CBIC

# India-UK CETA tariff rates take effect on July 15, 2026

Finance Ministry Notification No. 29/2026-Customs sets India-UK CETA rates of customs duty, AIDC and Health Cess on UK goods from July 15, 2026.

THE MINISTRY OF FINANCE (Department of Revenue) issued Notification No. 29/2026-Customs, dated July 14, 2026, published as G.S.R. 628(E) in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 570 of the same day. Made under sub-section (1) of section 25 of the Customs Act, 1962, it exempts goods imported into India from the United Kingdom from so much of the duty of customs under the First Schedule to the Customs Tariff Act, 1975 (the BCD rate in its tables), the Agriculture Infrastructure and Development Cess (AIDC) and, for the goods in Table I, the Health Cess as exceeds the rates set in its three tables. It comes into force on July 15, 2026. It is issued under F. No. CBIC-190341/131/2025-TRU and signed by Dheeraj Sharma, Under Secretary.

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The exemption is available only if the importer proves to the satisfaction of the Deputy Commissioner or Assistant Commissioner of Customs that the goods are of United Kingdom origin, under the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 and the rules the Central Government notifies in this regard. The in-quota rates in Table III are also subject to the conditions in the notification's Annexure. The Directorate General of Foreign Trade allots the tariff rate quota (TRQ) to the importer under the Handbook of Procedures, 2023 and issues the TRQ authorization electronically, transmitting it to the Indian Customs EDI System (ICES). The authorization contains the importer's name and address, Importer-Exporter Code (IEC), the Customs notification number, the tariff item, the quantity and the validity period, and imports against the TRQ are allowed only on debiting it electronically in ICES.

Table I lists 11,106 entries, numbered without a gap from tariff item 01022110 to 97069000, each with a BCD, an AIDC and a Health Cess rate. Most cover "All goods" of a tariff item; a few are narrower, such as six tariff items of heading 6802 split between "Marble Slab" (18.0 percent BCD and 18.0 percent AIDC) and all other goods (8.2 percent BCD), and 17 tariff items from 87111010 to 87115000 limited to goods not registered anywhere before import and imported as a Completely Built Unit (CBU), at 32.9 percent BCD and 18.8 percent AIDC. A BCD rate of 0.0 percent applies to 8,030 entries, and percentage BCD rates on 3,058 others run from 2.0 to 96.4 percent, the highest on tariff item 22030000. The other 18 entries carry a percentage or a rupee amount: eight in Chapter 40 at "22.3% or Rs.26.9/- per kg which ever is lower", three in heading 5703 at "18% or Rs. 63 per sq. metre, whichever is higher", and seven in Chapter 61 at 18% or Rs. 40.5 to Rs. 99 per piece, whichever is higher. AIDC above nil applies to 91 entries, and a Health Cess of 5.0 percent to 70 entries, all in Chapter 90. Table I has no entries in Chapters 4, 15 and 24, or in heading 8703.

Table II covers 28 tariff items in headings 2206, 2207 and 2208. For 17 of them (22060000, 22071011, 22071012, 22071019, 22071090, 22082011, 22082019, 22083011, 22084011, 22084012, 22085012, 22086000, 22087011, 22087012, 22089011, 22089012 and 22089019), the rates

apply to "Goods with CIF value greater than or equal to- (i) United States Dollar (USD) 5 per litre, for a litre and above; or (ii) USD 6 per bottle, for a 750 ml bottle". For the other 11 (22082091, 22082099, 22083091, 22084091, 22084092, 22085092, 22087091, 22087092, 22089091, 22089092 and 22089099), they apply to "Goods with CIF value greater than or equal to USD 5 per litre, for a litre and above". The rates are 10 percent BCD and 100 percent AIDC on 22 items, 110 percent BCD and nil AIDC on 22071011, 22071012, 22071019 and 22071090, and 60 percent BCD and 50 percent AIDC on 22083011 and 22083091. "CIF value" means the assessable value determined under section 14 of the Customs Act, 1962. The notification identifies these goods only by tariff item and CIF value, and none of the 28 is in Table I, so it sets no rate for them below those values.

Table III sets tariff rate quotas, each a quantity of total imports in a year at in-quota rates, with out-of-quota rates for imports beyond it. It covers 21 tariff items of heading 8703 for "All goods, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU)", in three bands. With engine capacity not exceeding 1500 cc, and with engine capacity over 1500 cc but not over 3000 cc for petrol-run or 2500 cc for diesel-run vehicles, each band has a quota of 2,329 at 25 percent BCD and 25 percent AIDC, and 30 percent each out of quota. Above those capacities, the quota is 4,658 at 15 percent BCD and 15 percent AIDC, and 45 percent BCD and 50 percent AIDC out of quota. Six tariff items of motor vehicles for the transport of goods (other than electric or hydrogen fuel vehicles), imported as a CBU, have a quota of 1,164 at 17 percent BCD and 20 percent AIDC, and 20 percent each out of quota. The notification gives no unit for the quantities, does not say how the TRQ year is counted, and sets no rates for later years; DGFT Public Notice No. 19/2026-27 of July 9, 2026 sets the TRQ year as the calendar year.

