

Paid Full Duty by Mistake? How to Claim FTA Duty Back

SourcingFrom

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How to claim back duty you paid when a trade agreement or GSP rate should have applied, or a tariff was struck down, for Indian goods into Australia, New Zealand, the UK, the US and the EU. It covers the three entitlement checks, each market's route and deadline, the evidence brokers ask for, and why claims fail.

The Short Version

- Only the importer of record, or its filing broker, can claim, so goods shipped on a courier's account usually refund to the courier.
- Australia allows four years from payment, but an Indian ECTA certificate can only be issued up to 12 months after export.
- New Zealand refunds cannot reach back before the agreement started on 20 October 2026.
- UK repayments allow three years, but file within 12 months to satisfy the UK-India agreement.
- Import GST and VAT come back through your tax return, not a customs refund.

In May 2026 a US ecommerce seller buying from India opened their customs records and found a problem. The importer of record on every shipment was "the courier themselves (Fedex/UPS) instead of my company", which meant the tariff refunds then flowing out of Washington would go to the couriers, not to them ([r/ecommerce, May 2026, Reported](#)). They had paid the duty. Somebody else's name was on the paperwork.



That one post holds the whole lesson of this guide. Duty paid in error is usually recoverable, whether the certificate of origin arrived late, the broker forgot the preference or a tariff was struck down, but only by the right person, with the right proof, inside a window that nobody reminds you about. We walk through all three for Australia, New Zealand, the UK, the US and the EU, with India as the worked example. One honest caveat - we haven't read the UAE's refund procedure, so the UAE gets a warning rather than a route.

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Written by SourcingFrom*

SourcingFrom Intelligence

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- 01 **The refund goes to whoever the entry names.** US buyers importing Indian goods on a supplier's courier account found the courier listed as importer of record, so the refunds go to the courier. CBP confirms only the importer of record or its filing broker can claim. ([r/ecommerce](#), [May 2026](#), [CBP, IEEPA refunds](#), read 28 Sep 2026.)
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- 02 **Australia's four years is really twelve months.** The refund window is four years from payment, but an Indian agency will only issue an ECTA certificate retrospectively up to 12 months after export. The Indian side closes first, and practitioners rarely mention it. ([Regulation 2015, s.28](#), [ABF ECTA guide via our Australia page](#), our reading of freight association advice, 2022.)
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- 03 **New Zealand's refund can't reach back past 20 October 2026.** A late claim works only if the goods "would have qualified" on the day they were imported. A box entered on 19 October qualifies for nothing. ([NZ-India FTA, Article 3.24](#).)
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- 04 **One invoice number can sink the claim.** Since April 2026 DGFT wants the invoice number on a preferential certificate to match the shipping bill exactly, and forwarders report the benefit denied over one mismatch. ([DGFT Notification 05/2026-27](#), trade adviser and forwarder posts, 2026.)
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1. Check You Were Entitled Before You Chase Anything

Every post-importation route we've read starts with the same gate. The goods must have qualified on the day they came in. The New Zealand agreement allows a refund "provided that the good would have qualified for preferential tariff treatment when it was imported" ([Chapter 3, Article 3.24](#), Verified). Australia's regulation talks about goods that "would have been Indian originating goods if, at the time the goods were imported, the importer held a certificate of origin" ([Customs \(International Obligations\) Regulation 2015, item 10B](#), Verified).

So the first question is dull but decisive. Was the agreement in force on your entry date? If not then there's nothing to claim, because the rate didn't exist yet. The date logic, including the New Zealand start on 20 October 2026, is on [FTA duty phase-downs](#).

The second question is whether a valid proof can still be issued for that shipment. Under the NZ agreement a proof may be issued retrospectively no later than 12 months after importation ([Article 3.15](#), Verified). ECTA certificates for Australia can be issued retrospectively up to 12 months after export (ABF guide 2023, via the [Australia page](#), Supported). Past that point no agency in India will issue it, and no amount of paperwork on your side fixes that.

