



# Exporting to Great Britain

## A handbook for Nigerian women-led businesses in the agrifood sector



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# ACRONYMS AND ABBREVIATIONS

Unless otherwise specified, all references to tons are to metric tons.

<b>BRCGS</b>	Brand Reputation through Compliance Global Standard
<b>CAC</b>	Corporate Affairs Commission
<b>CITES</b>	Convention on International Trade in Endangered Species of Wild Fauna and Flora
<b>DCTS</b>	Developing Countries Trading Scheme
<b>EU</b>	European Union
<b>HS</b>	Harmonized System
<b>Incoterms</b>	International Commercial Terms
<b>ISO</b>	International Organization for Standardization
<b>ITC</b>	International Trade Centre
<b>MRL</b>	Maximum residue level
<b>NAFDAC</b>	National Agency for Food and Drug Administration and Control
<b>NEPC</b>	Nigerian Export Promotion Council
<b>NEXIM</b>	Nigerian Export-Import Bank
<b>NGO</b>	Non-governmental organization
<b>NSITF</b>	Nigeria Social Insurance Trust Fund
<b>PENCOM</b>	National Pension Commission
<b>ROO</b>	Rules of Origin
<b>TCC</b>	Tax clearance certificate
<b>TIN</b>	Tax identification number
<b>UKCC</b>	United Kingdom Commodity Code
<b>VSS</b>	Voluntary sustainability standard

# WHO SHOULD USE 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 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 for exporting products in the **agrifood sector**. More specifically, based on actual or potential exports, the handbook covers **spices** such as ginger, turmeric and spice mixes. 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 as 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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# 01

## 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 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. Additionally, businesses that register with the NEPC must necessarily 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), 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 a 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 company/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 small and medium-sized enterprises (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 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:

- Evidence 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 producer responsibility organization (pro)/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 (PRO) for producers;
- Environmental audit report (EAR), 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 120x100px.
- **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 to be given to 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, and 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.

**Spices** are covered under **Class 30** 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 below, pay the registration fees and download the certificate of confirmation of payment 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.

### 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 spices sector must also register with the National Agency for Food and Drug Administration Control (NAFDAC) to certify that their products meet the required food safety and quality standards for sales and/or exports. 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;
- Tax clearance certificate;
- Product label artwork;
- Certificate of analysis;
- Food handler's medical certificate;
- Factory inspection report.



### QUICK TIP!

#### NAFDAC REGISTRATION

Not all micro, small and medium-sized enterprises (MSMEs) have the same documentary requirements. Micro-scale and small-scale businesses have different requirements, as detailed [here](#).

Always check the applicable requirements to ensure smooth registration.

Pay the appropriate registration fees and submit product samples for lab analysis. Following this, 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 Organization 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 service free of charge by simply 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 attracting and retaining buyers. A detailed contract lays down each party's rights and duties, the conditions for such rights and duties to be effective, and what happens in case of breach. Ensure that all negotiations leading up to the signing of the sales contract are in writing.

Parties may sign long or short sales contracts, depending on several factors. However, producers must ensure that the clauses provided in Table 1 are included in their sales contracts. Doing so can help parties settle disputes that may arise in the future in a clear and friendly manner.

**Table 1: Summary of key terms in a sales contract**

<b>PRO FORMA INVOICE</b>	<ul style="list-style-type: none"> <li>• Sent by the seller to the buyer to confirm the terms of the order. Multiple invoices can be issued under the same sales contract.</li> <li>• Includes information such as the product description, quantity, price and delivery terms.</li> <li>• Also used to request payment from the buyer.</li> </ul>
<b>PAYMENT TERMS</b>	<ul style="list-style-type: none"> <li>• Agreed-upon conditions for payment of an invoice.</li> <li>• Specifies the payment due date, currency and mode of payment, and any penalties agreed upon for outstanding payment.</li> </ul>
<b>LEAD TIME</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Agreement on lead time will allow trust between both parties and smoother trading relations.</li> </ul>
<b>MINIMUM ORDER QUANTITIES</b>	<ul style="list-style-type: none"> <li>• Minimum number of units that a buyer must order from the exporter.</li> <li>• Helpful in improving efficiency in production.</li> </ul>
<b>LABELLING AND PACKAGING</b>	<ul style="list-style-type: none"> <li>• Outlines the roles of producer and buyer in terms of labelling and packaging. Some examples:             <ul style="list-style-type: none"> <li>- <i>'Producer shall be responsible for ensuring compliance with labelling requirements of the regulatory agency..'</i></li> <li>- <i>'Producer shall be responsible for ordering adequate supplies of labels and other packaging materials on behalf of buyer..'</i></li> <li>- <i>'Buyer shall not be responsible for any unused labels or packaging materials due to product changes..'</i></li> </ul> </li> </ul>
<b>CUSTOMIZED DEVELOPMENTS</b>	<ul style="list-style-type: none"> <li>• Specific product and production requests of the buyer that are agreed to by the producer and included in the sales contract to show that both parties agree.</li> </ul>
<b>DELIVERY TERMS OR INTERNATIONAL COMMERCIAL TERMS (INCOTERMS)</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Parties must ensure that the point of delivery and destination are 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'.</li> </ul>

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 defines 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 preferred delivery terms and the possible scenarios between a producer/seller (S) and buyer (B). The rest, together with examples, are provided in Annex I.

