Disclaimer: *In view of the European Commission's transparency policy, the Commission is publishing the texts of the EU-India FTA further to the conclusion of negotiations on 27 January 2026. These texts are published for information purposes only and may undergo further modifications, including as a result of the process of legal revision. These texts are without prejudice to the outcome of the Agreement between the EU and India. The texts will be final upon signing. The Agreement will become binding on the Parties under international law only after completion by each Party of its internal legal procedures necessary for the entry into force of the Agreement.*

ANNEX 3-E

CERTIFICATION OF ORIGIN

ARTICLE 1

Procedure for the Issuance of a Certificate of Origin

1. A certificate of origin[1] shall be issued electronically or otherwise, by the competent authorities of the exporting Party on application having been made in writing by the exporter or under the exporter's responsibility, by his authorised representative in accordance with the regulations of the exporting party.

For this purpose,

(a) in the EU: the exporter or his authorised representative shall fill out both the certificate of origin and the application form, specimen of which appear in Appendix I, to this Annex. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the domestic law of the exporting Party. If they are hand-written, they shall be completed in ink in printed characters. In case the certificate of origin is not issued in English, the exporter shall, in addition, provide a translation of the certificate of origin, or provide a Statement on Origin in accordance with Annex III corresponding to the originating products specified in the certificate of origin. In the latter case, Article 17(5) of this Chapter shall not apply;

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[1] In the EU, the certificate of origin shall be a “MOVEMENT CERTIFICATE”.

(b) in India: the exporter or his authorised representative shall submit a written or electronic application for an India-EU Certificate of Origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of an India-EU Certificate of Origin. The India-EU Certificate of Origin shall be as per the format in Appendix II to this Annex and shall be completed in English.

2. The exporter or producer of a product for which a certificate of origin has been applied for shall be prepared to submit at any time, at the request of the competent authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Chapter.

3. A certificate of origin shall be issued by the competent authorities of the exporting Party if the products concerned can be considered as products originating in the exporting Party and fulfil the other requirements of this Chapter.

4. The competent authorities issuing certificates of origin shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Chapter. For this purpose, they shall apply a risk management system in order to selectively conduct pre-export verification, and they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 1 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

5. The date of issuance of the certificate of origin shall be indicated in Box 11 of the certificate.

6. The certificate of origin shall be issued by the customs authorities and be made available to the exporters as soon as actual exportation has been effected or ensured.

ARTICLE 2

Certificates of Origin Issued Retrospectively

1. Notwithstanding paragraph 6 of Article 1 (Procedure for the Issuance of a Certificate of Origin), a certificate of origin may also be issued after exportation of the products to which it relates in specific situations where:

(a) it was not issued at the time of exportation because of involuntary errors or omissions or other valid reasons;

(b) it is demonstrated to the competent authorities that a certificate of origin was issued but was not accepted at importation in the prescribed manner[2]; or

(c) the final destination of the products concerned was not known at the time of exportation and was determined during their transportation, storage or after splitting of consignments in accordance with Article 15 (Transport).

2. For the implementation of paragraph 1, the exporter shall indicate in his application the place and date of exportation of the products to which the certificate of origin relates, and state the reasons for his request.

3. The competent authorities may issue a certificate of origin retrospectively only after verifying that the information supplied in the exporter's application conforms with the corresponding records in the possession of the issuing authorities and the originating status of the exported product.

4. Certificates of origin issued retrospectively shall be endorsed with the following phrase in English: "ISSUED RETROSPECTIVELY".

5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the certificate of origin.

ARTICLE 3

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[2] For greater clarity, such reasons may include, by way of examples, that the certificate of origin has not been stamped and signed, not all mandatory boxes are filled in or the stamp used is not timely notified.

Issuance of a Duplicate Certificate of Origin

1. In the event of theft, loss or destruction of an original certificate of origin, the exporter may apply to the competent authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with the following word in English: "DUPLICATE".

3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate certificate of origin.

4. The duplicate, which must bear the date of issue of the original certificate of origin, shall take effect as from that date.

ARTICLE 4

Corrections of Certificate of Origin in India

1. Neither erasures nor superimposition shall be allowed on the India-EU Certificate of Origin. Any alteration must be made by striking out the erroneous text and making any addition required. Unused spaces must be crossed out to prevent any subsequent addition.

2. In the case of an India-EU Certificate of Origin issued by authorised agencies, alterations referred to in sub-paragraph 1 shall be approved and certified by the relevant issuing authority.

ARTICLE 5

Cooperation between Competent Authorities

1. The competent authorities of the Parties shall provide each other, through the European Commission, with specimen impressions of stamps used by their competent authorities for the issue of certificates of origin and with the addresses of the customs authorities responsible for verifying those certificates.

2. Pursuant to Article 26 [Verification], boxes 13 and 14 of the certificate of origin shall not be applicable to this Agreement.

