CBIC

India-Oman CEPA origin rules apply from June 1

Notification No. 48/2026-Customs (N.T.) sets the rules for claiming India-Oman CEPA preferential duty from June 1, 2026, with product-specific rules.

THE CENTRAL BOARD OF Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 48/2026-Customs (N.T.), G.S.R. 419(E), dated May 29, 2026 and published the same day in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 378. Made under sub-section (1) of section 5 of the Customs Tariff Act, 1975, it sets out the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between India and Oman) Rules, 2026, which come into force on June 1, 2026. The Agreement between the Government of the Republic of India and the Government of Oman was signed on December 18, 2025. The notification has 35 rules and three annexures: the minimum required information for a certificate (Annexure-A), the product-specific rules (Annexure-B) and the certificate of origin template (Annexure-C). It is signed by Indrajit Panda, Under Secretary to the Government of India.

KEY FACTS

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A product is originating, and eligible for preferential treatment, if it is wholly obtained or produced in a Party as listed in rule 5, or has undergone sufficient working or production under the product-specific rules (PSR) in Annexure-B. Final manufacture before export must take place in the exporting Party. The producer may compute value addition (VA) by the build-down method, the FOB value or Ex Works price less the value of non-originating materials, divided by the FOB value or Ex Works price, or by the build-up method, the value of originating material plus "direct labour cost" and "direct overhead cost", divided by the FOB value or Ex Works price, each multiplied by 100. Under build-down, non-originating materials are valued at their CIF value at importation, or, for materials of undetermined origin, the earliest ascertained price paid in the Party where the processing takes place. The rules define CIF value as the price paid or payable to the exporter when the product is unloaded at the port of importation, including insurance and freight, and FOB value as the price paid or payable to the exporter when the product is loaded onto the carrier at the "named port of exportation".

Annexure-B sets the PSR by HS code from Chapter 1 to Chapter 97, using wholly obtained (WO), a change of chapter (CC), heading (CTH) or sub-heading (CTSH), and VA thresholds, most often 40%. A VA(X) figure applies to the build-down method and is five percentage points lower under build-up, so 40% becomes 35%. In HS Chapter 71 the VA is on FOB value, with figures as low as 1.5% for coins, and iron and steel products of 7206-7229 need melt and pour in the Parties. Under the de minimis rule, non-originating materials that fail a required change in tariff classification still count as originating if their total value is no more than 10% of the FOB value or Ex Works price (Chapters 50 to 63: less than 10% of the total weight of materials, or 10% of the value). Originating materials of one Party used in the other count as originating there, and operations such as changes of packaging, labeling or simple assembly do not confer origin on their own. Indirect materials, used in production but not physically incorporated into the product, such as fuel, tools and catalysts, count as originating wherever they are made. Goods must travel

directly between the Parties, or through a non-Party only in transit and under customs control there.

Proof of origin is a Certificate of Origin, electronic or on paper, issued by an issuing authority of the exporting Party and signed and stamped by the exporter, or a "fully digitised Certificate of Origin (e-certificate)" exchanged through an electronic system the Parties develop together. An issuing authority is a government authority or agency that each Party's competent authority designates; the competent authority is the Department of Commerce for exports from India and CBIC for imports into India. An origin declaration by an approved exporter applies only once the Parties negotiate and agree on it (rule 35). The certificate follows Annexure-C, is in English, carries a unique serial number (and a QR code if electronic), covers one import declaration and is valid for twelve months from the date of issue. It is issued before export or within five working days of it, or, in exceptional cases, retrospectively within twelve months from shipment, marked "ISSUED RETROSPECTIVELY". The importer submits it with the import declaration; without the original proof of origin, customs may deny the preferential rate and ask for a guarantee. An importer may apply for a refund of excess duty within one year from importation, or the period the importing Party's laws set, and minor typing or formatting errors do not by themselves invalidate a certificate.

