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Exporting to Great Britain

A handbook for Pakistani women-led businesses in the agrifood sector

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

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ACRONYMS AND ABBREVIATIONS

Unless otherwise specified, all references to dollars ($) are to United States dollars.

B/L – bill of lading

CE mark – Conformité Européenne (European Conformity) mark

CIF – Cost, Insurance and Freight

DCTS – Developing Countries Trading Scheme

DPP – Department of Plant Protection

EFS – Export Financing Scheme

EORI – Economic Operators Registration and Identification

FBR – Federal Board of Revenue

FRC – forest-risk commodity

FSSC – Food Safety System Certification

GAP – Good Agricultural Practices

GD – Goods Declaration

HS – Harmonized System

IMTS – International Merchandise Trade Statistics

Incoterm – international commercial term

ISO – International Organization for Standardization

ITC – International Trade Centre

M&S – Marks and Spencer

MFD – Marine Fisheries Department

NTN – National Tax Number

SBP – State Bank of Pakistan

PKR – Pakistani rupee

PSW – Pakistan Single Window

SECP – Securities and Exchange Commission of Pakistan

SD – Single Declaration

SME – small and medium-sized enterprise

TDAP – Trade Development Authority of Pakistan

UKCA – United Kingdom Conformity Assessment

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WHO SHOULD USE THIS HANDBOOK?

This Handbook explains the key and relevant legal and regulatory requirements that Pakistani **women-led small and medium-sized enterprises (SMEs)** must meet to export agrifood products to Great Britain. This means that the legal and regulatory requirements explained herein are only applicable for products to be placed on the England, Wales and Scotland markets. This Handbook does not apply to products to be placed on Northern Ireland markets. For readers who would like information about exporting to Northern Ireland, please see here (Link 72). The aim of the Handbook is to provide information and guidance to women-led SMEs in Pakistan (including start-ups) who may have limited or no experience in exporting agrifood products to Great Britain. Based on actual or potential exports, the Handbook considers agrifood products such as:

- Fresh fruits and vegetables
- Processed fruits (dried, jam, juice, purees, etc.)
- Processed vegetables (in vinegar or oil, sauces, purees, steamed or boiled, etc.)
- Seafood
- Spices
- Nuts
- Confectionary items
- Cereals.

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 Pakistani export aggregators. Nevertheless, this Handbook can be used by smaller-scale producers looking to export directly without using a professional exporter.

To this end, the Handbook also has the relevant links to access the most updated technical requirements applicable to export products. The regulatory requirements explained in each chapter in this Handbook must be read in conjunction with the relevant Appendices mentioned there, which further explain each regulatory requirement. **Please note that if you are reading this Handbook online, clicking on the highlighted link in the text will take you directly to it. If you are reading a hard copy, use the link number in brackets after the highlighted text to find the right link in Appendix VI.** Each link in Appendix VI also has a QR code that you can scan with your smartphone to take you directly to the relevant web page. There is also an extra table in Appendix VI with links to other useful British Government web pages.

In addition, it is important to emphasize 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 2024. Readers of this Handbook are strongly encouraged to stay abreast of any new regulatory requirements that might affect their exports.

01

PREPARING THE BUSINESS FOR EXPORTS

Registering your export business in Pakistan

In order to start exporting from Pakistan, a business needs to register with certain authorities. Most of the registrations are mandatory while others are optional and specific to exporters. All registrations are detailed below in the following steps.

Step 1: Company registration

Any citizen of Pakistan with a valid Computerized National Identity Card can register a company with the Securities and Exchange Commission of Pakistan (SECP) as a 'single member company' or in partnership with two or more persons to establish a 'private limited company'. The SECP website (Link 1) provides detailed information on the business registration process, including a step-by-step guide (Link 2) on registering a new company.

Each option has its own cost of incorporation, benefits and merits, especially in terms of protecting the business name, obtaining loans, entering into contracts, accessing export facilitation schemes and enjoying limited liabilities in case of liquidation. It may be useful to speak with a lawyer on the merits of selecting the most appropriate option for your business.

New entrants, particularly small-scale businesses, can also opt for a limited liability partnership to avoid the costs of maintaining the status of a private company. This type of partnership is easier in regulatory terms but the partners have the same benefits as they would from a private company.

The detailed procedure for registration as limited liability partnership is explained here (Link 3).

Following the registration process, if applicable the exporter may identify appropriate office and/or factory premises and sign a rental agreement. At the same time, open a bank account with an authorized bank in the name of the company.

Step 2: Tax registration

The next step for the exporter is to register with the Federal Board of Revenue (FBR) using the IRIS portal (Link 4) to obtain a National Tax Number (NTN) and Sales Tax Registration Number. Submit the application form along with:

- Proof of business registration such as the company charter documents or partnership deed
- Bank account number
- Rental agreement
- Copies of the national identity cards of the directors or partners.

The information desks in every Regional Tax Office can provide all requisite information and assistance to applicants.

Note that the NTN is not only used by traders for paying income tax but is also used for exports. Furthermore, the SECP and FBR systems are integrated to provide a one-window facility for business and tax registration. Data collected by the SECP is automatically sent to FBR for registration of NTNs. A user identification password and personal identification number generated by FBR is sent to the email address and cell number of the Chief Executive of the company being registered as soon as the registration is completed at FBR. Refer to this website (Link 5) and guide (Link 6) for details on the tax registration process.

TIP JAR!

Women-led SMEs may join women chambers of commerce in their city to benefit from networking, peer-to-peer learning, mentorship, training, guidance, access to finance and export schemes.

Step 3: Registration with chambers of commerce and trade associations

Exporters may register and become members of a relevant chamber of commerce. Members of a chamber of commerce can benefit from services such as obtaining certificates of origin, having their export documents attested, benefiting from capacity-building trainings, networking with other entrepreneurs and participating in trade fairs and exhibitions. Chambers and business associations also provide one-window services for many government departments, and can assist new exporters to access potential suppliers and convey their genuine concerns to various government entities.

Step 4: Registration with Pakistan Customs

Registered businesses intending to send their goods to foreign markets are required to subscribe to the Pakistan Single Window (PSW) (Link 7) in order to gain access to Pakistan Customs' automated clearance system Web-Based One Customs. The PSW system enables exporters (and importers) to file their Goods Declaration (GD) or Single Declaration (SD) in Web-Based One Customs and PSW, respectively, using a single interface that integrates major cross-border trade regulatory agencies and other stakeholders engaged in international trade processing and facilitation. As a result, exporters can lodge standardized information and documents in one place to meet all regulatory requirements (including payment of duties, taxes and other charges) and obtain clearance of goods more efficiently and cost-effectively.

The PSW subscription process consists of six steps that can be performed online, and all necessary validations are made in real time through integration with all relevant government departments, including FBR, SECP and the National Database and Registration Authority. Supporting documents that must be submitted electronically are:

- Copies of the NTN
- Computerized National Identity Card
- Certificate of incorporation of the business
- Payment slip identification
- Proof of biometric verification.

Once a username is activated, login details will be shared with the trader. Refer to this guide (Link 8) on how to subscribe to the PSW.

The PSW has launched Khadijah – The Women Entrepreneurship Programme to enhance women's economic empowerment and promote gender equality. The programme aims to establish a reliable and sustainable mechanism for training and enhancing the capabilities of women, enabling them to actively engage in cross-border trade. The Khadijah Programme aims to increase Pakistani women's participation in international trade by 10% in three years. Details about the programme can be found here (Link 9).

Step 5: Registration with the Trade Development Authority of Pakistan

An exporter may register with the Trade Development Authority of Pakistan (TDAP) to:

- Obtain updated information about the export and import policies of Pakistan and Great Britain
- Access guidelines for exporters (including step-by-step guides on other destination markets)
- Market their products in international markets
- Participate in exhibitions and trade fairs
- Liaise with commercial counsellors in trade missions abroad
- Reach out to any government agency in the country with concerns or issues.

TDAP's Women Entrepreneurship Programme (Link 10) provides specialized and targeted services to women entrepreneurs, including organization of seminars and exhibitions, networking opportunities, trainings on various technical and non-technical topics, and information on women chambers across Pakistan. More information about TDAP's Women Entrepreneurship Development Plan is available here (Link 11).

TIP JAR!

PSW has established a dedicated helpline (021-111-111-779) for women traders to provide further guidance and support on using the PSW system.

Step 6: Registration with the Export Processing Zones Authority

Exporters may register with the Export Processing Zones Authority to set up their export-oriented units in one of the export processing zones located in Karachi, Gujranwala, Sialkot and Risalpur. The main objective of these zones is to increase the country's exports by offering various benefits and incentives such as land at competitive rates; duty-free imports of machinery, equipment and materials; tax exemptions; and relaxations in applicability of foreign exchange regulations, among others.

Interested exporters can get more information on the eligibility criteria (Link 12) and application process (Link 13) by visiting the Export Processing Zones Authority website (Link 14). Apart from the Authority's incentives, some other export financing schemes (EFSs) are detailed in Appendix V.

Understanding your products

Step 7: Classification of goods

The goods exported from one country to another are classified under the global classification system known as the Harmonized System (HS) Code. It is this code that decides the specific product requirements for exports / imports and tariff rates. Correct classification is important for the following reasons:

- To determine applicable duties and taxes
- To determine documentary / compliance requirements
- To apply for an import or export licence
- To find out if import or export restrictions apply
- To issue a certificate of origin
- To claim an export refund.

The HS product codes can be divided into four groups of digits. For example, the HS product code for fresh mangoes is 0804.5020, wherein:

- The first two digits (08) indicate the chapter of the HS Code, which provides a broad definition of what the goods are (in this example, edible fruit and nuts)
- The next two digits (04) are a heading that sets out the nature of the product (certain fresh fruits, including mangoes)
- The following two digits (50) are subheadings that further narrow the description (guavas, mangoes and mangosteens)
- The last two digits (20) aim to completely classify the product so that it cannot be mistaken for any other similar product (fresh mangoes).

The international system of HS product codes as devised by the World Customs Organization is available here (Link 15).

TIP JAR!

Incorrect classification can lead to delayed clearance, overpayment of duties / taxes, fines and penalties, or enhanced regulatory requirements.

