



Exporting to Great Britain

A handbook for Nigerian women-led businesses in the cosmetics sector



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ACRONYMS AND ABBREVIATIONS

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

CAC	Corporate Affairs Commission
CPR	Cosmetics Products Regulation
CPSR	Cosmetic Product Safety Report
DCTS	Developing Countries Trading Scheme
EPA	Economic partnership agreement
EU	European Union
FIRS	Federal Inland Revenue Service
GMP	Good Manufacturing Practice
HS	Harmonized System
Incoterms	International Commercial Terms
IPR	Intellectual property rights
ISO	International Organization for Standardization
ITC	International Trade Centre
NAFDAC	National Agency for Food and Drug Administration and Control
NEPC	Nigerian Export Promotion Council
NEXIM	Nigeria Export-Import Bank
NGO	Non-governmental organization
NSITF	Nigeria Social Insurance Trust Fund
NXP	Nigeria Export Proceeds
OPSS	Office for Product Safety and Standards
PENCOM	National Pension Commission
PIF	Product information file
REACH	Registration, Evaluation, Authorisation and Restriction of Chemicals
SMEs	Small and medium-sized enterprises
SVHC	Substances of very high concern
TCC	Tax clearance certificate
TIN	Tax identification number
UKCC	United Kingdom Commodity Code
UKIPO	UK Intellectual Property Office
UV	Ultraviolet
VSS	Voluntary sustainability standard

WHO SHOULD READ THIS HANDBOOK?

This handbook explains the key and relevant legal and regulatory requirements that need to be met in order for Nigerian women-led small and medium-sized enterprises (SMEs) to **export** certain products to **Great Britain**. The United Kingdom of Great Britain and Northern Ireland comprises **England, Wales and Scotland (which collectively form Great Britain)** and Northern Ireland. The legal and regulatory requirements explained herein only apply to products placed on the markets of England, Wales and Scotland. This handbook does not apply to products placed on the Northern Ireland markets.

The handbook addresses the regulatory requirements to export products in the cosmetics sector, specifically make-up and skincare products. 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 Great Britain. To reflect this reality, the handbook assumes that the actual physical exports will use medium-or large-scale Nigerian export aggregators. 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 Great Britain. 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.

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PREPARING THE BUSINESS FOR EXPORTS

Business registration in Nigeria

STEP 1: Business registration

The first step in business registration is to select a unique business name and business structure. Sole proprietorships, partnerships and limited companies are the most recognized business structures. Each business structure has different merits, costs and procedures for registration. In the Federal Republic of Nigeria, a partnership or limited company must be registered with the Corporate Affairs Commission (CAC), together with the relevant supporting documents. Cooperative societies must register with the State Ministry of Commerce, by submitting the application form together with supporting documents. Refer to Annex I to know more about the supporting documents required, and the time and costs for the registration process.



QUICK TIP!

Companies registered as a sole proprietorship with CAC must upgrade their business to a limited liability corporation before they can register with the Nigerian Export Promotion Council (NEPC). Additionally, businesses that register with the NEPC must include a clause on exports in their memorandum of association and articles of association.

STEP 2: Tax identification number

Apply [online](#) or in person to the Federal Inland Revenue Service (FIRS) to obtain the tax identification number (TIN) certificate. Submit the completed TIN application form, together with the certificate of incorporation, memorandum of association and articles of association (for companies), proof of business address, identification documents for directors/owners and a board resolution assigning a tax representative (for companies). This service is provided free of charge to applicants, and it can take between 24 hours and one week to receive the TIN certificate. The TIN certificate remains valid indefinitely and does not need to be renewed.

Tax clearance certificate

Apply to FIRS either in person or online, after completing tax filings, to obtain a tax clearance certificate (TCC). The TCC certifies that the entity is compliant with all tax obligations (such as income tax, value-added tax and withholding tax) over a defined period. To apply for a TCC, submit audited accounts or tax returns for the relevant period, the TIN, company incorporation documents, the Nigeria Social Insurance Trust Fund (NSITF) certificate (if applicable) and payment receipts showing tax remittances. The TCC is valid until 31 December of the issuing year. It can take up to two weeks to receive the TCC from FIRS.



QUICK TIP!

For newly incorporated entities (i.e. less than six months of establishment, with no business operations), the TCC may be issued free of charge. Otherwise, a pre-operation levy is charged.

STEP 3: Employer registration certificate

Businesses must register with the NSITF in order to register for the Employees' Compensation Scheme, which compensates employees or their dependents in case of work-related injuries, diseases, disabilities or death. Applicants can apply online or visit the nearest NSITF portal to register their entity. Submit the completed employer registration form (Form 1) to the NSITF, together with the following supporting documents:

- Certificate of incorporation from CAC;
- TIN;
- Company profile or structure;
- List of employees and monthly payroll details;
- Contact details of the employer and human resources representative.

Once submitted, the NSITF assesses the annual contribution, which is usually 1% of total payroll, which the employer must pay into designated bank account. Once completed, the NSITF issues the employer registration certificate, which is valid for one year and must be renewed annually. The entire registration process takes approximately 1–2 weeks after submission and confirmation of payment.

STEP 4: Pension compliance certificate

Businesses must obtain a pension compliance certificate from the National Pension Commission (PENCOM) to show compliance with requirements on opening retirement savings accounts, contribution remittance and group life insurance. Submit a formal application to the PENCOM head office in Abuja or zonal offices, with the following supporting documents:

- Certificate of incorporation from CAC;
- Employer code;
- Certified list of employees (per the latest fiscal year);
- Contribution schedule showing both employer and employee portions (minimum 10% for employers and 8% for employees);

- Evidence of pension remittance for the last three years (or since incorporation);
- Evidence of group life insurance policy covering employees (certificate and premium receipt).

PENCOM does not charge a fixed fee for the application process, but the applicant may incur supporting costs. The PENCOM certificate is valid for the calendar year and expires on 31 December of that year, regardless of its date of issuance, and must be renewed annually. Applicants can expect to receive the certificate within 15 working days if all documentation is complete and in order.



QUICK TIP!

EMPLOYER CODE

Employers **must** formally write a letter to PENCOM on the organization's letterhead requesting an employer code. They must also submit the certificate of incorporation from CAC and the TIN when requesting the employer code.

PENCOM does not charge any fees to generate and issue the employer code.

➤ STEP 5: Business licence registration

Skip this step if there is no foreign investment in your entity.

If a foreign investor or company wishes to operate with a Nigerian business, such as through a joint venture arrangement, such an entity requires a special business licence from the Ministry of Interior. Apply [online](#) and submit the required supporting documents, such as the proof of incorporation, TIN certificate, shareholding structure showing foreign ownership and joint venture agreement. Application fees can vary between ₦10,000 and ₦50,000, and the applicant can expect to receive the licence in 2–4 weeks.

➤ STEP 6: Access to finance

Business formalization and expansion requires a lot of financial support. Nigerian women-led businesses looking for working capital and expansion support could consider the following financial facilities offered by Nigerian banks:

- **Women and Youth Export Facility:** Working capital and expansion finance support offered by the Nigerian Export-Import Bank (NEXIM) for women and youth-led businesses working in non-oil export-oriented businesses.
- **Gender-based loan:** Short- and long-term financing offered by the Nigerian Bank of Industry for women-led SMEs.
- **SME loan:** Working capital financing offered by NIRSAL Microfinance Bank for women-owned SMEs.

Refer to Annex I to know more about the application requirements for each facility.

➤ STEP 7: Environmental compliance certificate

Businesses must be certified to show that their manufacturing processes comply with environmental regulations. Submit the environmental impact assessment (EIA) or environmental audit report to the National Environmental Standards and Regulations Enforcement Agency (NESREA), together with the applicable fees and supporting documents, such as:

- Proof of payment of the processing fee;
- Incorporation certificate from CAC;
- Tax clearance certificate for the last three years;
- Evidence of environmental impact statement (EIS), where applicable;
- Evidence of affiliation with an internationally/nationally recognized stewardship organization for a producer responsibility organization/recyclers, where applicable;
- Environmental management plan (EMP), where applicable;
- Schematic drawings and layout of the factory/warehouse for producer/recycler/collector;

- Evidence of registration with a producer responsibility organization for producers;
- Environmental audit report, where applicable.

Applicable fees varies by company size and risk category, and the entire application process takes 30–45 days. The certificate is valid for one year and can be renewed annually.

➤ STEP 8: Trademark registration

Businesses must apply to the Federal Ministry of Industry, Trade & Investment to trademark and protect their name, logo, slogan or mark for commercial use in Nigeria. Applicants must first conduct an availability search on the [Trademarks Registry Portal](#). Submit an application specifying the class under the Nice Classification system, with the following supporting documents:

- **Applicant's details:** Full name, physical address of the applicant, nationality, e-mail address and phone number.
- **Information about the trademark:** Trademark representation must be visible, clear and distinct. For online applications, provide soft copies in jpeg format (minimum 1,200 DPI). Preferred dimensions for representations is 120x100 px.
- **Classification of goods and services:** Provide detailed information on the range of goods covered or proposed to be covered by the trademark.
- **Power of attorney/agent authorization:** A power of attorney duly executed, with full particulars of name(s), address(es) and nationality of the applicant(s). Full name(s) and capacity of the signatory if applicant is a firm/company is to be given to a local attorney/agent and must be filed alongside the trademark application.

Once the application is submitted, the Registry will verify compliance with the Trade Marks Act, following which, the proposed trademark is advertised in the *Trademark Journal* for a period of two months to allow for any objections or opposition to be filed. If there are no objections/ oppositions filed, a certificate of trademark registration is issued. The entire process can take 12–18 months. Applicable fees and costs are provided [here](#).

The certificate is valid for an initial period of seven years, after which, it must be renewed. Following that, subsequent renewals take place at 14-year intervals. Information on renewal fees is provided [here](#).



QUICK TIP!

NICE CLASSIFICATION

The Nice Classification, established by the Nice Agreement, is an international classification of goods and services to register marks. Nigeria follows the Nice Classification for goods.

Cosmetics are covered under **Class 3** of the Nice Classification. Note that a separate application is required for each class of goods to be protected with trademark registration.

Preparing to export

STEP 9: NEPC exporters' certificate

Non-oil export-oriented businesses must register and obtain the exporters' certificate from the NEPC, which authorizes and facilitates non-oil exports from Nigeria. Applicants must register or log in to the NEPC e-registration portal, complete the application form, submit the required supporting documents listed in Box 1, pay the registration fees, and download the certificate of payment confirmation and application approval. The certificate is issued within 24 working hours after payment confirmation and is valid for an initial period of two years, after which, it is renewable each year.

Box 1: Supporting documents required for the NEPC exporters' certificate

Supporting documents required for the NEPC exporters' certificate

Limited companies must submit the following supporting documents:

- Certificate of incorporation issued by CAC;
- Certified true copy of the memorandum of association and articles of association;
- Current certified true copy of Form CAC 1.1 – Section C (Particulars of Directors) (this was formerly known as Form C07 or Form CAC 7);
- Board resolution, affixed with the company seal, to register with the NEPC.

Cooperative societies must submit the following supporting documents:

- Certificate of registration (issued by the State Ministry of Commerce, local government or Federal Capital Territory Area Council);
- Society by-laws;
- Board resolution, affixed with the society seal, to register with the NEPC.

Government and non-governmental organizations must submit the following documents:

- Certificate of registration issued by CAC;
- Constitution of the government organization/non-governmental organization;
- Memorandum for guidance of applicant;
- Board of trustees resolution, affixed with the seal, to register with the NEPC.

