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.*

CHAPTER 4

CUSTOMS AND TRADE FACILITATION

Article 4.1

Objectives

1. The Parties recognise the importance of customs and trade facilitation matters in the evolving global trading environment. The Parties shall reinforce cooperation in this area with a view to ensuring that the relevant laws and regulations and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objectives of promoting trade facilitation while ensuring effective customs control.

2. To this end, the Parties agree that laws and regulations shall be non-discriminatory and that customs procedures shall be based upon the use of effective and efficient methods and controls to combat fraud and to promote legitimate trade.

3. The Parties recognise that legitimate public policy objectives, including in relation to security, safety and fight against fraud shall not be compromised in any way.

Article 4.2

Customs cooperation and mutual administrative assistance

1. The Parties shall cooperate on customs matters between their respective authorities in order to ensure that the objectives set out in Article 4.1 (Objectives) are attained.

2. The Parties shall develop cooperation, inter alia, by:

(a) exchanging information concerning customs laws and regulations, its implementation, and customs procedures; particularly in the following areas:

(i) simplification and modernisation of customs procedures;

(ii) enforcement of intellectual property rights by the customs authorities;

(iii) facilitation of transit movements and transhipment;

(iv) relations with the business community; and

(v) supply chain security and risk management.

(b) working together on the customs-related aspects of securing and facilitating the international trade supply chain in accordance with the Framework of Standards to Secure and Facilitate Global Trade (SAFE Framework) of the World Customs Organization (hereinafter referred to as "WCO");

(c) considering developing joint initiatives relating to import, export and other customs procedures including technical assistance, as well as towards ensuring an effective service to the business community;

(d) strengthening their cooperation in the field of customs in international organisations such as the World Trade Organization (hereinafter referred to as "WTO") and the WCO;

(e) endeavouring to harmonize their data requirements for import, export and other customs procedures by implementing common standards and data elements in accordance with the World Customs Organization (WCO) Data Model;

(f) exchanging, where relevant and appropriate, through a structured and recurrent communication between the customs authorities of the Parties, certain categories of customs-related information for specific purposes, namely improving risk management and the effectiveness of customs controls, targeting goods at risk in terms of revenue collection or safety and security, and facilitating legitimate trade; such exchange shall be without prejudice to exchanges of information that may take place between the Parties pursuant to the 2004 Agreement between the European Community and the Republic of India on customs cooperation and mutual administrative assistance in customs matters (hereinafter CCMAA agreement), and Article [4.3] of this Chapter;

(g) strengthening between the customs authorities of the Parties cooperation on risk management techniques, including sharing best practices, and where appropriate, risk information and control results. Where relevant and appropriate, the Parties shall also consider mutual recognition of risk management techniques, risk standards and security controls;

(h) establishing, where relevant and appropriate, mutual recognition of Authorised Economic Operator programmes and customs controls including equivalent trade facilitation measures; and

(i) fostering cooperation and co-ordination between customs and other government authorities or agencies especially in relation to Authorised Economic Operator programmes. This collaboration may be achieved, inter alia, by aligning requirements, facilitating access to benefits and minimising unnecessary duplication.

Article 4. 3

Additional measures of mutual administrative assistance in customs matters

1. The Parties re-affirm their respective commitments in relation to mutual administrative assistance in customs matters in accordance with the relevant provisions of the CCMAA Agreement.

2. The Parties may exchange information covered by Article 5 [Scope] of the CCMAA agreement:

(a) on an automatic basis;
(b) in advance of the arrival of consignments in the territory of the other Party.

3. The Parties may establish arrangements on the type of specific information they wish to exchange, the format and the frequency of transmission, to implement the exchanges under paragraph 2.

Article 4. 4

Protection of personal data

Where personal data is exchanged pursuant to this Chapter, the transfer of such personal data shall take place in accordance with the data protection laws and regulations of the Party providing the data. Each Party shall inform the other Party about its relevant data protection laws and regulations.

