



Exporting to the United Kingdom

**A handbook for women-led
businesses in the ASEAN
region's agrifood sector**



Publisher: International Trade Centre

Title: Exporting to the United Kingdom: A handbook for women-led businesses in the ASEAN region's agrifood sector

Publication date and place: Geneva, March 2026

Page count: 84

Citation: International Trade Centre (2026). Exporting to the United Kingdom: A handbook for women-led businesses in the ASEAN region's agrifood sector. ITC, Geneva.

For more information, contact: Michelle Kristy
at kristy@intracen.org

ITC encourages the reprinting and translation of its publications to achieve wider dissemination. Short extracts of this paper may be freely reproduced, with due acknowledgement of the source. Permission should be requested for more extensive reproduction or translation. A copy of the reprinted or translated material should be sent to ITC.

Digital image(s) on the cover: © Shutterstock

© International Trade Centre (ITC)

ITC is the joint agency of the World Trade Organization and the United Nations.



Acknowledgements

The International Trade Centre (ITC) expresses its gratitude to those who contributed to the preparation of this report.

Evangelia Anevlavi (ITC) prepared this report under the guidance of Qasim Chaudry and Maathangi Hariharan (both ITC).

ITC would like to thank Vanessa Finaughty, who edited the report, and Iva Stastny Brosig, who did the design work and Anaïs Fevrier (ITC), for printing support.

ITC would like to thank the UK Mission to ASEAN, UK Department for Business & Trade and the UK Foreign, Commonwealth and Development Office for useful comments on earlier drafts of this report.

This report was prepared within the framework of the SheTrades Commonwealth+ Programme, which is funded by the UK Government.



ACRONYMS

Unless otherwise specified, all references to dollars (\$) are to United States dollars, and all references to tons are to metric tons

ASEAN	Association of Southeast Asian Nations
AMS	ASEAN Member States
BRCGS	Brand Reputation through Compliance Global Standards
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
CPTPP	Comprehensive and Progressive Agreement for Trans-Pacific Partnership
CTC	Change in tariff classification
DCTS	Developing Countries Trading Scheme
EU	European Union
FRC	Forest-risk commodity
FTA	Free trade agreement
HACCP	Hazard Analysis and Critical Control Points
HS	Harmonized System
ISO	International Organization for Standardization
ITC	International Trade Centre
LDC	Least developed countries
MFN	Most Favoured Nation
MRLs	Maximum residue limits
PSR	Product-specific rules
RVC	Regional value content
SPS	Sanitary and phytosanitary measures
UKCC	United Kingdom Commodity Code
UKGT	United Kingdom Global Tariff
UKSFTA	United Kingdom–Singapore Free Trade Agreement
UKVFTA	United Kingdom–Viet Nam Free Trade Agreement
VSS	Voluntary sustainability standards

WHO SHOULD READ THIS HANDBOOK?

This handbook explains the key legal and regulatory requirements that need to be met for women-led businesses in all ASEAN Member States in order to export certain products to the United Kingdom of Great Britain and Northern Ireland. The United Kingdom comprises England, Wales and Scotland (collectively Great Britain) and Northern Ireland. Following the United Kingdom's exit from the European Union, trading relations with Northern Ireland are governed by the Windsor Framework. The regulatory compliance requirements explained in this handbook are limited to entering the Great Britain market, and do not include Northern Ireland. All references to the United Kingdom in this handbook refer to Great Britain.

As will be seen in this handbook, the United Kingdom has steady, growing trading relations with ASEAN members through different trading arrangements. Many ASEAN members can trade with the United Kingdom through their trade preference scheme, while others can access British markets through the applicable free trade agreements. For ease of navigation, each trading arrangement is colour-coded, with an explanatory legend in Chapter 1 of this handbook. All readers are strongly encouraged to familiarize themselves with this legend to ensure that they access the relevant and appropriate sections.

The handbook addresses the regulatory requirements to export products in the **agrifood sector**. More specifically, based on actual or potential exports, the handbook covers **spices, jams, cereals, and snacks such as banana chips**. Many of the regulatory requirements explained in this handbook are extremely technical and detailed. Such requirements are typically

addressed by professional exporters working with importers to the UK. To reflect this reality, the handbook assumes that the actual physical exports will use medium-or large-scale exporters. Nevertheless, this handbook can be used by small-scale producers looking to export directly without using a professional. To this end, the handbook also contains relevant links to access the most technical requirements applicable to export products. The regulatory requirements explained in each chapter in this handbook must be read in conjunction with the relevant annexes mentioned there, which further explain each regulatory requirement.

The handbook is forward-looking and supplies an overview of new regulatory requirements that may be applicable in the future. In addition, there will likely be latent sales opportunities involving related categories of products that have similar regulatory requirements to the products discussed in the handbook.

Finally, it is entirely understandable that, apart from technical regulatory export and import requirements, handbook users will have various other export-related trading concerns, such as market identification, rapidly changing consumer preferences, competitive product pricing and meeting current consumer demand in the United Kingdom. This handbook does not address such non-legal trading concerns.

All information contained in this handbook is as of January 2026. Readers of this handbook are strongly encouraged to stay abreast of any new regulatory requirements that might affect their exports.

CONTENTS

ACKNOWLEDGEMENTS	i
ACRONYMS	ii
WHO SHOULD READ THIS HANDBOOK?	iii
CHAPTER 1: INTRODUCTION	1
Overview of country-specific trading arrangements	1
<i>Why this matters for ASEAN agrifood exporters</i>	3
UK–ASEAN member trading relationships	4
CHAPTER 2: EXPORTING TO THE UNITED KINGDOM	7
Preparing for export	7
<i>Sales contract</i>	7
<i>Harmonized System codes and product classification</i>	10
Why preferential arrangements matter for agrifood exports	10
Rules of Origin and cumulation	11
<i>Understanding Rules of Origin and cumulation</i>	12
United Kingdom Developing Countries Trading Scheme	15
<i>Applicable tariffs</i>	15
<i>Rules of Origin</i>	15
<i>Standards and regulatory requirements</i>	17
<i>Claiming preferences under the DCTS</i>	17
Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)	18
<i>Agrifood tariff reductions under CPTPP</i>	18
<i>Rules of Origin and cumulation under the CPTPP</i>	18
<i>Claiming preferences under the CPTPP</i>	20
United Kingdom–Viet Nam Free Trade Agreement (UKVFTA)	21
<i>Agrifood tariff reductions under the UKVFTA</i>	21
<i>Tariff rate quotas (TRQs)</i>	21
<i>Rules of origin</i>	21
<i>Cumulation</i>	22
<i>Standards and regulatory requirements</i>	23
<i>Geographical indications (GIs)</i>	23
<i>Claiming preferences under the UKVFTA</i>	23
United Kingdom–Singapore Free Trade Agreement (UKSFTA)	24
<i>Agrifood tariff treatment under the UKSFTA</i>	24
<i>Rules of origin</i>	24

<i>Cumulation</i>	25
<i>Claiming preferences under the UKSFTA</i>	26
Cumulation across the DCTS, CPTPP, UKVFTA and UKSFTA	27
<i>Legal relationship among the four cumulation regimes</i>	27
<i>Cumulation permitted under the DCTS</i>	27
<i>Cumulation permitted under CPTPP</i>	27
<i>Cumulation permitted under the UKVFTA</i>	27
<i>Cumulation permitted under the UKSFTA</i>	28
<i>DCTS–UKVFTA cumulation</i>	28
CHAPTER 3: MEETING PRODUCT AND PRODUCTION REQUIREMENTS	31
Food safety	31
<i>General food safety</i>	31
<i>Ensuring food safety</i>	32
<i>Traceability and risk management</i>	32
<i>Hygiene requirements</i>	32
<i>Managing unsafe products</i>	32
Chemical safety	33
<i>Managing chemical contaminants in food for export to the United Kingdom</i>	33
<i>Sampling and analysis</i>	34
<i>Managing acrylamide levels</i>	34
<i>Managing plant toxins</i>	34
<i>Polycyclic aromatic hydrocarbons (PAHs)</i>	34
<i>Food contact materials</i>	34
<i>Special import conditions for high-risk foods</i>	34
Persistent organic pollutants	36
Products from endangered plants and animals	36
Organic products	37
Product sustainability standards	37
Product packaging	38
Product labelling standards	39
CHAPTER 4: VOLUNTARY SUSTAINABILITY STANDARDS	41
CHAPTER 5: CUSTOMS AND RELATED PROCEDURES	43
Pre-export preparation	43
Pre-shipment inspection	43
Freight and logistics arrangements	43
Customs clearance for export	44
Post-export requirements	44
Customs bonded warehouses	45

CHAPTER 6: TRANSPORT AND LOGISTICS	47
Bill of lading	47
Air waybill	47
Insurance	48
APPENDIX I: PREPARING TO EXPORT	50
APPENDIX II: RULES OF ORIGIN UNDER THE DCTS (WITH UPDATED CUMULATION PROVISIONS)	56
APPENDIX III: CUSTOMS PROCEDURES AND RELATED DOCUMENTS	60
APPENDIX IV: PRODUCT AND PRODUCTION REQUIREMENTS	62
APPENDIX V: SUSTAINABILITY STANDARDS	68

FIGURES, TABLES

Figure 1: Overview of the United Kingdom Developing Countries Trading Scheme	14
Figure 2: Example of chapter notes for UKCCs for Chapter 8 (Edible fruit and nuts; peel of citrus fruit or melons)	53
Figure 3: DCTS country classification	54
Figure 4: Different tariffs chargeable under the DCTS	55
Table 1: Summary of trade arrangements between the United Kingdom and each AMS	3
Table 2: Summary of key terms in a sales contract	8
Table 3: Example of Incoterms 2020	9
Table 4: Cumulation across the DCTS, CPTPP, UKVFTA and UKSFTA	29
Table 5: Summary of Incoterms 2020	50
Table 6: Product classification of tropical fruit and tropical nuts as per the HS Code and UKCC	51
Table 7: Indicative list of UKCCs for products covered by this handbook	52
Table 8: Guidance for various product categories	63

BOXES

Box 1: Importance of identifying the correct United Kingdom Commodity Code	10
Box 2: Example of goods whose origin as wholly obtained is straightforward	12
Box 3: Different types of cumulation	13
Box 4: New improvements to DCTS Rules of Origin for Asia (since 01 January 2026)	16
Box 5: Rules of Origin under the CPTPP	19
Box 6: Example of full cumulation under the CPTPP	19
Box 7: Minimum requirements for a certificate of origin for claiming preferences under the CPTPP	20
Box 8: Example of Rules of Origin for chilli sauce	24
Box 9: Example of Rules of Origin for chocolate confectionery	25
Box 10: Example of ready-to-drink herbal beverages	25
Box 11: Example of instant noodle seasonings	26
Box 12: Checking for food safety	31
Box 13: Recommended practices to ensure food safety	33
Box 14: AMS high-risk foods	35
Box 15: AMS CITES signatories and national management authorities	37
Box 16: What is a forest-risk commodity?	37
Box 17: How can producers prepare for a sustainable future?	38
Box 18: Codex Alimentarius	41
Box 19: Example to explain the term originating	57
Box 20: Example: LDC exporter using one-way cumulation with Viet Nam	59
Box 21: Example: Enhanced Preference country using two-way cumulation within Asia	59
Box 22: A dried fruit processing company expanding while facing manpower shortages	63
Box 23: UK packaging legislation	65
Box 24: Country of origin and storage information	66
Box 25: Ingredients list	66
Box 26: A Philippine exporter adapting to costly certification processes	69



01 INTRODUCTION

Trade between the United Kingdom and the Association of Southeast Asian Nations (ASEAN) has grown steadily in the past decade, supported by the region's dynamic economic expansion and the United Kingdom's increasing engagement with Indo-Pacific supply chains. For many ASEAN Member States (AMS), the United Kingdom represents a high-value market for agrifood products, ranging from fresh and processed fruits, seafood, rice, coffee and tea to spices, confectionery and plant-based foods.

Following its departure from the European Union, the United Kingdom established new bilateral and plurilateral trade arrangements with partners around the world. For ASEAN countries, this means that exports to the United Kingdom may now enter under different preferential regimes, depending on each country's economic status and trade agreements with the United Kingdom. These arrangements influence the tariff rates applied to agrifood products, the rules of origin that exporters must satisfy, and the extent to which firms can use inputs from within the region without losing preferential treatment.

Overview of country-specific trading arrangements

The United Kingdom maintains diverse trading arrangements with the 11 AMS. These arrangements can broadly be grouped into three categories.

1. **The UK Developing Countries Trading Scheme (DCTS):** The DCTS is one of the main sources of preferential market access for ASEAN exporters entering the United Kingdom. Six AMS (the Kingdom of Cambodia; the Republic of Indonesia; the Lao People's Democratic Republic; the Republic of the Union of Myanmar; the Republic of the Philippines; and the Democratic Republic of Timor-Leste) are covered by the scheme. Each is placed in one of three preference tiers that determine the tariff treatment applied to their agrifood products.

- Four ASEAN members (**Cambodia, the Lao People's Democratic Republic, Myanmar and Timor-Leste**) benefit from Comprehensive Preferences, which provide duty-free, quota-free access on 99.8% of tariff lines. This includes almost all primary and processed agrifood products such as rice, coffee, spices, cashew nuts and fruit preparations.
- **The Philippines** falls under **Enhanced Preferences**, giving exporters **zero-duty access on roughly 92% of tariff lines**. Many high-volume agrifood exports already shipped to the UK – such as canned fruits, coconut products, seafood preparations and sauces – are covered, while

the remaining goods default to the United Kingdom Global Tariff (UKGT).

- **Indonesia** is the only ASEAN country under **Standard Preferences**, with **approximately 65% of tariff lines duty-free** and a further **26% offered at reduced tariffs**. From 01 January 2027, Indonesia will graduate from the DCTS scheme, and will no longer be eligible for preferential tariffs under this scheme. This is because Indonesia has been classified as an upper-middle income country for three consecutive years. To know more on what this means for Indonesian exporters, refer to the section on DCTS, contained in Chapter 2 of this Handbook.
- For each AMS, exporters should verify their [current DCTS status](#) through official UK sources or national trade ministries. Countries may move between preference tiers as their economic status changes.

2. **Free trade agreements (FTAs):** The United Kingdom has concluded FTAs with **the Socialist Republic of Viet Nam (UKVFTA)** and **the Republic of Singapore (UKSFTA)**.

- The UKVFTA is a bilateral free trade agreement that preserves and builds on the preferential trading terms previously available under the EU-Viet Nam Free Trade Agreement. The UKVFTA covers trade in goods (including preferential tariffs, tariff rate quotas, rules of origin, and sanitary and phytosanitary measures), trade in services, intellectual property (including geographical indications), government procurement and trade remedies. Together, these provisions ensure continuity of trade and provide improved market access for goods exported between the United Kingdom and Viet Nam. See [here](#) for more information.
- The UKSFTA is a bilateral free trade agreement that largely preserves the preferential trade terms that previously applied under the EU-Singapore FTA. The UKSFTA covers trade in goods (including tariffs, rules of origin, sanitary and phytosanitary measures, and customs procedures), as well as trade in services, intellectual property, government

procurement and trade remedies. For agrifood exporters, the UKSFTA ensures continuity of access to UK markets and provides predictable rules for exporting food, beverages and processed agricultural products. See [here](#) for more information.

3. **Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP):** The United Kingdom acceded to the CPTPP in 2024, making it a very new legal framework for UK trade with South-East Asia. Four AMS (**Brunei Darussalam, Malaysia, Singapore and Viet Nam**) are CPTPP members. The CPTPP provides an additional route for preferential access to the UK market through **preferential tariffs, clear product-specific rules of origin, and regional cumulation**.

Other AMS, such as Malaysia and the Kingdom of Thailand, do not currently have bilateral FTAs with the United Kingdom, although Malaysia – together with Brunei Darussalam, Singapore and Viet Nam – can benefit from United Kingdom participation in the CPTPP since 15 December 2024. A short overview of the applicable trade relationship for each AMS is provided in Table 1 and explained in further detail in Chapter 2.

In Chapter 2, each trading arrangement is highlighted with the following colour code, for easy access to relevant information.

DCTS
CPTPP
UKVFTA
UKSFTA

Table 1: Summary of trade arrangements between the United Kingdom and each AMS

AMS	DCTS TIER	FTA WITH THE UNITED KINGDOM	CPTPP MEMBER
Brunei Darussalam	Not eligible	No	CPTPP member
Cambodia	Comprehensive Preferences	No	No
Indonesia	Standard Preferences*	No	No
Lao People's Democratic Republic	Comprehensive Preferences	No	No
Malaysia	Not eligible	No	CPTPP member
Myanmar	Comprehensive Preferences	No	No
Philippines	Enhanced Preferences	No	No
Singapore	Not eligible	UK-Singapore FTA	CPTPP member
Thailand	Not eligible	No	No
Timor-Leste	Comprehensive Preferences	No	No
Viet Nam	Not eligible	UK-Viet Nam FTA	CPTPP member

* Indonesia will remain within the Standard Preference tier only until 31 December 2026. From 01 January 2027 onwards, Indonesia will trade under the UKGT, following its graduation from the DCTS scheme.