STEP 10: NAFDAC registration certificate

Export-oriented businesses in the cosmetics sector must also register with the National Agency for Food and Drug Administration and Control (NAFDAC) to certify that their products meet the required cosmetics standards and are safe for human use. To be certified, applicants must create an account on the NAFDAC [e-registration portal](#) and submit the completed application form together with the required supporting documents, such as:

- Certificate of incorporation from CAC;
- Trademark registration;
- Certificate of analysis;
- Product label artwork;
- Manufacturer's licence or contract manufacturing agreement;
- Evidence of payment.

Pay the appropriate registration fees and submit product samples for lab analysis. Following this, the NAFDAC will inspect the facility for local manufacturers. Upon successful evaluation, applicants will receive the registration certificate. It is valid for five years and can be renewed in five-year intervals upon payment of the [applicable fees](#).

STEP 11: Product type certification scheme

Register with the Mandatory Conformity Assessment Programme (MANCAP) of the Standards Organisation of Nigeria (SON) for their **Product Type Certification Scheme**. This is to ensure that locally manufactured products conform to Nigerian Industrial Standards (NIS) before export. To register, create an online account with the TIN number. Submit the completed online application form together with required supporting documents, such as:

- Certificate of incorporation issued by CAC;
- TIN number;
- Product specifications and formulation details;
- Quality control manual;
- Factory layout and process flow chart;
- Test reports.

Applicable fees vary by product and factory size, and the entire application process takes 4–6 weeks. The registration certificate is valid for three years and can be renewed in three-year intervals.

STEP 12: Registration with other entities (optional)

Exporters may want to register with the following entities while preparing for exports:

- **Nigerian Association of Chambers of Commerce, Industry, Mines, and Agriculture (NACCIMA):** NACCIMA provides a joint platform for all members on matters of concern affecting commerce and industry. The [NACCIMA Women Group](#) is specifically tasked to facilitate women's participation in commerce, identify profitable business and market opportunities for its members, access loans and business information for members and facilitate trade within the Economic Community of West African States (ECOWAS) subregion and globally.

- **Nigerian Export Promotion Council:** The NEPC's Women in Export Development Programme provides women entrepreneurs in non-oil export-oriented sectors with access to facilities needed to enhance their businesses. Applicants can access this by registering with the NEPC via their [e-registration portal](#), paying the applicable registration fee, and entering/ updating company information in the Women in Export database. The first-time registration fee is N13,500 and the renewal fee is N7,500. Applicants must provide evidence of at least 50% business ownership by one or more women, and updated business information and contact details.
- **SheTrades Nigeria Hub:** The NEPC, in collaboration with ITC, hosts the SheTrades Nigeria Hub to empower women entrepreneurs with skills and opportunities to participate in global trade. Interested applicants can register [here](#) by providing their business information and contact details. Membership is indefinite.

STEP 13: Sales contract

Building a relationship based on trust and communication is essential to attract and retain buyers. A detailed contract lays out the rights and duties of each party, 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 1 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 1: Summary of key terms in a sales contract

ORDER CONFIRMATION IN THE FORM OF A 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.
DESIGN RIGHTS	<ul style="list-style-type: none"> • Legal rights that protect the appearance of a product, already possibly protected through intellectual property law. • Outlines the role of producer and buyer in terms of design rights in the product. Example: <i>‘Producer agrees that it shall notify buyer of any potential infringements in the design as it shall become aware...’</i>
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 tailor-made requests of a buyer. • Should be in the contract so that the changes requested are agreed upon by both exporter and buyer and accommodated in the production/manufacturing process.
DELIVERY TERMS OR INTERNATIONAL COMMERCIAL TERMS (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 2. • Parties must ensure that the point of delivery or destination is specified to the greatest detail possible. 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 delivery terms or 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 define the responsibilities of the seller and buyer at different points in the shipping process.

Including Incoterms not only specifies the responsibilities of each party, but also lays down the point where the risk is transferred from the seller to the buyer and the division of costs between the parties. Table 2 shows some of the preferred delivery terms and the possible scenarios between a producer/seller (S) and buyer (B). The rest are provided in Annex I.

Table 2: 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 obtaining 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, in obtaining 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, in obtaining 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, in obtaining documents and/or information to obtain transit and/or import clearances.

Exporting to Great Britain

STEP 14: Harmonized System (HS) 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 Annex 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 3, Annex I. However, as the complexity of the product increases, product classification may become a difficult exercise for exporters.



QUICK TIP!

Exporters may check [tariff notices](#) issued by His Majesty's Revenue & Customs. These contain specific information on how to classify certain products. For example, [Tariff Notice 23 of 2024](#) specifies the UKCC for hair colour swatch books/catalogues, with the correct explanation.

Keep in mind that tariff notices are only for informational purposes and are not legally binding in nature.

Box 2: Importance of identifying the correct HS 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 British market;
- To understand the specific product compliance requirements that must be met before exporting the products.



QUICK TIP!

ADVANCE TARIFF RULINGS

Novel and/or complex products can challenge exporters at the time of identifying the HS code. Advance tariff rulings are a useful tool that exporters can use in two ways to ensure correct HS classification:

(i) As an information tool to understand how His Majesty's Revenue & Customs approaches HS code classification. For example, the advance tariff ruling for *a lip mask product applied to your lips, sold alongside other cosmetic products with the aim of recreating a spa experience* is 33.04.10.00.00. The justification for such classification is provided [here](#). This ruling is legally binding on the applicant for a period of three years.

and/or

(ii) As a legally binding instrument for exporters, by submitting an application for an advance tariff ruling. Refer [here](#) to know more about the requirements to submit an application for an advance tariff ruling.

STEP 15: Export finance

Cash flow is vital for export transactions, especially because manufacturers/exporters will not receive payment from the buyer immediately. To ensure sufficient liquidity or cash flow for the entire duration of an export transaction, Nigerian exporters can benefit from two types of export finance:

- Pre-shipment finance;
- Post-shipment finance.

QUICK TIP!

KNOW YOUR EXPORT FINANCING OPTIONS

Commercial banks offer financing options for exporters. Consult with your bank's account manager to explore various pre- and post-shipment funding alternatives and determine the most appropriate financing method for your company. Be sure to inquire about interest rates, collateral requirements for loan eligibility, and repayment conditions.

The NEPC offers the Export Expansion Grant (EEG) facility, which is a post-shipment export incentive worth 5%–15% of the export value. To be eligible, applicants must first be accredited by the NEPC. The annual accreditation fee is ₦100,000. Upon accreditation, submit the following baseline data to the NEPC:

- Audited financials
- Baseline forms
- Export expansion plan
- Turnover analysis
- Cost breakdown
- Tax clearance certificate

Following this, submit the application, together with supporting documents, such as:

- Form NXP duly filled in;
- Bill of lading;
- Final commercial invoice;
- Single goods declaration (SGD) form, duly endorsed by Nigerian Customs Service, both at the front and back;
- Evidence of full repatriation of export proceeds (bank letter);
- Clean certificate of inspection (CCI) to include quality certification;
- NEPC – CBN Schedule (a sample can be found [here](#));
- Export Schedule (a sample can be found [here](#));
- Any other documentation requested by the NEPC.

QUICK TIP!

REFER TO THE GLOBAL TRADE HELPDESK

Conduct market research to understand the demand for a particular product. The [Global Trade Helpdesk](#) is a tool that enables manufacturers and exporters to find and understand key market information such as a product's export potential in the importing market, and identify exact tariff rates, e-commerce marketplaces, trade finance providers and other potential partners. It also provides information on digital payment options and details of the applicable intellectual property rights offices for intellectual property rights registration.



Nigeria–United Kingdom Trading Relations

On 13 February 2024, the Governments of Nigeria and the United Kingdom signed a memorandum of understanding for the Enhanced Trade and Investment Partnership (ETIP) to strengthen bilateral economic relations between both countries. ETIP aims to reduce barriers to goods and services trade, empower micro, small and medium-sized enterprises (MSMEs) and promote

bilateral cooperation on issues of trade and investment. Among others, ETIP acknowledges the role of the United Kingdom's Developing Countries Trading Scheme (DCTS) in boosting bilateral trade in important sectors and through preference usage. Refer below to know more about the DCTS scheme and how to leverage it for preferential exports to the United Kingdom.

United Kingdom's Developing Countries Trading Scheme

Under the United Kingdom's Developing Countries Trading Scheme (DCTS), Nigeria is an Enhanced Preference country. This means that Nigerian exporters can benefit from zero or reduced tariff rates on 92% of product lines. 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 with the [United Kingdom Integrated Online Tariff tool](#) to determine the applicable tariff rates. It is important to note that there are different types of tariffs that may be levied, depending on the product. For an overview of the different types of tariffs, refer to the relevant section of Annex I of this handbook.

Rules of origin

Rules of Origin (ROO) are used to determine which exports qualify as originating from a country and are eligible for preferential tariffs. They specify the extent to which producers/exporters can buy and input raw materials from other countries for the manufacture of their goods and still claim that the product is Nigerian in origin 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.

Overlaying the concept of rules of origin is **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, they may wish to recognize each other's inputs as originating to support integrated supply chains.

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.

Refer to the relevant section of Annex I for more information on the criteria to determine the origin of goods and cumulation under the DCTS.



QUICK TIP!

WHEN DO RULES OF ORIGIN MATTER?

Each country determines the tariff rates to import into their country. This is determined for each product line and is applicable to all countries. This tariff rate is also known as the Most Favoured Nation (MFN) tariff or duty. When two or more countries agree on preferential trading arrangements, or unilaterally offer reduced or zeroed tariffs such as the United Kingdom's DCTS, they deviate from the MFN tariff and offer preferential tariff rates for selected product lines, with the aim of promoting further trade between them. If an exporter belongs to one such preferential trading arrangement, then, in order to get the preferential tariff rate, they must satisfy the preferential Rules of Origin.

However, if the MFN tariff is already 0%, then there is no requirement to apply for a preferential tariff or comply with the preferential rules or Rules of Origin.

Box 3: Cumulation under the DCTS



DID YOU KNOW?

The United Kingdom Government has introduced improvements to the DCTS Rules of Origin that are in effect since 1 January 2026. A key change is the creation of a new Africa Regional Cumulation Group, which brings together 50 countries –including Nigeria –into a single, expanded cumulation zone. The aim is to make it easier for developing countries to source inputs from a wider group of countries, process them domestically and still export to the United Kingdom under preferential tariffs.

How the new Africa Regional Cumulation Group benefits Nigerian exporters

Nigeria is an Enhanced Preference country under the DCTS. For Enhanced Preference countries, the new rules allow for a wider set of cumulation options:

- Two-way cumulation with all DCTS countries in the Africa Regional Cumulation group, which means that they can both supply and use originating materials among themselves and retain DCTS benefits;
- One-way cumulation with the economic partnership agreement (EPA) countries, provided that the sourced inputs are duty-free and quota-free under the relevant EPA;
- One-way cumulation with Association Agreement countries (the Arab Republic of Egypt, the Kingdom of Morocco and the Republic of Tunisia), provided that the sourced inputs are duty-free and quota-free under the relevant agreement;
- Interregional cumulation on a case-by-case basis with countries in other regional groups.

These changes are expected to make regional sourcing more efficient and support more competitive African supply chains into the UK market.

Standards and regulatory requirements

To sell products in Great Britain, exporters are required to comply with manufacturing, packaging and health compliance standards, etc. Chapters 2 and 3 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.

