



India-UK Comprehensive Economic and Trade Agreement: Key Outcomes and Implications

INTRODUCTION

India signed a Comprehensive Economic and Trade Agreement with United Kingdom (**UK**) on July 24, 2025, following fourteen rounds of negotiations. The CETA entered into force on July 15, 2026.¹ The agreement, officially titled the India-UK Comprehensive and Economic Trade Agreement (**CETA**), was signed by the Indian Prime Minister Narendra Modi and UK's Prime Minister Keir Starmer in London, UK. Alongside the CETA, the two countries also endorsed a new India-UK Vision 2035 (**Vision 2035**). The Vision 2035 document reaffirms their shared commitment to unlock the full potential of a revitalised partnership, with the CETA acting as its economic centrepiece.

The India-UK CETA has been described by India's Commerce Minister Piyush Goyal as "the most comprehensive trade deal India has negotiated".² According to the Indian government, bilateral trade between India and the UK, currently valued at USD 60 billion, is expected to double by 2030.³

In this context, we discuss some of the key outcomes and implications of the India-UK CETA.

Table 1:

Snapshot – India's Top 10 Imports from and Exports to the UK (Values in US\$ Million)

Imports	FY 2023-24	FY 2024-25	Exports	FY 2023-24	FY 2024-25
Gems and Jewellery	2,348	2,383	Electrical Equipment and Machines	3,301	3,912
Electrical Equipment and Machines	1,591	2,260	Textile and related products	1,878	2,010
Metals	659	751	Mineral	1,399	1,356
Steel and articles thereof	844	524	Gems and Jewellery	610	982
Transportation and Related Equipment	296	447	Agriculture Products	840	873
Beverages and Spirits	316	358	Steel and articles thereof	743	872

¹ Ministry of Commerce & Industry, 'India and the United Kingdom Unleash a Next Generation Economic Corridor: Comprehensive Economic and Trade Agreement (CETA) and Agreement on Social Security Contributions Set to Enter into Force on 15th July 2026', dated June 17, 2026, available at <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2274280&lang=1®=1&utm> (accessed on July 16, 2026); Ministry of Commerce & Industry, 'India-UK Comprehensive Economic and Trade Agreement (CETA) Comes into Force; Export Consignment Flagged Off at Bengaluru', dated July 15, 2026, available at <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2284951®=20&lang=1> (accessed on July 16, 2026).

² Ravi Dutta Mishra, 'Most comprehensive trade deal India has negotiated, to be the template for future engagements: Commerce Ministry', dated May 7, 2025, available at URL: <https://indianexpress.com/article/business/india-uk-free-trade-deal-commerce-ministry-9986413/> (accessed on July 16, 2026).

³ Ministry of Commerce, 'India and UK Sign Comprehensive Economic and Trade Agreement (CETA)', dated July 24, 2025, available at <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2147805> (accessed on July 16, 2026).

Chemicals and Fertilizers	322	304	Chemicals and Fertilizers	524	825
Paper and Printing	244	230	Pharmaceutical	680	781
Plastics and Articles Thereof	157	136	Leather and Footwear	455	497
Minerals	134	110	Transportation and Related Equipment	439	422

Source: Tradestat, Ministry of Commerce and Industry.

KEY OUTCOMES AND IMPLICATIONS ON INDIAN BUSINESSES

The CETA comprises of 30 chapters, across over 2000 pages. Several chapters contain annexes and schedules which form an integral part of the CETA⁴ and elaborate on the respective chapters' commitments or set out the market access provided by India and the UK on trade in goods, trade in services and government procurement.

Trade in Goods

The CETA provides duty-free access for 99% of India's exports to the UK, covering nearly the entire trade basket according to the Indian government.⁵ For the UK government, the CETA removes or reduces tariffs on 90% of tariff lines, covering 92% of India's imports from the UK after staging (up to 10 years).⁶

Some of the key sectors that are subject to immediate or phased tariff reductions under the CETA on both sides include:

Table 2:

