July 3, 2026

CBIC

India-UK CETA origin rules apply from July 15

Notification No. 62/2026-Customs (N.T.) sets the rules for claiming India-UK CETA preferential duty from July 15, 2026, with product-specific rules.

THE CENTRAL BOARD OF Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 62/2026-Customs (N.T.), G.S.R. 560(E), dated July 3, 2026 and published the same day in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 502. 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 Comprehensive Economic and Trade Agreement between India and the United Kingdom) Rules, 2026, which come into force on July 15, 2026. The Agreement was signed on July 24, 2025. The notification has 29 rules and five annexures, and is signed by Indrajit Panda, Under Secretary to the Government of India.

KEY FACTS

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A good is originating if it is wholly obtained or produced entirely in India, the United Kingdom or both, as listed in rule 4; produced entirely there exclusively from originating materials; or produced entirely there using non-originating materials and meeting all applicable requirements of Annexure-A. In each case it must meet the other requirements of the rules, and final production must have occurred in the exporting Party, apart from the operations rule 15 allows outside the Parties. An originating good or material of one Party used in production in the other counts as originating there. Qualifying value content (QVC) is worked out by a build-down method, the value of the good less the value of non-originating materials, divided by the value of the good, or a build-up method, the value of originating materials divided by the value of the good, each multiplied by 100. The value of the good may be the ex-works price or the free-on-board (FOB) value. Operations such as changes of packaging, simple painting, simple assembly or affixing labels do not on their own make a good originating.

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), and QVC thresholds. The Standard QVC is at least 40% of the ex-works price or 45% of the FOB value under the build-down method, or 35% of either under the build-up method. Some rules set their own figures, such as 1.5% for coin, 3.5% to 7% for gold and silver jewelry and 35% for motor cars of heading 8703. Iron and steel listed as ex Chapter 72 needs melt and pour in the Parties; headings 7201 to 7205 instead need a change of heading and a QVC of at least 50% of the ex-works price or 55% of the FOB value (build-down), or 45% of either (build-up). Under the tolerance rule, a good that fails a change in tariff classification or wholly obtained requirement still qualifies if its non-originating materials are within 7.5% of the value or net weight of the good for Chapters 1 to 3, 5, 6, 10 and 14, 12.5% of the value or net weight for Chapters 4, 7 to 9, 11 to 13 and 15 to 24, and 12.5% of the value for Chapters 25 to 98.

For importers in India, the only applicable proof of origin is an origin declaration completed by the exporter or producer. In the United Kingdom it may also be a certificate of origin issued by an Indian issuing authority, or the importer's knowledge that the good is originating. An origin declaration follows the structure in Annexure-B, is in English, goes with an invoice or other

commercial document, and is valid for 12 months from completion, or longer if the importing Party's laws allow. Only for imports into the United Kingdom may one cover multiple shipments of identical goods, over a stated period of up to 12 months. Before an Indian importer claims preference, India establishes the declaration's authenticity under rule 17 and Annexure-D. The exporter or producer first gives UK customs the information that authenticates its identity, which UK customs shares with Indian customs. It then emails the declaration, in one email, to the nodal email address of Indian customs and to the importer, and Indian customs tells it, copying the importer, whether authenticity is established. If it is not, the importer may not make the claim. A late claim, with a refund of excess duty, may be made up to one year after importation, or later if the importing Party's laws allow.

An importer keeps the import documents, including the origin declaration, and the records showing the good is originating, for at least four years from importation, or longer if the importing Party's laws require. A producer or exporter keeps its records for five years from completing the origin declaration or the issue of the certificate of origin, or longer if the exporting Party requires. Customs in the importing Party may verify a claim at any time after it is made, on risk assessment: first in writing to the importer, then to the exporting Party's competent authority within two years of the claim. That authority reports within seven months, or ten in exceptional cases by agreement, and goods may be released meanwhile on payment of duty or security. Under rule 20, each Party grants a claim made under the rules for a good that arrives in it, or is released from customs control there, on or after the date the Agreement enters into force, unless it denies the claim on the grounds that rule lists. The rules do not state that date. Repeated denials after verification can lead to a temporary suspension of preference for an exporter's or producer's goods, or for all future imports of a good.

Issued by	Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance
Document	Notification No. 62/2026-Customs (N.T.), G.S.R. 560(E)
Dated	July 3, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 502, July 3, 2026
Takes effect	July 15, 2026
Rules	Customs Tariff (Determination of Origin of Goods under Comprehensive Economic and Trade Agreement between India and the United Kingdom) Rules, 2026
Agreement signed	July 24, 2025
Applies to	Claims for preferential tariff treatment on goods imported into India from the United Kingdom, and into the United Kingdom from India,

	under the Agreement
Proof of origin for imports into India	Origin declaration completed by the exporter or producer, in the structure of Annexure-B; valid 12 months from completion
Standard QVC	40% of the ex-works price or 45% of the FOB value (build-down), or 35% of either (build-up)
Tolerance	7.5% or 12.5% of the value or net weight of the good, by chapter; 12.5% of the value for Chapters 25 to 98
Record keeping	Importers: at least four years from importation; exporters and producers: five years from the origin declaration or certificate of origin
Late claim	Not later than one year after importation, or a longer period in the importing Party's laws
Related	CBIC Circular No. 33/2026-Customs, July 13, 2026: the Agreement enters into force on July 15, 2026; the UK exporter or producer emails the Origin Declaration to CBIC's nodal address and to the importer's ICEGATE-registered email address, and once it is authenticated the importer quotes its Unique Reference Number (URN) in the bill of entry; under rule 20, goods arriving on or after July 15, 2026, or still under customs control on that date, may also claim
Related	CBIC Circular No. 43/2026-Customs, September 24, 2026: a claim backed by a valid Origin Declaration is processed without CAROTAR Form-I, which is not required with the bill of entry
Signed by	Indrajit Panda, Under Secretary to the Government of India

Proof of origin, by importing country

Goods imported into	Applicable proof of origin
India	An origin declaration completed by the exporter or producer (rule 16)
United Kingdom	An origin declaration completed by the exporter or producer; a certificate of origin issued by an issuing authority; or the importer's knowledge that the good is originating (rule 16)
United Kingdom, customs value of the importation not over 1,000 pounds sterling, or a higher amount the United Kingdom specifies	None, if the good is declared as meeting the rules and UK customs has no reasonable doubts (rule 19)

The notification (PDF, 1.7 MB)

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Read online: indusdesk.com/customs/insights/india-uk-ceta-origin-rules-apply-from-july-15/