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

Claiming preferences under the DCTS

To claim preferences under the DCTS, Nigerian exporters must confirm that they are eligible to do so and submit documentary proof of origin and supporting documents. In practice, confirmation of eligibility for exports is done before signing the sales contract. For proof of origin, exporters can provide an origin declaration or Form A. Documentary proof of origin is mandatory to claim preferential tariffs under the DCTS. Further guidance on Rules of Origin is available [here](#). Aside from this, exporters may also need to submit the following supporting evidence:

- Production records (exporters must keep production records for three years);
- Invoices;
- Accounting details;
- Suppliers' declarations.

For further information, refer to the relevant section of Annex IV of this handbook.



QUICK TIP!

CHECK YOUR PRODUCT'S EXPORT AND IMPORT ELIGIBILITY

Readers must note that products covered by this handbook can be exported from Nigeria and imported into Great Britain. However, it is strongly recommended that they speak to their chamber of commerce or association on eligibility for similar and novel products that may fall within similar product codes. Exporters must also familiarize themselves with Nigeria's export policy and the [export prohibition list](#). If you are a supplier that imports raw materials for production purposes, ensure compliance with the [import prohibition list](#).



02

MEETING PRODUCT AND PRODUCTION REQUIREMENTS

Introduction

To export to the British market, you need to meet the cosmetic product regulatory requirements. The United Kingdom sets out laws with which any individual or company must comply in order to enter the UK market with their product. The regulatory requirements apply at various stages of the production process. Therefore, it is advisable to consider this chapter early in the manufacturing process to understand any restrictions imposed on cosmetics manufacturers, such as a prohibition of animal testing.

All cosmetic products placed on the market that are intended for sale must comply with UK regulations. This chapter will serve as a step-by-step guide to UK Cosmetics Products Regulation (CPR) requirements with which you have to comply in order to export cosmetic products to GB. The end of this chapter contains a checklist of questions outlining the issues that exporters must consider.

The UK Government has also published useful [guidance](#) on making cosmetic products available to consumers in Great Britain.

Ingredients/ substances that may be used in cosmetics products

When producing cosmetics, note that UK regulations contain lists of prohibited ([Annex II](#)) and restricted ([Annex III](#)) substances. When substances are prohibited, you must not use them if you want your product to enter the British market. For restricted substances, you can only use them in accordance with the conditions laid down in UK regulations. The UK Regulation also requires that only the colours, preservatives and ultraviolet (UV) filters listed in [Annex IV](#), [Annex V](#) and [Annex VI](#) respectively can be used in cosmetics.



QUICK TIP!

UK law introduces prohibitions and restrictions on the use of certain substances in cosmetic products. For example, use of substances that are carcinogenic, mutagenic or toxic for reproduction is banned.

Special attention should be paid to **nanomaterials** for cosmetic ingredients, which are defined as ‘an insoluble or biopersistent and intentionally manufactured material with one or more external dimensions, or an internal structure on the scale from 1 to 100 nm’. All nanomaterials present in a cosmetic product must be indicated in the main product notification made under [Article 13](#) of the UK CPR, regardless of function.

Any product containing a nanomaterial not already regulated in [Annex IV](#), [Annex V](#) or [Annex VI](#) must be notified under [Article 16](#) of the UK CPR, in addition to the product notification made under Article 13, **six months** before placing the product on the market. Please refer to the [UK guidance](#) on how to notify products containing nanomaterials.



QUICK TIP!

CHECK NANOMATERIALS LIST

Manufacturers cannot use a nanomaterial that is not listed in the annexes of the UK CPR as a preservative, UV filter or colourant.

Chemicals and other hazardous substances

In addition to the prohibited and restricted substances set out in the UK Regulation, the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) is another UK regulation that identifies and prohibits the use of certain chemicals and hazardous substances. REACH limits ‘substances of very high concern’ (SVHC) in products placed on the market. The [list of such SVHC](#) indicates why they are controlled so stringently in the United Kingdom.

All products sold in the UK market must meet the REACH requirements. This includes businesses that manufacture products that are imported into the United Kingdom.

There are certain obligations that rest on a manufacturer of cosmetic products and/or the brand owner, including:

- **Restrictions:** Follow specific restriction requirements for certain chemicals.
- **Authorization:** Hold an authorization to use certain SVHCs.
- **Communication:** Check with your supplier if the chemical is registered under UK REACH and inform them of its use in a cosmetic product.
- **Registration:** If you manufacture or import a substance in amounts totalling less than one ton a year, you do not need to register the substance with the Health and Safety Executive. Depending on the amount imported to the United Kingdom, you may be able to rely on this exemption from registration under REACH. If you do not fall under this exemption, please refer to Annex II to see if you fall under the exemption described therein.



QUICK TIP!

CHECK REACH REQUIREMENTS

Ensure that substances used in the cosmetic product meet the REACH requirements.

If a substance does not appear on the list of prohibited or restricted substances ([Annex II](#) and [Annex III](#)) of the UK Regulation, then you can freely use that ingredient in a cosmetic product, provided that:

- The ingredient is not used as a colour, preservative or UV filter;
- The substance is not classified as a carcinogenic, mutagenic or toxic for reproduction substance by the GB Classification, Labelling and Packaging Regulation (see guidance on the regulation [here](#));
- The substance complies with UK REACH;
- The manufacturer has the appropriate safety data to ensure that the ingredient and the final product is safe.



QUICK TIP!

CHECK UK REACH GUIDE

Manufacturers must familiarize themselves with the UK REACH regulation. A useful guide is provided [here](#).

Ensure that products contain 0.1% or less of the SVHC (calculated as the weight of the SVHC substance divided by the weight of the article).

Cosmetics products from endangered flora and fauna species

Some products are made with exotic or rare raw materials that come from highly endangered plants and animals. The Convention on International Trade in Endangered Species of Wild Fauna and Flora ([CITES](#)) prohibits the use of such raw materials. This is because such plants and animals are already at risk of disappearing. Nigeria and the United Kingdom are both signatories to CITES. Raw materials from endangered species should never be used. To ensure that your product is free from materials that come from endangered plants and animals, refer to UK legislation ([338/97](#)). *Vitellaria paradoxa*, which is commonly known as the shea tree, is not classified as endangered.

Box 4: Animal testing



DID YOU KNOW?

You must not test your product's ingredients, combination of ingredients or final formulation on animals. Animal testing is banned.

Appointment of a responsible person

In order to export to Great Britain, exporters must appoint a responsible person. This person will need to be appointed before preparing the labelling of your cosmetic products, because each cosmetic product that is to be placed on the British market will need to be labelled with the name and address of the responsible person.

The responsible person can be a business or an individual and **must be established in Great Britain**. The responsible person can be:

- The manufacturer;
- The importer who is importing the product from outside the UK market;
- The distributor, if they label the product as their own (for example, using their brand name);
- An appointed company or person (who is named by the manufacturer or the importer).

Please refer to Annex II for a decision tree on how to identify a responsible person.

The responsible person is primarily responsible for ensuring that any cosmetic product placed on the British market is safe and complies with UK legislation. The responsible person is also responsible for monitoring the cosmetic product, keeping an up-to-date document with information on the cosmetic product (called the product information file (PIF)) and notifying the Office for Product Safety and Standards (OPSS) about a cosmetic product before it is made available in British. Please refer to Annex II for the main responsibilities of the responsible person.

The PIF must be prepared in English by the responsible person, kept for 10 years after the last batch of the cosmetic product is made available, and include:

- A description of the cosmetic product;
- The Cosmetic Product Safety Report (CPSR);
- How Good Manufacturing Practices (GMP) have been followed;

- Evidence for the cosmetic product's effects;
- Data on animal testing.

The responsible person takes an active role in preparing a CPSR (see below for further details).

Safety assessment and report

Before your cosmetic product can be made available on the British market, your product has to undergo a safety assessment by a qualified professional (safety assessor). A qualified individual is most likely someone who has a university degree in pharmacy, toxicology, medicine or a similar discipline. In terms of finding an appropriate safety assessor, [this page](#) from the Cosmetic, Toiletry and Perfumery Association directs you to a list of assessors who are also members of the association. The responsibility for ensuring that the safety assessment is performed by a suitably qualified person rests on the responsible person.

The CPSR is divided into two parts, Part A and Part B. Part A covers the cosmetic product safety information that is provided by the responsible person, including:

- Physical/chemical characteristics and the stability of the cosmetics product under reasonably foreseeable storage conditions (sometimes referred to as stability testing);
- The microbiological specifications of the substance or mixture (microbiological testing) and the cosmetic product, and the results of preservation challenge testing;
- The relevant characteristics of packaging material, in particular, purity and stability (sometimes referred to as compatibility testing);
- Any claims made about a cosmetic product must be substantiated, so you may need to perform studies to back up your claims.

In order to provide accurate information, additional testing of a cosmetic product might have to be completed. On the basis of such information, the safety assessor performs their assessment and describes the conclusions in Part B of the CPSR. Such conclusions should cover:

- An assessment of the product's safety;
- Any necessary warnings or instructions for the product;
- The scientific reasoning for the conclusions of the safety assessment;
- Details of the safety assessor, including name, address and proof of qualifications.

The CPSR forms part of the PIF.

Separately, you must also ensure that you comply with GMP, which was introduced to ensure that cosmetic products meet required quality standards, and that the manufacturer is able to reproduce the product. Compliance can be demonstrated by meeting the requirements under [ISO 22716](#).



QUICK TIP!

LITTLE CHILDREN REQUIREMENT

If your product is intended for use on children under the age of three, then a specific safety assessment is required.



QUICK TIP!

SAFETY ASSESSOR QUALIFICATION

In order to ensure that the chosen safety assessor is duly qualified and experienced in cosmetic safety assessment and preparation of a CPSR, ensure that he/she will ask you for the relevant information about your product and its ingredients. Refer to Annex II to learn more.

Intellectual property rights

Every product covered by this handbook comes from a unique idea. It takes creativity, months of research, unique designs and specific knowledge to convert this idea into something that can be sold on the market. The law, in the form of intellectual property rights (IPR), protects these creations. There are many types of IPR, and each serves a different function. These are patents, copyrights, designs, trademarks, geographical indications and trade secrets.

Producers and exporters of cosmetics must be careful to ensure that they respect the IPR rights of producers in the United Kingdom.

Patents

A patent is an IPR that aims to protect new inventions for up to 20 years and is granted by either the UK Intellectual Property Office (**UKIPO**) or the European Patent Office (**EPO**). The EPO grants European patents that provide patent protection in up to 44 countries, including the United Kingdom. The UKIPO grants British patents that provide patent protection in the United Kingdom only. Patentable inventions could include new and unknown ingredients, or ingredients that have not been previously used in cosmetics. It is usually not possible to obtain patents for naturally occurring ingredients unless they are composition products, such as a new emulsion containing the ingredient.



QUICK TIP!

PATENT APPLICATIONS

Before proceeding with a patent application, ensure that the invention is new and not obvious. Be aware that patent application fees apply and a [patent must be renewed](#) following the fourth anniversary of when it is filed.

A patent would allow you to take legal action against others who make, sell, use or import your invention without permission. Another benefit of applying for a patent in the United Kingdom is the potential qualification for a [Patent Box](#), which may reduce the rate of corporation tax on the profits earned from the patented inventions.

In order to obtain a patent, you need to file an [application](#) with UKIPO. If you prefer to submit an application to EPO, then submit an electronic application using the [EPO online filing software](#). Alternatively, you can file your European patent application [in person, by postal services or by fax](#). Please note that EPO's strong preference is to receive applications electronically. You need to carefully assess with a patent attorney which option suits your needs best.

Trademarks

Trademarks are signs used to differentiate the products and services of one business from another business. Visible signs such as words, logos, shapes, position, patterns and colours can receive trademark registration.