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| Issued by | Ministry of Finance (Department of Revenue) |
| Document | Notification No. 29/2026-Customs, G.S.R. 628(E) |
| Dated | July 14, 2026 |
| Published | Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 570, July 14, 2026 |
| In force from | July 15, 2026 |
| Applies to | Goods imported into India from the United Kingdom, where the importer proves United Kingdom origin |
| Legal basis | Section 25(1), Customs Act, 1962 |
| Table I | 11,106 entries with BCD, AIDC and Health Cess rates; 8,030 at a BCD rate of 0.0% |
| Table II | 28 tariff items of headings 2206, 2207 and 2208, with a CIF value of at least USD 5 per liter, for a liter and above (17 of them also at least |

| | |
|---|---|
| | USD 6 per bottle, for a 750 ml bottle): BCD 10%, 60% or 110%; AIDC 100%, 50% or nil |
| Tariff rate quotas (Table III) | Heading 8703, CBU, not registered before import: 2,329 (up to 1500 cc) and 2,329 (over 1500 cc and up to 3000 cc petrol or 2500 cc diesel) at 25% BCD and 25% AIDC; 4,658 (larger) at 15% and 15%. Goods vehicles: 1,164 at 17% BCD and 20% AIDC |
| Quota allotment | By the Directorate General of Foreign Trade under the Handbook of Procedures, 2023; TRQ authorization debited electronically in ICES |
| Origin rules | Notification No. 62/2026-Customs (N.T.), July 3, 2026, in operation from July 15, 2026 |
| Related | CBIC Circular No. 33/2026-Customs, July 13, 2026: the importer claims by quoting, in the bill of entry, the URN of an authenticated Origin Declaration |
| Related | DGFT Public Notice No. 19/2026-27, July 9, 2026: the India-UK CETA TRQs added to para 2.92 and Appendix 2A of the Handbook of Procedures, 2023, with quota sizes by year; the TRQ year is the calendar year |
| File number | F. No. CBIC-190341/131/2025-TRU |
| Signed by | Dheeraj Sharma, Under Secretary |

## CIF-linked and quota rates (Tables II and III)

| Table | Tariff item | Description | BCD rate (%) | AIDC rate (%) | TRQ quantity | Out-of-quota BCD rate (%) | Out-of-quota AIDC rate (%) |
|---|---|---|---|---|---|---|---|
| II | 22060000, 22082011, 22082019, 22084011, 22084012, 22085012, 22086000, 22087011, 22087012, 22089011, 22089012, 22089019 | Goods with CIF value greater than or equal to- (i) United States Dollar (USD) 5 per litre, for a litre and above; or (ii) USD 6 per bottle, for a 750 ml bottle | 10 | 100 | None | Not applicable | Not applicable |
| II | 22071011, 22071012, 22071019, 22071090 | Goods with CIF value greater than or equal to- (i) United States Dollar (USD) 5 per litre, for a litre and above; or (ii) USD 6 per bottle, for a 750 ml bottle | 110 | 0 | None | Not applicable | Not applicable |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| II | 22083011 | Goods with CIF value greater than or equal to- (i) United States Dollar (USD) 5 per litre, for a litre and above; or (ii) USD 6 per bottle, for a 750 ml bottle | 60 | 50 | None | Not applicable | Not applicable |
| II | 22082091, 22082099, 22084091, 22084092, 22085092, 22087091, 22087092, 22089091, 22089092, 22089099 | Goods with CIF value greater than or equal to USD 5 per litre, for a litre and above | 10 | 100 | None | Not applicable | Not applicable |
| II | 22083091 | Goods with CIF value greater than or equal to USD 5 per litre, for a litre and above | 60 | 50 | None | Not applicable | Not applicable |
| III | 21 tariff items: 87032110, 87032191, 87032199, 87032210, 87032291, 87032299, 87032310, 87032391, 87032399, 87032410, 87032491, 87032499, 87033110, 87033191, 87033199, 87033210, 87033291, 87033299, 87033310, 87033391, 87033399 | All goods, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU): (i) with engine capacity not exceeding 1500 cc | 25 (in-quota) | 25 (in-quota) | 2,329 | 30 | 30 |
| III | The same 21 tariff items | All goods, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU): (ii) with engine capacity exceeding 1500 cc but not exceeding 3000 cc for petrol-run vehicles or exceeding 1500 cc but not exceeding 2500 cc for diesel-run vehicles | 25 (in-quota) | 25 (in-quota) | 2,329 | 30 | 30 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| III | The same 21 tariff items | All goods, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU): (iii) with engine capacity more than 3000 cc for petrol-run vehicles or more than 2500 cc for diesel-run vehicles | 15 (in-quota) | 15 (in-quota) | 4,658 | 45 | 50 |
| III | 87041010, 87042100, 87042200, 87042300, 87043100, 87043200 | Motor vehicles for the transport of goods (other than electric or hydrogen fuel vehicles), imported as a Completely Built Unit (CBU) | 17 (in-quota) | 20 (in-quota) | 1,164 | 20 | 20 |

The notification (PDF, 8.4 MB)

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