

Proof of Origin Certificates, Self-Declarations and Importer's Knowledge

SourcingFrom

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Proof of origin is the document that unlocks a trade agreement's lower duty, and it comes in three kinds: an authority's certificate, the exporter's own declaration, and the importer's knowledge. This guide explains who signs each, who answers when customs checks later, and which one to use for Indian goods into the UK, Australia, New Zealand and the EU.

The Short Version

- A non-preferential certificate gets you no lower duty. A preferential proof works only for the one agreement it is made under.
- Since April 2026 the invoice number on an Indian preferential certificate must match the shipping bill exactly.
- UK importers can use an origin declaration, a certificate or importer's knowledge, and no proof is needed at £1,000 or less.
- Australia accepts only a certificate under ECTA, and a missed one can be claimed back later on a valid certificate.
- Keep the proof and your records for at least four years under the UK-India agreement.

In the first weeks of the India-Australia trade agreement, Australian brokers ran into a wall. Goods that had left India just before the agreement started on 29 December 2022 were landing just after it, and importers "have been unable to obtain Certificates of Origins (COO) from the Indian authorities for shipments that departed before ECTA commenced" ([LinkedIn, Australian customs broker, January 2023](#)). The goods qualified. The 0% existed. Without one piece of paper, none of it counted.



That's the whole subject of this guide in one story. Whether you pay the tariff or not comes down to one document, and that document differs by agreement, by who signs it, and by who gets the phone call when customs checks later. We'll explain the three kinds of proof, what each one puts on whose desk, and how to choose, with Indian goods into the UK worked through in full. The caveat – several of the rules below are new in 2026 and some Indian issuing bodies aren't named yet, so we've dated everything and said where we couldn't check.

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Written by SourcingFrom*

1. Two Documents Share One Name

"Certificate of origin" can mean two different things, and suppliers mix them up more than you'd think.

A non-preferential certificate says where goods were made for ordinary customs purposes – statistics, quotas, anti-dumping measures, or a bank's document list under a letter of credit. It gets you no lower duty. In India these now issue only electronically, and the platform behind them is on exporting from India.

A preferential proof of origin is made under one named trade agreement and opens up that agreement's rate. It only works for that agreement. A certificate issued for Australia does nothing at a British port, and a British origin declaration does nothing in Melbourne. So the first question to a supplier who says "we can give you a certificate of origin" is short – for which agreement? If the answer is a blank look, that's your first piece of information about the supplier.

A proof is also only as good as the claim behind it. If the goods don't meet the agreement's rules, the proof is worse than useless, because you've accepted a false claim. The tests live in rules of origin, and this page assumes the goods pass them.

2. The Three Kinds of Proof

Every agreement we've read uses one or more of three kinds. The names vary, the mechanics don't.

The first is a certificate issued by an authority. The exporter applies to a government agency or a body it designates, usually with a cost sheet, and gets a signed and sealed certificate with its own number. Somebody has looked at the claim before you ever see it. This is the oldest form, the slowest, and the one most Indian agreements still require.

The second is the exporter's own declaration – a set form of words on the invoice, signed by the exporter, checked by nobody before shipment. Agreements ration it in three ways. Some let any exporter declare, like the

UK's origin declaration by "the exporter or producer". Some let any exporter declare below a value and require registration above it, like the EU's statement on origin under GSP, which needs a REX number above EUR 6,000. And some allow it only for exporters an authority has approved, like New Zealand's Indian "status holders".

The third is importer's knowledge. You claim the preference on your own evidence, with no document from the exporter at all, and when customs asks it asks you, and only you. It exists in the UK-India agreement. It doesn't exist in Australia's or New Zealand's agreements with India, so a supplier offering to "let you self-certify" for those markets is describing a different treaty. The easiest way to keep all three straight is to ask who signed it, and who gets the letter from customs.

Kind of proof	Who signs	Checked before shipment?	Who answers customs
Certificate from an authority	A government agency or designated body	Yes	You, then the exporter's authority
Exporter's declaration	The exporter, on the invoice	No	You, then the exporter's authority
Importer's knowledge	You, on your own evidence	No	You alone

3. Who Gets the Letter When Customs Asks

Preference is granted at the border and checked afterwards, sometimes years afterwards. The UK-India text is the clearest we've read on how that works, and the pattern is close to universal.

Where a claim rests on a declaration or a certificate, customs "may conduct a verification of the claim by requesting, in writing, information from the

importer of the good", and if that isn't enough it writes to "the competent authority of the exporting Party", within two years of the claim (Article 3.25, UK-India CETA Chapter 3). You get the first letter and the exporter's authority gets the second. Where the claim rests on importer's knowledge, there's no second letter. It's your evidence or nothing.

