



Exporting to Great Britain

A handbook for Pakistani women-led businesses in the women's accessories, textiles and apparel, and home décor sectors

In partnership with





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Table of Contents

| | |
|---|------------|
| ACRONYMS AND ABBREVIATIONS | VII |
| WHO SHOULD USE THIS HANDBOOK? | 1 |
| CHAPTER 1: PREPARING THE BUSINESS FOR EXPORTS | 2 |
| Business registration in Pakistan..... | 2 |
| Exporting to Great Britain..... | 7 |
| Great Britain Developing Countries Trading Scheme..... | 11 |
| CHAPTER 2: MEETING PRODUCT AND PRODUCTION REQUIREMENTS | 12 |
| Product safety..... | 12 |
| Products from endangered plants and animals..... | 16 |
| Intellectual property rights..... | 17 |
| Product sustainability..... | 20 |
| Product packaging..... | 21 |
| Product labelling..... | 22 |
| CHAPTER 3: SUSTAINABILITY STANDARDS | 24 |
| Voluntary sustainability standards..... | 24 |
| Company codes..... | 25 |
| CHAPTER 4: CUSTOMS AND RELATED PROCEDURES | 26 |
| Customs registration..... | 26 |
| Customs clearance..... | 27 |
| CHAPTER 5: TRANSPORTATION AND LOGISTICS | 28 |
| Bill of lading..... | 28 |
| Insurance..... | 28 |

| | |
|--|-----------|
| APPENDIX I: PREPARING TO BE A PAKISTANI EXPORTER | 30 |
| 1. Summary of Incoterms | 30 |
| 2. Product classification: HS codes | 31 |
| 3. Great Britain Developing Countries Trading Scheme | 35 |
| APPENDIX II: PRODUCT AND PRODUCTION REQUIREMENTS | 38 |
| 1. General product safety | 38 |
| 2. REACH Regulation | 39 |
| 3. Nightwear safety | 39 |
| 4. Product packaging | 40 |
| 5. Textile labelling requirements | 41 |
| APPENDIX III: SUSTAINABILITY STANDARDS | 42 |
| 1. Steps to obtain certifications | 42 |
| 2. Examples of relevant certifications | 44 |
| APPENDIX IV: CUSTOMS PROCEDURES AND RELATED DOCUMENTS | 46 |
| 1. Commercial invoice | 46 |
| 2. Packing list | 47 |
| 3. Proof of origin | 47 |
| 4. Goods Declaration | 49 |
| 5. Single Declaration | 49 |
| 6. Economic Operators Registration and Identification Number | 49 |
| APPENDIX V: WEB PAGE LINKS | 50 |

LIST OF BOXES

| | |
|---|----|
| Box 1: Registration with other authorities..... | 3 |
| Box 2: Importance of identifying the correct United Kingdom commodity code..... | 7 |
| Box 3: Example of product classification..... | 8 |
| Box 4: Checking for product safety..... | 13 |
| Box 5: Recommended practices to ensure product safety..... | 13 |
| Box 6: What is an SVHC?..... | 14 |
| Box 7: REACH testing in Pakistan..... | 14 |
| Box 8: Example of CITES implementation in practice..... | 16 |
| Box 9: Requirements to seek design protection..... | 18 |
| Box 10: How to make your products stand out..... | 18 |
| Box 11: What is a forest-risk commodity?..... | 20 |
| Box 12: Preparing for a sustainable future..... | 20 |
| Box 13: Example of product packaging..... | 21 |
| Box 14: What are sustainability standards?..... | 24 |
| Box 15: Supplier sustainability resources..... | 24 |
| Box A1: Textile products that do not require labels..... | 41 |
| Box A2: Contents of a commercial invoice..... | 46 |
| Box A3: Conditions to prepare the origin declaration..... | 48 |
| Box A4: Origin declaration wording..... | 48 |

LIST OF FIGURES

| | |
|---|----|
| Figure 1: Overview of the United Kingdom Developing Country Trading Scheme..... | 10 |
| Figure A1: Example of chapter notes for UKCCs..... | 34 |
| Figure A2: DCTS country classification..... | 35 |
| Figure A3: Different tariffs chargeable under the DCTS..... | 36 |
| Figure A4: Example of rules of origin..... | 37 |

LIST OF TABLES

| | |
|--|----|
| Table 1: Summary of key terms in a sales contract..... | 5 |
| Table 2: Example of Incoterms 2020..... | 6 |
| Table A1: Summary of Incoterms 2020..... | 30 |
| Table A2: Example of HS Code and UKCC classification..... | 31 |
| Table A3: Product description matrix for HS code classification..... | 32 |
| Table A4: Indicative list of UKCCs for products covered by this Handbook..... | 33 |
| Table A5: Measures taken by British authorities for product safety violations..... | 38 |

ACRONYMS AND ABBREVIATIONS

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

BS – British Standard

CAR – corrective action request

CIF – Cost Insurance Freight

CITES – Convention on International Trade in Endangered Species of Wild Fauna and Flora

DCTS – Developing Country Trading Scheme

EORI – Economic Operators Registration and Identification

FRC forest-risk commodity

GOTS – Global Organic Textile Standard

HS – Harmonized System

Incoterm – international commercial term

IPR – intellectual property right

ITC – International Trade Centre

PKR – Pakistani rupee

POP – persistent organic pollutant

PSW – Pakistan Single Window

REACH – Registration, Evaluation, Authorization and Restriction of Chemicals

SME – small and medium-sized enterprise

SVHCs – Substances of Very High Concern

TDAP – Trade Development Authority of Pakistan

UKCC – United Kingdom commodity code

VSS – voluntary sustainability standard



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 certain 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.

The Handbook addresses the regulatory requirements to export **home décor, home accessories, women's accessories and textiles and apparel**. More specifically, based on actual or potential exports, the Handbook covers **garments, apparel, jewellery, handbags and carpets**.

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 contains relevant links to access the most technical requirements applicable to export products. The regulatory requirements explained in each chapter in this Handbook must be read in conjunction with the relevant 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 V](#). Each link in Appendix V also has a QR code that you can scan with your smartphone to take you directly to the relevant web page.

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

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

All information contained in this Handbook is as of January 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

Business registration in Pakistan



TIP JAR!

Export-oriented SMEs can also register as manufacturers-cum-exporters and obtain a licence accordingly. [Applications \(Link 1\)](#) with supporting documents must be submitted to the Collector of Customs in which the unit is registered.

> Step 1: Business registration

The first step in business registration is to select a unique business name and business structure. Sole proprietorships, partnerships and limited companies are the most recognized business structures. Note that a single person can also form a private company, known as a one-person company. Each structure has different costs of incorporation and merits, especially in terms of being able to access different Pakistani export facilitation schemes. Speak to a lawyer on the merits of selecting the appropriate business structure for your enterprise. Following this, if applicable, 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 business. Refer to this [guide \(Link 2\)](#) for detailed information on the company registration process.

> Step 2: Tax registration

Apply to the Federal Board of Revenue using the [IRIS portal \(Link 3\)](#) to obtain a National Tax 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.

Note that the National Tax Number is not only used by traders for paying income tax but is also used for exports. Refer to this [guide](#) (Link 4) for details on the tax registration process.

