claims and Form-I is not required with the Bill of Entry.

CIRCULAR NO. 43/2026-Customs, F.No. CBIC-15021/70/2026-ICD-CBIC, dated September 24, 2026, is issued by the International Customs Division of the Central Board of Indirect Taxes & Customs, Department of Revenue, Ministry of Finance, to customs field formations. It concerns the application of section 28DA of the Customs Act, 1962 and CAROTAR,

2020 consistent with the Rules of Origin under trade agreements notified under section 5 of the Customs Tariff Act, 1975. It states that these provisions shall be applied in a manner that preserves the intent of the trade agreement, and recalls that under rule 8(3) of CAROTAR, 2020 the agreement's Rules of Origin prevail in any conflict.

KEY FACTS**AUTHORITY****CBIC****PUBLISHED****September 24, 2026****ISSUED BY**

Central Board of Indirect Taxes & Customs (International Customs Division)

DOCUMENT**Circular No. 43/2026-Customs**

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On the India-UK CETA, the circular states that an Origin Declaration completed by the UK exporter or producer in the prescribed manner constitutes the proof of origin for claiming preferential tariff treatment on imports into India, and that a claim supported by a valid Origin Declaration shall be processed without requiring Form-I. Form-I under CAROTAR, 2020 is not required to be submitted with the Bill of Entry and shall not be treated as a precondition for allowing preferential tariff treatment. The Board's letter F. No. 15021/18/2020-(ICD) dated November 13, 2020 is reiterated.

Only where the Bill of Entry is interdicted by the National Risk Management System for origin-related checks, and the proper officer has reason to believe the origin criteria have not been met, may the relevant information specified in Form-I be sought from the importer under section 28DA, read with rule 5 of CAROTAR, 2020. Under the CETA the importer is not required to obtain confidential information from the exporter or producer; not furnishing it shall not by itself be a ground for denying preferential tariff treatment, and the importer shall furnish what the exporter or producer makes available. Where the available information is insufficient to determine origin, verification may be undertaken through the Verification Authority of the exporting Party.

On subsequent imports of identical goods, section 28DA(11) permits an earlier determination denying preferential tariff treatment to be applied to later imports of identical goods from the same producer or exporter, unless sufficient information is furnished to establish that such goods satisfy the country-of-origin criteria. Goods shall not be treated as identical merely because they have the same description, tariff classification, exporter, producer or technical characteristics. The importer shall be given an opportunity to furnish additional information before an earlier determination is applied, and where it establishes that the goods satisfy the criteria, the determination shall not be applied. Goods differing in any material fact relevant to origin shall be examined independently on their merits.

Field formations are asked to bring the circular to the notice of officers under their jurisdiction and of the trade, and to ensure its uniform implementation. Difficulties in implementing it may be brought to the notice of the Board. The circular is signed by Rashmi Shakrawal, Officer on Special Duty, Customs & EP Wing, CBIC.

Issued by	Central Board of Indirect Taxes & Customs (International Customs Division)
Document	Circular No. 43/2026-Customs
File number	F.No. CBIC-15021/70/2026-ICD-CBIC
Dated	September 24, 2026
Applies to	Preferential tariff claims under the India–UK CETA; subsequent imports of identical goods under section 28DA(11)
Proof of origin under the India–UK CETA	Origin Declaration completed by the UK exporter or producer in the prescribed manner
Form-I	Not required with the Bill of Entry; not a precondition for preferential tariff treatment
When Form-I information may be sought	Bill of Entry interdicted by the National Risk Management System for origin-related checks, and the proper officer has reason to believe the origin criteria are not met
Earlier letter reiterated	F. No. 15021/18/2020-(ICD), November 13, 2020
Signed by	Rashmi Shakrawal, Officer on Special Duty, Customs & EP Wing, CBIC

[The circular](#) (PDF, 685 KB)

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

Checked against the official copy on October 20, 2026.

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