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Countries can, however, take a step beyond the HS Code, and introduce further product classification lines. In Great Britain, the goods classification table classifies products at the 10-digit level, which is provided in the United Kingdom Commodity Code (Link 16). It is important to note that each chapter within the United Kingdom Commodity Code contains chapter notes that must be read by the exporter before determining the correct product classification.

If exporters are not sure about the exact classification of a product, or it is too complex to determine, then they can apply for issuance of an advance ruling. Advance rulings are binding decisions made by Customs at the request of the person concerned to determine the classification, origin or Customs value of the goods in preparation for import or export. Advance rulings facilitate the declaration and consequently the release and clearance process, as critical assessments in relation to the goods have already been made. They are binding throughout the Customs territory in which they are made (e.g. in the case of Pakistan, they are valid for all its Customs stations).

Step 8: Research on Pakistan export restrictions

An Export Policy Order is published by the Pakistan Ministry of Commerce every year, and any changes in it are regularly updated by the Ministry on its website (Link 17). The Order contains the list of the goods that are allowed to be exported along with any prohibitions and restrictions. It is a fundamental document and a useful guide and good starting point, but it is also advisable to regularly visit the websites of various government departments and institutions that deal with processing of exports, such as the Ministry of Commerce, FBR, State Bank of Pakistan (SBP), etc. These websites provide updates about their respective laws / rules / procedures governing exports. Statutory Regulatory Orders dealing with exports are uploaded on these websites.

ENGAGING WITH BUYERS TO EXPORT

Once an exporter has registered with all the concerned authorities in Pakistan, classified the products to be exported and ensured that the products' export is not restricted, the next step will be to find suitable buyers in Great Britain and agree on a sales contract, responsibilities and delivery terms with them.

As mentioned in Chapter 1, it is recommended that exporters engage closely with TDAP, chambers of commerce (including women-specific ones), business associations such as the All-Pakistan Fruit and Vegetable Exporters, Importers and Merchants Association (Link 18) and other relevant sector associations to conduct market intelligence and find potential buyers and export opportunities. The trade and commercial wings of the Pakistan Ministry of Commerce (such as those in the Pakistan High Commission in London and in Manchester) have the responsibility of promoting products from Pakistan in international markets and often arrange / participate in trade fairs and exhibitions. Identified opportunities are often communicated to TDAP and the other institutions mentioned above, whose members can then benefit from them. Additionally, international agencies – such as the United Kingdom Foreign, Commonwealth and Development Office, the United States Agency for International Development, the European Union and others – often arrange inward trade missions to Pakistan to identify suppliers of quality products and partner with Pakistani institutions for the benefit of their members.

Exporters can also benefit from publicly available market intelligence tools (Link 19) such as those offered by the International Trade Centre (ITC) (including the SheTrades programme (Link 20)) and other international organizations to find buyers and access new markets. Internationally recognized e-commerce platforms can also be a good source of market intelligence and to find international business development opportunities.

Once a buyer has been identified, the next steps are to:

- Account for all costs that the exporter will need to undertake
- Research the price of the products in Great Britain
- Negotiate the selling price with the buyer
- Finalize a sales contract
- Agree on the delivery terms.

These steps are outlined below.

Finalizing a sales contract and agreeing on delivery terms

Step 9: Sales contract

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

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

At a minimum, the following elements must be included in a sales contract:

- Names and addresses of the buyer and seller
- Clear description of the product(s), its standards and specifications
- Unit of measure in both words and figures
- Total value of the contract
- Delivery terms based on Incoterms
- Terms of payment, which should be clear and specific: date, form, etc.
- Penalties in case of late payment
- Clauses covering insurance of goods against damage or losses during transportation
- Provisions for force majeure to define circumstances that would relieve parties of their liability for non-performance of the contract
- Applicable laws and arbitration mechanisms should also be specified.

Refer to Table 1 for more details on these as well as additional recommended elements that may be considered.

Box 1: Managing exchange rate fluctuations

When finalizing the sales contract, the currency exchange rates applicable on the sale must be negotiated clearly because exchange rates are subject to change. Keeping in view the volatility experienced during the recent past in Pakistan, it is recommended that exporters insist on using the exchange rate applicable on the date of payment. If this is not possible, exporters can hedge against potential losses by including an additional charge, or get advice from their bank manager of another finance professional.

Table 1: Common terms used in a sales contract

TERM	EXPLANATION
Pro forma invoice	• Sent by the exporter to the buyer to confirm the terms of the order. Multiple invoices can be issued under the same sales contract • May be used by importers to complete formalities at their end and to confirm the order • Includes information such as the buyer, seller, product description, quantity, price, and delivery terms / times • Also used to request payment from the buyer • Expiration date of the quoted price should be mentioned
Payment terms	• Agreed-upon conditions for payment of an invoice • Specifies the payment due date, currency and mode of payment, and any penalties agreed upon for overdue payment
Lead time	• 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	• Minimum number of units that a buyer must order from the exporter • Helpful in improving efficiency in production
Design rights	• Outlines the roles of producer and buyer in terms of the design rights of the product (for more on design rights, see Chapter 2). Example: – *'Producer agrees that it shall notify the buyer of any potential infringements in the design as it shall become aware...'*
Labelling and packaging	• Outlines the role of producer and buyer in terms of labelling and packaging (especially important for perishable goods where temperature to be maintained during transportation may also be mentioned). Some examples: – *'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	• 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)	• 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 below • Parties must ensure that the point of delivery or destination is specified in 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'

Step 10: Agreeing on delivery terms

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

Including Incoterms not only specifies the responsibilities of each party but also defines the point where the risk is transferred from the seller to the buyer and the division of costs between the parties. Table 2 shows some of the preferred delivery terms and the possible scenario between a producer / seller (S) and buyer (B). Given the frequency of exports via the ports in Karachi, Table 2 focuses on Incoterms applicable for sea transport. The rest are in provided in Appendix I.

Table 2: Overview of commonly used Incoterms for sea transport

INCOTERM	DESCRIPTION	RESPONSIBILITIES
Multimodal transport		
Ex Works (EXW)	S delivers the goods to B at a named place, which need not be S's premises. B is responsible for loading, delivery and all associated risks and costs (this is recommended for SMEs and less experienced exporters).	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.
Sea and inland waterway transport		
Free on Board (FOB)	S delivers the goods to B on board the vessel nominated by B, at the port of shipment. B is responsible for the goods and all associated costs the moment the goods are on board the vessel.	S must pay for freight charges and to 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 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.

It must be kept in mind that Incoterms cannot act as a replacement for a sales contract. They are useful but they do not cover all important aspects of an international trade transaction. For example, they do not specify when the legal title, or the ownership, of goods passes from buyer to seller.

Sales contracts are usually more elaborate agreements between a buyer and seller and can include:

- A description of the goods being sold, along with technical or quality specifications
- Any special terms of the contract
- The value of the contract
- Type of payment method and payment terms
- Closing dates, etc.

The exporter must ensure that the sales contract matches the Incoterm agreed with the buyer.

Ensuring compliance with sanitary and phytosanitary requirements

Step 11: Obtaining export quality certificates

Depending on the Incoterms, the exporter is mostly responsible for export clearances and any health, quality and food safety certificates that might be needed by the authorities in Pakistan or in Great Britain. For some products, the British importer may be interested in receiving samples before confirming the order, and for that an exporter may have to make arrangements as well. In such cases, the samples should be clearly marked **'Sample Not for Resale'** or something similar.

In order to obtain the necessary certificates, it is often necessary to register with the relevant authorities and book an inspection slot. The relevant commercial documents (e.g. invoice and shipping documents) need to be presented so that the certificates can refer to them correctly. Inspection activities may entail tests, which have to be arranged and might take time. Some prudent buyers may ask for an independent inspection unofficially and in that case, it must be clear in advance who will bear this extra cost.

TIP JAR!

Distributors, logistics companies and freight forwarders may be able to arrange for streamlined official inspection and certification services.

In Pakistan, phytosanitary certificates are issued by the Ministry of National Food Security and Research's Department of Plant Protection (DPP) for all relevant plant-related, agricultural and food products for which they are required.

Currently, live animals, meat, animal-based products or products made of animal-based ingredients are not allowed to be exported to Great Britain. However, for information purposes, animal health certificates (sanitary certificates) are issued for such products by the Ministry of National Food Security and Research. In this case, goods need to be sealed under the supervision of the inspecting official. The seal number is noted on the health certificate and the seal must not be broken until the goods are checked by a health official at the border control post in Great Britain. The health certificate for fisheries is issued by the Marine Fisheries Department (MFD).

The Licences, Permits, Certificates, Others module in the PSW facilitates traders (and Customs agents) to share messages and submit documents and online applications to the DPP, and subsequently obtain regulatory approvals and export certificates.

An export certificate (phytosanitary certificate) request is automatically generated by the system on submission of an export SD, and the processing is done completely online on the PSW system. The exporter does not need to physically visit the DPP office to submit the documents, to obtain the approvals or to collect the certificates.

During the application process, a DPP officer may request any additional documents or steps required, such as the fumigation of a consignment or laboratory analysis. The trader / Customs agent will provide documents or proof of such testing through the online system. Refer to this guide (Link 21) for more detailed information.