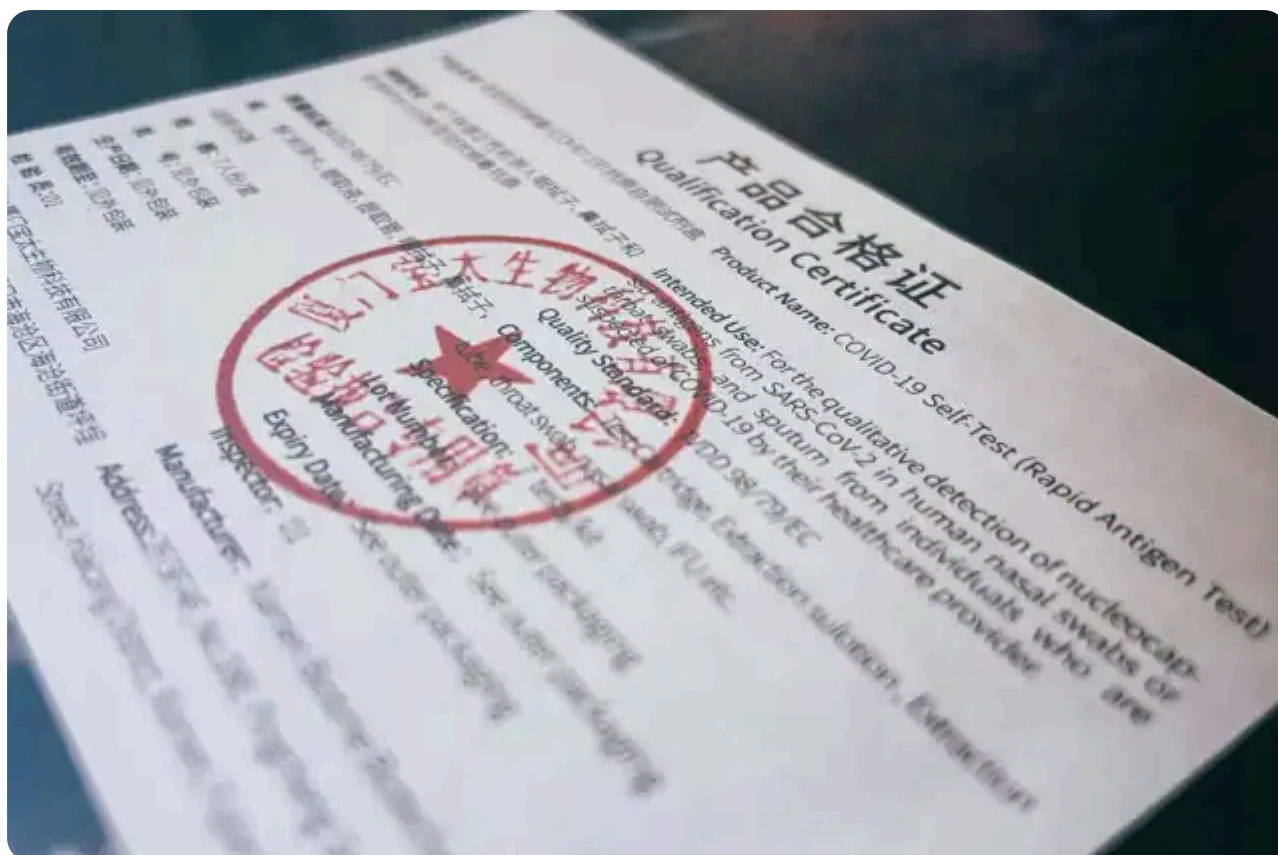
The records follow the burden. You keep the proof and the supporting records for at least four years from importation, and the exporter keeps its origin records for five years (Article 3.24). Customs may deny a claim if the goods don't qualify, if verification turns up too little, or if anyone in the chain "fails to respond to a written request for information" (Article 3.19). Silence from a supplier three years after the sale is a denial with your name on it.

Two things customs may not do, and it's worth knowing the article number. It "shall not reject a proof of origin due to minor errors or discrepancies" that don't cast doubt on origin, and if a proof is illegible or defective on its face you get 30 days to supply a corrected one (Article 3.22). Brokers don't always know this.

4. The Details That Actually Deny a Claim

In our reading of the texts and of what goes wrong at Indian ports, the origin rule is rarely what loses the preference. The paperwork is.

Validity comes first. Twelve months from issue is the norm in the UK, New Zealand and Australian agreements with India, and a proof older than that has simply expired. A proof also normally covers one importation. The UK and New Zealand agreements let one proof cover "multiple shipments of identical goods" within a period of up to 12 months (CETA Article 3.15(3), NZ FTA Article 3.15(4)), but Australia doesn't, so ask your broker which one you're in before you reuse a certificate.