Issuing authorities, exporters and producers keep the minimum required information and supporting documents for at least five years, exporters and producers counting from the certificate's issue or the date of export, whichever is earlier; importers keep records under the importing Party's laws. To verify a certificate, the importing Party asks the importer first where possible, and the importer answers within ten working days when the request rests on suspicion. It may then ask the exporting Party's competent authority, which replies within fifteen days on a certificate's authenticity, thirty days for the minimum required information, or ninety days on the accuracy of origin, extendable by up to sixty days, and it may request a verification visit. Refusing a visit is a ground to deny preference, and persistent failure to comply can lead to a temporary suspension of preference for a product. The rules do not state the date the Agreement enters into force. CBIC's list of 2026 non-tariff notifications, up to No. 87/2026-Customs (N.T.) of October 21, 2026, shows no amendment to these rules.

Issued by	Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance
Document	Notification No. 48/2026-Customs (N.T.), G.S.R. 419(E)
Dated	May 29, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 378, May 29, 2026
Takes effect	June 1, 2026

Rules	Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between India and Oman) Rules, 2026
Agreement signed	December 18, 2025
Applies to	Claims for preferential tariff treatment on goods imported into India from Oman, and into Oman from India, under the Agreement
Proof of origin	Certificate of Origin issued by an issuing authority of the exporting Party, in the format of Annexure-C; valid twelve months from issue, for one import declaration
Value addition	Build-down or build-up method, on the FOB value or Ex Works price; the build-up requirement is five percentage points lower
De minimis	10% of the FOB value or Ex Works price; Chapters 50 to 63: less than 10% of the total weight of materials, or 10% of the value
Record keeping	At least five years for issuing authorities, exporters and producers; importers under the importing Party's laws
Refund claim	Within one year from importation, or the period in the importing Party's laws
Related	Notification No. 20/2026-Customs, May 31, 2026: India's tariff concessions on goods imported from Oman, in force June 1, 2026, available only on proof of Omani origin under the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, read with rules notified for the purpose
Related	DGFT Public Notice No. 20/2026-27, July 13, 2026: tariff rate quotas for imports under the India-Oman CEPA and how to apply
File number	F. No. CBIC-15021/175/2023-ICD (CBEC)
Signed by	Indrajit Panda, Under Secretary to the Government of India

Main numbers in the rules

Item	What the rules set	Rule
Rules in force	June 1, 2026	Rule 1(2)
De minimis	Non-originating materials failing a change in tariff classification: total value not over 10% of the FOB value or Ex Works price; Chapters 50 to 63: less than 10% of the total weight of materials, or 10% of the FOB value or Ex Works price; wholly obtained products: not over 10%	Rule 6
VA under the build-up method	Five percentage points lower than the VA(X) figure (40% build-down equals 35% build-up)	Annexure-B

Certificate of Origin validity	Twelve months from the date of issue; one import declaration	Rules 14(2) and 15(5)
Certificate of Origin issue	Before export or within five working days of it; retrospectively within twelve months from shipment	Rule 15(11)
Refund of excess duty	Within one year from importation, or the period in the importing Party's laws	Rule 21(3)
Record keeping	At least five years (exporters and producers: from issue of the certificate or export, whichever is earlier)	Rules 19 and 20(3)
Importer's answer to a verification request	Ten working days, where the request rests on suspicion	Rule 23(3)
Exporting Party's answer	Fifteen days on authenticity; thirty days for the minimum required information; ninety days on the accuracy of origin, extendable by up to sixty days	Rule 23(7)
Further information or action	Not more than ninety days from the request	Rule 23(8)
Verification visit	Requested within thirty days of the verification report; dates given within forty-five days of the request, with at least twenty-one days' notice; Record of Visit within sixty days of the conclusion of the visit	Rule 23(10), (12)
Restoring preference	Importing Party may request a visit within 45 days of the exporting Party's information	Rule 28(4)
Temporary suspension	Reasons notified within ninety days of the suspension	Rule 29(2)
Review of the PSR	Within two years of the Agreement's entry into force	Annexure-B

The notification (PDF, 1.9 MB)

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Read online: indusdesk.com/customs/insights/india-oman-cepa-origin-rules-apply-from-june-1/