> Step 3: Register with chambers of commerce and trade associations

Producers must register and become members of a local chamber of commerce. Members of a chamber of commerce benefit from services such as attestations for export documents, participation in capacity-building trainings and participation in trade fairs and exhibitions. Members also benefit from access to the network of entrepreneurs registered with the chamber of commerce.

Textiles and apparel exporters may also wish to register with the [Pakistan Textile Exporters Association](#), (Link 5) which provides support services and access to the network of textile exporters in Pakistan.



TIP JAR!

- Reach out to the Women Chamber of Commerce and Industry in your region to join a network of women entrepreneurs and benefit from peer-to-peer learning, mentorship and training support.
- Participating in trade fairs, expos, exhibitions and trade missions is an excellent way to meet buyers, showcase your products, understand import market demand and build your network.

> Step 4: Pakistan Single Window subscription

Subscribe on the [Pakistan National Single Window](#) (PSW) (Link 6) and pay the PKR 500 subscription fee via bank transfer, or online or mobile banking. Pay a fee of PKR 200 to complete the biometric verification and upload all supporting documents. Supporting documents that must be electronically submitted are:

- Copies of the business National Tax Number
- 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 7) on how to subscribe to the PSW.



Box 1: Registration with other authorities

Exporters may wish to note that they may register with the following authorities while preparing for exports:

- Trade Development Authority of Pakistan (TDAP): Register with TDAP to: receive regularly updated information about Pakistan export and British import policies; access detailed guides on undertaking exports, and guidance on marketing and participation in trade fairs and expos; liaise with commercial counsellors in international trade missions; and reach out to any government agency within the country with concerns or issues. The TDAP [Women Entrepreneurship Programme](#) (Link 8) provides specialized and targeted services to Pakistani women entrepreneurs. These include seminars, exhibitions, networking opportunities, trainings and information on women's chambers of commerce across Pakistan.
- Export Processing Zones Authority: Register to set up export-oriented units in any of the export processing zones located in Karachi, Gujranwala, Sialkot and Risalpur. These zones facilitate Pakistani exports by providing various benefits such as competitive rates for land; duty-free import of machinery, equipment and materials; tax exemptions; and relaxations in the application of foreign exchange rules.

➤ Step 5: Trader registration

This step is applicable only for those wishing to export jewellery made of precious metals, gemstones or a combination thereof (collectively 'jewellery').

To register with TDAP, submit a completed application form along with the required [supporting documents](#) (Link 9) and the registration fee of PKR 3,000. A TDAP officer will review the documents, inspect the manufacturing facility and determine if there are any discrepancies. If there are no discrepancies, applicants will be informed accordingly, and they must pay the PKR 1,500 jewellery passbook fee. Once received, TDAP will issue a registration certificate and jewellery passbook. Registration is valid for three years and can be renewed upon payment of the renewal fee of PKR 3,000.

➤ Step 6: Access to finance

Business formalization and expansion requires a lot of money. Women entrepreneurs should note that the State Bank of Pakistan has implemented a Refinance and Credit Guarantee Scheme for Women Entrepreneurs. Under this scheme, the Bank allows commercial banks to provide credit facilities to women entrepreneurs for a sum not exceeding PKR 5 million, at lower rates of interest, for a period of five years, to set up a new business or expand an existing business. Refer [here](#) (Link 11) for more information about this scheme.

Entrepreneurs in the gems and jewellery and leather industries should also note that the State Bank of Pakistan has implemented a Working Capital Financing Scheme for Pakistani SMEs in certain sectors. All SMEs in these sectors whose annual sales do not exceed PKR 300 million are eligible for financing under this scheme. Refer [here](#) (Link 12) for more information about the Working Capital Finance Scheme.

Readers should note that in practice, Steps 7, 8 and 9 often take place in parallel.



TIP JAR!

Jewellery exports are heavily regulated in Pakistan. Traders are recommended to read the [Import and Export of Precious Metals Jewellery and Gemstones Order, 2013](#) (Link 10) carefully.

➤ Step 7: Sales contract

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

Parties may sign a long or short sales contract, depending on several factors. However, producers must always ensure that the following clauses are included in their sales contract. Doing so can help parties settle any disputes that may arise in the future in a clear and friendly manner. Refer to Table 1 for a list of recommended clauses to include in a sales contract.



TIP JAR!

Speak to your commercial bank to understand the different financing schemes, the applicable rate of interest, amount of collateral or security required to be eligible for the loan, and the terms of repayment.



Table 1: Summary of key terms in a sales contract

| TERM | EXPLANATION |
|---|--|
| Pro forma invoice | <ul style="list-style-type: none"> • Sent by the seller to the buyer to confirm the terms of the order. Multiple invoices can be issued under the same sales contract • Includes information such as the product description, quantity, price, and delivery terms • Also used to request payment from the buyer |
| Payment terms | <ul style="list-style-type: none"> • Agreed-upon conditions for payment of an invoice • Specifies the payment due date, currency and mode of payment, and any penalties agreed upon for outstanding payment |
| Lead time | <ul style="list-style-type: none"> • Amount of time it takes to produce and deliver goods from the time an order is placed, which varies depending on the product, the exporter and the shipping method • Agreement on lead time will allow trust between both parties and smoother trading relations |
| Minimum order quantities | <ul style="list-style-type: none"> • Minimum number of units that a buyer must order from the exporter • Helpful in improving efficiency in production |
| Design rights | <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> – ‘Producer agrees that it shall notify the buyer of any potential infringements in the design as it shall become aware...’ |
| Labelling and packaging | <ul style="list-style-type: none"> • Outlines the roles of producer and buyer in terms of labelling and packaging. Some examples: <ul style="list-style-type: none"> – ‘Producer shall be responsible for ensuring compliance with labelling requirements of the regulatory agency...’ – ‘Producer shall be responsible for ordering adequate supplies of labels and other packaging materials on behalf of Buyer...’ – ‘Buyer shall not be responsible for any unused labels or packaging materials due to product changes...’ |
| Customized developments | <ul style="list-style-type: none"> • Specific product and production requests of the buyer that are agreed by the producer and included in the sales contract to show that both parties agree |
| Delivery terms or international commercial terms (Incoterms) | <ul style="list-style-type: none"> • A set of internationally recognized rules that define the responsibilities of exporters and buyers for the sale of goods in international transactions, point of delivery and costs, as detailed 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’ |

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

Including Incoterms not only specifies the responsibilities of each party but also lays down

the point where the risk is transferred from the seller to the buyer, and the division of costs between the parties. Table 2 shows some of the preferred delivery terms and the possible scenario between a producer / seller (S) and a 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 [Section 1, Appendix I](#).

Table 2: Example of Incoterms 2020

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

Exporting to Great Britain

➤ Step 8: Harmonized System (HS) codes and product classification

When describing the product in the proforma invoice and sales contract, sellers must include the correct product classification or HS code. For imports into Great Britain, each product has a 10-digit product code, which is provided in the [United Kingdom Commodity Code \(UKCC\)](#) (Link 13). This builds on the internationally recognized [HS Code](#) (Link 14), which is explained in [Appendix I](#).