Why this matters for ASEAN agrifood exporters

Although the UK market offers substantial opportunities, exporters must navigate several layers of regulatory and commercial requirements. Rules of origin under the DCTS, the CPTPP and the FTAs set the criteria determining when a product is treated as originating in an AMS. For agrifood products, this is especially important, as many exporters source raw or intermediate materials from neighbouring countries. Cumulation provisions – whether bilateral, diagonal or regional – allow exporters to count materials from other countries in determining origin, provided that specific conditions are met. Understanding these provisions can make a big difference in whether an export shipment receives preferential tariffs.

Beyond origin rules, agrifood exporters must comply with UK food safety, labelling, packaging and phytosanitary requirements, which apply uniformly to all countries regardless of preference arrangements. This handbook seeks to address these gaps by providing a clear, step-by-step resource tailored to their needs.

UK–ASEAN member trading relationships

The following sections provide a brief overview of exports from each AMS to the United Kingdom, highlighting sectors of relevance to agrifood producers.



Brunei Darussalam: Exports from Brunei to the United Kingdom remain relatively small, with the majority consisting of fuels and related products. Non-oil exports, including food items, remain limited, but have the potential to grow under CPTPP preferences. Although current agrifood shipments are modest, preferential tariffs could support diversification into niche, high-value food products.



Cambodia: Cambodia's exports to the United Kingdom have increased steadily, driven largely by textiles and bicycles, but agrifood shipments such as rice, cashew nuts and processed foods continue to grow. Under the DCTS Comprehensive Preferences scheme, Cambodian agrifood exporters benefit from duty-free access for almost all goods, strengthening the competitiveness of small and women-led enterprises in the UK market.



Indonesia: Indonesia exports a wide range of goods to the United Kingdom, including coffee, spices, cocoa products, palm-derived ingredients, furniture and manufactured foods. These sectors have long-established value chains and strong market recognition in the United Kingdom. Indonesia's Standard Preferences status under the DCTS offers reduced tariffs for many agrifood lines, helping exporters to maintain a price advantage in a competitive marketplace. Indonesia can benefit from the DCTS Standard Preferences only until 31 December 2026. From 01 January 2027, Indonesia graduates from the DCTS scheme and exporters will trade under the UKGT.



The Lao People's Democratic Republic: Exports from the Lao People's Democratic Republic to the United Kingdom are modest, but include agricultural and natural products such as coffee, spices and niche food items. As a Comprehensive Preferences beneficiary, Lao exporters enjoy duty-free access for most products, which supports efforts by smallholder groups and cooperatives to expand their presence in the United Kingdom's specialty food segment.



Malaysia: Malaysia remains a significant exporter to the United Kingdom, supplying electrical goods, machinery, rubber-based products and a growing mix of agrifood items such as palm oil derivatives, seafood and processed foods. While Malaysia does not have a bilateral FTA with the United Kingdom, it benefits from the United Kingdom's accession to the CPTPP. This allows Malaysian producers to take advantage of more flexible rules of origin and expand participation in regional agrifood value chains destined for the United Kingdom.



Myanmar: Myanmar's exports to the United Kingdom have historically included agricultural products, pulses, fishery products and garments. However, several categories of trade are currently affected by UK sanctions and import control measures. While Myanmar formally retains eligibility under the DCTS Comprehensive Preferences tier, exporters must closely monitor UK Government guidance to ensure compliance with applicable restrictions.



Philippines: The Philippines exports a diverse range of goods to the United Kingdom, including bananas, pineapples, coconut-based products, fish and seafood, and processed snack foods. Many of these products already have an established presence in UK supermarkets. As a DCTS Enhanced Preferences country, the Philippines benefits from reduced or zero tariffs on many agrifood products, strengthening its exporters' competitiveness.



Singapore: Singapore’s exports to the United Kingdom include refined petroleum products, electronics and pharmaceuticals, alongside a noteworthy share of high-value food and beverage products. Although Singapore is not a major agricultural producer, its role as a regional processing and re-export hub enables it to ship a variety of packaged foods, sauces and beverages to the United Kingdom. Preferential access is maintained through the UK–Singapore FTA. Singapore also benefits from CPTPP access, particularly in sectors that rely on regional supply chains.



Thailand: Thailand is a major exporter of food and agricultural products to global markets, and its shipments to the United Kingdom include canned tuna, processed fruits, rice-based products, rubber goods and automotive parts. Because Thailand does not benefit from the DCTS or an FTA with the United Kingdom, its exports enter under the UKGT. Despite this, Thailand remains competitive in several agrifood categories due to strong branding, established supply chains and production scale.



Timor-Leste: Timor-Leste’s exports to the United Kingdom are small, but the country ships limited quantities of agricultural products such as coffee –one of its most important export commodities. As a Comprehensive Preferences beneficiary under the DCTS, Timor-Leste has duty-free access to the United Kingdom for almost all goods, creating opportunities for smallholder cooperatives producing specialty-grade coffee and other niche agrifood products.



Viet Nam: Viet Nam is one of the United Kingdom’s most significant trading partners in South-East Asia and a major supplier of agrifood products. Key exports include seafood, coffee, pepper, cashew nuts, rice and processed fruits. The UKVFTA preserves reduced or zero tariffs for many agricultural and food items, supporting Viet Nam’s strong competitive position in the UK market. Viet Nam also benefits from CPTPP access, particularly in sectors that rely on regional supply chains.



02

EXPORTING TO THE UNITED KINGDOM

Preparing for export

Before entering the UK market, exporters must be familiar with regulatory requirements and with the commercial foundations of an international transaction. A successful export operation begins long before the goods reach the border. Producers and buyers must clearly agree on what is being sold, how it will be shipped, who bears which costs, and how risks are shared throughout the journey. This relies on three essential building blocks: a well-drafted sales contract that captures each party's responsibilities, the use of the correct International Commercial Terms (Incoterms) to define delivery obligations and risk transfer, and accurate product classification using Harmonized System (HS) codes.

Sales contract

Building a relationship based on trust and communication is essential to attract and retain buyers. A detailed contract lays out each party's rights and duties, the conditions for such rights and duties to become effective, and what happens in case of a breach of contract. Ensure that all negotiations leading up to signing the sales contract, and the sales contract itself, are in writing.

Parties may sign a long or short sales contract, depending on several factors. However, producers must always ensure that the clauses shown in Table 2 are included in their sales contract. Doing so can help parties settle any disputes that may arise in the future in a clear and friendly manner.

Table 2: Summary of key terms in a sales contract

PRO FORMA INVOICE	<ul style="list-style-type: none"> • Sent by the seller to the buyer to confirm the terms of the order. Multiple invoices can be issued under the same sales contract. • Includes information such as the product description, quantity, price and delivery terms. • Also used to request payment from the buyer.
PAYMENT TERMS	<ul style="list-style-type: none"> • Agreed-upon conditions for payment of an invoice. • Specifies the payment due date, currency and mode of payment, and any penalties agreed upon for outstanding payment.
LEAD TIME	<ul style="list-style-type: none"> • Amount of time it takes to produce and deliver goods from the time an order is placed, which varies depending on the product, the exporter and the shipping method. • Agreement on lead time will allow trust between both parties and smoother trading relations.
MINIMUM ORDER QUANTITIES	<ul style="list-style-type: none"> • Minimum number of units that a buyer must order from the exporter. • Helpful in improving efficiency in production.
LABELLING AND PACKAGING	<ul style="list-style-type: none"> • Outlines the roles of producer and buyer in terms of labelling and packaging. Some examples: <ul style="list-style-type: none"> - <i>'Producer shall be responsible for ensuring compliance with labelling requirements of the regulatory agency...'</i> - <i>'Producer shall be responsible for ordering adequate supplies of labels and other packaging materials on behalf of buyer...'</i> - <i>'Buyer shall not be responsible for any unused labels or packaging materials due to product changes...'</i>
CUSTOMIZED DEVELOPMENTS	<ul style="list-style-type: none"> • Specific product and production requests of the buyer that are agreed by the producer and included in the sales contract to show that both parties agree.
DELIVERY TERMS OR (INCOTERMS)	<ul style="list-style-type: none"> • A set of internationally recognized rules that define the responsibilities of exporters and buyers for the sale of goods in international transactions, point of delivery and costs, as detailed in Table 3. • Parties must ensure that the point of delivery or destination is specified to the greatest detail possible. As per the International Chamber of Commerce, a best practice to follow is to use the following phrasing: '[selected Incoterm] [named point or place] Incoterms 2020'.

Sales contracts must include Incoterms, which are internationally recognized rules defining the responsibilities of producers/exporters and buyers in an international sales transaction. The Incoterms 2020 set out 11 general rules, each of which defines the responsibilities of the seller and buyer at different points in the shipping process.

Including Incoterms specifies each party's responsibilities and lays down the point where the risk is transferred from the seller to the buyer and the division of costs between the parties. Table 3 shows some of the preferred delivery terms and the possible scenarios between a producer/seller (S) and buyer (B). The rest are provided in Appendix I.

Table 3: Example of Incoterms 2020

MULTIMODAL TRANSPORT		
EX WORKS (EXW)	S delivers the goods to B at a named place, which need not be S's premises. B is responsible for loading, delivery and all associated risks and costs.	If the delivery takes place within S's territory, S is not obligated to ensure that export clearances are obtained. It is B's responsibility. S must only assist in getting relevant information and documents.
DELIVERED AT PLACE (DAP)	S delivers the goods to B at a named destination. S is not obligated to purchase insurance cover against B's risk of loss or damage to the goods.	S must pay for and obtain export clearances, but is not obligated to obtain import clearances or clearances for transit through third countries. S must assist B, at the cost of B, to get documents and/or information to obtain transit and/or import clearances.
SEA AND INLAND WATERWAY TRANSPORT		
FREE ON BOARD (FOB)	S delivers the goods to B on board the vessel nominated by B, at the port of shipment. B is responsible for the goods and all associated costs the moment the goods are on board the vessel.	S must pay for and obtain export clearances, but is not obligated to obtain import clearances or clearances for transit through third countries.
COST AND FREIGHT (CFR)	S delivers goods to B on board the vessel. S's obligation is taken to be completed, whether or not the goods actually arrive at their destination. S is not obligated to purchase insurance cover against B's risk of loss or damage to the goods.	S must pay for and obtain export clearances, but is not obligated to obtain import clearances or clearances for transit through third countries. S must assist B, at the cost of B, to get documents and/or information to obtain transit and/or import clearances.
COST, INSURANCE, FREIGHT (CIF)	S delivers goods to B on board the vessel. S's obligation is taken to be completed, whether or not the goods actually arrive at their destination. S is obligated to purchase insurance cover against B's risk of loss or damage to the goods.	S must pay for and obtain export clearances, but is not obligated to obtain import clearances or clearances for transit through third countries. S must assist B, at the cost of B, to get documents and/or information to obtain transit and/or import clearances.

Harmonized System codes and product classification

When describing the product in the pro forma invoice and sales contract, sellers must include the correct product classification or Harmonized Commodity Description and Coding System (HS) code. For imports into the United Kingdom, each product has a 10-digit HS code, which is provided in the [United Kingdom Commodity Code \(UKCC\)](#). This builds on the internationally recognized HS Code, which is explained in Appendix I.

Exporters must identify the correct UKCC product code. For an overview of the [HS Code](#) and UKCC classification, refer to the detailed example provided in Table 6 in Appendix I.

Box 1: Importance of identifying the correct United Kingdom Commodity Code

Why should exporters identify the correct UKCC product code?

There are two reasons exporters must conduct this important exercise:

- To calculate applicable tariffs and duty rates for products to enter the UK market;
- To understand the specific product compliance requirements that must be met before exporting the products.

For many ASEAN women entrepreneurs in the agrifood sector, meeting legal and regulatory requirements is only the first part of the journey. Once you know that your coffee, fruit, spices or prepared foods can legally enter the United Kingdom, a second question becomes crucial: **on what terms will they enter?** Will your buyer have to pay the full standard customs duty under the UKGT (also known as the Most Favoured Nation or MFN tariff), or can they benefit from a reduced or even zero tariff, because your product qualifies under a special trading arrangement?

Exporters can use three main pathways to obtain preferential market access to the United Kingdom: the **United Kingdom Developing Countries Trading Scheme (DCTS)**; the **Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)**; and bilateral trading arrangements, namely the **free trade agreements between the United Kingdom and Singapore (UKSFTA)** and the **United Kingdom and Viet Nam (UKVFTA)**.

It places particular emphasis on **rules of origin** and **cumulation** provisions, because these are the legal tools that determine whether an agrifood product is treated as originating in a particular country and, therefore, entitled to preferential tariffs. It also links these trade tools back to the broader theme of legal and regulatory compliance, showing how they fit alongside food safety, sanitary and phytosanitary (SPS) measures, and labelling and sustainability rules explained in earlier chapters.

Why preferential arrangements matter for agrifood exports

All goods entering the United Kingdom are subject to the **UKGT** unless a preferential arrangement applies. For agrifood products, these MFN tariffs can range from zero to very high rates – especially for sensitive products such as certain meat, dairy and processed foods. They may also include **seasonal tariffs or seasonal duties** that apply only at certain times of the year. The UKGT is set out in the [UK Integrated Online Tariff \(HMRC\)](#).

Preferential arrangements reduce these tariffs. For example:

- Under the **DCTS**, many products from eligible developing countries can enter the United Kingdom at zero duty or lower rates.
- Under the **CPTPP**, the United Kingdom will progressively eliminate tariffs on a large share of imports from CPTPP partners, including AMS party to the CPTPP.
- Under the **UKSFTA** and **UKVFTA**, specific agrifood tariff lines from Singapore and Viet Nam receive reduced or zero tariffs compared with MFN rates.



QUICK TIP!

To benefit from these preferences, three conditions must **always** be met:

1. Your product must fall under a **tariff line covered by an applicable scheme** and is charged at a non-zero MFN tariff rate;
2. Your product must **originate** according to the Rules of Origin (RoO) of that specific scheme;
3. You must provide **valid proof of origin**, together with required supporting documents, in the correct form and within the required time limits.

The rest of this chapter is designed to help you meet these three conditions confidently.

Rules of Origin and cumulation

Preferential arrangements do not apply simply because the goods were shipped from a country. Sites of production and processing matter while determining the product's eligibility for preferential treatment. This is especially important in ASEAN, where value chains often span multiple countries: fruits may be grown in one AMS, processed into pulp or concentrate in another, sweetened with sugar from a third and packed for export in a fourth. Packaging may come from outside the region altogether. Preferential regimes such as the DCTS, the CPTPP, the UKSFTA and the UKVFTA only grant benefits to products that are considered to be **originating** in **eligible countries** under the rules of the specific scheme.

Rules of Origin specify the extent to which producers/exporters can buy raw materials from other countries and still claim that the product originates in an AMS in order to benefit from the preferential tariff rates. Producers/exporters must retain documentary proof of the value, cost and production processes of any imported raw materials.



QUICK TIP!

For agrifood exporters, understanding Rules of Origin is crucial. It is not enough to know that your business is located in an AMS. You must also know:

- From where your **raw materials** come;
- What type of **processing** you perform;
- How this processing complies with the **product-specific rules (PSRs)** in each arrangement.

Understanding Rules of Origin and cumulation

Most preferential Rules of Origin use two broad approaches to determine origin.

First, products can be considered wholly obtained in a country. For agrifood goods, wholly obtained typically means that the product is entirely produced there without including any non-originating raw materials.

Box 2: Example of goods whose origin as wholly obtained is straightforward

For wholly obtained products, Rules of Origin are relatively straightforward. You will still need to prove that the goods are wholly obtained, but you do not usually need to calculate value-added or analyse foreign materials.

- Crops such as rice, coffee, cocoa, tea, pepper, cardamom, fruits and vegetables grown and harvested in one AMS;
- Fresh mangoes picked from local orchards;
- Animals born, raised and slaughtered in that country;
- Fish caught in the territorial sea or exclusive economic zone by that country's vessels;
- Products derived exclusively from such wholly obtained goods (for example, unprocessed coffee beans dried locally);
- Green peppercorns from a single province.

Second, most processed agrifood products – such as juices, jams, snacks, sauces, baked goods and instant noodles – are made from multiple ingredients, sometimes sourced from several countries. Those products can qualify as originating if they are **sufficiently worked or processed** in the country, according to the applicable working or processing rule. These rules are set for each product based on its HS code, so different goods have different requirements.

This is where most complexity arises. Working or processing rules require:

- A **change in tariff classification (CTC)** – for example, non-originating raw fruits (HS Chapter 8) are transformed into fruit juice or jam in HS Chapter 20; and/or
- A maximum value of **non-originating materials** or a minimum level of **regional value content (RVC)**; and/or
- A **specific type of production method** such as roasting, grinding or refining.



QUICK TIP!

The DCTS, the CPTPP, the UKSFTA and the UKVFTA all contain annexes that list, for each HS code, which type of test applies (CTC, RVC, specific processing or a combination).

Overlaying these rules is the concept of **cumulation**, which allows certain foreign materials or processing to be treated as if they were originating in your country. The idea is that, when countries are part of a regional group or a free trade agreement, they may wish to recognize each other's inputs as originating to support integrated supply chains. Cumulation can be simple (between two countries) or extended (across all members of an agreement), as detailed in the CPTPP.