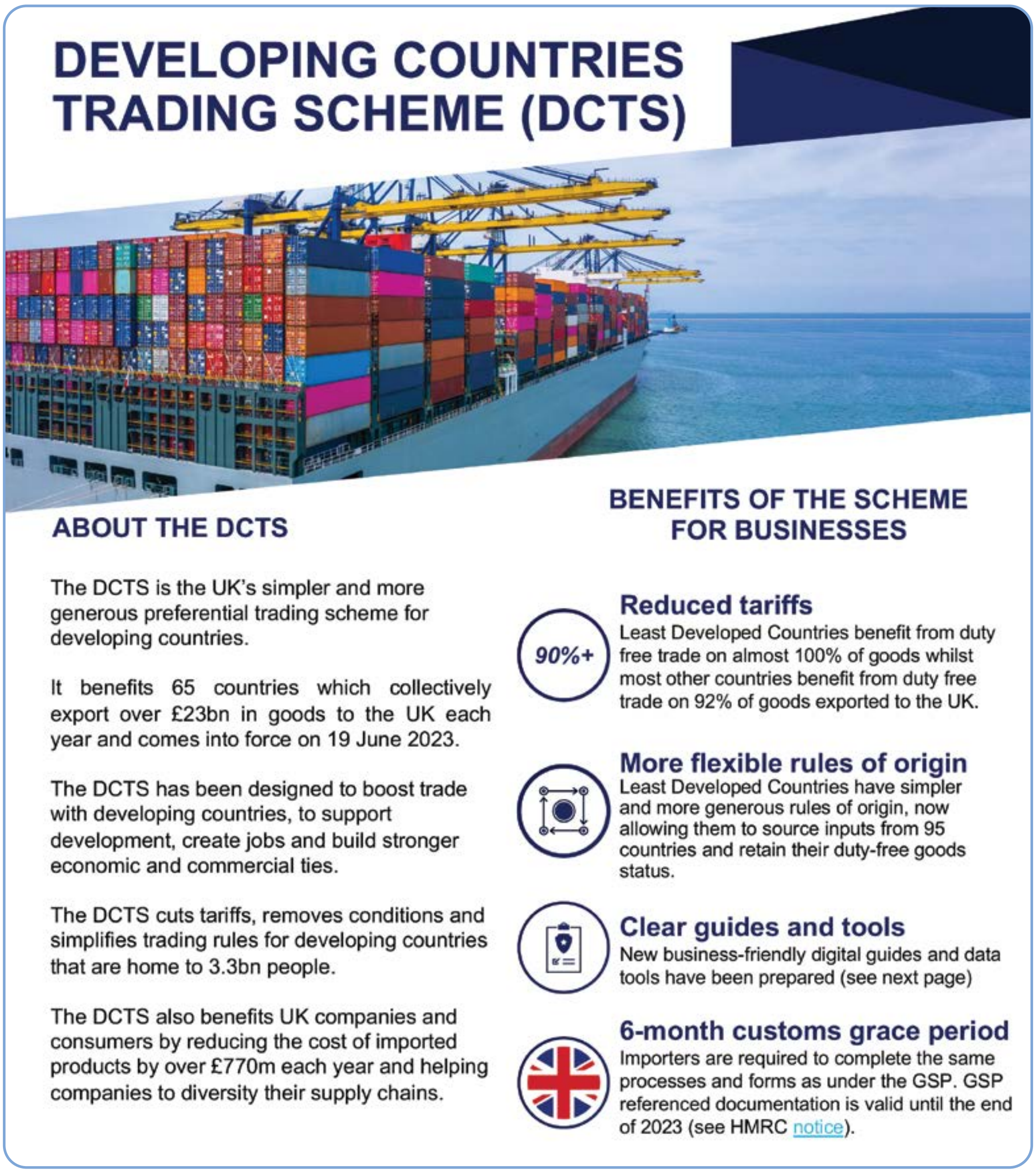
Detailed procedures for obtaining phytosanitary certificates from the DPP and MFD are provided in Appendices 2 and 3 respectively.

03

EXPORTING TO GREAT BRITAIN

The United Kingdom Developing Countries Trading Scheme

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



Step 12: Determine the applicable tariffs based on your country

The Developing Countries Trading Scheme (DCTS) entered into force on 19 June 2023 and replaced the United Kingdom's Generalized Scheme of Preferences. Under the DCTS, Pakistan is an 'Enhanced Preference' country, which entitles Pakistani exporters to 0% import tariffs on 92% of product lines. A total of 160 products (1.6%) receive preferential but non-zero tariff rates. The remaining products that are not covered under Enhanced Preferences are subject to tariff rates under the British Global Tariff. You can find more information about this in this guide (Link 22).

Exporters may be required to pay different types of tariffs, depending on the product. For example, exporters of fresh fruits and vegetables may also need to pay seasonal tariffs in addition to ad-valorem or specific tariffs. How can an exporter identify all such applicable tariffs under the DCTS? The DCTS Guidance Document on Identifying Tariffs (Link 23) provides a useful overview of the different yet applicable types of tariffs.

Another useful source of information for this purpose is the DCTS opportunity visualisation tool (Link 24), which allows users to select a country, search for products, and find tariffs and other relevant trade-related information.

Step 13: Understanding the rules of origin of your product

Rules of origin are used by countries to determine the economic nationality of goods and benefit from trade preferences under different trade agreements as well as from non-reciprocal trade preferences schemes such as the DCTS. A certificate of origin is a document that certifies that goods in a particular export shipment originate from a given country.

Under the DCTS, producers can show that their goods originate from Pakistan using either the **Wholly Obtained Rule** or the **Sufficiently Working or Processing Rule**. Products produced entirely in Pakistan without including any imported raw materials can be classified as 'Originating in Pakistan' under the Wholly Obtained Rule. If products contain raw materials imported into Pakistan, they can still be classified as 'Originating in Pakistan' if they meet product-specific rules. Refer to the DCTS guidance document on understanding the rules of origin (Link 25) to learn more about the Rules of Origin.

To understand applicable product-specific rules, exporters can refer to the interactive DCTS Visualization Tool (Link 24). Select the Rules of Origin tab, and browse by Sector, Chapter and HS Heading to determine the applicable rules of origin. Producers must ensure that they read all the product-specific rules and the notes for each chapter.

Step 14: Identify and comply with applicable standards and regulatory requirements

Before you can import products or sell them in Great Britain, you may need to meet specific requirements, including:

1. Standards (for example, manufacturing, packaging or health compliance standards)
2. Regulations (for example, regulations on organic production).

The DCTS guide on standards and regulatory import requirements (Link 26) and the step-by-step guide on importing goods to Great Britain (Link 27) provide a useful overview of all requirements.

Import controls

Import controls are restrictions on high-risk products to ensure any risks to human health and animal health have been mitigated. Import controls ensure sustainable production and that consumers and British businesses are buying products that are what they claim to be. Currently, there are import controls on:

- Organic products (Link 28)
- Plants and seeds (Link 29)
- Illegal, unreported and unregulated fishing (Link 30)
- Veterinary products (Link 31)
- Some sanitary and phytosanitary products (Link 32) (currently includes spices mixers and capsicum peppers from Pakistan).

Figure 2 gives the contact details for the most relevant authorities in Great Britain to which you can send enquiries.

By clicking on the links above (or scanning the QR codes in Appendix VI), you can check all applicable import controls in Great Britain to ensure you can import and sell your product there.

Additionally, the British Department of Environment, Food and Rural Affairs outlines the Border Target Operating Model risk categorization for plants and plant products from non-European Union countries. Before determining which risk category your goods are located in, you must first check whether your good is a prohibited commodity. This can be done by referring to the Prohibited Commodities page on the Plant Health Portal (Link 33) but also must be checked against legislation such as Annex 6 of the retained Phytosanitary Conditions Regulation (2019/2072) and retained Commission Implementing Regulation (2018/2019). Where a commodity is prohibited from some countries but not others it will be clearly specified. However, if there is prohibition from all countries, this will be covered by the prohibited commodities page. All goods in the high and medium categories require a phytosanitary certificate and pre-notification needs to be made on the Import of Product, Animal, Food and Feed System. You can read more about this on this link (Link 34).

Figure 2: Overview of British authorities related to agrifood imports, with contact details

Any queries on imports of SPS products should initially be sent to APHA:

- imports@apha.gov.uk or 03000 200 301
- APHA Helpdesk (for plant health queries=
- planthealth.info@apha.gov.uk or 0300 1000 313

Food Standards Agency (FSA) (Food safety and hygiene, including imports of high- risk food and feed):

- marketaccess@food.gov.uk
- helpline@food.gov.uk or 020 7276 8829

Any queries for Defra can be sent to:

- defra.helpline@defra.gov.uk

There is an official UK NPPO National Plant Protection Organisation [Plant Health] mailbox which is used for all relevant correspondence:

- UKNPPO@Defra.gov.uk

Only competent authorities in the exporting country can apply for approval to export animals and animal products by emailing Defra:

- ukassurance@defra.gov.uk

Import licences and certificates
Certain products are subject to special rules requiring businesses to acquire licences and certificates before being imported into Great Britain. In law it is a requirement that a country seeks approval for market access to export high-risk sanitary and phytosanitary commodities. Unless the country has been approved for these products it will not be possible for a business to export them to Great Britain.

It is therefore recommended that new exporters to Great Britain use an importer's or distributor's network for marketing and sales of their products because new exporters are unlikely to be conversant with the relevant import controls, regulations and procedures. Once they gain some experience of successfully exporting to Great Britain, new exporters may be able to handle export and import operations themselves and sell their products to the British market. In such a scenario, they may need an import licence, especially for agrifood products such as:

- Meat (beef and veal) and poultry meat products
- Sugar
- Cereals and rice products
- Organic fruit and vegetables (including garlic)
- Milk and milk products
- Eggs
- Olives

Generally, these products are identified by their commodity codes, which are explained in Step 7 of this Handbook. The Trade Tariff page (Link 35) provides information on the types of licences and certifications required (if any) for the respective commodity codes.

The trade tariff also stipulates the quantity of a product that is allowed to be imported without a licence and what type of licences are required for different countries. Since the licensing rules and import quotas for various products can be subject to frequent changes, it is advisable that exporters from Pakistan keep themselves abreast of such changes through the Notices to Traders (Link 36) issued by the Rural Payments Agency.

If the quota for a particular product is governed by an import licence, the application for quota must be submitted to the Rural Payments Agency. The requirements for quotas of some commodities may be different than for others. Consult the ET1 guide (Link 37) to importing and exporting certain agricultural products for clarification.

Applicable mandatory standards
Goods imported into Great Britain must comply with three types of standards. These standards apply to plant seeds, food and manufactured goods:

- Product marking standards
- Labelling standards
- Marketing standards.