To protect your brand in the United Kingdom, you would need to register your trademark there, even if it is already registered in Nigeria. You can do so via UKIPO, which is the government body that deals with trademark applications. Trademarks must be renewed every 10 years.

Designs

Designs or industrial designs bring a product to life either in three-dimensional (product shape) or two-dimensional (colours, textures and patterns) form. A design registration helps protect a product's appearance, such as its shape or pattern. Registration makes it easier to prove that the design is legally yours. It forms the product's 'ornamental aspect', or the product's aesthetics and exterior appearance.

To protect your design in the United Kingdom, you must register the design with UKIPO. You will need to prepare illustrations that show the design and send them with your registration application, and pay a registration fee. A design registration lasts five years. You must renew your design registration every five years to keep it protected – up to a maximum of 25 years.

Consequences of intellectual property infringement

IPR infringement is a serious offence, and serious action is undertaken by the customs authorities at the port of entry to limit the entry of fake and reproduced goods. In the United Kingdom, customs authorities have the right to stop, hold or even destroy products if they find or suspect that your products disregard any IPRs (including trademarks) registered in the United Kingdom. The customs authorities can stop, release or hold the goods. This will be promptly informed to the 'holder of goods' or the importer, within one day.



QUICK TIP!

SPEAK TO AN IPR LAWYER

Engage with an IPR lawyer who is familiar with practical considerations about customs enforcement procedures in the United Kingdom. Additionally, speak to them about the procedures to prevent the possibility of goods being stuck at customs over infringement issues. While this is an expensive exercise, a simple cost-benefit analysis is likely to show that prevention is better than seeking a remedy.

Product sustainability

Exporters must note that the United Kingdom is increasingly pushing for more sustainable practices within the beauty industry, especially with regards to sustainable packaging. The Packaging (Essential Requirements) Regulations 2015 impose a duty on a responsible person (this may be the importer) placing packaging on the UK market to ensure that the packaging meets the essential requirements relating to the manufacturing and composition of packaging, reusable packaging and the recoverable nature of packaging.

Briefly, essential requirements include:

- Packaging volume and weight must be the minimum amount to maintain the necessary levels of safety, hygiene and acceptance for the packaged product and for the consumer.
- Packaging must be manufactured so as to permit reuse or recovery in accordance with specific requirements.
- Noxious or hazardous substances in packaging must be minimized in emissions, ash or leachate from incineration or landfill.

The United Kingdom has recently enacted extended waste packaging laws that require certain producers to collect and report data on the amount of packaging placed on the market. Furthermore, in accordance with such laws, companies fulfilling certain criteria will need to pay fees for packaging that has been introduced on the market to cover costs linked to collecting, sorting and recycling. Guidance issued by the UK Government on the application of these laws can be found [here](#).

Product packaging and labelling

Buyers depend a lot on product labelling before buying a good. With so many options available, customers think about many factors before deciding, such as the product's purpose, price, materials, feel, design and more. Including information about the product's composition can greatly help in their decision-making process and protect them from harmful materials.

Your cosmetic product's label must contain certain information before it is made available on the British market. It is particularly important that the customer be made aware in case of known allergies to any ingredients.

The label must, where applicable, include the following information:

- The name and address of the responsible person for the British market;
- The country of origin if the product is imported to the United Kingdom;
- The weight or volume;
- The date until which the cosmetic product can be used;
- Any precautions for use;
- An identification number (for example, batch number);
- What the cosmetic product does;
- All ingredients included in the product, listed in descending order of weight.

The information detailed on your product's label must be provided in **indelible, easily legible and visible lettering**.

It may sometimes not be possible or practical to include all precautions and ingredients if there is insufficient space on the product's packaging. In those instances, it may be necessary to include the information within the product's packaging, such as on a leaflet.

Claims

Claims are statements used in advertising that are made in relation to products about their particular benefits, characteristics or function. In the United Kingdom, one of the main general advertising rules is that claims made for products generally **must not be unclear, false or misleading**.

When labelling, making available on the market or advertising cosmetic products, you cannot use text, names, trademarks, pictures and figurative or other signs to imply that these products have characteristics or functions that **they do not have**.

Any claims you make for your product (including environmental claims) must be justifiable. Regulation EU No. 655/2013 has set out six common criteria that also apply in the United Kingdom for the justification of claims, to ensure the protection of consumers against misleading claims for cosmetic products. Claims cannot be made if they breach one of the six common criteria.

These criteria are:

- **Legal compliance:** Claims must comply with all applicable legal and self-regulatory regimes.
- **Truthfulness:** Claims should not be based on false or irrelevant information.
- **Evidential support:** Claims, whether implicit or explicit, must be supported by evidence that is adequate and verifiable.
- **Honesty:** Claims must not go beyond supporting evidence, nor imply by action or omission that the product has characteristics or functions that it does not have.
- **Fairness:** Claims should be objective and not denigrate competitors or ingredients that can be legally and safely used in cosmetic products.
- **Informed decision-making:** Claims should contribute to the ability of consumers and professionals to make informed decisions, by inclusion of the necessary information on the cosmetic product's function and characteristics.



QUICK TIP!

CHECK THE CRITERIA

Before making any claims for your products, you should familiarize yourself with the six common criteria for the justification of claims for cosmetic products and what they mean in practice. This information can be found under the Annex of Regulation EU No. 655/2013 [here](#).

In the United Kingdom, the [Advertising Standards Authority](#) is the independent regulator of advertising across all media. It administers advertising codes such as the UK Code of Non-broadcast Advertising and Direct and Promotional Marketing (CAP Code).

The CAP Code is the rulebook for non-broadcast advertisements, sales promotions and direct marketing communications. It requires that marketers hold documentary evidence for their claims before submitting a marketing communication for publication. General guidance published by the Advertising Standards Authority on advertising cosmetic products can be found [here](#).

The British Responsible Person will be responsible for the wording of all claims that are made as well as their substantiation.

Claims on animal testing

Companies can make claims that no animal testing was carried out during the development of the product. However, these claims can only be made if:

- No animal tests were carried out or commissioned on the finished product, its prototype or any of its ingredients;
- No animal tests were carried out on any ingredients by others for the purposes of developing new cosmetic products;

- The Cosmetic, Toiletry and Perfumery Association has also issued guidance in relation to the following types of claims:

- 'Free from' claims (see [here](#));
- 'Hypoallergenic' (see [here](#), also referring to the European Commission's [Technical document on cosmetic claims](#));
- 'Natural' and 'organic' claims (see [here](#));
- Environmental green claims (see [here](#)).

Box 5: Medicinal claims in products



DID YOU KNOW?

If you make any medicinal claims for your product, the [Medicines and Healthcare Products Regulatory Agency](#) in the United Kingdom may classify your product as medicinal, either by function or by presentation, and determine that your product ought to be licensed as a medicine. This could result in the suspension of the sale of your product until such licence is obtained, among other sanctions.

Notification of a cosmetic product before being placed on the UK market

Before a cosmetic product is made available in Great Britain, the responsible person must submit information on the cosmetic product to OPSS through the online Submit Cosmetic Product Notification (SCPN) portal. Please see [here](#) for guidance on how to submit a cosmetic product notification and refer to Annex II for the information that the responsible person will have to provide when submitting the notification.

The SCPN number, which you receive following the notification, is not required to be included on the cosmetic packaging's labelling.

What happens after your product is on the market?

The enforcement authorities monitor compliance of the cosmetic product by checking the PIF and how a company complies with GMP, and by carrying out physical product checks and laboratory analysis when necessary.

Information on serious undesirable effects (SUEs) and undesirable effects attributable to a cosmetic product are required to be included in the CPSR, which forms part of the PIF. Therefore, the safety assessor needs to be informed when a SUE occurs.

The responsible person and distributors must report any SUE to OPSS at seriousundesirableeffects@businessandtrade.gov.uk and to the local authority on trading standards. Consumers or health professionals may also report SUEs of a cosmetic product. Notification should take place 'without delay', which is defined in the [guidance](#) to mean 30 days from anyone in the company becoming informed of a possible SUE. The relevant forms to complete when reporting a SUE can be accessed [here](#). The Secretary of State must immediately inform all other competent authorities of any information reported.

Box 6: Undesirable effects of cosmetic products



DEFINITIONS

Undesirable effect: An adverse reaction to human health attributable to the normal or reasonably foreseeable use of a cosmetic product.

SUE: An undesirable effect that results in temporary or permanent functional incapacity, disability, hospitalization, congenital anomalies or an immediate vital risk or death.

Checklist of questions and issues to consider when entering the Great Britain market

Below is a checklist of regulatory questions and actions that you need to consider and undertake to place your cosmetic products on the UK market. Please note that these questions are not exhaustive.

Table 3: Summary of key terms in a sales contract

MULTIMODAL TRANSPORT	HAVE YOU CONSIDERED/DONE THIS YET? IF NOT, YOU NEED TO THINK ABOUT IT.	
	YES	NO
RESPONSIBLE PERSON AND SAFETY ASSESSMENT		
Have you appointed your responsible person?		
Is the responsible person providing the required information to the safety assessor?		
Does the safety assessor have adequate qualifications?		
Is your responsible person preparing the product information file?		
Is the safety assessor preparing the cosmetic product safety report with the assistance of your responsible person?		
Will your responsible person submit a cosmetic product notification to opss through the online portal before placing your product on the market?		
PRODUCT COMPOSITION AND INGREDIENTS		
Have you familiarized yourself with which substances are prohibited or restricted under the UK Cosmetics Regulation?		
Have you ensured not to use SVHC that are regulated under REACH?		
If any of your chemical substances is regulated under REACH, you must follow REACH requirements such as registration and authorization of certain substances.		
If you are using colours, preservatives and UV filters, you must only use those that are listed in the annexes of the UK Cosmetics Regulation.		
If your product contains nanomaterials, bring this to the attention of responsible person, as they will need to include such information in the notification.		
You must not use material that comes from endangered plants and animals.		
You must not test your cosmetic products on animals.		
EXTERNAL OUTLOOK OF THE PRODUCT		
Have you considered potential registration of a patent, trademark or design?		
Have you included all compulsory information about your product on the product label?		
Have you ensured that the claims you are making about your product are not misleading, are justifiable and follow the six common criteria?		
Have you considered whether the claims you are making could be categorized as health claims and, if so, have you indicated that your cosmetic product is a medicine?		
When you are advertising your product in the United Kingdom, you should keep the documentary evidence to support the claims you are making.		
If you are making claims that you have not tested your product on animals, you need to fulfil certain conditions.		

03

VOLUNTARY SUSTAINABILITY STANDARDS

In a competitive global market, showing that products are sustainable and correctly manufactured increases the chances of maximizing the customer base. Sustainability certificates and labels fixed on the product inform customers that the product is sustainable and correctly manufactured. They also assure customers that they support a business that is socially responsible, ethical and sustainable. Eco-labels accepted in the United Kingdom may differ from labels accepted in Nigeria.

Private eco-labels and sustainability labels are accepted in the United Kingdom, but use a range of criteria to calculate the product's effect on the environment across the production life cycle. All voluntary certifications require producers to use sustainable practices before qualifying. Producers must also ensure that every stage of the supply chain meets the fundamental principles and rights at work set by the International Labour Organization and the Nigerian Federal Ministry of Labour & Employment.



QUICK TIP!

UNDERSTAND BUYERS' EXPECTATIONS

Remember to discuss the buyer's expectations in terms of obtaining voluntary sustainability standards (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.

