Policy Brief-24

Services in India-Oman CEPA: Why its Agreement Design Matters

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Introduction

The India–Oman Comprehensive Economic Partnership Agreement (CEPA), signed in Muscat in December 2025, marks India's second bilateral trade pact with a Gulf Cooperation Council (GCC) member state, following its 2022 landmark agreement with the UAE. The GCC economies serve as major export destinations for Indian merchandise, as well as vital sources of energy and industrial raw materials. Consequently, policy discourse surrounding these agreements primarily focus on merchandise trade.

This goods-centric focus is particularly pronounced in the case of the India–Oman CEPA. Unlike the UAE, which hosts major global service, finance, and logistics hubs in Dubai and Abu Dhabi, Oman is traditionally not perceived as a dominant player in the services sector. While Oman is home to the Port of Salalah, one of the Middle East's largest and most strategic transshipment hubs, connecting cargo across Asia, Europe, East Africa, and the Indian subcontinent, it remains less visible than the UAE's Jebel Ali. This is largely because Salalah and its free zone focus heavily on servicing heavy industrial value chains, whereas Jebel Ali is highly diversified across retail, distribution, and commercial services.

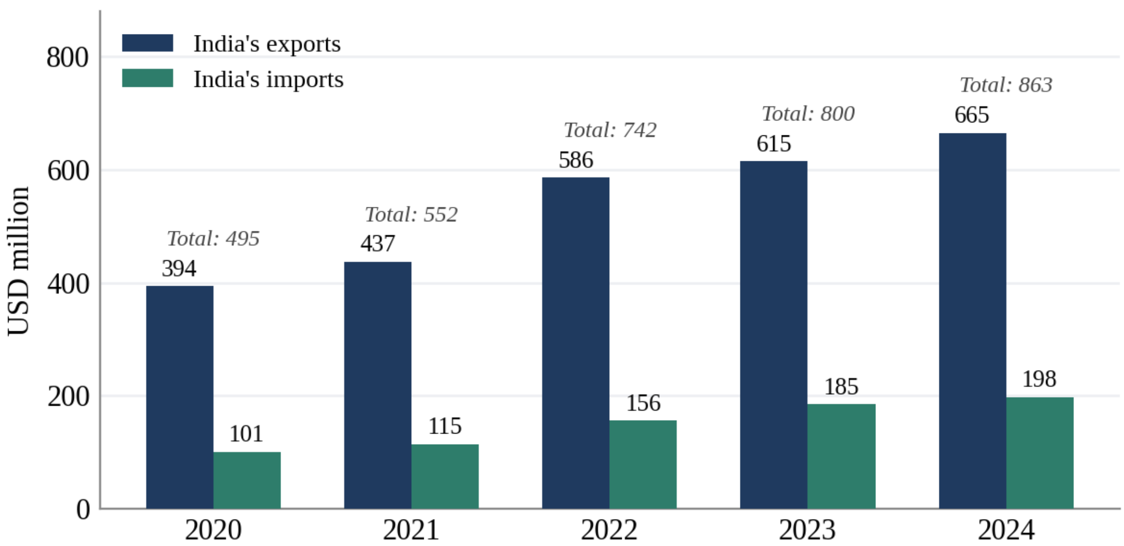

Figure 1: India-Oman services trade, 2020-2024 (USD million)
Source: WTO BaTIS Trade Data

This Policy Brief therefore shifts the spotlight exclusively to the services component of the India–Oman CEPA, driven by two primary considerations. First, the agreement presents a genuine opportunity to not only boost India's direct services exports to Oman but also to co-develop integrated services value chains capable of competitively targeting third-country markets. Second, India was able to develop some very interesting innovations in the services disciplines in the Oman-India CEPA that provides a template for future negotiations, and therefore deserve greater attention.

I. India Oman Services: Current State of Play

India's services trade with Oman remains relatively modest, totalling approximately USD 863 million in 2024. Of this, Indian services exports accounted for around USD 665 million, while imports from Oman stood at roughly USD 198 million[1]. Given that Oman's aggregate services imports from the global market hover around USD 12.5 billion, India's market share sits at just over 5 percent[2] (see Figure 1).

While this roughly corresponds with India's baseline share of global services exports, it falls significantly below its potential. Oman represents a significant opportunity for India's services sector, given the deep structural complementarities between the two economies and the outsized influence of the Indian diaspora within Oman's domestic services ecosystem.

