



Exporting to Great Britain

A handbook for Sri Lankan women-led businesses in the agrifood sector



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WHO SHOULD USE THIS HANDBOOK?

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

The handbook addresses the regulatory requirements for exporting **food items** in the **agricultural sector**. More specifically, based on actual or potential exports, the handbook covers **spices, herbal tea, herbal products, dehydrated fruits, processed fruits and vegetables, coconuts and coconut-related products**.

Many of the regulatory requirements explained in this handbook are extremely technical and detailed. Such requirements are typically addressed by professional exporters working with importers to Great Britain. To reflect this reality, the handbook assumes that the actual physical exports will use medium-or large-scale Sri Lankan 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 by supplying 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 October 2024. Readers of this handbook are strongly encouraged to stay abreast of any new regulatory requirements that might affect their exports.



ACRONYMS AND ABBREVIATIONS

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

ASYCUDA – Automated System for Customs Data
BoL – bill of lading
BRCGS – British Retail Consortium Global Standard
CDA – Coconut Development Authority
CITES – Convention on International Trade in Endangered Species of Wild Fauna and Flora
COO – Country of Origin
CusDec – Export Declaration
DCTS – Developing Countries Trading Scheme
DoC – Department of Commerce
EDB – Export Development Board of Sri Lanka
EORI – Economic Operators Registration and Identification
FRC – forest-risk commodity
FSSC – Food Safety System Certification

Incoterms abbreviations

CIF – Cost Insurance Freight
CIP – Carrier and Insurance Paid To
CFR – Cost and Freight
CPT – Cost Paid To
DAP – Delivered at Place

HS – Harmonized System
IFS – International Featured Standard
Incoterms – International Commercial Terms
ISO – International Organization for Standardization
ITC – International Trade Centre
MRL – maximum residue level
NOCU – National Organic Control Unit
NPQS – National Plant Quarantine Service
ROO – Rules of Origin
SME – small and medium-sized enterprise
TIN – Tax Identification Number
UKCC – United Kingdom Commodity Code
VAT – value-added tax
VSS – voluntary sustainability standard

DDP – Delivered Duty Paid
DPU – Delivered at Place Unloaded
EXW – Ex Works
FCA – Free Carrier
FOB – Free on Board

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PREPARING THE BUSINESS FOR EXPORTS

Business registration in Sri Lanka

> Step 1: Business registration

The first step in this process is selecting the business name and structure. You can opt for a sole proprietorship, a partnership or a company. Different structures follow different business registration processes. To register a company, submit documents to the Department of the Registrar of Companies using the [eRoc](#) portal and obtain a unique identification number and certificate of incorporation. Refer to this [guide](#) for detailed information on the process.

For a sole proprietorship, obtain relevant forms from the provincial council / Divisional Secretariat based on the area in which the business is located and will be registered. Submit all the supporting documents listed in the application forms to the Divisional Secretary and obtain an individual business registration certificate.

It is recommended to speak to a lawyer to help you identify the right business structure for your business. After selecting the business name and structure, identify an appropriate business office or factory premises (if applicable) and sign a rental agreement. Open an authorized bank account in the name of the business. All Sri Lankan businesses with one or more employees must also register with the [Labour Department](#).



Box 1: Additional documents for business registration

Producers may need to submit additional documents to register their business based on the kind of business being carried out. For example, to register a food-related business as a sole proprietorship, aside from the documents required by the provincial council / Divisional Secretariat, producers must obtain a recommendation letter from the public health inspector, which is addressed to the Divisional Secretary, and include it in their business registration application. Information on all the required documents can be procured from the nearest provincial council / Divisional Secretariat.

Step 2: Tax Identification Number registration

Apply to the Inland Revenue Department to obtain a Tax Identification Number (TIN) certificate. All information relating to TIN registration is available [here](#). The application form can be downloaded through the Department's [portal](#). A TIN can also be obtained online using the Department's [e-services](#). The process for TIN registration varies based on the business structure. The following supporting documents should accompany the application:

- Business registration certificate (certificate of incorporation);
- Proof of address or lease agreement;
- Bank account statement or passbook;
- Copies of the national identity cards/passports (including partners).

Step 3: Value-added tax registration

Apply to the Tax Registration Unit of the Inland Revenue Department Headquarters or any of the nearest regional offices of the Department to obtain a value-added tax (VAT) certificate. Use the producer's TIN to access this through [e-services](#).

- **Mandatory registration:** Producers are required to obtain a VAT certificate only if the value of [taxable supply of goods and services](#) other than financial services by any person, including wholesale and retail trade, exceeds LKR 15 million per quarter or LKR 60 million per annum. For more information on whether your business meets the registration threshold, [contact](#) the Tax (VAT) Registration Unit in the Inland Revenue Department.
- **Voluntary registration:** Producers may register for VAT voluntarily.

Further information relating to VAT can be found [here](#).

Step 4: Registration with Sri Lanka Customs

Register with [Sri Lanka Customs](#) as an exporter. The 'Exporter Registration' can be done online through the [Customs E-Registration Portal](#). Refer to this [user manual](#) for exporters for detailed information on the registration process. Producers will be enrolled in the Automated System for Customs Data (ASYCUDA).

Box 2: Documents for exporter registration

To complete the registration, the following documents need to be uploaded.

- Copies of the national identity cards / valid passports of all the directors/partners.
- VAT certificate
- TIN certificate
- Business registration certificate (certificate of incorporation)
- Proof of address or lease agreement

Box 3: What is ASYCUDA?

ASYCUDA is a Customs management system that covers foreign trade procedures. Both exporters and importers use it. It handles manifests and Customs declarations, along with accounting, transit and suspense procedures. It also generates trade data that can be used for statistical economic analysis.

Step 5: Product-specific registrations

Tea (organic / herbal / ayurvedic) and coconut products are regulated in Sri Lanka. Obtain a trade licence or specific registration before commencing business. Registration must be renewed annually. For **tea and tea blends** (*Camellia sinensis* mixed with herbals <10%), [register](#) with the Tea Export division of the Sri Lanka Tea Board. Share the required details and pay the registration fees to complete the process. Exporters may note that warehouse registration (where the product is stored) is a prerequisite to obtaining exporter registration. Refer to this [guide](#) to learn about the warehouse registration process with the Sri Lanka Tea Board. Additionally, herbal drink exporters must register themselves with the [Department of Ayurveda](#).