In practice, cumulation can make the difference between:

- A product **failing** to meet Rules of Origin, because non-originating content is too high;
- A product **qualifying**, because some of that content can be cumulated and treated as originating.



Box 3: Different types of cumulation

Different arrangements allow different types of cumulation.

- **Bilateral cumulation** between the United Kingdom and a partner country (for example, UK materials used in a partner country's exports back to the United Kingdom) ;
- **Diagonal or regional cumulation** among a group of countries in a defined region (for example, among certain DCTS countries);
- **Full cumulation** across all parties to an agreement (for example, under the CPTPP).



QUICK TIP!

To use cumulation, you must be able to show that:

- The input you are cumulating is itself **originating** under the scheme;
- It comes from a country that is **eligible** for cumulation under the relevant rules.

We will now look at how these concepts work under each arrangement.

Figure 1: Overview of the United Kingdom Developing Countries Trading Scheme

Foreign, Commonwealth & Development Office | **Department for Business & Trade** | **HM Government**

Developing Countries Trading Scheme (DCTS)

OVERVIEW

The Developing Countries Trading Scheme (DCTS) offers a generous set of trading preferences for developing countries to strengthen exports to the UK and expand their economies. Through this scheme, a wide variety of products benefit from lower or 0 tariffs on their products. The DCTS also enables UK businesses to access thousands of products from around the globe at lower prices, reducing costs for UK consumers.

HOW TO EXPORT TO THE UK USING THE DCTS

STEP 1
 Determine the tariff that applies to your product, based on your country

STEP 2
 Understand the rules of origin for your product

STEP 3
 Identify applicable standards and regulatory requirements

STEP 4
 Claim preferences under the DCTS

 Overview of preference tiers	 Identify tariffs by country and product	 Understand the rules of origin
 Identify standards and regulatory requirements	 How to claim preferences under the DCTS	 Additional information about DCTS & import requirements

United Kingdom Developing Countries Trading Scheme

The United Kingdom **Developing Countries Trading Scheme (DCTS)** is a unilateral preference system that applies to eligible developing countries. The [DCTS guide](#) lays down four steps for exporters to claim this benefit, which are explained below.

Applicable tariffs

Producers/exporters can determine the applicable tariffs, duties, and standards and regulatory requirements after identifying the correct HS code. Producers and/or exporters can also conduct a quick search on the [United Kingdom Integrated Online Tariff Tool](#) to determine the applicable tariff rates. Tariffs for agrifood goods vary widely depending on the product, its level of processing and, in the case of fruits and vegetables, the **season** in which the goods arrive in the United Kingdom. For Comprehensive Preference countries under the DCTS, nearly **99.8% of tariff lines face a zero tariff**, but exporters should still confirm the applicable rate for each product and shipment.

For an overview of the different types of tariffs, refer to the relevant section of Appendix I of this handbook.

Rules of Origin

Rules of Origin specify the extent to which producers/exporters can buy raw materials from other countries and still claim that the product is originating in their country, in order to benefit from preferential tariff rates under the UK DCTS. In practice, this means that Rules of Origin determine when an agrifood product can be treated as originating in a DCTS country and, therefore, enter the United Kingdom with zero or reduced tariffs. Producers/exporters must retain documentary proof of the value, cost and production processes of any imported raw materials to support any claim to DCTS preferences.

ASEAN exporters can benefit from bilateral (with the UK, British Overseas Territories, EU, Norway and Switzerland), regional cumulation (see Box 4 to know more) and inter-regional cumulation. LDCs in particular can benefit from extended cumulation i.e., businesses in LDC countries can cumulate with businesses in other DCTS countries and UK EPA countries. Refer to Appendix II to know more.

The UK Government has recently announced improvements to DCTS rules of origin, with a strong focus on regional cumulation, aimed at making it easier for developing countries to source inputs from a wider range of countries, process them at home and still export duty-free to the United Kingdom. These changes came into effect on 01 January 2026.

Box 4: New improvements to DCTS Rules of Origin for Asia (since 01 January 2026)

The UK Government introduced improvements to the DCTS Rules of Origin that took effect on 01 January 2026. A key change is the creation of a **new Asia Regional Cumulation Group**, which brings together 18 countries—including **Cambodia, Indonesia, the Lao People’s Democratic Republic, Myanmar, the Philippines and Timor-Leste**—into a single, expanded cumulation zone. The aim is to make it easier for developing countries to source inputs from neighbouring economies, process them domestically and still export to the United Kingdom under preferential tariffs. Refer [here](#) to know more about the recent developments under the DCTS.

A notable feature of this new group is the treatment of **Viet Nam**. Although Viet Nam is no longer eligible for the DCTS, because it has a bilateral FTA with the United Kingdom, it is recognized as a special case: **Viet Nam can still supply inputs to DCTS countries within the Asia group under one-way cumulation**, provided that those inputs are duty-free and quota-free under the UKVFTA. These inputs may then be processed in a DCTS country and exported to the United Kingdom as originating goods. The reverse, however, does not apply: Viet Nam cannot claim DCTS preferences using inputs sourced from DCTS countries.

Also worth noting is Indonesia's impending graduation from the DCTS scheme. In July 2025, Indonesia met the threshold to graduate from the DCTS scheme, by virtue of its Upper Middle Income country classification since 2022. Following this, the UK has granted an 18-month transition period until 31 December 2026, for exporters to prepare for this change. From 01 January 2027, Indonesia will trade under the UKGT.

How the new Asia Regional Cumulation Group benefits ASEAN exporters

The advantages of the new cumulation rules differ depending on the DCTS tier of each country.

For Comprehensive Preference least developed countries (LDCs) in the group (such as Cambodia and the Lao People’s Democratic Republic), the improvements are significant. These countries can now **apply one-way cumulation with Viet Nam**. This means that they may use Viet Nam-origin inputs that qualify as duty-free and quota-free under the UKVFTA and treat them as originating when exporting under the DCTS.

For Enhanced and Standard Preference countries (which include the Philippines and Indonesia), the new rules allow for a wider set of cumulation options.

- **Two-way cumulation with all DCTS countries in the Asia group**, which means that they can both supply and use originating materials among themselves and retain DCTS benefits;
- **One-way cumulation with Viet Nam**, under the same conditions as above: Viet Nam-origin inputs may count as originating when processed in the DCTS country, but the reverse does not apply.

These changes are expected to make regional sourcing more efficient and support more competitive ASEAN supply chains into the UK market, especially for agrifood products that rely on multiple stages of processing within the region.



Standards and regulatory requirements

To sell products in the United Kingdom, exporters are required to comply with manufacturing, packaging and health compliance standards, etc. Chapters 3 and 4 of this handbook lay out a detailed overview of the applicable standards and regulatory requirements to export the products covered by this handbook. The [DCTS guide on standards and regulatory import requirements](#) provides a useful overview of all requirements.

Claiming preferences under the DCTS

To claim preferences, ASEAN exporters must confirm that they are eligible to do so and provide documentary proof of the origin of the goods, in the form of an origin declaration or [Form A](#). Exporters must note that this documentary proof of origin is mandatory in order to claim the preferential tariff rates under the DCTS.

Next, check if the selected products can be imported into the United Kingdom. Exporters may also be asked to provide supporting documentary proof, including documents relating to the purchase, cost and value, production processes of the component materials, and origin status of the goods and component materials. For further information, refer to the relevant section of Appendix II of this handbook.

Eligible Goods meeting the revised rules that were shipped, or in customs warehousing before 1 January 2026 are eligible for DCTS preference, provided they are declared for free circulation on or after 1 January 2026 accompanied by a valid proof of origin dated on or after 1 January 2026.

If a proof of origin is not available until after release to free circulation, importers may then make a backdated claim for preference.

Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)

Agrifood tariff reductions under CPTPP

For agrifood exporters in Brunei Darussalam, Malaysia, Singapore or Viet Nam, the first step is to identify the correct HS code for the product, and then to consult the UK CPTPP tariff schedule to determine the applicable rate and phase-out period. Exporters should check whether the final rate falls to zero, how long the transition takes, and how the CPTPP compares with other options available to their country, such as the UKSFTA for Singapore, the UKVFTA for Viet Nam, or the UKGT (MFN) where no FTA applies.

If, for the particular HS code, the CPTPP tariff rate applying to your product is lower than the rate under the UKGT (MFN) and lower than the rate available under the UKSFTA (for Singapore) or UKVFTA (for Viet Nam), and you can meet the applicable CPTPP Rule of Origin, the CPTPP is the route that will give you the lowest legally payable duty when your goods enter the United Kingdom.



QUICK TIP!

Under the CPTPP, each party adopts a schedule of tariff commitments for imports originating in other CPTPP economies. In general, these schedules eliminate tariffs on most product lines either immediately or during a defined transition period. Staging categories typically include immediate elimination and phased reductions over 3, 5 or 10 years, although sensitive agricultural products may benefit from partial liberalization or longer transition periods.

Rules of Origin and cumulation under the CPTPP

The CPTPP Rules of Origin set out the conditions under which goods may be treated as originating and, therefore, eligible for preferential tariff treatment. For agrifood products, unprocessed agricultural goods qualify as originating when they meet the **wholly obtained or produced** criteria, which cover goods such as plants, animals, fish, and other products taken, grown, raised or harvested entirely within the territory of one or more CPTPP parties.

Processed foods and beverages must meet the specific working or processing rules associated with Chapter 3 and related Annexes of the CPTPP (Rules of Origin and Origin Procedures). These rules require compliance with the rule linked to the HS code of the goods, which may involve a **change in tariff classification (CTC)** between the non-originating inputs and the final product and/or meeting a prescribed **regional value content (RVC)** threshold. In practice, a good will qualify as originating if all ingredients and materials used are originating or, where non-originating inputs are used, the production carried out within one or more CPTPP parties satisfies the applicable PSR.

Box 5: Rules of Origin under the CPTPP

Wholly obtained or produced: Goods are *wholly obtained or produced* when they come entirely from the territory of one or more CPTPP parties, without using any non-originating inputs.

Example: Fresh mangoes grown, harvested and packed in Viet Nam are wholly obtained, because every part of their production takes place in Viet Nam.

Product-specific rules (PSRs): PSRs are the origin rules attached to each HS code. They state the **exact requirement** a product must meet to qualify as originating when non-originating materials are used.

Example: If the PSR for pineapple juice requires a change in tariff subheading (CTSH), then imported pineapples (HS 0804) processed into juice (HS 2009) in Malaysia meet the rule, because the HS code changes at the subheading level.

Change in tariff classification (CTC): A CTC rule requires that the non-originating materials used in production fall under a **different HS code** from the final product. The required change may be at the chapter (CC), heading (CTH) or subheading (CTSH) level.

Example: A Philippine producer imports non-originating sugar (HS 1701) and blends it into a fruit jam (HS 2007). Since the HS code changes from 1701 to 2007, the product meets a CTH requirement.

Regional value content (RVC): The RVC measures how much of the product's value comes from CPTPP parties. To meet an RVC rule, the value contributed by originating inputs and processing must meet or exceed the required percentage.

Example: A Malaysian company produces coconut milk powder with a PSR requiring **RVC 40%**. If at least 40% of the value of the final good comes from coconuts grown in Malaysia and local processing, the product qualifies as originating.

Under the CPTPP, processing and materials from any CPTPP party can count towards the origin of a final product, as long as those materials or processing steps meet the CPTPP Rules of Origin. If an ingredient is already originating in one CPTPP country, it remains originating when used in another CPTPP country. Likewise, any production or processing carried out in a CPTPP party may contribute to the originating status of the final good. This allows businesses to source inputs and carry out processing across CPTPP members while still meeting the origin requirements needed to export to the United Kingdom under CPTPP preferences.

Box 6: Example of full cumulation under the CPTPP

For example, a woman-owned business in Viet Nam producing a fruit-flavoured tea drink can source tea extract locally, fruit juice concentrate from Malaysia, sugar from Australia and packaging materials from Japan, all of which qualify as originating if they meet their respective PSRs. Only the vitamin mix sourced from a non-CPTPP country would be considered non-originating. If the exporter meets the PSR through an RVC calculation (achieving 75% originating content against a requirement of 40%), the product qualifies as originating under the CPTPP. However, if the business were to switch to non-CPTPP sugar, the RVC could fall below the required threshold, demonstrating how sourcing decisions affect origin status under the agreement.

Claiming preferences under the CPTPP

To claim preferential tariff treatment when exporting agrifood goods to the United Kingdom under the CPTPP, a **certificate of origin** must accompany the shipment or be available at the time the importer makes the claim. The CPTPP does not require a government-issued certificate in standard practice. Instead, the agreement allows a certificate of origin to be completed by any exporter, producer or importer. The certification may be provided on any document, including a commercial invoice, packing list or a separate sheet, provided that it contains **all minimum information required under Annex 3-B**.

Box 7: Minimum requirements for a certificate of origin for claiming preferences under the CPTPP

- **Identification of the certifier**, specifying whether they are the exporter, producer or importer;
- **Certifier's full contact details** (name, address, including country, telephone number and e-mail);
- **Exporter's contact details**, if different from the certifier;
- **Producer's details**, unless confidentiality is requested (exporters may state 'Available upon request by the importing authorities') or write 'Various' if multiple producers are involved;
- **Importer's details**, if known;
- **A description of the goods and the HS tariff classification at the six-digit level**, with enough detail to link the goods to the certification. For single-shipment certifications, the invoice number should be included if known;
- **The applicable CPTPP origin criterion** (wholly obtained, produced entirely from originating materials, or produced using non-originating materials in accordance with the relevant product-specific rule);

- **The blanket period**, when the certification covers multiple shipments of identical goods (up to 12 months);
- **Signature, date, and the attestation statement** required under Annex 3-B: *'I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request, or to make available during a verification visit, documentation necessary to support this certification.'*



QUICK TIP!

Under the CPTPP, each party adopts a schedule of tariff commitments for imports originating in other CPTPP economies. In general, these schedules eliminate tariffs on most product lines either immediately or during a defined transition period. Staging categories typically include immediate elimination and phased reductions over 3, 5 or 10 years, although sensitive agricultural products may benefit from partial liberalization or longer transition periods.

United Kingdom–Viet Nam Free Trade Agreement (UKVFTA)

Agrifood tariff reductions under the UKVFTA

The UKVFTA maintains and replicates tariff liberalization schedules from the [EU-Viet Nam agreement](#), ensuring that preferential tariffs continue to apply to bilateral trade in agricultural and food products. For Vietnamese agrifood exports to the United Kingdom – such as rice, coffee, tea, cashew nuts, black pepper, tropical fruits and processed food products – the preferential tariff under the UKVFTA has been reduced and, for many tariff lines, the duty is now **0% under the FTA**, provided that the goods meet the origin and other requirements.

As with other UK preferential arrangements, exporters should verify the applicable tariff rate for each HS code using the United Kingdom’s Integrated Online Tariff tool. Tariffs for agrifood goods may vary depending on the product type, level of processing and, for some goods, seasonal import periods in the United Kingdom.

Tariff rate quotas (TRQs)

The UKVFTA includes a number of tariff rate quotas (TRQs) for sensitive agricultural products. TRQs were adjusted specifically for the UK market when transitioning from the European Union (EU) framework. Under these quotas, agrifood products – such as certain categories of rice, starches or sugar-containing products – may be imported into the United Kingdom or Viet Nam at reduced or zero tariffs within defined quota volumes. Once a quota is filled, imports may be subject to higher out-of-quota tariffs under the UKGT or Viet Nam’s MFN rates.

Under the UKVFTA, TRQs must be actively claimed by the UK importer at the time of import declaration. Exporters cannot submit the claim themselves, but they must provide the correct HS code, the corresponding UK quota–order number, and a valid UKVFTA origin declaration so that the importer can enter the quota code in the UK customs system (CDS). If the quota–order number is not declared at import, or if the TRQ is already exhausted, the shipment is automatically charged the higher out-of-quota tariff.

Rules of origin

Rules of Origin under the UKVFTA define the conditions under which agricultural and food products qualify as originating in the United Kingdom or Viet Nam. For agrifood goods, products must be either wholly obtained – such as crops, fruits, vegetables, fish and other primary products – or sufficiently processed according to the product-specific rules (PSRs).



QUICK TIP!

The UKVFTA uses **HS 2012** as the basis for all PSRs. Because both the United Kingdom and Viet Nam now apply **HS 2022** in their customs systems, exporters should check the official HS correlation tables to confirm that their product’s current HS code aligns with the HS 2012 code referenced in the agreement. At present, neither party has formally amended the UKVFTA to transpose PSRs to HS 2022, so correct classification relies on using the published correlations.

To export goods from Viet Nam to the United Kingdom under UKVFTA preferences, exporters must obtain a **certificate of origin** issued by Viet Nam's competent authorities, such as the Ministry of Industry and Trade. The exporter (or their authorized representative) must submit a written application and complete both the certificate of origin and the corresponding application form, using the form prescribed under Vietnamese domestic legislation. Exporters must be able to provide, upon request, all supporting documents proving the originating status of the goods.