Services are also critical to Oman's own economic development plans encapsulated in its 'Vision 2040' strategy[3]. The crux of this strategy lies in leveraging Oman's position as a maritime gateway connecting African economies in the Indian Ocean littoral with the Middle East and the Indian subcontinent, while sitting astride the primary Asia–Europe shipping lane. By combining this strategic geography with Oman's abundant energy and natural resources, the objective is to establish the country as a premier hub for industrial raw material production. The development of a large and mature industrial raw material manufacturing eco-system would need to be supported by a range of services and occupational skill specializations. The longer-term goal is shifting growth towards key non-oil manufacturing sectors including renewable energy (green hydrogen), while also developing services such as tourism and logistics.

II. India as a Force Multiplier for Oman's Economic Transition

Achieving the economic transformation envisioned by Oman's leadership presents significant structural challenges. Hydrocarbons still account for roughly 40 percent of Oman's GDP and nearly 80 percent of its fiscal revenue, a fiscal dependence the country has actively sought to diversify away from over the past decade. Omani policymakers increasingly recognize that such a transition requires scaled access to external skills, advanced technology, and capital.

Consequently, Oman has initiated substantive policy reforms to attract global investors and specialized talent. Key measures include expanding property ownership rights for non-Omanis and introducing more flexible employment regulations for expatriates.

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[1] WTO BaTIS
[2] India is the fifth largest exporter to Oman, behind USA, UAE, UK, and Ireland. With the exception of the US, the rest are all global or regional service mediation hubs
[3] For details, refer to https://fm-oman.s3.eu-west-2.amazonaws.com/reports/Oman2040-en.pdf

The Indian Advantage: Talent, Tech, and Diaspora

India's services businesses have the competitive edge in being able to take advantage of these reforms in Oman. The country has the world's deepest talent pool across a comprehensive spectrum of professional and technical services. The concentration of Global Capability Centres (GCCs) in India across diverse service lines stands as a testament to both the scale and global competitiveness of Indian human capital.

Concurrently, Indian services firms, including agile startups and digital platforms, are actively seeking international expansion. Gulf region markets like Oman represent low-risk, high-potential launchpads to test and scale business models due to geographical proximity, cultural familiarity, and the presence of a substantial Indian diaspora.

To an extent, this commercial synergy is already well underway, with approximately 6,000[4] India–Oman joint ventures and wholly Indian-owned establishments currently operating in Oman. According to official Omani government data, the Indian community in Oman numbered roughly 675,000 in February 2026. Data from Oman's National Centre for Statistics and Information (NCSI) further reveals that nearly 520,000 of these individuals held valid work visas as of March 2026, underlining India's deep integration into the Omani workforce.

CEPA as an instrument for deepening Capital and Corporate Ties

The bilateral investment relationship is equally robust and remarkably balanced. Oman's sovereign wealth fund acquired a 40 percent stake in the National Stock Exchange of India in 2020, while the Oman–India Joint Investment Fund, a 50:50 venture with the State Bank of India, announced its third tranche of investment of USD 300 million in December 2023. In terms of reciprocal capital flows, Oman's cumulative FDI equity inflows into India reached USD 617.5 million between April 2000 and March 2026[5]. There has also been significant Indian FDI into Oman. Tata Consultancy Services recently expanded its footprint in Oman, launching a new facility to scale up its technology portfolio in direct support of Oman's national digital transformation agenda.

Against this backdrop, the services disciplines enshrined in the CEPA provide the exact institutional predictability, regulatory transparency, and administrative facilitation that Indian entrepreneurs require to confidently expand within the Omani market. Critically, the agreement provides operational predictability for Indian enterprises looking to deploy specialized talent from India to complement their local operations in Oman. The CEPA features binding commitments detailing the quotas for personnel deployment, permissible durations of stay, and treatment of taxes and social security contributions. The services chapter was negotiated through a holistic, "whole-of-operations" framework, seamlessly integrating binding investment rules, human resource mobility, and digital delivery mechanisms.

III. Key Fundamentals of the Services Component of the CEPA

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[4] Source: Embassy of India, Muscat, Oman
[5] Source: DPIIT

India has provided binding commitments across 11 sectors and 105 sub-sectors, largely mirroring the architecture of its recent trade agreements by restricting protection to only a few sensitive areas. In turn, Oman has made binding commitments across all 12 sectors

and 127 sub-sectors. Notably, Oman went beyond standard templates by including a specific commitment on Indian traditional medicine, including Yoga, a sector that rarely appears in a country's conventional schedule of specific commitments. Consequently, Oman's services offer is not merely "GATS-plus"; it is "best-FTA-plus." This represents Oman's most liberal services offer across all its free trade agreements (FTAs), featuring binding liberalization across a broader range of sectors than covered in any of its previous agreements.