Register as a manufacturer and an exporter with the Coconut Development Authority (CDA) for coconut and coconut-related products. For manufacture registration, contact CDA directly and pay the applicable registration fee. For exporter registration, apply through the [exporter registration portal](#) of CDA. Manufacture registration is not required if you are only an exporter and do not manufacture coconut products.

Exporters are required to undergo additional registrations to export organic tea or organic products such as organic coconut flour, organic fruits, organic herbs, etc. See Box 4 for more information.

Box 4: Registration for organic tea / products



[Register](#) with the National Organic Control Unit (NOCU) of the Export Development Board (EDB). Submit information relating to the business; contact details; source of products; product details such as form, origin, category and remarks, etc.; and details of certificates. To register as an exporter with NOCU, exporters need to obtain an organic certificate from an accredited certification body such as [Control Union Inspection \(Pvt\) Ltd](#), [Mayacert](#), [IMO Control India](#), [EcoCert-Germany](#) or any other accredited certification body. Upload the organic certificate and complete the registration process. Refer to this [video](#) by NOCU to understand the registration process step-by-step.

QUICK TIP: PRE-MARKETING LICENCE FOR TRADE IN AYURVEDIC PRODUCTS



Producers of herbs, herbal products or herbal teas can refer to paragraph 2.2 of the [Standard Operating Procedure on Regulation of Ayurvedic Products](#) to check if their product falls under the list of 'Ayurvedic products'. Download the [application form](#), prepare the file of all the documents mentioned in the checklist and submit this together with necessary product samples to the technical branch of the [Department of Ayurveda](#) to obtain approval to commence business. To apply for an export permit, complete the [application form](#) and submit the requisite documents to the technical branch of the Department of Ayurveda. Refer to the Standard Operating Procedure for detailed information on the registration process, forms and checklist.

Step 6: Registration with other entities (optional)

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

- **Ceylon Chamber of Commerce:** Members benefit from networking opportunities, business support services, training programmes and other resources beneficial to exporters. To join the [Chamber of Commerce](#), submit proof of business registration and a completed [membership application form](#), and pay the applicable membership fee.
- **EDB:** Export-oriented SMEs can voluntarily register with the Sri Lanka Export Development Board under the New Exporter Development Programme and access capacity building, quality enhancement, market exposure, skills development, consultative and export marketing advisory services designed for exporters and potential exporters.
- **Women's Chamber of Industry and Commerce:** Members benefit from networking opportunities, participation in trade fairs



QUICK TIP: EDB WOMEN ENTREPRENEURSHIP DEVELOPMENT PROGRAMME

Join this women-led export initiative of the EDB to link your business to commercially viable opportunities and supply chains worldwide. It offers several services, such as capacity building through training and awareness programmes, support to access business development services, etc. Register online through this [link](#) to join the EDB Women Entrepreneurship Development Programme.

and exhibitions, access to customers and training sessions on the development of entrepreneurial skills, etc. As a member, women entrepreneurs can open [Aloka saving accounts](#) with DFCC Bank, which offer benefits such as high-interest savings accounts, complimentary digital health solutions, preferential interest rates on loans, etc. Apply [here](#) to become a member of the Chamber. Five types of memberships can be availed. Choose the membership best suited to your needs.

- **Ceylon Chamber of Women Entrepreneurs:** This Chamber provides several training and networking opportunities for women entrepreneurs who want to start a business. Additionally, members benefit from conferences and exhibitions organized between the Chamber and embassies or associations of other countries. Members also gain access to the Chamber's other [member associations](#) such as Jaffna Women's Chamber of Commerce, Industry and Agribusiness; Central Province Women's Chamber of Small Industries and Commerce; Matale Women's Chamber, etc. To register, complete this [membership registration form](#) and provide the information specified therein. Additional information on becoming a member is available [here](#).

Step 7: 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

| TERM | EXPLANATION |
|---|--|
| Pro forma invoice | <ul style="list-style-type: none"> • Sent by the seller to the buyer to confirm the terms of the order. Multiple invoices can be issued under the same sales contract • Includes information such as the product description, quantity, price and delivery terms • Also used to request payment from the buyer |
| Payment terms | <ul style="list-style-type: none"> • Agreed-upon conditions for payment of an invoice • Specifies the payment due date, currency and mode of payment, and any penalties agreed upon for outstanding payment |
| Lead time | <ul style="list-style-type: none"> • Amount of time it takes to produce and deliver goods from the time an order is placed, which varies depending on the product, the exporter and the shipping method • Agreement on lead time will allow trust between both parties and smoother trading relations |
| Minimum order quantities | <ul style="list-style-type: none"> • Minimum number of units that a buyer must order from the exporter • Helpful in improving efficiency in production |
| Labelling and packaging | <ul style="list-style-type: none"> • Outlines the roles of producer and buyer in terms of labelling and packaging. Some examples: <ul style="list-style-type: none"> - 'Producer shall be responsible for ensuring compliance with labelling requirements of the regulatory agency...' - 'Producer shall be responsible for ordering adequate supplies of labels and other packaging materials on behalf of Buyer...' - 'Buyer shall not be responsible for any unused labels or packaging materials due to product changes...' |
| Customized developments | <ul style="list-style-type: none"> • Specific product and production requests of the buyer that are agreed by the producer and included in the sales contract to show that both parties agree |
| Delivery terms or International Commercial Terms (Incoterms) | <ul style="list-style-type: none"> • A set of internationally recognized rules that define the responsibilities of exporters and buyers for the sale of goods in international transactions, point of delivery and costs, as detailed in Table 2 • Parties must ensure that the point of delivery or destination is specified to the greatest detail possible. Per the International Chamber of Commerce, a best practice to follow is to use the following phrasing '[selected Incoterm] [named point or place] Incoterms 2020' |

Refer to [Annex I](#) for an extract of a sample sales contract.

