



ADVISORY FOR PDEXCIL MEMBERS

IMPORTANT ADVISORY – India-UK CETA

Guidance for Shipments in Transit During the Transition Period

Dear Members,

Many PDEXCIL members have recently sought clarification on the treatment of consignments that have already been exported from India and are expected to arrive in the United Kingdom on or after 15 July 2026, in the context of the India-UK Comprehensive Economic and Trade Agreement (CETA).

This advisory is intended to provide interim guidance, based on our reading of [Notification No. 62/2026-Customs \(N.T.\)](#) dated 3 July 2026, which notifies the Rules of Origin for India-UK CETA with effect from 15 July 2026.

As of today, the facility for issuance of Preferential Certificates of Origin (PCoO)/Origin Declarations for India-UK CETA on DGFT's Trade e-Connect platform is yet to become operational, and exporters are understandably concerned about shipments already in transit.

1. Shipments Arriving On/After 15 July 2026

Based on Rule 20(1) of the India-UK CETA Rules of Origin, the importing Party (UK) shall accept claims for preferential tariff treatment for goods that enter or are released into customs control on or after the date on which the Agreement comes into force, i.e. 15 July 2026.

Implication for PDEXCIL members:

Consignments reaching a UK port on or after 15 July 2026 may be eligible for preferential duty treatment, subject to compliance with the applicable Rules of Origin and other conditions.

Members should proactively inform their UK buyers/importers that consignments arriving on or after 15 July 2026 could potentially qualify for CETA benefits once the necessary Proof of Origin is issued.

2. Possibility of Retrospective Proof of Origin

Rule 16(7) provides flexibility by allowing Proof of Origin to be completed after import, subject to specified conditions.

Under this Rule, Proof of Origin may be issued/completed retrospectively where:

The goods were "originating" at the time of import;

The Proof of Origin is issued/completed after import;

The document bears the endorsement "Completed Retrospectively"; and

The reason for retrospective completion is indicated in the PCoO.



Implication for PDEXCIL members:

For shipments where the PCoO/Origin Declaration could not be issued before export solely due to non-availability of the India-UK CETA facility on Trade e-Connect, exporters may be able to obtain the PCoO retrospectively once the system becomes operational.

Members should maintain complete origin-related documentation (inputs, production records, costing, etc.) to demonstrate that the goods satisfied the CETA Rules of Origin at the time of export/import.

3. Delayed Claims and Refund of Customs Duty by UK Importer

Rule 21 provides for delayed claims for preferential tariff treatment where such claim was not made at the time of import.

In such cases, the UK importer may: Submit a delayed claim for preferential tariff treatment; and Seek refund of excess customs duty paid, provided that the goods were eligible at the time of import and the requisite Proof of Origin is furnished.

Implication for PDEXCIL members:

Exporters should advise UK buyers/importers to clear the goods as per normal procedures on arrival and retain all import documents and duty payment records.

Once the exporter secures the retrospectively issued PCoO indicating “Completed Retrospectively”, the UK importer can file a delayed claim with HMRC (or the relevant UK customs authority) for refund of duties, in line with Rule 21 and applicable UK regulations.

4. Time Limit for Delayed Claims

Rule 21(3) stipulates that the delayed claim should ordinarily be made within one year from the date of import, or within such longer period as may be permitted under the laws and regulations of the importing Party.

Illustrative example for PDEXCIL members:

Goods exported from India: 10 July 2026

Shipment arrives at UK port: 16 July 2026 (i.e. after CETA enters into force)

India-UK CETA PCoO could not be issued prior to shipment due to non-availability of the Trade e-Connect module.

In this scenario: Once the Trade e-Connect system becomes operational for India-UK CETA, the Indian exporter may apply for PCoO retrospectively, with appropriate endorsement and justification.

The UK importer may then lodge a delayed claim for preferential tariff treatment within one year from the date of import (or such extended period as allowed by UK law), and seek a refund of the excess customs duty paid.



5. Recommended Immediate Action Points for PDEXCIL Members

To make this advisory more actionable and dynamic for members, PDEXCIL suggests the following steps:

Map your shipments: Identify all consignments to the UK that have already been shipped and are expected to arrive on or after 15 July 2026; share shipment details with your internal compliance team.

Engage with UK importers: Inform your UK buyers/importers in writing about the possibility of claiming CETA benefits retrospectively, and advise them to retain all customs and duty payment documents for future refund claims.

Prepare origin documentation: Ensure that bills of materials, production records, costing sheets, and supplier declarations are compiled and safely stored to substantiate origin under CETA Rules.

Monitor Trade e-Connect updates: Regularly check DGFT notifications and the Trade e-Connect portal for activation of the India-UK CETA PCoO facility, and be ready to file retrospective PCoO applications promptly once enabled.

Coordinate with PDEXCIL: Members may share specific transaction-level issues with PDEXCIL so that systemic concerns can be escalated in a consolidated manner to the concerned authorities.

6. Important Disclaimer and Ongoing Engagement

This advisory is based solely on our reading of Notification No. 62/2026-Customs (N.T.) dated 3 July 2026 and the published Rules of Origin under the India-UK CETA as currently notified.

The final treatment of any shipment will depend on the implementation practices and decisions of customs authorities in both India and the UK, as well as any further clarifications or procedural guidelines that may be issued.

PDEXCIL is actively engaging with the Ministry of Finance, DGFT, CBIC, and other concerned authorities to:

Seek formal clarification on the treatment of shipments in transit during the transition period; Request clear operational guidelines for retrospective issuance of PCoO and delayed claims under CETA, including system-related aspects on Trade e-Connect.

Any official clarification, FAQs, or additional instructions received from the Government of India or UK authorities will be promptly circulated to members through email alerts, the PDEXCIL website, and social media channels.

Members are encouraged to consult their customs brokers, legal advisors, and UK counterparts for transaction-specific advice, and may also write to PDEXCIL with case-specific queries for possible escalation.

Kind regards,

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