CBIC

India-Oman CEPA tariff rates take effect on June 1, 2026

Finance Ministry Notification No. 20/2026-Customs sets India-Oman CEPA rates of customs duty and AIDC on goods from Oman from June 1, 2026.

THE MINISTRY OF FINANCE (Department of Revenue) issued Notification No. 20/2026-Customs, dated May 31, 2026, published as G.S.R. 423(E) in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 381 of the same day. Made under sub-section (1) of section 25 of the Customs Act, 1962, it exempts goods imported into India from Oman from so much of the duty of customs under the First Schedule to the Customs Tariff Act, 1975 (the BCD rate in its tables) and, for the goods in Tables II and III, the Agriculture Infrastructure and Development Cess (AIDC) as exceeds the rates set in its three tables. It comes into force on June 1, 2026. It is issued under F. No. CBIC-190354/222/2023-TRU and signed by Dheeraj Sharma, Under Secretary.

KEY FACTS

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The exemption is available only if the importer proves to the satisfaction of the Deputy Commissioner or Assistant Commissioner of Customs that the goods are of the origin of Oman, in accordance with the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 and the rules the Central Government notifies in this regard. The notification does not name those rules; Notification No. 48/2026-Customs (N.T.) of May 29, 2026 made the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between India and Oman) Rules, 2026, in force from June 1, 2026. The Table III rates are also subject to the conditions in the notification's Annexure. The Directorate General of Foreign Trade allots the tariff rate quota (TRQ) to the importer under the Handbook of Procedures, 2023 and issues the TRQ authorization electronically, transmitting it to the Indian Customs EDI System (ICES). The authorization contains the importer's name and address, Importer-Exporter Code (IEC), the Customs notification number, the tariff item, the quantity and the validity period, and imports against the TRQ are allowed only on debiting it electronically in ICES.

Table I lists 9,811 entries, numbered without a gap from tariff item 01012100 to 97069000, each with a BCD rate only. Most cover "All goods" of a tariff item; a few are narrower, such as entries 2096 and 2097, which split "29221930 or 29221990" between "All Goods (Other than Aminobutanol)" at 0.00 percent and "Aminobutanol" at 6.00 percent. A BCD rate of 0.00 percent applies to 6,466 entries, and rates on the other 3,345 run from 0.50 to 90.00 percent, the highest on tariff items 16010000 and 16023200. Every Table I rate is a percentage. Table I has no entries in Chapter 24, and it leaves out other whole headings, among them 2203 to 2208, 7106, 7108, 7113 and 8703.

Table II sets both a BCD and an AIDC rate on 157 entries in Chapters 25, 31, 34, 39, 52, 64, 85, 87 and 94. Tariff items 25151100 and 25151290 carry 15.00 percent BCD and 20.00 percent AIDC, the 30 entries in headings 6403 to 6405 carry 11.50 and 18.50 percent, and 87120010 carries 12.00 and 15.00 percent. The 15 entries in headings 3102, 3104, 3105 and 5201 carry 0.00 percent BCD and 5.00 percent AIDC, the two in heading 3406 carry 12.50 and 7.50 percent, and

the 52 in headings 9401 to 9405 carry 2.14 to 17.50 percent BCD with 5.00 percent AIDC. The 50 entries in headings 3920 and 3921 carry 8.00 or 0.00 percent BCD with 0.00 percent AIDC. The five entries in heading 8541 carry 0.00 percent on both, with 85414200 and 85414300 each split between "Goods for use solely and exclusively with products covered under the ITA-1 agreement" and "Others".

Table III sets 37 TRQ entries covering 49 tariff items, each a quantity of total imports in a year at an in-quota BCD and AIDC rate. They include "Upto 2,000 tonnes" on each of 08041010 and 08041090 at 0.00 percent; 100 KT of 25151210 for "Goods with CIF value greater or equal to USD 150 per MT" at 5.00 percent BCD and 20.00 percent AIDC; 150 KT of 29053100 at 4.50 percent; "75 KT for all goods combined" across seven tariff items from 39011010 to 39019000 at 6.75 percent; and "3,04,34,909 KGS" of 76011010 at 6.75 percent. Most in-quota BCD rates are 6.75 percent, and the quantity is "NIL" for 19 entries, including the five 7408 items at 4.00 percent. Entry 22 is printed as tariff item 34044000 among the heading 3904 entries; DGFT's Public Notice No. 20/2026-27 lists 39044000 in that place. "CIF value" means the assessable value under section 14 of the Customs Act, 1962. The notification states no out-of-quota rates, no rates for later years, and no rule for counting the TRQ year. DGFT Public Notice No. 20/2026-27 of July 13, 2026 later set the procedure for allocating these quotas, with a quota year of April 1 to March 31.

