Government of India / भारतसरकार

Ministry of Commerce and Industry / वाणिज्यएवंउद्योगमंत्रालय

Department of Commerce / वाणिज्यविभाग

Directorate General of Foreign Trade / विदेशव्यापारमहानिदेशालय

*****

Vanijya Bhawan, New Delhi

Dated: 14th September, 2026

Trade Notice No. 27 /2026-27

To,

1. All Importers and Import Associations
2. All Exporters and Export Promotion Councils
3. All Trade Bodies and relevant stakeholders

Subject: Inviting comments/suggestions on Amendment in Para 2.93 of the Handbook of Procedures, 2023 – Rules of Origin (Non-Preferential) – reg.

Kind attention is drawn to the continued efforts of the Directorate General of Foreign Trade (DGFT) to facilitate trade and business through timely review and amendment of the Foreign Trade Policy and related procedures in line with evolving trade requirements and stakeholder needs.

2. In this context, it is proposed to amend Para 2.93 of the Handbook of Procedures, 2023, **Rules of Origin (Non-Preferential)**. The proposed amendment seeks to comprehensively prescribe the Rules of Origin (Non-Preferential) for both exports and imports.

3. The proposed draft Public Notice amending Para 2.93 of the Handbook of Procedures, 2023 – Rules of Origin (Non-Preferential) is placed at **Annexure-I**.

4.. In regard to the above, all stakeholders, including exporters, importers, Export Promotion Councils, Trade Bodies and other interested parties are invited to examine the Draft Public Notice placed at Annexure-I and furnish their comments, suggestions and inputs, if any, for further action.

5. Comments/suggestions may be submitted within 15 (Fifteen) days from the date of publication of this Trade Notice through e-mail at ramesh.dr@gov.in. Stakeholders are requested to clearly mention "Comments on Draft Amendment in Para 2.93 of the Handbook of Procedures, 2023 – Rules of Origin (Non-Preferential)" in the subject line of the email.

6. This Trade Notice is issued with the approval of the competent authority in accordance with Para 1.07A of FTP 2023.

D. Ramesh
(Daripelli Ramesh)
Deputy Director General of Foreign Trade
Email: ramesh.dr@nic.in

(Issued from File No: K-59025/5/2021-RMTR/ [E-46871])

Annexure- I

Draft Public Notice No. /2026-27

Subject: Amendment in Para 2.93 of the Handbook of Procedures, 2023 – Rules of Origin (Non-Preferential) – reg.

2.93 Rules of Origin (Non-Preferential)

(a) Rules of Origin (Non-Preferential) for exports are as under:

(i) Goods are to be manufactured by the exporting entity as per the definition of "Manufacture" in Paragraph 11.31 of FTP; and

(ii) If imported inputs (Duty Paid or Duty Free) have been used for the production of export product, the export product can be considered to be originating in India (Non-Preferential) only if the imported inputs undergo the processing/operations that exceed the following:

(i) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;

(ii) changes of packing and breaking up and assembly of consignments;

(iii) simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;

(iv) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(v) affixing of marks, labels or other like distinguishing signs on products or their packaging;

(vi) simple mixing of products;

(vii) simple assembly of parts of products to constitute a complete product;

(viii) disassembly;

(ix) slaughter, which means the mere killing of animals; and

(x) mere dilution with water or another substance that does not materially alter the characteristics of the products.

(xi) Any combination of the processes specified in sub-paragraphs (i) to (x) above.

(b) The Government has also nominated certain agencies to issue Non-Preferential Certificates of Origin (CoO) for exports. These CoOs evidence the origin of goods and do not confer any right to preferential tariffs. The list of notified agencies is provided in Appendix–2E. In addition, agencies authorised to issue Preferential CoOs are also authorised to issue Non-Preferential CoOs.

(c) Exporters required to obtain a Non-Preferential Certificate of Origin (CoO) for exports must submit their applications online via https://www.trade.gov.in to any of the agencies listed in Appendix 2E.

(i) Copy of Invoice and packing list is required to be uploaded along with the online application.

(ii) Fee of Rs.200/- is applicable for each Certificate of Origin, including attestation of any additional documents.

(d) Agencies authorised to issue Non-Preferential CoOs for exports

(i) The issuing agency would ensure that goods are of Indian origin as per criteria defined at para (a) above before granting an eCoO (Non-Preferential). The certificate shall be issued as per the format specified at Annexure-II of Appendix 2E.

(ii) Any correction in an existing eCoO may be requested online as an **in-lieu CoO** application to the issuing agency.

(iii) Any agency desirous of enlistment under Appendix–2E may submit its application as per Annexure-I to Appendix 2E to DGFT.

(e) Non-Preferential – Self-Certification: Manufacturer exporters who are also Status Holders shall be eligible to self-certify their goods as originating from India, if the goods qualify the criteria laid down in (a) above, as per Annexure–III to Appendix 2E.

(f) Agencies may issue Back-to-Back Certificates of Origin (Non-Preferential) for goods not of Indian origin for re-export, trans-shipment, merchanting trade purposes. These certificates shall be issued based on documentary evidence confirming the goods' origin based on the foreign country of origin. The details of the supporting documentary evidence and the Country of Origin must be explicitly mentioned on the back-to-back CoO (NP) issued.

(g) Rules of Origin (Non-Preferential) for Imports are as under:

(i) For goods falling under the ITC (HS) Codes corresponding to Chapters 01 to 14 of the ITC (HS) Schedule, the country of origin shall be the country where the goods are wholly obtained or produced, subject to a de-minimis tolerance of 1% of the value of the goods.

(ii) For goods other than those covered under sub-para (i) above, the country of origin shall be the country where:

A. all the non-originating materials used in the manufacture have undergone a change in tariff heading (4-digit HS level);

OR

B. the good has undergone at least 35% value addition.

(h) The value addition in para (g) above would be computed as under:

$$\textbf{Value Addition (\%)} = \frac{\text{FOB value of exports} - \text{value of non-originating material}}{\text{FOB value of exports}} \times 100$$

(i) The importer shall declare the country of origin of the imported goods on the basis of the information available to the importer. The importer shall make the following self-declaration:

"I/We hereby declare that the goods covered under Bill of Entry No.__________ dated__________, falling under ITC (HS) Code__________, are of__________ (country) origin in accordance with India's Non-Preferential Rules of Origin for imports."

Name of Importer:__________

IEC:__________

Signature/Authorised Signatory:__________

Date:__________ "

(ii) No separate Certificate of Origin or other origin-related document shall be required for clearance of the goods, except where such document is expressly mandated under applicable law or a notified country-specific requirement.

(iii) The goods shall be allowed clearance on the basis of the above self-declaration. Verification of the declaration, wherever considered necessary, may be undertaken subsequently on a risk-based basis. Such verification shall be limited to cases where there are reasonable grounds to doubt the declared country of origin or where specific country-specific conditions apply.

(iv) Where verification is undertaken, the importer may be required to furnish such information or documents as are reasonably available in the normal course of business. Routine or repeated verification of the same goods, country of origin and circumstances shall be avoided.