The third question is the one our US seller learned the hard way. Were you the [importer of record](#)? The refund belongs to whoever paid on the entry, and when a supplier ships on its own courier account that's usually the courier. If that's you then the claim goes through the courier, and some won't bother. The full courier trap is on [low-value imports](#). Whether your product qualifies at all is on [rules of origin](#), and which document counts as proof under each agreement is on [certificate of origin](#).

2. Australia: Items 10A and 10B, Four Years on Paper

Australia is where most India refunds happen today, because ECTA has put every line at 0% since 1 January 2026 and the certificate is often the last thing to arrive. The refund circumstances sit in a table in the Customs (International Obligations) Regulation 2015. Item 10A covers Indian originating goods where duty has been paid. Item 10B covers goods that would have been originating had you held the certificate at import, provided you hold "a certificate of origin ... or a copy of one, for the goods at the time of making the application for the refund" ([s.23](#), Verified).

The application "must be made within 4 years after the day on which the duty was paid" ([s.28\(2\)](#), Verified), and the Collector can ask you to back it up with a declaration or your commercial documents (s.29). Your broker lodges it in the Integrated Cargo System against the original declaration. The reason code the freight industry cited at entry into force is 23A10A, with the advice that importers "should have a valid COO or a copy of one at the time of seeking a refund" (AU freight association, December 2022, Reported). The ABF's own refund page refused our connection, so have your broker confirm the code in the system.

A copy is enough, and the regulation says so twice. That matters when the original is still sitting in a courier bag somewhere between Tiruppur and Melbourne.

Here's the part that catches people. Four years sounds generous, but the certificate itself can only be issued up to 12 months after export. So the real deadline for a missing certificate is the Indian one, and it's a quarter of the Australian one. If your supplier hasn't applied within the year then the four years are worth nothing.

3. New Zealand: A Guaranteed Route, a Window Still to Publish

From 20 October 2026, Article 3.24 requires New Zealand to let an importer "apply for preferential tariff treatment and a refund of any excess duties paid" where no claim was made at import. New Zealand may ask for the claim, a copy of the proof and other documents "not later than 12 months after the date of importation or a longer period if specified in the importing Party's laws" ([Article 3.24](#), Verified). So 12 months is the floor, not the ceiling.

New Zealand Customs lists refunds where there's "a duty concession available for the goods you have imported which hasn't been applied", and tells businesses to "contact your Customs Broker to discuss how to apply"

([NZ Customs, refunds and drawbacks](#), Verified). The page states no time limit, and the legislation site refused our connection, so the statutory window is Unknown to us. Work to 12 months and you can't be wrong.

The agreement also protects you during a check. If Customs opens a verification it must release the goods against duty or security, and if they're then found originating it must "immediately restore preferential benefits and promptly" refund the excess ([Article 3.25](#), Verified). Pay, document it and keep going. Refusing to pay only leaves your goods at the wharf.

4. United Kingdom: CDS or Form C285

HMRC's preference guidance covers this in one line: "You may be able to claim back some or all of the Customs Duty if you paid it but later get a valid proof of origin" ([HMRC](#), Verified). The repayment itself runs through the general process. If the declaration was made on the Customs Declaration Service then you claim in CDS, otherwise on online form C285, and agents, forwarders and express operators can claim for you. The limit is "3 years for overpayments" ([HMRC repayment guidance](#), Verified).

Now the trap. The UK-India agreement lets HMRC require a late preference claim within a year of import (CETA Chapter 3, Article 3.20, via the [UK page](#), Supported). HMRC's three years and the agreement's one year are two different limits, and we haven't seen HMRC say which governs a CETA claim. We wouldn't test it. File inside 12 months and the question never comes up.

One small practical point that trips overseas sellers - "repayments of import duty and VAT can only be made to a UK bank account" ([HMRC](#), Verified).