**Table 2: Example of Incoterms 2020**

<b>MULTIMODAL TRANSPORT</b>		
<b>EX WORKS (EXW)</b>	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 the responsibility of B. S must only assist in obtaining relevant information and documents.
<b>DELIVERED AT PLACE (DAP)</b>	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.
<b>SEA AND INLAND WATERWAY TRANSPORT</b>		
<b>FREE ON BOARD (FOB)</b>	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.
<b>COST AND FREIGHT (CFR)</b>	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.
<b>COST, INSURANCE, FREIGHT (CIF)</b>	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

For imports into Great Britain, each product has a 10-digit Harmonized System (HS) code, provided in the [United Kingdom Commodity Code](#) (UKCC). Exporters must identify the correct UKCC product code. For an overview of the HS code and UKCC classification, refer to the detailed example in Table 4, Annex I.



### 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 26 of 2022](#) specifies the United Kingdom Commodity Code (UKCC) for heat treatment of dried products (vegetables) with the correct explanation.

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

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

### Why should exporters identify the correct UKCC product code?

There are two reasons exporters must conduct this important exercise:

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

However, as the product's complexity increases, product classification may become a difficult exercise for exporters. Refer to Box 2 to understand how to describe fresh ginger (neither crushed nor ground) and determine the probable product code. Refer to Table 5, Annex I for an overview of the potentially applicable UKCCs for products covered by this handbook.

## Box 2: Example of product classification

### Product classification for fresh ginger (neither crushed nor ground)

Ginger is a spice. In the UKCC, it falls under the chapter 'Coffee, tea, maté and spices'. Since the concerned product is fresh ginger, it is neither crushed nor ground. After referring to the UKCC guide, it is possible to determine its code as being under the following.

PRODUCT	DESCRIPTION	PROBABLE CODE
FRESH GINGER	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices <ul style="list-style-type: none"><li>• Ginger<ul style="list-style-type: none"><li>- Neither crushed nor ground</li></ul></li></ul>	0910.1100.00



### 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 *spice blend made from various spices including cumin, black pepper and nutmeg along with various other spices* is 09.10.91.90.00 and 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: Phytosanitary certificate

Exporters must obtain a phytosanitary certificate from the Nigeria Agricultural Quarantine Service (NAQS) to certify that the consignment is free from pests and diseases and meets importing country requirements. Apply online or in person to NAQS by submitting the online application form, together with the applicable fees and supporting documents, such as:

- Completed application form;
- Exporter's certificate;
- Pro forma invoice or commercial invoice;
- Bill of lading/air waybill;
- Packing list;
- Evidence of fumigation or treatment (if required);
- Test reports (if required by importing country).

NAQS officers will then inspect and sample the consignment at the warehouse or the export point and conduct laboratory tests for the presence of pests or diseases. If found compliant, NAQS will issue the certificate of compliance. The entire process will take 2–5 working days after inspection and receipt of lab results.



### QUICK TIP!

#### PHYTOSANITARY CERTIFICATE

Note that the phytosanitary certificate is valid for one shipment only. This means that exporters need to apply for a phytosanitary certificate for each shipment.

### ➤ STEP 16: 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 with 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 (CBN confirmation of repatriation of proceeds by exporter);
- 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 DCTS, Nigeria is an Enhanced Preference country, which means that Nigerian exporters are entitled to 0% or nil tariffs on 92% of their product lines under the DCTS. The DCTS [guide](#) lays down the following four steps for exporters to claim this benefit.

### Applicable tariffs

The preliminary step is to determine the tariff applicable to your product based on your country. For this, exporters must first identify their product’s HS code. Refer to ‘Step 8: Harmonized System Code and Product Classification’ discussed above to find your product’s HS code. Exporters can conduct a quick search on the [United Kingdom Integrated Online Tariff tool](#). The exporters must then find out the applicable tariff rate for their country. This can also be done through the [United Kingdom Integrated Online Tariff tool](#). This tool allows you to select your country, search for your product and find relevant tariffs and other trade-related information.