Labour-intensive Indian sectors	Labour-intensive Indian sectors like textiles, leather, footwear, marine products, gems and jewellery, alongside fast-growing sectors like engineering goods, auto components, and organic chemicals will see duty reductions. For example, Ready-Made Garments (RMG), where India faces stiff competition from Bangladesh, is among UK's top imports. Indian RMG products were subject to a 9.6% import duty previously.⁷ Now, with the CETA, India will gain duty-free access immediately upon its entry into force.⁸
Indian and UK agricultural sectors	On the whole, over 95% of Indian tariff lines in the agriculture sector will now enjoy zero-duty access to the UK market.⁹ Several Indian agricultural exports like pepper, turmeric, cardamom, and processed goods like mango pulp, pickles, and pulses will enjoy duty-free access to the UK market.¹⁰ While India has liberalized access for some UK agricultural products, like cranberries, durians, certain varieties of mushrooms, leeks, lettuce and artichokes which are not

⁴ As confirmed in CETA, Article 30.1, the annexes and schedules form an integral part of the CETA.

⁵ Ministry of Commerce, 'India and UK Sign Comprehensive Economic and Trade Agreement (CETA)', dated July 24, 2025, available at <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2147805> (accessed on July 16, 2026).

⁶ Department for Business and Trade, 'Impact assessment of the Free Trade Agreement between the UK and India executive summary', dated July 24, 2025, available at [https://www.gov.uk/government/publications/uk-india-free-trade-agreement-impact-as_sessment/impact-assessment-of-the-free-trade-agreement-between-the-uk-and-india-executive-summary-web-version](https://www.gov.uk/government/publications/uk-india-free-trade-agreement-impact-assessment/impact-assessment-of-the-free-trade-agreement-between-the-uk-and-india-executive-summary-web-version). (accessed on July 16, 2026).

⁷ The Hindu Bureau, 'Indian home textile sector to double its share in the UK market', dated July 24, 2025, available at <https://www.thehindu.com/news/cities/Coimbatore/indian-home-textile-sector-to-double-its-share-in-the-uk-market/article69851890.ece> (accessed on July 16, 2026).

⁸ CETA, Annex 2A-b, 'Schedule of Tariff Commitments of the United Kingdom'.

⁹ CETA, Annex 2A-b, 'Schedule of Tariff Commitments of the United Kingdom'.

¹⁰ CETA, Annex 2A-b, 'Schedule of Tariff Commitments of the United Kingdom'.

	produced in India, sensitive items like apples, pineapples, oranges, pomegranates have been excluded from tariff concessions. ¹¹
UK's automobile sector	UK's automobile sector will see greater market access for the Completely Built Units (CBUs) of vehicles through tariff rate quotas (TRQs) given by India. These are structured as follows: ▪ For the Internal Combustion Engine (ICE) vehicles, the TRQ is based on the engine capacity.¹² - The total annual quota is set to rise to 37,000 units in the first 5 years of the CETA, when the in-quota tariff duty will reduce from existing rate of 110-60% to 10%. - For the subsequent 10 years, the in-quota tariff duty will remain at 10%, whereas the total annual quota for ICE vehicles will reduce to 15000 units. ▪ Out-of-quota duty reductions for ICE vehicles will lead to reducing of existing duties of 110-66% to 50-45%, depending on the capacity of the ICE vehicle. ▪ For zero emission vehicles (<i>i.e.</i>, Electric, Hybrid, and Hydrogen-powered), TRQs are based on CIF price of the vehicle.¹³ - No TRQs are provided to zero emission vehicles priced below £40,000 CIF. - No TRQs are provided for the first 5 years of the CETA. - Thereafter, however, in-quota duty on Electric, Hybrid, and Hydrogen-powered vehicles is set to reduce from 110% to 10% by the end of the 10th year and the total annual quota for such vehicles will rise to 22000 units by the 15th year. - Total quota will be allocated based on the CIF price. For example, from the 15th year onwards, zero emission vehicles priced above £80,000 CIF will get a quota size of 20000 units, whereas those priced between £40,000 CIF to £80,000 CIF will get a quota size of 2000 units. ▪ No out-of-quota duty reductions for zero emission vehicles will be provided.¹⁴ ▪ To operationalise these TRQ commitments, the Directorate General of Foreign Trade (DGFT) has issued Public Notice No. 19/2026-27 dated July 09, 2026, amending Paragraph 2.92 and Appendix-2A of the Handbook of Procedures, 2023 (TRQ under FTA/CECA) to incorporate the framework governing TRQs under the India-UK CETA. The public notice prescribes the procedure for allocation and administration of TRQs for eligible vehicles from the UK, including the applicable vehicle categories, eligibility conditions, application process, and utilisation requirements for availing the preferential customs duty. For further information, please see ELP's detailed update here.
India's automobile sector	India's automobile sector also receive market access to the UK through a TRQ. This TRQ is only for zero emissions (<i>i.e.</i> , Electric, Hybrid, and Hydrogen-powered) passenger vehicles and is structured as follows:

¹¹ CETA, Annex 2A-a, 'Schedule of Tariff Commitments of India'.

