

F.No. 15021/71/2026-ICD-CBEC

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(International Customs Division)

Hall No. 16049, Kartavya Bhawan-I
New Delhi, Dated: 13th July, 2026

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs
(Preventive)/Customs and CGST,
The Director General of Revenue Intelligence (DRI),
All Principal Additional Director General/ Additional Director General, Zonal Unit
-s of DRI, Webmaster, CBIC.

**Subject: Implementation of self-certification of Origin Declarations under the
India-United Kingdom Comprehensive Economic and Trade Agreement (India-UK
CETA) – reg.**

Madam/Sir,

The India-United Kingdom Comprehensive Economic and Trade Agreement (“India-UK CETA” or “the Agreement”) shall enter into force with effect from 15 July 2026. Consequently, 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, notified vide Notification No. 62/2026-Customs (N.T.) dated 03.07.2026, shall come into operation from 15.07.2026. The said Rules provide the legal framework for determining the originating status of goods traded under the Agreement.

Implementation of Authentication Framework for Origin Declarations

2. Recognising the need for trust-based compliance and facilitation of origin-related procedures, the Rules of Origin provisions of the Agreement introduce a system of self-declaration of origin by exporters or producers of the United Kingdom for claiming preferential tariff treatment on imports into India. Accordingly, the applicable proof of origin shall be an “Origin Declaration” completed by the exporter or producer in accordance with Rule 16 and in the format prescribed in Annexure-B to the said Rules. Under this framework, the exporter or producer certifies that the goods described in the Origin Declaration qualify as originating and that the information contained therein is true and accurate.

3. As the Agreement adopts a self-declaration framework in place of the conventional system of certificates of origin issued by designated authorities, it provides for an authentication process to be implemented by the customs authorities of India and the United Kingdom. Accordingly, the necessary arrangements have been put in place for the exchange of information and authentication of Origin Declarations for imports into India.

4. Preferential tariff treatment may be claimed only after the authenticity of the Origin Declaration has been established in accordance with the agreed modalities. Authentication establishes that the Origin Declaration has been completed and transmitted by a genuine exporter or producer of the United Kingdom and is valid for use in support of a preferential tariff claim in India. It also provides safeguards against impersonation, duplicate use of Origin Declarations and other misuse of preferential tariff claims. Authentication establishes only the genuineness of the Origin Declaration and does not, by itself, establish that the goods qualify as originating. The originating status of the goods may be verified separately, where required, in accordance with the Agreement and the said Rules.

5. For the purpose of authentication, the prescribed authentication data relating to United Kingdom exporters or producers is shared by UK Customs authorities to the Directorate General of Systems and Data Management. An Origin Declaration shall be authenticated with reference to such data.

5.1. Before a claim for preferential tariff treatment is made, the United Kingdom exporter or producer shall transmit the Origin Declaration, completed in accordance with Rule 16 and Annexure-B to the said Rules, simultaneously to the designated CBIC nodal email address, namely **cbic.customs.indiaukceta@CBICIndia.onmicrosoft.com**, and to the Indian importer at its ICEGATE-registered email address. Upon successful authentication, a Unique Reference Number (URN) shall be generated and communicated by email to the United Kingdom exporter or producer, with a copy to the Indian importer. The importer may thereafter claim preferential tariff treatment in the relevant Bill of Entry by quoting the URN assigned to the authenticated Origin Declaration

5.2. Indian importers shall share their ICEGATE-registered email address with the United Kingdom exporter or producer and ensure that the same is used for transmission of the Origin Declaration. Importers shall also ensure that the registered email address is kept updated on ICEGATE so as to facilitate receipt of the Origin Declaration and authentication-related communications, including the URN.

6. Information, including personal information, exchanged under the authentication framework shall be used only for purposes connected with authentication of Origin Declarations, determination of origin and related customs matters, and shall be protected against unauthorised access, disclosure or misuse in accordance with the Agreement.

Validity and Use of Origin Declarations

7. An Origin Declaration shall remain valid for twelve months from the date of its completion.

8. An Origin Declaration shall relate to a single shipment and shall not be used for multiple importations. However, where goods covered by a single shipment are deposited in a warehouse, the URN assigned to the authenticated Origin Declaration shall be quoted in the warehousing Bill of Entry and may thereafter be used for one or more corresponding ex-bond clearances arising from that Bill of Entry. Clearance of such warehoused goods in separate lots through multiple ex-bond Bills of Entry shall not be construed as use of the Origin Declaration for multiple importations.

8.1. A fresh Origin Declaration or fresh authentication shall not be required for each ex-bond clearance, provided that:

- (i) the ex-bond Bills of Entry are relatable to the relevant warehousing Bill of Entry;
- (ii) each Bill of Entry for home consumption under section 68 of the Customs Act, 1962 is filed within the validity period of the Origin Declaration; and
- (iii) all other conditions prescribed under the Agreement and the said Rules are fulfilled.

Transitional Treatment of Goods in Transit or under Customs Control

9. It is clarified that, in terms of Rule 20 of the said Rules, preferential tariff treatment may also be claimed in respect of originating goods which arrive in India on or after 15 July 2026, or continue to remain under customs control as on that date. This includes goods in respect of which an order for clearance for home consumption under section 47 of the Customs Act, 1962 has not been made, as well as warehoused goods not yet cleared for home consumption under section 68 of the said Act.

9.1. In such cases, the absence of an Origin Declaration at the time of arrival or warehousing shall not, by itself, preclude the importer from claiming preferential tariff treatment. An Origin Declaration completed on or after 15 July 2026 and authenticated in accordance with the procedure specified above may be accepted as proof of origin, subject to fulfilment of the conditions prescribed under the Agreement and the said Rules.

9.2. Where goods had been warehoused before 15 July 2026, the authentication process could not have been completed at the time of filing the warehousing Bill of Entry, as the Agreement had not yet come into force. In such cases, Origin Declaration shall be completed and authenticated on or after 15 July 2026 and the URN generated and communicated to the importer in respect of an Origin Declaration shall be quoted in the corresponding ex-bond Bill of Entry, or Bills of Entry through which preferential tariff treatment is claimed.

Trade Advisory

10. A detailed advisory for trade, 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, is being issued separately and shall be made available on the ICEGATE portal.

11. Difficulties, if any, in implementation of this Circular may be brought to the notice of the Board.

Yours faithfully,



(Rashmi Shakrawal)
Officer on Special Duty
Customs & EP Wing, CBIC