TRADE AGREEMENT

DGFT adds annual import TRQs under the India-Oman CEPA to Para 2.92 and Appendix-2A of HBP

Public Notice No. 20/2026-27 adds India-Oman CEPA tariff rate quotas to Para 2.92 of the HBP, with a Certificate of Origin from Oman needed at clearance.

BY PUBLIC NOTICE NO. 20/2026-27 dated July 13, 2026, the Director General of Foreign Trade amends Para 2.92 and Appendix-2A of the Handbook of Procedures 2023 to include annual import Tariff Rate Quotas (TRQs) under the India-Oman Comprehensive Economic Partnership Agreement (CEPA). The procedure is incorporated as Annexure VIII to Appendix 2A.

KEY FACTS

TYPE
Trade agreement

NOTIFICATION
Public Notice No. 20/2026-27

DATED
July 13, 2026

REFERENCES

CG-DL-E-20072026-274628

ITC (HS) CODES 49

08041010	08041090
25151210	25151220
29053100	38170011
38170019	39011010
39011020	39011090
39012000	39014010
39014090	39019000
39021000	39023000
39029000	39022000
39031100	39031910
39031990	39033000
39041010	39041020
39041090	39042100
39042200	39043010
39043090	39044000

DGFT adds annual import TRQs under the India-Oman CEPA to Para 2.92 and Appendix-2A of HBP

Public Notice No. 20/2026-27 · July 13, 2026

By Public Notice No. 20/2026-27 dated July 13, 2026, the Director General of Foreign Trade amends Para 2.92 and Appendix-2A of the Handbook of Procedures 2023 to include annual import Tariff Rate Quotas (TRQs) under the India-Oman Comprehensive Economic Partnership Agreement (CEPA). The procedure is incorporated as Annexure VIII to Appendix 2A.

The table covers 49 tariff lines, each with its MFN rate and TRQ modality. They include dates (08041010, 08041090; TRQ of up to 2,000 tonnes), marble and travertine blocks and slabs (25151210, 25151220; MIP of USD 150 per MT and USD 25 per sq mtr), ethylene glycol (29053100), alkylbenzenes, polyethylene, polypropylene, poly iso-butylene, ABS, PVC, PET and polyurethane lines in Chapters 38 and 39, marble lines in 6802, copper weld and welding wire in 7408, and aluminum ingots, billets and wire in 7601 and 7605.

Imports are subject to Customs Notification No. 20/2026-Customs dated May 31, 2026, and require a Certificate of Origin issued by the competent authority in Oman. The quota year is April 1 to March 31. Applications are filed online with the fee; for FY 2027-28 onwards the last date is February 28 of the preceding financial year, and the FY 2026-27 window will be announced by a separate Public Notice for pro-rata allocation.

Authorizations are issued electronically and transmitted to ICES, imports are allowed only on electronic debit of the quantity, and each authorization is valid for up to 12 months or till the end of the financial year, whichever is earlier.

Notification	Public Notice No. 20/2026-27
Dated	July 13, 2026
Published in the Gazette	July 14, 2026
Put online	July 20, 2026
Gazette ID	CG-DL-E-20072026-274628
Type	Trade agreement
Products	• Dates, Fresh • Dates, Other • -Marble and travertine : --- Blocks • -Marble and travertine : --- Slabs • Ethylene Glycol (Ethanediol) • Linear Alkylbenzenes

- Alkylbenzenes (mixed), Other
- LLDPE — Ethylene monomer contributes ≥95% by weight of total polymer content
- Low Density Polyethylene (LDPE)
- Polyethylene having a specific gravity of 0.94 or more
- LLDPE — Ethylene monomer contributes <95% by weight of total polymer content
- Polypropylene
- Propylene Copolymers
- Poly Iso-Butylene
- Expansible
- Moulding Powder
- Acrylonitrile-Butadiene-Styrene (ABS) Copolymers
- Binders for Pigments
- Suspension Grade PVC Resin
- Non-Plasticised
- Plasticised
- Poly(Vinyl Derivatives)
- Other Vinyl Chloride Copolymers
- Poly(Vinyl Fluoride) — in one of the forms mentioned in Note 6(b) to this Chapter
- Chlorinated Poly Vinyl Chloride (CPVC) Resin
- PET Flake (Chip) — viscosity number of 78 ml/g or higher
- Other Primary Form
- PET Flake (Chip)
- Polyurethanes
- Marble Blocks/Tiles
- Marble Monumental Stone
- Copper Weld Wire (diameter >6 mm)
- Copper Weld Wire (diameter ≤6 mm)
- Welding Wire
- Ingots (Aluminium, unwrought, not alloyed)
- Ingots (Aluminium alloys, unwrought)
- Billets (Aluminium alloys, unwrought)
- Aluminium wire (not alloyed) — cross-sectional dimension exceeds 7 mm