Product marking standards
Before you can sell a product that you have imported to Great Britain, you must comply with the relevant product marking standards. The British government intends to legislate to continue recognition of European Union requirements, including CE (Conformité Européenne (European Conformity)) marking, indefinitely for a range

of product regulations in 2024. This will mean businesses have the flexibility to use either the United Kingdom Conformity Assessment (UKCA) or CE marking to sell products in Great Britain. For more information, see Using the UKCA marking (Link 69). You can read more about UKCA marking and the new British product marking guide on the following link: Guidance on product marking standards in Great Britain (Link 38).

Food labelling and packaging standards
There are very detailed and specific food labelling (and packaging) standards that you must comply with to import and sell products in Great Britain. In general, food labels must contain:

- The name of the food
- 'Best before' or 'use by' date
- Net quantity
- List of ingredients (including allergens)
- Country of origin (Link 39)
- Warnings
- Storage conditions
- Lot number
- Instructions for use
- The name and address of the importer.

You can read more about these requirements here (Link 40).

In addition, there are additional standards for specific food products such as for pre-packed food (Link 41); products like bottled water, milk and meat (Link 42); and organic products (Link 43) which must be complied with if relevant to the products you want to export.

For food products, the packaging must be suitable for food use and clearly marked as 'for food contact' or with a special symbol (which looks like a wine glass and a fork). There are special rules for using plastics, ceramics or cellophane for packaging. There must be written evidence that the rules have been adhered to (known as a 'declaration of compliance'), which can be obtained from the packaging supplier.

TIP JAR!

The foods standards in Great Britain generally go above and beyond the Codex Alimentarius international standards (Link 71), which aim to ensure safety, quality and fairness in international food trade, and protect consumers.

Marketing standards
It should also be noted that there are marketing standards for specific products like poultry meat, hatching eggs and chicks, beef and veal. If applicable, traders should check in the detailed Guide on marketing standards (Link 44) for more information.

Step 15: Claiming preferences under the DCTS

To claim preferences and avail the benefits of the DCTS, Pakistani exporters must confirm that they are eligible to do so and provide documentary proof of the origin of the goods in the form of an origin declaration and Form A. Detailed instructions on completing Form A can be found here (Link 45).

The origin declaration must be made out on a commercial document such as a commercial invoice, packing list or a delivery note (see Chapter 4 for more details on these documents). It must contain the information listed in Section 2 of this guide (Link 46) and include the 'Origin Declaration Wording' provided in Box 2. The origin declaration should be written in English and include the exporter's signature, and may be sent electronically from the exporter to the importer. An origin declaration is valid for two years after the exporter has submitted it.

Exporters may also be asked to provide supporting documentary proof, including documents relating to the purchase, cost and value, production processes of the component materials, and origin status of the goods and component materials. For further information, you may refer to the guide on claiming preferences under the DCTS (Link 46).

Box 2: 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 Developing Countries Trading Scheme 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)

Product safety and sustainability, and voluntary standards

Product safety

There are general requirements in place for importers and distributors about product safety, according to which it is the responsibility of the producer, importer or distributor that the product which is being offered for sale in Great Britain is a safe product and there is no (or in some cases, minimal) risk of compromising the health and safety of consumers. A product should contain all necessary information about the contents, date of manufacturing and expiry, proper labelling, instructions for use, etc. Details about general product safety are available here (Link 47).

Product sustainability

According to the United Kingdom Environment Act, 2021, 'forest-risk commodities' (FRCs) or products made from FRCs cannot be used in commercial activities in Great Britain. FRCs are defined as products made from a plant, animal or living being for which a forest is cut down and changed to agricultural land in order to make those products. The British government also plans to introduce an FRC scheme in 2024 that is expected to classify certain products as FRCs.

Voluntary standards and certifications

Voluntary standards refer to technical standards or guidelines that organizations and industries adopt on a voluntary basis. Organizations often use voluntary standards to demonstrate their commitment to quality and to meet customer expectations. Certifications are often used to assure customers, regulators and other stakeholders that a product or service meets certain criteria.

Authenticity and transparency are essential when integrating voluntary standards into labelling and packaging. Since customers frequently look for products with certifications that reflect their values, giving clear and accurate information is crucial to establishing your brand's credibility. Furthermore, an exporter should confirm that the selected standards are in line with the expectations and preferences of the British market.

In the context of agrifood products, voluntary standards and certifications can cover various aspects such as food safety, food quality and the wider social and environmental impacts of the agrifood system. Some of the common food safety certifications available in Pakistan include:

- '**Global Good Agricultural Practices (GAP) (farm-level):** Global GAP certification applies to crops, livestock and aquaculture, and consists of more than 40 standards.

Requirements of Global GAP include food safety, quality, traceability, environment management, water management, minimum residue limits, soil management and harvest management.

- ‘**Food Safety System Certification (FSSC) 22000 (processing and packaging):** FSSC 22000 provides a framework for effectively managing your organization’s food safety controls. FSSC 22000 is fully recognized by the Global Food Safety Initiative and is based on existing International Organization for Standardization (ISO) standards.
- ‘**BRCGS Foods (processing and packaging):** BRCGS allows businesses to demonstrate that they are operating to high standards of food safety and quality management. The standard is based on Hazard Analysis and Critical Control Point principles supported by a documented quality management system and good manufacturing processes. BRCGS certification is an internationally recognized mark of food safety and quality.
- ‘**ISO 22000:** ISO 22000 is a certification for food safety management systems for organizations in the food value chain to demonstrate their ability to control food safety hazards to ensure that food is safe for human consumption.
- ‘Other relevant standards and certifications, depending on the product being exported, including **Halal**, **Fairtrade** and **Organic**. Interested readers are advised to research these standards online.

The following is a (non-exhaustive) list of certification bodies in Pakistan that are internationally accredited to provide their services to businesses to obtain these certifications and comply with voluntary standards.

1. DQS Pakistan (Link 48)
2. Bureau Veritas Pakistan (Link 49)
3. SGS Pakistan (Link 50)
4. ISOQAR Certification (Link 51)
5. ACERTA Certification and Inspection (Link 52)
6. TUV Southwest Pakistan (Link 53)
7. TUV Austria (Link 54)
8. ACTS – Halal Certification (Link 55)

Private standards

In addition to common standards, you will find private standards for different food companies and retail chains in Great Britain. For more information on Great Britain’s market information for agrifoods, you can consult this guide (Link 57). One example is Tesco Nurture (Link 58). The Tesco Nurture programme has become an additional Nurture Module in the Global GAP audit.

All direct suppliers to Marks and Spencer (M&S) are expected to sign up to the M&S Global Sourcing Principles (Link 59),which stipulates their minimum standards for people working in the supply chain. Their M&S Field to Fork (Link 60) farming standards cover labour standards and sustainable sourcing, and contains the M&S Farm Environment standard, which was written in partnership with Linking Environment and Farming.

Another example comes from Unilever, a multinational food company that sources large quantities of vegetables and fruits for processing. The Unilever Sustainable Agriculture Code (Link 61) and the Unilever Regenerative Agriculture Principles (Link 62) provide the basis for Unilever’s sustainable sourcing programme.

Box 3: ITC Standards Map

The ITC Standards Map (Link 56) is a free online tool to easily find information and discover trends on standards for environmental protection, food safety, sustainable packaging, labour rights, business ethics, due diligence and traceability, among others. The tool allows users to identify, compare and gain information about voluntary sustainable standards relevant to the products they want to export and the markets they want to access.

04 CUSTOMS AND RELATED PROCEDURES

This chapter familiarizes exporters with the Customs procedures and required supporting documents to ensure that their goods successfully leave Pakistan and enter Great Britain. Less experienced exporters have the option to hire Customs clearing agents from their nearest Customs stations (easily available in Karachi, Peshawar, Islamabad, Faisalabad, Sialkot, Lahore, Multan, Quetta and Hyderabad) as they are specialized and highly experienced service providers in obtaining clearances for all products that are regularly exported from Pakistan. Nonetheless, the exporter needs to be aware of the regulations and procedures of Customs to safeguard their interests and ensure compliance.

It is important for an exporter to understand the workings of Pakistan Customs because doing so can save time and money. Documents can be uploaded online even without the help of an agent, and queries can be raised with the concerned Customs department directly and clarifications sought accordingly. All export documentation must be completed correctly to avoid any missed shipments, port demurrage charges or fines.

Clearing Customs

Step 16: Prepare supporting documentation

The readers of this Handbook may want to reacquaint themselves with relevant steps in the chapters above to ensure that they have all the supporting documents in place to proceed with Customs clearance. These include:

- ‘Step 4: Register with Pakistan Customs (on the PSW system)
- ‘Step 7: Classify goods (as per the HS Code and United Kingdom Commodity Code)
- ‘Step 9: Sales contract including the agreed Incoterms (Step 10)
- ‘Step 11: Obtain the phytosanitary (or other quality) certificates
- ‘Step 12: Determine the applicable tariffs

Step 15: Claim preferences under the DCTS (including origin declaration and Form A)

In addition to these, the exporter will also need to prepare the commercial invoice and packing list so that it is ready to be submitted online.

Commercial invoice
The commercial invoice is the most important document for exporters and is more detailed than a sales invoice. A commercial invoice contains:

- ‘All information pertaining to the transaction
- ‘Reasons for export
- ‘Mode of payment
- ‘HS product code
- ‘Weight and number of goods
- ‘The selected mode of transportation and transport route
- ‘Incoterms
- Value of the consignment.