It is important to emphasize that while services commitments largely lock in existing levels of openness rather than create entirely new market access, they provide substantial value to businesses. The concept of "binding" is the critical driver here. While Oman may already allow foreign firms market access into a given sector under its current domestic regulations, the binding commitments in the CEPA ensure that Oman cannot unilaterally reverse these policies against Indian suppliers. The resulting policy certainty and predictability are vital catalysts for business confidence, enabling firms to confidently secure long-term contracts for either the digital delivery of services from India or direct investments in Omani services operations.

Comprehensive Market Access for Digitally Delivered and Remotely performed services

Oman has made comprehensive, across-the-board binding commitments on the cross-border delivery of services (Mode 1). This ensures that digitally delivered services or services performed remotely from facilities in India face virtually no regulatory impediments. These commitments cover not only IT and IT-enabled services (ITeS) but also professional services, research and development (R&D), broader business services (encompassing consulting, analytical, and technical services), audiovisual services (including animation), construction-related engineering, distribution, environmental services, tourism, and recreational and cultural services.

As a preeminent global exporter of digitally delivered services and the global hub for Global Capability Centres (GCCs), India is uniquely positioned to capitalize on these terms. Indian firms specialize in the remote delivery of design, industrial facilities management, quality control, and R&D services, all of which are essential to developing the manufacturing ecosystem envisioned in Oman's Vision 2040. Moreover, because India has a similarly ambitious agreement with the UAE (the region's primary services hub) and has concluded negotiations with EU and UK, which are major suppliers of services to Oman, this agreement with Oman opens up significant opportunities to create seamless, integrated service value chains, placing India at the epicenter of fulfilling Omani economic development needs.

Enduring rights of ownership, control and operational freedom

Oman has effectively opened its doors to Indian services investors. Across the vast majority of committed sub-sectors, Oman now permits up to 100% foreign equity ownership. Consequently, an Indian company can own its Omani operations outright, eliminating the traditional requirement to accept a minority stake alongside a local partner. These rights of full ownership and operation fundamentally transform the economics of cross-border investment. By allowing the Indian parent company to retain complete control over quality, brand integrity, and profits, this provision removes the single most common deterrent for firms hesitating to commit capital abroad.

The sectors where Indian businesses now enjoy binding, predictable rights of full ownership and operational control include traditional areas such as professional services, computer-related services, R&D, broader business services, audiovisual services, and insurance-related services. Crucially, however, these rights also extend to sectors that lie at the very core of the comprehensive manufacturing, energy, and tourism ecosystems envisioned in Oman's Vision 2040. These strategic sectors include real estate, rental and leasing, courier services, construction and engineering, education, health and social services, tourism, recreation, environmental services, and maritime and road transport.

Expansive and predictable mobility rights for Indian talent

Indian talent already plays a critical role in powering Oman's industry and services, including its vital energy and logistics sectors. While this footprint might suggest that Oman would naturally offer generous commitments regarding the temporary movement of Indian workers (Mode 4), any such expectation must be tempered in light of Muscat's recent focus on "Omanisation." Facing a youth unemployment challenge, Oman is actively seeking to ensure that the country's economic opportunities are increasingly reserved for its own citizens. This domestic policy is expected to restrict additional job roles and sectors exclusively to Omani nationals over time.

Oman's commitments toward Indian labour mobility must be seen within this sensitive domestic context. By extending these concessions, Oman has essentially signalled a strong vote of confidence in the skill, competence, and necessity of Indian professionals to help grow its economy, even as it pursues its national employment goals.

Consequently, the India-Oman CEPA represents Oman's most ambitious labour mobility commitments to date, setting several new benchmarks. Foremost among these are provisions for intra-corporate transferees (ICTs), i.e., the managers, executives, and specialists a company deploys from its home office to its foreign operations. Most traditional trade agreements, including Oman's prior FTAs, typically restrict a company to filling only about 20% of such positions with transferred expatriate staff, requiring the remainder to be hired locally. The CEPA significantly raises that ceiling to 50% for Indian firms operating in Oman. For a domestic Indian enterprise executing a project in Oman, this provides immense operational flexibility and the confidence that it can seamlessly draw from its experienced talent pool as needed.