Cumulation

The UKVFTA does not establish a general ASEAN-wide cumulation zone, but it does provide for **limited diagonal cumulation**. Specifically, Viet Nam may, for certain listed materials and products, treat inputs originating in other ASEAN countries that have a preferential trade agreement with the United Kingdom as originating, subject to conditions on tariff treatment and administrative cooperation. In practice, this means that Vietnamese producers may still use ASEAN-origin ingredients or intermediate goods, but those inputs only contribute to origin if the processing carried out in Viet Nam fulfils the relevant PSR – for example, by achieving the required change in tariff classification, meeting the regional value content threshold or performing a specified processing operation.

The UKVFTA allows limited cumulation with the European Union (EU): EU-origin materials may be treated as originating in Viet Nam or in the United Kingdom provided that the materials are accompanied by valid EU proofs of origin, the processing in the exporting party goes beyond minimal operations, and the administrative cooperation requirements are met.

Wholly obtained agricultural goods, crops, fruits, vegetables, livestock and other primary products produced in Viet Nam are considered Vietnamese-originating even if certain inputs such as seeds, feed or planting materials were imported from other countries, including ASEAN economies. By contrast, processed agrifood products can only acquire Vietnamese origin if the transformation undertaken in Viet Nam goes beyond the 'insufficient operations' listed in the Rules of Origin protocol. Operations such as simple packaging, sorting, relabelling, dilution or other superficial processing never confer origin under the UKVFTA. Consequently, repacking or relabelling ASEAN-origin food products in Viet Nam is insufficient to qualify them as originating for preferential tariff treatment when exported to the United Kingdom.



QUICK TIP!

The UKVFTA contains a forward-looking provision on the alignment of origin rules with other ASEAN free trade agreements concluded by the United Kingdom. Under the article on Coherence of Rules of Origin, the Committee on Customs may, following the conclusion of a free trade agreement between the United Kingdom and another ASEAN country, submit a proposal to the trade committee to amend the Rules of Origin protocol to ensure coherence with the origin regimes of those agreements.

This mechanism does not itself create ASEAN-wide cumulation, but enables future harmonization – potentially facilitating regional supply chains – once the United Kingdom has negotiated additional bilateral FTAs within the ASEAN region. Any such amendments would require a formal decision by the trade committee.

Standards and regulatory requirements

Agrifood exporters using the UKVFTA must comply with all relevant UK import requirements, including SPS standards, labelling rules, packaging requirements and food safety regulations. This includes requirements on maximum residue limits (MRLs), appropriate hygiene controls, plant health documentation and product-specific quality standards. Exporters should verify all requirements through the UK Government's online guidance and sector-specific SPS regulations. Further information on SPS requirements are also found in Chapter 3 of this handbook.

Geographical indications (GIs)

The UKVFTA protects several UK geographical indications (GIs) relevant to food and drink exports. These include Scotch whisky, Irish cream and Irish whisky (Uisce Beatha Eireannach), as well as Scottish farmed salmon. Some protected GIs – such as Irish cream and Irish whisky – are recognized as transborder GIs and may be produced in both Northern Ireland and Ireland.

This means that Vietnamese producers must **not use** these protected names, or any imitation, translation or presentation that may mislead consumers (e.g. 'Vietnamese whisky Scotch-style' or packaging resembling a protected GI). Products exported to the United Kingdom must be labelled and marketed in a way that **does not infringe** these GI protections, even if the term is used descriptively or accompanied by qualifiers such as 'type', 'style', 'method' or 'imitation'.

Claiming preferences under the UKVFTA

To claim preferential tariffs when exporting from **Viet Nam to the United Kingdom**, exporters must ensure that their goods meet the UKVFTA Rules of Origin and provide the required **proof of origin**, which is a **certificate of origin issued by Viet Nam's competent authorities**. Exporters must complete the prescribed certificate of origin form and submit all supporting documents demonstrating that the goods satisfy the applicable product-specific rule and other requirements of the protocol. They must also retain production and sourcing records and be prepared to supply further evidence if requested by Viet Nam's issuing authorities prior to certification.

At importation, UK customs authorities evaluate the claim. The certificate of origin must be submitted in accordance with UK customs procedures, and the authorities may request a translation if the certificate is not issued in English. Exporters should verify origin eligibility before agreeing on commercial terms, as preferential tariff treatment depends entirely on meeting the origin criteria.

For agrifood products, exporters must also ensure compliance with UK SPS, labelling and packaging requirements. Additional supporting documents (e.g. health certificates and phytosanitary certificates) may be required, depending on the specific agricultural product being exported. For more information on this, refer to Chapter 3 of this handbook.

United Kingdom–Singapore Free Trade Agreement (UKSFTA)

Agrifood tariff treatment under the UKSFTA

Under the UKSFTA, the United Kingdom has retained the tariff commitments that previously applied under the EU–Singapore FTA. This means that the United Kingdom continues to apply the same preferential (often zero) tariff rates to qualifying Singapore-origin goods, provided that they meet the Rules of Origin under the UKSFTA. However, available data indicates that Singapore’s domestic agriculture remains minimal. As with all preferential arrangements, exporters should confirm the applicable tariff using the UK Integrated Online Tariff tool before agreeing on pricing, particularly where the UKGT includes specific duties for sugar-containing goods, bakery products or beverages.

Rules of origin

Rules of Origin under the UKSFTA determine when a product can be considered Singapore-origin for the purpose of claiming preferential tariff treatment in the United Kingdom. This is essential for agrifood exporters, because Singapore imports almost all agricultural raw materials. Therefore, most Singaporean agrifood exports rely on the **sufficiently worked or processed** origin route rather than **wholly obtained** status.

Under the UKSFTA, an agrifood product qualifies as originating if:

1. **It is wholly obtained in Singapore** – for example, fish caught by Singapore-flagged vessels and processed on board, or food products grown in Singapore’s limited agricultural production (rare for commercial scales);

2. **It is sufficiently processed in Singapore** according to the product-specific rules (PSRs) in Annex B of the UKSFTA.

For processed agrifood goods, the PSRs usually require a **change in tariff classification** (for example, from raw plant materials in HS Chapters 7–9 to processed foods in Chapter 20 or 21), or a maximum amount of **non-originating materials**. In some cases, the PSR requires both.

Minimal processing never confers origin. Simply repacking, relabelling, diluting, sorting or packaging a non-originating food product in Singapore is not enough to obtain Singapore origin.

Box 8: Example of Rules of Origin for chilli sauce

A company in Singapore producing **chilli sauce (HS 2103)** using imported chillies from Malaysia, vinegar from the People’s Republic of China and sugar from Thailand can still obtain Singapore origin if:

- The transformation in Singapore changes the tariff heading (for example, raw vegetables in HS 0709 to sauce in HS 2103);
- The PSR for HS 2103 is satisfied.

However, if the company merely opens bulk bottles of foreign-made sauce and pours them into smaller retail bottles, the product **does not** obtain origin, because this is a minimal operation.

Box 9: Example of Rules of Origin for chocolate confectionery

A firm producing **chocolate confectionery (HS 1806)** using imported cocoa mass and cocoa butter can achieve originating status if local processing (e.g. conching, tempering, blending and moulding) meets the required tariff shift and processing thresholds. However, if pre-made chocolate bars are simply repackaged for export, origin cannot be conferred.

Cumulation

Under the UKSFTA, cumulation rules allow certain foreign-origin materials to be treated as originating when the final processing takes place in Singapore, provided that the processing goes beyond the minimal operations listed in Article 6 of the Rules of Origin protocol. The agreement provides several types of cumulation, some inherited from the former EU–Singapore FTA and others newly created under the UKSFTA.

The agreement allows:

1. **Bilateral cumulation** between Singapore and the United Kingdom: Singapore may count materials originating in the United Kingdom as originating when they are incorporated into a final product processed in Singapore, without the UK inputs needing to meet Singapore’s PSR on their own. The only requirement is that the processing in Singapore is more than minimal.
2. **Limited EU cumulation**, inherited from the EU–Singapore FTA: Some inputs of EU origin may be counted as originating, subject to transitional rules.

The UKSFTA does include a form of ASEAN cumulation. It applies **only under strict conditions** and is not ASEAN-wide by default. Inputs from an ASEAN country may be counted as originating in Singapore when exported to the United Kingdom if:

- The ASEAN country has a **preferential agreement with the United Kingdom**;
- The input undergoes processing in Singapore beyond the minimal operations;
- The ASEAN country has formally undertaken to comply with the Rules of Origin procedures and administrative cooperation requirements, and **the United Kingdom has been notified of this undertaking**;
- The product is **not excluded under Annex C of the UKSFTA**, which lists materials for which cumulation is prohibited when tariff treatment differs across ASEAN countries.

Box 10: Example of ready-to-drink herbal beverages

A Singaporean company producing **ready-to-drink herbal beverages** may import glass bottles or flavour essences from the United Kingdom. These UK-origin inputs may be counted as originating under the UKSFTA, making it easier to meet the PSR.

However, if the same company imports herbal extracts from Indonesia or Thailand, these inputs will remain **non-originating**. To qualify for UKSFTA origin, the Singaporean processing must satisfy the required origin rule.



Box 11: Example of instant noodle seasonings

A Singaporean factory making **instant noodle seasonings** could import pepper or garlic powder from the EU and count these as originating. However, the same pepper imported from Viet Nam would be non-originating unless the processing in Singapore changes the tariff classification or meets a value-added requirement.

For a limited set of products listed in **Annex D of the UKSFTA**, Singapore may treat materials from ASEAN countries as originating if they:

- Meet the **UK GSP (presently the UK DCTS) rules of origin**; and
- **Undergo more than minimal processing** in Singapore.

Claiming preferences under the UKSFTA

To claim preferential tariffs, exporters must verify that their goods meet the Rules of Origin and provide documentary proof either as a **self-issued origin declaration** (if registered to do so) or via a EUR.1 certificate. Exporters should also maintain supporting documentation on the sourcing, cost, processing and value-added composition of their goods.

Agrifood exporters must additionally comply with UK import requirements, including SPS rules, labelling and packaging standards, and health certification as applicable.

Cumulation across the DCTS, CPTPP, UKVFTA and UKSFTA

Legal relationship among the four cumulation regimes

Each preferential arrangement applied by the United Kingdom (DCTS, CPTPP, UKVFTA and UKSFTA) contains its own rules governing when inputs from other territories may be treated as originating for the purpose of claiming preferential tariffs. Although these regimes operate independently, several forms of cumulation are permitted within each arrangement, and one limited form of interaction is permitted between two of them. Therefore, exporters should understand the precise circumstances under which cumulation is legally available.

Cumulation permitted under the DCTS

DCTS cumulation is governed by UK domestic regulations. The scheme allows:

- Regional cumulation among DCTS beneficiary countries within the same regional group;
- From 2026: One-way cumulation with Viet Nam, allowing DCTS exporters to treat Vietnamese inputs as originating where those inputs would qualify for duty-free and quota-free entry into the United Kingdom under the UKVFTA.

Six additional countries, namely Afghanistan, Uzbekistan, Kyrgyzstan, Tajikistan, Mongolia and Timor-Leste – are now part of the DCTS Asia regional cumulation group for the first time.

Cumulation permitted under CPTPP

The CPTPP provides the broadest cumulation possibilities among the four regimes. Specifically, CPTPP parties may apply full regional cumulation. This means that materials originating in any CPTPP party (including Brunei Darussalam, Malaysia, Singapore, Viet Nam and the United Kingdom) and processing carried out in one or more CPTPP parties may be aggregated for the purpose of determining whether a final product qualifies as originating, provided that the product satisfies the relevant PSR. This enables integrated production across CPTPP economies.

Cumulation permitted under the UKVFTA

The UKVFTA allows several forms of cumulation laid out in Protocol 1 on Rules of Origin:

- Bilateral cumulation between the United Kingdom and Viet Nam;
- Diagonal cumulation with certain third countries and the EU, for the specific products and materials listed in the annexes;
- Cumulation for listed materials where administrative cooperation requirements are met.

These mechanisms allow Viet Nam to incorporate inputs from certain listed partners and treat them as originating when exporting under the UKVFTA, subject to the PSR.



Cumulation permitted under the UKSFTA

Under the UKSFTA, the following types of cumulation are permitted:

- Bilateral cumulation between the United Kingdom and Singapore;
- Diagonal cumulation with the EU on a transitional basis;
- Restricted ASEAN cumulation, available where the ASEAN country has a preferential agreement with the United Kingdom, provides the administrative cooperation undertaking required by the agreement, and the processing in Singapore exceeds the threshold of minimal operations.

DCTS–UKVFTA cumulation

The DCTS one-way cumulation mechanism with Viet Nam is the single permitted interaction among the four schemes. It enables exporters in eligible ASEAN DCTS beneficiaries to count certain Vietnamese inputs as originating, provided that:

1. The Vietnamese input fulfils the tariff condition of being duty-free and quota-free when exported directly to the United Kingdom under the UKVFTA; and
2. The DCTS exporter performs processing operations that go beyond minimal operations.

This provision facilitates regional production in South-East Asia for exports under the DCTS, without altering the origin rules of the UKVFTA itself.

Table 4: Cumulation across the DCTS, CPTPP, UKVFTA and UKSFTA

SCHEME	TYPES OF CUMULATION	ELIGIBLE CUMULATION PARTNERS	CONDITIONS/NOTES
DCTS	<ul style="list-style-type: none"> Regional cumulation Extended cumulation One-way cumulation from Viet Nam 	<ul style="list-style-type: none"> DCTS Asia Regional Cumulation Group Viet Nam (one way only) 	Vietnamese inputs eligible only if duty-free and quota-free under the UKVFTA and processing exceeds minimal operations
CPTPP	<ul style="list-style-type: none"> Full regional cumulation 	<ul style="list-style-type: none"> All CPTPP parties (Brunei Darussalam, Malaysia, Singapore, Viet Nam and the United Kingdom) 	Materials and processing across any CPTPP party may be aggregated to satisfy PSR
UKVFTA	<ul style="list-style-type: none"> Bilateral cumulation Limited diagonal cumulation 	<ul style="list-style-type: none"> United Kingdom ↔ Viet Nam Specific listed third countries and EU 	Only for materials/products listed in annexes; requires administrative cooperation
UKSFTA	<ul style="list-style-type: none"> Bilateral cumulation EU transitional diagonal Restricted ASEAN cumulation 	<ul style="list-style-type: none"> United Kingdom ↔ Singapore; EU ASEAN partners with UK FTAs 	ASEAN cumulation applies only where processing in Singapore exceeds minimal operations



03 MEETING PRODUCT AND PRODUCTION REQUIREMENTS

Producers/exporters must adhere to two requirements regarding production standards and product specifications to successfully export to the United Kingdom. The first comprises compulsory requirements stipulated by UK legislation, which are elaborated in this chapter. The second consists of voluntary requirements that, while not legally required, are often demanded by purchasers and end users, as detailed in this chapter. For product-specific requirements, refer to Appendix IV of this handbook.

Food safety

General food safety

Exporters must align their operations with UK-specific standards, ensuring traceability, accurate labelling, hygiene compliance and effective risk management. Implementing digital systems, conducting audits and obtaining certifications like the International Organization for Standardization (ISO) food safety certification, ISO 22000, can help exporters demonstrate compliance and strengthen buyer confidence.

Box 12: Checking for food safety

- **Properties and composition:** Ensure that the product's ingredients and their sources meet UK safety standards.
- **Packaging and instructions:** Use appropriate packaging materials and provide clear instructions for care and maintenance.
- **Labelling and warnings:** Include accurate labelling, with warnings and instructions for use and disposal.
- **Interaction with other products:** Assess the product's effect when used alongside other products.
- **Vulnerable consumers:** Consider risks to vulnerable groups, such as children and the elderly.



QUICK TIP!

Go to the [Trade Tariff](#) page. Use your product's commodity code to obtain information on the types of licences and certifications required for the product. This is an important step to avoid any import rejections at the border. It is recommended that new exporters use an importer or distributor's network for marketing and sales of their products.

Ensuring food safety

Exporters' first priority is to ensure that their products are safe for consumption. The [Food Safety Act 1990](#) requires that all food sold in the United Kingdom must be free from harmful substances and safe to eat. For exporters, this means monitoring every stage of production and processing to eliminate risks, such as contamination or unsafe additives. Products must also match their description on labels, ensuring that consumers are not misled about the quality or ingredients.

To meet this standard, exporters should conduct regular testing of their products for contaminants, including pesticides and chemical residues, and review their labelling to ensure that it is accurate and clear. Keeping thorough records of these actions is essential, as the law requires businesses to maintain traceability to identify and remove unsafe products if needed.

Traceability and risk management

Traceability is a cornerstone of food safety law in the United Kingdom, emphasized in the assimilated [Food Law Regulation \(EC\) No 178/2002](#) and [General Food Law \(Amendment etc.\) \(EU Exit\) Regulations 2019](#). Exporters must be able to track the movement of food products both forwards and backwards along the supply chain. This allows authorities to identify the source of any safety issues quickly.