Article 4. 5

Inter-Agency co-operation relating to trade in goods

1. Each parties shall ensure that its authorities and agencies responsible for control and procedures dealing with importation, exportation, and transit of goods cooperate with one another and co-ordinate their activities in order to protect the financial interests, fight against illegal trade, ensure safety and security at external borders, while enhancing legitimate trade.

2. In establishing or maintaining its single window under paragraph 4.1 of Article 10 of the Agreement on Trade Facilitation, set out in Annex 1A of the WTO Agreement, each Party shall endeavour to enable through a single entry point the electronic submission of the documentation or

data that Party requires for importation, exportation, or transit of goods through its territory for all its participating authorities or agencies.

3. With respect to paragraph 1 and 2, the Parties shall endeavour to share their respective experiences.

4. With respect to paragraph 2, the Parties shall endeavour to work towards a harmonization, to the extent practicable, of data elements and customs processes.

Article 4.6

Customs Provisions and Procedures

1. The Parties shall ensure that their respective customs provisions and procedures shall be based upon:

(a) international instruments and standards applicable in the area of customs and trade, including the substantive elements of the Revised Kyoto Convention on the Simplification and Harmonisation of Customs Procedures, the International Convention on the Harmonized Commodity Description and Coding System, as well as the Framework of Standards to Secure and Facilitate Global Trade and to the extent possible the Customs Data Model of the WCO;

(b) the protection and facilitation of legitimate trade through effective enforcement and compliance of legislative requirements;

(c) laws and regulations that is proportionate and non-discriminatory, avoids unnecessary burdens on economic operators, provides for further facilitation for operators with high levels of compliance, including favourable treatment with respect to customs controls prior to the release of goods, and ensures safeguards against fraud and illicit activities; and

(d) rules that ensure that any penalty imposed for breaches of customs regulations or procedural requirements is proportionate and non-discriminatory and that their application shall not unduly delay the release of the goods.

2. Each Party should periodically review its laws and regulations and customs procedures. Customs procedures should also be applied in a manner that is predictable, consistent and transparent.

3. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, each Party shall:

(a) simplify and review requirements and formalities wherever possible with a view to the rapid release and clearance of goods; and

(b) work towards the further simplification and standardisation of data and documentation required by customs and other agencies.

Article 4.7

Release of goods

Each Party shall adopt or maintain customs procedures that:

(a) provide for the prompt release of goods within a period that is no longer than necessary to ensure compliance with its laws and regulations;

(b) provide for advance electronic submission and processing of documentation and any other required information prior to the arrival of the goods, to enable the release of goods on arrival; and

(c) allow for the release of goods prior to the final determination of customs duties, taxes, fees and charges, if such a determination is not done prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements have been met. As a

condition for such release, each Party may require a guarantee for any amount not yet determined in the form of a surety, a deposit or another appropriate instrument provided for in its laws and regulations. Such guarantee shall not be greater than the amount the Party requires to ensure payment of customs duties, taxes, fees and charges ultimately due for the goods covered by the guarantee. The guarantee shall be discharged when it is no longer required.

Article 4.8

Simplified customs procedures

Each Party shall adopt or maintain measures allowing traders or operators fulfilling criteria specified in its laws and regulations to benefit from further simplification of customs procedures. Such measures may include customs declaration containing a reduced set of data or supporting documents, and/or periodical customs declaration and/or procedure for the determination and payment of customs duties and taxes covering multiple imports within a given period, after the release of those imported goods.

Article 4.9

Transit and Transhipment

1. Each Party shall ensure the facilitation and effective control of transhipment operations and transit movements through their respective territories.

2. Each Party shall, where relevant and appropriate, promote and implement regional transit arrangements with a view to facilitating trade.

3. Each Party shall ensure cooperation and coordination between all concerned authorities and agencies in their respective territories to facilitate traffic in transit.

4. Each Party shall, subject to its domestic laws and regulations, allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.

Article 4.10

Risk Management

1. Each Party shall adopt or maintain a risk management system for customs control.

2. Each Party shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions to international trade.

3. Each Party shall concentrate customs control and other relevant border controls on high-risk consignments and expedite the release of low-risk consignments. Each Party may also select, on a random basis, consignments for such controls as part of its risk management.