### 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 to benefit from the preferential tariff rates. 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, 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.**



## DID YOU KNOW?

The UK 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 African 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 the United Kingdom, 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 the requirements.

## Claiming preferences under the DCTS

To claim preferences under 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 either provide an origin declaration or [Form A](#). Documentary proof of origin is mandatory to claim preferential tariffs under the DCTS. Further guidance on ROO 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.

The [United Kingdom controls the following imports](#) from Nigeria to protect public health:

- Sesamum seeds are controlled for salmonella;
- Watermelon (*Egusi*, *Citrullus spp.*) seeds and derived products containing more than 20% of a product or sum of products due to the risk of aflatoxins;
- Foodstuffs consisting of dried beans are controlled for pesticide residues.

These products can only be imported through designated border control posts in the United Kingdom, and documentary checks must be carried out in addition to sampling and analysis or examination before the consignment is cleared for import.

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





# Developing Countries Trading Scheme (DCTS)

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## 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.

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## 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

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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



# 02

## PRODUCT AND PRODUCTION REQUIREMENTS

After business registration, the next phase involves meeting all necessary production standards and product specifications to successfully export to Great Britain. Producers must adhere to two requirements. The first comprises compulsory requirements stipulated by British legislation, which are elaborated in this chapter. The second consists of voluntary requirements that, while not legally required, are often demanded by purchasers and end users, as detailed in Chapter 3 of this handbook.

### Food safety

#### General food safety

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

#### Box 3: Checking for food safety

##### Key considerations for food safety

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



##### QUICK TIP!

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

## Ensuring food safety

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

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

## Traceability and risk management

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

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

## Hygiene requirements

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

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

## Managing unsafe products

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

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

## Box 4: Recommended practices to ensure food safety

### Recommended practices to ensure product safety for agricultural products

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

## Chemical safety

### Managing chemical contaminants in agricultural exports to Great Britain

Managing chemical contaminants is a critical component of complying with local food safety regulations. Chemical contaminants are undesirable substances that may unintentionally enter the food chain during production, processing, storage or transportation.



### DID YOU KNOW?

#### Contamination has two main sources:

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

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

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



## Sampling and analysis

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

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

## Managing plant toxins

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

## Polycyclic aromatic hydrocarbons (PAHs)

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

## Food contact materials

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



## QUICK TIP!

### CHECK PERMISSIBLE LEVELS OF PESTICIDES AND CONTAMINANTS

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

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

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

## Persistent organic pollutants

Exporting food products to Great Britain requires careful attention to environmental contaminants like persistent organic pollutants (POPs). These pollutants, known for their long-term stability and toxicity, can enter the food chain and pose serious risks to food safety. POPs persist in the environment for years, accumulating in air, water,

soil and living organisms such as mammals, birds and fish. While they are often present in food at low levels, incidents like the contamination of animal feed have resulted in dangerous concentrations, particularly in animal-derived products such as meat and fish.



### QUICK TIP!

#### TESTING FOR POPS

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

## Products from endangered plants and animals

Trade in certain endangered plant and animal species is capable of depleting their populations and, in some cases, may even bring them close to extinction. The Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) is an international agreement that aims to ensure that international trade in specimens of wild animals and plants does not threaten the survival of the species.

The plant and animal species covered by CITES are listed in three appendices, based on the degree of protection warranted by them. Appendix I contains species threatened with extinction. Trade in these species is permitted only in exceptional circumstances. Appendix II contains species that are not threatened with extinction; however, their use needs to be controlled to avoid usage incompatible with survival. Appendix III contains species that are protected by certain countries and trade in them needs to be controlled.

Both the Federal Republic of Nigeria and the United Kingdom are signatories to CITES. This means that both countries and businesses within them must comply with it. An exporter who wants to export plants or animals listed as CITES species has to obtain a CITES certificate from this department. A CITES permit is required for each consignment for its export. To learn more about this permit, contact the National Environmental Standards and Regulations Enforcement Agency ([NESREA](#)).



### QUICK TIP!

#### CHECK IF THE EXPORT PRODUCTS CONTAIN CITES SPECIES

To check if an animal or plant species is listed in any of the CITES appendices, exporters may refer to the [Checklist of CITES Species](#) and insert the name of the plant or animal in the search bar. Refine the search further by selecting Nigeria as the location. Exporters can also visit [Species+](#) to search for species or CITES documents.

## Organic products

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

# Product sustainability standards

The Environment Act, 2021, provides that forest-risk commodities (FRCs) or products made using such FRCs cannot be used in commercial activities, because they contribute to deforestation. Find out more about FRCs in Box 5.