To comply, exporters should adopt digital traceability systems that document every product's journey, from sourcing raw materials to delivery in the United Kingdom. These systems should be designed to track food one step forward and one step back in the supply chain, enabling rapid responses to any issues. The same regulation also requires exporters to identify potential hazards in their supply chain and implement a risk-based approach to managing them. Regular supplier audits and robust safety checks are practical ways to address this requirement.

Hygiene requirements

Hygiene plays a critical role in preventing contamination during production, storage and transport, as outlined in the [Food Safety and Hygiene \(England\) Regulations 2013](#). Facilities and equipment used to prepare food must be kept clean and in good condition, and staff must follow strict hygiene practices. This includes wearing protective clothing, washing hands regularly and following proper food-handling protocols.

Exporters must also ensure that food is transported under conditions that prevent spoilage or contamination. For perishable items, temperature control is key, and using refrigerated containers or temperature-monitored logistics systems can help meet this requirement. By maintaining high hygiene standards, exporters not only comply with UK law, but also reassure buyers that their products meet the highest standards of quality.

Managing unsafe products

If an exported product is found to be unsafe, UK law requires swift action to protect public health. Under the [General Food Regulations 2004](#), exporters must have systems in place to withdraw or recall unsafe products and notify relevant authorities. This means having clear procedures for identifying affected batches, contacting buyers and removing products from the market.

Exporters should also implement Hazard Analysis and Critical Control Points (HACCP) systems to manage risks throughout the production process. These systems help identify potential safety hazards and establish preventative measures to address them before products reach consumers.

Box 13: Recommended practices to ensure food safety

Practices to ensure product safety for the agrifood sectors:

- **Maintain records:** Document all the technical information for the exported product and save a physical or electronic copy of it for five years.
- **Safety instructions:** Include clear guidelines for handling, storage and preparation, such as refrigeration or cooking temperatures for food safety.
- **Use designated standards (where applicable):** Follow sector-specific standards for pesticide residues, microbiological safety, additives and contaminants. Access detailed guidelines via the [Food Standards Agency](#).
- **Monitor safety alerts:** Regularly review product safety alerts and recalls from the UK Food Standards Agency to proactively address risks like contaminants, allergens or pathogens.
- **Ensure traceability:** Establish systems to track product origins and conditions during transport, such as harvest dates.

Chemical safety

Managing chemical contaminants in food for export to the United Kingdom

For ASEAN exporters of agrifood products aiming to access the UK market, managing chemical contaminants is a critical component of compliance with local food safety regulations. Chemical contaminants are undesirable substances that may unintentionally enter the food chain during production, processing, storage or transportation.



DID YOU KNOW?

Contamination has two main sources.

- **Primary production:**
 - Environmental pollution (factories, landfills, incinerators);
 - Contaminated water, soil or animal feed;
 - Plant toxins or weeds;
 - Climatic conditions (e.g. wet conditions increasing mycotoxin risks during harvest).
- **Secondary production:**
 - Processing (e.g. formation of acrylamide during high-temperature cooking);
 - Storage (e.g. improper conditions leading to mycotoxin development);
 - Transportation and handling.

The [Contaminants in Food \(Amendment\) \(EU Exit\) Regulations 2019](#) ensures that EU-derived rules on contaminants, including assimilated [Council Regulation \(EEC\) No. 315/93](#), remain part of UK law post-Brexit. This legislation requires that contaminant levels in food be kept as low as reasonably achievable using good practices. Exporters must test products regularly to confirm compliance and ensure that foods containing unacceptable contaminant levels are not marketed in the United Kingdom.

Specific maximum levels for contaminants (such as heavy metals, mycotoxins, nitrates and veterinary drug residues) are detailed [here](#) and [here](#). These levels must not be exceeded to meet UK safety standards.

Sampling and analysis

Proper sampling and analysis are critical for demonstrating compliance with contaminant regulations. ASEAN exporters must ensure that testing methods align with UK standards for [mycotoxins](#), [nitrates](#), [trace elements](#) like lead and cadmium, [erucic acid levels](#) and [dioxins and polychlorinated biphenyls \(PCBs\)](#).

Exporters should work with accredited laboratories that apply these methods to ensure accurate and consistent results.

Managing acrylamide levels

Exporters producing items like fried potato products, bread and bakery wares must implement mitigation measures to reduce [acrylamide](#) levels. Industry developed codes of practice provide guidance for keeping levels as low as reasonably achievable. While not legally enforceable, benchmark levels serve as indicators of best practice and should be adhered to in order to demonstrate compliance.

Managing plant toxins

Plant toxins –like pyrrolizidine alkaloids, erucic acid and cyanide –occur naturally in certain plants and can contaminate food during harvesting. Regulation (EU) 1881/2006, assimilated into UK law, sets maximum levels for these toxins. Exporters of products like apricot kernels, cereals, teas and herbal products must follow good agricultural practices to limit contamination. For example, cyanide levels in raw apricot kernels must not exceed 20mg/kg. Exporters should implement measures such as careful sorting and washing to meet these limits.

Polycyclic aromatic hydrocarbons (PAHs)

PAHs, which form during processes like smoking and drying, are potential carcinogens regulated under Regulation (EC) 1881/2006. Exporters of products like smoked fish, flame-grilled meats and dried spices should follow the [Code of Practice for the Reduction of Food Contamination with PAHs](#) (CAC/RCP 68–2009) to minimize levels. This involves monitoring processing techniques and ensuring proper airflow and temperature control during smoking and drying.

Food contact materials

Packaging and utensils used with food must comply with the [Materials and Articles in Contact with Food \(England\) Regulations 2012](#), which aim to prevent harmful chemical migration. Exporters should work with suppliers to ensure that materials meet UK standards; conduct regular compliance checks; and maintain records of material specifications, supplier certifications and testing results. These steps will help demonstrate due diligence and traceability in case of inspections.

Special import conditions for high-risk foods

High-risk foods and feed of non-animal origin, such as those prone to contamination by aflatoxins, salmonella or pesticide residues, are subject to strict checks at designated border control posts.

Box 14: AMS high-risk foods

Cambodia: Chinese celery (*Apium graveolens*); yardlong beans (*Vigna unguiculata* spp. *sesquipedalis*, *vigna unguiculata* spp. *unguiculata*)

Indonesia: Nutmeg (*Myristica fragrans*)

Malaysia: Jackfruit (*Artocarpus heterophyllus*)

Thailand: Peppers of the *Capsicum* species (other than sweet); foodstuffs containing or consisting of betel leaves (*Piper betle*)

Viet Nam: Okra; peppers of the *Capsicum* species (other than sweet); coriander leaves; basil (holy, sweet); mint; parsley; pitahaya (dragon fruit)

Although the rest of the AMS are not currently listed for these restrictions, exporters must still comply with general food safety requirements by testing for contaminants and providing compliance documentation. Contact imported.food@food.gov.uk for questions or queries in this regard.



QUICK TIP!

CHECK PERMISSIBLE LEVELS OF PESTICIDES AND CONTAMINANTS!

Producers must check the permissible levels of pesticides and contaminants allowed in food products before exporting to the United Kingdom. Pesticides are chemical or biological substances that are used to kill or control pests during the cultivation and storage of crops. They are also referred to as **plant protection products** in the United Kingdom. [Pesticides](#) are strictly regulated in the United Kingdom so that their use does not harm consumers, the environment, and non-target organisms such as birds, mammals, fish or pollinating insects. Exporters are responsible for ensuring that their food products do not exceed the [maximum residue level](#) (MRL) of pesticides in food. Calculate the MRL in the export product using the [Organisation for Economic Co-operation and Development MRL Calculator](#). Check if your product's MRL is within the permissible limits through the [UK MRL Statutory Register](#). Additional information containing links to databases and contact information can be found [here](#).

Exporters are required to make a [pesticide application](#) to the Health and Safety Executive for commercial authorization. Refer to this detailed [guide](#) to learn about the documents and information required to complete the pesticide application. If the export product exceeds the permissible MRL, exporters can apply for a new MRL using this [guide](#). Exporters should note that pesticide testing is conducted at the border by port health authorities in the United Kingdom. Non-compliance with this step can result in import rejections. Click [here](#) to learn more about this procedure and the conditions required to permit the product's entry into the United Kingdom. Exporters are advised to [contact](#) the Health and Safety Executive before exporting their product to ensure that they obtain all the necessary approvals required to successfully export their product into the United Kingdom.

Chemical contaminants include [mycotoxins](#), heavy metals (lead and mercury), [persistent organic pollutants](#) (POPs – dioxins) and [acrylamide](#) (which may result from food being processed). Chemical contaminant levels in food and their dietary exposure to consumers are regulated in the United Kingdom through [assimilated Regulation \(EEC\) 315/93](#). Exporters must have appropriate food safety management processes and HACCP in place to manage the risk from chemical contaminants in food. For detailed information, refer to this [guide](#) by the Food Standards Agency in the United Kingdom.



QUICK TIP!

CODES OF PRACTICE – FUSARIUM AND OCHRATOXIN A

The United Kingdom has established **codes of practice** to minimize mycotoxins, specifically fusarium and ochratoxin A, in cereals:

- [Code of Good Storage Practice to Reduce Ochratoxin A in Cereals](#)
- [Code of Good Agricultural Practice to Reduce Fusarium Mycotoxins in Cereals](#)
- [Code of Good Agricultural Practice for the reduction of mycotoxins in UK cereals](#)



QUICK TIP!

TESTING FOR PERSISTENT ORGANIC POLLUTANTS

Testing for persistent organic pollutants, including dioxins and polychlorinated biphenyls (PCBs), must follow strict analytical standards set out in assimilated [Regulation \(EU\) 2017/644](#). Exporters are encouraged to work with accredited laboratories to ensure that testing methods meet these high standards. The Codex Alimentarius Commission also provides useful guidance, such as its [Code of Practice for the Prevention and Reduction of Dioxins, Dioxin-like PCBs and Non-dioxin-like PCBs in Food and Feed](#). This document outlines best practices for minimizing contamination risks throughout the production and supply chain.

Persistent organic pollutants

Exporting food products to the United Kingdom requires careful attention to environmental contaminants like persistent organic pollutants (POPs). These pollutants, known for their long-term stability and toxicity, can enter the food chain and pose serious risks to food safety. POPs persist in the environment for years, accumulating in air, water, soil and living organisms such as mammals, birds and fish. While they are often present in food at low levels, incidents like the contamination of animal feed have resulted in dangerous concentrations, particularly in animal-derived products such as meat and fish.



QUICK TIP!

REGULATORY LIMITS FOR PERSISTENT ORGANIC POLLUTANTS (POPS)

ASEAN exporters must ensure that their products consistently fall within the [maximum permissible levels for POPs](#), particularly dioxins and polychlorinated biphenyls (PCBs), set in UK legislation.

Products from endangered plants and animals

Some products are made with exotic or rare raw materials that come from plants and animals at risk of disappearing from Planet Earth. The Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) is an international agreement that regulates the trade in such raw materials.

Under CITES, plants and animals are categorized depending on their risk of disappearing from the planet. Species at risk of complete disappearance are mentioned in Appendix I of CITES. If a plant or animal is included in Appendix II or III, it is not at very high risk of disappearance, but its trade must still be controlled. For businesses, this means that they must apply for permission and obtain an export permit or licence before shipping their products. All the AMS (with the exception of Timor-Leste) and the United Kingdom are signatories to CITES. This means that both countries and businesses within their countries must comply with CITES.

Box 15: AMS CITES signatories and national management authorities

Brunei Darussalam: Ministry of Industry and Primary Resources, Head, Wildlife Division

Cambodia: Ministry of Agriculture, Forestry and Fisheries (MAFF), Forestry Administration

Indonesia: Ministry of Forestry, Directorate of Species and Genetic Conservation Directorate General of Conservation on Natural Resources and Ecosystem

Lao People's Democratic Republic: Ministry of Agriculture and Forestry, Department of Forestry

Malaysia: Ministry of Natural Resources and Environmental Sustainability, Biodiversity and Forestry Management Division

Myanmar: Ministry of Natural Resources and Environmental Conservation, Forest Department

Philippines: Biodiversity Management Bureau, Department of Environment and Natural Resources

Singapore: National Parks Board – Headquarters

Thailand: Department of National Parks, Wildlife and Plant Conservation, Division of Wild Fauna and Flora Protection; and Department of Agriculture, Office of Plant Varieties Protection Group of the research on CITES Plants

Timor-Leste (non-party): National Director for Biodiversity Protection and Recuperation (competent authority to issue comparable documentation)

Viet Nam: Viet Nam CITES Management Authority, Department of Forestry and Forest Protection Ministry of Agriculture and Environment

Organic products

To sell [organic products](#) in the United Kingdom, the exporter's product and business must be certified organic by an [approved UK control body](#). After that, the importer will have to obtain a certificate of inspection. Information on how and when to get this certificate can be obtained by contacting any of the approved UK control bodies. For more information on exporting organic products to the United Kingdom, refer to Appendix IV.

Product sustainability standards

The Environment Act 2021 provides that forest-risk commodities (FRCs) or products made using such FRCs cannot be used in commercial activities, because they contribute to deforestation. Find out more about FRCs in Box 16.

Box 16: What is a forest-risk commodity?

An FRC is:

- A commodity produced from a plant, animal or living being;
- A forest is cut down and changed to agricultural land to produce that commodity.

The United Kingdom [will introduce](#) an FRC scheme under which the following products will be classified as FRCs:

- Non-dairy cattle products (beef and leather)
- Cocoa
- Soy
- Palm oil

Please note that this is an indicative list. The final list of FRC commodities will be revealed only once the FRC regulations are implemented.



Producers supplying to the United Kingdom with an annual turnover of more than £50 million must comply with this scheme. Producers whose use of FRCs specified in Box 16 does not exceed the annual volume threshold of 500 tons may apply for an exemption.

Box 17: How can producers prepare for a sustainable future?

- Speak to your suppliers about their sources of raw materials and how to make them more forest-friendly.
- Maintain records about key information such as purchases made from each supplier, and information about each supplier such as business name, name of proprietor, postal address, trademark, e-mail and web address.
- Regularly update yourself on all news relating to the FRC scheme that is set to be introduced.
- Engage in product innovation, such as using waste material or completely eco-friendly material. This can become a unique selling point for your product, allowing you to capture a niche market.

Product packaging

Packaging is using certain materials to wrap your goods, protect them and ensure that they maintain the highest quality.

ASEAN exporters of agrifood products must comply with UK packaging regulations to ensure market access. These obligations cover the following key areas.

- **Food safety and hygiene:** Packaging must protect food from contamination and maintain its quality, complying with standards for food contact materials like plastics and coatings.
- **Sustainability and environmental responsibility:** Exporters should use recyclable, reusable or biodegradable materials, minimize packaging waste, and ensure compliance with UK recycling and recovery schemes. Packaging should also meet recycled content requirements to avoid taxes.
- **Recycled content and waste reduction:** Plastic packaging with less than 30% recycled content is taxed. Exporters must adhere to recycling initiatives, such as deposit return

schemes, and ensure that materials align with UK recycling capabilities.

- **Design and technical standards:** Packaging should include tamper-proof and leak-proof designs for perishable goods and extend shelf life through effective oxygen and moisture barriers. Retail-ready designs must meet UK retailers' stacking and display requirements.
- **Collaboration and continuous compliance:** Exporters should work with UK importers and consultants to stay updated on regulations and adapt packaging practices to legislative changes, especially post-Brexit updates.

By focusing on safety, sustainability and compliance, ASEAN exporters can ensure smooth entry into the UK market and build strong trade relationships. For more information, refer to Appendix IV.

Product labelling standards

These are detailed standards about labelling, composition and product information with which exporters must comply in order to sell their products in the United Kingdom. In general, food labels must contain:

- Name of the food
- Best before or use by date
- Net quantity
- Warnings
- Storage conditions
- Lot number
- Instructions for use
- Importer's name and address

If certain ingredients are emphasized (e.g. in the product name or through images), a quantitative ingredients declaration must be provided to indicate the percentage of those ingredients. For more information, you can consult [here](#).

It is important to note that different requirements apply depending on the product category. For example, the labelling rules for agricultural goods, fish, processed foods and beverages may vary significantly, especially regarding nutritional information, country of origin details or allergen disclosures. You can find more information [here](#), [here](#) and [here](#).

Food composition standards in the United Kingdom further require exporters to label their products with a name that honestly represents the food. These standards ensure that consumers' expectations of the food being of a certain quality are met and that these food products avoid the risk of being substituted by lower-quality alternatives. Exporters must check and meet the food composition standards, such as permissible level of pesticides and chemical contaminants, display of accurate information and adhering to labelling requirements for reserved descriptions, etc. in order to avoid import rejections at the UK border. For further information on reserved descriptions and other labelling standards, see Appendix IV.



04

VOLUNTARY SUSTAINABILITY STANDARDS

Voluntary sustainability standards (VSSs) are special standards that demonstrate that making a product did not hurt the environment or the people who made the product. These are voluntary and proof of good environmental, agricultural and social practices. VSS certifications assure consumers about the product's quality and that it meets certain criteria, fulfilling their expectations. Businesses can benefit from VSS certifications, because they increase the business' credibility with consumers, provide access to new markets and opportunities, reduce operational costs and increase the business' adaptability to climate change, etc.



QUICK TIP!

