Date: 05th Nov 2026 **Category: Customs**

Issued by: ICEGATE

Subject: India–UK Comprehensive Economic and Trade Agreement (CETA)

Claiming Preferential Tariff Benefits — Rules of Origin Authentication Process

The India–UK Comprehensive Economic and Trade Agreement (CETA) provides for preferential tariff treatment on eligible goods originating from the United Kingdom as mentioned in the Rules of Origin under the India–UK CETA. The Rules of Origin and Operation Procedures is operationalized vide Customs Notification No. 62/2026-Customs (N.T.) dated 03.07.2026. Board has issued Circular No. 33/2026-Customs dated 13.07.2026 on implementation of self-certification of Origin Declaration under the India-UK CETA. In pursuance of the above, this advisory is being issued by ICEGATE. Indian importers seeking to claim preferential tariff treatment are advised to acquaint themselves with the following process and requirements with specific reference to authentication procedures envisaged in the Agreement.

1. What is an Origin Declaration (OD)?

To claim a reduced rate of duty under the India–UK CETA, the Indian importer shall produce proof that the goods have genuinely originated from the United Kingdom in terms of the Rules of Origin under India-UK CETA. This proof is called an Origin Declaration (OD). (**attached**)

- The OD is a self-certified document — it is prepared and signed by the UK exporter (or producer), not by any government authority.
- The OD is issued in accordance with Annex 3B of the CETA and shall be completed in the prescribed format (attached)
- The **UK exporter** shall email the OD directly to the designated CBIC nodal email address, and the automated system of Indian Customs shall authenticate it to generate a Unique Reference Number (URN) *before* the Indian importer files the Bill of Entry.

> **Important:** It may be noted that an Origin Declaration is a self-certified document issued by the UK exporter under the India–UK CETA and is distinct from a Origin declaration issued by any centralized agency. Preferential tariff benefit shall be extended only upon successful authentication of the Origin Declaration by Indian Customs.

2. How Does the Authentication Process Work?

Indian Customs (CBIC / ICEGATE) has set up an automated system to authenticate Origin Declarations. The process works as follows:

Step 1: UK HMRC Shares Exporter Data

United Kingdom- His Majesty's Revenue and Customs (UK HMRC) shares a database of registered UK exporters with Indian Customs (CBIC) via a secure API. The Master Data includes the Economic Operators Registration and Identification Number (EORI) number of each registered UK exporter and the email addresses registered against it. This database is used to verify the identity of the UK exporter

at the time of OD submission.

Step 2: UK Exporter Sends the OD by Email

The UK exporter emails the completed Origin Declaration (as a PDF) directly to the designated CBIC nodal email address from their email address registered against the EORI. The Indian importer is also copied in the same email. The designated CBIC nodal email address for receipt of Origin Declarations is: **cbic.customs.indiaukceta@CBICIndia.onmicrosoft.com**

Step 3: CBIC Authenticates the OD

CBIC's system automatically validates the email, verifies the exporter's identity against the HMRC database, extracts data from the OD, and generates a Unique Reference Number (URN).

Step 4: Acknowledgement is Sent

A positive acknowledgement email containing the URN is sent to both the UK exporter and the Indian importer. If authentication fails, a negative acknowledgement is sent with the reason. Authentication may fail due to: incorrect subject line format; OD not sent from a registered EORI email address; file format or size not as prescribed; or duplicate OD submission. The acknowledgement, including the URN or negative acknowledgement, will be sent from **cbic.customs.indiaukceta@cbictradeconnect.com**. Importers and UK exporters are advised to ensure that emails from this address are not blocked or filtered as spam by their mail systems (for example, by adding the address to their safe-sender list), so that the URN or negative acknowledgement is received without delay.

Step 5: Importer Files Bill of Entry

The Indian importer quotes the URN at the time of filing the Bill of Entry to claim the preferential rate of duty. The Indian Customs Electronic Data Interchange System (ICES) will validate the URN before granting the preferential duty rate.