ITC (HS) codes

08041010, 08041090, 25151210, 25151220, 29053100, 38170011, 38170019, 39011010, 39011020, 39011090, 39012000, 39014010, 39014090, 39019000, 39021000, 39023000, 39029000, 39022000, 39031100, 39031910, 39031990, 39033000, 39041010, 39041020, 39041090, 39042100, 39042200, 39043010, 39043090, 39044000, 39046910, 39049010, 39049090, 39076110, 39076190, 39076930,

	39095000, 68022110, 68022120, 68022190, 74081110, 74081190, 74081910, 74081920, 74081990, 76011010, 76012010, 76012020, 76051100
After	Para 2.92 of the HBP, 2023 includes annual import TRQs under the India-Oman CEPA for 49 tariff lines, and the TRQ application procedure is incorporated as Annexure VIII to Appendix 2A of the Handbook of Procedures 2023.
Conditions	• Import is subject to Ministry of Finance (Department of Revenue) Notification No. 20/2026-Customs dated 31st May, 2026 (as amended from time to time) relating to India-Oman CEPA. • At the time of clearance of the import consignment, the importer in India produces a Certificate of Origin issued by the competent authority in Oman. • The year for these imports is the period from 1st April to 31st March, the financial year in India. • All applications for TRQ authorizations are submitted online, with the requisite fee, through the DGFT website (https://dgft.gov.in) under Import Management System → Tariff Rate Quota (TRQ). • The last date for applications for annual allocation for FY 2027-28 and onwards is 28th February of the preceding financial year. • For FY 2026-27, the application window will be communicated through a separate Public Notice, for allocation of the eligible quota quantity on a pro-rata basis for the remaining part of the financial year, reckoned from the date of entry into force of the Agreement. • The TRQ authorization contains the name and address of the importer, Importer-Exporter Code (IEC), Customs notification number, applicable tariff item, quantity and validity period. • The TRQ authorization is issued electronically by DGFT and transmitted to the Indian Customs Electronic Data Interchange System (ICES); imports against the TRQ are allowed only upon electronic debit of the authorized quantity in ICES. • The TRQ authorization is valid for a maximum period of 12 months or till the end of the financial year, whichever is earlier; imports may be cleared through Indian Customs only during its validity period.
Applies to	Importers in India of the listed goods of Oman origin seeking the TRQ under the India-Oman CEPA.
Issued under	Paragraph 1.03 read with 2.04 of the Foreign Trade Policy 2023
Signed by	LAV AGARWAL, Director General of Foreign Trade And Addl. Secy.

The table in the notification

ITC (HS)	Description	After
08041010	Dates, Fresh	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 30%. TRQ Modality: TEI with TRQ of up to 2,000 tonnes (cumulative for both lines)
08041090	Dates, Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 30%. TRQ Modality: TEI with TRQ of up to 2,000 tonnes (cumulative for both lines)
25151210	-Marble and travertine : --- Blocks	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 40 %. TRQ Modality: TR to 25 %, MIP of USD 150 per MT and maximum import quota of 100 KTA
25151220	-Marble and travertine : --- Slabs	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 40 %. TRQ Modality: TR to 25 %, MIP of USD 25 per sq mtr and maximum import quota of 1.5 mn sq mtr per annum
29053100	Ethylene Glycol (Ethanediol)	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 5%. TRQ Modality: TR of 50% phased in 5 years (TRQ of 150 KTA)
38170011	Linear Alkylbenzenes	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
38170019	Alkylbenzenes (mixed), Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39011010	LLDPE — Ethylene monomer contributes ≥95% by weight of total polymer content	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years (Cumulative TRQ of 150 KTA for 7 TLs phased over 7 years with 75 KT in Year 1)
39011020	Low Density Polyethylene (LDPE)	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years (Cumulative TRQ of 150 KTA for 7 TLs phased over 7 years with 75 KT in Year 1)
39011090	Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years (Cumulative TRQ of 150 KTA for 7 TLs phased over 7 years with 75 KT in Year 1)
39012000	Polyethylene having a specific gravity of 0.94 or more	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years (Cumulative TRQ of 150 KTA for 7 TLs phased over 7 years with 75 KT in Year 1)