Use the [ITC Standards Map](#) to find information and trends on VSS for environmental protection, food safety, sustainable packaging, labour rights, business ethics, due diligence and traceability, among others. This tool allows users to identify, compare and gain information about VSS relevant to the products they want to export and the markets they want to access.

Box 18: Codex Alimentarius

Codex Alimentarius standards

are international food standards, guidelines and codes of practice that aim to ensure the safety, quality and fairness of international food trade. Consumers can trust the safety and quality of the food products they buy, and importers can trust that the food they ordered will be in accordance with their specifications. Food standards in the United Kingdom generally even go above and beyond the Codex Alimentarius.

Specific information about the VSS certification process and examples of internationally recognized VSS certifications for food products covered in this handbook are provided in Appendix V.



QUICK TIP!

UNDERSTAND BUYERS' EXPECTATIONS

Remember to discuss the buyer's expectations in terms of obtaining VSS certifications and complying with company codes of conduct at the time of negotiating the sales contract. Include a provision in the sales contract that clearly lays down what was discussed and agreed upon.



05

CUSTOMS AND RELATED PROCEDURES

To export goods from any AMS, exporters must follow customs procedures and ensure that they have the correct documentation. Here are the links to the required documentation for export for each AMS: [Brunei Darussalam](#), [Cambodia](#), [Indonesia](#), [the Lao People's Democratic Republic](#), [Malaysia](#), [Myanmar](#), [Philippines](#), [Singapore](#), [Thailand](#), [Timor-Leste](#), and [Viet Nam](#).

Pre-export preparation

Exporters must begin by determining the correct **HS code** for their products to identify applicable tariffs, duties and other regulations. For regulated goods – such as agrifood items – it is necessary to secure permits and licences from the national competent agencies. Meeting international and domestic quality standards requires obtaining certifications such as HACCP, Good Manufacturing Practices (GMP) or organic certification.

Pre-shipment inspection

For certain products, some agencies might require a physical inspection or laboratory testing to confirm compliance with quality and safety standards.

Freight and logistics arrangements

Once approved, exporters must arrange for freight and logistics by:

- Booking transport via sea, air or land;
- Securing shipping documents, including the bill of lading, in coordination with the shipping line or freight forwarder;
- Obtaining cargo insurance to safeguard goods during transit.



Customs clearance for export

Exporters must submit all required documents to the **designated customs office** or through the relevant **electronic customs processing system** used in the exporting country. Customs authorities may conduct a **physical inspection** of the goods to ensure that they match the information declared in the export documentation. Any applicable fees, such as charges for certificates of origin or documentation, must be paid. Once all requirements are satisfied, the customs authority issues an **export clearance** or equivalent authorization, allowing the goods to be loaded and leave the port.

Post-export requirements

After shipment, exporters may be required to **submit the final export declaration or shipment report** to the customs authority for record-keeping and compliance purposes. Some countries also require exporters to **repatriate export proceeds** within a specified time-frame and in accordance with the rules of their national monetary or financial regulatory authority.

Customs bonded warehouses

For logistical purposes, goods can reach the UK border directly or through different shipping routes, such as through the EU. Once goods reach the UK border, they are usually stored in customs bonded warehouses. Importers can control the flow of consigned goods, rearrange them and delay payment of applicable customs duties and other taxes.

If goods are being shipped to the United Kingdom via the EU, they will be stored in customs bonded warehouses so economic operators need not pay any import duties on the goods. Note that goods liable to excise duties (unless such duties have been paid) and goods subject to restrictions or sanitary requirements cannot be stored unless the supporting documents are presented.



QUICK TIP!

LEARN MORE ABOUT CUSTOMS BONDED WAREHOUSES

- Customs bonded warehouses are used only to store the goods, with minor handling requirements such as reconstruction of goods after transport, treatment against parasites, and removal of damaged or contaminated components. They cannot be used to process or transform the goods.
- There are no time limits for goods to be stored in customs bonded warehouses unless they pose a threat to human health or the environment. This could impact when your goods enter the UK market and when you receive payment. Speak to your buyer about this.
- There are many instances of goods being fraudulently shipped via the EU to avoid anti-dumping, countervailing or safeguard measures. One way to ensure the genuineness of the chosen shipment route is to avoid any processing or transformation when the goods are stored in such customs bonded warehouses.



06

TRANSPORT AND LOGISTICS

Selecting the right transportation and logistics is an integral part of the export process. Incoterms provided in the sales contract will specify which party will be responsible for identifying the right transportation and arranging for carriage, freight insurance, pre-shipment inspections and delivery to the final destination. Proper and transparent transport documentation is crucial in case of consignment-related disputes.

Bill of lading

A bill of lading is, in essence, a contract issued by the carrier (typically by the master of the ship) to the shipper/consignor/exporter, containing details about the goods, consignee or entity that will receive the shipment, and the destination. It serves three important functions.

- It is a document of title to the goods described therein.
- It is a receipt for the goods shipped.
- It contains the terms of shipment.

Air waybill

Like a bill of lading, an air waybill is a contract issued by the carrier (air carrier) and the shipper/consignor, containing details about the consignor, consignee (entity that will receive the shipment) and the destination. It also contains a reference number that can be used to track the shipment. Unlike a bill of lading, it is not a receipt for the goods shipped and is only a contract for transportation of the goods.

The key document differentiating air or sea transport is the bill of lading for sea transport and the air waybill for air transport. To support either of these, producers must also ensure that the bill of entry, export declaration, commercial invoice, packing list, and certificate of origin or Form A are attached. Ensure that requisite insurance coverage is obtained, and that proof of such insurance is attached. Producers risk losing customs clearance if all the required documentation is not submitted.



QUICK TIP!

USE FREIGHT FORWARDERS

Small exporters with small volumes of exports can benefit from the services of freight forwarders and local transportation companies.



Insurance

Incoterms determine the party responsible for managing risks arising from transport of the goods and related costs, such as insurance. Cargo insurance provides financial protection against potential losses caused to the goods in transit. For example, in a Cost, Insurance, Freight (CIF) contract, the seller is responsible for obtaining cargo insurance at their own expense. Details of the freight insurance must be included in the commercial invoice.

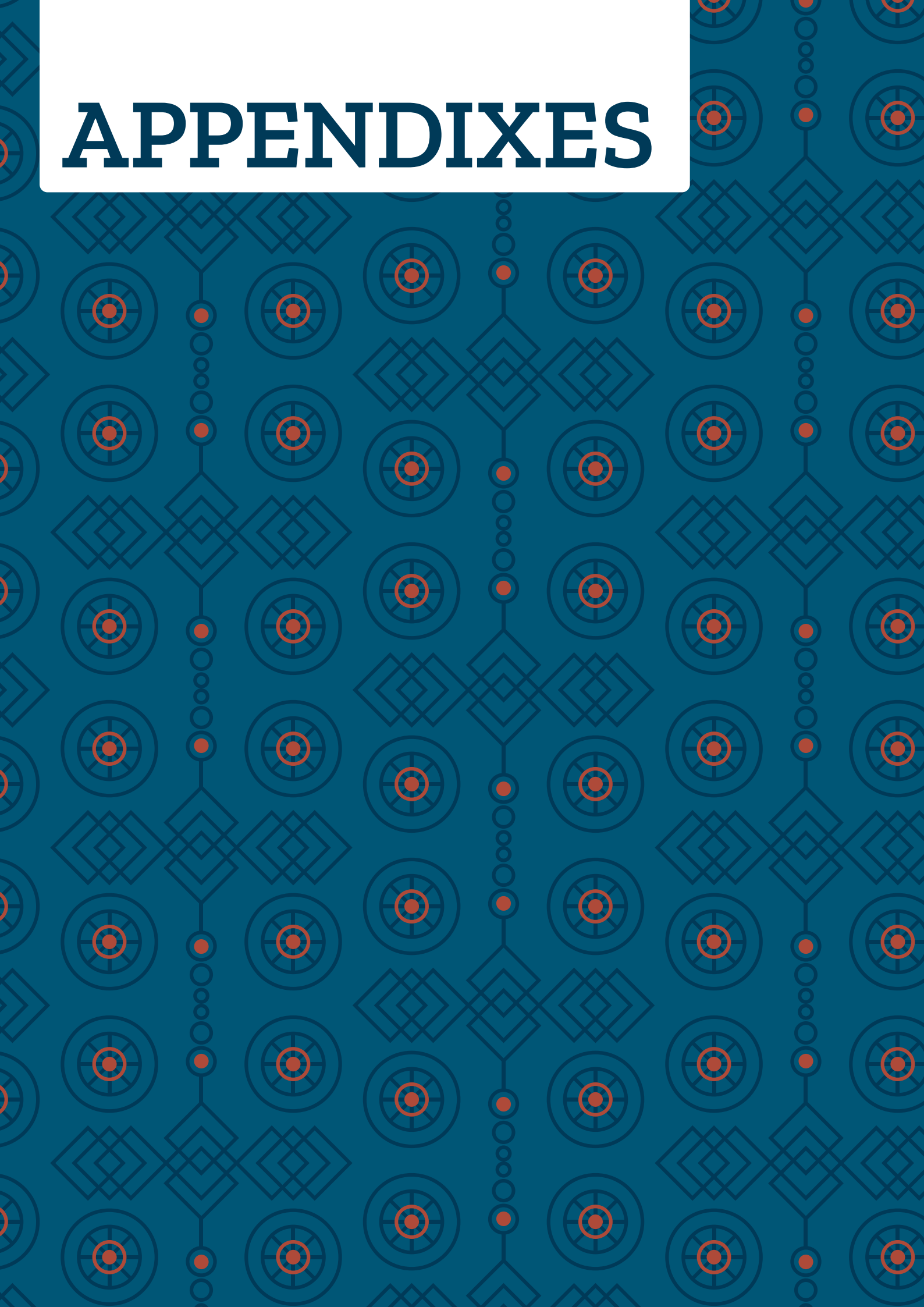


QUICK TIP!

KNOW YOUR INCOTERMS

Ensure that you read carefully and understand all the Incoterms and the effect of each Incoterm. This will decide the amount of responsibility, risk and costs you will have to bear in the entire export transaction.

APPENDIXES



APPENDIX I: PREPARING TO EXPORT

Table 5: Summary of Incoterms 2020

INCOTERM	BUYER'S ROLE	SELLER'S ROLE
Ex Works (EXW)	Responsible for everything from the exporter's premises to the destination	They only need to make the goods available at their premises
Free Carrier (FCA)	Responsible for everything from the exporter's premises to the point of carriage	Needs to deliver the goods to the carrier nominated by the buyer
Free Alongside Ship	Responsible for everything from the port of loading to the destination	Needs to deliver the goods alongside the ship at the port of loading
Free On Board (FOB)	Responsible for everything from the port of loading to the destination	Needs to load the goods on board the ship at the port of loading
Cost and Freight (CFR)	Responsible for everything from the port of shipment to the destination	Needs to arrange for the carriage of the goods to the port of destination and pay the freight
Cost, Insurance, Freight (CIF)	Responsible for everything from the port of shipment to the destination	Needs to arrange for the carriage of the goods to the port of destination, pay the freight and arrange for insurance
Carriage Paid To (CPT)	Responsible for everything from the point of carriage to the destination	Needs to arrange for the carriage of the goods to the named destination and pay the freight
Carrier and Insurance Paid To (CIP)	Responsible for everything from the point of carriage to the destination	Needs to arrange for the carriage of the goods to the named destination, pay the freight and arrange for insurance
Delivered at Place (DAP)	Responsible for everything from the exporter's premises to the destination, except for unloading	Needs to deliver the goods to the buyer's premises or another nominated place
Delivered at Place Unloaded (DPU)	Responsible for everything from the seller's premises to the destination, including unloading	Needs to deliver the goods to the buyer's premises or another nominated place and unload them
Delivered Duty Paid (DDP)	Only needs to accept the goods	Responsible for everything from the exporter's premises to the destination, including unloading and customs clearance

Overview of HS codes and UKCCs

HS codes are an instrument developed by the World Customs Organization to classify products crossing borders. A product's HS or tariff code helps determine the applicable tariff, application of import/export licences, internal taxes, and other requirements and controls. Therefore, sellers must include the correct product classification or HS code when describing the product in the pro forma invoice and sales contract.

In the United Kingdom, the goods classification table classifies products at the 10-digit level. The various levels of product classification can be visualized using the example of product classification for tropical fruit and tropical nuts as per the HS code and UKCC shown in Table 6.



DID YOU KNOW?

The HS code is contained in the International Convention on the Harmonized Commodity Description and Coding System (HS Convention). Based on the product description laid down in the relevant chapter, heading and subheading, each product has a six-digit **product code** or **HS code**. Countries can take a step beyond the HS code, and introduce further product classification lines.

Table 6: Product classification of tropical fruit and tropical nuts as per the HS code and UKCC

HS CODE			
HS CHAPTER	2 digits	20	Preparations of vegetables, fruit, nuts or other parts of plants
HS HEADING	4 digits	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé, or crystallised)
HS SUBHEADING	6 digits	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
UKCC			
UKCC SUBHEADING	10 digits	2006.0035.00	Tropical fruit and tropical nuts

Indicative list of product codes for products covered in this handbook

Table 7 provides an indicative list of the UKCCs that may be applicable to the products covered in this handbook.

Table 7: Indicative list of UKCCs for products covered by this handbook

HS CODE	
Preparations of vegetables, fruit, nuts or other parts of plants	
2001.1000.11	Cucumbers and gherkins, cucumbers, not containing added sugar
2008.2090.00	Pineapples, not containing added spirit, not containing added sugar
2009.4192.10	Pineapple juice, of a brix value not exceeding 20, containing added sugar, of a value exceeding 25.00gbp per 100kg net weight, powdered
Edible fruit and nuts, peel of citrus fruit or melons	
0801.1100.00	Coconuts desiccated
0804.5000.30	Guavas, mangoes and mangosteens, guavas (guajava l.)
0804.4000.10	Avocados, fresh
Preparations of cereals, flour, starch or milk; pastry cooks' products	
1905.3111.00	Sweet biscuits, completely or partially coated or covered with chocolate or other preparations containing cocoa, in immediate packings of a net content not exceeding 85g
Edible vegetables and certain roots and tubers	
0714.2010.00	Sweet potatoes, fresh, whole, intended for human consumption
Products of the milling industry; malt; starches	
1101.0015.00	Wheat flour of common wheat and spelt

It is important to note that each chapter within the UKCC contains chapter notes, which must be read by the exporter before determining the correct product classification.

Figure 2: Example of chapter notes for UKCCs for Chapter 8

Chapter notes

1. This chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this chapter may be partially rehydrated, or treated for the following purposes:
 - (a) for additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) to improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.
3. Heading [0812](#) applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Additional chapter notes

1. The content of various sugars expressed as sucrose (sugar content) of the products classified in this chapter corresponds to the figure indicated by a refractometer at a temperature of 20C and multiplied by the factor 0.95.
2. For the purposes of codes [0811 90 11](#), [0811 90 31](#) and [0811 90 85](#) 'tropical fruit' means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya.
3. For the purposes of codes [0811 90 11](#), [0811 90 31](#), [0811 90 85](#), [0812 90 70](#) and [0813 50 31](#) 'tropical nuts' means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.

Section notes

1. In this section the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Developing Countries Trading Scheme (DCTS)

In June 2023, the United Kingdom replaced the erstwhile Generalized Scheme of Preferences with the DCTS. The DCTS aims to enable easier market access for 65 countries. Through this scheme, exporters gain the following benefits.

- Zero or reduced tariffs on exports to the United Kingdom;
- Liberalized Rules of Origin.

Countries are classified into one of [three preference categories](#), as shown in Figure 3, which determines the number of products at zero or reduced tariff rates for exporters from such countries.

Figure 3: DCTS country classification

Countries in each preference tier have access to different benefits under the DCTS.

Product tariff	Comprehensive Preferences	Enhanced Preferences	Standard Preferences
Tariff free products (0%)	99.8%	92%	65%
Products with 0% to 5% tariffs	0.2%	0.4%	10%
Products with 5% to 10% tariffs	0%	0.4%	12%
Products with more than 10% tariffs (including Specific Tariffs*)	0%	7.2%	13%

*Specific tariffs are tariffs calculated as a fixed charge on a unit of the product. The product unit could be weight, volume, number of items or other criteria.

Tariff rates under the DCTS

Exporters may be required to pay different types of tariffs, depending on the product. For example, exporters of fresh fruits and vegetables may also need to pay seasonal tariffs in addition to ad valorem or specific tariffs.

The [DCTS Guidance Document on identifying tariffs](#) provides a useful overview of the different, yet applicable, types of tariffs.

Figure 4: Different tariffs chargeable under the DCTS

Ad-valorem tariffs

Most tariffs under the DCTS are ad-valorem tariffs. An ad-valorem tariff is a percentage of the value of the product. The value refers to the total customs value of the product.

For example, the tariff for white chocolate for Comprehensive and Enhanced Preference Tiers is 0%, while Standard Preferences is 4.5% of the value of the product.

Specific tariffs

Specific tariffs are tariffs calculated as a fixed charge on a unit of the product. The product unit could be weight, volume, number of items or other criteria.

