

**ANNEX 3B**  
**PRODUCT SPECIFIC RULES**  
**(Referred to in Chapter 3)**

**Rule 1**  
**Definitions**

For the purposes of this Annex:

**“WO”** means wholly obtained;

**“CC”** means that all non-originating materials used in the production of the product have undergone a change in tariff classification at the two-digit level;

**“CTH”** means that all non-originating materials used in the production of the product have undergone a change in tariff classification at the four-digit level;

**“CTSH”** means that all non-originating materials used in the production of the product have undergone a change in tariff classification at the six-digit level;

**“Melt and pour”** means that the product must have been melted and poured in one or both of the Parties wherein the raw material is first produced in an iron or steel-making furnace in a liquid state, and then poured into its first solid shape;

**“VA(X)”** means that the product must have achieved value addition as calculated under Article 3.3 (Origin Criteria – Rules of Origin) of not less than (X) per cent whether using the build-up method or the build-down method. However, in case the build-up method is used, the VA shall be five percentage points lower. For example, if the VA requirement under this Annex is 40% then it can be either 40% using build-down method or 35% using build-up method.

Notwithstanding the above, in the case of products under HS 71, the value addition must be on the basis of FOB value;

**“Chapter”** means a chapter of the Harmonised System;

**“Heading”** means the first four digits in the tariff classification number under the HS; and

**“Sub heading”** means the first six digits in the tariff classification number under the HS.



## Rule 2 Review

Both Parties agree to review the PSRs within 2 years of entry into force of this Agreement.

**TABLE 1: PRODUCT-SPECIFIC RULES**

HS Code	Description of Product	Product Specific Rule (PSR)
Chapter 1	Live animals.	WO
Chapter 2	Meat and edible meat offal.	WO
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates.	WO
0306-0308	Crustaceans, molluscs, and other aquatic invertebrates (excluding live, fresh, or chilled items).	VA 35%
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.	WO
Chapter 5	Products of animal origin, not elsewhere specified or included.	WO
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	WO
Chapter 7	Edible vegetables and certain roots and tubers.	WO
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons.	WO
80132	Shelled (Cashew kernel).	CTSH
Chapter 9	Coffee, tea, maté and spices.	CTSH + VA 40%
Chapter 10	Cereals.	WO
Chapter 11	Products of the milling industry; malt; starches; insulin; wheat gluten.	CTH + VA 40%



HS Code	Description of Product	Product Specific Rule (PSR)
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.	WO
ex Chapter 13	Lac; gums, resins, resins and other vegetable saps and extracts.	WO
1302	Vegetable saps and extracts.	CTH + VA 40%
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	WO
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	CTSH + VA 40%
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates, or of insects.	CTH + VA 40%
ex Chapter 17	Sugars and sugar confectionery.	WO
1701	Cane or beet sugar.	CTSH + VA 40%
1702	Other sugars.	CTSH + VA 40%
1704	Sugar confectionery.	CTH + VA 40%
ex Chapter 18	Cocoa and cocoa preparations.	WO
1803	Cocoa paste, whether or not defatted.	CTH + VA 40%
1804	Cocoa butter, fat and oil.	CTH + VA 40%
1805	Cocoa powder, not containing added sugar or other sweetening matter.	CTH + VA 40%
1806	Chocolate and other food preparations containing cocoa.	CTSH + VA 40%
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products.	CTH + VA 40 %
190110	Malt extract(Preparations suitable for infants or young children, put up for retail sale).	(CC except chapter 11) or (CTH + VA 40%)



HS Code	Description of Product	Product Specific Rule (PSR)
190120	Mixes and doughs for the preparation of bakers' wares of heading 19.05.	(CC except chapter 11) or (CTH + VA 40%)
190190	Other (Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight).	(CC except chapter 11) or (CTH + VA 40%)
190211	Uncooked pasta (containing eggs).	(CC except chapter 11) or (CTH + VA 40%)
190219	other (uncooked pasta, not stuffed with meat or other).	(CC except chapter 11) or (CTH + VA 40%)
190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products.	(CC except chapter 10 & 11) or (CTH + VA 40%)
190531	Sweet biscuits.	(CC except chapter 11) or (CTH + VA 40%)
190540	Rusks, toasted bread and similar toasted products.	(CC except chapter 11) or (CTH + VA 40%)
190590	Other (bread, pastry, cakes, biscuits and other baker's wares, whether or not containing cocoa).	(CC except chapter 11) or (CTH + VA 40%)
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants.	CC + VA 40 %
2007-2009	Jams, Fruit Jellies, Marmalades, fruit or nut purees/pastes, prepared/ preserved fruit or nuts, juices etc.	CTH + VA 40%
Chapter 21	Miscellaneous edible preparations.	CTH+ VA 40%
ex Chapter 22	Beverages, spirits and vinegar.	WO
2201, 2202, ex 2206, 2209	Non-alcoholic beverages and vinegar.	CTH + VA 40%