## Box 5: What is a forest-risk commodity?

### An FRC is:

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

Great Britain will introduce an FRC scheme under which the following products will be classified as FRCs:

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

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

Producers supplying to Great Britain with an annual turnover of more than £50 million must comply with this scheme. Producers whose use of FRCs specified in Box 5 does not exceed the annual volume threshold of 500 tons may apply for an exemption.

## Box 6: How can producers prepare for a sustainable future?

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

# Product packaging

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

Nigerian exporters of agricultural products must comply with British packaging regulations to ensure market access. These obligations cover the following key areas:

- **Food safety and hygiene:** Packaging must protect food from contamination and maintain its quality, complying with standards for food contact materials like plastics and coatings.
- **Sustainability and environmental responsibility:** Exporters should use recyclable, reusable or biodegradable materials, minimize packaging waste, and ensure compliance with British recycling and recovery schemes. Packaging should also meet recycled content requirements to avoid taxes.

- **Recycled content and waste reduction:** Plastic packaging with less than 30% recycled content is taxed. Exporters must adhere to recycling initiatives, such as deposit return schemes, and ensure that materials align with British recycling capabilities.
- **Design and technical standards:** Packaging should include tamper-proof and leak-proof designs for perishable goods and extend shelf life through effective oxygen and moisture barriers. Retail-ready designs must meet British retailers' stacking and display requirements.
- **Collaboration and continuous compliance:** Exporters should work with British importers and consultants to stay updated on regulations and adapt packaging practices to legislative changes, especially post-Brexit updates.

By focusing on safety, sustainability and compliance, exporters can ensure smooth entry into the British market and build strong trade relationships. For more information, refer to Annex II of this handbook.

## Product labelling standards

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

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

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

It is important to note that different requirements apply – regarding nutritional information, country of origin details or allergen disclosures – depending on the product category. You can find more information [here](#) and [here](#).

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

# 03

## VOLUNTARY SUSTAINABILITY STANDARDS

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



### QUICK TIP!

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

### Box 7: Codex Alimentarius

#### Codex Alimentarius standards

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

## 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 of the environment in the Federal Republic of 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.

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

### Box 8: Supplier sustainability resources

Use the [ITC Sustainability Map](#) to check whether suppliers in Nigeria hold sustainability certifications. To learn more about sustainability standards and certifications, check various courses available from the ITC [SME Trade Academy](#).

## Company codes

Buyers may establish their own internal guidelines or codes of conduct, called company codes, to which producer-exporters must adhere. These codes aim to highlight the product's less visible attributes as well as the production process. Typically, buyers will emphasize the need for producer-exporters to comply with their company's codes or guidelines during contract negotiations.



#### QUICK TIP!

##### UNDERSTAND BUYERS' EXPECTATIONS

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

# 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 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 Organization 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 3–6 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 the 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 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

For logistical purposes, goods can reach the British border either directly or through different shipping routes, such as the European Union. 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 European Union, 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. Refer to this [guide](#) for detailed information on how to use a customs bonded warehouse in Great Britain.