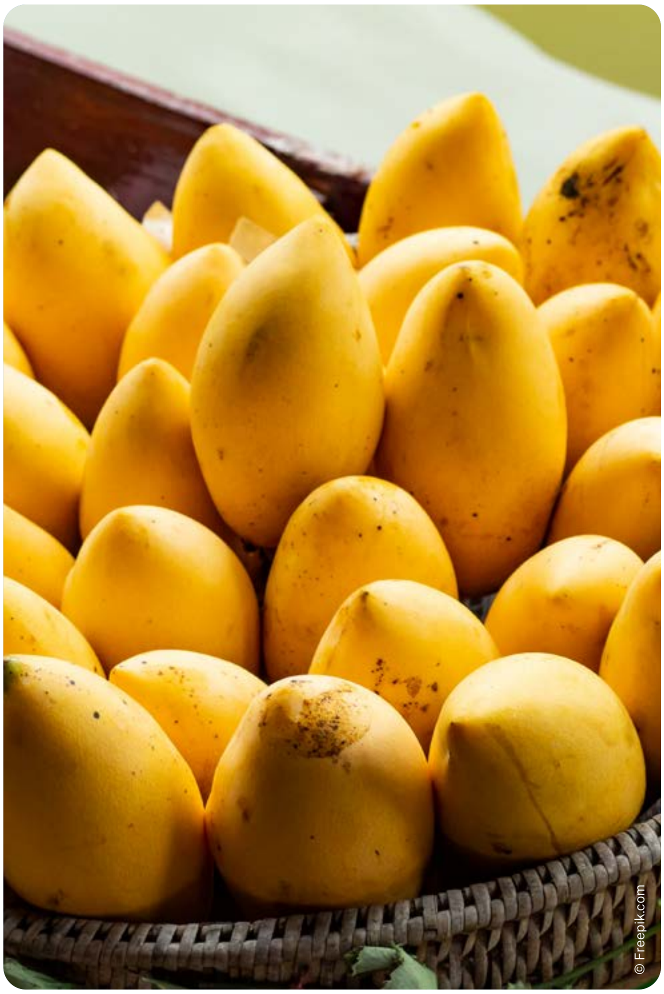
A commercial invoice is also used by Customs authorities to determine if any duties and charges must be levied on the consignment. For exports to Great Britain, the commercial invoice must in the format acceptable to His Majesty's Revenue and Customs. Refer to this link (Link 63) to know what to include on your invoice.

Packing list

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
- Packaging dimensions
- Markings on the packaging
- Reference to the seller and buyer.

Like all other documents, it must contain reference to the buyer, seller and transporter.



Freight forwarders or shippers use the packing list to prepare the bill of lading (B/L). In Pakistan, Customs officials may use it to review and inspect the contents of the shipment, and banks may require a copy of the packing list for exporters to receive payment under a letter of credit.

Step 17: File export declarations and obtain Customs clearance

Once all documents are in order, the exporter is in a position to file export declarations (including the linking of financial instruments) and receive Customs clearance.

Financial instruments

The term 'financial instrument' – such as opening a letter of credit, making an advance payment or registration of a contract – refers to initiating and securing financial transactions related to international trade, and consists of details such as the value, quantity and price of goods, and its validity period. More specifically, it is the payment against exported goods which has been or will be received through a commercial bank (or an authorized dealer) as prescribed by SBP.

On the PSW, exporters can link their bank profile by submitting their International Bank Account Number, registered email address and mobile number. Once submitted, and following verification by the authorized dealer bank, link the financial instrument that will be used for the transaction. The bank will communicate to PSW the authorized modes of payment (such as letter of credit, contract / collection or advance payment) allowed by the bank. It should be noted that traders are not required to associate a financial instrument with a declaration if the selected mode of payment is Open Account. Refer to this guide (Link 64) for a detailed description of the process to associate financial instruments.

Following this, traders must create and submit the GD and SD. After shipment of the goods, the required foreign exchange should be remitted to your account within the prescribed time as per foreign exchange regulations.

Goods Declaration
Once the financial instrument and bank profile are linked to the trader, the next step is to file the GD online. Traders must provide information about:

- The consignor and consignee
- Invoice number
- Port of shipment
- Gross weight
- Packaging information
- Destination country.

Traders must link the bank profile and financial instrument to the GD and upload supporting documents. Refer to this guide (Link 64) on how to file the GD.

Single Declaration
On the PSW portal, traders must create an export SD. Submit relevant information such as:

- Details of the consignment
- Declaration type
- Mode of transport
- Date and number of the B/L
- Port of shipment
- Destination country.

Packaging information such as the number of packages and packaging type.

Link the bank profile, financial information and delivery terms such as the freight value, insurance value and other charges to the SD, and ensure all supporting documents are uploaded. For complete information, refer to this guide (Link 65) on how to submit a SD.

Customs clearance
After the SD is submitted, consignments submitted for inspection are classified automatically into green, red or yellow channels, and subject to inspection accordingly. The green channel is not subjected to any inspection. For consignments categorized as yellow, additional documents may be requested by the Customs officer, and once they are provided the consignment may be cleared without physical inspection. However, if the red channel is assigned, then physical inspection will be carried out by Customs and, if required, by the Anti-Narcotics Force. The system will also notify the concerned authority if a phytosanitary or health certificate is needed.

Once the SD is verified and found to be complete, exporters must pay the terminal charges to receive Customs clearance. Following this, the shipment will be released and loaded onto the ship or other vessel.

Step 18: If applicable, obtain an EORI 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 the Customs authorities.

Customs Bonded Warehouse
For logistical purposes, goods can reach the British border either directly or through different shipping routes, such as through 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.

Box 4: Customs bonded warehouses

DID YOU KNOW?
Once goods reach the British border, they will not be cleared right away for circulation or distribution in the market. Imported goods will be stored in Customs bonded warehouses, which provides many benefits. Importers can control the flow of the consigned goods, rearrange them and delay payment of applicable Customs duties and other taxes. Refer here (Link 66) for more information about Customs bonded warehouses in Great Britain.

If goods are being shipped to Great Britain via the European Union, goods 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.

TIP JAR!

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

05

TRANSPORTATION 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, 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.

Transport and logistics options for exporters

The infrastructure listed in Table 3 is available in Pakistan for the facilitation of exporters.

Goods can be transported from any part of the country to any airport, dry port or seaport through private trucking companies, bonded carriers (such as NLC, Shaheen, etc.) or Pakistan Railways. Transportation times and rates are fairly reliable and predictable. Using Pakistan Railways is the cheaper option, and the service operates container freight trains from Karachi to Lahore and Faisalabad dry ports. For perishable goods with low shelf-life, private carriers which provide both normal and refrigerated containers can be used from any part of the country to Karachi within 1–4 days, depending on the location of loading.

It is usually not very difficult to decide between sea and air transportation due to the very clear and different characteristics of both. Air transportation is fast, reliable, secure and easy to monitor but it is expensive and cannot be used for large volumes. In contrast, sea transportation is cheap and able to handle bigger shipments.

Table 3: Available port locations for exporters providing Customs clearance

PORTS	LOCATIONS
Seaports	Karachi (2) and Gwadar
Airports	Karachi, Lahore, Islamabad, Sialkot, Peshawar, Quetta and Multan
Dry ports[1]	Karachi, Lahore (3), Islamabad, Peshawar, Gilgit, Sialkot, Faisalabad, Sargodha, Quetta and Hyderabad

1. Dry ports are inland 'ports' connected through road and rail transport that provide services similar to their maritime counterparts, such as handling, storage, regulatory inspection, warehousing, transhipment and Customs clearance of cargo. Exporters can choose to have their consignments cleared by Customs at the dry port nearest to them.

Export shipments by sea

Table 4 defines the key players involved in international sea freight shipments.

Table 4: Key players in international sea freight shipments

PLAYER	ROLE
Shipping line	Company that owns the ship on which the goods are transported. Usually it takes no responsibility for damage that occurs during transportation.
Container line	Company that owns and supplies the containers in which the cargo is transported. In most cases, the shipping line and the container line are the same.
Freight forwarder	Individual or company that organizes the export and/or import of the goods (including review of all documents). Typically, they arrange the intermodal shipment of the cargo to its destination, resolve any issues and are the main contact point of the exporter during the process. They may also advise exporters on the best (cheapest, quickest or safest, depending on your priorities) route to take, mode of transport, packing, insurance, security issues, etc. They can also arrange an overseas freight forwarder to look after documentation and deconsolidation of less-than-container-load cargo.
Customs agent	Individual or company that advises (and takes care of) export requirements and formalities for Customs clearance. Some Customs agents also provide freight forwarding services. When hiring a Customs agent, ensure that they hold a valid licence from Pakistan Customs.
Consolidating warehouse	When an export consignment is to be shipped as less-than-container-load cargo, it will be consolidated at this warehouse with other export consignments. The consolidating warehouse will be responsible for packing and loading
Overseas Customs bonded warehouse	Location where the exporter's goods are stored after they have been unloaded in the country of destination, until they clear Customs.
Destination agent	Individual or company that deals with procedures such as Customs clearing and cargo handling at the port for the buyer in the destination country.
Container terminals	Private companies operating container terminals in Pakistan that provide container handling, storage and custodial facilities to exporters. They also manage berths and provide container tracking services and information about vessel schedules. They are responsible for arranging the containers and their cargo for examination by border regulatory authorities.

Most international commercial shipping is carried out in containers because they enable multimodal transport (except air). An export shipment can be shipped in a full container load, which can be of 20 or 40 feet length, and it is shipped by a single consigner to a single consignee. If the goods of one exporter are small in volume, they can be combined with the products of other exporters. This is called a less-than-container load.

Not all shipping lines and companies offer every type of shipping container for international transport. Therefore, an exporter should plan shipments to suit the containers that the shipping line can make available. Two types of containers are important for exporters of agricultural and food products:

- **Refrigerated ISO containers**, also called reefer cargo containers, have interior temperature controls that allow temperatures to be maintained at any level between –35°C and 30°C in an ambient environment of up to 50°C. This makes these containers ideal for shipments of perishable materials such as fruit and vegetables over long distances.
- **Ventilated containers** are for moisture-sensitive goods because they have openings at the top and bottom of the long sides to allow fresh air to flow through the container. This reduces the risk of moisture entering the container and condensation building up inside during transport.

Most of the time, exporters leave the packing and loading of the cargo to their freight forwarder, but if an exporter feels that the product needs special care, it is advisable to supervise these operations. In cases of improper packing, the Customs authorities in Great Britain might get suspicious and put the consignment through extra checks, which can cause delays in clearance. If the freight forwarder arranges for an empty container to be delivered to the site for loading, then it should be checked carefully for any damage.

Export shipments by air

Many actors involved in international air freight shipments are the same as those involved in sea freight and perform similar corresponding services. The main difference is that they are referred to by different names (like airline carrier), and for the management of airports in Pakistan, the Civil Aviation Authority. Instead of terminal operators, there are various sheds maintained by private companies to handle the air cargo being exported or imported. Freight forwarders in the case of air transportation are International Air Transport Association agents and they are the main contact point of the exporters. They:

- Prepare all the documentation for airlines
- Arrange for receiving and inspection of export shipments and insurance
- Ensure compliance with the rules and regulations
- Manage transportation, booking and tracking of the shipments.

