India-United Kingdom Comprehensive Economic and Trade Agreement - Electronic Certificate of Origin for Indian Exporters

INTRODUCTION

India signed a Comprehensive Economic and Trade Agreement with United Kingdom (**UK**) (**India-UK CETA**) on July 24, 2025, following fourteen rounds of negotiations. The CETA is set to enter into force on July 15, 2026.

Chapter 3 (Rules of Origin) of the India-UK 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 the UK, the India-UK CETA recognizes three forms of proof of origin:

- 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 goods are originating.

The India-UK CETA further provides that, where India issues a certificate of origin, it should be issued by an issuing authority on the basis of information received from the exporter/producer that the goods are originating in India.

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**).

Against this backdrop, the Directorate General of Foreign Trade (**DGFT**) has issued Trade Notice No. 11/2026-2027 dated July 13, 2026 (**Trade Notice**), prescribing the procedure for Electronic Certificates of Origin (**eCoO**) under the India-UK CETA. The certificates will be rolled out on the Trade Connect ePlatform once the India-UK CETA comes into effect.

ELECTRONIC ISSUANCE OF PREFERENTIAL CERTIFICATES OF ORIGIN

The Trade Notice prescribes the procedure for electronic filing and issuance of eCoO under the India-UK CETA through the Trade Connect ePlatform with effect from July 15, 2026. Exporters may obtain eCoOs through either - (a) a self-declaration mechanism; or (b) an authorized issuing agency.

The key features of each mechanism are summarized below:

- **Self-declaration mechanism**
  - ***Digital signature certificate***. A valid Digital Signature Certificate (**DSC**) linked to the exporter's importer-exporter code (**IEC**) profile is mandatory for generation of a self-declaration based eCoO. Only users whose profiles are linked to the IEC with a valid DSC may complete the process.
  - ***Upload of signature***. Applicants are also required to upload a scanned copy of their ink-signed signature while generating the self-declaration based eCoO.
  - ***Application process***. Applicants are required to select 'India UK CETA (Self-Declaration)' on the Trade Connect ePlatform and submit the application process using a DSC or Aadhar authentication without payment of any fee.
  - ***Jurisdictional mapping.*** During the application process, exporters are required to select the relevant branch address from their IEC profile. Based on the selected branch, the Trade Connect ePlatform automatically maps

the jurisdictional DGFT Regional Authority or SEZ, which would undertake verification activities where concerns are raised by the UK authorities in accordance with the India-UK CETA.

- ***Issuance of eCoO***. Following submission of the application, the applicant may generate the self-declaration based eCoO using its linked DSC. The system generates an electronic copy bearing a QR code, digital signature and the applicant's scanned signature, as well as a physical copy containing a blank space for physical signature after printing. These copies may thereafter be used for claiming preferential tariff treatment on imports into the UK.

- **Authorized agency mechanism**
  - ***Application through issuing agency***. Exporters may alternatively obtain a preferential certificate of origin through an authorized issuing agency by selecting 'India-UK CETA (Agency Issued)' on the Trade Connect ePlatform.
  - ***Approval by issuing agency***. Upon submission of the completed application and approval by the authorized issuing agency, the system generates an electronic copy of the eCoO bearing a QR code, digital signature and the image of the signature of the issuing authority.

- **Common operational guidelines**
  - The Trade Notice also prescribes certain common operational requirements applicable to all IEC holders and associated users/applicants:
    - Existing DGFT website credentials may be used to access the Trade Connect ePlatform without creating separate login credentials.
    - Where required, additional user accounts may be created and linked to the same IEC using a DSC.
    - Exporters should also ensure that the name reflected in their DGFT/Trade Connect user profile matches the name appearing in the linked DSC, and that their IEC details are updated in the DGFT system to facilitate accurate filing of eCoO applications.

KEY CONSIDERATIONS FOR BUSINESSES

- ***Assess the appropriate proof of origin***. While the Trade Notice operationalizes the eCoO, the India-UK CETA also recognizes origin declarations and importer's knowledge as forms of proof of origin for imports into the UK. Businesses should evaluate the most appropriate proof of origin for their exports, taking into account the applicable requirements under the India-UK CETA and the CETA Rules of Origin.

- ***Determine the appropriate issuance mechanism***. Exporters should assess whether to obtain preferential certificates of origin through the self-declaration mechanism or through an authorized issuing agency, having regard to their internal compliance processes and documentation requirements.

- ***Review origin documentation***. Exporters should ensure that the information and supporting documentation provided for issuance of a preferential certificate of origin complies with Rules 16, Rule 18 and Annexure C of the CETA Rules of Origin. Businesses should also ensure that the certificate of origin accurately demonstrates that the goods qualify as originating under the India-UK CETA before seeking preferential tariff treatment.

- ***Verify IEC and DSC details***. Businesses intending to obtain eCoOs should ensure that their IEC details are updated in the DGFT system, user profiles are correctly linked to the IEC, and the name reflected in the 'Trade Connect' profile matches the name in the linked DSC. Exporters should also ensure that the requisite DSC and signature details are available before initiating the application process.

- ***Utilize DGFT support channels***. Exporters and other stakeholders encountering operational or technical issues, or requiring clarifications regarding the eCoO module, should utilize the DGFT Helpdesk through the toll-free and email support channels prescribed in the Trade Notice. Businesses may also use these channels to provide feedback or suggestions on the functioning of the eCoO module.

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:

***Sanjay Notani, Partner – Email** – SanjayNotani@elp-in.com*

***Parthsarathi Jha, Partner, Email –** ParthJha@elp-in.com*

Aishani Pachauri, *Associate, Email* *– AishaniPachauri@elp-in.com*

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