Issued by	Ministry of Finance (Department of Revenue)
Document	Notification No. 20/2026-Customs, G.S.R. 423(E)
Dated	May 31, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 381, May 31, 2026
In force from	June 1, 2026
Applies to	Goods imported into India from Oman, where the importer proves Omani origin
Legal basis	Section 25(1), Customs Act, 1962
Table I	9,811 entries with a BCD rate; 6,466 at 0.00%, the others from 0.50% to 90.00%
Table II	157 entries with BCD and AIDC rates, in Chapters 25, 31, 34, 39, 52, 64, 85, 87 and 94
Tariff rate quotas (Table III)	37 entries covering 49 tariff items; in-quota BCD 0.00% to 15.00%, AIDC 0.00% or 20.00%; quantity "NIL" on 19 entries
Quota allotment	By the Directorate General of Foreign Trade under the Handbook of Procedures, 2023; TRQ authorization debited electronically in ICES

Origin rules	Notification No. 48/2026-Customs (N.T.), May 29, 2026, in force from June 1, 2026
Related	DGFT Public Notice No. 20/2026-27, July 13, 2026: the India-Oman CEPA TRQs added to para 2.92 and Appendix 2A of the Handbook of Procedures, 2023; quota year April 1 to March 31; applications online
File number	F. No. CBIC-190354/222/2023-TRU
Signed by	Dheeraj Sharma, Under Secretary

Example entries from Tables I to III (the tables hold 9,811, 157 and 37 entries)

Table	S. No.	Tariff item	Description	BCD rate (%)	AIDC rate (%)	TRQ quantity
I	2	01012910	All Goods	27.00	Not applicable	Not applicable
I	613	16010000	All Goods	90.00	Not applicable	Not applicable
I	2096	29221930 or 29221990	All Goods (Other than Aminobutanol)	0.00	Not applicable	Not applicable
I	2097	29221930 or 29221990	Aminobutanol	6.00	Not applicable	Not applicable
I	6547	71042900	All Goods	0.50	Not applicable	Not applicable
I	9811	97069000	All goods	0.00	Not applicable	Not applicable
II	1	25151100	All goods	15.00	20.00	Not applicable
II	60	52010011	All goods	0.00	5.00	Not applicable
II	70	64031200	All goods	11.50	18.50	Not applicable
II	100	85414200	Goods for use solely and exclusively with products covered under the ITA-1 agreement	0.00	0.00	Not applicable
II	105	87120010	All goods	12.00	15.00	Not applicable
II	121	94031010	All goods	17.50	5.00	Not applicable
III	1	08041010	All goods	0.00 (in-quota)	0.00 (in-quota)	Upto 2,000 tonnes

III	3	25151210	Goods with CIF value greater or equal to USD 150 per MT	5.00 (in-quota)	20.00 (in-quota)	100 KT
III	5	29053100	All goods	4.50 (in-quota)	0.00 (in-quota)	150 KT
III	8	39011010, 39011020, 39011090, 39012000, 39014010, 39014090, 39019000	All goods	6.75 (in-quota)	0.00 (in-quota)	75 KT for all goods combined
III	22	34044000	All goods	6.75 (in-quota)	0.00 (in-quota)	NIL
III	28	68022110, 68022120, 68022190	All goods	15.00 (in-quota)	20.00 (in-quota)	1.5 million sq. mtr for all goods combined
III	29	74081110	All goods	4.00 (in-quota)	0.00 (in-quota)	NIL
III	34	76011010	All goods	6.75 (in-quota)	0.00 (in-quota)	3,04,34,909 KGS

The notification (PDF, 5.3 MB)

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