¹² CETA, Annex 2A, Section C, 'Schedule of Tariff Commitments of India', para 4(a).

¹³ CETA, Annex 2A, Section C, 'Schedule of Tariff Commitments of India', para 5(a).

¹⁴ CETA, Annex 2A, Section C, 'Schedule of Tariff Commitments of India', para 5(c).

	- Similar to India's TRQ to the UK, the UK's TRQ on zero-emission passenger vehicles will apply only after the 5th year of the CETA. - The total quota will begin from 17600 units in the 6th year of the CETA and rise to 88000 units for the 15th year and onwards. Allocation of the size of the quota will be based on the CIF price of a zero-emissions passenger vehicle. - The in-quota duty rate provided to Indian exports of such vehicles is nil, <i>i.e.</i>, the zero-emission passenger vehicles will be allowed to enter the UK free of customs duty.¹⁵
UK's alcohol and sprits sector	Duties on selected imports of alcohols and spirits from the UK, currently taxed at 150%, will be cut down to 110% immediately and reduce to 75% by the 10 th year of the CETA. These concessions are made based on the Minimum Import Price of the item. ¹⁶
UK cosmetics and consumer goods sector	UK cosmetics and toiletries, currently facing Indian tariffs of 10-20%, benefit from immediate or staged tariff reductions, including halving of duties on perfumes and cologne. ¹⁷ Similarly, consumer goods such as chocolates, biscuits, and soft drinks from British manufacturers will also see their import duties lowered in a phased manner. ¹⁸
Indian pharmaceutical sector	The UK market is one of the largest export markets for Indian generics. Under the CETA, tariffs on pharmaceutical products ¹⁹ were eliminated upon the agreement's entry into force, facilitating enhanced market access for Indian pharmaceutical exports.

Rules of Origin

Chapter 3 (Rules of Origin) of the CETA lays down the origin criteria, proof of origin requirements and origin verification procedures and related customs administration for claims of preferential tariff treatment.

For imports into India, preferential tariff treatment may be claimed only on the basis of an origin declaration completed by the UK exporter or producer. In contrast, for imports into the UK, the Agreement recognizes three forms of proof of origin: (i) an origin declaration completed by the exporter or producer; (ii) a certificate of origin issued by an issuing authority; or (iii) the importer's knowledge that the goods are originating. Where India issues a certificate of origin, it is required to be issued by a designated issuing authority on the basis of information received from the exporter or producer demonstrating that the goods satisfy the applicable rules of origin. These provisions have been implemented domestically through the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic and Trade Agreement between the Government of the Republic of India and the Government of the United Kingdom of Great Britain and Northern Ireland) Rules, 2026 (**CETA Rules of Origin**).

The Central Board of Indirect Taxes and Customs (**CBIC**) has issued Circular No. 33/2026-Customs to operationalise the authentication framework for origin declarations used to claim preferential tariff treatment on imports into India, for details please see [here](#). The DGFT has also issued Trade Notice No. 11/2026-2027, prescribing the framework for issuance of Electronic Certificates of Origin (**eCoO**) through the Trade Connect ePlatform, for exports from India, for

¹⁵ CETA, Annex 2A, Section D, 'Schedule of Tariff Commitments of the United Kingdom', para 2 (a).

¹⁶ CETA, Annex 2A, Section C, 'Schedule of Tariff Commitments of India', para 7(a).

¹⁷ Department of Business & Trade, 'UK-India trade deal: conclusion summary', dated May 6, 2025, available at URL: <https://www.gov.uk/government/publications/uk-india-trade-deal-conclusion-summary/uk-india-trade-deal-conclusion-summary> (accessed on July 16, 2026).

¹⁸ CETA, Annex 2A-a, 'Schedule of Tariff Commitments of India'.