# 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 and 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

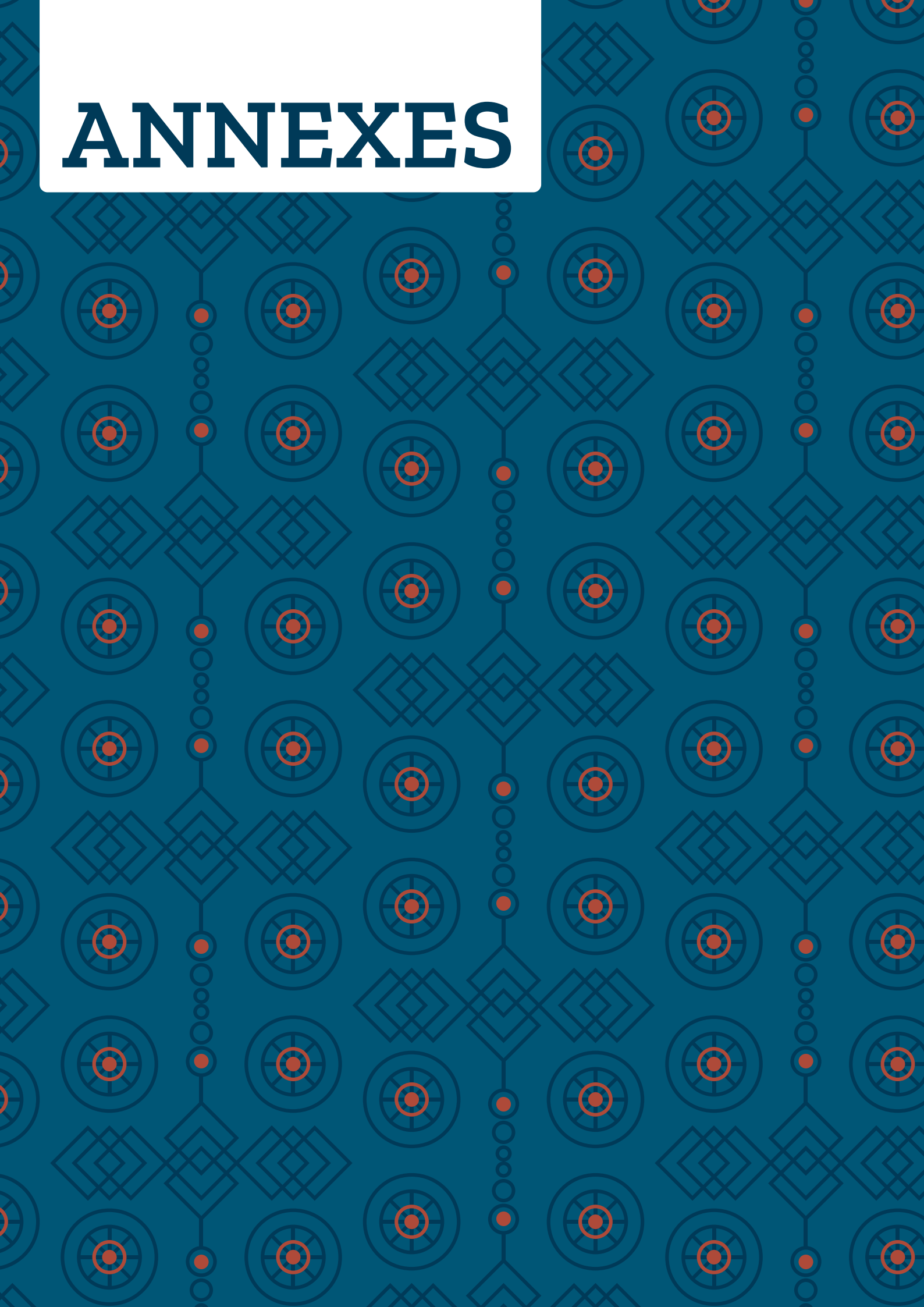
As explained in Chapter 1 of this handbook, Incoterms determine the party responsible for managing risks arising from transport of the goods and related costs, such as insurance. Cargo insurance provides financial protection against potential losses caused to the goods in transit. For example, in a CIF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

APPLICATION PROCESS	DOCUMENTS REQUIRED	PROCESSING TIME	COSTS	NOTES
<b>COMPANY/NON-GOVERNMENTAL ORGANIZATION (NGO)</b>				
<ol style="list-style-type: none"> <li>1. Create an account on the CAC portal.</li> <li>2. Search and reserve the desired business name on the CAC website.</li> <li>3. Complete the pre-registration form and upload all supporting documents using the Company Registration Portal.</li> <li>4. Pay the filing and stamp duty fees.</li> <li>5. Download the certificate from the CAC portal.</li> </ol>	<p><i>For companies:</i></p> <ol style="list-style-type: none"> <li>1. Company name;</li> <li>2. Share capital;</li> <li>3. Company address;</li> <li>4. Director and shareholder details: including names, addresses, contact information and identification;</li> <li>5. Memorandum of association and articles of association;</li> <li>6. Declaration of compliance signed by a legal practitioner confirming compliance with registration requirements;</li> <li>7. Passport photographs of directors and the company secretary;</li> <li>8. Identification documents for directors, shareholders and the company secretary;</li> <li>9. Evidence of payment of registration fees;</li> <li>10. Completed registration forms available <a href="#">here</a>;</li> <li>11. TIN, which is generated automatically upon successful registration.</li> </ol>	2–4 weeks	A list of all relevant costs is provided <a href="#">here</a> .	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
<b>COMPANY/NON-GOVERNMENTAL ORGANIZATION (NGO)</b>				
	<p><i>For NGOs:</i></p> <ol style="list-style-type: none"> <li>1. Formal application letter;</li> <li>2. Two printed copies of the NGO's constitution, outlining its purpose, structure and operations;</li> <li>3. Minutes of the meeting where the trustees were appointed, including attendance and voting details;</li> <li>4. Special clause rule: Minutes of the meeting adopting any special clauses in the constitution;</li> <li>5. Completed trustee declaration form (CAC/IT02), signed before a commissioner of oaths or notary public;</li> <li>6. Valid ID for each trustee (e.g. national ID, driver's licence or passport);</li> <li>7. Two passport-sized photographs for each trustee;</li> <li>8. Trustee consent letter;</li> <li>9. Original copies of newspaper publications announcing the NGO's registration;</li> <li>10. The official CAC registration form, completed and signed;</li> <li>11. Proof of payment of the prescribed registration fees;</li> <li>12. The common seal of the organization affixed to the application form;</li> <li>13. Proposed names for the NGO;</li> <li>14. The official registered address of the NGO;</li> <li>15. A brief description of the NGO's activities.</li> </ol>			



