
October 12, 2026

CBIC

India-New Zealand FTA origin rules apply from October 20

Notification No. 82/2026-Customs (N.T.) sets the rules for claiming India-New Zealand FTA duty rates from October 20, 2026, with product-specific rules.

THE CENTRAL BOARD OF Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 82/2026-Customs (N.T.), dated October 12, 2026. Made under sub-section (1) of section 5 of the Customs Tariff Act, 1975, it sets out the Customs Tariff (Determination of Origin of Goods

under the Free Trade Agreement between India and New Zealand) Rules, 2026, which come into force on October 20, 2026. The Agreement was signed on April 27, 2026. The notification runs to 71 pages, with 34 rules and three annexures, and is signed by Indrajit Panda, Under Secretary to the Government of India.

KEY FACTS**AUTHORITY****CBIC**

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A good is originating if it is wholly obtained or produced in India, New Zealand or both, as listed in rule 4, or meets the product-specific rules in Annexure-A, and meets the other requirements of the rules. An originating material from one country used in production in the other counts as originating there. Qualifying value content (QVC) is calculated with a build-down formula, FOB value less the value of non-originating materials, divided by FOB value, or a build-up formula, the value of originating materials divided by FOB value, each multiplied by 100. Operations such as packaging, labeling, simple cutting or simple assembly do not confer origin.

Annexure-A sets the product-specific rules by HS 2022 code, from Chapter 1 to Chapter 97. They use wholly obtained (WO), a change of chapter (CC), heading (CTH) or sub-heading (CTSH), QVC thresholds, most often 40% or 45%, and for iron and steel a melt and pour requirement. The QVC percentages are on the build-down basis; under the build-up formula the requirement is 10 percentage points lower, except for Chapter 71. Under the de minimis rule, a good failing a change in tariff classification still qualifies if the non-originating materials concerned are at most 10 percent of FOB value (Chapters 50 to 63: of weight or value); wholly obtained goods allow 1 percent of weight or value.

A claim for preferential tariff treatment rests on a Proof of Origin: a Certificate of Origin issued by an issuing authority, or an origin declaration completed by a status holder in India or an approved exporter in New Zealand. Declarations by any exporter or producer await a review that begins five years after the Agreement enters into force, and the introduction of origin declarations is subject to an electronic exchange system the Parties are to set up within 12 months of entry into force. A Proof of Origin is in English, carries a unique number, follows Annexure-B or Annexure-C, and is valid for 12 months. In exceptional circumstances it may be issued retrospectively, up to 12 months after importation.

To claim the preferential rate, the importer declares the good originating, holds a valid Proof of Origin when making that declaration, and produces it if asked; without one, customs may deny the rate or ask for a guarantee. An importer who did not claim at import may claim later with a refund of excess duty; the importing country may require that claim within 12 months of importation, or a longer period its law specifies. Exporters, producers, status holders, approved exporters and issuing authorities keep origin records for at least 5 years from the Proof of Origin,

and importers for at least 5 years from importation. Minor errors that raise no doubt about origin are not grounds for rejection.

Customs in the importing country may verify origin at import or after release, on risk assessment or reasonable doubt, by written requests and then a verification visit. The exporting side answers questions on a certificate's authenticity within 30 days and on the accuracy of origin within 60 days, extendable by up to 30 days. Without consent to a visit within 30 days, preference may be denied. Goods are released during verification on payment of duty or security. Persistent or deliberate misrepresentation can lead to a temporary suspension of preference for an exporter or, with the Joint Commission's agreement, for all imports of a good, for up to 6 months or another agreed period, renewable if the condition persists.

Issued by	Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance
Document	Notification No. 82/2026-Customs (N.T.)
Dated	October 12, 2026
Takes effect	October 20, 2026
Rules	Customs Tariff (Determination of Origin of Goods under the Free Trade Agreement between India and New Zealand) Rules, 2026
Agreement signed	April 27, 2026
Proof of Origin	Certificate of Origin, or origin declaration by a status holder (India) or approved exporter (New Zealand); valid 12 months
De minimis	10 percent of FOB value (Chapters 50 to 63: of weight or value); 1 percent of weight or value for wholly obtained goods
Record keeping	At least 5 years
Signed by	Indrajit Panda, Under Secretary to the Government of India

[The notification](#) (PDF, 1010 KB)

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

Checked against the official copy on October 20, 2026.

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