¹⁹ These are products covered under Commodity Code 30. See CETA, Annex 2A-b, 'Schedule of Tariff Commitments of the United Kingdom'.

further information please see ELP's detailed update [here](#). These measures provide the procedural framework for implementation of the Rules of Origin chapter.

The CETA establishes clear rules for goods to qualify for benefit from the preferential treatment. The CETA requires each party to establish that goods can be considered originating if they are: (i) wholly obtained goods, (ii) goods entirely produced in India or the UK, using exclusively Indian or UK materials, or (iii) goods that use non-originating materials but satisfy the product-specific rules of origin.²⁰

Moreover, the India-UK CETA has established 'co-equal' rules of origin, whereby originating goods can claim any of the listed product-specific rules of origin to claim preferential treatment under CETA.²¹ For example, for smartphones covered under HS heading 8517 manufactured in India, an Indian exporter can claim Indian origin on the basis that it has either (i) undergone a change in tariff sub-heading, or (ii) meets the standard qualifying value content under the CETA.²² In other words, the Indian exporter can choose between any of the two product-specific rules to benefit from preferential treatment under the CETA.

The Rules of Origin chapter also provides a detailed list of operations that fail to qualify a good for preferential treatment under the CETA²³ and set out the tolerance threshold for goods not meeting the product-specific rules of origin.²⁴ The chapter also contains detailed rules on origins procedures clarifying how origin claims will be made for originating goods and the determination of those claims.²⁵

Comprehensive product-specific rules have also been set forth for products across HS code chapters. Notably, melt and pour requirements²⁶ have been set for products falling under Chapters 72 (pertaining to iron and steel) – this appears to be similar to melt and pour requirement set forth under the India-UAE Comprehensive Economic Partnership Agreement (**CEPA**) and the India-EFTA Trade and Economic Partnership Agreement (**TEPA**).²⁷

Trade in Services

Under the CETA, India has made commitments across 11 broad services sectors and 108 sub-sectors. For instance, India has offered commercial presence *i.e.*, Mode 3, avenues for investment in sectors like Accounting and Auditing Services, Financial Services, Telecom, Environmental Services and Auxiliary Air Transport Services.²⁸

Meanwhile, the UK has made services commitments on 12 broad service sectors and 137 sub-sectors. In particular, the UK has offered to India market access in various sectors, including Telecom, IT/ITES, Other Education Services, Business and Professional Services, Telecom, Aviation and Tourism and Travel-related services.²⁹

Importantly, the CETA's Trade in Services chapter features rules which will discipline each party's domestic regulations affecting trade in services.³⁰ The inclusion of these rules in a free trade agreement is notable because India had objected to similar plurilateral disciplines developed by the Joint Statement Initiative on Services Domestic Regulation at the WTO.³¹

²⁰ CETA, Article 3.2.

²¹ CETA, Article 3.2.

²² The standard qualifying value content, or QVC, is determined based on formula stipulated in Article 3.5 of the CETA.

²³ CETA, Article 3.7. Such activities include operations to ensure preservation of goods (such as drying, freezing etc.), simple painting and polishing, washing, cleaning, removal of dust, simple mixing of goods, simple assembly of parts to constitute a complete article.

²⁴ CETA, Article 3.9.

²⁵ CETA, Chapter 3.

²⁶ For determination of origin, a 'melt and pour' requirement qualifies goods as originating from a country only when the raw steel is first produced in a steel-making furnace in a liquid state and then poured into its first solid shape in that country's territory.

²⁷ CETA, Annex 3A.

²⁸ CETA, Annex 8B.i, 'Schedule of Specific Commitments – Schedule of India'.

²⁹ CETA, Annex 8B.ii, 'Schedule of Specific Commitments – Schedule of the United Kingdom'.

³⁰ CETA, Article 8.8.

³¹ Third World Network, 'India, South Africa sharply object to JSI on services domestic regulation', dated February 8, 2023, available at <https://www.twonw.net/ti2/wto.info/2023/ti230205.htm> (accessed on July 16, 2026).