4. Each Party shall base risk management on assessment of risk through appropriate selectivity criteria.

Article 4.11

Post-clearance audit

1. With a view to expediting the release of goods, each Party shall adopt or maintain post-clearance audit to ensure compliance with customs and other related laws and regulations.

2. Each Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Party shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive

results have been achieved the Party shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations and the reasons for the results.

3. The Parties acknowledge that the information obtained in post-clearance audit may be used in further administrative or judicial proceedings.

4. The Parties shall use the result of post-clearance audit in applying risk management.

Article 4.12

Authorised economic operators

1. Each Party shall establish or maintain a partnership programme for operators who meet specified criteria, hereinafter referred to as Authorised Economic Operators.

2. The specified criteria to qualify as Authorised Economic Operators shall be related to compliance with requirements specified in the Parties' laws, regulations or procedures. The specified criteria, which shall be published, may include:

(a) the absence of any serious infringement or repeated infringements of customs laws and regulations and taxation rules, including no record of serious criminal offences relating to the economic activity of the applicant;

(b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;

(c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned;

(d) proven competences or professional qualifications directly related to the activity carried out; and

(e) appropriate security and safety standards, which shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners.

3. The specified criteria to qualify as an Authorised Economic Operator shall not be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail and shall allow the participation of small and medium-sized enterprises.

4. The partnership programme shall include the following benefits:

(a) low rate of physical inspections and examinations as appropriate;

(b) prior notification in case of selection for physical or other customs control;

(c) priority treatment if selected for control;

(d) rapid release time as appropriate;

(e) deferred payment of duties, taxes, fees and charges;

(f) use of comprehensive guarantees or reduced guarantees;

(g) a single supplementary customs declaration for all imports or exports in a given period.

(h) clearance of goods at the premises of the Authorised Economic Operator or another place authorised by customs;[1]

[1] A benefit listed in subparagraphs 4.4 (a) to (h) will be deemed to be provided to Authorized Economic Operators (AEO) if it is generally available to all operators which means once the

Article 4.13

Publication and availability of information

1. Each Party shall promptly publish, in a non-discriminatory and easily accessible manner, and as far as possible through electronic means, new laws and regulations and general procedures related to customs and trade facilitation issues prior to the application of any such laws and regulations and procedures, as well as changes to and interpretations of such laws and regulations and procedures. This shall include:

(a) relevant notices of an administrative nature;

(b) importation, exportation and transit procedures (including port, airport, and other entry-point procedures) and required forms and documents;

(c) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;

(d) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

(e) rules for the classification or valuation of products for customs purposes;

(f) laws, regulations and administrative rulings of general application relating to rules of origin;

(g) import, export or transit restrictions or prohibitions;

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benefit is given to all operators, by definition, it is given to AEOs as well so it may not be exclusive to AEO.

(h) penalty provisions against breaches of import, export or transit formalities;

(i) appeal procedures;

(j) agreements or parts thereof with any country or countries relating to importation, exportation or transit;

(k) procedures relating to the administration of tariff quotas;

(l) hours of operation and operating procedures for customs offices at ports and border crossing points; and

(m) points of contact for information enquiries.

2. Each Party shall ensure there is a reasonable time period between the publication of new or amended laws and regulations, procedures and fees or charges and their entry into force.

3. Each Party shall make available, and update as appropriate, the following through the internet:

(a) a description of its importation, exportation and transit procedures, including appeal procedures, informing of the practical steps needed to import and export, and for transit;

(b) the forms and documents required for importation into, exportation from, or transit through the territory of that Party; and

(c) contact information on enquiry points.

4. Each Party shall establish or maintain one or more enquiry points to answer within a reasonable time enquiries of governments, traders and other interested parties on customs and other trade-related matters. The Parties shall not require the payment of a fee for answering enquiries.

5. Changes to duty rates or tariff rates, measures that have a relieving effect, measures the effectiveness of which would be undermined as a result of compliance with paragraph 2, measures

applied in urgent circumstances, or minor changes to domestic law and legal system are each excluded from paragraph 2.