Exporters must identify the correct UKCC product code. For an overview of the HS Code and UKCC classification, refer to the detailed example provided in [Table A2, Appendix I](#).

However, as the complexity of the product increases, product classification may become a difficult exercise for exporters. Refer to Box 3 to understand how to describe a salwar kameez set (without dupatta) and determine the potentially applicable product code.

Producers and exporters can also refer to British guidance on classifying [leather](#) products (Link 15) and [wood](#) products (Link 16) for imports into Great

Box 2: Importance of identifying the correct United Kingdom commodity code

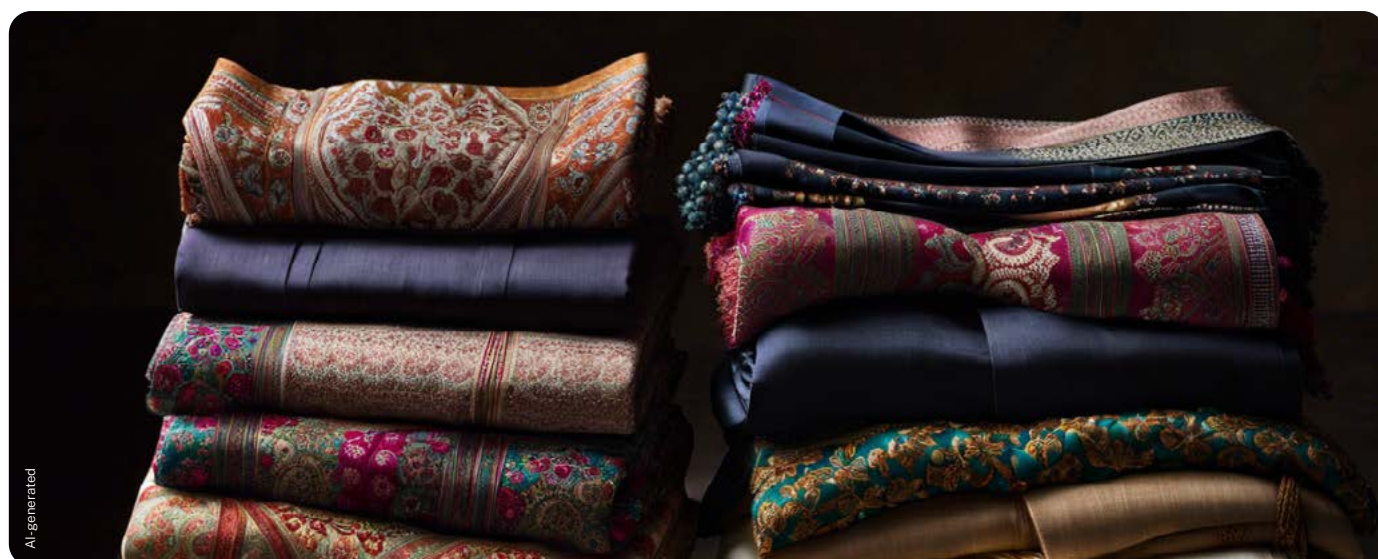


WHY SHOULD EXPORTERS IDENTIFY THE CORRECT UKCC PRODUCT CODE?

There are two reasons exporters must conduct this important exercise:

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

Britain (which is similar to the classification guide for textiles and apparel), and [Tariff notices](#) (Link 17) issued by His Majesty's Revenue and Customs. Tariff notices contain specific information on how to classify certain products. For example, [Tariff notice 21 of 2022](#) (Link 18) specifies the UKCC for a running vest with the correct explanation. An overview of the potentially applicable UKCCs for products covered by this Handbook is provided in [Table A4, Appendix I](#) of this Handbook.





Box 3: Example of product classification

PRODUCT CLASSIFICATION FOR A SALWAR KAMEEZ SET (WITHOUT DUPATTA)

A salwar kameez without dupatta has two garment pieces: one salwar and one kameez. The set is hand stitched and made of silk but is not knitted or crocheted. After referring to Great Britain’s guidance on [classifying textiles and apparel for imports](#) (Link 19) into Great Britain, exporters can describe each garment and determine the possible code in the following manner:

| GARMENT | DESCRIPTION | POSSIBLE CODE |
|---------|--|---------------|
| Salwar | Garment designed to cover the lower part of the body, which is usually classified as trousers | 6204.6990.90 |
| Kameez | Garment designed to cover the body from the shoulder to the knee, but sometimes may be slightly shorter, which is usually classified as a dress | 6204.4910.00 |

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

Step 9: Export finance

Cash flow is very important for export transactions, especially because producers / exporters will not receive payment from the buyer right away. To ensure sufficient liquidity or cash flow, the State Bank of Pakistan has implemented an ‘Export Finance Scheme’. This scheme allows exporters to access finance through a transaction-based facility or a performance-based facility. All major value-added commodities that are exported from Pakistan are eligible for financing under this scheme. Input suppliers or manufacturers to the direct exporter can also benefit from this scheme. Refer [here](#) (Link 20) for more information about the Export Finance Scheme.



TIP JAR!

Exporters can avail the export finance scheme from their commercial bank. Speak to a commercial bank to understand whether the transaction-based facility or the performance-based facility is best suited for your business. Also speak to your commercial bank to know the applicable rate of interest, amount of collateral or security required to be eligible for the loan, and the terms of repayment.



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


 Foreign, Commonwealth
& Development Office


 Department for
Business & Trade


 HM Government

Developing Countries Trading Scheme (DCTS)

OVERVIEW

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

HOW TO EXPORT TO THE UK USING THE DCTS

STEP 1



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

STEP 2



Understand the rules of origin for your product

STEP 3



Identify applicable standards and regulatory requirements

STEP 4



Claim preferences under the DCTS



Overview of preference tiers



Identify tariffs by country and product



Understand the rules of origin



Identify standards and regulatory requirements



How to claim preferences under the DCTS



Additional information about DCTS & import requirements

United Kingdom Developing Countries Trading Scheme

Under the Developing Country Trading Scheme (DCTS), Pakistan is an ‘Enhanced Preference’ country, which means that Pakistani exporters can benefit from zero or reduced tariff rates on several product lines. The [DCTS guide](#) (Link 21) lays down four steps for exporters to claim this benefit.

Applicable tariffs

As explained in Step 6 of this chapter, producers / exporters can determine the applicable tariffs and duties, and standards and regulatory requirements after identifying the correct UKCC. It is important to note that there are different types of tariffs that may be levied, depending on the product. For an overview of the different types of tariffs, refer to [Section 3\(a\), Appendix I](#) of this Handbook.

Rules of origin

Rules of origin specify the extent to which producers / exporters can buy raw materials from other countries and still claim that the product is ‘Pakistani’ in origin, in order to benefit from the preferential tariff rates. Producers / exporters must retain documentary proof of the value, cost and production processes of any imported raw materials. Refer to [Section 3\(b\), Appendix I](#) for more information on the criteria to determine the origin of goods.

Standards and regulatory requirements

Chapters 2 and 3 of this Handbook lay out a detailed overview of the applicable standards and regulatory requirements to export the products covered by this Handbook. The [DCTS guide on standards and regulatory import requirements](#) (Link 22) provides a useful overview of all requirements.

