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Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan, New Delhi

Public Notice No. 19 /2026-27
Dated: 09th July, 2026

Subject: Amendments under Para 2.92 and Appendix-2A of Handbook of Procedure 2023 for inclusion of TRQs under India – United Kingdom Comprehensive Economic and Trade Agreement (CETA)-reg.

In exercise of powers conferred under paragraph 1.03 read with 2.04 of the Foreign Trade Policy 2023, as amended from time to time, the Directorate General of Foreign Trade hereby amends Para 2.92 and Appendix-2A of the Handbook of Procedure, 2023 to incorporate the items mentioned and related provisions for Tariff Rate Quota (TRQ) under India – United Kingdom (UK) Comprehensive Economic and Trade Agreement (CETA) as follows –

1. Para 2.92 of the HBP, 2023 is amended to include the following annual Import TRQs under India-UK (CETA)-

(I) (a)

ICE-Passenger Car (HS8703)-Completely Built Units (CBU)							
Year	more than 3000 cc petrol and more than 2500 cc diesel		From 1500 cc(petrol) to (and incl.) 2500cc (diesel) / 3000 cc (petrol)		Upto (and incl.) 1500 cc		Total Quota
	In-quota tariff(Base rate of customs duty – 110.0%)	Quota Size	In-quota tariff(Base rate of customs duty – 66.0 %)	Quota Size	In-quota tariff (Base rate of customs duty – 66.0%)	Quota Size	
1	30.0%	10,000	50.0%	5,000	50.0%	5,000	20,000
2	25.0%	12,500	40.0%	6,000	40.0%	6,000	24,500
3	20.0%	15,500	30.0%	7,000	30.0%	7,000	29,500
4	15.0%	18,500	20.0%	8,000	20.0%	8,000	34,500
5	10.0%	19,000	10.0%	9,000	10.0%	9,000	37,000
6	10.0%	16,300	10.0%	8,150	10.0%	8,150	32,600
7	10.0%	15,200	10.0%	7,600	10.0%	7,600	30,400

8	10.0%	14,100	10.0%	7,050	10.0%	7,050	28,200
9	10.0%	13,000	10.0%	6,500	10.0%	6,500	26,000
10	10.0%	11,900	10.0%	5,950	10.0%	5,950	23,800
11	10.0%	10,800	10.0%	5,400	10.0%	5,400	21,600
12	10.0%	9,975	10.0%	4,988	10.0%	4,988	19,950
13	10.0%	9,150	10.0%	4,575	10.0%	4,575	18,300
14	10.0%	8,325	10.0%	4,163	10.0%	4,163	16,650
15 and onwards	10.0%	7,500	10.0%	3,750	10.0%	3,750	15,000

(b) The tariff codes to which this TRQ applies are as follows:

HS Code		
87032110	87032391	87033199
87032191	87032399	87033210
87032199	87032410	87033291
87032210	87032491	87033299
87032291	87032499	87033310
87032299	87033110	87033391
87032310	87033191	87033399

(II)(a)

Electric/Hybrid/Hydrogen-Passenger Cars(HS8703)-CBU							
Year	**Below£40,000CIF**		**£40,000CIFto £80,000CIF (inclusive)**		**Above£80,000CIF**		**Total Quota**
	In-quota tariff	**Quota Size**	**In-quota tariff (Base rate of customs duty – 110.0%)**	**Quota Size**	**In-quota tariff (Base rate of customs duty – 110.0%)**	**Quota Size**	
6	No	Nil	50.0%	400	40.0%	4,000	4,400
7	No	Nil	40.0%	600	30.0%	6,000	6,600

8	No	Nil	30.0%	800	20.0%	8,000	8,800
9	No	Nil	20.0%	1,000	15.0%	10,000	11,000
10	No	Nil	10.0%	1,200	10.0%	12,000	13,200
11	No	Nil	10.0%	1,400	10.0%	14,000	15,400
12	No	Nil	10.0%	1,550	10.0%	15,500	17,050
13	No	Nil	10.0%	1,700	10.0%	17,000	18,700
14	No	Nil	10.0%	1,850	10.0%	18,500	20,350
15andlater years	No	Nil	10.0%	2,000	10.0%	20,000	22,000

(b) the tariff codes to which this TRQ applies are as follows:

HS Code			
87034010	87035030	87036090	87038010
87034030	87035090	87037010	87038030
87034090	87036010	87037030	87038090
87035010	87036030	87037090	87039000

(III)(a)

ICE-Goods Vehicles (HS-8704)-Completely Built Units			
Year	**In-Quota Duty (BaseRate-44.0%)**	**Out-of-Quota Duty (BaseRate–44.0%)**	**Quota Size**
Year1	37.0 %	41.8%	2,500
Year2	29.9%	39.6%	2,750
Year3	22.9%	37.4 %	3,000
Year4	15.8%	35.2 %	3,250
Year5	8.8%	33.0 %	3,500
Year6	8.8%	30.8 %	3,500
Year7	8.8%	28.6 %	3,500
Year8	8.8%	26.4 %	3,500
Year9	8.8%	24.2 %	3,500
Year 10 and onwards	8.8%	22.0%	3,500

(b) the tariff codes to which this TRQ applies are as follows:

HS Code		
87041010	87042200	87043100
87042100	87042300	87043200

2. Import would be subject to the relevant Ministry of Finance (Department of Revenue) Notification (as amended from time to time) relating to India-UK (CETA).

3. At the time of clearance of the import consignment, the importer in India must produce a Certificate of Origin issued by concerned authorities in UK.

4. The application window for submission of TRQ applications, for each calendar year, will be intimated through a separate Public Notice from time to time.

5. All applications for grant of TRQ authorizations shall be submitted online through the DGFT website (https://dgft.gov.in)→ Import Management System → Tariff Rate Quota (TRQ).

6. Only Original Equipment Manufacturers (OEMs), Dealers/Channel Partners duly authorised by the OEMs of vehicles originating in the UK shall be eligible to apply for the TRQ.

7. To be eligible, each applicant shall submit a pre-purchase agreement issued by an Original Equipment Manufacturer of the vehicles originating in the UK setting out the quantity of vehicles agreed to be supplied to the applicant during the TRQ year for importation into India under each TRQ.

8. If the total quantities applied for are below the total available quantity under a given TRQ, each eligible applicant for that TRQ shall be allocated the requested quantity, and the remaining available quantity shall be made available for filing of applications.

9. If the total TRQ quantities applied for exceed the total number of vehicles that may be imported under the relevant TRQ, the TRQ quantities shall be allocated among all eligible applicants in proportion to the quantity that each eligible applicant has requested on the basis of the pre-purchase agreement.

10. When an importer fails to import a significant share of the quantity allocated to it in a TRQ year, the competent authority shall, in determining that importer's allocation for the subsequent TRQ yeartake such under-utilization into account so as to ensure effective utilization of TRQ.

11. The year in respect of these imports will be the period from 1st January to 31st December, i.e., calendar year in India.

12. DGFT shall monitor the cumulative quantities for TRQ Certificates issued. No TRQ Certificates shall be issued once the stated TRQ quantity limit is reached.

13. The TRQ issued by DGFT shall contain the name and address of the importer, Importer - Exporter Code (IEC), Customs notification number, tariff item as applicable, quantity and validity period of the TRQ.

14. The TRQ Authorisation shall be issued electronically by the Directorate General of Foreign Trade and transmitted to Indian Customs EDI System (ICES).

15. Imports against the TRQ shall be allowed only upon debiting electronically in the ICES system.

16. TRQ Certificate shall be valid for a maximum period of 12 months or till the end of the calendar year, whichever is earlier. The imports against a TRQ Authorisation may be cleared from Indian Customs only within the stated validity of the TRQ Authorisation.

17. Importers under TRQ shall endeavour to pass on the benefit of the concessional customs duty available under the TRQ to the final buyer or consumer.

18. The above modalities of the TRQ allocation may be subject to review after 2 years, i.e., from the calendar year 2028, and any necessary revisions may be made to ensure the effective utilisation of the TRQ.

19. Procedure for application for imports under TRQ under India-UK (CETA) as enumerated above shall be inserted under Annexure VII of Appendix 2A of the Handbook of Procedures 2023.

20. DGFT reserves the right to modify, amend, relax, or prescribe additional conditions relating to the allocation and administration of the TRQ, as may be considered necessary in the public interest.

2. <u>Effect of this Public Notice</u>:

Procedure for allocation of Tariff Rate Quotas (TRQ) under India-UK (CETA) is notified.

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