Useful information on sustainability certifications

- If you are not ready to apply for a sustainability certification, connect with Nigerian suppliers that have already received this certification and purchase raw materials from those suppliers. That way, you contribute to the overall sustainability environment in Nigeria too.
- Some certifying bodies allow certification as a group, so you and other businesses in Nigeria can apply for group certification.
- If you are a trader or retailer, remember that product certification is only under your brand name.



- Remain competitive through the following tips:
 - Use natural and organic ingredients where possible, throughout the production process.
 - Opt for packaging that is recyclable or made from recycled materials. Some packaging is even biodegradable or compostable.

Supplier sustainability resources

Use the [ITC Sustainability Map](#) to check which suppliers in your country hold any of the voluntary sustainability certifications for their raw materials. It includes the Sustainability Map and sustainability standards (it has approximately 1,000 sustainability standards in its database). These guidelines cover a wide range of subjects, including:

- **Environment:** Climate change, water, energy, waste, materials and biodiversity.
- **Social issues:** Labour, human rights, health and safety, community development and care for indigenous peoples.
- **Governance:** Anti-corruption, corporate governance and ethical business practices.

Some other ITC resources you can explore and learn from are: [SME Trade Academy](#) and [SheTrades Academy](#).

04

CUSTOMS AND RELATED PROCEDURES

An excellent product must still pass smoothly through the customs authorities of both the export and import destinations. Exporters must familiarize themselves with the customs procedures and required supporting documents to ensure that products successfully enter the United Kingdom. As a rule of thumb, all exporters must ensure that they have identified the correct product or HS code and correctly valued their products, keeping in mind the DCTS. Refer to Chapter 1 on HS codes, the DCTS and tariff rates.

This chapter supplies an overview that helps small manufacturers export to the United Kingdom through aggregators. It is also useful for manufacturers who wish to export directly to the United Kingdom.

Single window registration

The first step is to register with Nigerian Customs through the [Nigerian Single Window for Trade](#) (NSW). The NSW is the centralized online platform designed to streamline export processes. Applicants must provide their TIN number and NEPC exporter's certificate to register. Registration is free of charge. Applicants can refer to this [guide](#) to complete registration.

Exporters must then proceed to prepare the export declaration, as detailed below.

Export declaration (Form NXP)

The export declaration, or Form NXP (Nigeria Export Proceeds), is mandatory for all commercial exports. It is a declaration of goods exported and serves as a record for customs control and to monitor foreign exchange. Apply online via the [Trade Monitoring System](#) to complete and submit Form NXP. Applicants must first register on the portal using their TIN number. Each export declaration costs ₦5,000 and takes 1–3 days to be issued. The AD Bank (authorized dealer bank) will review, validate and issue the form.

A completed Form NXP will include the following details:

- Name and address of exporter;
- NEPC number;
- Description of goods to be exported;
- Quantities and their measurements;
- Unit cost of goods;
- Total cost of goods;
- Other charges, if any;
- Mode of transportation;
- Name and address of buyer (consignee);
- Country of destination;
- Other documents such as the Standards Organisation of Nigeria certificate and NAFDAC certificate.

Note that Form NXP is completed in six copies. The AD Bank retains the first copy and sends the second copy to the Central Bank of Nigeria, while copies 3–6x are forwarded to the Nigeria Customs Service (NCS). Once goods are shipped and the NCS provides the necessary endorsements, the Form NXP copies are dispatched to the Central Bank of Nigeria, the NEPC and the exporter. The NCS retains one copy of the form.

Other customs documentation

In addition to Form NXP, Nigerian exporters must have the following documents ready before shipping their goods for exports:

- Commercial invoice;
- Packing list;
- Sales contract/agreement where applicable;
- NEPC registration certificate;
- Relevant certificate of quality as issued by the relevant agencies;
- Bill of lading;
- Proof of origin (i.e. either Form A or the origin declaration).

Pre-shipment inspection

Goods are inspected before dispatch to ensure quality control and compliance with buyer specifications and/or the terms of the procurement order or letter of credit. This is carried out either by an independent quality control agent or a quality control department. This is generally conducted on finished products when 80% of the order is packed for shipping.

Upon successful inspection, exporters receive the clean certificate of inspection. This is issued by government-approved pre-shipment inspection agents assigned to different zones within the country, as detailed below:

- North-west and north-central zones: Anglia International Limited
- South-east and north-east zones: Gojopal Nigeria Limited
- South-west and south-south zones: Neroli Technologies

Apply for the clean certificate of inspection through the inspection agents. The fee is 0%–5% of the FOB value, paid as the Nigerian Export Supervision Scheme fee. The entire process takes 3–7 days.

Customs bonded warehouses

For logistical purposes, goods can reach the British border either directly or through different shipping routes, such as through the European Union (EU). Once goods reach the British 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 Great Britain 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 for 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 British market and when you receive payment. Speak to your buyer about this.
- There are many instances of goods being fraudulently shipped via the European Union 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.



05

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, transparent transport documentation is crucial in case of consignment-related disputes.

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, exporters must also ensure that the commercial invoice, packing list, origin declaration or Form A are attached. Ensure that requisite insurance coverage is obtained and that proof of such insurance is attached. Exporters risk losing customs clearance if all the required documentation is not submitted.

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.



QUICK TIP!

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

Air waybill

Unlike a bill of lading, the air waybill is not a document of title to goods. It is merely a contract between the air carrier and the shipper/consignor/exporter that contains information on the shipment details. It serves as a receipt of goods and can be used to track the shipment. It also contains information on the shipment value for customs clearance and insurance purposes.



Insurance

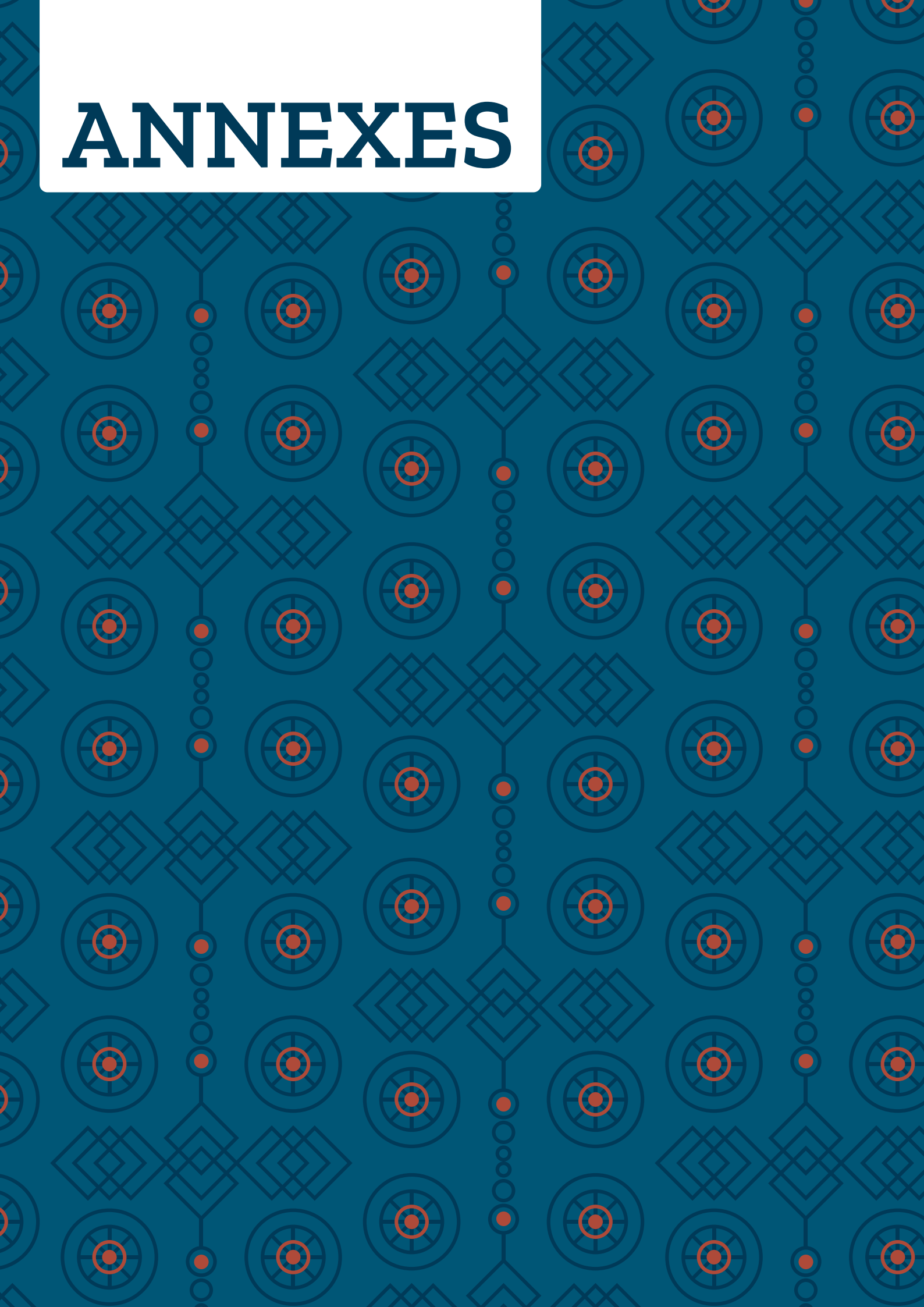
As explained in Chapter 1, Incoterms determine the party responsible for managing risks arising from the transport of the goods and related costs, such as insurance. Cargo insurance provides financial protection against potential losses caused to the goods in transit. For example, in a CIF contract, 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!

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.

ANNEXES



ANNEX I: PREPARING TO BE A NIGERIAN EXPORTER

Business registration

As mentioned in Chapter 1 of this handbook, businesses must take note of the supporting documents, processing time and costs to register as a partnership, a company or a cooperative society detailed in Table 4.

Table 4: Business registration requirements

APPLICATION PROCESS	DOCUMENTS REQUIRED	PROCESSING TIME	COSTS	NOTES
COMPANY/NON-GOVERNMENTAL ORGANIZATION (NGO)				
<ol style="list-style-type: none"> 1. Create an account on the CAC portal. 2. Search and reserve the desired business name on the CAC website. 3. Complete the pre-registration form and upload all supporting documents using the Company Registration Portal. 4. Pay the filing and stamp duty fees. 5. Download the certificate from the CAC portal. 	<p><i>For companies:</i></p> <ol style="list-style-type: none"> 1. Company name; 2. Share capital; 3. Company address; 4. Director and shareholder details: including names, addresses, contact information and identification; 5. Memorandum and articles of association; 6. Declaration of compliance signed by a legal practitioner confirming compliance with registration requirements; 7. Passport photographs of directors and the company secretary; 8. Identification documents for directors, shareholders and the company secretary; 9. Evidence of payment of registration fees; 10. Completed registration forms available here; 11. TIN, which is generated automatically upon successful registration. 	2-4 weeks	A list of all relevant costs is provided here .	A company or NGO is only required to register once, but must file their annual returns with CAC every year.

APPLICATION PROCESS	DOCUMENTS REQUIRED	PROCESSING TIME	COSTS	NOTES
COMPANY/NON-GOVERNMENTAL ORGANIZATION (NGO)				
	<p>For NGOs:</p> <ol style="list-style-type: none"> 1. Formal application letter; 2. Two printed copies of the NGO's constitution, outlining its purpose, structure and operations; 3. Minutes of the meeting where the trustees were appointed, including attendance and voting details; 4. Special clause rule: Minutes of the meeting adopting any special clauses in the constitution; 5. Completed trustee declaration form (CAC/IT02), signed before a commissioner of oaths or notary public; 6. Valid ID for each trustee (e.g. national ID, driver's licence or passport); 7. Two passport-sized photographs for each trustee; 8. Trustee consent letter; 9. Original copies of newspaper publications announcing the NGO's registration; 10. The official CAC registration form, completed and signed; 11. Proof of payment of the prescribed registration fees; 12. The common seal of the organization affixed to the application form; 13. Proposed names for the NGO; 14. The official registered address of the NGO; 15. A brief description of the NGO's activities. 			