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

| INCOTERM | DESCRIPTION | RESPONSIBILITIES |
|--|--|--|
| <i>Multimodal transport</i> | | |
| Ex Works (EXW) | S delivers the goods to B at a named place, which need not be S's premises. B is responsible for loading, delivery and all associated risks and costs. | If the delivery takes place within S's territory, S is not obligated to ensure export clearances are obtained. It is the responsibility of B. S must only assist in obtaining relevant information and documents. |
| Delivered at Place (DAP) | S delivers the goods to B at a named destination. S is not obligated to purchase insurance cover against B's risk of loss or damage to the goods. | S must pay for and obtain export clearances but is not obligated to obtain import clearances or clearances for transit through third countries. S must assist B, at the cost of B, in obtaining documents and/or information to obtain transit and/or import clearances. |
| <i>Sea and inland waterway transport</i> | | |
| Free on Board (FOB) | S delivers the goods to B on board the vessel nominated by B, at the port of shipment. B is responsible for the goods and all associated costs the moment the goods are on board the vessel. | S must pay for and obtain export clearances but is not obligated to obtain import clearances or clearances for transit through third countries. |
| Cost and Freight (CFR) | S delivers goods to B on board the vessel. S's obligation is taken to be completed, whether or not the goods actually arrive at their destination. S is not obligated to purchase insurance cover against B's risk of loss or damage to the goods. | S must pay for and obtain export clearances but is not obligated to obtain import clearances or clearances for transit through third countries. S must assist B, at the cost of B, in obtaining documents and/or information to obtain transit and/or import clearances. |
| Cost Insurance Freight (CIF) | S delivers goods to B on board the vessel. S's obligation is taken to be completed, whether or not the goods actually arrive at their destination. S is obligated to purchase insurance cover against B's risk of loss or damage to the goods. | S must pay for and obtain export clearances but is not obligated to obtain import clearances or clearances for transit through third countries. S must assist B, at the cost of B, in obtaining documents and/or information to obtain transit and/or import clearances. |

Exporting to Great Britain

Step 8: Harmonized System 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 A3, Annex I](#).

However, as the complexity of the product increases, product classification may become a difficult exercise for exporters. Refer to Box 5 to understand how to describe fresh cinnamon (neither crushed nor ground) and determine the potentially applicable product code. Refer to [Table A4, Annex I](#) for an overview of the potentially applicable UKCCs for products covered by this handbook.

QUICK TIP

Exporters may check [tariff notices](#) issued by His Majesty's Revenue and Customs. These contain specific information on how to classify certain products. For example, [Tariff Notice 26 of 2022](#) specifies the UKCC for heat treatment of dried products (vegetables) with the correct explanation.



Box 5: Example of product classification

PRODUCT CLASSIFICATION FOR FRESH CINNAMON (NEITHER CRUSHED NOR GROUND)

Cinnamon is a spice. In the UKCC, it falls under the chapter 'Coffee, tea, maté and spices'. Since the concerned product is **fresh** cinnamon, 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 cinnamon | Cinnamon and cinnamon tree flowers • Neither crushed nor ground – Cinnamon (<i>Cinnamomum zeylanicum blume</i>) | 0906.1100.00 |

To prepare the product description, refer to the product description matrix with questions that will help producers describe their product, provided in [Table A3, Annex I](#) of this handbook.

Step 9: Health Certificate for food items

It is the exporter's responsibility to ensure that the product is fit for human consumption, for which the exporter must furnish health or export certificates needed by the authorities in Sri Lanka. To export food items such as spices and condiments, coconuts and coconut-based products, teas, processed or semi-processed foods, etc., apply [online](#) to obtain a health / export certificate from the Food Control Administration Unit of the Ministry of Health certifying that the food item is fit for human consumption. Documents required to submit the application can be seen [here](#). Exports without this certificate may encounter import rejections.

Step 10: Phytosanitary certificates

In Sri Lanka, phytosanitary certificates are issued by the National Plant Quarantine Service (NPQS) of the Department of Agriculture. Register with the [e-phyto](#) system. After exporter registration, request a phytosanitary certificate from NPQS and set up a date for the inspection of the consignment. Inspection of the production premises, consignment and sampling are done by plant quarantine officers. Upon completion of all the requirements, NPQS will submit a report and issue a phytosanitary certificate. Further information is available [here](#).



Step 11: Export permits

Secure product-specific export permits, licences or certificates from the responsible authority. Specific licences and certificates are required for a variety of products such as coconut and processed food products – before they can be exported. Consolidated information on product-specific permits and certifications required for exports for different product categories can be found in [Annex I](#).

QUICK TIP

Exporters may note that while the product-specific export permits, licences or certifications are called by different names across several departments, they serve the same purpose as that of an export permit. To ensure compliance, exporters must check the product category into which their product falls and the requisite certifications for their export using this [guide](#).



Box 6: Country of Origin Certificate

For the export of spices, the Department of Commerce (DoC) issues a Country of Origin (COO) certificate. Apply [online](#) to DoC, complete the application and submit the documents mentioned in the form, such as business registration, TIN, VAT certification, etc.. After submitting these documents, pay the applicable registration fee and obtain the COO certificate. Detailed guidelines on the application process are available [here](#). Exporters must note that preferential COO certificates are issued only by DoC. Exporters can use preferential COO certificates to claim lower tariffs. To avail benefits of the United Kingdom's Developing Countries Trading Scheme (DCTS), exporters must obtain the COO certificate from DoC. A general COO certificate can be obtained from authorized bodies such as the [Ceylon Chamber of Commerce](#).

Exporters may note that compliance with the above step is not mandatory and alternatively, exporters can submit [proof of origin](#) of the goods themselves to avail benefits of the DCTS. Refer to this [Guidance](#) on using an origin declaration for the DCTS. For detailed information on the procedure to export all spices except cinnamon, refer to this [step-by-step guide](#).

Step 12: Export finance

Cash flow is very important 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, Sri Lankan exporters can benefit from two kinds of export finance:

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

The EDB helps provide export loans to small and medium-sized entrepreneurs. To be eligible, there must be confirmed export orders, expertise and infrastructure to carry out the export order successfully, and a personal guarantee of one of the directors of the company. Refer to this [link](#) for more information.



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.



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 the export potential of a product 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.

United Kingdom Developing Countries Trading Scheme

Under the DCTS, Sri Lanka is an 'Enhanced Preference' country, which means that Sri Lankan exporters are entitled to 0% or nil tariffs on 92%

of their product lines under DCTS. The DCTS [guide](#) lays down the following four steps for exporters to claim this benefit.

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



Applicable tariffs

The preliminary step is to determine the tariff applicable to your product based on your country. For this, exporters must first identify the HS code of their product. Refer to [‘Step 8: Harmonized System Code and Product Classification’](#) discussed above to find the HS code of your product. 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 be done through the [DCTS opportunity visualization 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 raw materials from other countries and still claim that the product is ‘Sri Lankan’ in origin to benefit from the preferential tariff rates. For example, spicy tomato sauce manufactured in Sri Lanka with chillis from India originates from Sri Lanka if the product-specific rules and minimum processing rules are satisfied. Exporters must retain documentary proof of the value, cost and production processes of any imported raw materials. Refer to the relevant section of [Annex IV](#) for more information on the criteria to determine the origin of goods.