39014010	LLDPE — Ethylene monomer contributes <95% by weight of total polymer content	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years (Cumulative TRQ of 150 KTA for 7 TLs phased over 7 years with 75 KT in Year 1)
39014090	Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years (Cumulative TRQ of 150 KTA for 7 TLs phased over 7 years with 75 KT in Year 1)
39019000	Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years (Cumulative TRQ of 150 KTA for 7 TLs phased over 7 years with 75 KT in Year 1)
39021000	Polypropylene	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years (Cumulative TRQ of 75 KTA for 3 TLs phased over 7 years)
39023000	Propylene Copolymers	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years (Cumulative TRQ of 75 KTA for 3 TLs phased over 7 years)
39029000	Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years (Cumulative TRQ of 75 KTA for 3 TLs phased over 7 years)
39022000	Poly Iso-Butylene	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR over 7 years (TRQ up to 125% of 3 FY average volume)
39031100	Expansible	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39031910	Moulding Powder	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39031990	Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39033000	Acrylonitrile-Butadiene-Styrene (ABS) Copolymers	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39041010	Binders for Pigments	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 10%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)

39041020	Suspension Grade PVC Resin	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 10%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39041090	Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 10%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39042100	Non-Plasticised	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 10%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39042200	Plasticised	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 10%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39043010	Poly(Vinyl Derivatives)	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 10%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39043090	Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 10%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39044000	Other Vinyl Chloride Copolymers	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 10%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39046910	Poly(Vinyl Fluoride) — in one of the forms mentioned in Note 6(b) to this Chapter	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39049010	Chlorinated Poly Vinyl Chloride (CPVC) Resin	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 10%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39049090	Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
39076110	PET Flake (Chip) — viscosity number of 78 ml/g or higher	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (cumulative 10 KT for 39076110, 39076190, 39076930 phased over 5 years)
39076190	Other Primary Form	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (cumulative 10 KT for 39076110, 39076190, 39076930 phased over 5 years)

39076930	PET Flake (Chip)	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (cumulative 10 KT for 39076110, 39076190, 39076930 phased over 5 years)
39095000	Polyurethanes	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TR of 50% over 5 years with TRQ (3-year average import for CY 2018, 19, 21)
68022110	Marble Blocks/Tiles	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 40%. TRQ Modality: TR to 25% in 3 years (Cumulative TRQ of 1.5 mn sq.mtr for the three Tariff Lines)
68022120	Marble Monumental Stone	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 40%. TRQ Modality: TR to 25% in 3 years (Cumulative TRQ of 1.5 mn sq.mtr for the three Tariff Lines)
68022190	Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 40%. TRQ Modality: TR to 25% in 3 years (Cumulative TRQ of 1.5 mn sq.mtr for the three Tariff Lines)
74081110	Copper Weld Wire (diameter >6 mm)	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 5%. TRQ Modality: TEP over 5 years (TRQ of 150% of 3-year moving average volume)
74081190	Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 5%. TRQ Modality: TEP over 5 years (TRQ of 150% of 3-year moving average volume)
74081910	Copper Weld Wire (diameter ≤6 mm)	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 5%. TRQ Modality: TEP over 5 years (TRQ of 150% of 3-year moving average volume)
74081920	Welding Wire	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 5%. TRQ Modality: TEP over 5 years (TRQ of 150% of 3-year moving average volume)
74081990	Other	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 5%. TRQ Modality: TEP over 5 years (TRQ of 150% of 3-year moving average volume)
76011010	Ingots (Aluminium, unwrought, not alloyed)	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TEP over 10 years with TRQ (preceding 3-year moving average imports for Years 1 to 3; 115% of preceding 3 years TRQ utilization from Year 4 onwards)
76012010	Ingots (Aluminium alloys, unwrought)	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TEP over 10 years with TRQ (preceding 3-year moving average imports for Years 1 to 3; 115% of preceding 3 years TRQ utilization from Year 4 onwards)

76012020	Billets (Aluminium alloys, unwrought)	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TEP over 10 years with TRQ (preceding 3-year moving average imports for Years 1 to 3; 115% of preceding 3 years TRQ utilization from Year 4 onwards)
76051100	Aluminium wire (not alloyed) — cross-sectional dimension exceeds 7 mm	Included in annual import TRQ under India-Oman CEPA, Para 2.92 of HBP 2023. MFN Rate: 7.5%. TRQ Modality: TEP over 10 years with TRQ (preceding 3-year moving average imports for Years 1 to 3; 115% of preceding 3 years TRQ utilization from Year 4 onwards)

The notification (PDF, 753 KB)

Gazette of India, CG-DL-E-20072026-274628, published July 14, 2026.

Checked against the official copy on October 20, 2026.

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