APPLICATION PROCESS	DOCUMENTS REQUIRED	PROCESSING TIME	COSTS	NOTES
COOPERATIVE SOCIETIES				
<ol style="list-style-type: none"> 1. Prepare the application for registration. 2. Pay registration fees. 3. Submit the required supporting documents. 	<ol style="list-style-type: none"> 1. Filled-in application form; 2. By-laws outlining the society's rules, membership and operations; 3. Details of objects and mode of operation describing the cooperative's objectives and functions; 4. Letter of undertaking indicating trustees' commitment to the society; 5. Feasibility study outlining how the cooperative will operate, including its financial plans; 6. Minutes of the inaugural meeting, including a formal resolution indicating intent to register the society; 7. Proposed name of the cooperative; 8. Proposed address; 9. Names and contact details of at least 10 founding members for primary societies, or representatives for secondary societies; 10. Identification documents for all founding members (e.g. national ID, driver's licence or passport); 11. One passport-sized photo for each trustee; 12. Details of the cooperative's bank account. 	21–30 working days	₦5,000 (excluding legal fees and other associated costs)	The certificate of registration must be renewed every three years.

Access to finance

As mentioned in Chapter 1 of this handbook, businesses must take note of the supporting documents and processing time to get access to working capital and/or expansion finance from Nigerian banks, as detailed in Table [•].

Table 5: Working capital or expansion finance requirements

BANK	APPLICATION PROCESS	SUPPORTING DOCUMENTS	PROCESSING TIME
NEXIM	<ol style="list-style-type: none"> 1. Apply online via the NEXIM portal; 2. Submit the export plan and documents; 3. Credit appraisal. 	<ol style="list-style-type: none"> 1. Completed application form; 2. Completed know-your-customer (KYC) form; 3. Completed signature mandate cards; 4. Completed asset and income disclosure form; 5. Completed ultimate beneficial owners (UBO) form; 6. Application letter; 7. Board resolution authorizing the company to borrow funds; 8. Letter authorizing NEXIM to obtain information on the company; 9. Certified true copy of certificate of incorporation; 10. Certified memorandum and articles of association; 11. Certified true copies of Forms CO2 and CO7; 12. Current tax clearance certificate; 13. Valid means of identification of company directors; 14. Valid export contract; 15. Pro forma invoice(s) from a reputable supplier(s); 16. Projected cash flow to prove viability and assumptions used at arriving at the projections; 17. Audited statement of accounts for the last three years and the most recent management accounts; 18. Profile of board members and management of the company; 19. Certificate of registration with the NEPC; 20. Licences/permits from relevant agencies (where applicable); 21. Evidence of previous export performance (if any); 22. Copy of environmental impact assessment report, where applicable; 23. Valuation report addressed to the managing director of NEXIM; 24. Letter of identification from the community/religious leader; 25. Any other document that may be required by NEXIM. 	6–8 weeks

BANK	APPLICATION PROCESS	SUPPORTING DOCUMENTS	PROCESSING TIME
Bank of Industry	<ol style="list-style-type: none"> 1. Apply online via the Bank of Industry (BOI) portal; 2. Submit the proposal; 3. Credit assessment. 	<ol style="list-style-type: none"> 1. CAC certificate and registration documents; 2. Board/partnership/members resolution, appointing signatories (sealed and signed); 3. Board/partnership/members resolution, authorizing opening of bank account (sealed and signed); 4. Partnership deed (where applicable); 5. Four passport-sized photographs of each signatory to the account (with names written on the reverse side); 6. Status report from the company's bank (where applicable); 7. Business plan/feasibility study; 8. Proof of identity of all signatories and directors/officers whose names appear on the account opening form; 9. Proof of address of all signatories and directors/officers whose names appear on the account opening form/document (certified true copy of utility bill is acceptable if original is not available); 10. Proof of company address (certified true copy of utility bill is acceptable if original is not available). 	6–8 weeks
NISRAL Microfinance Bank	<ol style="list-style-type: none"> 1. Apply via NMFB branches or the online credit application portal; 2. Credit appraisal and approval; 3. Disbursement; 4. Monitoring and repayment. 	<ol style="list-style-type: none"> 1. CAC certificate; 2. Bank statement; 3. Valid identification; 4. Bank verification number. 	2–4 weeks

Incoterms

Sales contracts include Incoterms, which are a set of 11 general rules formulated by the International Chamber of Commerce. These rules define the responsibilities of sellers/exporters and buyers in an international sales transaction. These internationally standardized terms inform the

parties about the transport cost, insurance charges and customs clearance, etc. They specify the responsibilities to be borne by each party and lay down the point when the risk is transferred from the seller to the buyer and the division of costs between the parties.

Table 6: 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 (FAS)	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.

Product classification: HS codes

Overview of HS codes and UKCCs

The HS code is contained in the International Convention on the Harmonized Commodity Description and Coding System. Based on the product description laid down in the relevant chapter of the HS code, each product has a product code, which has six digits. Countries typically go beyond the HS code

and introduce further product classification lines. In the United Kingdom, commodity codes classify products at the 10-digit level. Product classification at various levels can be visualized using the example of product classification for shampoos as per the HS code and UK Commodity Codes shown in Table 7.

Table 7: Overview of HS Codes and UKCC classification

HS CODE			
HS CHAPTER	2 digits	33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
HS HEADING	4 digits	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations
HS SUBHEADING	6 digits	3304 10	Lip make-up preparations
UKCC			
UKCC SUBHEADING	10 digits	3304 1000 00	Lip make-up preparations

Indicative list of product codes for products covered in this handbook

Table 8 provides an indicative list of the UKCCs that may be applicable to the products covered in this handbook.

Table 8: Indicative list of products covered

UKCC DESCRIPTION	
PERFUMES AND TOILET WATERS	
3303.0010.00	Perfumes
3303.0090.00	Toilet waters
BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS	
3304.1000.00	Lip make-up preparations
3304.2000.00	Eye make-up preparations
3304.3000.00	Manicure or pedicure preparations
PREPARATIONS FOR USE ON HAIR	
3305.1000.00	Shampoos
3305.2000.00	Preparations for permanent waving or straightening
3305.3000.00	Hair lacquers
3305.9000.00	Other
PRE-SHAVE, SHAVING OR AFTERSHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORIZERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES	
3307.1000.00	Pre-shave, shaving or aftershave preparations
3307.2000.00	Personal deodorants and antiperspirants
3307.3000.00	Perfumed bath salts and other bath preparations
3307.9000.00	Other

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

Figure 2: Example of notes for UKCCs for Chapter 33

Chapter notes

1. This chapter does not cover:
 - a. natural oleoresins or vegetable extracts of heading [1301](#) or [1302](#);
 - b. soap or other products of heading [3401](#); or
 - c. gum, wood or sulphate turpentine or other products of heading [3805](#).
2. The expression 'odoriferous substances' in heading [3302](#) refers only to the substances of heading [3301](#), to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings [3303](#) to [3307](#) apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression 'perfumery, cosmetic or toilet preparations' in heading [3307](#) applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Section notes

1. (A) Goods (other than radioactive ores) answering to a description in heading [2844](#) or [2845](#) are to be classified in those headings and in no other heading of the classification.

(B) Subject to paragraph (A) above, goods answering to a description in heading [2843](#), [2846](#) or [2852](#) are to be classified in those headings and in no other heading of this section.
2. Subject to Note 1 above, goods classifiable in heading [3004](#), [3005](#), [3006](#), [3212](#), [3303](#), [3304](#), [3305](#), [3306](#), [3307](#), [3506](#), [3707](#) or [3808](#) by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - a. having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - b. presented together; and
 - c. identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading [3827](#), then it is classifiable in a heading that references the product by name or function and not under heading [3827](#).

Developing Countries Trading Scheme

In June 2023, the United Kingdom replaced the erstwhile UK Generalized Scheme of Preferences with the Developing Countries Trading Scheme (DCTS). The DCTS aims to enable easier market access for 65 countries, including Nigeria. 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. As per the DCTS scheme, Nigeria is an Enhanced Preference country. Exporters can thus enjoy zero tariffs on several commodity code lines. All products outside the DCTS commodity code lines will be charged a tariff as per the United Kingdom general tariff.

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.

In order to identify all such applicable tariffs under the DCTS, the [DCTS Guidance Document on Identifying Tariffs](#) provides a useful overview of the different applicable types of tariffs. For more information, refer to the infographic shared in Figure 4.

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.







Rules of Origin

Rules of Origin are used by countries to determine the economic nationality of goods. Under the DCTS, producers can show that their goods originate from Nigeria using either the wholly obtained rule or the sufficiently working or processing rule. Products produced entirely in Nigeria, without including any imported raw materials, can be classified as originating in Nigeria under the wholly obtained rule.

If raw materials are imported directly or indirectly into Nigeria for manufacture, the final manufactured product can still be classified as originating in Nigeria if it meets the product-specific rules. Refer to the [DCTS guidance document on understanding Rules of Origin](#) to learn more about Rules of Origin.

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. 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.**

Under the DCTS, Nigerian exporters can benefit from the following types of cumulation:

- **Bilateral cumulation:** When producers/exporters source materials from the United Kingdom, British Overseas Territories, the European Union, the Kingdom of Norway or the Swiss Confederation for their production and then export to the United Kingdom. Note that products classified under Chapters 1–24 are excluded from this rule for Norway and Switzerland.
- **Regional cumulation:** When producers/exporters source materials from members of the Africa Regional Cumulation Group, provided that they meet the stipulated requirements. Refer to the next section to know more about the Africa Regional

Cumulation Group. Note that, here, the **tariff rate applicable for the country where final processing takes place will apply.**

- **Interregional cumulation:** Businesses from the Africa Regional Cumulation Group can source their inputs from the Asia Regional Cumulation Group **on a case-by-case basis.** For this, exporters must submit a case-by-case application for such cumulation.