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

# 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 the table below.

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

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

INCOTERM	BUYER'S ROLE	SELLER'S ROLE
<b>Ex Works (EXW)</b>	Responsible for everything from the exporter's premises to the destination.	They only need to make the goods available at their premises.
<b>Free Carrier (FCA)</b>	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.
<b>Free Alongside Ship (FAS)</b>	Responsible for everything from the port of loading to the destination.	Needs to deliver the goods alongside the ship at the port of loading.
<b>Free On Board (FOB)</b>	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.
<b>Cost and Freight (CFR)</b>	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.
<b>Cost, Insurance, Freight (CIF)</b>	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.
<b>Cost Paid To (CPT)</b>	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.
<b>Carrier and Insurance Paid To (CIP)</b>	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.
<b>Delivered at Place (DAP)</b>	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.
<b>Delivered at Place Unloaded (DPU)</b>	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.
<b>Delivered Duty Paid (DDP)</b>	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 ginger as per the HS code and UK Commodity Codes shown in Table A3.

**Table 4: Product classification of ginger as per the HS code and UKCC**

HS CODE			
<b>HS CHAPTER</b>	2 digits	09	Coffee, tea, maté and spices
<b>HS HEADING</b>	4 digits	09 10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry, and other spices
<b>HS SUBHEADING</b>	6 digits	0910.11	Neither crushed nor ground
<b>HS SUBHEADING</b>	6 digits	0910.12	Crushed or ground
UKCC			
<b>UKCC SUBHEADING</b>	10 digits	0910.1100.00	Neither crushed nor ground
<b>UKCC SUBHEADING</b>	10 digits	0910.1200.00	Crushed or ground

## Indicative list of product codes for products covered in this handbook

Table 5 provides an indicative list of the UKCCs that may be applicable to the products covered in this handbook.

**Table 5: Indicative list of UKCCs for products covered by this handbook**

UKCC DESCRIPTION	
COFFEE, TEA, MATÉ AND SPICES	
<b>0904.1100.10</b>	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> –pepper – <b>neither crushed nor ground</b> – <i>black pepper (piper)</i>
<b>0904.1100.90</b>	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> –pepper – <b>neither crushed nor ground</b> – <i>other</i>
<b>0904.1200.00</b>	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> –pepper – <b>crushed or ground</b>
<b>0910.1100.00</b>	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices –ginger – <b>neither crushed nor ground</b>
<b>0910.1200.00</b>	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices –ginger – <b>crushed or ground</b>
<b>0910.3000.00</b>	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices – <b>turmeric (curcuma)</b>
<b>0910.9105.00</b>	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices –other spices –mixtures referred to in note 1(b) to this chapter – <b>curry</b>
<b>0910.9991.00</b>	Other spices –other –other – <b>neither crushed nor ground</b>

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 chapter notes for UKCCs for spices**

**Chapter notes**

1. Mixtures of the products of heading [0904](#) to [0910](#) are to be classified as follows:

- (a) mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) mixtures of two or more of the products of different headings are to be classified in heading [0910](#).

The addition of other substances to the products of heading [0904](#) to [0910](#) (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this chapter: those constituting mixed condiments or mixed seasonings are classified in heading [2103](#).

2. This chapter does not cover cubeb pepper (*Piper cubeba*) or other products of heading [1211](#).

**Additional chapter notes**

1. The duty rate applicable to mixtures falling in heading 0904 to 0910 can be found in the current version of the "Tariff of the United Kingdom", Part Four "Rules for calculation of import duties". General Rule 1, see [Reference Document for The Customs Tariff \(Establishment\) \(EU Exit\) Regulations 2020 - GOV.UK](#)

**Section notes**

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

▶ [General Rules for the Interpretation of goods](#)

# Developing Countries Trading Scheme

In June 2023, Great Britain 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, 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
<b>Tariff free products (0%)</b>	99.8%	92%	65%
<b>Products with 0% to 5% tariffs</b>	0.2%	0.4%	10%
<b>Products with 5% to 10% tariffs</b>	0%	0.4%	12%
<b>Products with more than 10% tariffs (including Specific Tariffs*)</b>	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 tariffs.

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.

#### Seasonal tariffs

Seasonal tariffs are tariffs that change depending on the time of the year.