For example, the tariff for carcasses and half carcasses of domestic swine is £44 per 100kg.

Compound tariffs

Compound tariffs are a combination of ad-valorem tariffs and specific tariffs.

Example of compound tariffs:

Commodity Code	Product Description	Tariff
04032051	Yoghurt, whether concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of less than or equals to 1.5%	4.5% plus £79 per 100 kg

In this example, the ad-valorem tariff is the 4.5% charged on the value of the product while the specific tariff is £79 per 100 kg.

Seasonal tariffs

Seasonal tariffs are duty rates that vary at different times of the year.

For example, under the DCTS, fresh plums are subject to the following seasonal tariff schedule.

Commodity code	Timeline	Standard Preference Tariff	Enhanced Preference Tariff
08094005	1 October to 10 June	2.5%	0%
08094005	11 June to 30 June	6%	6%
08094005	1 July to 30 September	12%	12%

The DCTS eliminates seasonal tariffs for four specific product lines. This means that each will have a single, year-round tariff rate.

These four product lines are:

Commodity code	Indicative description	Standard Preference Tariff	Enhanced Preference Tariff
0707005	Cucumbers	8.5%	0%
07099100	Globe Artichokes	6.5%	0%
08052900	Wilkins	12.5%	0%
08101000	Strawberries	6.5%	0%

APPENDIX II: RULES OF ORIGIN UNDER THE DCTS (WITH UPDATED CUMULATION PROVISIONS)

Origin concept

The basic origin tests under the DCTS remain the same.

- Products are **wholly obtained** in a DCTS country (for example, fresh fruit harvested, sorted and packed entirely in one country; coffee beans grown and dried locally; fish caught in that country's waters by its vessels); or
- Products are **sufficiently worked or processed** in a DCTS country so that they meet the relevant **product-specific rule (PSR)**.

For agrifood products, PSRs usually require:

- A **change in tariff classification** (for example, raw fruit in HS Chapter 8 processed into juice or purée in HS Chapter 20); and/or
- A limit on the value of **non-originating materials** (e.g. non-originating inputs may not exceed a certain percentage of the ex-works price); and/or
- A **regional value content** threshold.

For many processed agrifood products from least developed DCTS countries, the rules are relatively liberal. In some cases, non-originating materials can account for up to 75% of the ex-works price, which means that only 25% needs to be local or originating value. This is particularly helpful where exporters import sugar, oils, additives or packaging while using local agricultural raw materials and carrying out the main processing domestically.

In all cases, exporters must **document how the PSR is satisfied**, through bills of materials, cost breakdowns, supplier declarations and production records.

Cumulation: Using regional inputs without losing preference

The new updates brings significant change in the **rules on cumulation**. Cumulation under the DCTS allows producers in one DCTS country to treat inputs from certain other countries as if they were their own originating materials, provided that specific conditions are met. This is particularly relevant for agrifood value chains where inputs (such as concentrates, flavourings, sugar or packaging) may be sourced across borders within a region.

The UK Government has confirmed that cumulation in the DCTS relates to the ability to **source materials from specific countries within a region, process these materials, and export the final product to the United Kingdom without losing DCTS preferences**.

The improvements announced in 2025 include:

- The creation of a new **Africa Regional Cumulation Group** of 50 countries;
- The merging and expansion of existing Asian groupings into a single **Asia Regional Cumulation Group** of 18 countries.

For ASEAN exporters, the Asia Regional Cumulation Group is the most relevant.

Asia Regional Cumulation Group

Under the updated DCTS rules, the **Asia Regional Cumulation Group** includes the following 18 countries:

- Islamic Republic of Afghanistan
- People's Republic of Bangladesh
- Kingdom of Bhutan
- Kingdom of Cambodia
- Republic of India
- Republic of Indonesia*
- Kyrgyz Republic
- Lao People's Democratic Republic
- Mongolia
- Republic of the Union of Myanmar
- Federal Democratic Republic of Nepal
- Islamic Republic of Pakistan
- Republic of the Philippines
- Democratic Socialist Republic of Sri Lanka
- Republic of Tajikistan
- Democratic Republic of Timor-Leste
- Republic of Uzbekistan
- Socialist Republic of Viet Nam

* On graduation from the DCTS scheme from 1 January 2027 onwards, Indonesia will exit the Asia Regional Cumulation Group. Cumulation using Indonesian origin inputs by other DCTS members is only possible where goods qualify as duty-free, quota free under the UKGT, not DCTS.

This expanded group is important for agrifood exporters, because:

- It brings together **multiple DCTS beneficiaries in South Asia, South-East Asia and Central Asia** into a single cumulation area;

- It recognizes **Viet Nam** as a special case: Viet Nam has a bilateral FTA with the United Kingdom and is no longer eligible for the DCTS, but can still supply inputs to DCTS countries in the group for onward processing under **one-way cumulation** (see below).

Any input sourced from another country in this regional group can be treated as **originating in the final DCTS country**, provided that the input itself is eligible (duty-free, quota-free under the relevant UK agreement or UKGT) and the final goods are processed in a DCTS country for export to the United Kingdom.

Box 19: Example to explain the term 'originating'

A women-run agrifood enterprise in Cambodia may now source fully processed canned pineapple from Indonesia, tomato paste from Pakistan or glass jars from Bangladesh, and – under the right conditions – treat these as originating when calculating origin for a finished sauce, soup or purée produced in Cambodia and exported to the United Kingdom. Note that for Indonesia, it will count as "originating per the DCTS scheme only until 31 December 2026."

The benefits of the Asia Regional Cumulation Group differ depending on whether a country is in the **Comprehensive Preference** (mostly LDCs) or **Enhanced/Standard Preference** tiers.

Comprehensive Preference LDCs (such as Cambodia, the Lao People's Democratic Republic and others in the group) can now:

- Apply **one-way cumulation with Viet Nam**, which means that they can source inputs from Viet Nam that are duty-free and quota-free under the UK-Viet Nam FTA and count these as originating when exporting under the DCTS. Previously, this option was only available to a smaller Group 1 of South-East Asian countries; it is now extended to all LDCs in the new Asia group.

Enhanced and Standard Preference countries in Asia benefit from **wider cumulation options**.

- **Two-way cumulation** with all DCTS countries in the Asia Regional Cumulation Group. This means that they can both use and supply originating inputs among themselves and retain DCTS benefits on both sides.
- **One-way cumulation** with Viet Nam, again limited to inputs that are duty-free and quota-free under the UK-Viet Nam FTA. Viet Nam's inputs can be treated as originating in the DCTS country for exports to the United Kingdom, but the reverse is not true: Viet Nam cannot claim DCTS preferences using inputs from these countries, as it no longer benefits from the DCTS.

In addition, **all countries in the Asia group** (regardless of tier) can now apply, on a **case-by-case basis**, for *interregional cumulation* with countries in other regional groups (for example, between an Asian DCTS country and an African DCTS country), subject to UK approval.

The UK guidance clearly distinguishes:

- **Two-way cumulation**, where materials can be sourced and supplied in both directions between DCTS countries in the group, and both sides can claim DCTS tariff preferences;
- **One-way cumulation**, where materials can only move into a DCTS country to qualify for DCTS tariff preferences. If the flow goes in the opposite direction – from a DCTS country to an Association Agreement (AA), Economic Partnership Agreement (EPA) or FTA partner – the rules of origin of that bilateral arrangement apply, not DCTS rules.

For agrifood exporters, this means that:

- A Philippine or Indonesian producer (Enhanced/Standard Preference) can now source chilli paste from Bangladesh and coconut cream from Sri Lanka, treat these as originating through two-way cumulation, and export a finished curry sauce to the United Kingdom under the DCTS. Indonesian producers can utilize the Standard Preference benefits only until 31 December 2026, including benefits extended by way of cumulation.

- A Lao or Cambodian cooperative (Comprehensive Preference) can source spice blends or flavourings from Viet Nam under one-way cumulation and still qualify for DCTS preferences when exporting prepared foods to the United Kingdom, provided that those inputs are duty-free and quota-free under the UK-Viet Nam FTA and the final processing takes place in the LDC.

Conditions attached to cumulation

The new rules also clarify **important conditions** that exporters must respect when using cumulation.

- **Only certain goods can be cumulated:** The DCTS only permits cumulation for goods that are **duty-free and quota-free under the United Kingdom's trade agreements or under the UKGT**. In other words, if an input from a partner country faces duties or quotas when entering the United Kingdom under the relevant agreement, it cannot be cumulated under the DCTS.
- **Final processing must take place in a DCTS country:** All goods must be processed for **final export to the United Kingdom in a DCTS country** in order to be eligible for DCTS preferences. Simple transit or minimal operations, such as repackaging without substantive transformation, are not sufficient.
- **Documentation remains essential:** Producers/exporters must be able to demonstrate, through invoices, supplier declarations and production records to show that cumulated inputs indeed come from a country in the regional group, that they are duty-free and quota-free under the relevant agreement, and that the PSR for the final product is satisfied.

For women-led agrifood small and medium-sized enterprises (SMEs), this means that using cumulation is an opportunity, but also a responsibility: It offers greater flexibility in sourcing, but only if backed by careful record-keeping and clear communication with suppliers.

Box 20: Example: LDC exporter using one-way cumulation with Viet Nam

A women-run SME in Cambodia produces **ready-to-eat rice porridge with meat and vegetables** for the UK market. The business:

- Sources rice and vegetables from Cambodian farmers (wholly obtained);
- Imports pre-cooked sausage slices from Viet Nam that are duty-free and quota-free under the UK–Viet Nam FTA;
- Carries out cooking, blending, filling and retorting in Cambodia;
- Packs the product in cans and exports to the United Kingdom.

Under the updated DCTS rules:

- Cambodia, as a Comprehensive Preference LDC in the Asia group, can use **one-way cumulation with Viet Nam**.
- The sausage slices from Viet Nam can be treated as **originating** in Cambodia for DCTS purposes, provided that they are eligible (duty-free and quota-free under the FTA).
- As long as the PSR for the relevant HS code (a prepared food in Chapter 16 or 19) is satisfied (for example, through a change in tariff heading and/or value-added test), the final product qualifies as originating under DCTS.
- The UK importer can claim **zero duty** on import, improving the product's price competitiveness.

Box 21: Example: Enhanced Preference country using two-way cumulation within Asia

A woman-owned company in the Philippines (Enhanced Preference) produces **tropical fruit snack bars** for export to the United Kingdom. The company:

- Buys dried mango slices from Cambodia (Comprehensive Preference), dried pineapple pieces from Indonesia and cashew pieces from India;
- Imports small amounts of chocolate coating from outside Asia;
- Blends, presses and packs the snack bars in the Philippines.

Under the improved DCTS cumulation rules:

- All four supplying countries (Cambodia, Indonesia, India and the Philippines) belong to the **Asia Regional Cumulation Group**. Remember that the Philippine company can only source from Indonesia under DCTS preferences until 31 December 2026.
- The Philippines, as an Enhanced Preference country, can rely on **two-way cumulation with all DCTS countries in the group**.
- The dried fruit and nuts from Cambodia, Indonesia and India can be treated as **originating inputs** when calculating origin for the snack bar. Indonesian inputs will count as originating per DCTS rules only until 31 December 2026.
- Only the chocolate coating from a non-group supplier is non-originating.
- If the PSR allows, for example, up to 75% non-originating content or requires a certain change in tariff heading from raw fruit and nuts to a preparation, the product may easily qualify as originating in the Philippines.
- The exporter can then issue the appropriate proof of origin, allowing the UK importer to claim **preferential tariffs** under the DCTS.

In both examples, the updated cumulation rules transform fragmented regional sourcing into a coherent **origin story** that supports duty-free access to the UK market. For ASEAN women exporters, this means that, with the right knowledge and documentation, DCTS Rules of Origin are not an obstacle, but are a **tool** to build more competitive and resilient agrifood businesses.

APPENDIX III: CUSTOMS PROCEDURES AND RELATED DOCUMENTS

As mentioned in Chapter 5, to ensure that products pass through customs, exporters must be familiar with customs procedures and supporting documents. To export to the United Kingdom, ASEAN exporters must familiarize themselves with the following customs documentation.

Commercial invoice

The commercial invoice contains all information pertaining to the transaction, reasons for export, mode of payment, HS code, and weight and number of goods. It also includes the selected mode of transportation and transport route, Incoterms and value of the consignment. Different parties use different formats of commercial invoices; speak to your chambers of commerce to identify the most commonly used commercial invoice format.

Once the purchase price is fixed, the currency exchange rate becomes very important. The exchange rate can appreciate or depreciate, which means that there may be a difference in the final sum of money received from the buyer. To protect yourself from losses due to exchange rate fluctuations, refer to the tips provided here.



QUICK TIP!

WHAT IS IN A COMMERCIAL INVOICE?

A commercial invoice must include the following information.

- Full name, address and contact details of the seller, buyer and final recipient (if this is different from the buyer);
- Commercial invoice number and date of issuance;
- Purchase order or pro forma invoice number and date of issuance (especially if there are multiple orders under the same contract);
- HS code, product description, Incoterms and country of origin of the goods;
- Transport route and actual value of goods.

To learn more, refer [here](#) and [here](#).



QUICK TIP!

CONSIDER EXCHANGE RATE FLUCTUATIONS

To protect yourself from exchange rate fluctuations, keep in mind the following tips.

- Use the exchange rate applicable on the day of payment or receive payments in the foreign currency in a foreign exchange account.
- Account for pricing fluctuations and cover potential losses by including an added charge.
- Speak to your bank manager or a professional with previous experience.



Proof of origin

As explained in Chapter 1, ASEAN exporters must prove that their goods originate in their country to claim the preferential tariff rates under the DCTS. Per the DCTS guide on claiming preferences, ASEAN exporters must prepare and submit the origin declaration or Form A when undertaking exports. The proof of origin applies to a single shipment of originating goods. It can also apply to multiple shipments of identical goods that are:

- Imported under the same sales contract;
- Have the same commodity code;
- Are exclusively sold by the same exporter to the same importer and are subject to entry formalities at the same customs office in the United Kingdom;
- Are imported within the framework of frequent and continuous trade flows of a significant commercial value not exceeding 12 months.

Certificate of origin

ASEAN exporters may request to obtain a certificate of origin from their local authorities. AMS national competent authorities for issuing certificates of origin can be found here: [Brunei](#), [Cambodia](#), [Indonesia](#), [the Lao People's Democratic Republic](#), [Malaysia](#), [Myanmar](#), [the Philippines](#), [Singapore](#), [Thailand](#), [Viet Nam](#) and [Timor-Leste](#).

Economic operators registration and identification number

An economic operators registration and identification (EORI) number is required to import goods into the United Kingdom and to make a customs declaration when goods are at the UK border. Importers based in the United Kingdom usually apply for and obtain an EORI number. In case of direct exports and sales, traders can hire customs agents or brokers that are established in the United Kingdom to obtain the EORI number and engage with the customs authorities.



APPENDIX IV: PRODUCT AND PRODUCTION REQUIREMENTS

Product-specific requirements

Products of non-animal origin

Products of non-animal origin (non-POAO) – such as fruits, vegetables, cereals, spices, herbs, bakery products and juices – are subject to specific legal requirements when imported into the United Kingdom. ASEAN exporters must ensure compliance with these regulations to access the UK market. Importers in the United Kingdom must follow legislation that governs the importation of non-POAO, particularly when these products are identified as high risk.

Under Regulation (EC) 178/2002, food intended for human consumption must be safe, which means that it must not be injurious to health or unfit for consumption. Non-POAO must also meet the provisions of [Regulation 2019/1793](#), which applies official controls to certain high-risk foods. These controls exist to protect public health, especially for products likely to be contaminated with aflatoxins, pesticides, salmonella or radiocaesium. Emergency controls for specific high-risk products may also apply.

High-risk non-POAO can only enter the United Kingdom through designated border patrol posts equipped to handle such goods. These controls may involve documentary checks, sampling, and testing for contaminants or other hazards. For example, nuts susceptible to aflatoxin contamination or specific fruits from countries with known pesticide risks are subject to these controls. Exporters should coordinate with UK importers to confirm whether their goods are subject to emergency controls and ensure shipment to a suitable border patrol post.

Processed food

The UK Food Standards Agency (FSA) regulates the import of processed food products to ensure compliance with both domestic and international food safety standards.

Various food categories

The FSA provides detailed [guidance](#) for traders on importing various food categories into the United Kingdom. Table 8 outlines key considerations for each category.