Oman has also opened its doors to highly skilled Indian professionals across a broad spectrum of occupational categories. Qualified Indian professionals, including accountants, engineers, physicians, IT specialists, educators, and construction or management experts, can now enter Oman to practice under a legally committed and predictable regime covering approximately 15 sub-sectors[6]. Until now, such mobility was subject to domestic regulations that were prone to frequent, unilateral changes. By binding these terms in perpetuity, the CEPA secures a level of market access for Indian professionals that Oman has not extended in any of its other FTAs.

The agreement also covers business visitors and contractual service suppliers. The durations of stay Oman has committed to India are set out below.

Category of service supplier	Maximum duration of stay in Oman
Business Visitors (BV)	Up to 90 days
Intra-Corporate Transferees (ICT): Managers, Executives, and specialists	2 years, renewable for 2 more (up to 4 years)
Contractual Service Suppliers (CSS)	2 years, renewable for 2 more (up to 4 years)
Professionals	Up to 180 days

Source: Mode 4 commitments in Oman's Schedule of Specific Commitments in India-Oman CEPA

IV. Radical Departure: Non-Services Labour Mobility

Driven by global demographic shifts, Indian workers in non-services professions, particularly manufacturing, are increasingly in demand across economies with rapidly aging populations, such as Germany and Japan. To date, labour mobility for these non-services occupations has largely been mediated through ad-hoc frameworks that lie outside formal trade agreements.

The context of the India-Oman economic corridor, however, demands a more integrated approach. The CEPA's commitments in goods create substantial opportunities for Indian businesses to establish manufacturing operations in Oman. These enterprises can leverage Oman's lower-cost energy and increasingly abundant industrial raw materials to competitively supply both the Indian domestic market and global value chains.

Recognizing this synergy, the India-Oman CEPA's side-letter on non-services mobility represents a radical policy innovation, a mechanism previously highlighted in Centre for WTO Studies (CWS) papers[7]. Granting Indian firms, the ability to employ Indian workers for specialized manufacturing roles provides these enterprises with critical operational flexibility. Crucially, it ensures that Indian foreign direct investment (FDI) creates balanced employment opportunities for both Indian expatriates and Omani nationals. This framework directly complements the Oman Vision 2040 by injecting skilled manufacturing talent into a wide range of expanding industrial sectors, provided these operations are owned or controlled by Indian businesses.

The provisions of the side-letter apply strictly to workers employed in connection with new Indian FDI, specifically investments made after the agreement enters into force where the Indian investor holds majority ownership or control of the Oman based enterprise. A critical

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[6] Oman's Schedule of Specific Commitments in India-Oman CEPA

[7] Banerjee, P., Vartul, Mandal, S., Dua, D. (2025) Negotiating for Digitally Delivered Services- Framework for a Comprehensive Approach, CRIT Working Paper Series No. 82, March, New Delhi,
Available online at: https://wtocentre.iift.ac.in/workingpaper/CWS_WorkingPaper_82.pdf

practical benefit is that these Indian manufacturing units are permitted to recruit workers from India either directly or through authorized staffing agencies.

Significantly, the side-letter insulates this non-services workforce from future domestic policy shifts related to Omanisation. Under the agreement, Oman commits to granting visas and work permits (including maintaining current visa quotas) based on its domestic laws as they stood at the time of signing. Consequently, Indian investments are legally shielded from any future tightening of the Omani labour market.

The significance of this side-letter goes beyond the India-Oman CEPA. This side-letter establishes a precedence and provides a template that India can develop and replicate with labour- or skill-deficient economies. Unlike the restriction applied in the Oman CEPA, future non-services staffing frameworks with other partner countries can be expanded beyond Indian-owned or controlled manufacturing plants to include a broader range of designated firms and zones. Enhanced by targeted modifications, such as comprehensive worker rights protections, strict legal liability for staffing agencies to prevent exploitation, and robust deterrents against illegal migration, such a framework serves as a blueprint for future standalone mobility agreements or as a core component of comprehensive FTAs[8].

V. Focus on Health: Recognizing India's role as a regional Centre of Excellence for healthcare

Healthcare facilities across major Indian hubs like Bengaluru, Chennai, and Delhi NCR serve a diverse patient base spanning the Middle East, North Africa, and Central Asia. India's role as a cutting-edge healthcare provider for this broader region extends far beyond a mere economic opportunity. Providing care to individuals at their most vulnerable builds enduring emotional bonds, profoundly enhancing India's global reputation and soft power. Both the domestic facilities treating international patients and the Indian medical professionals working abroad serve as goodwill ambassadors for the nation.