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, Sri Lankan exporters must submit relevant proof of origin and supporting documents. For proof of origin, exporters can either provide an origin declaration or [Form A](#). Further guidance on ROO is available [here](#). Aside from this, exporters 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 ELIGIBILITY



Readers must note that products covered by this handbook can be exported from Sri Lanka 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 Sri Lanka’s export policy.





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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 the handbook.

Standards that apply to goods exported to Great Britain

To successfully export goods in the agrifood sector into Great Britain, exporters must comply with the following standards.

- List of ingredients (including allergens);
- [COO](#);
- Warnings;
- Storage conditions;
- Lot number;
- Instructions for use;
- Name and address of the importer.

Labelling standards

These are detailed standards about labelling, packaging, composition and product information that exporters must comply with 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;

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

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 entry of the product 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. Refer to [Chapter 1](#) and [Annex I](#) to find out the authorities in Sri Lanka that issue health and phytosanitary certificates and conduct lab testing and sampling. [Contact EDB](#) for further guidance on this.

Chemical contaminants include [mycotoxins](#), heavy metals (lead and mercury), [persistent organic pollutants \(dioxins\)](#) and [acrylamide](#) (which may result from food being processed). Chemical contaminant levels in food and their dietary exposure to consumers is 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 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.

Certain foods have a 'reserved description', which can only be used provided the food has a certain composition. For instance, a jam made of 450 gms of any fruit cannot be labelled as 'jam'; instead, it is to be labelled as '[extra jam](#)'. For further information on 'reserved descriptions' and other labelling standards, see [Annex II](#).

Marketing standards

These apply to specific products such as plant varieties, poultry meat, hatching eggs and chicks, beef and veal, etc. If applicable, traders should check the detailed guide on [Marketing Standards](#) for more information.



Box 7: Standards for herbs and spices



To sell herbs and spices in the British market, exporters must comply with the general hygiene and safety requirements mentioned above. Click [here](#) to learn about the standards on authenticity of herbs and spices and allergen risk assessment for dried herbs and spices.

Some herbs and spices may contain colourings, flavourings or sweeteners. Although these may be approved by the food authority in Sri Lanka, some of them may not be approved in Great Britain. To learn about these regulations, contact the Food Additives team of the Food Standards Agency using this [enquiry form](#).

For detailed information on pesticides, labelling, packaging requirements, etc. applicable to herbs and spices, click [here](#).

QUICK TIP: MARKETING STANDARDS FOR HERBS AND HERBAL PRODUCTS



Producers exporting herbs, herbal products, herbal teas and spices may refer to marketing standards for [plant varieties](#). Intellectual property rights over plant varieties in Great Britain are known as plant breeders' rights. The Animal and Plant Health Agency awards rights for the United Kingdom.

Adding a plant variety to Great Britain's national lists lets you market it. It has a different application process that is separate from plant breeders' rights. First, check [here](#) if the plant variety needs to be registered. The list of approved plant varieties is published in the [special edition](#). Then refer to this [guide](#) to add a new plant variety to Great Britain's national list. Producers can apply for plant breeders' rights and national listing at the same time for agricultural and vegetable varieties. It is recommended that producers reach out to the Help Desk via pvs.helpdesk@apha.gov.uk for further information.

Import requirements

Certain products are subject to special rules requiring businesses to acquire licences and certificates before the product is imported into Great Britain. The law mandates that a country seek approval for market access to export [high-risk sanitary and phytosanitary products](#). Unless the country has received approval, it will not be possible for a business to export these products to Great Britain. Contact imported.food@food.gov.uk for questions / queries in this regard.

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.



Import controls

Import controls are restrictions on high-risk products to safeguard against any risks to human and animal health. These measures are designed to ensure sustainable manufacturing practices and assure both consumers and British companies that the goods they purchase are genuine and as described. Such restrictions mitigate risks and maintain product integrity in the marketplace. Check import controls on the following products to ensure compliance with all certifications before exporting to Great Britain.

- **Organic products:** To sell organic products in Great Britain, the product and business of the exporter 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](#).
- **Plants and seeds:** Pests and diseases can damage plant health and crops in Great Britain. For this reason, plants or plant products that host or can carry plant pests are prohibited from entering, while others must meet certain requirements and be accompanied by a phytosanitary certificate. The import requirements are determined based on the risk category that the product lies in. Refer to this [guide](#) to find out the

QUICK TIP: PROHIBITED COMMODITIES (PLANTS)

Producers exporting herbs and herbal teas should check if their products are declared [prohibited commodities](#) by the Department for Environment, Food and Rural Affairs before undertaking exports.

risk category and the applicable import requirements. Exporters must check these requirements before exporting their products so that they can obtain the necessary certifications required for import into Great Britain. For further information on import notifications, contact the Animal and Plant Health Agency (England and Wales) either by email at planthealth.info@apha.gov.uk or by phone, on 0300 1000 313.

- **Sanitary and phytosanitary products:** There are import controls / restrictions placed on certain products that can only be imported through designated Border Control Points. These controls are in place to protect public health. Currently, import controls are placed on **peppers** of the *Capsicum* species (sweet or other than sweet) from Sri Lanka. Check the [regulations](#) before exporting to gather relevant certifications and documentation for clearance of the consignment for import into Great Britain.



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 8.

Producers supplying to Great Britain with an annual turnover of over £50 million must comply with this scheme. Producers whose use of FRCs specified in Box 8 does not exceed the annual volume threshold of 500 tons may apply for an exemption.



Box 8: What is a forest-risk commodity?

AN FRC IS:

- A commodity produced from a plant, animal or living being; and
- 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.



Box 9: 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, email and web address.
- Regularly update yourself on all news relating to the FRC scheme that is set to be introduced late 2024 or in 2025.
- 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.

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 utilization incompatible with survival. Appendix III contains species that are protected by certain countries and trade in them needs to be controlled. See Box 10 to understand what this means for a business.

Both Sri Lanka and the United Kingdom are signatories to CITES. This means that both countries and businesses within them must comply with it. In Sri Lanka, the Department of Wildlife Conservation is responsible for enforcing CITES. 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 [Department of Wildlife Conservation](#).