Claiming preferences under the DCTS

To claim preferences, 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 either on the commercial invoice or packing list, or on Form A. To determine product eligibility, check the [Pakistan Export Policy Order, 2022](#) (Link 23) to determine if exports of the selected products are permissible. Note that in practice, this step is completed before discussing and signing a sales contract. Next, check if the selected products can be imported into Great Britain. Exporters may also be asked to provide supporting documentary proof, including documents relating to: the purchase, cost and value, and production processes of the component materials; and the origin status of the goods and component materials. For further information, refer to [Section 3, Appendix IV](#) of this Handbook.



TIP JARI!

Products covered by this Handbook can be exported from Pakistan and imported to Great Britain. However, it is strongly recommended that readers speak to their chambers of commerce or TDAP representatives on eligibility for similar and novel products that may fall within similar product codes.

02 MEETING PRODUCT AND PRODUCTION REQUIREMENTS

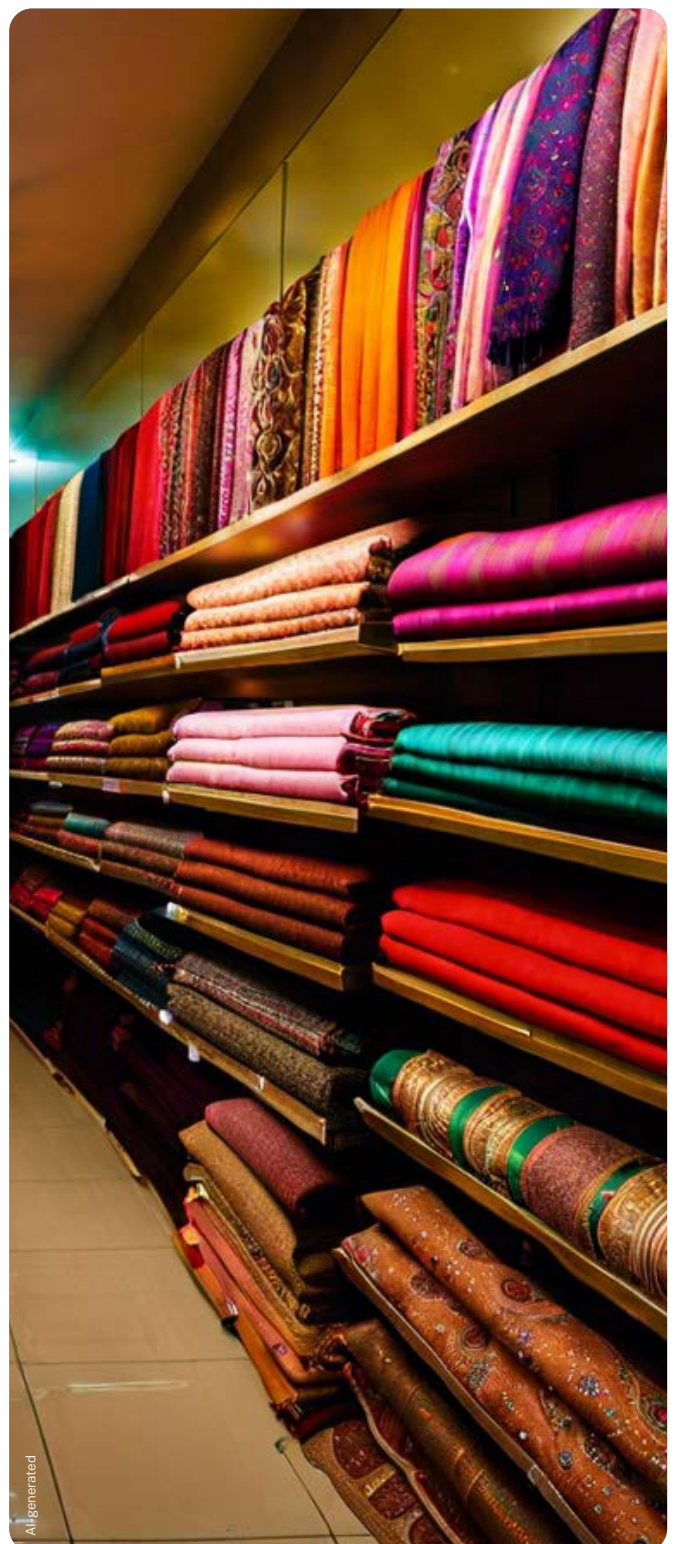
Once the business is registered and eligible to export, the next and most important step is to satisfy all the production requirements and product specifications to successfully export to Great Britain. Two sets of product and production requirements are applicable to producers. The first is compulsory requirements provided under British laws, rules and regulations, which are further explained in this chapter. The second is voluntary certifications that are not required by law but are demanded by buyers and consumers, which are explained in Chapter 3 of the Handbook.

There are six categories of compulsory, legal requirements that producers must satisfy before their products are ready for export. The categories are:

- Product safety
- Intellectual property rights (IPRs)
- Use of endangered plants and animals
- Product packaging
- Product labelling
- Product sustainability.

Producers should note that the requirements for each category vary depending on the product, design and raw materials used.

These requirements apply at different stages of the production process. Some requirements may apply to raw materials only, while others may apply to different production stages as well. Make sure your suppliers provide supporting documents showing compliance with the relevant legal requirements.



Product safety

General product safety

Great Britain only allows 'safe products' to be placed on its markets. What does this mean? When a customer purchases a product from a store, there should be no possible direct or indirect risks to their health and safety from its use. The General Product Safety Regulations, 2005 extend to all products that are likely to be purchased by customers. Examples of such products include t-shirts, wallets, handbags and home décor items.

Ensure all products contain information on any indirect risks to human health and safety from usage, and the safety measures against any such indirect risks. This information is included in the product label. Refer to Box 5 for some of the recommended product safety compliance practices. To find out more about what happens if a product is found unsafe, refer to [Section 1, Appendix II](#) of this Handbook.



Box 4: Checking for product safety

WHAT DO AUTHORITIES CONSIDER WHEN CHECKING IF A PRODUCT IS SAFE?

- Properties and make-up of the product
- Packaging and instructions for care and maintenance
- Labelling, warning and instructions for use and disposal
- Effect of the product on other products if they are used together
- Consumers at risk from product use, such as children and elderly persons



Box 5: Recommended practices to ensure product safety

FULFILLING THE PRODUCT SAFETY LAW

- **Maintain records:** Document all technical information such as product design, raw materials used and related suppliers, product code and batch of production for the exported product, and save a physical or electronic copy of it for five years.
- **Safety instructions:** Include an instruction card with the product on how to use it in a safe manner.
- **Use designated standards (where applicable):** Using [designated standards](#) (Link 24) also helps producers show a 'presumption of conformity' with the product safety law. Find out more about applicable designated standards [here](#) (Link 25).
- **Product safety alerts:** The [British Office for Product Safety and Standards](#) (Link 26) [publishes product safety alerts, reports and recalls](#) (Link 27) [regularly](#). Producers must [browse through them to identify the type of product safety issues highlighted and ensure they address them preventively in their product design](#).