Keeping this importance of healthcare services in mind, the India-Oman CEPA includes a dedicated Annex on Health Services. The annex covers:

Health-related services (broadly doctors, dentists, nurses and midwives, physiotherapists, para-medical and allied professionals, and hospitals)

(i) Traditional medicine: Ayurveda, Siddha, Unani and Sowa-Rigpa.

This Annex provides for critical market access and regulatory facilitation, including;

- Streamlined licensing and qualification procedures, including recognition of relevant experience
- Encouragement of digital conduct of licensing exams
- Facilitation of medical value travel, including insurance portability and expedited visa processing.

[8] Ibid

- Cooperation on matters relating to trade in health services that covers harmonization of health standards, capacity building, and joint research in traditional medicine services.

It is important to note that the India-Oman Comprehensive Economic Partnership Agreement (CEPA) includes a dedicated Annex on pharmaceutical cooperation under the Technical Barriers to Trade chapter, specifically designed to streamline the entry of Indian generic medicines into Oman. Under this framework, products already approved by stringent regulators in Australia, Canada, the European Union, Japan, the United Kingdom, or the United States will qualify for automatic registration and marketing authorization within 90 days. For Indian pharmaceutical exporters, this converts a historically slow and unpredictable registration process into a highly reliable one.

This underscores the 'whole-of-operations' approach that has become the signature of India's recent Free Trade Agreements (FTAs). A dedicated side-letter on health services secures a clear pathway for Indian healthcare professionals and AYUSH practitioners to gain recognition and practice in Oman. Concurrently, Omani patients benefit from a streamlined channel to travel to India for medical care, while Indian medicines gain accelerated access to Omani pharmacies. Together, these interconnected provisions ensure that India's competitive edge in generic manufacturing and healthcare services is backed by binding, meaningful market access and robust commercial protections.

VI. Future Proofing: Binding Commitments on Social Security

A genuinely 'whole of operations' approach within an FTA considers not just current issues and impediments to businesses but anticipates future challenges and crafts appropriate solutions within the FTAs disciplines. In Centre for WTO Studies paper on Digitally Delivered Services (DDS), the importance of such anticipation in the services realm had been clearly brought out[9].

It is heartening to note that the India-Oman CEPA has established an important benchmark in crafting such anticipatory disciplines in the form. While double contribution is not an acute issue today, Indian workers in Oman are not currently forced to pay into social security regimes in both jurisdictions for the same period of work, regulatory frameworks are prone to change.

India and Oman have maintained a Double Taxation Avoidance Agreement (DTAA) since 1997, which was updated by a protocol in force since May 2025. However, the DTAA exclusively covers taxes on income, such as salaries, business profits, and royalties. Because social security contributions do not constitute income taxes, they fall entirely outside its scope. Only a formal Social Security Agreement (SSA) can prevent double contributions, totalize qualifying periods across both nations, and ensure that benefits remain portable for workers.

Indeed, Oman's fiscal architecture is already evolving. Beginning January 2028, Oman will introduce a 5% personal income tax on annual incomes exceeding OMR 42,000, making it the

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[9] Ibid

first Gulf state to tax personal income. Furthermore, its 2023 Social Protection Law is gradually widening social security coverage. While the DTAA will successfully absorb the introduction of the income tax, only the SSA framework mandated by this chapter can address the expanding social security regime.

With over half a million Indian workers and around 6,000 joint ventures operating in Oman, any future double-contribution issue would place a heavy financial burden on Indian employees and employers alike. To pre-empt this, the CEPA introduces a specific, binding obligation to negotiate an SSA. Once finalized, this arrangement will guarantee, on a reciprocal basis, that contributions and benefits travel with the worker and that double payment is avoided. Anchoring this obligation within the treaty ensures that both governments enter future negotiations explicitly committed to a shared outcome.

Conclusion

The India–Oman Comprehensive Economic Partnership Agreement (CEPA), signed in December 2025, is representative of India's "whole-of-operations" approach in its recent FTAs and embeds deep commitments in the services sector including mobility for Indian talent to complement goods related market access. The India-Oman agreement has delivered Oman's most liberal services offer across any of its existing free trade agreements (FTAs), providing Indian businesses with regulatory certainty and long-term policy predictability across most services sectors.