Box 10: Example of CITES implementation in practice

Banana orchid from Sri Lanka is listed in Appendix II of CITES. This means that exporters of products containing banana orchids must obtain a CITES permit from the Department of Wildlife Conservation in Sri Lanka before undertaking exports.



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 Sri Lanka as the location. Alternately, exporters can also visit [Species+](#) to search for species or CITES documents.




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 quality of the product and that it meets certain criteria, fulfilling their expectations. Businesses can benefit from VSS certifications because they increase the business's credibility with consumers, provide access to new markets and opportunities, reduce operational costs, increase the adaptability of the business 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 11: 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.

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](#).



Box 12: Supplier sustainability resources

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



Company codes

Buyers may establish their own internal guidelines or codes of conduct, called 'company codes', that producer-exporters must adhere to. 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: EXPLORE OPTIONS

- Avail financial support and utilize it to meet sustainability standard requirements. For instance, EDB has several schemes, such as [Sustainable Organic Agriculture System in Sri Lanka](#), [New Exporter Development Programme](#) and [Sourcing Export Finance](#). Contact the [EDB's finance division](#) to find out more about ongoing and upcoming financial support schemes.
- Some certifying bodies permit group certification, which is a cost-effective option that can be considered.
- If you are a trader or retailer, remember that product certification is only under your brand name.



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

To ensure that their products successfully enter Great Britain, exporters must acquaint themselves with the necessary Customs procedures and documentation. As a general guideline, all exporters should verify that they have correctly identified their product code and accurately valued their goods, taking the DCTS into consideration. Refer to [Chapter 1](#) for information on product codes, the DCTS and tariff rates.

QUICK TIP: ENGAGE CLEARING AND FORWARDING AGENTS



Customs procedures are complex and detailed. Exporters should reach out to clearing agents who facilitate the clearance of export cargo with Sri Lanka Customs. They assist in Customs declaration, documentation and clearance. Connect with clearing agents who are familiar with the process. For this, contact clearing agents licensed with Sri Lanka Customs. A list of licensed clearing agents can be found at the Sri Lanka Customs [TIN/VAT Registration Unit](#).

Customs declaration

To export goods, producers in Sri Lanka are required to lodge an export declaration (CusDec) with Customs. CusDec can be done electronically

via [ASYCUDA](#) or in [paper format](#). A Customs entry number is given to the CusDec and used throughout the entire clearance process as a reference. Therefore, exporters should carefully fill in all the details when lodging a CusDec.

Documentation for Customs clearance

Ensure the following documentation is complete to successfully clear Customs.

- Commercial invoice
- COO certificate
- Export permits / licences / certifications (if applicable)
- Shipping note
- VAT certificate
- TIN certificate
- Packing list
- Sales contract
- Bill of lading (BoL)
- Phytosanitary certificate
- Health certificate

The process to obtain many of the above-mentioned documents is provided in [Chapter 1](#) of this handbook. To learn more about some of the supporting documents, refer to [Annex IV](#) of this handbook.



Box 13: Direct Trader Input

Via Direct Trader Input, exporters can complete the full Customs process or formalities remotely, either by themselves or through their agents. Direct Trader Input can be accessed through ASYCUDA. Exporters can also do Direct Trader Input registration by signing a memorandum of understanding, which will be issued by Sri Lanka Customs. For this, contact the Information and Communication Technology Directorate of Sri Lanka Customs. Contact details are available [here](#).

Customs clearance

After processing of CusDec and examination of the goods, Customs will release the export consignment. The examination is optional and decided by the Chief Export Officer of Sri Lanka Customs. The officer places the required stamp on CusDec: 'Panel Examination', 'Cargo to be Examined', or 'Seals to be checked', etc. If the Chief Export Officer thinks that no examination is necessary, they exempt the cargo from examination and place the stamp 'Exempted'. The consignment is thereafter released for shipping to the Sri Lankan Port Authority.



QUICK TIP: 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 to excise duties (unless such duties have been paid) and goods subject to restrictions or sanitary requirements cannot be stored unless the supporting documents are presented. Refer to this [guide](#) for detailed information on how to use a Customs bonded warehouse in Great Britain.



05

TRANSPORT AND LOGISTICS

Choosing appropriate transportation and logistics methods is crucial for a successful export. Incoterms outlined in the sales contract determine which party is responsible for various aspects of the process, such as selecting transport modes, organizing shipments, securing freight insurance, conducting pre-shipment checks, and ensuring delivery to the final destination. It is essential to maintain accurate and transparent transport documentation, particularly in the event of disagreements related to the consignment.

Bill of lading

A BoL is a contract between the carrier (transportation company) and the shipper / exporter / consignor of goods. It contains information on the type, quantity and destination of the goods. It serves three important functions:

- It is a document of title to the goods described in the BoL;
- It is a receipt of the goods shipped;
- It contains the terms of shipment.

Refer to [Annex V](#) to see an example of a BoL.

Air waybill

An air waybill, also called a consignment note, dispatch note or waybill, is a contract between the carrier (air carrier) and the consignor / shipper / exporter of the goods. An air waybill contains information about the shipment and also allows the goods to be tracked through a reference number. Unlike a BoL, an air waybill is non-negotiable. Refer to [Annex V](#) to see an example of an air waybill.

Insurance

As explained in Chapter 1, Incoterms determine the party responsible for managing risks arising from the transport of goods and related costs, such as insurance. Cargo insurance provides financial protection against potential losses caused to the goods in transit. For instance, in a CIF contract, the seller is responsible for obtaining cargo insurance at their own expense. Details of the freight insurance may be included in the commercial invoice.



QUICK TIP: USE FREIGHT FORWARDERS

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



QUICK TIP: RESERVE SPACE

Shippers / exporters should reserve cargo space well ahead of the date of the shipment. For sea cargo, contact the [Sri Lanka Port Authority](#), and for air cargo, speak to airline agents.