Africa Regional Cumulation Group

Under the updated DCTS rules, the **Africa Regional Cumulation Group** includes the following 50 countries:

- Republic of Angola
- People's Democratic Republic of Algeria
- Republic of Benin
- Republic of Botswana
- Burkina Faso
- Republic of Burundi
- Republic of Cabo Verde
- Republic of Cameroon
- Central African Republic
- Republic of Chad
- Union of the Comoros (EPA)
- Republic of the Congo
- Democratic Republic of the Congo
- Republic of Côte d'Ivoire
- Republic of Djibouti
- Arab Republic of Egypt (Association Agreement)
- State of Eritrea
- Kingdom of Eswatini
- Federal Democratic Republic of Ethiopia
- Republic of the Gambia
- Republic of Ghana
- Republic of Guinea
- Republic of Guinea-Bissau
- Republic of Kenya
- Kingdom of Lesotho (EPA)
- Republic of Liberia
- Republic of Madagascar (EPA)
- Republic of Malawi

- Republic of Mali
- Islamic Republic of Mauritania
- Republic of Mauritius
- Kingdom of Morocco (Association Agreement)
- Republic of Mozambique (EPA)
- Republic of Namibia
- Republic of the Niger
- Federal Republic of Nigeria
- Republic of Rwanda
- Democratic Republic of Sao Tome and Principe
- Republic of Senegal
- Republic of Seychelles
- Republic of Sierra Leone
- Federal Republic of Somalia
- Republic of South Africa
- Republic of South Sudan
- Republic of the Sudan
- United Republic of Tanzania
- Togolese Republic
- Republic of Tunisia (Association Agreement)
- Republic of Uganda
- Republic of Zambia
- Republic of Zimbabwe

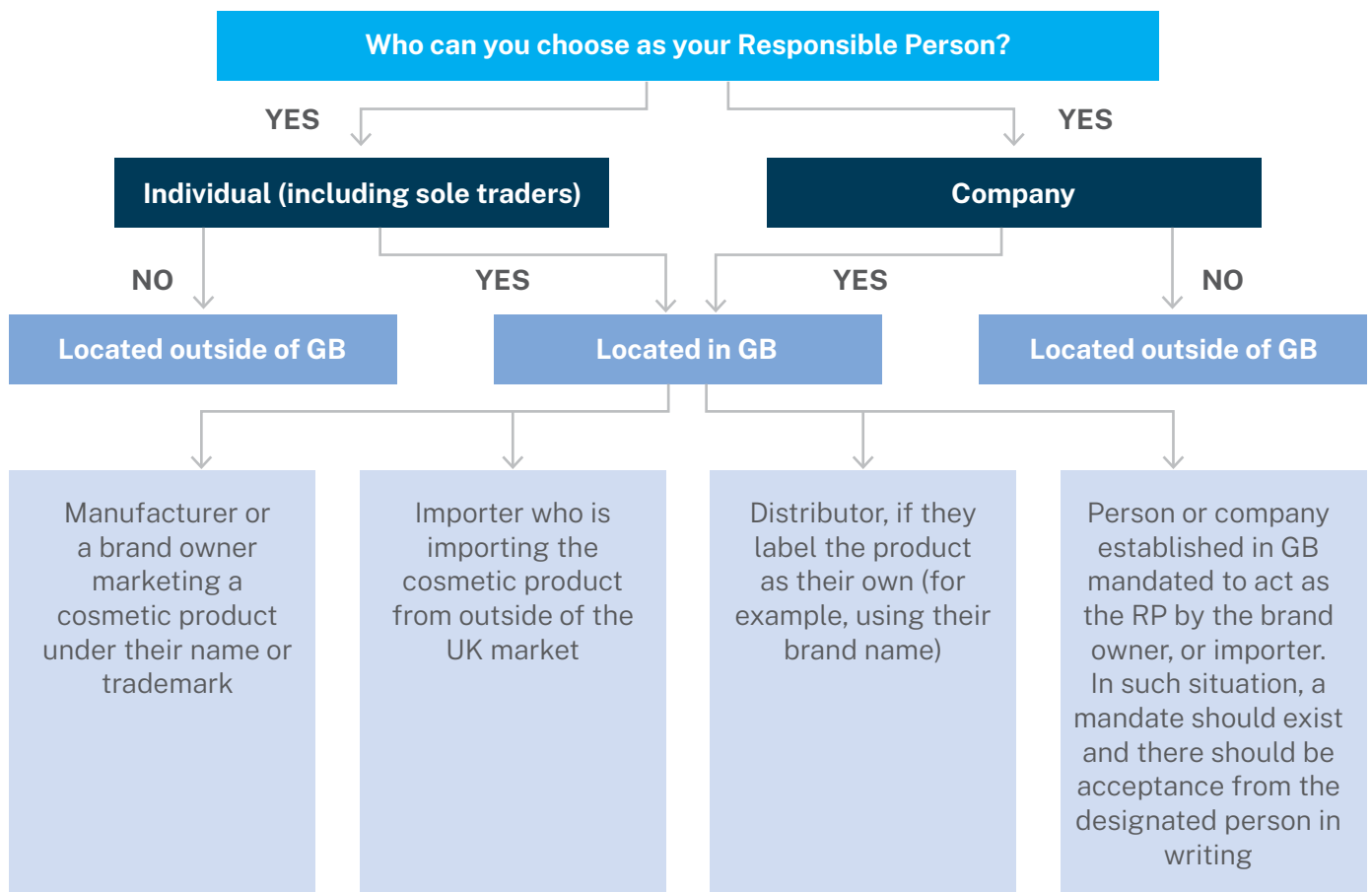
Any input sourced from another country in this regional group can be treated as **originating in the final DCTS country**, provided that the input itself is eligible (duty-free and quota-free under the relevant UK agreement or UK Global Tariff) and the final goods are processed in a DCTS country for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

Nigeria is an Enhanced Preference country under the DCTS. For Enhanced Preference countries, the new rules allow for a wider set of cumulation options (i.e. both two-way and one-way cumulation preferences, as highlighted in Box 1, Chapter 1 of this handbook:

- **Two-way cumulation:** This means that materials can be sourced and supplied in both directions between DCTS countries in the group. For example, Nigeria and Ethiopia can source from each other and both can claim DCTS tariff preferences.
- **One-way cumulation:** Materials can only travel to a DCTS country to qualify for tariff preferences. Goods exported from a DCTS country to an Association Agreement country, EPA country or UK free trade agreement (FTA) partner would be subject to the terms of the bilateral trading arrangement. For example, if Nigeria sources inputs from Tunisia, then the terms of the DCTS Enhanced Preferences category will apply. However, if Tunisia sources inputs from Nigeria, then the terms of the Association Agreement will apply, and not the DCTS.

ANNEX II: REGULATORY REQUIREMENTS TO ENTER THE UK MARKET

Responsible person and product safety requirements



As a brand owner, you appoint the responsible person. Listed below are certain responsibilities of a responsible person, who should:

- Know which ingredients are used in their cosmetic product, including those that are harmful or nanomaterials;
- Know about restrictions on what can be put in cosmetic products;
- Keep an up-to-date document with information on the cosmetic product (the product information file, as discussed in Chapter 2);
- Make any information on the packaging, labelling and instructions for the cosmetic product clearly visible;
- Let OPSS know about the cosmetic product (called notification) before it is made available to consumers;
- Tell OPSS about any serious harmful effects that are reported about the cosmetic product;
- Be able to prove that any claims made when marketing the product are correct.

Cosmetic product safety requirements and report

In order to carry out a comprehensive safety assessment, the safety assessor should be asking for the following information from the responsible person:

- Product formulation (list of intentionally added ingredients and their concentrations, totalling 100%);
- Thorough supplier documentation: the compositional information of each ingredient should include the presence of impurities (if any) that are technically unavoidable, as they need to be assessed for safety;
- Safety data sheets, certificates of analysis and other relevant documentation related to each cosmetic ingredient in the finished product;
- For fragrance materials: the International Fragrance Association conformity certificate (if the fragrance supplier is a member of the

association), list of fragrance allergens with concentrations, and any preservatives or other stabilizers;

- Results from preservative challenge tests, stability/compatibility and microbiological test reports;
- Information about the GMP system that you use (GMP can be demonstrated through compliance with the ISO standard ISO 22716);
- Information about the packaging and its material composition, and any other relevant technical information available from the packaging supplier;
- How the product is used (for example, leave on/rinse off, site of application, amount of product per use and use frequency);
- Any clinical studies, if available;
- If the product has cosmetovigilance data (for example, a history of undesirable effects): this may be asked by the safety assessor prior to or after the product is placed on the market. This can provide supporting evidence to the product's overall risk profile.

Compliance with Good Manufacturing Practices

The UK Government website outlines that, while ISO 22716 is commonly used, it is not the only way to demonstrate GMP. ISO 22716 says that the company producing cosmetic products must:

- Ensure that all people employed know their roles and responsibilities for production, control, storage and shipment of cosmetic products;
- Ensure that staff have appropriate training and skills for cosmetic product manufacture;
- Ensure that the place where cosmetic products are manufactured is regularly maintained and cleaned;
- Ensure that the place where cosmetic products are manufactured is set up to reduce the risk of products and raw materials mixing;

- Ensure that equipment used for manufacturing is regularly maintained and avoids cosmetic product contamination;
- Know comprehensive information on supply chains for raw materials so that any problems can be traced;
- Ensure that any water used for cosmetic product manufacture is adequately treated and tested routinely for microbes and impurities;
- Have detailed information on how the cosmetic product has been produced;
- Know where in the manufacturing process to test cosmetic product quality;
- Give a cosmetic product a batch number and label;
- Check any equipment and the place the cosmetic product is being manufactured before manufacture, to minimize contamination;
- Ensure that the product's quality is maintained in storage, when being shipped and also when being returned;
- Record and justify changes to the manufacturing process;
- Use quality control as a way to find if a cosmetic product, raw materials or items used for packaging change unexpectedly;
- Know and define the different types of waste generated during manufacture;
- Identify and dispose of waste in a controlled and sanitary way;
- Investigate any complaints or problems with a cosmetic product. This includes looking at measures that need to be taken to prevent problems happening again. It also includes verifying batches that have been affected by problems;
- Perform internal audits to ensure that these steps (defined in ISO 22716) are being correctly implemented;
- Ensure that there is up-to-date documentation in place to show what happens during the manufacture, quality control, storage and shipment of cosmetic products. Examples would include protocols and methods.

Ingredients and REACH

Please note that this is only relevant to you if you produce more than one ton per year of the ingredient/substance that is regulated by REACH.

REACH applies uniformly to all products within its scope and does not discriminate depending on the size or nature of the producer or manufacturer. No company is exempt from the requirements for chemical safety, but you could have exemptions from REACH and the GB Classification, Labelling and Packaging Regulation when other legislation applies.

The only types of products that are entirely exempt from REACH requirements are:

- Radioactive substances;
- Substances in temporary storage under customs supervision, provided that they are not being transformed or processed in any way;
- Substances used in the interest of defence when these are covered by specific national exemptions;
- The transport of hazardous substances on their own or in mixtures;
- Non-isolated intermediates – these are substances that appear between two successive chemical reactions and that are not removed from the system, except for sampling.

Therefore, none of the complete exemptions are likely to apply to cosmetic manufacturers.

Two exemptions may apply for cosmetic manufacturers, as registration is not required for:

- Products occurring in nature (e.g. minerals, ores and ore concentrates that are not chemically modified) where registration is deemed inappropriate or unnecessary. Please see analysis under Annex V of REACH.

More specifically, Entries 7 and 8 in Annex V cover naturally occurring substances if they are not chemically modified. Therefore, the definitions ‘substances which occur in nature’ and ‘not chemically modified substance’ concern both of the exemptions.

This group of substances is characterized by the definitions given in Articles 3(39) and 3(40). According to Article 3(39), ‘substances that occur in nature’ means ‘a naturally occurring substance as such, unprocessed or processed only by manual, mechanical or gravitational means, by dissolution in water, by flotation, by extraction with water, by steam distillation or by heating solely to remove water, or which is extracted from air by any means’.

The exemption under points 7 and 8 requires that the substances are substances that occur in nature, if they are not chemically modified. This requirement implies that, in order to decide if the exemption applies to a particular substance, both of the following criteria must be fulfilled:

- ‘A substance that occurs in nature’ according to the definition in Article 3(39);
- ‘Not chemically modified’ according to the definition in Article 3(40).

Therefore, in order to benefit from the exemptions under points 7 and 8, a substance must be naturally occurring, which means only processed in accordance with a process listed in Article 3(39). In addition, it must not have undergone a chemical modification as defined by Article 3(40). This means that, as a first step, it needs to be assessed whether the substance in question (e.g. menthol) has been extracted solely with a process listed in Article 3(39).