HS Code	Description of Product	Product Specific Rule (PSR)
ex 2207, ex 2208	Undenatured ethyl alcohol for medical use.	CTH + VA 40%
Chapter 23	Residues and waste from the food industries; prepared animal fodder.	CC + VA 40%
2308, 2309	Vegetable materials/ waste used as animal feed, preparations of a kind used in animal feeding.	CTH + VA 40%
Chapter 24	Tobacco and manufactured tobacco substitutes.	WO
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement.	CTSH + VA 40%
Chapter 26	Ores, slag and ash.	CTSH + VA 40%
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.	CTSH + VA 40%
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.	CTSH + VA 40%
Chapter 29	Organic chemicals.	CTSH + VA 40%
Chapter 30	Pharmaceutical products.	CTSH + VA 40%
Chapter 31	Fertilisers.	CTSH + VA 40%
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.	CTSH + VA 40%
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	CTSH + VA 40%



HS Code	Description of Product	Product Specific Rule (PSR)
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.	CTSH + VA 40%
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes.	CTSH + VA 40%
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.	CTSH + VA 40%
Chapter 37	Photographic or cinematographic goods.	CTSH + VA 40%
Chapter 38	Miscellaneous chemical products.	CTSH + VA 40%
Chapter 39	Plastics and articles thereof.	CTSH + VA 40%
ex Chapter 40	Rubber and articles thereof.	CTSH + VA 40%
400110	- Natural rubber latex, whether or not pre-vulcanised.	WO
400121	-- Smoked sheets.	WO
400122	-- Technically specified natural rubber (TSNR).	WO
400129	Other (Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip, other than smoked sheets and TSNR).	WO
Chapter 41	Raw hides and skins (other than furskins) and leather.	CTSH + VA 40%
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut).	CTH + VA 40%



<b>HS Code</b>	<b>Description of Product</b>	<b>Product Specific Rule (PSR)</b>
Chapter 43	Furskins and artificial fur; manufactures thereof.	CTH + VA 40%
Chapter 44	Wood and articles of wood; wood charcoal.	CTSH + VA 40%
Chapter 45	Cork and articles of cork.	CTH + VA 40%
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork.	CTSH + VA 40%
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.	CTSH + VA 40%
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard.	CTSH + VA 40%
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	CTSH + VA 40%
Chapter 50	Silk.	CTSH + VA 40%
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric.	CTSH + VA 40%
ex Chapter 52	Cotton.	CTSH + VA 40%
5201	Cotton, not carded or combed.	WO
5202	Cotton waste (including yarn waste and garnetted stock).	WO
5203	Cotton, carded or combed.	WO
5204	Cotton sewing thread, whether or not put up for retail sale.	WO
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.	CTSH + VA 40%
ex Chapter 54	Man-made filaments; strip and the like of man-made textile materials.	CTSH + VA 40%
540110	Sewing thread of man-made filaments (of synthetic filament).	CTSH + VA 35%



HS Code	Description of Product	Product Specific Rule (PSR)
540120	Sewing thread of man-made filaments (of artificial filament).	CTSH + VA 35%
540253	Other yarn single, with a twist exceeding 50 turns per metre (of polypropylene).	CTSH + VA 35%
540259	Other (single, with a twist exceeding 50 turns per metre).	CTSH + VA 35%
540261	Other yarn, multiple (folded) (of nylon or other polyamides).	CTSH + VA 35%
540262	Other yarn, multiple folded (of polyesters).	CTSH + VA 35%
540419	Other synthetic monofilaments of 67 decitex or more.	CTSH + VA 35%
540500	Artificial monofilament of 67 decitex or more.	CTSH + VA 35%
540710	Woven fabrics of synthetic filament yarn (obtained from high tenacity yarn of nylon or other polyamides or of polyesters).	CTSH + VA 35%
540720	Woven fabrics of synthetic filament yarn (obtained from strip or the like).	CTSH + VA 35%
540730	Woven fabrics of synthetic filament yarn (fabrics specified in note 9 to section XI).	CTSH + VA 35%
540741	Woven fabrics of nylon filament (Unbleached or bleached).	CTSH + VA 35%
540742	Woven fabrics of nylon filament (Dyed).	CTSH + VA 35%
540743	Woven fabrics of nylon filament (of different colours).	CTSH + VA 35%
540744	Woven fabrics of nylon filament (Printed).	CTSH + VA 35%
540751	Other woven fabrics of textured polyester filaments (Unbleached or bleached).	CTSH + VA 35%