## Rules of Origin

ROO are used by countries to determine the economic nationality of goods. They are important in identifying which preferential tariffs apply 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**. Goods produced entirely within Nigeria without incorporating materials from any other country 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 ROO](#) to learn more about ROO.

## 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 EU, 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 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: PRODUCT AND PRODUCTION REQUIREMENTS

## Product-specific requirements

### Products of non-animal origin

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

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

High-risk non-POAO can only enter Great Britain through designated **Border Control Posts** equipped to handle such goods. These controls may involve documentary checks, sampling, and testing for contaminants or other hazards. For example, nuts susceptible to aflatoxin contamination or specific fruits from countries

with known pesticide risks are subject to these controls. Exporters should coordinate with British importers to confirm whether their goods are subject to emergency controls and ensure shipment to a suitable Border Control Post.

## Product packaging

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

### Food safety and hygiene obligations

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



## Sustainability and environmental obligations

Great Britain places significant emphasis on reducing the environmental impact of packaging. Exporters must:

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

## Recycled content and waste reduction obligations

Exporters must account for:

- Taxes on plastic packaging containing less than 30% recycled content;
- Compliance with schemes designed to promote recycling and reduce litter, such as deposit return schemes for plastic bottles;

- Ensuring that all packaging materials can be processed effectively within British recycling infrastructure.

## Design and technical obligations

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

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

## Collaboration and continuous compliance

Exporters are encouraged to:

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

### Box 9: British packaging legislation

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

- **The Food Safety Act 1990:** This foundational legislation provides the framework for all food safety and consumer protection laws in Great Britain. It covers aspects related to the safety and hygiene of food packaging.
- **Regulation (EC) No. 1935/2004 on materials and articles intended to come into contact with food:** This EU regulation, retained in British law post-Brexit, ensures that materials intended to be in contact with food do not release harmful substances into the food.
- **The Materials and Articles in Contact with Food (England) Regulations 2012:** These regulations enforce the provisions of Regulation (EC) No. 1935/2004 within England, detailing specific requirements for materials and articles in contact with food.
- **The Food Contact Materials and Articles (Amendment) (EU Exit) Regulations 2020:** This amendment addresses changes needed post-Brexit, ensuring the continued safety and regulation of food contact materials in Great Britain.
- **The Plastic Materials and Articles in Contact with Food (England) Regulations 2009:** These regulations set out specific requirements for plastic materials intended to come into contact with food, including compositional standards and usage restrictions.
- **The Food Information Regulations 2014:** Implementing EU Regulation 1169/2011, these regulations govern the provision of food information to consumers, including labelling requirements related to packaging.
- **The Producer Responsibility Obligations (Packaging Waste) Regulations 2007:** These regulations impose obligations on businesses to recover and recycle packaging waste, promoting environmental responsibility.
- **The Packaging (Essential Requirements) Regulations 2015:** These regulations ensure that packaging meets essential requirements for manufacturing and composition, aiming to minimize environmental impact.
- **The Plastic Packaging Tax (General) Regulations 2022:** Introduced to encourage the use of recycled plastic, this tax applies to plastic packaging with less than 30% recycled content.
- **The Food and Drink (Plastic Bottle Deposit Return Scheme) Regulations 2023:** Establishing a deposit return scheme for plastic bottles, these regulations aim to increase recycling rates and reduce littering.

# Product labelling standards

There are four main labelling standards with which producers must comply in order to sell products in Great Britain.

## Providing food information to consumers

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

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



### QUICK TIP!

#### HOW TO DISPLAY INFORMATION?

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

## Box 10: Country of origin and storage information

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

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

## Box 11: Ingredients list

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

## Food labelling requirements

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

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

## Organic food labelling standards

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

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

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



### QUICK TIP!

#### USING THE ORGANIC LOGO

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

# ANNEX III: VOLUNTARY SUSTAINABILITY STANDARDS

As mentioned in Chapter 3, voluntary sustainability standards (VSSs) assure product quality and help meet consumers' expectations. To apply them, producers must be familiar with two things: (1) the general process to get certified; and (2) a few of the relevant certifications that may be applicable.

## Steps to obtain certifications

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

Different VSS certifications cover various aspects of sustainability – such as food safety, and economic, environmental and social aspects, etc. – and may also be used only in certain countries. Sometimes, the importer may specify the VSS certification that the producer must obtain. In other situations, exporters must familiarize themselves with several 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, and cost 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 VSS certification.

Once a producer has determined and budgeted for the applicable cost, they 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.

For example, some of the approved ISO 22000 auditors in Nigeria are the Bureau Veritas Nigeria and SGS Nigeria. Producers wishing to obtain the ISO certification must contact one such approved auditor.

## 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 auditor 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 standards 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 clarification 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 the 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.