Appendix 1

SPECIMENS OF A CERTIFICATE OF ORIGIN AND OF AN APPLICATION FOR A CERTIFICATE OF ORIGIN

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used shall be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m^2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

2. The competent authorities of the Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form shall include a reference to such approval. Each form shall bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

SPECIMEN OF A CERTIFICATE OF ORIGIN

<table>
<tr><td colspan="4">MOVEMENT CERTIFICATE</td></tr>
<tr><td colspan="2" rowspan="2">1. Exporter (Name, full address, country)</td><td colspan="2">EUR.1 No</td></tr>
<tr><td colspan="2">See notes overleaf before completing this form.</td></tr>
<tr><td colspan="2" rowspan="2">3. Consignee (Name, full address, country) (Optional)</td><td colspan="2">2. Certificate used in preferential trade between
European Union
And
India</td></tr>
<tr><td>4. Country, group of countries or territory in which the products are considered as originating</td><td>5. Country, group of countries or territory of destination</td></tr>
<tr><td colspan="2">6. Transport details (Optional)</td><td colspan="2">7. Remarks</td></tr>
<tr><td colspan="2">8. Item number; Marks and numbers; Number and kind of packages[1]; Description of goods

_____
[1] If goods are not packed, indicate number of articles or state "in bulk" as appropriate.</td><td>9. Gross mass (kg) or other measure (litres, m^3, etc.)</td><td>10. Invoices (Optional)</td></tr>
</table>

11. CUSTOMS OFFICE (EU) or ISSUING AUTHORITIES (IN) ENDORSEMENT	12. DECLARATION BY THE EXPORTER
Declaration certified Export document[2] Form …… No ……... Of ……. Customs office/Issuing authority ……..… Issuing country or territory ……. Stamp ……. ……. Place and date ……. ……. ……. (Signature) _____ [2] Complete only where the regulations of the exporting country or territory require.	I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date ……..... .... (Signature)

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
	Verification carried out shows that this certificate (1) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp .....…… (Signature)	.....…….. (Place and date) Stamp .....… (Signature)
	(1) Insert X in the appropriate box.

NOTES

1. Certificate shall not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities (EU) or issuing authority (IN) of the issuing country or territory.

2. No spaces shall be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Goods shall be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

SPECIMEN OF AN APPLICATION FOR A CERTIFICATE OF ORIGIN

APPLICATION FOR A MOVEMENT CERTIFICATE

<table>
<tr><td rowspan="2">1. Exporter (Name, full address, country)</td><td colspan="3">EUR.1 No</td></tr>
<tr><td colspan="3">See notes overleaf before completing this form.</td></tr>
<tr><td rowspan="3">3. Consignee (Name, full address, country) (Optional)</td><td colspan="3">2. Application for a certificate to be used in preferential trade between
European Union
And
India</td></tr>
<tr><td>4. Country, group of countries or territory in which the products are considered as originating</td><td>5. Country, group of countries or territory of destination</td></tr>
<tr><td>6. Transport details (Optional)</td><td colspan="2">7. Remarks</td></tr>
</table>

8. Item number; Marks and numbers; Number and kind of packages[3] Description of goods	9. Gross mass (kg) or other measure (litres, m3., etc.)	10. Invoices (Optional)

[3] If goods are not packed, indicate number of articles or state "in bulk" as appropriate

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

……

……

……

SUBMIT the following supporting documents[4]:

……

……

……

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issuance of the attached certificate for these goods.

……

(Place and date)

……

(Signature)

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[4] For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

Appendix II

CERTIFICATE OF ORIGIN ISSUED BY AUTHORISED AGENCIES

<table>
<tr><td colspan="2">1. Exporter's or Producer's Name, Address and Country:</td><td>Certification No.</td><td>Number of page /</td></tr>
<tr><td colspan="2">2. Importer's Name, Address and Country (Optional)</td><td colspan="2" rowspan="2">AGREEMENT BETWEEN INDIA AND THE EUROPEAN UNION

CERTIFICATE OF ORIGIN

<u>Issued in India</u></td></tr>
<tr><td colspan="2">3. Transport details (Optional)</td></tr>
<tr><td colspan="2">4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number</td><td>5. Origin criterion</td><td>6.Quantity</td><td>7. Invoice number(s) and date(s)- Optional</td></tr>
<tr><td colspan="4">8. Remarks:

□ ISSUED RETROSPECTIVELY</td></tr>
<tr><td colspan="2">9.Declaration by the exporter:
I, the undersigned, declare that:</td><td colspan="2">10.Certification
It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</td></tr>
</table>

- the above details and statement are true and accurate; - the good(s) described above meet the condition(s) required for the issuance of this certificate; - the country of origin of the good(s) described above is Place and Date: Signature: Name (printed): Company:	Authorised Agency of India: Stamp Place and Date: Signature:

OVERLEAF NOTES

1. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must indicate in box 5 of this form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in box 1 of this form	Insert in box 5
Goods wholly obtained or produced in the territory of the exporting Party	"WO"
Goods that fulfil the requirements set out in Rule ….. (Sufficient Working and Processing)	PSR
Goods that fulfil the requirements set out in Rule …… (Accumulation of Origin)	Cumulation

2. EACH ITEM MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

3. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the customs officers examining them.

4. HARMONIZED SYSTEM CLASSIFICATION NUMBER: The Harmonized System classification number (six digits) must be that of the exporting Party.