5. United States: No FTA, but Real Money Anyway

There's no US-India trade agreement, so there's no preference to recover (importing from India to the US). US refunds still matter, and they're exactly what our seller in the opening was chasing. Classification and valuation mistakes are refundable, and so are the IEEPA tariffs now being paid back.

Before liquidation, your filer lodges a post-summary correction in ACE "within 300 days from the date of entry and up to 15 days of the scheduled liquidation date, whichever date is earlier" (CBP, Verified). After liquidation the correction route closes and you protest instead, within 180 days of the liquidation or decision, by the importer, consignee, their surety or anyone who paid the charge (19 CFR 174.12, Verified).

IEEPA duties have their own process, CAPE. CBP is blunt about who can use it: "Only the IOR or the licensed customs broker who filed the entries can file a CAPE Declaration", and it currently takes unliquidated entries and some entries within 80 days of liquidation (CBP, IEEPA duty refunds, Verified, read 28 September 2026). That's the courier trap in one sentence. If FedEx was the importer then FedEx files, and you're asking FedEx nicely.

6. European Union: The Customs Code, Three Years

The EU-India agreement isn't in force, so there's no FTA duty to reclaim yet. GSP is, where India still holds it for your product's section, and a missed GSP claim uses the same route the FTA will. Article 116 of the Union Customs Code allows repayment for overcharged amounts, defective goods, an error by the authorities and equity (European Commission, Verified).

The limit under Article 121 is three years from notification of the customs debt for overcharged amounts, one year for defective goods, and the clock stops while you appeal the debt (Commission guidance on repayment and

remission, Verified). You apply to the customs authority of the member state that collected the duty, not to Brussels.

7. UAE: The Risk Runs the Other Way

We haven't read the UAE Federal Customs Authority's refund procedure, and we won't describe it from memory. What we do have is a story that points in the opposite direction. An exporter in Karnataka routed a shipment to the UAE under CEPA and "on post-clearance review, customs denied the concessional rate entirely" (Indian law firm, August 2026, Reported). A logistics firm reports the same failure with the certificate "filed incorrectly" (April 2026, Reported).

So in the UAE the question is less "can I get it back" and more "will they come back for it". Get the certificate right before the goods ship and ask your broker there about the refund route.

8. The Evidence Every Broker Will Ask For

The lists differ in wording, not in substance. Pull these together before you pick up the phone -

- the entry or declaration number and the date duty was paid
- the proof of origin for that exact shipment, with an invoice number that matches the commercial invoice and, for Indian goods, the shipping bill
- the commercial invoice showing the value and "the amount that should have been paid" (HMRC, Verified)
- the bill of lading or air waybill and the packing list
- the supplier's bill of materials and input origins, if asked, since under the NZ agreement importers keep origin records for five years (Article 3.22, Verified)

- written authority for your broker and bank details in the right country

Is that a lot of paper for one refund? It is, and it's also the same file a verification officer will ask for two years later. Build it once, the week the goods clear.



9. Why Claims Fail

We looked for practitioners' accounts of ECTA late-certificate refunds from 2024 to 2026 and found none, success or failure. So the failures below come from the rules themselves and from buyers' reports of denials at the border.

The commonest is a certificate that covers the wrong invoice. Since April 2026 DGFT requires the invoice number on a preferential certificate to match the shipping bill (DGFT Notification No. 05/2026-27 of 7 April 2026). The notification's listing on dgft.gov.in is Verified, but the PDF is a scan, so

the rule text is Reported. A certificate raised against the proforma is a certificate for a shipment that never existed.

Next come goods that didn't qualify. Chinese cotton or yarn in an Indian garment can fail the value test even though the stitching is Indian (UK buyers, 2026, Indicative). Using imported inputs is normal business, and the supplier has done nothing wrong. The mistake is claiming origin without asking. Know who makes it and what goes into it, and ask for the fabric source in the RFQ.