HS Code	Description of Product	Product Specific Rule (PSR)
540752	Other woven fabrics of textured polyester filaments (Dyed).	CTSH + VA 35%
540753	Other woven fabrics of textured polyester filaments (of different colours).	CTSH + VA 35%
540754	Other woven fabrics of textured polyester filaments(printed).	CTSH + VA 35%
540761	Other woven fabrics (Containing 85% or more by weight of non-textured polyester filaments).	CTSH + VA 35%
540769	Other woven fabric of non-textured polyester filaments.	CTSH + VA 35%
ex Chapter 55	Man-made staple fibres.	CTSH + VA 40%
550810	Sewing thread of man-made staple fibres(of synthetic staple fibres).	CTSH + VA 35%
550820	Sewing thread of man-made staple fibres(of artificial staple fibres).	CTSH + VA 35%
551511	Other woven fabrics of polyester staple fibres (Mixed mainly or solely with viscose rayon).	CTSH + VA 35%
551512	Other woven fabrics of polyester staple fibres (Mixed mainly or solely with man-made filaments).	CTSH + VA 35%
5516	Woven fabrics of artificial staple fibres.	CTSH + VA 35%
Chapter 56	Wadding, felt and nonwovens; special yarns; twine; cordage, ropes and cables and articles thereof.	CTH + VA 40%
Chapter 57	Carpets and other textile floor coverings.	CTH + VA 40%
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.	CTH + VA 40%



HS Code	Description of Product	Product Specific Rule (PSR)
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.	CTH + VA 40%
Chapter 60	Knitted or crocheted fabrics.	CTH + VA 40%
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted.	CTH + VA 40%
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted.	CTH + VA 40%
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags.	CTH + VA 40%
Chapter 64	Footwear, gaiters and the like; parts of such articles.	CTH + VA 40%
Chapter 65	Headgear and parts thereof.	CTH + VA 40%
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof.	CTSH + VA40%
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.	CTSH + VA 40%
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials.	CTSH + VA 40%
Chapter 69	Ceramic products.	CTSH + VA 40%
ex Chapter 70	Glass and glassware.	CTSH + VA 40%
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	CTSH + VA 30%



HS Code	Description of Product	Product Specific Rule (PSR)
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin.	CTSH + VA 40%
7102	Diamonds, whether or not worked, but not mounted or set.	CTSH + VA 6%
7103	Precious stones (other than diamonds).	CTSH + VA 20%
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	CTSH + VA 3% (For silver bars in different denominations Certified Oman/India good delivery)
710812	Other unwrought forms of gold.	Certified Oman/ India good delivery gold bars in different denomination
711011	Unwrought or powder form of platinum.	CTSH + VA 3%
711019	Platinum in other forms.	CTSH + VA 3%
ex711311	Silver Filigree work (plain).	CTSH + VA 3.5%
ex 711311	Silver Jewellery set with gems (studded).	CTSH + VA 6%
ex 711311	Other articles of silver jewellery (plain).	CTSH + VA 6%
ex 711311	Parts of plain silver jewellery.	CTSH + VA 3.5%
ex 711319	Jewellery of gold unset.	CTSH + VA 3.5%
ex 711319	Jewellery of gold set with pearls.	CTSH + VA 6%
ex 711319	Jewellery of gold set with diamonds.	CTSH + VA 7%
ex 711319	Jewellery of gold set with precious and semi- precious stones other than diamonds.	CTSH + VA 6%



HS Code	Description of Product	Product Specific Rule (PSR)
ex 711319	Jewellery of platinum unset.	CTSH + VA 3.5%
ex 711319	Parts of plain gold jewellery.	CTSH + VA 3.5%
ex 711319	Articles of other precious metal.	CTSH + VA 3.5%
7118	Coins.	CTH + 1.5% VA
ex Chapter 72	Iron and steel.	CTSH + VA 40%
7206-7229	Iron and steel products.	Melt and Pour in the Parties
Chapter 73	Articles of iron or steel.	CTSH + VA 40%
Chapter 74	Copper and articles thereof.	CTH+VA 40%
Chapter 75	Nickel and articles thereof.	CTSH + VA 40%
Chapter 76	Aluminium and articles thereof.	CTH+VA 45%
Chapter 78	Lead and articles thereof.	CTSH + VA 40%
Chapter 79	Zinc and articles thereof.	CTSH + VA 40%
Chapter 80	Tin and articles thereof.	CTSH + VA 40%
Chapter 81	Other base metals; cermets; articles thereof.	CTSH + VA 40%
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.	CTSH + VA 40%
Chapter 83	Miscellaneous articles of base metal.	CTSH + VA 40%
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.	CTH + VA 40%
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.	CTH + VA 40%



<b>HS Code</b>	<b>Description of Product</b>	<b>Product Specific Rule (PSR)</b>
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.	CTSH + VA 40%
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.	CTH + VA 45%
8716	Trailers and Semi-Trailers.	CTSH + VA 40%
Chapter 88	Aircraft, spacecraft, and parts thereof.	CTSH + VA 40%
Chapter 89	Ships, boats and floating structures.	CTSH + VA 40%
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.	CTSH + VA 40%
Chapter 91	Clocks and watches and parts thereof.	CTSH + VA 40%
Chapter 92	Musical instruments; parts and accessories of such articles.	CTH + VA 40%
Chapter 93	Arms and ammunition; parts and accessories thereof.	CTH + VA 40%
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.	CTH + VA 40%
Chapter 95	Toys, games and sports requisites; parts and accessories thereof.	CTH + VA 40%
Chapter 96	Miscellaneous manufactured articles.	CTSH + VA 40%
Chapter 97	Works of art, collectors' pieces and antiques.	CTSH + VA 40%