Registration, Evaluation, Authorization and Restriction of Chemicals Regulation

Chemicals and other substances used to produce leather, textiles or apparel can contain toxic elements that can cause harm to human health and the environment. These are also known as Substances of Very High Concern (SVHCs). Refer to Box 6 for more information about SVHCs.

The Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) Regulation lays down the rules on SVHCs and their use. It applies to chemicals used to manufacture or produce articles. For example, in [jewellery products](#) (Link 28) the concentration of lead must not be equal to or greater than 0.05% by weight and concentration of cadmium must not exceed 0.01% (100 mg/kg) by weight of metal.

For more information on using SVHCs and SVHCs commonly found in products covered by this Handbook, please refer to [Section 2, Appendix II](#).

REACH compliance

All products covered by this Handbook must be REACH compliant before they enter the British market. Purchase raw materials that are certified REACH compliant and ensure suppliers provide invoices and testing certificates. These certificates confirm that chemicals and hazardous substances used are within permissible limits. Collecting and storing invoices and testing certificates will prove useful if there is a REACH inspection.



Box 6: What is an SVHC?

A MATERIAL IS AN SVHC WHEN:

- It can cause cancer or is toxic for reproduction
- It remains in the environment for a long period of time
- It accumulates and stays inside the human body

For example: To give a coating layer to textiles, producers use chemicals like **UV-320**, **UV-327**, **UV-328** and **UV-350** that have **benzotriazole compounds**. These are toxic, lasting and build up in the environment. Continued exposure to these chemicals can harm human health, and hence they are categorized as SVHCs.



Box 7: REACH testing in Pakistan

[QIMA](#) (Link 29) and [SGS](#) (Link 30) are two of the third-party laboratories that offer REACH testing services in Pakistan. REACH lab testing can cost between \$300 and \$600, depending on the number of materials and variations that will be tested.



Use of biocides

Biocides cut off or decrease the effect of a harmful animal or plant such as fungi and insects, and are used to protect animals and humans. Insect repellent and wood preservatives are common examples. Textiles or cloth materials can contain biocidal products like disinfectants and algaecides. Leather products can also use biocides to prevent any microbiological deterioration. All products that contain biocides are known as ‘treated articles.’ These biocidal materials are not applied directly to humans or animals but are often found in the goods used by humans. The details of types of all such biocidal substances can be found [here](#) (Link 31).

Products covered by this Handbook will be regarded as ‘treated articles’ and producers must thus speak to their suppliers to confirm the use of biocides in raw materials.

Persistent organic pollutants

Persistent organic pollutants (POPs) are chemical substances that do not break down easily. POPs stay in the environment for a long period of time; can be transported to various geographies; can remain accumulated in fish, birds and animals; and can harm human health. Examples include DDT, Endosulfan, Aldrin and Eldrin. POPs are found in

pesticides and industrial chemicals, and their use is generally banned in Great Britain except if the POP is found as an unintentional trace contaminant in substances, preparations or manufactured articles such as textiles. Great Britain has listed the permissible limits of unintentional trace contaminants, which can be accessed [here](#) (Link 32).

Producers must ensure that raw materials used in production processes do not contain any POPs, and if they do, that their levels satisfy the permitted limits of unintentional trace contaminants. It is recommended that producers speak to their suppliers about this and perform random checks of raw materials received to check if they contain any POPs.

Nightwear safety

Children’s nightwear designed to be worn by persons under 13 years of age must be produced from fibres that meet flammability performance requirements. Pyjamas, babies’ garments and cotton terry towelling bathrobes are exempt from this requirement but must contain the appropriate label. Adult nightwear must also adhere to the appropriate labelling requirement. Refer to [Section 3, Appendix II](#) for more information on flammability performance requirements.

Products from endangered plants and animals

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

Under CITES, plants and animals are categorized depending on their risk of disappearing from the planet. Species at risk of complete disappearance are classified in CITES Appendix I. If a plant or animal is classified in CITES Appendix II or III, it is not at very high risk of disappearing but its trade must still be controlled. For businesses, this means that they must apply for permission and obtain an export permit before exporting their products. See Box 8 to understand what this means for a business.

Both Pakistan and the United Kingdom are signatories to CITES. This means that both the countries and businesses within them must comply with it. In Pakistan, CITES is enforced by the Ministry of Climate Change and Environmental Coordination. If your product is made of materials from an animal or plant classified in CITES Appendix II or III, first register with the relevant Provincial Forest Department. The registration fee is PKR 10,000. Once all the relevant documents are submitted and the export fee of PKR 2,000 is paid, the Ministry of Climate Change and Environmental Coordination will issue the export permit.



Box 8: Example of CITES implementation in practice

DID YOU KNOW?

Rosewood from Pakistan is listed in Appendix II of CITES. This means that exporters of rosewood products must obtain a CITES export permit from the Pakistan Ministry of Climate Change and Environmental Coordination before undertaking exports.



TIP JAR!

To check if an animal or plant is listed in any of the CITES Appendices, click [this link \(Link 33\)](#) and input the name of the plant or animal in the search bar.

Intellectual property rights

Every product covered by this Handbook comes from a unique idea. It takes creativity, unique designs, months of research and specific knowledge to convert this idea into something that can be sold on the market. The law, in the form of [IPRs](#) (Link 34), protects these creations. There are many types of IPR and each serves a different function. These are [patents](#) (Link 35), [copyright](#) (Link 36), [designs](#) (Link 37), [trademarks](#) (Link 38), [geographical indications](#) (Link 39) and [trade secrets](#) (Link 40).

Producers of products covered by this Handbook must be careful to ensure that they respect the IPR rights of British producers. If they are not respected, such products may not be allowed to enter the market. This means that

producers must understand the IPR rules in Great Britain.

At the same time, unique products can also be protected in Pakistan. To do so, Pakistani producers must apply for and receive the correct IPR registration. After this, the IPR owner can enter licensing arrangements and exercise their right to prevent others from manufacturing, producing, selling and/or importing goods that infringe their IPRs. Products covered by this Handbook all have unique brands (protected by trademarks) and designs (protected by designs). This section supplies an overview of trademarks and designs, how to protect your IPR in Pakistan, and what happens if the exporting product violates IPR protections in Great Britain.

Trademarks

Trademarks are signs used to differentiate the products and services of one business from another business. [Visible signs](#) (Link 38) such as letters, words, numerals, drawings and symbols in combination can receive trademark registration. They are also given to the product shape and packaging. Like other forms of IPR, trademarks are granted protection in the country of application. To protect your brand, apply online by [yourself](#) (Link 41) or through a [lawyer](#) (Link 42) to the Intellectual Property Organization Pakistan. Refer [here](#) (Link 43) for applicable registration charges.

Once the trademark is registered, the trademark owner receives a Certificate of Registration that grants exclusive rights over the trademark for 10 years. This can be renewed periodically upon payment of the applicable fees. The owner can use the trademark exclusively, which means no other person can use that trademark without permission from the owner. Alternatively, the owner can also license the trademark to third parties in return for a licence fee.

To seek trademark protection in multiple countries, there are two options available to applicants.