ANNEXES



01

ANNEX I: PREPARING TO BE A SRI LANKAN EXPORTER

Product-specific permits

Table A1: Product-specific permits / licences / certificates

| PRODUCT | LICENCE / PERMIT / CERTIFICATE REQUIRED FOR EXPORTS | RESPONSIBLE AUTHORITY |
|--|--|---|
| Tea and tea blends (<i>Camellia sinensis</i> mixed with herbals <10%) | <ul style="list-style-type: none"> • Tea board registration • Certification of average auction price on bulk tea • Quality certificate for each shipment | <ul style="list-style-type: none"> • Sri Lanka Tea Board • Sri Lanka Tea Board |
| All spices (except cinnamon) | <ul style="list-style-type: none"> • COO certificate • Phytosanitary certificate • Phytosanitary certificate with additional information (if required) | <ul style="list-style-type: none"> • DoC • NPQS • NPQS |
| Cinnamon | <ul style="list-style-type: none"> • COO Certificate • Phytosanitary certificate • Phytosanitary certificate with additional information (if required) • Sri Lanka Standards mark / quality certification (optional) • Licence to use Pure Ceylon Cinnamon Logo (optional) • GI Certificate (optional) | <ul style="list-style-type: none"> • DoC • NPQS • NPQS • Sri Lankan Standards Institution • EDB • EDB |
| Coconut and coconut-based products | <ul style="list-style-type: none"> • CDA registration • COO certificate • Phytosanitary certificate • Certification on standard of the product • Quality assurance certificate for desiccated coconut • Test report for coconut-related products | <ul style="list-style-type: none"> • CDA • DoC • NPQS • Sri Lanka Standards Institution • CDA • CDA |
| Dehydrated fruits | <ul style="list-style-type: none"> • COO certificate • Phytosanitary certificate • Phytosanitary certificate with additional information (if required) • Field certificate (if required) | <ul style="list-style-type: none"> • DoC • NPQS • NPQS • Agro Enterprise Development and Information Service and NPQS |
| Organic agri products | <ul style="list-style-type: none"> • NOCU registration • COO certificate • Phytosanitary certificate • Phytosanitary certificate with additional information (if required) • Export permit (Forest Conservation Department, if required) | <ul style="list-style-type: none"> • National Organic Control Unit • DoC • NPQS • NPQS • Forest Conservation Department of Sri Lanka |
| Ayurvedic and herbal finished products | Approval to market as health-care products in the local market and for exports | Drug Formulator Committee appointed under the Department of Ayurveda |

Note: This table is limited to the list of export permits required to export a product from Sri Lanka to Great Britain. It does not include the list of product-specific registrations, such as registration with NOCU for organic tea / products, etc. For product-specific and other registrations, refer to [Chapter 1](#) of the handbook.

QUICK TIP: STEP-BY-STEP TRADE



The Step-by-Step functionality, developed in collaboration between ITC and the Sri Lankan Government, serves as a clear and user-friendly procedural guide outlining the export process for a variety of products. It provides exporters with a step-by-step overview, helping them easily navigate the requirements for exporting their goods. Refer to this [guide](#) to find out the steps required to export your product.



Did you know?

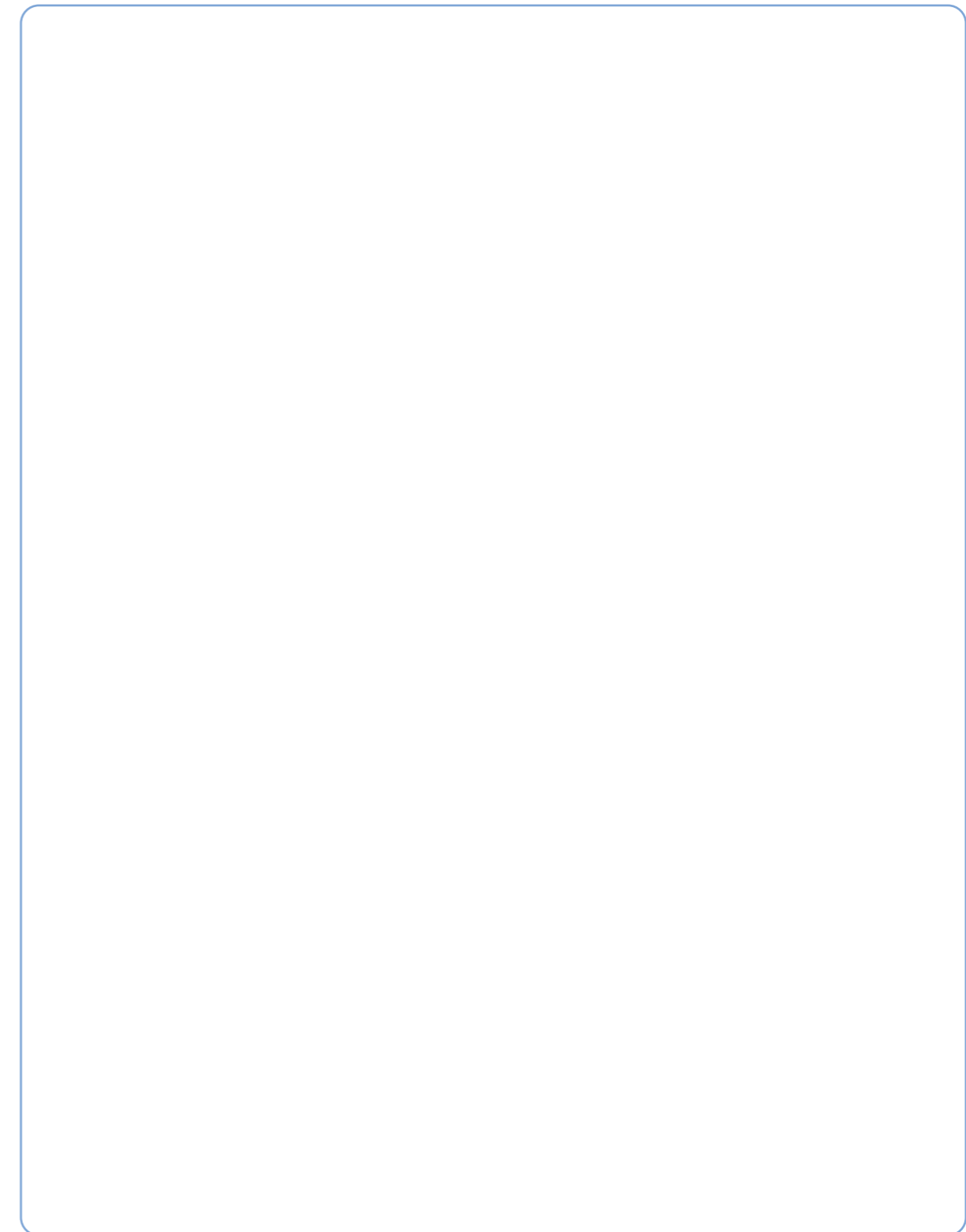
Average auction price: An average auction price certification verifies the average auction price of bulk tea, ensuring transparency and fairness in the export market. The certification is crucial for maintaining the credibility and quality standards of Sri Lankan tea in international markets. It is a prerequisite to successfully export tea. Contact the [Sri Lankan Tea Board](#) to obtain this certificate.

