MODALITIES OF THE AUTHENTICATION PROCESS FOR ORIGIN DECLARATIONS PURSUANT TO ARTICLE 3.16.7 (BASIS OF A CLAIM FOR PREFERENTIAL TARIFF TREATMENT) OF THE COMPREHENSIVE ECONOMIC AND TRADE AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF INDIA.

Introduction

Pursuant to Article 3.16.7 (Basis of a Claim for Preferential Tariff Treatment) and Annex 3D (Framework for the Authentication Process of Origin Declarations) of the Comprehensive Economic and Trade Agreement Between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India (the CETA), the Parties agree and provide for the modalities governing the authentication process of origin declarations, as set out below.

Designated Contact Points

1. The Parties shall, for the purpose of Annex 3D (Framework for the Authentication Process of Origin Declarations), use the following email addresses:

   a. United Kingdom (His Majesty's Revenue and Customs): customsauthorisations@hmrc.gov.uk (the UK HMRC nodal email address)

b. India (Central Board of Indirect Taxes and Customs): cbic.customs.indiaukceta@CBICIndia.onmicrosoft.com (the India CBIC nodal email address)

Transfer of Authentication Data from the United Kingdom to India

2. The United Kingdom shall ensure that the authentication data to be transferred from the United Kingdom to India for the purpose of authentication are the:

a. Exporter's or producer's Economic Operator Registration and Identification (EORI) number, containing either a GB or XI prefix; and

b. Exporter or producer email address (es).

3. The Parties shall ensure that the maximum number of email addresses that may be assigned to an EORI number is eleven (11).

4. Upon receipt of the authentication data from the United Kingdom, if the customs authority of India is unable to validate the data as per the schema agreed between the Parties, it shall immediately notify the customs authority of the United Kingdom at the UK HMRC nodal email address.

5. The United Kingdom shall ensure that authentication data is transferred to India in JavaScript Object Notation (JSON) format, which should conform to the technical schema agreed between the Parties, including the agreed file structure, field definitions and data types.

6. The United Kingdom shall ensure that all authentication data transmitted to India is encrypted in transit with Transport Layer Security (TLS) version 1.2 or higher. The authentication data file or payload shall be encrypted using the cryptographic standards agreed between the Parties for this purpose. India shall

ensure that its designated system is capable of receiving and decrypting the data using the agreed encryption method.

7. Authentication data shall be transferred from the United Kingdom to India using a push mechanism via an API endpoint. The United Kingdom shall ensure that its designated endpoint is able to send the file, and India shall ensure that its designated endpoint is able to receive the file through this mechanism. India shall confirm receipt of the authentication data using the UK HMRC nodal email address.

Transmission of Origin Declaration by United Kingdom Exporter or Producer

8. A United Kingdom exporter or producer shall send only an origin declaration to the India CBIC nodal email address and the importer, completed in accordance with Article 3.15 (Proof of Origin) and Annex 3B (Origin Declaration Template).

9. The subject line of an email from a United Kingdom exporter or producer when sending an origin declaration to the India CBIC nodal email address and the importer, shall follow the structure EORI-DDMMYYYY. The date to be inserted shall be the date of the signature of the signatory in the origin declaration that accords with the template in Annex 3B (Origin Declaration Template).

10. The origin declaration sent from the United Kingdom exporter or producer to the India CBIC nodal email address and the importer, shall be sent as an attachment in PDF format. The United Kingdom exporter or producer shall send the PDF in accordance with the agreed specifications and instructions applicable to the authentication process.

11. The origin declaration sent by the UK exporter or producer shall be used for a single shipment and cannot be used again.

Authentication of Origin Declaration by India

12. Where the customs authority of India establishes the authenticity of an origin declaration, it shall send an email to the United Kingdom exporter or producer who sent the origin declaration with a Unique Reference Number (URN), copying in the Indian importer. This notification shall state that authenticity has been established and that the importer may make a claim for preferential tariff treatment.

13. Where the customs authority of India is unable to establish the authenticity of an origin declaration, it shall send an email to the United Kingdom exporter or producer who sent the origin declaration, copying in the Indian importer. This notification shall state that authenticity has not been established and provide reasons why.

14. The customs authority of India may request clarification from the United Kingdom exporter or producer where necessary, but shall not determine that authenticity is not established solely on the basis of minor discrepancies.

Execution of the agreed modalities

15. The Parties shall operate the agreed modalities in accordance with Chapter 3 (Rules of Origin), Annex 3D (Framework for the Authentication Process of Origin Declarations), and Annex 3E (Data Protection and Processing of Personal Information) of the CETA.

16. If, at any point in time, the authentication process referred to in Article 3.16.7 (Basis of a Claim for Preferential Tariff Treatment) and Annex 3D (Framework

for the Authentication Process of Origin Declarations) of the CETA is temporarily unavailable due to a system error, technical failure, or for any other reason, the Party that becomes aware of such unavailability shall notify the other Party without delay, including providing relevant information on the nature and expected duration of the unavailability.

17. Where, due to the temporary unavailability of the authentication process for origin declarations an importer was unable to make a claim for preferential tariff treatment at the time of importation, the importer may make such claim after importation in accordance with Article 3.20 (Refunds and Claims for Preferential Tariff Treatment After Importation) of the CETA. Such claim shall only be permitted upon restoration of the authentication process and subject to the origin declaration being authenticated in accordance with modalities agreed pursuant to Article 3.16.7 (Basis of a Claim for Preferential Tariff Treatment) and Annex 3D (Framework for the Authentication Process of Origin Declarations).

18. Where the unavailability of the authentication process persists for more than 21 days, the Parties shall, without undue delay, refer the matter to the Subcommittee on Trade in Goods established by Article 2.17 (Subcommittee on Trade in Goods) to identify and agree an alternate mechanism to establish the authenticity of origin declarations, as promptly as possible.

19. Upon restoration of the authentication process, the Parties shall notify each other and, where applicable, the Subcommittee on Trade in Goods, whereupon Article 3.16.7 (Basis of a Claim for Preferential Tariff Treatment) and Annex 3D (Framework for the Authentication Process of Origin Declarations) of the CETA shall apply in full.

20. The alternate mechanism with respect to the temporary unavailability of the authentication process shall apply solely in circumstances of such temporary unavailability and shall not replace the authentication

process established pursuant to Article 3.16.7 (Basis of a Claim for Preferential Tariff Treatment) and Annex 3D (Framework for the Authentication Process of Origin Declarations) of the CETA.

Integral Part of the CETA

21. These modalities shall constitute an integral part of the CETA.

22. These modalities may be amended by mutual agreement of the Subcommittee on Trade in Goods further to consideration by the Working Group on Rules of Origin established by Article 3.28 (Working Group on Rules of Origin).

23. These modalities shall apply when the CETA enters into force for the United Kingdom and India in accordance with Article 30.6 (Entry into Force) of the CETA.

IN WITNESS WHEREOF the undersigned, being duly authorised by their respective Governments, have signed these modalities.

DONE in two originals at New Delhi, this 9th day of July 2026.

For the Government of the United Kingdom of Great Britain and Northern Ireland

(Lindy Cameron)
High Commissioner, British High Commission in India

For the Government of the Republic of India

(Vivek Chaturvedi)
Chairman, Central Board of Indirect Taxes and Customs