Air cargo is generally held in what is referred to as unit load devices, which may also be refrigerated, and is essentially a single pallet or container used to load luggage, freight or mail on aircraft. Using unit load devices allows large quantities of cargo to be bundled into individual 'units', which can then be accounted for systematically. Each unit load device has its own packing list (manifest), which allows its contents to be tracked through its unit load device number.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Transport insurance

The Institute of London Underwriters defines marine insurance cover under standard sets of clauses: Clauses A, B and C. These sets of clauses are widely recognized and used by underwriters worldwide.

- **Clause A:** Also known as 'all risks', it covers all physical loss or damage to the cargo from any external cause. While it is the widest form of insurance coverage, it also has the highest premium. There is a version of Clause A specifically for air freight called 'Clause Air', which specifies the aircraft involved.
- **Clause B:** This provides a more restricted form of coverage, or partial cargo coverage, for a moderate premium.
- **Clause C:** This is the most restrictive coverage, and essentially only covers damage to the cargo in case of ship malfunction including collision, fire, explosion, sinking or stranding. It has the lowest premiums of the three types of marine cargo insurance.

Incoterms specify that insurance must be provided on the basis of minimum cover (Clause C). Only CIF and 'carriage and insurance paid to' Incoterms require sellers to provide the buyer with evidence that more comprehensive insurance (Clauses A or B) has been purchased. It depends on which Incoterms are chosen in the contract. A table depicting insurance cover for various types of risks is provided in Appendix IV.

Bill of lading and airway bill

A B/L is a document issued by a carrier (transport company) that identifies the goods received for shipment, where the goods are to be delivered, and who is entitled to receive them. The importer (buyer) cannot take possession of the goods unless they have the B/L in their possession. Essentially, it has two roles:

- A proper documented receipt for the exporter of the goods handed over to the shipping company, alongside proof that they have been placed on a particular vessel.
- A set of instructions for the shipping company and its agent, indicating to whom they have to deliver the cargo and from whom they have to collect the agreed freight charges and other dues.

The B/L is important because it is not only a contract of carriage but also a document of title, as well as a receipt. As such, it is a crucial part of any international trade transaction. There can be some problems with B/Ls, especially when mistakes are made – such as incorrect weight or quantity, etc. – so it should be handled with utmost care because it can create problems for a good exporter-buyer relationship. In order to have smooth Customs clearance both at port of origin and destination, the correct B/L should be well supported by attaching a proper commercial invoice, origin certificate, Form A, packing list and insurance document.

A multimodal B/L is an international transport document covering two or more modes of transport, such as shipping by road and by sea. An airway bill works like a receipt issued by an international airline. It is evidence of a contract of carriage with the airline to carry the goods by airfreight. However, unlike a B/L, it is not a document of title of the goods.

01

APPENDIX I: SUMMARY OF ALL INCOTERMS

Table A1: Summary of Incoterms 2020

INCOTERM	ROLE OF THE BUYER	ROLE OF THE SELLER
ExWorks (EXW)	Responsible for everything from the exporter's premises to the destination	Needs to deliver the goods to the carrier nominated by the buyer
Free Carrier (FCA)	Responsible for everything from the exporter's premises to the point of carriage	Needs to deliver the goods alongside the ship at the port of loading
Free Alongside Ship	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
Free On Board (FOB)	Responsible for everything from the port of loading to the destination	Needs to arrange for the carriage of the goods to the port of destination and pay the freight
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.

APPENDIX II: HOW TO OBTAIN A PHYTOSANITARY CERTIFICATE

The DPP, Ministry of National Food Security and Research, Government of Pakistan is the responsible agency for issuing phytosanitary certificates to exporters.

The quarantine export procedure includes fulfilment of the phytosanitary requirements of the importing country. The main functions of the DPP in this regard are:

- It regulates the country's international trade of agrifood (and agricultural commodities) in accordance with the guidelines of International Standards for Phytosanitary Measures through its Plant Quarantine Outposts established at all seaports, international air terminals, dry ports and international borders.
- All imports are subjected to Pest Risk Analysis and inspection/ treatment prior to issuance of Import Permits and Release Orders.
- Exports are regulated by the issuance of Phytosanitary Certificates according to the requirements and trade agreements signed with the partner (destination) countries.

Procedure of applying for a phytosanitary certificate in PSW

1. Exporter files an SD in PSW (see Chapter 4 for more information).

2. The information uploaded for the SD is also submitted on the Licences, Permits, Certificates, Others module in PSW.

3. On submission of the SD, a notification appears in the inbox requesting a fumigation certificate from the exporter. This certificate is a compulsory requirement for non-perishable commodities (spices, rice, packaged food, beverages, etc.) meant for export.

TIP JAR!

Currently phytosanitary certificates and quarantine inspections are not required for exports of citrus and rice to Great Britain.

4. Fumigation is completed and the fumigation certificate is uploaded (the certificate is provided by the fumigation company after physically performing the fumigation). The exporter can also use the PSW to send an automatic request to the fumigation company from the 'List of Treatment Providers' in the system. In this case, the fumigation company can perform the fumigation and upload the certificate directly.

5. For non-perishable food items, a laboratory analysis report is also a mandatory requirement and can be obtained from any laboratory authorized by DPP. Usually microbiological and/or mycotoxin analysis is required. Once the tests are successfully completed by an approved laboratory, the reports must be uploaded on the Licences, Permits, Certificates, Others system.

   Note: For the export of par-boiled rice, pesticide maximum residue limit testing is an additional laboratory analysis requirement for Great Britain and the European Union.

6. Once the above steps are completed, the DPP will assign an inspector to perform inspection of the consignment.

7. Following the inspection (if successful), an export certificate (phytosanitary certificate for export) is generated by DPP and will be one of the export documents. It can be downloaded for your records.

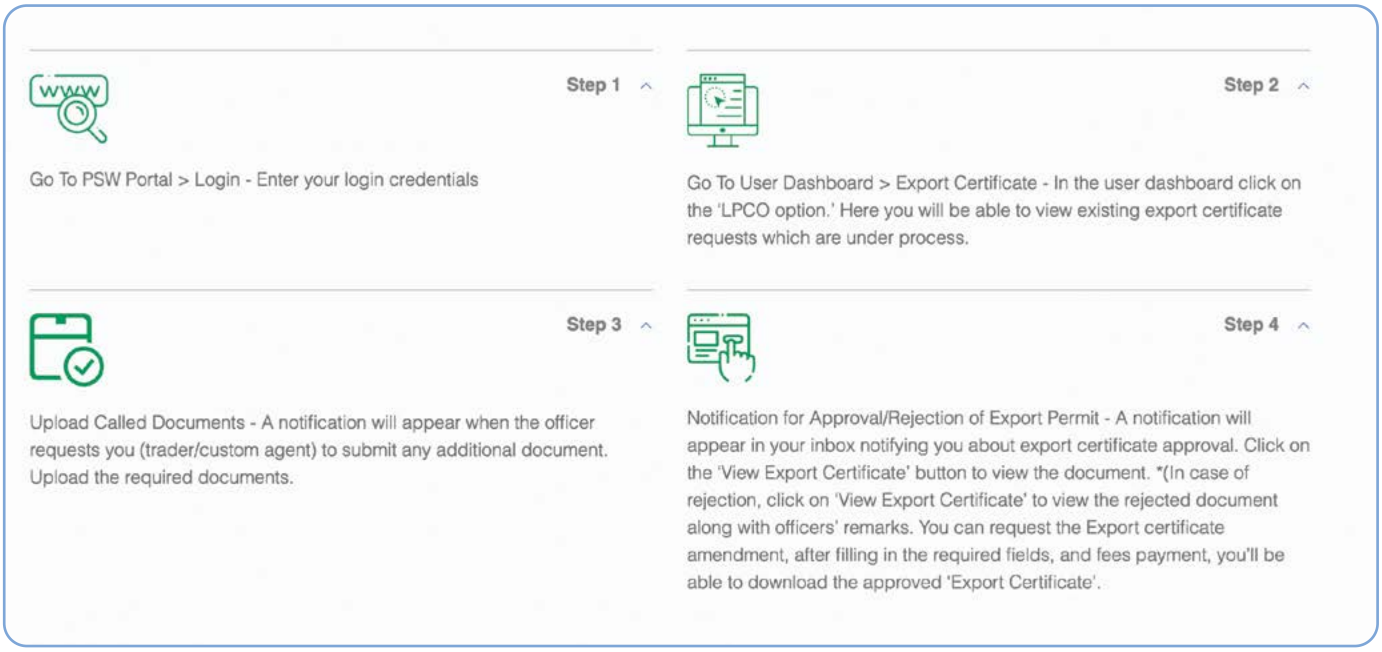
8. For perishable products (fruits, vegetables, etc.), neither fumigation nor laboratory analysis is required for exports to Great Britain. However, for the issuance of their export certificate, the DPP will still need to perform an inspection to check for the presence of any pests.