Then the invoice number. Since April 2026 India's trade authority requires the invoice number on a preferential certificate to match the shipping bill exactly (DGFT Notification No. 05/2026-27). The notification is listed on dgft.gov.in, though the PDF is a scan we could only read through a reproduction. A trade adviser summed up the practical effect - "one mismatch and the duty benefit is denied at destination" (LinkedIn, April 2026). A certificate raised on a proforma and shipped on a final invoice with a different number is the trap most often sprung after the goods have sailed.

Then the form. Each agreement has its own template, and they don't even agree on numbering – the UK uses Annex 3B for the declaration and 3C for the certificate, and New Zealand does the reverse. A supplier copying "the usual wording" from another agreement has produced nothing.

Finally, timing. All three agreements allow a proof completed after the goods have shipped, marked "completed retrospectively" or "ISSUED

RETROSPECTIVELY", and all three allow a late claim with a refund – one year after importation in the UK (Article 3.20), 12 months in New Zealand (Article 3.24), and up to four years in Australia. That last one is how the 2023 story ended, and we'll come back to it. The refund routes are on duty refunds.

5. The UK's Three Routes for Indian Goods

The UK-India agreement entered into force on 15 July 2026 (Business Growth Service). For a UK importer, Article 3.15 names three proofs – "an origin declaration completed by the exporter or producer", "a certificate of origin issued by an issuing authority", or "the importer's knowledge that the good is originating".

One asymmetry confuses people. For goods going the other way, India accepts only the origin declaration, which is why UK guidance tells British exporters to register with HMRC and get their declarations authenticated (GOV.UK). That applies to British exporters, not to your Indian supplier. A UK customs specialist listed the three import routes correctly in July 2026 (LinkedIn, 2026), while other posts that month described the export-side registration steps, and it's easy to read one as the other. If a supplier says it can't ship under the agreement until it has "a UK registration", it's read the wrong page.

So which route? For a first order from a supplier you haven't visited, use the exporter's origin declaration. It costs nothing, goes on the invoice, and puts the exporter's name on the claim. Insist the wording comes from Annex 3B, not from memory. For a supplier already exporting to Australia or the Gulf, the certificate may be easier, because it's used to dealing with an issuing agency. It's slower, and the invoice-number rule bites here, so have it issued against the final invoice.

If you're a private-label buyer who holds the bill of materials, importer's knowledge is open to you, provided you're ready to own it. HMRC's

guidance lists what you'll need on file – the commodity code, the production process, the origin of the materials, and for processed goods either the value or weight figures or "a list of all the non-originating materials including their commodity code" ([GOV.UK, get proof of origin](#)). Its next line is the useful one – "If you or the person receiving your goods cannot give this information for commercial reasons you should use an origin declaration."

That settles the trader question. Traders often keep the maker's name off paperwork, which is a normal way to protect a margin, and it means you'll never hold the maker's bill of materials. So with a trader, importer's knowledge is off the table by design. Use the declaration or the certificate, and still ask who makes the goods, because the origin evidence sits in that factory whoever signs.

Two more UK facts change decisions. No proof is needed where the customs value of the importation doesn't exceed £1,000, unless it's one of a series planned to dodge the rules (Article 3.18), so samples and small trial orders clear without any of this. And a claim can be made up to a year after importation (Article 3.20), so if the first shipment cleared at full duty while you waited for paperwork, the money isn't gone. The rest of the UK border is on [India to the UK](#).

Ready to act

Need hands-on help?

Getting the Annex 3B wording onto the invoice, or a certificate issued against the final invoice rather than the proforma, is where first UK orders stall. SourcingSync does that work at the Indian end.

[Talk to SourcingSync](#) ↗

6. Australia, New Zealand and the EU

Australia takes a certificate and nothing else. Under ECTA there's no self-declaration and no importer's knowledge, only a certificate from a designated Indian agency, valid 12 months and good for one importation ([ABF ECTA guide](#)). As one compliance adviser put it, "No certificate, no preference" ([LinkedIn, 2026](#)). Your job is to name the certificate in the PO and check the invoice number. A supplier that "self-certifies" for Australia has certified nothing.