Under the annex concerning professional services, India and the UK have agreed to engage their professional regulatory bodies and identify professional services for negotiating mutual recognition or a similar agreement within 12 months of date of entry into force of the CETA (*i.e.*, July 15, 2027).³²

Both parties have also signed an Agreement on Social Security, also known as Double Contribution Convention (**DSS**), which entered into force on July 15, 2026. The DCC aims to provide a five-year exemption to temporary Indian workers in the UK and their employers from having to contribute to UK's social security schemes.³³

Environment, Labour and Trade and Gender

India broke new ground by including a chapter on trade and sustainability in the India-EFTA TEPA. The India-UK CETA builds on top of that development by becoming the first Indian trade agreement to include separate dedicated chapters on the environment, labour and gender.³⁴

These chapters reaffirm the international obligations of India and the UK on matters concerning the environment, labour and gender in the context of the CETA and call upon the parties to uphold them as a matter of their respective domestic laws. These commitments are made in respect of a law or regulation that is enforceable at the Central level of government in India.³⁵ Lastly, these commitments are not justiciable as the application of the dispute settlement mechanism of the CETA is excluded.³⁶

As part of these three chapters, the two countries have also made commitments on matters concerning climate change, environmental goods and services, air quality, marine pollution, sustainable forest management, biodiversity, circular economy, decent work, forced labour, gender equality and corporate social responsibility – many of which are a first for India in the context of a trade agreement.

Digital Trade

The India-UK CETA's digital trade chapter contains many contemporarily occurring digital trade provisions, such as those on trade facilitation by electronic means, open government data, online consumer protection, source code protections and cybersecurity.³⁷

The digital trade chapter includes a forward review mechanism.³⁸ Under this mechanism, if one party enters into a regional trade agreement with a non-party which establishes disciplines concerning protection of data of natural persons, prohibitions or restrictions on cross-border transfer of information for trade or investment, and the prohibition of data localisation requirements, the other CETA party may initiate a review with a view to securing similar disciplines for itself under the CETA.

Government Procurement

The India-UAE CEPA was the first Indian trade agreement in which India agreed to open its government procurement market through limited but progressive market access commitments.³⁹ The India-UK CETA marks a further liberalization of the Indian government procurement market as India has provided additional market access commitments for procurement conducted by the Central Government ministries/departments and their attached entities.⁴⁰ However, as in India-UAE CEPA, procurement conducted by State-level governments and entities has been kept outside the scope of the market access.⁴¹

³² CETA, Annex 8A, Article 8A.4; 'India-UK CETA Comes into Effect', dated July 15, 2026, available at: <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2284878®=3&lang=1> (accessed on July 16, 2026).

³³ Ministry of Commerce & Industry, 'India-UK CETA and Agreement on Social Security Enter into Force', dated July 15, 2026, available at: <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2285085®=48&lang=2> (accessed on July 16, 2026).

³⁴ CETA, Chapters 20, 21 and 23.

³⁵ CETA, Article 21.1 and footnote 1 of Chapter 20.

³⁶ CETA, Articles 21.21, 20.16 and 23.5.

³⁷ CETA, Chapter 12.

³⁸ CETA, Article 12.20.

³⁹ CEPA, Chapter 10 and Annex 10A.

⁴⁰ CETA, Annex 15A.i, Section A.

⁴¹ CETA, Annex 15A.i, Section B.

Under the CETA, UK suppliers have been made eligible to participate as Class-II local suppliers under India's Public Procurement (Preference to Make in India) Order, subject to a minimum 20% UK-origin content in the product or service. This provision allows UK suppliers to access certain procurement opportunities that were previously limited to domestic entities. With respect to the thresholds for market access commitments on procurement of goods, the UK has committed to a threshold of SDR 130,000, while India has set a threshold of SDR 450,000.⁴²

News reports estimate that this will provide UK suppliers with access to 40000 high-value government contracts.⁴³

Other chapters: Remedies, Customs and Trade Facilitation, TBT and SPS, Intellectual Property Rights, Good Regulatory Practices, Transparency, Competition and Consumer Protection Policy and Innovation

The CETA contains several other chapters. Some of these, such as those on Trade Facilitation, Technical Barriers to Trade and Sanitary and Phytosanitary Measures (SPS), Intellectual Property Rights, Subsidies and Trade Remedies, are regularly included in modern trade agreements, including those concluded by India recently. Notably, the SPS chapter of the CETA builds on the WTO SPS Agreement and includes detailed procedures for bilateral consultations on and determination of the equivalence of SPS measures of an importing CETA party.⁴⁴

Other chapters, such as the chapters on Good Regulatory Practices, Transparency, Competition or Consumer Protection, are included and not commonly featured in India's previous trade agreements. In fact, the CETA is the first trade agreement in which India has agreed to include a chapter on innovation.⁴⁵

KEY CONSIDERATIONS FOR BUSINESSES

Review product and service coverage: Businesses should identify whether their goods or services benefit from the CETA's market access commitments and assess the applicable tariff concessions, services commitments and sector-specific conditions.