9. Table A2 shows the fee structure, processing times and validity of certificates issued by DPP.

Table A2: Fee structure, processing times and validity of certificates issued by DPP

ITEM	FEE	PROCESSING TIME	VALIDITY
Export Certificate (PPD)	PKR 2 500	1–8 days	5 days
PSW	PKR 1 000		N/A
Fumigation Certificate	Variable	1 day	N/A
Laboratory Report	Variable	5–15 days	N/A

Figure A1: Step-by-step illustration of how to apply for an export certificate



03

APPENDIX III: MARITIME FISHERIES DEPARTMENT REQUIREMENTS FOR EXPORTS OF FISH

1. At the time of filing of an SD through the PSW portal, if cargo contains fish or fishery products, the system will automatically generate a request to MFD for issuance of:
    - A Quality and Origin Certificate
    - A Health Certificate (in specified formats according to the country of destination as determined through the International Merchandise Trade Statistics (IMTS) framework)
    - A Catch Certificate (if the exporter opts for its issuance at the time of SD filing).
2. The request will be processed through the Integrated Risk Management System, which evaluates the risks and decides the channel for issuance of certificates.
3. If the assigned channel is 'green', the system will automatically process and issue the Quality and Origin Certificate, Health Certificate (in specified formats according to the country of destination as determined through IMTS) and Catch Certificate (if required) to the exporter. Online notification along with fee advice shall be sent to the exporter through PSW platform.
4. If the assigned channel is 'yellow', the request will be marked to the relevant officer of MFD for documentary check and risk assessment (i.e. to decide if inspection is required or not). Upon satisfaction, the officer will approve the request and the system will issue the Quality and Origin Certificate, Health Certificate (in specified formats according to the country of destination as determined through IMTS) and Catch Certificate (if required) to the exporter. Otherwise, the officer will request physical inspection of the consignment.
5. If the assigned channel is 'red', the consignment will be marked for inspection / sampling / laboratory testing. MFD performs scrutiny of both the application and the consignment. The relevant officer performs inspection or conducts sampling and sends samples to an authorized laboratory.
6. The relevant laboratory and the exporter will receive notification of the tests determined necessary by the MFD officer. The exporter will also be sent a notice for payment of the test fee, which will be paid through the Unified Payment System of the PSW. Upon confirmation of fee payment, the laboratory officer will upload the lab report on the PSW portal after testing is complete.
7. If no discrepancy is identified in the report, the MFD officer concerned will approve the request and the system will issue the Quality and Origin Certificate, and Health Certificate. Otherwise, the request will be rejected by the relevant MFD officer.

    Note: In both cases, the system will notify the exporter to make payment against all fee notices. After confirmation of payment, the system will release the SD.
8. An aggrieved fish exporter may also file a review request, which will be marked to the relevant MFD officer. Following this a review committee will be formed to inspect the consignment. If the committee is satisfied with the quality of the consignment, the concerned MFD officer will approve the request and the system will issue the Quality and Origin Certificate, Health Certificate and Catch Certificate (if required). Otherwise, the committee will send representative samples of the consignment for laboratory testing.
9. The relevant laboratory and the aggrieved exporter will get a notification of the test determined by the MFD officer. The aggrieved

exporter will also be sent a notice for payment of the test fee, which will be paid through the Unified Payment System of the PSW.

10. The laboratory officer will upload the report on the PSW portal after the necessary testing.

11. If no discrepancy is identified in the report by the review committee, the concerned MFD officer will approve the request and the system will issue the Quality and Origin Certificate, Health Certificate (in specified formats according to the country of destination as determined through IMTS) and Catch Certificate (if required). Otherwise, the request will be rejected by the relevant MFD officer.

12. The supporting documents provided by the exporter at the time of filing for MFD clearance are the invoice and packing list pertaining to the consignment.

13. Table A3 shows the fee structure and processing time of the various MFD certificates, and their validity.

Table A3: Fee structure, processing time and length of validity of MFD certificates

ITEM	FEE	PROCESSING TIME	VALIDITY
Health certificate	PKR 1 000	1–8 days	5 days
Health certificate in format required by the importing country	PKR 1 000 (additional)		
Export certificate	PKR 2 000		5 days
Catch certificate	PKR 100		N/A

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APPENDIX IV: RISKS COVERED BY INSURANCE

RISKS ASSOCIATED WITH EXPORT CARGO	CLAUSE A CONDITION	CLAUSE B CONDITION	CLAUSE C CONDITION
Loss of cargo due to sailing on shoals, getting stuck, sinking or overturning of the ship	YES	YES	YES
Overturning or rollover of land transport vehicles	YES	YES	YES
Collision of ships or other means of transport	YES	YES	YES
Collision with any other objects except for the means of transport (with the exception of water transport)	YES	YES	YES
Forced unloading at airports	YES	YES	YES
Fire or explosion	YES	YES	YES
Earthquake, volcano eruption or lightning strike	YES	YES	NO
Malicious acts of any party	YES	NO	NO
Thefts and pilferage	YES	NO	NO
General accidents	YES	YES	YES
Voluntary throwing overboard	YES	YES	YES
Washing off from the deck	YES	YES	NO
Risk of war, riots and strikes	NO	NO	NO
Piracy	YES	NO	NO
Water penetration into the ship, place of storage, container or any other transportation unit	YES	YES	NO
Loss due to loading and unloading	YES	YES	NO
Any other risks not defined above	YES	NO	NO

05 APPENDIX V: EXPORT FINANCING SCHEMES

It has always been challenging for SMEs in Pakistan to secure loans owing to the stringent requirements of banks and other lending institutions. However, SBP recently revised its prudential regulations in favour of small-scale financing. The banks have been directed to establish research and development units to promote small-scale financing. A small enterprise (with an annual sales turnover of up to PKR 150 million) can avail up to PKR 25 million in financing. The government has lowered requirements for loans of up to PKR 15 million, which no longer require SMEs to provide audited accounts.

Recognizing that most small businesses do not keep proper financial accounts or reporting mechanisms capable of satisfying banks and lending institutions, instead relying on sales books and cash flow books (rudimentary forms of account keeping), SBP now requires commercial banks to use cash flow estimation techniques and financial models to estimate the cost structure, revenue streams and margins of small businesses in order to provide them with financing and assess their repayment capacity. SBP has also directed the banks to approve credit requests within two weeks.

Export Financing Scheme

Under the EFS, exporters can obtain loans from commercial banks in two forms.

1. Under the transaction-based facility (EFS I), commercial banks provide both pre-and post-shipment export financing on a case-by-case basis against firm export orders, contracts or letters of credit. The financing extended to the exporter under this facility is equal to the firm export order / contract / letters of credit against which the loan is claimed.

2. The tenure of the financing facility is up to 180 days, with a rollover option for a further 90 days. Under the rollover option, financing equal to 85% of the value of the firm's export order / contract / letter of credit is provided at both the pre-and post-shipment stage.

Under the performance-based facility (EFS II), exporters are entitled to avail revolving export finance, with a limit equal to 50% of the export proceeds realized through the export of eligible commodities in the preceding financial year. Such export proceeds meant to determine export performance exclude any exports for which finance is obtained under EFS I during the said financial year. The export performance of an exporter is matched annually against the total loan availed during the financial year. The maximum length of the loan under this part of the scheme is 180 days, which could be rolled over for another 180 days, subject to showing at least 70% of the loan availed in the initial 180 days.

Detailed information on more schemes relating to export financing is available here (Link 67).

Refinance and Credit Guarantee Scheme for Women Entrepreneurs

Under this scheme, SBP allows commercial banks to provide credit facilities to women entrepreneurs for a sum not exceeding PKR 5 million, at lower rates of interest and for a period of five years, to set up a new business or expand an existing business. Refer here (Link 68) to know more about this scheme.

Concessionary schemes for exporters

There are other schemes being run by the FBR to provide incentives specifically for exporters. Under these schemes, an exporter can import raw materials, not pay any duties, use them in their manufacturing process and export their finished products. The schemes even cover utilities and goods that are consumed or procured locally for the manufacture of goods for export. Of course, depending on the nature of the facility availed, various conditions apply, and it is important to understand those conditions and abide by them. These facilities are not only available for manufacturers-cum-exporters but are open to commercial exporters – people who buy finished goods locally and then export them (with or without value addition). The FBR has created the Export Facilitation Scheme 2021 (Link 70), which has removed many issues previously being faced by exporters. The details of all such schemes are available on the FBR website and an exporter can visit any Customs station near them for more detailed guidance.

06 APPENDIX VI: WEB PAGE LINKS

Each link below is presented with a QR code. Scanning the QR code with your smartphone will take you directly to the web page.

LINK NO.	WEB PAGE DESCRIPTION / NAME	PUBLISHER	URL AND QR CODE
Pakistan sites			
1	Instructions on registration of a company	SECP	https://www.secp.gov.pk/company-formation/registration-of-company/
2	Stepwise requirements for registration of a new company	SECP	https://www.secp.gov.pk/document/stepwise-procedure-for-company-incorporation/?ind=1607509015134&filename=Stepwise-Procedure-for-Company-Incorporation.docx.pdf&wpdmdl=40878&refresh=5fd0a476185f71607509110
3	Incorporation of a Limited Liability Partnership	SECP	https://www.secp.gov.pk/document/incorporation-of-a-limited-liability-partnership/?wpdmdl=31797&refresh=65b9070af2f341706624778
4	IRIS registration	FBR	https://iris.fbr.gov.pk/login
5	Register for Income Tax	FBR	https://fbr.gov.pk/categ/register-income-tax/51147/30846/%2071150
70	Export Facilitation Scheme-2021	FBR	https://tdap.gov.pk/wp-content/uploads/2022/04/Export-Facilitation-Scheme-EFS-2021-final-1.pdf
6	Procedures for obtaining an NTN	Islamabad Chamber of Commerce & Industry	https://icci.com.pk/wp-content/uploads/2020/01/NTN-Procedure-Final.pdf

LINK NO.	WEB PAGE DESCRIPTION / NAME	PUBLISHER	URL AND QR CODE
7	Pakistan Single Window	PSW	https://www.psw.gov.pk/
8	PSW subscription user manual	PSW	https://www.psw.gov.pk/admin/storage/app/media/Manuals/PSW-Subscription-booklet.pdf
9	Khadijah - Women Entrepreneurship Programme	PSW	https://www.psw.gov.pk/khadija-program/56
21	User Manual for Traders & Customs Agents	PSW	https://www.psw.gov.pk/admin/storage/app/media//Manuals/DPP-User-Manual.pdf
64	Complying with regulations on imports & exports related remittances in PSW	PSW	https://www.psw.gov.pk/admin/storage/app/media/Innovations/EIF-EFE_btn-sldr.pdf
65	User manual: Single Declaration – exports	PSW	https://www.psw.gov.pk/admin/storage/app/media/Innovations/SD-Exports_sldr.pdf
10	Women Entrepreneurship Programme registration	TDAP	https://we.tdap.gov.pk/
11	Women Entrepreneurship Development Plan	TDAP	https://we.tdap.gov.pk/wp-content/uploads/2023/04/Women-Entrepreneurs.-Framework-p-2023-2025.pdf
12	Eligibility criteria	Export Processing Zones Authority	https://epza.gov.pk/eligibility/
13	Application form	Export Processing Zones Authority	https://epza.gov.pk/application-form/