New Zealand, from 20 October 2026 ([MFAT](#)), takes a certificate from an issuing authority or a declaration by an Indian "status holder", an exporter India has certified to self-declare (Articles 3.15 and 3.19, [FTA text](#)). A declaration by any exporter only comes after a review five years in. There's a catch in Article 3.33 as well – "other forms of Proof of Origin, such as Origin Declaration, shall be subject to the establishment of an electronic system" to check them, due within 12 months. Our reading is that on day one the certificate is the proof you can count on. An NZ broker made the same point to importers in September 2026 – goods "won't automatically qualify just because they were shipped from India" ([LinkedIn, 2026](#)). What the start date does to a container that lands a day early is on [FTA duty phase-downs](#).

The EU has no agreement with India in force, so an Indian exporter claims the GSP rate, where India still has it, with a statement on origin added "by the registered exporter to the invoice or any other commercial document". Below EUR 6,000 per shipment any exporter can make it without registering ([Access2Markets, REX](#)). Above that the exporter needs a REX number, which you can check in the Commission's public tool before relying on it ([DG TAXUD, REX](#)). A supplier quoting a "GSP price" with no REX number can't deliver it.



Briefly, elsewhere – EFTA accepts the Indian exporter's own self-declared certificate, the UAE takes a DGFT-issued certificate and reviews claims after clearance, and the US gives Indian goods no preference at all. Who signs under every Indian agreement is on India's trade agreements.

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- 01 **The invoice number is where Indian certificates fail.** Since April 2026 India requires the certificate's invoice number to match the shipping bill, and practitioners report one mismatch losing the preference at destination. Have it issued against the final invoice. (*DGFT Notification 05/2026-27, LinkedIn, trade adviser, Apr 2026.*)
- 02 **UK buyers get asked for registrations they don't need.** HMRC registration and Indian authentication apply to UK-to-India exports. Importing Indian goods, you

need only the declaration, a certificate or your own knowledge. (*UK-India CETA Art. 3.15, GOV.UK.*)

03 New Zealand's day-one proof is the certificate. Declarations by status holders depend on an electronic checking system due within 12 months, so don't plan the first months around one. (*NZ-India FTA Art. 3.33, our reading.*)

04 A missed Australian certificate is recoverable. Duty paid without one can be refunded later on a valid certificate, which India can issue retrospectively within 12 months of export. (*LinkedIn, AU freight association, 2022, ABF ECTA guide.*)

What we don't know yet

- Which Indian bodies will issue New Zealand certificates, due about 19 November 2026, and when the status-holder system goes live.
- How long an EU statement on origin stays valid, from a Commission page rather than a secondary summary.
- How often importers actually claim the preference on Indian goods. Nobody publishes it.

06 / Decide here

- 1** Name the agreement and the exact proof in the PO.
- 2** Have any certificate issued against the final commercial invoice number.
- 3** Keep the proof and your records for at least four years.

7. What to Watch Out For

Goods bought in a wholesale market come with no bill of materials, no named maker and no origin records. They may well be Indian, and nobody can prove it to a customs officer three years on, so price market-bought stock at the full rate.

Chinese yarn, fabric or components can push a product past the origin rule even when it's sewn in India, and the proof then describes a claim that isn't true. Ask where the inputs come from and write the answer into the PO (see [rules of origin](#)).

And watch for the preference nobody claims. India's share of Australia's non-fuel imports moved only from 1.93% in 2022 to 1.97% in 2025, with the agreement in force the whole time (our analysis of ABS data, on [India to Australia](#)). We can't prove why, and nobody publishes claim rates, but we suspect a good share of eligible shipments still clear at full duty because the paper wasn't ready.

Questions Buyers Ask

What's the difference between a certificate of origin and an origin declaration? 

A certificate is issued by an authority after the exporter applies. A declaration is written and signed by the exporter on the invoice. Both are proof of origin, and each agreement says which one it accepts.

Can I use importer's knowledge for Indian goods? 

Do I need proof of origin for samples? 

Does a certificate prove the supplier is the manufacturer? 

8. How the 2023 Story Ended

Those stuck Australian shipments weren't lost for good. The same broker network had already published the refund route. The refund reason code for

ECTA is 23A10A, and importers "should have a valid COO or a copy of one at the time of seeking a refund" ([LinkedIn, Australian freight association, December 2022](#)). Once the transition was sorted, India could issue certificates retrospectively within 12 months of export, and Australian importers can claim the duty back for up to four years. No 2024 to 2026 broker we found repeats the complaint.

So the paperwork isn't hopeless. The paper is the preference, and whoever gets it right before the goods sail pays nothing while everyone else waits for a refund. Pick your destination for the rates and the border rules - [Australia](#), [New Zealand](#), [the UK](#), [the EU](#), [the UAE](#), [the US](#) - and run the order with and without the preference in the [landed cost calculator](#). Related guides: [import duty](#), [duty refunds](#), [FTA duty phase-downs](#).