3. Key Requirements for Indian Importers

- **Timely Submission:** It is advised that the OD is sent by the UK exporter to the CBIC designated nodal email address sufficiently in advance of the filing of the Bill of Entry by the Indian importer, so as to ensure that the URN is available at the time of filing**.**
- **Verification of Attachment Format**: Importers shall coordinate with their UK suppliers to ensure they do not merge invoices or other commercial documents into the OD PDF. Because the automated system only processes a standalone OD attachment, any merged documentation will cause an authentication failure, delaying your clearance.
- **Single Use Rule:** Each OD can be used only once. All goods covered under an OD shall be declared in a single Bill of Entry. The same OD cannot be split across multiple Bills of Entry.
- **Validity Period:** The OD is valid for 12 months from the date of issuance. Importers shall ensure the Bill of Entry for home consumption is filed within this validity period.
- **IEC Email Accuracy**: The Indian importer shall provide their IEC linked registered email address to the UK exporter so that the same may be included in the Origin Declaration. It is advisable that the Indian importer ensures their registered email address in the ICEGATE database is current and up to date against their IEC, to enable smooth receipt of acknowledgements and URN communications.

Unique Reference Number (URN): The URN received in the acknowledgement shall be quoted at the time of filing the Bill of Entry. A URN used in respect of one Bill of Entry shall not be used for any other Bill of

Entry. In the case of warehoused goods, a URN quoted in one warehousing Bill of Entry shall not be used in another warehousing Bill of Entry. However, the same URN may be used for one or more ex-bond Bills of Entry corresponding to that warehousing Bill of Entry. The conditions are specifically listed at para 7 below.

4. Steps to ensure smooth generation of URN

While the following requirements have already been communicated to the UK side during the development of the modality for authentication of Origin Declarations, Indian importers are also advised to communicate these requirements to their UK suppliers to avoid automated processing failures:

- **Formatting:** The OD shall be rendered in A4 size, portrait orientation only.
- **Email Subject Line:** The email subject line shall follow the format as communicated by Indian Customs. Submissions with incorrect subject lines will receive a negative acknowledgement. The format is mentioned in para 5 below.
- **Attachment Limits:** Only one OD PDF per email should be attached. No invoices or additional documents.
- **Mandatory Fields:** The OD shall contain the exporter's EORI number and the importer's registered email address.
- **Multiple Shipments**: In cases where the same UK exporter issues multiple Origin Declarations to the same Indian importer on the same day for goods falling under the same tariff classification, the Indian importer shall ensure that a separate URN has been received for each Origin Declaration before filing the Bill of Entry.

5. Email Subject Line Format

The email sent by the UK exporter to the CBIC nodal address shall follow a prescribed subject line format. Submissions with an incorrect subject line will automatically receive a negative acknowledgement and will not be processed.

> **Prescribed Format:** EORI — Date of Issuance of OD (DDMMYYYY)

Example: GB123456789000 — 15072026

Indian importers should communicate this format to their UK exporters and ensure compliance before the OD is submitted. Non-compliant subject lines will not be processed, and the exporter will receive a negative acknowledgement containing the correct format for re-submission.

> **Note:** In cases where the same UK exporter sends multiple ODs to the same Indian importer on the same day for the same goods, importers are encouraged to coordinate with their UK exporter to ensure each OD is distinguishable.

6. Modification of Origin Declaration

Where a UK exporter intends to modify an Origin Declaration (OD) that has already been submitted, the modified OD shall be sent as a fresh email with the subject line in the following format:

Subject: <Original URN> - MODIFY

The inclusion of the Original URN in the subject line shall enable the Indian system to identify the previously submitted Origin Declaration and process the modification appropriately.

The Indian system shall thereafter handle the modified Origin Declaration as follows, depending on the stage at which the modification is received:

(a) Modification received before Bill of Entry is filed:

The original OD shall be cancelled and a new URN shall be generated for the modified OD. The Indian importer shall use the new URN when filing the Bill of Entry to claim the preferential rate of duty.

