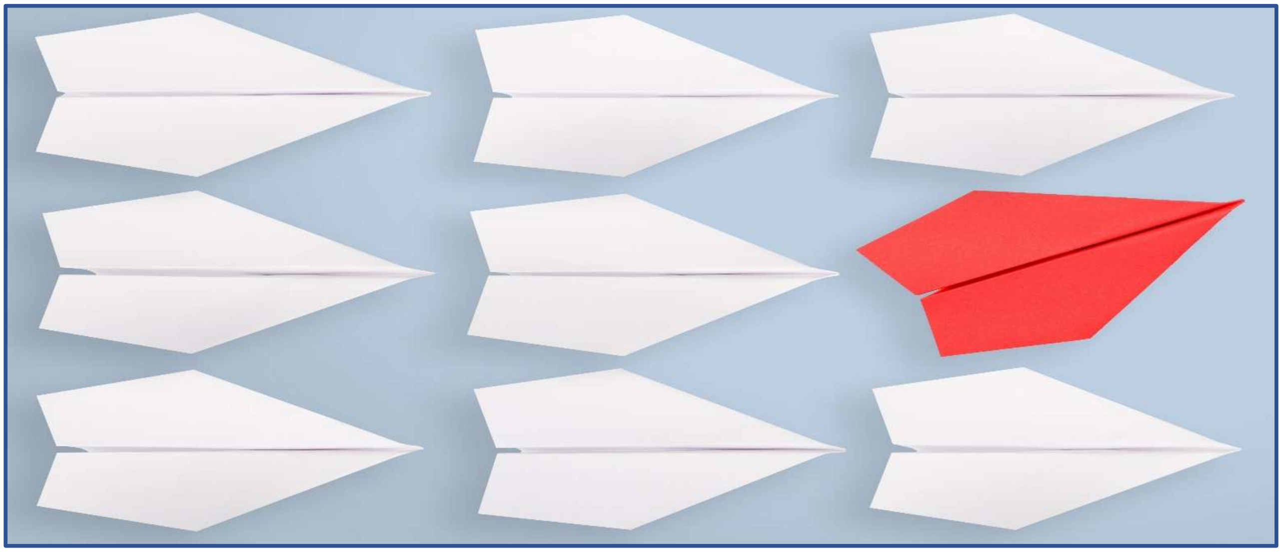
NEWS ALERT

10 July 2026



India – UK CETA and DCC effective from 15 July 2026

The India-United Kingdom ('UK') Comprehensive Economic and Trade Agreement ('CETA') and the Agreement on Social Security Contributions, the Double Contribution Convention ('DCC') will be effective from 15 July 2026. The agreements establish a comprehensive legal framework governing bilateral trade in goods and services, investment, digital trade, government procurement, intellectual property, movement of professionals and social security coverage between India and UK.

As per the announcement, the key features of the implementation framework include:

- Eliminates UK customs duties on approximately 99% of the Indian products, including processed food, marine products, engineering goods, auto components, leather and footwear, textiles, clothing, chemicals and pharmaceutical products, while preserving India's tariff protection for certain sensitive agricultural sectors.

  Further for UK exporters, India will also reduce or remove tariffs over 90% of its tariff lines for UK products, with around 64% of tariff lines becoming duty-free immediately and the remaining tariff concessions phased over the years.

- The CETA enhances UK services market access across 137 sub-sectors of interest to India, including IT/ITeS, financial, professional, healthcare, education, engineering and telecommunications services, while facilitating mobility of key categories of professionals and providing dedicated annual mobility opportunities for 1,800 Indian chefs, yoga instructors and classical musicians.

- The DCC exempts workers and employers from dual contributions during temporary assignments, extending the exemption from three to five years.
  For the purpose of availing an exemption from social security contributions in the host country under the DCC, a Certificate of Coverage must be obtained from the social security authorities of the home country.
- India and UK have also agreed to safeguard bilateral steel trade amid the UK's steel measures, ensuring minimal disruption and a stable trading environment. About 85% of India's steel exports are outside the measures, with remaining access protected through Country Specific Quota, residual quotas and Authorised Use Scheme.

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Should you wish to discuss any of the above issues in detail or understand the applicability to your specific situation, please feel free to reach out to us on coe@jmpadvisors.in.

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Jairaj Purandare, the Founder Chairman has over four decades of experience in tax and business advisory matters and is an authority on tax and regulation in India. Jairaj was Regional Managing Partner, Chairman - Tax and Country Leader - Markets & Industries of PricewaterhouseCoopers India. Earlier, Jairaj was Chairman of Ernst & Young India and Country Head of the Tax & Business Advisory practice of Andersen India.

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