LINK NO.	WEB PAGE DESCRIPTION / NAME	PUBLISHER	URL AND QR CODE
14	Website	Export Processing Zones Authority	https://epza.gov.pk/
17	Statutory Regulatory Orders	Pakistan Ministry of Commerce	https://www.commerce.gov.pk/sros/
67	Export finance schemes	State Bank of Pakistan	https://www.sbp.org.pk/Incen/index.asp
68	Refinance and credit guarantee scheme for women entrepreneurs	State Bank of Pakistan	https://www.sbp.org.pk/Incen-others/pdf/maximum.pdf
18	Website	All-Pakistan Fruit and Vegetable Exporters, Importers and Merchants Association	http://www.pfva.net/
ITC sites			
19	Market Analysis Tools Portal	ITC	https://marketanalysis.intracen.org/en
20	She Trades	ITC	https://www.shetrades.com/home/
56	Standards Map	ITC	https://intracen.org/resources/tools/standards-map
HS nomenclature			
15	HS Nomenclature 2022 edition	World Customs Organization	https://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2022-edition/hs-nomenclature-2022-edition.aspx

LINK NO.	WEB PAGE DESCRIPTION / NAME	PUBLISHER	URL AND QR CODE
British government sites			
16	United Kingdom Integrated Online Tariff	British Government	https://www.trade-tariff.service.gov.uk/browse
22	Guidance document: Preference tiers under DCTS	British Government	https://assets.publishing.service.gov.uk/media/65b8a634b5cb6e000d8bb73a/Preference_tiers_under_the_Developing_Countries_Trading_Scheme__DCTS_.pdf
23	Guidance document: Identify tariffs by product under the DCTS	British Government	https://assets.publishing.service.gov.uk/media/648b3e40103ca6001303a011/identify-tariffs-by-product-under-the-developing-countries-trading-scheme.pdf
24	DCTS visualization tool	British Government	https://public.tableau.com/app/profile/developing.countries.trading.scheme/viz/DCTSVisualisationTool/Dash_Disclaimer
25	Guidance document: Understanding the rules of origin	British Government	https://assets.publishing.service.gov.uk/media/648855255f7bb700127fa94e/Developing_Countries_Trading_Scheme_rules_of_origin.pdf
26	Guidance document: Standards and regulatory import requirements	British Government	https://assets.publishing.service.gov.uk/media/648860115f7bb700127fa959/Standards_and_regulatory_requirements_June_2023.pdf
27	Step-by-step guide to importing goods into Great Britain	British Government	https://www.gov.uk/import-goods-into-uk
28	Guidance: Importing organic food to the UK	British Government	https://www.gov.uk/guidance/importing-organic-food-to-the-uk
29	Guidance: Plant health controls	British Government	https://www.gov.uk/guidance/plant-health-controls

LINK NO.	WEB PAGE DESCRIPTION / NAME	PUBLISHER	URL AND QR CODE
30	Guidance: Importing or moving fish to the United Kingdom	British Government	https://www.gov.uk/guidance/importing-or-moving-fish-to-the-uk
31	Guidance: Import a medicine for veterinary use into the United Kingdom	British Government	https://www.gov.uk/guidance/apply-for-a-certificate-to-import-a-veterinary-medicine-into-the-uk
32	Foodstuffs with Great Britain import restrictions	British Government	https://www.food.gov.uk/business-guidance/foodstuffs-with-gb-import-restrictions
33	Prohibited commodities	British Government	https://planthealthportal.defra.gov.uk/trade/imports/imports-from/prohibitions/
34	Border target operating model risk categories from non-European Union countries	British Government	https://planthealthportal.defra.gov.uk/trade/imports/imports-from/tom-risk-categories-from-non-eu-countries/
35	Trade tariff: look up commodity codes, duty and VAT rates	British Government	https://www.gov.uk/trade-tariff
36	Notice to traders	British Government	https://www.gov.uk/government/collections/notice-to-traders
37	The trader's guide to importing and exporting certain agricultural goods	British Government	https://www.gov.uk/guidance/the-trader-s-guide-to-importing-and-exporting-certain-agricultural-goods
38	Placing manufactured products on the market in Great Britain	British Government	https://www.gov.uk/guidance/placing-manufactured-goods-on-the-market-in-great-britain
39	Guidance – Food labelling: country of origin	British Government	https://www.gov.uk/guidance/food-labelling-country-of-origin

LINK NO.	WEB PAGE DESCRIPTION / NAME	PUBLISHER	URL AND QR CODE
40	Food labelling and packaging	British Government	https://www.gov.uk/food-labelling-and-packaging
41	Food labelling: giving food information to consumers	British Government	https://www.gov.uk/guidance/food-labelling-giving-food-information-to-consumers
42	Food standards: labelling and composition	British Government	https://www.gov.uk/guidance/food-standards-labelling-durability-and-composition
43	Guidance – Organic food: labelling and advertising rules	British Government	https://www.gov.uk/guidance/organic-food-labelling-rules
44	Marking, labelling and marketing standards for imports and exports	British Government	https://www.gov.uk/government/collections/marking-labelling-and-marketing-standards-for-imports-and-exports#marketing-standards
45	Guidance: Completing Form A	British Government	https://www.gov.uk/guidance/completing-generalised-scheme-of-preferences-form-a
46	Guidance: How to claim preferences under DCTS	British Government	https://assets.publishing.service.gov.uk/media/652026cf244f8e00138e71b9/how-to-claim-preferences-under-the-Developing-Countries-Trading-Scheme.pdf
47	General Product Safety Regulations 2005: Great Britain	British Government	https://www.gov.uk/government/publications/general-product-safety-regulations-2005/general-product-safety-regulations-2005-great-britain
63	How to create an export invoice	British Government	https://www.great.gov.uk/learn/categories/funding-financing-and-getting-paid/get-paid/how-create-export-invoice/
66	Guidance: How to use a Customs warehouse	British Government	https://www.gov.uk/guidance/how-to-use-a-customs-warehouse

LINK NO.	WEB PAGE DESCRIPTION / NAME	PUBLISHER	URL AND QR CODE
69	Guidance: Using the UKCA marking	British Government	https://www.gov.uk/guidance/using-the-ukca-marking
Assessment and certification provider sites			
48	Website	DQS Global Pakistan	https://www.dqsglobal.com/en-pk/about
49	Website	Bureau Veritas Pakistan	https://verigates.bureauveritas.com/programmes/Pakistan
50	Website	SGS Pakistan	https://www.sgs.com/en-pk
51	Website	ISOQAR certification Pakistan	https://isoqarpk.com/
52	Website	Acerta Certification and Inspection	https://www.acerta-certification.com/
53	Website	SWTUV Certifications Pakistan	https://swtuv.com/pk/
54	Website	TUV Austria Bureau of Inspection & Certification	https://tuvat-bic.com.pk/
55	Website (Halal certification)	Al-Waiz Certification & Training Services	https://acts.pk/

LINK NO.	WEB PAGE DESCRIPTION / NAME	PUBLISHER	URL AND QR CODE
British importers' sustainability principles sites			
56	Nurture module (for Tesco)	Global GAP	https://www.globalgap.org/what-we-offer/solutions/nurture-module/
59	Global sourcing principles	Marks & Spencer	https://corporate.marksandspencer.com/sites/marksandspencer/files/marks-spencer/human-rights-and-our-supply/156PA_Global%20Sourcing%20Principles%20Jan2023_R2.pdf
60	From field to fork – our farming standards	Marks & Spencer	https://corporate.marksandspencer.com/sustainability/reports-quick-reads/field-fork-our-farming-standards
61	Sustainable agriculture code 2017	Unilever	https://www.unilever.com/files/92ui5egz/production/555201fc976d5389fbdf9845099c15b61d1ceb53.pdf
62	Regenerative agriculture principles	Unilever	https://www.unilever.com/files/92ui5egz/production/489410442380812907bc3d97be02ccda1a44ab4b.pdf
General advice and information			
57	Entering the United Kingdom market for fresh fruit and vegetables	Centre for the Promotion of Imports from Developing Countries	https://www.cbi.eu/market-information/fresh-fruit-vegetables/united-kingdom/market-entry
71	Codex Alimentarius international food standards	Food and Agriculture Organization of the United Nations	https://www.fao.org/fao-who-codexalimentarius/codex-texts/list-standards/en/
72	Guidance: Trading and moving goods in and out of Northern Ireland	British Government	https://www.gov.uk/guidance/trading-and-moving-goods-in-and-out-of-northern-ireland

Table A4: Links to additional British Government websites with information on Customs and standards

LINK NO.	WEB PAGE DESCRIPTION / NAME	PUBLISHER	URL AND QR CODE
Customs			
A1	Guidance: Use the Developing Countries Trading Scheme to import goods	British Government	https://www.gov.uk/guidance/use-the-developing-countries-trading-scheme-to-import-goods
A2	Guidance for preferential rates of duty and rules of origin	British Government	https://www.gov.uk/government/collections/guidance-for-preferential-rates-of-duty-and-rules-of-origin
A3	Guidance: Using an origin declaration for the Developing Countries Trading Scheme	British Government	https://www.gov.uk/guidance/using-an-origin-declaration-for-the-developing-countries-trading-scheme
A4	Guidance: Get proof of origin for your goods	British Government	https://www.gov.uk/guidance/get-proof-of-origin-for-your-goods
A5	Guidance: Check your goods meet the rules of origin	British Government	https://www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin
Standards			
A6	Guidance: Exporting to Great Britain: approved countries for animals and animal products	British Government	https://www.gov.uk/guidance/exporting-to-great-britain-approved-countries-for-animals-and-animal-products
A7	Guidance: Exporting to Great Britain: establishments approved to export animals and animal products	British Government	https://www.gov.uk/guidance/exporting-to-the-uk-countries-and-establishments-approved-to-export-animals-and-animal-products

International Trade Centre

UK Government