If this is the case, the second step needs to be taken, of assessing whether the substance has been chemically modified during or after extraction according to Article 3(40). It should be noted that processes intended solely to remove impurities are not considered to be a chemical modification, as long as the chemical structure of the molecule is not modified. However, where a substance undergoes a chemical modification of one or more of the constituents originally present in the naturally occurring substance, hence resulting in a change of chemical structure, a substance would no longer be covered by the exemption, because

it does not conform with the conditions in Article 3(40), even if it was extracted only by the means listed in Article 3(39).

Product packaging and labelling

Article 19 of the UK CPR requires all cosmetics products to have clearly and indelibly marked on their container and packaging the following information.

- **Name and address of the responsible person:** The responsible person must be based in the United Kingdom. Following Brexit, for a period of seven years until 31 December 2027, the name and address requirements are considered satisfied if there is compliance with the EU CPR (i.e. where the label has the name and address of a responsible person based in the EU/European Economic Area). In addition, when under Northern Ireland law and the responsible person is based in the EU, an Northern Ireland business does not need to change the contact details on the packaging to sell a qualifying Northern Ireland good in Great Britain – though the requirement to have a responsible person based in the United Kingdom still stands.
- **Country of origin:** The country of origin must be specified for imported cosmetic products, including products imported from the EU, being noted, however, that ‘Made in the EU’ is not accepted as the country of origin, as the EU is not a country. The same transitional provisions as mentioned above apply to the information related to the country of origin.
- **Statement of contents:** The UK CPR requires the labelling of the nominal content at the time of packaging given by weight or by volume, and provides for certain exceptions (e.g. free samples, packaging contains less than 5g or 5ml, or single application such as sachets, etc). In addition, compliance with the Weights and Measures (Packaged Goods) Regulations 2006, SI 2006/659 must be ensured, and notably the ‘three packers’ rules:

- The average contents for a batch of product must not be less than the declared nominal quantity.
 - The proportion of packs that are short of the stated quantity by a defined amount – the ‘tolerable negative error’ – must be sufficiently small to satisfy specified requirements.
 - No pack should be short by more than twice the tolerable negative error.
- **Minimum date of durability or ‘period after opening’:** A product that is likely to deteriorate up to and including months from the date of manufacture must have a date of minimum durability marked on its container and packaging using either the words ‘best used before the end of’ or the ‘hourglass’ symbol given in Annex VII of the UK CPR (shown to the right).
- A date of minimum durability is not mandatory for products with a minimum durability of more than 30 months.** Instead, for these products, a ‘period after opening’ represented by an open cream jar symbol (shown to the right) is required, together with the period of time in months or years shown in numbers.
- **Warning statements and precautionary information:** Conditions of use and warnings for a range of ingredients (chemical substances, colours, preservatives and UV filters) must be provided on the container and outer packaging in English.
 - **Batch number:** A code that enables the manufacturer or supplier to identify the batch in which the product was manufactured must be marked on the primary container and outer packaging. **The batch number can appear on the packaging alone if it is impossible for the code to appear on the container for reasons of size.**
 - **Product function:** The product’s function must be clearly stated on the primary container and outer packaging in English unless the function is clear from the presentation itself.
- **List of ingredients:** A full list of ingredients preceded by the term ‘ingredients’ and using the common names published in Commission Decision (EU) 2019/701, which is an international nomenclature fully supported by the United Kingdom in the interests of consumer safety; and for colourants, using the colour index number.
- Perfume, aromatic compositions and their raw materials shall be referred to by the terms ‘parfum’ or ‘aroma’. The threshold levels for declaration for parfum or aroma are 0.001% for leave-on products and 0.01% for rinse-off products. Ingredients must appear in descending order, but ingredients in concentration of less than 1% may be listed in any order after those in concentrations of 1% or more.
 - All nanomaterials present in the cosmetic product need to be clearly indicated and followed by the word ‘nano’.
 - For the purpose of simplifying manufacture, the UK CPR allows all colourants used in a decorative range of cosmetics to be listed, although each product would only contain a selection of those colours. However, there is no specific provision made for other ingredients that are subject to change (e.g. minor formulation changes of non-colour ingredients such as those used to accommodate the different characteristics of colour pigments). A strict interpretation of the legal requirements would require separate labelling for each formulation, but it is the accepted industry practice to list the items using the same rules as for colourants.
- Warning statements and precautionary information as well as an ingredient listing that cannot all appear on both the container and packaging for practical reasons may be mentioned on a leaflet, label, tag, tape or card enclosed with the cosmetic product or attached to it. In that case, the consumer must be referred to it, using abbreviated information or a special hand and book symbol, as shown at right (see Annex VII of the UK CPR), appearing on the container or the packaging.

Claims

Cosmetic products claims must comply with the rules set out in:

- The Consumer Protection from Unfair Trading Regulations 2008, SI 2008/1277;
- The Business Protection from Misleading Marketing Regulations 2008, SI 2008/1276;
- Some rules that can be found in self-regulatory codes of practice:
 - The CAP Code;
 - The UK Code of Broadcast Advertising.

The responsible person must ensure that the wording of any claim in relation to a cosmetic product does not imply that the product has a characteristic or function that it does not have. The responsible person must also ensure that any claims related to a cosmetic product comply with the common criteria set out in the Annex to Retained Regulation (EU) 655/2013.

- **Legal compliance:** Claims must comply with all applicable legal and self-regulatory regimes. Claims of compliance with legal requirements or approval by a regulatory authority are not allowed, as well as claims that convey the idea that a product has a specific benefit when this benefit is mere compliance with the minimum legal requirements.
- **Truthfulness:** Claims should not be based on false or irrelevant information. Claims of the presence of a specific ingredient can only be made if the said ingredient is deliberately added to the cosmetic product. Claims relating to the properties of an ingredient must not imply that the finished product has that benefit if it does not. Claims must not imply that opinions verify claims unless the opinion reflects verifiable evidence.
- **Evidence support:** Claims, whether implicit or explicit, must be supported by evidence that is adequate and verifiable. Studies must follow well-designed and well-conducted methodologies, must respect ethical considerations and should be relevant to both the product and the benefit claimed. The level of evidence must be consistent with the type of claim being made. For example, where a lack of efficacy may cause a safety problem (e.g. sun protection), more evidence may be required. Statements of hyperbole or exaggeration not taken literally or of an abstract nature will not usually require substantiation.
- **Honesty:** Claims must not go beyond supporting evidence, nor imply by action or omission that the product has characteristics or functions that it does not have. Claims for 'new and improved' must not be overstated. Claims shall not attribute to the product specific (i.e. unique) characteristics if similar products possess the same characteristics. Claims related to a benefit linked to specific conditions must clearly state these conditions.
- **Fairness:** Claims should be objective and not denigrate competitors or ingredients that can be legally and safely used in cosmetic products. Claims must not create confusion with the products of a competitor.
- **Informed decision-making:** Claims should contribute to the ability of consumers and professionals to make informed decisions, by inclusion of the necessary information on function and characteristics of the cosmetic product. Claims should be clear, precise, relevant and understandable to the average end user in the target audience, taking into account the capacity of that end user to understand the information.

Notification of a cosmetic product before it is placed on the British market

Below is a list of the information that has to be submitted as part of the notification.

- The category of cosmetic product and its name or names, enabling its specific identification;
- The name and address of the UK responsible person;
- Details of the contact person in the case of an emergency;
- Where applicable, the following information: Presence of substances in the form of nanomaterials; the identification, including the chemical name (International Union of Pure and Applied Chemistry) and other descriptors as specified in point 2 of the Preamble to Annexes 2 to 6 to this Regulation; and the reasonably foreseeable exposure conditions;
- The name and the CAS or European Community (EC) number of substances classified as carcinogenic, mutagenic or toxic for reproduction substances of category 1A or 1B under Regulation (EC) No. 1272/2008;
- The frame formulation allowing for prompt and appropriate medical treatment in the event of difficulties;
- The original labelling and, where reasonably legible, a photograph of the corresponding packaging.

ANNEX III:

SUSTAINABILITY STANDARDS

As mentioned in Chapter 3, voluntary sustainability standards (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: (a) the general process to get certified; and (b) 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, and 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 [‘Identify standards’](#) and [‘Compare’](#) tools of the ITC Standards Map 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 for 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.

Examples of relevant certification

B corporations

This certification applies to companies meeting a high ethical standard across employment, environment, production and beyond. B corporation status certifications are administered by B Lab and there are many branches throughout the world, including [B Lab Africa](#).

The [B Impact assessment](#) is available for free, enabling companies to discover more about their impact and take the first step to certification.

Natrue

This certification applies to raw materials and finished products intended for cosmetic use.

It applies to cosmetic products using only natural ingredients (including ingredients derived from nature and those that are nature-identical). [Natrue](#) certification applies to various cosmetic products, evaluating them against specified criteria: origin of ingredients, manufacturing processes, product formulation, packaging, environmentalism, ethical nature and the source of ingredients. Natrue is also able to certify products as organic.

Cosmos Organic or Cosmos Natural

The Cosmos Natural certification applies to natural cosmetics products. The Cosmos Organic certification applies to the same products qualifying as Cosmos Natural, which, in addition, meet a specified proportion of organic ingredients.

The [Cosmos certifications](#) cover every stage of the supply chain, from mindful ingredient sourcing to recyclable packaging. These certifications are administered in the United Kingdom by the [Soil Association](#).

ANNEX IV:

CUSTOMS PROCEDURES AND RELATED DOCUMENTS

As mentioned in Chapter 4, to ensure that products pass through customs, exporters must be familiar with customs procedures and supporting documents. To export to Great Britain, Nigerian 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.

While 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 below.



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, Nigerian exporters must prove that their goods originate in Nigeria in order to claim the preferential tariff rates under the DCTS. As per the [DCTS Guide on Claiming Preferences](#), Nigerian 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 Great Britain;
- Are imported within the framework of frequent and continuous trade flows of a significant commercial value not exceeding 12 months.

Origin declaration

Exporters must provide an origin declaration, which must be made out on a commercial document such as a commercial invoice, packing list or delivery note. It must necessarily contain the information listed in Section 2 of this [guide](#) and include the origin declaration wording provided in Box [•]. The origin declaration should be written in English and include the exporter's signature, and may be sent electronically from the exporter to the importer. An origin declaration is valid for two years after the exporter has submitted it.



QUICK TIP!

- Maintain appropriate commercial accounting records for the production and supply of goods that qualify for preferential tariff treatment.
- Be prepared to provide Nigerian Customs or any other authority with supporting documents or written statements from producers and suppliers demonstrating the origin of the goods.

Box 7: Self declaration text per the DCTS

To be included in the commercial invoice or packing list

The exporter of the products covered by this document [insert Economic Operators Registration and Identification number] declares that, except where otherwise clearly indicated, these products are of [insert the origin of goods] preferential origin in accordance with the rules of origin of the UK Developing Countries Trading Scheme and that the origin criterion met is [Products wholly obtained: enter the letter 'P'; Products sufficiently processed: enter the letter 'W' followed by an HS heading (example 'W' 9618)].

[Place and date (omit this if it is included in the document itself)]

[Name and signature of the exporter]

Form A

As an alternative, exporters may complete and submit Form A to show proof of origin. [Form A](#) must contain a serial number or reference to the commercial invoice and, most importantly, **does not** need to be signed and stamped by the relevant authority such as the chamber of commerce. Refer to the guidance provided by the British Government on [completing Form A](#).

Economic Operators Registration and Identification number

An Economic Operators Registration and Identification (EORI) number is required to import goods into Great Britain and to make a customs declaration when goods are at the British border. Importers based in Great Britain 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 Great Britain to obtain the EORI number and engage with the customs authorities.

#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.