Then there's the supplier who can't get the certificate. A trader buying finished goods can't always produce the maker's cost records an issuing agency wants to see. That's a documentation limit, not a warning sign about traders, so ask before you order whether they've issued that proof under that agreement before. And watch the type of proof. A supplier's own origin declaration works for the UK and is worthless for Australia, where only an agency certificate counts (ABF guide via the [Australia page](#), Supported).

Two quieter failures round it out. Import GST or VAT isn't recovered through a customs refund at all. It goes through your tax return, so claim only the duty (which line is which is on import duty). And the last one is simply nobody watching the date. Brokers change, staff leave and the entry number ends up in someone's old inbox.

10. A Worked Example: The Certificate That Came Two Weeks Late

A Melbourne importer clears a container of Indian cotton T-shirts in September 2026 and pays the general rate, because the ECTA certificate is still with the issuing agency. Two weeks later it arrives, issued against the final commercial invoice, with a number that matches the shipping bill.

The claim goes under item 10B, because the goods would have been originating had the certificate been held at import, and the importer now

holds it. The broker lodges the refund in the ICS against the original declaration, attaches the certificate copy, invoice and bill of lading, and cites the reason code. The deadline is four years from payment. The GST paid at the border stays put and comes back on the next activity statement.

Run the same story in Auckland and the dates start to bite. A container entered on 25 October 2026 without a proof can be claimed once a proof is issued, within 12 months. The identical container entered on 15 October has no claim at all, because on that day the goods didn't qualify for anything.

Refund claims are lodged by a licensed customs broker against your original entry, with the proof copy, the matching invoice and the right reason code, and the supplier has to get the certificate issued in time. This is fiddly work across two countries. [SourcingSync](#) can run it for you.

11. Current Rules as of 28 September 2026

These are the deadlines that change, and we update them in place –

- **Australia:** four years from the day duty was paid, but the ECTA certificate must be issued within 12 months of export (Verified, s.28(2), and Supported).
- **New Zealand:** at least 12 months from importation under Article 3.24, from 20 October 2026. The statutory window beyond that is Unknown to us.
- **United Kingdom:** three years for overpayments (HMRC, Verified), but file within 12 months to satisfy the agreement (Supported).
- **United States:** a post-summary correction within 300 days of entry and 15 days before liquidation, then a protest within 180 days of liquidation. CAPE for IEEPA duties (Verified).
- **European Union:** three years from notification of the debt, one year for defective goods (Verified).

- **UAE:** Unknown.

The dates to watch are 20 October 2026, when the NZ agreement started and its refund window opened, and the day the EU agreement enters into force.

12. What to Watch Out For

- **Verification can arrive years later.** Keep the supplier's origin records for five years and put a clause in the PO that the supplier will answer a verification request.
- **Retrospective certificates are for exceptions.** The NZ agreement allows them "under exceptional circumstances" ([Article 3.15](#), Verified). An agency that sees the same exporter asking every month may start saying no.
- **Delivered terms move the refund to the seller.** On DDP the seller often clears and pays, so the seller claims. Agree in writing who keeps the money.

Questions Buyers Ask

The certificate arrived after clearance. Is the 0% gone? ^

No, in Australia, New Zealand, the UK and the EU (for GSP today). File with the proof inside the window. In the US there's no FTA to claim.

Can I use a copy of the certificate? v

How long do I have? v

My supplier can't get a certificate for last month's shipment. Now what? 

Will I get the GST back too? 

13. Next Steps

To see what the duty was worth before you chase it, run the shipment through the [landed cost calculator](#) with and without the preference. The per-destination detail is on [Australia](#), [New Zealand](#), [United Kingdom](#), [United States](#) and [European Union](#).

And remember the seller from the opening. They'd paid every cent and still couldn't claim it, because their name wasn't on the entry. Ship in your own name, get the certificate asked for before the goods leave, and put the refund deadline in the diary the week they clear. The rest is paperwork.

Related guides: [Certificate of origin](#), [FTA duty phase-downs](#), [Import duty](#), [Low-value imports](#).