July 13, 2026

CBIC

India-UK CETA origin declarations get a URN after authentication

CBIC Circular No. 33/2026-Customs sets how a UK Origin Declaration is emailed, authenticated and given a URN that the importer quotes in the bill of entry.

THE INTERNATIONAL Customs Division of the Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, issued Circular No. 33/2026-Customs, F.No. 15021/71/2026-ICD-CBEC, dated July 13, 2026, on implementing self-certification of Origin Declarations under the India-United Kingdom Comprehensive Economic and Trade Agreement (India-UK CETA). It is addressed to all Principal Chief Commissioners and Chief Commissioners of Customs, Customs (Preventive) and Customs and CGST, the Director General of Revenue Intelligence, the Principal Additional Directors General and Additional Directors General of DRI's zonal units, and CBIC's webmaster. It states that the Agreement enters into force on July 15, 2026, and that the CETA origin rules, notified by Notification No. 62/2026-Customs (N.T.) dated July 3, 2026, come into operation from that date. The proof of origin is an "Origin Declaration" completed by the UK exporter or producer under Rule 16 and in the format in Annexure-B to those rules, in place of certificates of origin issued by designated authorities. In it, the exporter or producer certifies that the goods qualify as originating and that the information is true and accurate, and the Agreement provides for an authentication process carried out by the customs authorities of India and the UK.

KEY FACTS

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Preferential tariff treatment may be claimed only after the Origin Declaration is authenticated. UK Customs shares authentication data on UK exporters and producers with the Directorate General of Systems and Data Management, and each declaration is checked against that data. Before a claim is made, the UK exporter or producer sends the completed declaration at the same time to the CBIC nodal email address (under "Sent to" below) and to the Indian importer at its ICEGATE-registered email address. On successful authentication, a Unique Reference Number (URN) is generated and emailed to the exporter or producer, with a copy to the importer, who then claims preferential tariff treatment in the bill of entry by quoting the URN. Importers must give the exporter or producer their ICEGATE-registered email address, make sure it is the one used, and keep it updated on ICEGATE.

Authentication shows only that the declaration is genuine and was completed and sent by a genuine UK exporter or producer. It does not by itself establish that the goods qualify as originating, which may be verified separately. Information exchanged, including personal information, may be used only for authentication, determination of origin and related customs matters. A declaration is valid for twelve months from the date of its completion and relates to a single shipment; it may not be used for multiple importations. Where goods of one shipment are warehoused, the URN is quoted in the warehousing bill of entry and may be used for one or more ex-bond clearances from it. No fresh declaration or authentication is needed for each ex-bond clearance if the ex-bond bills of entry are relatable to that warehousing bill, each bill of entry for home consumption under section 68 of the Customs Act, 1962 is filed within the declaration's validity, and all other conditions of the Agreement and the rules are met.

Under Rule 20 of the origin rules, preferential tariff treatment may also be claimed for originating goods that arrive in India on or after July 15, 2026, or remain under customs control on that date, including goods for which no order for clearance for home consumption has been made under section 47 of the Customs Act, 1962, and warehoused goods not yet cleared for home consumption under section 68. Not having an Origin Declaration at arrival or warehousing does not by itself bar a claim: a declaration completed on or after July 15, 2026 and authenticated may be accepted as proof of origin, subject to the conditions of the Agreement and the rules. For goods warehoused before July 15, 2026, the declaration is completed and authenticated on or after that date, and its URN is quoted in the ex-bond bill or bills of entry. The circular says a detailed advisory for trade is being issued separately on the ICEGATE portal. It does not say how long authentication takes or what follows if a declaration fails it. It is signed by Rashmi Shakrawal, Officer on Special Duty, Customs & EP Wing, CBIC.

Circular No. 43/2026-Customs of September 24, 2026 later said that a claim under the India-UK CETA supported by a valid Origin Declaration is processed without requiring Form-I under CAROTAR, 2020, and that Form-I is not required to be submitted with the bill of entry. It does not mention the URN or authentication.

Issued by	Central Board of Indirect Taxes & Customs (International Customs Division), Department of Revenue, Ministry of Finance
Document	Circular No. 33/2026-Customs
File number	F.No. 15021/71/2026-ICD-CBEC
Dated	July 13, 2026
Applies to	Preferential tariff claims under the India-UK CETA, in force from July 15, 2026
Proof of origin	Origin Declaration completed by the UK exporter or producer under Rule 16 and Annexure-B of the CETA origin rules
Sent to	cbic.customs.indiaukceta@CBICIndia.onmicrosoft.com and the Indian importer's ICEGATE-registered email address, at the same time
URN	Unique Reference Number generated on successful authentication; emailed to the exporter or producer, copied to the importer; quoted in the bill of entry
Validity	Twelve months from the date the Origin Declaration is completed
One declaration, one shipment	Not for multiple importations; for warehoused goods, one URN in the warehousing bill of entry may be used for its ex-bond clearances
Transition (Rule 20)	Goods arriving on or after July 15, 2026, or under customs control on that date, may claim with an Origin Declaration completed on or after

	July 15, 2026 and authenticated
Origin rules	Notification No. 62/2026-Customs (N.T.), July 3, 2026, in operation from July 15, 2026
Later	Circular No. 43/2026-Customs, September 24, 2026: a claim supported by a valid Origin Declaration is processed without Form-I, which is not required with the bill of entry
Signed by	Rashmi Shakrawal, Officer on Special Duty, Customs & EP Wing, CBIC

The circular (PDF, 1.4 MB)

Source: CBIC's own copy.

Checked against the official copy on October 28, 2026.

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Read online: indusdesk.com/customs/insights/india-uk-ceta-origin-declarations-get-a-urn-after-authentication/