Table 8: Guidance for various product categories

FOOD CATEGORY	KEY CONSIDERATIONS
Bakery products	Ensure compliance with regulations on additives, labelling and packaging. Verify that any animal-derived ingredients meet import requirements.
Cereals and cereal products	Adhere to standards for contaminants, labelling and permissible additives. Ensure proper documentation for any novel ingredients.
Confectionery products	Monitor for permitted additive levels, especially colourants and sweeteners. Ensure accurate allergen labelling.
Cooking oils	Verify purity and quality standards. Ensure that labelling includes origin and nutritional information.
Drinks	Comply with regulations on additives, particularly preservatives and colourants. Alcoholic beverages must meet specific import conditions.
Food or dietary supplements and health foods	Ensure that products do not contain unauthorized substances. Accurate health claims and labelling are essential.
Fruit and vegetables	Check for pesticide residue compliance. Some items may be classified as high-risk and require additional checks.
Herbs and spices	Monitor for contaminants such as mycotoxins and unauthorized dyes. Ensure proper labelling of country of origin.
Nuts	Adhere to aflatoxin limits. Ensure clear allergen labelling and check for any import restrictions.
Plant products (not fruit or vegetables) and vegetarian products	Verify that products are free from unauthorized additives. Ensure accurate ingredient listing and labelling.
Salt or low-sodium salt alternatives	Comply with regulations on permitted additives and labelling requirements.
Sauces containing POAO	Ensure that animal-derived ingredients meet import standards. Maintain proper hygiene and traceability documentation.
Sugar and sweeteners	Adhere to purity criteria and permissible additive levels. Ensure correct labelling, especially regarding sweetener content.
Table sauces, preserves, pickles and chutneys	Monitor for permitted preservative levels. Ensure accurate ingredient lists and allergen information.

Box 22: A dried fruit processing company expanding while facing manpower shortages

A dried fruit processing company encountered labour shortages, because most of its operations relied on manual labour. This limited production capacity and affected delivery schedules. To resolve this, the company invested in automation, workforce training and recruitment initiatives to meet growing demand.

Product packaging

In the United Kingdom, food packaging is governed by a comprehensive framework designed to ensure safety, inform consumers and promote environmental sustainability. ASEAN exporters of agrifood products must familiarize themselves with these obligations to ensure compliance and facilitate smooth market entry. Information about the different categories of packaging obligations is below.

Food safety and hygiene obligations

Packaging must ensure the safety and hygiene of food products at all stages of the supply chain, including handling, transportation and storage. Materials used in packaging must not release harmful substances into food, alter its composition or compromise its quality. Exporters should ensure that their packaging is compliant with technical standards for food contact materials, particularly for plastics, ceramics and coatings.

Sustainability and environmental obligations

The United Kingdom places significant emphasis on reducing the environmental impact of packaging. Exporters must:

- Use recyclable, reusable or biodegradable materials to minimize waste;
- Reduce the volume and weight of packaging to avoid unnecessary material use;
- Collaborate with importers to ensure compliance with recycling and recovery obligations for packaging waste;
- Consider the recycled content of plastic packaging to meet minimum standards and avoid additional costs under applicable taxes.

Recycled content and waste reduction obligations

Exporters must account for:

- Taxes on plastic packaging containing less than 30% recycled content;
- Compliance with schemes designed to promote recycling and reduce litter, such as deposit return schemes for plastic bottles;
- Ensuring that all packaging materials can be processed effectively within UK recycling infrastructure.

Design and technical obligations

Packaging must meet essential design and composition requirements to align with UK market expectations and legislative standards. This includes:

- Using tamper-proof and leak-proof designs for perishable items;
- Ensuring that materials used for processed foods maintain extended shelf life by incorporating effective oxygen and moisture barriers;
- Developing retail-ready packaging that meets UK retailers' stacking and display requirements.

Collaboration and continuous compliance

Exporters are encouraged to:

- Work closely with UK importers and regulatory consultants to stay updated on packaging requirements;
- Regularly review and adapt packaging practices in line with changes in UK regulations, particularly those related to post-Brexit amendments.

Box 23: UK packaging legislation

In the United Kingdom, food packaging is regulated by a comprehensive framework of legislation designed to ensure safety, inform consumers and promote environmental sustainability. Below is a list of key regulations.

- **The Food Safety Act 1990:** This foundational legislation provides the framework for all food safety and consumer protection laws in the United Kingdom. It covers aspects related to the safety and hygiene of food packaging.
- **Regulation (EC) No 1935/2004 on materials and articles intended to come into contact with food:** This EU regulation, retained in UK law post-Brexit, ensures that materials intended to be in contact with food do not release harmful substances into the food.
- **The Materials and Articles in Contact with Food (England) Regulations 2012:** These regulations enforce the provisions of Regulation (EC) No 1935/2004 within England, detailing specific requirements for materials and articles in contact with food.
- **The Materials and Articles in Contact with Food (Amendment) (EU Exit) Regulations 2019:** This amendment addresses changes needed post-Brexit, ensuring the continued safety and regulation of food contact materials in the United Kingdom.
- **The Plastic Materials and Articles in Contact with Food (England) Regulations 2009:** These regulations set out specific requirements for plastic materials intended to come into contact with food, including compositional standards and usage restrictions.
- **The Food Information Regulations 2014:** Implementing EU Regulation 1169/2011, these regulations govern the provision of food information to consumers, including labelling requirements related to packaging.
- **The Producer Responsibility Obligations (Packaging Waste) Regulations 2007:** These regulations impose obligations on businesses to recover and recycle packaging waste, promoting environmental responsibility.
- **The Packaging (Essential Requirements) Regulations 2015:** These regulations ensure that packaging meets essential requirements for manufacturing and composition, aiming to minimize environmental impact.
- **The Plastic Packaging Tax (General) Regulations 2022:** Introduced to encourage the use of recycled plastic, this tax applies to plastic packaging with less than 30% recycled content.
- **The Food and Drink (Plastic Bottle Deposit Return Scheme) Regulations 2023:** Establishing a deposit return scheme for plastic bottles, these regulations aim to increase recycling rates and reduce littering.

Product labelling standards

There are four main labelling standards with which producers must comply to sell products in the United Kingdom.

Providing food information to consumers

This is a mandatory step that must be followed to sell pre-packed food products in the UK market. Pre-packed food is any food put into packaging before being put on sale and that cannot be altered without opening or changing the packaging. Display the following mandatory information on the product packaging or label attached to the packaging:

- Name of the food;
- Quantitative ingredients declaration;
- List of ingredients (including allergens);
- Weight or volume of the food (net quantity);
- A best before or use by date;
- The name and address of the food business operator responsible for the food information.



QUICK TIP!

HOW TO DISPLAY INFORMATION?

The information must be clear, legible and difficult to remove. The product's labelling must allow the consumer to see the name and net quantity of the product at the same time. Further information on this can be accessed [here](#).

Box 24: Country of origin and storage information

Mention the product's country of origin in the packaging if the words or pictures imply that it comes from somewhere else. 'Country of origin' tells the consumer in which country the food was produced and the 'place of provenance' informs the consumer about the group of countries or regions within a country where the food was produced. For more information, refer to the [guidance on country of origin labelling](#).

Share storage conditions on the packaging to inform the consumer how to store or consume the product appropriately. For example, a product may need the words 'keep refrigerated and use within five days of opening' or 'store in a cool and dry place'.

Box 25: Ingredients list

Producers must list all the ingredients on the packaging. The list should be inserted under the heading 'Ingredients'. Few food products are exempt from needing an ingredients list. Check [here](#) to find out if your product is exempt. If you are still unsure, contact your [local trading standards office](#). Please note that the producer must provide specific information on: (1) sweeteners or sugars; (2) aspartame and colourings; (3) liquorice; (4) caffeine; and (5) polyols, if applicable.

Food composition standards

These standards apply to food products that consumers expect to be of a certain quality or those that are at risk of being substituted for lower-quality alternatives. Certain foods have a **reserved description**, which can only be used provided that the food has a certain composition. These are:

- Bread and flour;
- Fats and oils;
- Fruit juices, honey and nectars;
- Jams and similar products;
- Products containing meat;
- Milk and milk products;
- Soluble coffee and chicory extracts;
- Specified sugar products such as sucrose or glucose syrups.

To find out the composition requirements of your food product, refer to the [guidance on labelling and composition](#).

Food labelling requirements

To sell food products successfully in the UK market, the labelling should be clear and easy to read, permanent, easy to understand, easily visible and not misleading. Aside from providing information and the ingredients list, producers must also include certain warnings.

For example, if the product contains sweeteners, the warning must state 'with sweetener(s)'. In the case of aspartame, the warning must state 'contains a source of phenylalanine'. Refer to this [link](#) to see the list of food and drink warnings.

Organic food labelling standards

To sell organic food products in the United Kingdom, producers must get their product certified by an [approved UK organic control body](#). Contact them to find out if your product falls under the definition of organic in the United Kingdom. Food products can be labelled organic only if:

- They meet organic production rules;
- At least 95% of the agricultural ingredients are organic;
- All other [ingredients, additives and processing aids](#) are listed as permitted within the organic regulations;
- The product, its labels and any suppliers are certified by an approved UK organic control body.

To sell organic products in the United Kingdom, include the [control body code](#) number and a statement of agricultural origin. To learn more about exporting organic products, refer to this [guide](#).



QUICK TIP!

USING THE ORGANIC LOGO

Producers exporting organic products to the United Kingdom must be registered with an approved UK organic control body. Exporters must meet the organic production standards required by the body with which they are registered and obtain the requisite certification. The certification comes with a logo that confirms the producer's claim to be organic. The logo makes it easier for consumers to identify organic products. [BDA Certification](#), [Organic Farmers and Growers CIC](#) and the [Soil Association](#) are a few of the well-known certifiers engaged in this sector. The UK consumer is likely to be familiar with their logos.

APPENDIX V: SUSTAINABILITY STANDARDS

As mentioned in Chapter 4, VSS and certifications enable businesses to retain a competitive edge and even capture a niche market. To do so, producers must be familiar with two key requirements: (1) the general process to get certified; and (2) some of the different certifications that may be applicable.

Steps to obtain certifications

Many certifications have similar processes and can be broken down into the following steps.

> **STEP 1: Identify the right standard**

Different VSS certifications cover aspects of sustainability (such as food safety; economic, environmental and social aspects, etc.) and may be used only in certain countries. Sometimes, the importer may specify that producers must obtain certain certifications. In other situations, familiarize yourself with the different types of VSS certifications before negotiating the sales contract with the buyer. Use the ITC Standards Map [Identify standards](#) and [Compare](#) tools to do so.

> **STEP 2: Conduct a gap analysis**

Producers must conduct a gap analysis to identify any gaps between existing business practices and the requirements laid down in the identified VSS. If gaps are identified in the analysis, producers must determine an appropriate course

of action, including the next steps, costs and time to implement such next steps. Once they are implemented, proceed to Step 3. If there are no gaps identified from the gap analysis, producers can proceed directly to Step 3.

> **STEP 3: Apply for certification**

Before applying, it is important to ensure that a producer breaks down the cost of certification. Costs include membership fees, audit fees (which can vary depending on the number of visits required), laboratory fees for testing the sample, and the cost of ensuring that there is no gap between the production standard and standards laid down in the VSS certification.

Once the producer has determined and budgeted the applicable cost, producers can apply to the VSS body for certification. Following the application, the producer-applicant will invite an auditor/inspector to conduct an on-site assessment. Different VSS certifications have different authorized or approved auditors in each country of operation.

> **STEP 4: Inspection and corrective action requests**

Producers must then prepare for an audit, during which an on-site assessment of the production unit will be conducted by the auditor, who will check the food management system and will, accordingly, share an audit report. The inspector may also issue corrective action requests, which detail the actions that the producer must take to correct the gaps between the existing business

practices and the standard required under the VSS certification. Once the corrective action requests are implemented, a new audit will be conducted to ensure that the gaps have been addressed correctly.

If the audit report contains unclear paragraphs, be sure to ask the auditor for clarification. If an unclear decision is issued, seek clarifications and appeal the decision, if needed.

STEP 5: Certification, monitoring and renewal

Certification is issued once the audit is completed and there are no pending corrective action requests. On-site or desk-based verification audits may also be performed, depending on requirements laid down under the VSS certification, to ensure that the certified producer continues to comply with the applicable requirements.

Each certificate has a different validity period and will need to be renewed accordingly. Producers must check the website of the certification obtained to determine the next date of renewal and plan accordingly.

Box 26: A Philippine exporter adapting to costly certification processes

A Philippine food exporter found that obtaining international certifications such as Brand Reputation through Compliance Global Standards (BRCGS), and organic required significant investment in documentation, facility upgrades and compliance audits. To mitigate costs, the company partnered with buyers for cost sharing, applied for government subsidies, and streamlined certification processes to maintain affordability.

Examples of relevant certification

ISO 22000

ISO 22000 are food safety management standards by ISO that help organizations identify and control food safety hazards. This certification provides reassurance within the global food supply chain that the food is safe for consumption. It integrates elements of Good Manufacturing Practices, HACCP and other preventative measures.

FSSC 22000

 FSSC 22000 is a food safety standard recognized by the Global Food Safety Initiative and is based on existing ISO standards. The FSSC provides a framework that can be used in the food manufacturing industry and the related supply chain to ensure food safety standards and processes. For more information, refer to this [Guidance Document: Food Safety and Quality Culture](#).

BRCGS

 Brand Reputation through Compliance Global Standards (BRCGS) is a set of standards pertaining to food safety, packaging materials, storage and distribution, etc. They are proof of Good Manufacturing Practices and assure consumers that the food products are safe, legal and of high quality. They are especially relevant when selling products to the UK market. The BRCGS is a Global Food Safety Initiative scheme and is widely recognized internationally. Read more about the BRCGS food safety standard [here](#).

How to get certified? A step-by-step guide to understanding the certification process is available [here](#). A BRCGS certificate can be obtained only through a BRCGS-approved certification body.



© Shutterstock.com

Fairtrade International



The [Fairtrade International](#) certification is globally recognized, with its prime focus on connecting producers and consumers.

It represents fair trading conditions and ensures consumers that the producers have met the [Fairtrade social, environmental and economic standards](#). As a producer, you benefit by receiving a minimum price and premium for your product and also gain access to producer networks and organizations.

How to get certified? The certification procedure is done via [FLOCERT](#). Before applying, check whether you comply with all the [criteria](#). The step-by-step procedure is available [here](#).

International Featured Standards



International Featured Standards ([IFS](#)) reviews products and production processes to evaluate the producer's ability to produce

safe, authentic and quality products according to legal requirements and customer specifications. It is especially beneficial for producers using private labels. The IFS certificate demonstrates that the private labels or standards applied by the food producer comply with customer specifications. It is recognized by the Global Food Safety Initiative.

How to get certified? A roadmap to obtain IFS certification is available [here](#). To meet IFS standards, producers can also undergo training at the [IFS Academy](#). Contact IFS certification bodies to conduct the audit and receive certification.

GLOSSARY

TERM	DEFINITION
Air waybill	A contract issued by an air carrier containing details about the consignor, consignee and destination. Most importantly, it is not a document of title.
Bilateral cumulation	Cumulation between the United Kingdom and a partner country, allowing UK-origin inputs to count as originating from the partnering country.
Bill of lading	A carrier-issued contract for sea transport serving as document of title, receipt and shipment contract.
Certificate of origin	Document proving origin to claim preferential tariffs. For exports to the United Kingdom, this could take the shape of Form A.
Change in tariff classification (CTC)	Origin rule requiring a tariff code change at the chapter, tariff heading or tariff subheading level.
Codex Alimentarius	International food standards ensuring safety, quality and fair practices.
Commercial invoice	Document with transaction details, including HS code, value and Incoterms.
Cumulation	Rule allowing inputs from certain countries to count as originating.
Customs bonded warehouse	Facility for storing goods without paying import duties.
DCTS	UK trade preference scheme, introduced following the UK's exit from the European Union, granting reduced tariffs to developing countries.
Diagonal/regional cumulation	Cumulation among a group of countries allowing shared origin treatment.
Export declaration (ED)	Official declaration submitted to customs for export clearance.
Free trade agreements (UKSFTA/UKVFTA)	trading arrangements between two countries offering preferential market access to each other.
Harmonized System (HS) code	International six-digit product classification system introduced by the World Customs Organization.
Incoterms	International rules that define allocation of risk and responsibilities between the buyer and seller.
Lead time	Time from order placement to delivery.
MFN tariff	Non-discriminatory tariff applied to imports.
Out-of-quota tariff	Higher tariff applied beyond quota limits.
Packing list	Document listing shipment content details.
Payment terms	Conditions outlining timing and method of payment.
Product-specific rules (PSR)	Exact origin criteria needed for preferential tariffs.
Quantitative ingredients declaration (QUID)	Labelling rule displaying ingredient percentages contained in a food product.
Regional value content (RVC)	Origin rule measuring value percentage of originating components.
Reserved descriptions	Terms or descriptions protected for certain food items, which requires compliance with specific standards.
Rules of Origin (RoO)	Criteria used to determine the economic nationality of goods, and consequently if they are eligible for preferential tariffs under specific trading arrangements.
Tariff	Customs duty charged on imports.
Tariff rate quota (TRQ)	System where in-quota imports face lower tariffs.
United Kingdom Commodity Code (UKCC)	UK 10-digit classification extending HS codes.
Voluntary sustainability standards (VSS)	Voluntary environmental and social standards.
Wholly obtained	Goods produced entirely in one country.

Printed by ITC Digital Printing Service.

A free pdf is available on ITC's website at:
www.intracen.org/publications.

#SheTrades

Her success. Our future.

The International Trade Centre's SheTrades Initiative is a global movement to unlock women's full economic potential through trade.

By working with governments, business support organizations, the private sector, and women producers and entrepreneurs, we create the right capacities and conditions for sustainable impact at scale.