## Relevant certifications

### ISO 22000



[ISO 22000](#) are food safety management standards by ISO that help organizations identify and control food safety hazards. This certification provides reassurance

within the global food supply chain that the food is safe for consumption. It integrates elements of good manufacturing practices, hazard analysis and critical control points, and other preventative measures.

**How to get certified?** Obtain certification through the Nigeria Organization for Standards. Download the application form and ensure that you comply with all the requirements to meet the ISO 22000 standards.

### Food Safety System Certification (FSSC) 22000



[FSSC 22000](#) is a food safety standard

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

**How to get certified?** To obtain certification, find an FSSC-licensed body such as Bureau Veritas Nigeria or [SGS Nigeria](#).

## Brand Reputation through Compliance Global Standards (BRCGS)



The [BRCGS](#) is a set of standards pertaining to food safety, packaging

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

**How to get certified?** A step-by-step guide to understanding the certification process is available [here](#). A BRCGS certificate can be obtained only through a BRCGS-approved certification body. A list of all the approved bodies in Nigeria is available in the [BRCGS Directory](#). Click on 'Certification Body' and then select 'Nigeria' as the country. The directory will then display the names and contact details of all the approved certification bodies in Nigeria. Producers can also undergo [training](#) to meet BRCGS standards.

## Fairtrade International



The [Fairtrade International](#) certification is globally recognized, with its prime focus on connecting producers and consumers. It represents fair trading conditions and ensures consumers that the producers have met the [Fairtrade social, environmental and economic standards](#).

As a producer, you benefit by receiving a minimum price and premium for your product and also gain access to producer networks and organizations.

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

## International Featured Standard (IFS)



[IFS](#) reviews products and production processes to evaluate the producer's ability to produce safe, authentic and quality

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

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

# 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. A few documents are explained below.

### Commercial invoice

A commercial invoice is a document in international shipping that is required for the export and import clearance process. It contains 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 these are multiple orders under the same contract);
- HS code, product description, Incoterms, and country of origin of goods;
- Transport route and actual value of goods.



#### 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.

### Packing list

This is a document that specifies information about each package in the consignment. Prepared by the exporter, a packing list contains detailed information about the consignment, such as:

- Product description;
- Number of units and total weight;
- Packaging instructions;
- Type of packaging used, such as whether it is pelleted or packed in cartons, its dimensions and markings on the packaging;
- Reference to the seller and buyer.

Like all other documents, it must contain references to the buyer, seller and transporter. Freight forwarders or shippers use the packing list to prepare the bill of lading.



#### QUICK TIP!

##### AVOID CONFUSION

A packing list is not the same as a commercial invoice. Both documents are essential to export your products successfully.

## Proof of origin

As explained in Chapter 1, Nigerian exporters must prove that their goods originate in Nigeria in order to claim preferential tariff rates under the DCTS. Exporters can submit either of the following types of proof of origin:

- Form A
- Origin declaration

The proof of origin applies to a single shipment of originating goods. It can also apply to multiple shipments of identical goods that are: (1) imported under the same sales contract; (2) have the same commodity code; (3) 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; or (4) are imported within the framework of frequent and continuous trade flows of a significant commercial value not exceeding 12 months. Refer to the [guidance on claiming DCTS preferences](#) to learn more about proof of origin.

## Box 12: Documents required to prove compliance with ROO

Exporters must maintain and provide the following documents to the British authorities to prove ROO.

- Documents related to the production process of the goods;
- Documents evidencing the cost related to the purchase of the components/materials used in the production of the goods;
- Documents showing the originating status of the goods and components/materials;
- Evidence to determine the regional value content of the product, where applicable.

## Origin declaration

An origin declaration is also referred to as an invoice declaration or statement of origin. Nigerian 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 contain essential details listed in Section 2 of this [guide](#) and include the original declaration wording provided in Box 14. The origin declaration should be written in English, include the exporter's signature and be sent electronically from the exporter to the importer. The origin declaration is valid for two years and must be presented to His Majesty's Revenue and Customs within these two years. It may be accepted after the two years provided that exceptional circumstances exist.

## Box 13: Conditions to prepare the origin declaration

- 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 the supporting documents or written statements from producers and suppliers demonstrating the origin of the goods.

## Box 14: Origin declaration wording

### 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 (EORI) 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 DCTS of the United Kingdom 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]

## 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. Great Britain-based importers usually apply for and obtain an EORI number. In the 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 customs authorities.

## Form A

As stated above, Nigerian exporters may alternatively submit [Form A](#) to show proof of origin. Form A must contain a serial number or reference to the commercial invoice and, most importantly, it need not be signed and stamped by Nigerian Customs. Refer to the guidance provided by the British Government on [completing Form A](#).



# #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.