(b) Modification received after Bill of Entry is filed but before Out-of-Charge:

A new URN shall be generated for the modified OD. However, the original URN shall also be retained in the system. The ICES system shall ensure that the preferential duty benefit is claimed only once — if the original URN has already been used to claim benefit in the Bill of Entry, the new URN shall not be permitted to be used for the same purpose in any subsequent Bill of Entry.

(c) Modification received after Out-of-Charge is completed:

Since the certificate has already been fully consumed and Out-of-Charge has been granted, the modified OD shall be rejected by the system and no new URN shall be generated. The original OD and URN shall remain final.

Note: For warehoused goods, this shall refer to the Out-of-Charge granted for the Ex-Bond Bill of Entry.

7. Treatment of Goods in Customs Bonded Warehouse

For availing the preferential duty benefit under India-UK CETA in relation to warehoused goods, the treatment under various categories and operational scenarios is set out below:

(A) Goods Already Bonded in Warehouse (Warehousing Bill of Entry filed prior to 15.07.2026)

In respect of goods for which the Warehouse (Into-Bond) Bill of Entry was filed prior to 15.07.2026, the CETA notification could not have been declared at the time of filing of the Into-Bond Bill of Entry. Where such warehoused goods are being cleared for home consumption, after the India-UK CETA comes into force, the following process may be followed:

- The UK exporter shall issue a Origin Declaration for such goods including the invoice number to identify the into-bond bill of entry against which the origin declaration shall be used.
- The OD shall be emailed to the CBIC nodal email address (cbic.customs.indiaukceta@CBICIndia.onmicrosoft.com). Upon successful authentication, a URN shall be generated and communicated to the exporter and importer through an acknowledgement email sent from cbic.customs.indiaukceta@cbictradeconnect.com.
- Where the into-bond Bill of Entry was filed before the CETA entered into force, the URN could not have been quoted therein. Accordingly, for goods remaining in the warehouse on the date of entry into force of the CETA, the URN shall be quoted in the corresponding ex-bond Bill of Entry through which preferential tariff treatment is claimed.
- In case, multiple Ex-bond bill of entries are filed by importer who had filed into-bond bill of entry, then the URN will be quoted in all the ex-bond bill of entries. If, the bond-to-bond sale has taken place for partial goods, then the URN will be transferred to the buyers also and they shall quote it at

the time of filing ex-bond bill of entries. The original importer will quote URN while filing ex-bond bill of entries for part of goods still lying with him.

(B) Goods for which Warehouse (into-bond) Bill of Entry is filed on or after 15.07.2026

Where the into-bond Bill of Entry is filed on or after 15.07.2026, the UK exporter shall submit the OD to the CBIC nodal email prior to filing the into-bond Bill of Entry. The URN shall be obtained by the process described at paragraph 2 above. This URN number is to be declared at the time of filing the into-bond bill of entry along with relevant India-UK CETA. Different case scenarios are listed below:

(i) Same Importer Files Ex-Bond Bill of Entry for the Entire Quantity

Where the importer who filed the into-bond Bill of Entry also files the Ex-Bond Bill of Entry for home consumption of the entire warehoused quantity, the URN associated with the OD shall be quoted in the Into-Bond bill of Entry and also Ex-Bond Bill of Entry to claim the preferential rate of duty, provided the OD remains within its 12-month validity period.

(ii) Goods Sold While in Bond — Different Bonders File Ex-Bond Bills of Entry for Different Quantities

In this case, at the time of filing the into-bond bill of entry, the importer shall declare his URN. Subsequently, if he sells the goods either whole or part, within warehouse to others, he shall also transfer his URN. This URN shall be quoted at the time of filing ex-bond bill of entry, by original importer as well as the buyers in the warehouse, as the case may be. Once all goods covered under the into-bond bill of entry have been ex-bonded, the OD against which the said URN was generated, shall be treated as fully consumed.