TIP JARI!

To protect your brand, speak to an IPR lawyer to accelerate the trademark registration process and assess the costs and benefits of registering a trademark in Pakistan and other countries.



TIP JARI!

It is important to remember that each application costs money. Make sure you study the costs and benefits of applying for registration in different countries.

Under the national route, an applicant submits separate applications in all countries where she wishes to register and protect her brand name. Under the international route, the applicant can submit a single application using the [Madrid System](#) (Link 44) to seek protection in up to 130 countries.

Designs

Designs or industrial designs bring the product to life either in three-dimensional (product shape or configuration) or two-dimensional form (colours, textures, and patterns). These form the product's '[ornamental aspect](#)' (Link 37), or the product's aesthetics and exterior appearance. To protect a design, apply to the Intellectual Property Organization Pakistan, along with the [applicable fees](#) (Link 45) and supporting documents.

Applicants will have to show that their design satisfies the requirements provided in Box 9.

Once the design is registered, the applicant receives a Certificate of Registration that grants exclusive ownership over the design for 10 years. The registered owner can renew the design registration by submitting a renewal application with the Intellectual Property Organization Pakistan.

In practice, applicants often hire an IPR agent to help them with the entire application process. Fees paid to the agent also depend on the complexity of the application.

Once the design receives protection, the owner can prevent others from manufacturing, producing, selling and/or importing goods having designs [copying or substantially copying](#) (Link 47) the protected design to make money. Most importantly, note that any design protection is **territorial**, i.e. it is only protected in the country where such protection is granted.

To seek design protection in multiple countries, there are two options available to applicants. Under the national route, an applicant submits separate applications in all countries where she wishes to register and protect her design. Under the international route, the applicant can submit a single application using the [Hague System](#) (Link 48) to seek protection in over 90 countries.

Box 9: Requirements to seek design protection



- It must be new, meaning the same design does not already exist in the public
- It must be original, meaning that it is not a copy of an existing design

Box 10: How to make your products stand out



1. Once you find the right product market in Great Britain, conduct research on the product profiles of your competitors and see how your products can be differentiated from them.
2. Never disclose information on your latest innovation or product design to an export agent, potential trade partner or a distributor without signing a [confidentiality agreement](#) (Link 46). If you share information without a confidentiality agreement, you can risk losing the right to claim design protection over your unique product.



TIP JAR!

- Always remember to include the details of your trademark and design registration in the sales contract. Discuss the terms on which the importer or distributor can use your protected trademark and/or design, and if you want to sign a separate licence for such use.
- If your importer or distributor wants you to use a specific brand name or design that is registered in Great Britain, ensure that they issue a **licence** or **authorization** that covers at least the entire duration of the sales contract.

What happens if there is no authorization? See the subsection below for more information on IPR infringement.



What happens if you infringe intellectual property?

IPR infringement is when an individual or enterprise uses an IPR that is already protected without prior permission. For example, you produce leather handbags and sell them under the brand name 'Hyde & Hare' in Pakistan. However, Hyde & Hare is also a well-known handbag company in Great Britain. This means that if you wish to export these items to Great Britain, you should get prior permission to use the brand name Hyde & Hare in the form of a licence or authorization. If you export the handbags without getting such permission, you are 'infringing' on the protected right of the British-based handbag company Hyde & Hare to use that brand exclusively in Great Britain.

IPR infringement is a serious offence, and serious action is taken by the Customs authorities at the port of entry to limit the entry of fake and reproduced goods. The Customs authorities have the right to stop, hold or even destroy products if they find or suspect that your products disregard any IPRs (including trademarks and industrial designs) registered in Great Britain. The 'holder of goods' or the importer will be promptly informed. If the IPR holder fails to inform the Customs authorities, in writing, of whether there has been a violation, and agreement to destroy the product, then the Customs authorities will release the product in the market after all other Customs formalities are complete.

Product sustainability

The [Environment Act, 2021](#) (Link 49) provides that 'forest-risk commodities' (FRCs) or products made using such FRCs cannot be used in commercial activities because they contribute to deforestation. Find out more about a FRC in Box 11.

Producers supplying to British buyers whose global turnover is over £50 million must comply with the FRC Scheme. Producers whose use of FRCs specified in Box 11 does not exceed the annual volume threshold of 500 tons may apply for an exemption.

If a product is an FRC or made using an FRC, and meets the abovementioned criteria, what happens?

The importer must implement a due diligence system to identify and get information about the commodity, and measure both the risk from not satisfying all commodity-related local laws and how to mitigate that risk. Examples of commodity-related local laws are laws on land use and ownership. For producers, this means that they must prove that the product meets local law requirements and that there is very low risk of deforestation from their products. The forthcoming FRC Scheme may also require producers to keep records for a long period of time.



Box 11: What is a forest-risk commodity?

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

Great Britain [will introduce](#) (Link 50) an FRC Scheme in early 2024, under which the following products will be classified as FRCs:

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



Box 12: Preparing for a sustainable future

HOW CAN PRODUCERS PREPARE FOR A SUSTAINABLE FUTURE?

- Speak to your suppliers about their sources of raw materials and how to make them more forest-friendly
- Maintain records about key information such as purchases made from each supplier, and information about each supplier such as business name, name of the proprietor, postal address, trademark, email and web address
- Regularly update yourself on all news relating to the FRC Scheme that is set to be introduced in early 2024
- Engage in product innovation, such as using waste material or completely eco-friendly material. This can become a unique selling point for your product, allowing you to capture a niche market

Product packaging

Packaging is using certain materials to wrap your goods, protect them and ensure they maintain the highest quality. Per the Packaging (Essential Requirements) Regulations, 2015, this includes sales packaging, grouped packaging and transport packaging. Box 13 contains an example of how producers can understand the different layers of packaging covered by the law.

Ensure that the product packaging, including packaging for components within a single unit, meets the essential requirements detailed in [Section 4\(a\), Appendix II](#). Packaging should not be excessive. Limit it to the minimum amount

necessary to ensure that consumers accept the product and to maintain hygiene and safety.

Producers and exporters must maintain records of the technical information proving that the packaging used meets the essential requirements for a period of four years from the date such packaging is placed on the British market. Consequences of failing to comply with the essential requirements or to maintain records are detailed in [Section 4\(b\), Appendix II](#). Refer to this [guide](#) (Link 51) for useful tips on ensuring compliance.



Box 13: Example of product packaging

UNDERSTANDING THE DIFFERENT LAYERS OF PACKAGING

A Pakistani producer has received an order to supply 500 salwar sets (without dupattas) to a Manchester-based buyer. Once the salwar suits are stitched and ready to be packed, the producer will use three layers of packaging:

- **Primary packaging:** Packaging used to contain and protect a single salwar set unit, which will be sold to the end consumer.
- **Secondary packaging:** Packaging used to bundle together several salwar set units, say 10 or 20 per bundle. The bundle can be sold directly to the end consumer or used only to replenish stocks.
- **Tertiary packaging:** Packaging used to protect all 500 salwar sets during handling and transportation. Depending on the arrangement, exporters may also provide the tertiary packaging. Examples of tertiary packaging include sacks and boxes. However, note that it does not include road, ship or air containers.