Key Features include:

- **Comprehensive Market Access:** The agreement locks in cross-border digital delivery (Mode 1) and grants up to 100% foreign equity ownership (Mode 3) across strategic sectors like real estate, construction, and healthcare.
- **Enhanced Mobility & Innovation:** It sets a new benchmark by raising the intra-corporate transferee (ICT) ceiling to 50%. Furthermore, pioneering mechanisms institutionalize non-services labour mobility for Indian-owned manufacturing FDI, expedite pharmaceutical registration, and recognize traditional AYUSH medicine.
- **Anticipatory Future-Proofing:** Recognizing Oman's expanding social safety net and its upcoming 2028 personal income tax, the text establishes a binding obligation to finalize a Social Security Agreement (SSA) to eliminate double-contribution risks.

Implementation: Areas Requiring Vigilance

While the text is ambitious, fully operationalizing the provisions of the CEPA will depend entirely on active post-signature enforcement across several key frontiers:

- **Operationalizing Regulatory Annexes:** Recognition and licensing provisions for professionals are only as effective as their execution by Omani regulators, necessitating sustained pressure through institutional channels.

- **Preventing Backsliding of mandates:** The SSA clause is a mandate to negotiate, not a finished instrument. Wrapping up a finished agreement on SSA relatively quickly would help ensure that there is no backsliding on this commitment due to future policy volatility.
- **Navigating Omanisation:** Focused enforcement monitoring would be required to ensure that legally bound commitments and domestic administrative practices regarding visa quotas and sectoral reservations remain fully aligned. Omani authorities would make Omanisation a priority. India will need to ensure that the flexibilities it has negotiated are actually implemented in letter and spirit on the ground.
- **Driving Strategy Utilization:** Active commercial outreach is essential to ensure smaller Indian firms, for whom Oman remains unfamiliar territory, understand and actively utilize the advantages of market access certainty and predictability. Awareness building would need to focus on the opportunities in the Oman market from a medium to longer term perspective that fully accounts for Oman's own economic transformation programs.

The Broader Gulf Architecture

Indian businesses would also need to appreciate that beyond the bilateral lens, this CEPA serves as a core node in an emerging India-Gulf services architecture. When read alongside India's pacts with the UAE, the EU, and the UK, Indian firms can now position themselves within integrated global value chains rather than acting as standalone exporters. Establishing operational footprints in Oman and leveraging commercial connectivity through the UAE enables Indian providers to seamlessly service broader markets across the Middle East, East Africa, and the Indian Ocean littoral.

Oman's Vision 2040 ambitions in logistics, green hydrogen, and industrial manufacturing will generate sustained demand for the skill-intensive design, engineering, and digital services in which India specializes. If implementation keeps pace with the textual ambition, this agreement, along with the FTA with UAE, will not just grow a baseline trade relationship, but will help in permanently anchoring India as the centre of services GVCs that serve the Gulf region.

ABOUT THE AUTHORS

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ABOUT CRIT

India's Foreign Trade Policy (FTP) Statement 2015-20 suggested a need to create an institution at the global level that can provide a counter-narrative on key trade and investment issues from the perspective of developing countries like India. To fill this vacuum, a new institute, namely the Centre for Research on International Trade (CRIT), was set up in 2016. The vision and the objective of the CRIT were to significantly deepen existing research capabilities and widen them to encompass new and specialized areas amidst the growing complexity of the process of globalization and its spill-over effects in domestic policymaking. Secondly, enhancing the capacity of government officers and other stakeholders in India and other developing countries to deepen their understanding of trade and investment agreements.

ABOUT THE CENTRE FOR WTO STUDIES

The Centre for WTO Studies which is a constituent Centre of CRIT, pre-dates the CRIT since it was created in 1999 to be a permanent repository of WTO negotiations-related knowledge and documentation. Over the years, the Centre has conducted a robust research program with a series of papers in all spheres of interest at the WTO. It has been regularly called upon by the Government of India to undertake research and provide independent analytical inputs to help it develop positions in its various trade negotiations, both at the WTO and other forums such as Free and Preferential Trade Agreements and Comprehensive Economic Cooperation Agreements. Additionally, the Centre has been actively interfacing with industry and Government units as well as other stakeholders through its Outreach and capacity-building programs by organizing seminars, workshops, subject-specific meetings, etc. The Centre thus also acts as a platform for consensus-building between stakeholders and policymakers. Furthermore, the inputs of the Centre have been sought after by various international institutions to conduct training and studies.

CENTRE FOR WTO STUDIES

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