8. Circumstances Affecting Authenticity and Treatment of Discrepancies

(a) Circumstances in which Authenticity may not be Established

The following table sets out the circumstances in which an Origin Declaration may not be processed, along with the reason and the corrective action to be taken by the UK exporter. Indian importers are advised to share this information with their UK suppliers:

S.No.	Scenario	What this means	What you should do
1	**No attachment in email**	Your email was received but no attachment was found. The system requires a PDF attachment containing the Origin Declaration.	• Attach the Origin Declaration as a single PDF file and resend the email. • Ensure the Indian importer is copied in the email.
2	**Attachment could not be read**	Your email contained an attachment, but the automated system was unable to read it. This may be because the PDF is corrupted, password-protected, or	• Check that the PDF is readable, follows the prescribed OD template, and contains only the Origin Declaration. • Correct the attachment and resend

S.No.	Scenario	What this means	What you should do
		does not follow the prescribed OD template. Note: The OD attachment must not include invoices or any other commercial documents.	the email.
3	**Attachment is not in PDF format**	The attachment submitted is not in PDF format. The Origin Declaration must be submitted as a PDF file only.	Convert the Origin Declaration to PDF format and resubmit as a single PDF attachment.
4	**Attachment is empty or has zero size**	The PDF attachment attached to your email appears to be empty or has no content. The system was unable to process it.	• Please check the PDF file before sending and ensure it is a complete and valid Origin Declaration document. • Reattach and resend the email.
5	**Multiple attachments in email**	Your email contained more than one attachment. Only one PDF attachment is permitted per email. Do not attach invoices, packing lists, or any other commercial documents along with the OD.	Remove all attachments except the Origin Declaration PDF and resend the email with a single PDF attachment.
6	**EORI number not found in database**	The EORI number provided in the email subject line does not match any record in the Master Data shared by UK HMRC with Indian Customs. This may mean the exporter is not registered with HMRC for UK-India CETA origin declarations, or the EORI was entered incorrectly.	• Verify that the EORI number is correct. • If not yet registered, the UK exporter must register with HMRC for UK-India CETA origin declarations. • Correct the subject line and resubmit.
7	**Email address not registered against EORI**	The EORI number was found in the database, but the email address from which this email was sent is not registered against that EORI with HMRC. Origin Declarations must be sent from an email address that is registered with HMRC against the exporter's EORI number.	The UK exporter should either update their registered email address with HMRC, or resend the Origin Declaration from the email address that is registered against the EORI.
8	**Incorrect or missing subject**	The email subject line does not follow the prescribed format. The system uses the subject line to	• Resend the email with the correct subject line format:

S.No.	Scenario	What this means	What you should do
	line format	identify the EORI number and date of the Origin Declaration. An incorrect subject line will prevent processing.	• Format: EORI — DDMMYYYY • Example: GB123456780000 — 15072026 • Note: The date in the subject line must match the date on the Origin Declaration.
9	**Mandatory fields missing in the OD**	The system could not extract one or more mandatory fields from the Origin Declaration. Mandatory fields include: EORI number, origin criterion, HS tariff classification (6-digit), and importer email address.	• Ensure the Origin Declaration is fully and correctly completed as per the prescribed template. • Check that all mandatory fields are legible and correctly filled. • Resubmit the corrected OD.
10	**Duplicate Origin Declaration**	An Origin Declaration with the same details has already been submitted and processed. The system has identified this as a duplicate submission.	• If this is a genuine new shipment, please verify the details on the OD and ensure the date, EORI, and other details correctly reflect the new transaction. • If you intended to modify an existing OD, use the modification process (subject line: URN - MODIFY).

In all cases, a negative acknowledgement email will be sent to the UK exporter specifying the reason for non-processing. The Indian importer should follow up with the UK exporter on receipt of such an acknowledgement to ensure timely re-submission and avoid delays in customs clearance.

9. Helpdesk Contact

For any queries relating to the India–UK CETA authentication process or preferential tariff benefit, importers may contact:

- **Port-Level Guidance:** Approach the systemic Customs officer or Appraising Officer at the specific Port of Import for issues regarding Bill of Entry filing and clarification on preferential tariff claims.
- **ICEGATE Technical Queries:** For issues related to ICEGATE registration, IEC email updates, or system errors: www.icegate.gov.in.
- **24x7 Helpdesk Support:** Toll-Free No: 1800-3010-1000 | Email: icegatehelpdesk@icegate.gov.in.