Product labelling

Product labels inform consumers about the product composition, price, quantity, size, use and origin. Detailed and accurate labels help consumers make a quick purchase decision and help increase brand value. Labelling conditions are product-specific. Many products covered by this Handbook will be subject to textile labelling requirements. Refer to [Section 5](#), [Appendix II](#) for a detailed overview of textile labelling requirements.



TIP JAR!

Proper packaging can help boost sales in the import market. Proper packaging considers usability, functionality, alignment with brand values, quality, aesthetic appeal and current packaging trends in the import market.

For instance, British consumers prefer [sustainable](#) (Link 52), eco-friendly, [innovative](#) (Link 53), [flexible](#) (Link 54) and personalized packaging. Producers must familiarize themselves with British packaging market trends and forecasts. One such report can be accessed [here](#) (Link 55).



03

SUSTAINABILITY STANDARDS

In addition to the legal requirements discussed in Chapter 2, buyers and consumers may require producer-exporters to meet certain additional requirements. These could include showing that the products are environmentally friendly and follow good labour practices throughout their supply chain. This can be reflected in the final product by securing voluntary sustainability standard (VSS) certifications and/or by meeting specific requirements laid down in the buyer's company codes.

Voluntary sustainability standards

Producers can comply with VSSs by voluntarily getting certified and affixing the relevant label or seal on their product. Doing so allows producers to retain their competitive advantage and capture a wider consumer base.

Producers must ensure that every stage of the supply chain meets all requirements such as the International Labour Organization's principles and rules of work, and applicable [rules, regulations and environmental quality standards](#) (Link 59) laid down by the Pakistan Environmental Protection Agency.

Specific information about the VSS certification process and examples of internationally recognized VSS certifications for products covered in this Handbook are provided in [Appendix III](#).



Box 14: What are sustainability standards?

DID YOU KNOW?

Sustainability standards address different indicators of sustainability, such as environmental performance, ethical performance, and managerial and operational performance. Find out more about the different indicators on the [ITC Standards Map](#) (Link 56).



Box 15: Supplier sustainability resources

Use the [ITC Sustainability Gateway](#) (Link 57) to check which suppliers in your country hold sustainability certifications for the relevant raw materials (such as cotton, wood and leather).

To learn more about sustainability standards and certifications, check various courses available on the ITC [SME Trade Academy](#). (Link 58).

Company codes

Some buyers may introduce their own company code in the form of guidelines or codes of conduct to highlight the invisible features of the product and production process. In practice, buyers usually highlight the need for producer-exporters to comply with their company codes of conduct or guidelines, if any, at the time of negotiating the sales contract.



TIP JAR!

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



TIP JAR!

- If you are not yet ready to apply for a sustainability certification, connect with Pakistani suppliers that are already certified as sustainable and purchase raw materials from such suppliers. For example, purchase cotton from Better Cotton, Fairtrade or Organic certified cotton producers.
- Some certifying bodies permit group certification, which is a cost-effective option that can be considered.
- If you are a trader or retailer, remember that product certification is only under your brand name.



04

CUSTOMS AND RELATED PROCEDURES

Exporters must familiarize themselves with the Customs procedures and required supporting documents to ensure products successfully enter Great Britain. As a rule of thumb, all exporters

must ensure that they have identified the correct product code and correctly valued their products, keeping in mind the DCTS. Refer to Chapter 1 on product codes, the DCTS and tariff rates.

Customs registration

The first step is to register with Pakistan Customs using the PSW portal. Once PSW subscription is complete, users can proceed to register as 'traders' with the Customs authorities. Refer to this [guide](#) (Link 7) on how to register with Customs as a trader on the PSW. Before proceeding to the next steps, ensure that the commercial invoice, packing list, origin declaration or Form A – as detailed in [Appendix IV](#) – are prepared and ready to be submitted online.

Financial instrument and Form E

Once registered, proceed to link your bank profile by submitting your International Bank Account Number, registered email address and mobile number on the PSW portal. 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 allowed

by the bank. Following this, traders must create and submit the Goods Declaration and Single Declaration, which are explained in [Sections 4 and 5, Appendix IV](#). Refer to this [guide](#) (Link 61) for a detailed description of the process to associate financial instruments.

Traders should note that they are no longer required to obtain an electronic Form E from the authorized dealer bank.



TIP JAR!

Traders must note that the PSW is not the same as WeBOC, which is the automated Customs classification and assessment system used by the Pakistan Customs authorities. Traders no longer need to register for Customs separately on the WeBOC platform.

Check the [PSW YouTube Channel](#) (Link 60) to know more about the PSW and WeBOC.

Customs clearance

After the Single Declaration is submitted, consignments submitted for inspection are classified automatically into green, red or yellow, and accordingly subject to inspection. Once the Single Declaration is verified and found to be complete, exporters must pay the terminal charges and receive the Customs clearance. Following this, the shipment will be released and loaded onto the ship or other vessel.

An Economic Operators Registration and Identification (EORI) number may be needed in case of direct exports. Small producers must discuss with their importing partner to determine if registration is needed. Find out more about the EORI number in [Section 6, Appendix IV](#).

Customs bonded warehouses

For logistical purposes, goods can reach the British border either directly or through different shipping routes, such as through the European Union. 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. Refer [here](#) (Link 62) for more information about Customs bonded warehouses in the United Kingdom.

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, and removal of damaged or contaminated components. They cannot be used to process or transform the goods.
- There are no time limits for goods to be stored in Customs bonded warehouses, unless they pose a threat to human health or the environment. This could impact when your goods enter the British market and thus when you receive payment. Speak to your buyer about this.
- There are many instances of goods being fraudulently shipped via the European Union to avoid anti-dumping, countervailing or safeguard measures. One way to ensure the genuineness of the chosen shipment route is to avoid any processing or transformation when the goods are stored in such Customs bonded warehouses.



05

TRANSPORT AND LOGISTICS

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

The key document differentiating air or sea transport is the bill of lading for sea transport

Bill of lading

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

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

TIP JAR!

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

and the airway bill for air transport. Given the frequency of sea shipment from Pakistan, this Handbook only addresses the bill of lading. To support either of these, producers must also ensure that the commercial invoice, packing list, origin declaration or Form A (as detailed in [Appendix IV](#)) are attached. Ensure that requisite insurance coverage is obtained and that proof of such insurance is attached. Producers risk losing Customs clearance if all the required documentation is not submitted.

TIP JAR!

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

Insurance

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



01 APPENDIX I: PREPARING TO BE A PAKISTANI EXPORTER

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

2. Product classification: HS codes

a. Overview of HS codes and UKCCs

The HS Code is contained in the International Convention on the Harmonized Commodity Description and Coding System. Based on the product description laid down in the relevant chapter, heading and subheading of the HS Code, each product has a **product code or HS code**, which has six digits. Countries can, however, take

a step beyond the HS code, and introduce further product classification lines. In Great Britain, the goods classification table classifies products at the 10-digit level.

The various levels of product classification can be visualized using the example of product classification for **leather handbags** as per the HS Code and the UKCC shown in Table A2.