Sri Lanka Standards mark: This mark certifies that the product meets the required standards and complies with the applicable regulations and statutes. It is issued by the Sri Lanka Standards Institution. This is based on the International Organization for Standardization (ISO) 9001 standards. More information on this standard can be accessed [here](#).

Pure Ceylon Cinnamon logo: This logo assures consumers about the quality of the product and indicates that the product meets the Pure Ceylon Cinnamon certification standards. Obtaining this logo is optional for exporters. It is granted by the EDB. Apply [here](#) to obtain the licence to use this logo.

Extract of a sample sales contract

Figure A1: Sample sales contract



Source: https://incodocs.com/template/sales_contract

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, Customs clearance, etc. They not only specify the responsibilities to be borne by each party but also lay down the point when the risk is transferred from the seller to the buyer and the division of costs between the parties.

Table A2: Summary of Incoterms

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

Product classification: HS codes

Overview of HS codes and UKCCs

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

In Great Britain, the goods classification table classifies products at the 10-digit level. The various levels of product classification can be visualized using the example of product classification for **pepper** as per the HS code and UKCC shown in Table A3.



Did you know?

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, heading and subheading of the HS Code, each product has a product code or HS code, which has six digits. Countries can, however, take a step beyond the HS Code and introduce further product classification lines. The HS nomenclature can be viewed [here](#).

Table A3: Product classification of pepper as per the HS Code and UKCC

| HS CODE | | | |
|------------------------|-----------|--------------|--|
| HS chapter | 2 digits | 09 | Coffee, tea, maté and spices |
| HS heading | 4 digits | 09 04 | Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> . |
| HS subheading | 6 digits | 0904.11 | Neither crushed nor ground |
| UKCC | | | |
| UKCC subheading | 10 digits | 0904.1100.10 | <i>Black pepper (piper)</i> |
| UKCC subheading | 10 digits | 0904.1100.90 | <i>Other</i> |

Table A4: Indicative list of UKCCs for products covered by this handbook

| UKCC DESCRIPTION | |
|-------------------------------------|--|
| <i>Coffee, tea, maté and spices</i> | |
| 0904.1100.10 | Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> –pepper – neither crushed nor ground –Black pepper (piper) |
| 0904.1200.00 | Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> –pepper – crushed or ground |
| 0906.1100.00 | Cinnamon and cinnamon tree flowers- neither crushed nor ground – Cinnamon (<i>Cinnamomum zeylanicum blume</i>) |
| 0908.1100.00 | Nutmeg, mace and cardamoms – nutmeg – neither crushed nor ground |
| 0908.1200.00 | Nutmeg, mace and cardamoms –nutmeg –crushed or ground |
| 0908.2100.00 | Nutmeg, mace and cardamoms – mace – neither crushed nor ground |
| 0908.2200.00 | Nutmeg, mace and cardamoms – mace – crushed or ground |
| <i>Fruits</i> | |
| 0804.3000.10 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried – pineapples – dried |
| 0801.1100.00 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled – coconut – desiccated |
| 0801.1200.00 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled – coconut – in the inner shell (endocarp) |
| 0801.1900.00 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled – coconut – other |

Figure A2: Example of chapter notes for UKCCs for pepper/spices

Notes for commodity 0904110010

Chapter notes

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

Section notes

- 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

The United Kingdom's DCTS grants developing countries preferential access to its market, allowing imports at reduced or zero-duty rates. This scheme replaced the previous Generalized Scheme of Preferences.

Countries are classified into one of the [three preference categories](#), as shown in Figure A3, which determines the number of products at zero or reduced tariff rates for exporters from such countries. Sri Lanka is an Enhanced Preference country under the DCTS. Exporters can enjoy zero tariffs on 92% of products. All products outside the DCTS commodity code lines will be charged a tariff as per the United Kingdom general tariff.

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. How can an exporter identify all such applicable tariffs under the DCTS? The [DCTS Guidance Document on Identifying Tariffs](#) provides a useful overview of the different yet applicable types of tariffs. For more information, refer to the infographic shared in Figure A4.

Figure A3: DCTS country classification

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

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

Figure A4: 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 Sri Lanka using either the **Wholly Obtained Rule** or the **Sufficiently Working or Processing Rule**. Goods produced entirely within Sri Lanka without incorporating materials from any other country can be classified as 'Originating in Sri Lanka' under the Wholly Obtained Rule.

If raw tea leaves are imported directly or indirectly into Sri Lanka for manufacturing (drying, blending, packaging, labelling, etc.), the final manufactured product can still be classified as 'Originating in Sri Lanka' if it meets the product-specific rules. Refer to the [DCTS Guidance Document on Understanding ROO](#) to learn more about ROO.

02 ANNEX II: LABELLING STANDARDS

There are four main labelling standards that producers must comply with 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 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 A1: Country of origin and storage information

Mention the product's COO or place of provenance in the packaging if the words or pictures imply that it comes from somewhere else. 'COO' 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 COO labelling](#).

Share storage conditions on the packaging to inform the consumer on 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'.

Detailed guidance on the information required to share on the packaging with consumers can be found [here](#). Aside from this, guidance is also provided by the Food Standards Agency, which can be accessed [here](#).



Box A2: Ingredient 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 ingredient list. Check [here](#) to find out if your product is exempt. If you are still unsure, contact the [local trading standards office](#). Please note that the producer must provide specific information on: (1) sweeteners or sugars; (2) aspartame and colourings; (3) liquorice; (4) caffeine; and (5) polyols, if applicable.

Food composition standards

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

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

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



Food labelling requirements

To successfully sell food products 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 they are registered with 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 few of the well known certifiers engaged in this sector. The British consumer market is likely to be familiar with their logos.

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ANNEX III: VOLUNTARY SUSTAINABILITY STANDARDS

As mentioned in Chapter 3, 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 different aspects of sustainability – such as food safety; 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 the different types of VSS certifications before negotiating the sales contract with the buyer. Use the 'identify standards' and 'compare' tools of the ITC Standards Map to do so.

> Step 2: Conduct a gap analysis

Producers must conduct a gap analysis to identify any gaps between existing business practices and the requirements laid down in the identified VSS. If gaps are identified in the analysis, producers must determine an appropriate course of action, including the next steps, 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 upon 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 the producer has determined and budgeted the applicable cost, producers can apply to the VSS body for certification. Following the application, the producer-applicant will invite an auditor / inspector to conduct an on-site assessment. Different VSS certifications have different authorized or approved auditors in each country of operation.

