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Origin Declaration under India-United Kingdom Comprehensive Economic and Trade Agreement

INTRODUCTION

India signed a Comprehensive Economic and Trade Agreement with United Kingdom (**UK**) (**India-UK CETA/the Agreement**) 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 under the India-UK CETA. For imports into India, the Agreement provides that preferential tariff treatment shall be claimed on the basis of an 'origin declaration' completed by the UK exporter or producer. It also provides for an authentication process to enable India to establish the authenticity of origin declarations before an Indian importer claims preferential tariff treatment. 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**).[1]

Against this backdrop, the Central Board of Indirect Taxes and Customs (**CBIC**) has issued Circular No. 33/2026-Customs dated July 13, 2026 (**Circular**) to operationalize the self-certification framework for origin declarations, and the manner in which origin declarations are to be authenticated.

Importers claiming preferential tariff treatment under the India-UK CETA would also be required to comply with the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (**CAROTAR**), which prescribe the general framework governing the administration and verification of preferential origin claims under Indian customs law. However, in the event of any conflict between CAROTAR and the CETA Rules of Origin, the provisions of the CETA Rules of Origin would prevail.

CBIC will issue a detailed trade advisory on the ICEGATE portal setting out the operational procedure for implementation of the authentication framework.

AUTHENTICATION FRAMEWORK FOR ORIGIN DECLARATIONS

Rule 16 of the CETA Rules of Origin prescribes the requirements relating to proof of origin. For imports into India, the applicable proof of origin is an origin declaration completed by the exporter or producer. Rule 16 further prescribes the prescribed format, validity period, language, documentary requirements and timing for completion of the origin declaration. The Circular supplements these provisions by prescribing the operational procedure for authentication and use of origin declarations for claiming preferential tariff treatment.

While the CETA Rules of Origin establish the legal framework governing origin declarations and their authentication, the Circular prescribes the operational framework for implementation of the authentication process. In particular, it sets out the procedure for submission and authentication, generation and use of the Unique Reference Number ("**URN**"), treatment of warehoused goods and transitional arrangements for goods already in transit or under customs control.

The key features of the authentication framework are summarized below:

- **Authentication of Origin Declarations**

[1] Ministry of Finance, Notification No. 62/2026 - Customs (N.T.), dated July 3, 2026.

- ***Submission of Origin Declaration***. Before claiming preferential tariff treatment, the UK exporter or producer must transmit the completed origin declaration to the designated CBIC nodal email address and the Indian importer's ICEGATE-registered email address.
- ***Authentication and URN***. The origin declaration is authenticated using authentication data shared by the UK customs authorities with the Directorate General of Systems and Data Management. Upon successful authentication, a URN is generated and communicated to the exporter or producer, with a copy to the importer. The importer may thereafter claim preferential tariff treatment by quoting the URN in the relevant Bill of Entry.
- ***Importer obligations***. Indian importers are required to share their ICEGATE-registered email address with the UK exporter or producer and ensure that the registered email address remains updated on ICEGATE for receipt of the origin declaration and authentication-related communications.
- ***Scope of authentication***. The Circular clarifies that authentication establishes only the genuineness of the origin declaration. It does not establish that the goods qualify as originating under the India-UK CETA. The originating status of the goods may continue to be verified separately under the India-UK CETA and the CETA Rules of Origin.

▪ **Validity and use of origin declarations**

- ***Validity.*** Origin declarations remain valid for twelve months from the date of completion.
- ***Warehoused goods***. Although an origin declaration relates to a single shipment, the same authenticated origin declaration and URN may be used for multiple ex-bond Bills of Entry arising from the same warehousing Bill of Entry. Fresh authentication is not required for each ex-bond clearance.

▪ **Common operational guidelines Transitional treatment**

- ***Goods in transit or under customs control***. The Circular clarifies the operation of Rule 20 of the CETA Rules of Origin for goods arriving on or after July15, 2026, or remaining under customs control on that date, including goods and warehoused goods not cleared for home consumption. An origin declaration completed and authenticated on or after July 15, 2026, may be accepted as proof of origin, subject to fulfilment of the conditions under the India-UK CETA and the CETA Rules of Origin.
- ***Warehoused goods before entry into force***. Where goods were warehoused before July 15, 2026, the Circular clarifies that the authentication process may be completed after the India-UK CETA enters into force and the resulting URN quoted in the corresponding ex-bond Bill(s) of Entry.

KEY CONSIDERATIONS FOR BUSINESSES

▪ ***Monitor ICEGATE advisories***. The Circular indicates that CBIC will issue a detailed trade advisory on the ICEGATE portal setting out the procedure for submission and authentication of origin declarations, generation and use of the URN, treatment of warehoused goods and illustrative case scenarios. Businesses intending to claim preferential tariff treatment under the India-UK CETA should monitor the issuance of this advisory and familiarise themselves with the prescribed operational requirements before filing import documents.

▪ ***Review origin documentation***. Businesses should ensure that origin declarations are completed by UK exporters or producers in accordance with Rule 16 and Annexure B of the CETA Rules of Origin. The origin declaration should accurately certify that the goods satisfy the applicable rules of origin under the India-UK CETA before any preferential tariff claim is made.

▪ ***Coordinate with UK suppliers***. 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.

▪ ***Update ICEGATE registration details.*** Importers should ensure that their ICEGATE-registered email address is updated and communicate it to their UK exporter or producer.

- ***Plan for warehoused shipments***. Businesses with UK-origin goods already in transit or under customs control, including warehoused goods, should review the transitional provisions under Rule 20 of the CETA Rules of Origin and the Circular to determine whether preferential tariff treatment may be claimed after the India-UK CETA enters into force.
- ***Authentication is not origin verification***. Authentication of an Origin Declaration establishes only its genuineness and does not, by itself, establish that the goods qualify as originating under the India-UK CETA. Businesses should therefore continue to maintain documentation demonstrating compliance with the applicable rules of origin and be prepared for customs verification under the India-UK CETA and the CETA Rules of Origin.

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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