Prepare internal compliance systems: Businesses should establish internal processes for maintaining origin records, supporting documentation, customs compliance and other information required to claim and retain preferential tariff treatment under the CETA. Since the authentication process is initiated by the UK exporter or producer, Indian importers should engage with their suppliers in advance to ensure that origin declarations are completed and transmitted in the prescribed manner before importation.

Monitor implementation measures and advisories: While the CETA has entered into force, several operational aspects continue to be implemented through notifications, circulars and administrative guidance. Businesses should monitor further notifications issued by the CBIC, DGFT and other regulatory authorities relating to customs procedures, tariff implementation and other sector-specific obligations.

Review customs and procedural requirements: Businesses intending to claim preferential treatment should familiarise themselves with the operational procedures notified by the DGFT and CBIC, including the issuance of eCoO, authentication of origin declarations. Businesses intending to import or export vehicles covered by TRQ should assess the applicable quota conditions, eligibility requirements and procedural obligations well in advance of the relevant application windows.

Evaluate government procurement opportunities: Businesses supplying goods or services to government entities should assess whether the government procurement commitments under the CETA create opportunities to participate in covered procurement undertaken by the other Party.

Monitor implementation of mutual recognition arrangements: Professional service providers should monitor developments relating to the proposed mutual recognition agreements between Indian and UK professional regulatory

⁴² CETA, Annexes 15A.i and 15A.ii.

⁴³ Press Trust of India, 'India opens govt procurement for UK firms; experts see it as strategic shift', dated July 24, 2025, available at: <https://economictimes.indiatimes.com/news/economy/foreign-trade/india-opens-govt-procurement-for-uk-firms-experts-see-it-as-strategic-shift/articleshow/122886787.cms?from=mdr> (accessed on July 16, 2026).

⁴⁴ CETA, Article 6.6.

⁴⁵ CETA, Chapter 14.

bodies, which may facilitate cross-border supply of professional services.

CBAM compliance: The UK government has announced that it will introduce a Carbon Border Adjustment Mechanism (CBAM) on January 01, 2027. It will operate as a carbon tax on specific imports to the UK from the aluminium, cement, fertiliser, hydrogen and iron & steel sectors, given they are at risk of carbon leakage. Within these sectors, CBAM will only apply to specified imported 'CBAM goods'. It will apply to direct emissions embodied in imported CBAM goods, including those emissions embodied in relevant precursor goods at a point further up the value chain.⁴⁶ India did not secure any exemption from the UK's proposed CBAM under the CETA, meaning that carbon-intensive Indian exports could face additional costs despite benefiting from preferential tariff treatment. Businesses exporting covered products to the UK should therefore begin assessing the potential impact of the CBAM and establish appropriate systems for emissions data collection, calculation and reporting.

Conclusion

The India–UK CETA represents one of India's most ambitious and comprehensive trade agreements, extending well beyond tariff liberalisation to encompass services, digital trade, government procurement, sustainability and regulatory cooperation. While the agreement creates significant commercial opportunities for businesses in both countries, these benefits will depend on effective implementation and compliance with its detailed operational requirements, particularly in relation to rules of origin, customs procedures and sector-specific conditions. As the CETA is progressively operationalised through domestic notifications and administrative guidance, businesses should proactively review their supply chains, compliance systems and market-entry strategies to fully utilise the preferential market access and other opportunities available under the agreement.

We trust you will find this an interesting read. For any queries or comments on this update, please feel free to contact us at insights@elp-in.com or write to our authors:

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⁴⁶ HM Treasury, 'Factsheet: Carbon border adjustment mechanism', available at: <https://www.gov.uk/government/publications/factsheet-carbon-border-adjustment-mechanism-cbam/factsheet-carbon-border-adjustment-mechanism> (accessed on July 16, 2026).