For example, some of the approved ISO 22000 auditors in Sri Lanka are the Sri Lanka Standards Institution, Bureau Veritas Sri Lanka and SGS Sri Lanka. 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 clarifications and appeal the decision if needed.

> Step 5: Certification, monitoring and renewal

Certification is issued once the audit is completed and there are no pending corrective action requests. On-site or desk-based verification audits may also be performed, depending on 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 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 Sri Lanka Standards Institution. Download the [application form](#) and ensure you comply with all the [requirements](#) to meet the ISO 22000 standards.

ISO 22000

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. FSSC provides a framework that can be used in the food manufacturing industry and the related supply chain to ensure food safety standards and processes. For more information, refer to this [Guidance Document: Food Safety and Quality Culture](#).

How to get certified? Follow this [step-by-step guide](#) to get FSSC 22000 certified. To obtain certification, find an FSSC-licensed body such as [Bureau Veritas Sri Lanka](#), [SGS Sri Lanka](#), etc.



British Retail Consortium Global Standard (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. 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 Sri Lanka is available in the [BRCGS Directory](#). Click on 'Certification Body' and then select 'Sri Lanka' as the country. The directory will then display the names and contact details of all the approved certification bodies in Sri Lanka. 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 Standards (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 Sri Lanka](#) to conduct the audit and receive certification.

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ANNEX IV: CUSTOMS PROCEDURES AND RELATED DOCUMENTS

As mentioned in Chapter 4, to ensure 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, COO of the 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.

QUICK TIP: AVOID CONFUSION

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

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 BoL.

Proof of origin

As explained in Chapter 1, Sri Lankan exporters must prove that their goods originate in Sri Lanka 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 A3: 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'. Sri Lankan 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 A5. 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 exceptional circumstances exist.



Box A5: 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)



Box A4: 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 Sri Lankan Customs or any other authority with the supporting documents or written statements from producers and suppliers demonstrating the origin of goods

Form A

As stated above, Sri Lankan 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 the DoC in Sri Lanka. Refer to the guidance provided by the British Government on [completing Form A](#).

Economic Operators Registration and Identification number

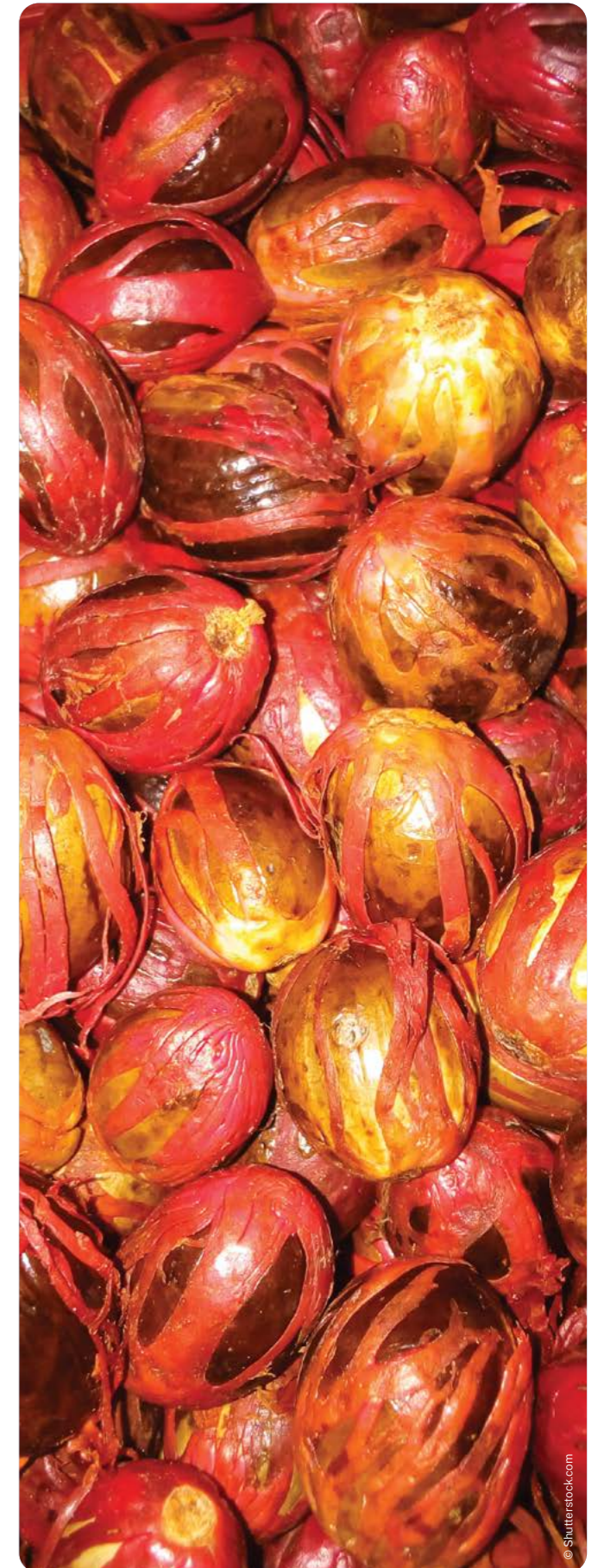
An EORI number is required to import goods into Great Britain and to make a Customs declaration when goods are at the British border. Great Britain-based importers usually apply for and obtain an EORI number. In case of direct exports and sales, traders can hire Customs agents or brokers that are established in Great Britain to obtain the EORI number and engage with Customs authorities.

Shipping Note

Before transporting goods to the port, the exporter has to pay port charges to the Finance Division of the Sri Lanka Ports Authority. To pay these charges, the exporter must fill in details of the shipment into the [Shipping Note-\(EXP 3a\)](#) and submit three completed copies of the note to this division. Upon payment of charges, one copy is retained by the Sri Lanka Ports Authority and two copies are given to the exporter for record keeping. This is called charges paid copies of Shipping Notes.

Cargo Dispatch Note

The [Cargo Dispatch Note-\(EXP 3b\)](#) contains all information related to the cargo such as its description, quantity, container of loading, port of loading, port of discharge, etc. It is prepared by the exporter and must be submitted to Sri Lanka Ports Authority to obtain approval for dispatch of the cargo.



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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.