Article 4.14

Advance Rulings

1. Each Party, through its customs authorities, shall issue advance rulings upon application by economic operators setting forth the treatment to be accorded to the goods concerned. Such rulings shall be issued in writing or in electronic format in a time bound manner and shall contain all necessary information in accordance with the laws and regulations of the issuing Party.

2. Advance rulings shall be valid for a period of at least three years from the start date of its validity unless the decision in the ruling no longer conforms to the law or the facts or circumstances supporting the original ruling have changed.

3. A Party may refuse to issue an advance ruling if the question raised in the application is the subject of an administrative or judicial review, or if the application does not relate to any intended use of the advance ruling or any intended use of a customs procedure. If a Party declines to issue an advance ruling, it shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.

4. Each Party shall publish, at least:

(a) the requirements for the application for an advance ruling, including the information to be provided and the format;

(b) the time period by which it will issue an advance ruling; and

(c) the length of time for which the advance ruling is valid.

5. If a Party revokes, modifies, invalidates or annuls an advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision. If the Party revokes, modifies, invalidates or annuls an advance ruling with retroactive effect, it may only do so if the ruling was based on incomplete, incorrect, false or misleading information.

6. An advance ruling issued by a Party shall be binding on that Party in respect of the applicant that sought it. The Party may provide that the advance ruling be binding on the applicant.

7. Each Party shall provide, upon written request from the holder, a review of the advance ruling or of the decision to amend, revoke or invalidate it.

8. Each Party shall make publicly available information on advance rulings, taking into account the need to protect personal and commercially confidential information.

9. Advance rulings shall be issued with regard to:

(a) the tariff classification of goods;

(b) the origin of goods; and

(c) any other matter the Parties may agree upon.

ARTICLE 4.15

Customs valuation

1. Each Party shall determine the customs value of goods of the other Party imported into their territory in accordance with the Agreement on the Implementation of Article VII of the GATT 1994 including its Notes and Supplementary Provisions, and Articles 1 to 17 of the Customs Valuation Agreement, including its Interpretative Notes. Its provisions are hereby incorporated into and made part of this Agreement mutatis mutandis. Minimum customs values shall not be used.

2. The Parties shall cooperate with a view to reaching a common approach to issues relating to customs valuation.

Article 4.16

Customs brokers

The Parties agree that their respective customs provisions and procedures shall not require the mandatory use of customs brokers. Each Party shall notify and publish its measures on the use of customs brokers. The Parties shall apply transparent, non-discriminatory and proportionate rules if and when licensing customs brokers.

Article 4.17

Review and Appeal

1. Each Party shall provide effective, prompt, non-discriminatory and easily accessible procedures to guarantee the right of appeal against the administrative actions, rulings and decisions of customs or other competent authorities affecting import or export of goods or goods in transit.

2. Appeal or review shall include:

(a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision; and/or

(b) a judicial appeal or review of the decision.

3. Each Party shall ensure that, in a case where the administrative actions, rulings and decisions on appeal or review under subparagraph 2 (a) is not given within the period of time provided for in its laws and regulations or without undue delay, the petitioner has the right to further administrative

or judicial appeal or review or any other recourse to the judicial authority according to the laws and regulations of the Parties.

4. Each Party shall ensure that the petitioner is provided with the reasons for the administrative actions, rulings and decisions so as to enable such a person to have recourse to appeal or review procedures where necessary.

Article 4.18

Relations with the business community

The Parties agree:

(a) on the need for timely and regular consultations with trade representatives on legislative proposals and general procedures related to customs and trade facilitation issues. To that end, appropriate consultation between administrations and the business community shall be established by each Party; and

(b) to ensure that their respective customs and related requirements and procedures continue to meet the needs of the trading community, follow best practices, and remain as little trade-restrictive as possible.

Article 4.19

Temporary admission

1. For the purposes of this Article, the term "temporary admission" means the customs procedure under which certain goods (including means of transport) can be brought into a customs territory conditionally relieved from payment of import duties and taxes, in case of the use of the ATA carnet, also without application of import prohibitions or restrictions of economic character. Such goods must be imported for a specific purpose and must be intended for re-exportation within

a specified period and without having undergone any change except normal depreciation due to the use made of them.

2. Each Party shall grant temporary admission, with total conditional relief from import duties and taxes, and, in case of the use of the ATA carnet, also without application of import restrictions or prohibitions of economic character, as provided for in its laws and regulations, to the following goods:

(a) goods for display or use at exhibitions, fairs, meetings or similar events (goods intended for display or demonstration at an event; goods intended for use in connection with the display of foreign products at an event; equipment including interpretation equipment, sound and image recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses);

(b) professional equipment (equipment for the press, for sound or television broadcasting);

(c) samples, advertising films, recordings, goods used to carry out tests and goods subject to tests; containers, packing or packaging and pallets whether or not filled with goods[2] all of which are durable, reusable and that are in use or to be used in the shipment of goods in international traffic and accessories and equipment for temporarily admitted containers, which are either imported with a container to be re-exported separately or with another container;

(d) goods imported exclusively for educational, or scientific purposes or cultural activities and events;

(e) personal effects (all articles, new or used, which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported for commercial purposes); goods imported for sports purposes;

(f) goods imported for humanitarian purposes by the competent authorities in the territory of temporary admission; and

(g) animals imported for participation in shows, exhibitions, contests, competitions or demonstrations, entertainment exercise of function (police dogs or horses; detector or sniffer dogs, dogs for the blind or guide dogs etc.).

3. Each Party shall grant temporary admission, with total or partial conditional relief from import duties and taxes and, in case of the use of the ATA carnet, also without application of import restrictions or prohibitions of economic character, as provided for in its laws and regulations, to the following goods:

(a) goods imported in connection with a manufacturing operation;

(b) any other professional equipment necessary to carry out a trade or profession;

(c) tourist publicity material (goods imported for the purpose of encouraging the public to visit another foreign country, in particular in order to attend cultural, religious, touristic, sporting or professional meetings or demonstrations held there).

4. Each Party shall, for the temporary admission of the goods referred to in paragraph 2 and regardless of their origin, provide for conditional relief as per domestic laws and regulations, or accept A.T.A. carnets issued in the other Party, endorsed there and guaranteed by an association forming part of the international guarantee chain, certified by the competent authorities and valid in the customs territory of the importing Party.

ARTICLE 20

Committee on customs and rules of origin

1. The Committee on Customs and Rules of Origin shall be responsible for the matters covered in this Chapter, the Chapter on Rules of Origin and the provisions on customs border enforcement

of intellectual property rights, customs valuation, fees and charges, and the customs-related aspects of repaired goods and pre-shipment inspection in this agreement. In addition to the general functions set out in Article X4.3 (Specialised committees) of the Chapter on Institutional Provisions and in addition to the functions set out in article 4.33 (…) of the Chapter on Rules of Origin, it shall be competent to identify areas for improvement in their implementation and operation, and to seek appropriate ways and methods to reach mutually agreed solutions on any customs matter that may arise.

2. The Committee on Customs and Rules of Origin may adopt decisions necessary to implement the cooperation activities listed in Article 4.2(2) of the Chapter of Customs and Trade Facilitation, in particular those envisaged in points (f) and (i) (exchange of customs related information to improve risk management and Authorised Economic Operator programs), as well as those listed in Article 4.3, paragraph 3 (Additional Measures of Mutual Administrative Assistance in Customs Matters) of the Chapter of Customs and Trade Facilitation, as well as those on customs risk standards and controls, customs security measures, on advanced rulings, on common approaches to customs valuation and on other issues related to the implementation of this Chapter, as deemed appropriate.

3. The Committee on Customs and Rules of Origin shall ensure coherence and consistency in the implementation of customs matters between the Parties. Where appropriate, such customs matters may be taken up, as applicable, within the scope of the joint customs cooperation committee established under the Agreement on Customs Cooperation and Mutual Administrative Assistance.