Table A2: Example of HS Code and UKCC classification

| HS Code | | | |
|-----------------|-----------|--------------|---|
| HS chapter | 2 digits | 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) |
| HS heading | 4 digits | 42 02 | Handbags, shopping-bags, wallets, purses , tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather , of sheeting of plastics, of textile materials , of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper |
| HS subheading | 6 digits | 4202 21 | Handbags, whether with shoulder strap, including those without handle: with outer surface of leather or of composition leather |
| UKCC | | | |
| UKCC subheading | 10 digits | 4202.2100.10 | Handbags, whether with shoulder strap, including those without handle, with outer surface of leather or of composition leather: Handmade |
| UKCC subheading | 10 digits | 4202.2100.90 | Handbags, whether with shoulder strap, including those without handle, with outer surface of leather or of composition leather: Other |

b. Product description matrix

To describe your product and easily identify the correct UKCC, you can make use of the matrix presented in Table A3.

Table A3: Product description matrix for HS code classification

| CRITERIA | DESCRIPTION |
|--------------------------------------|---|
| Single or multi-piece product | For a multi-piece product or set, the UKCC must be determined for each piece of the product. List out all the individual pieces in the set. • <i>E.g. a salwar suit has two or three garments while a scarf is only one garment.</i> |
| Category | Does the product(s) fall in one or more category(s)? List all the categories in which the product may be categorized. • <i>E.g. garment, ornament, food item, footwear, etc.</i> |
| Raw materials used | Is the product manufactured with one or more raw materials? List all the raw materials that are used in making the final product. • <i>E.g. cotton, wood, jute, silk, rubber, etc.</i> |
| Source of raw materials | Do you purchase all raw materials from Pakistani suppliers or do you import certain raw materials? List all the materials sourced locally and those imported. |
| Production method | How is the product manufactured? • <i>E.g. handmade, produced in a handloom, industrial manufacturing, etc.</i> |
| Product use | What is the intended use of the product? Is it meant for retail sale, or does it have other purposes? Hint: the purpose of exports usually determines the intended use of the product. • <i>E.g. cotton yarn can be sold for retail purposes to be used in knitting or crocheting activities, or can be sold to an importer who will in turn use it for their production purposes.</i> |
| Packaging material | Will the product be packaged in wooden crates, jute sacks, cardboard boxes or any other manner? • <i>E.g. a salwar set is packed in a cotton sack which is then placed in a cardboard box.</i> |

c. Indicative list of commodity codes for products covered in this Handbook

Table A4 provides an indicative list of the UKCCs that may be applicable to the products covered in this Handbook.

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

| UKCC | DESCRIPTION |
|-----------------------------|--|
| Women's accessories | |
| 4202.2100.10 | Handmade handbags whether or not with shoulder strap, including those without handle, with outer surface of leather or of composition leather |
| 4202.3290.10 | Handmade articles of a kind normally carried in the pocket or in the handbag with outer surface of textile materials |
| 4202.9291.10 | Handmade travelling bags, toilet bags, rucksacks and sports bags with outer surface of textile materials |
| 7117.1900.10 | Imitation jewellery other than cufflinks and studs, or base metal, whether or not plated with precious metal, without parts of glass, handmade |
| Textiles and apparel | |
| 6104.6300.00 | Trousers, bib and brace overalls, breeches and shorts (other than swimwear) , of synthetic fibres, knitted or crocheted |
| 6204.4910.00 | Dresses (other than swimwear) , of silk or silk waste, not knitted or crocheted |
| 6213.9000.90 | Handkerchiefs , of other textile materials, other than silk or silk waste |
| 6216.0000.00 | Gloves, mittens and mitts (not knitted or crocheted) |
| Home décor | |
| 4602.9000.00 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah, other |
| 5701.9010.10 | Carpets and other textile floor coverings, knotted, whether or not made up, handmade, of silk, or waste silk other than noil, of synthetic fibres, of yarn of heading 5605 or of textile materials containing metal threads |
| 6301.3010.00 | Blankets (other than electric blankets) and travelling rugs of cotton, knitted or crocheted |
| 6302.2100.21 | Bed linen, knitted or crocheted, of cotton, manufactured on handlooms, hand-printed by the 'batik' method |

It is important to note that each chapter within the UKCC contains chapter notes, which must be read by the exporter before determining the correct product classification. An example of the chapter notes for [Chapter 71](#) (Link 63) is provided below.

Figure A1: Example of chapter notes for UKCCs

There are important chapter notes for this part of the tariff:

1. Subject to note 1(A) to Section VI and except as provided below, all articles consisting wholly or partly:
 - a. of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed),
 - or
 - b. of precious metal or of metal clad with precious metal, are to be classified in this chapter.
2. (A) Headings [7113](#), [7114](#) and [7115](#) do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing note does not apply to such articles.

(B) Heading [7116](#) does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This chapter does not cover:
 - a. amalgams of precious metal, or colloidal precious metal (heading [2843](#));
 - b. sterile surgical suture materials, dental fillings or other goods of Chapter [30](#);
 - c. goods of Chapter [32](#) (for example, lustres);
 - d. supported catalysts (heading [3815](#));
 - e. articles of heading [4202](#) or [4203](#) referred to in note 3(B) to Chapter [42](#);
 - f. articles of heading [4303](#) or [4304](#);
 - g. goods of Section XI (textiles and textile articles);
 - h. footwear, headgear or other articles of Chapter [64](#) or [65](#);
 - ij. umbrellas, walking sticks or other articles of Chapter [66](#);



3. United Kingdom Developing Countries Trading Scheme

In June 2023, the United Kingdom replaced the erstwhile Generalized Scheme of Preferences with the DCTS. The DCTS aims to enable easier market access for 46 countries, including Pakistan. Through this scheme, exporters gain the following benefits:

- (I) Zero or reduced tariffs on exports to Great Britain
- (II) Liberalized rules of origin.

Countries are classified into one of [three preference categories](#) (Link 64), as shown in Figure A2, which determines the number of products at zero or reduced tariff rates for exporters from such countries. Per the DCTS scheme, Pakistan is an Enhanced Preference country. Exporters can thus enjoy zero tariffs on 92% of their UKCC lines. All products outside the DCTS UKCC lines will be charged a tariff as per the British general tariff regime.

Figure A2: DCTS country classification

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

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

a. Tariff rates under the DCTS

Exporters may be required to pay different types of tariffs, depending on the product. For example, exporters of fresh fruits and vegetables may also need to pay seasonal tariffs in addition to ad-valorem or specific tariffs. How can an exporter identify all such applicable tariffs under the DCTS? The [DCTS Guidance Document on Identifying Tariffs](#) (Link 65) provides a useful overview of the different, yet applicable types of tariffs. For more information, refer to the infographic in Figure A3.

Figure A3: Different tariffs chargeable under the DCTS

Ad-valorem tariffs

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

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

Specific tariffs

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

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

Compound tariffs

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

Example of compound tariffs:

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

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

b. Rules of origin

Rules of origin are used by countries to determine the economic nationality of goods. Under the DCTS, producers can show that their goods originate from 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 the product-specific rules. Refer to the [DCTS guidance document on understanding the rules of origin](#) (Link 66) to learn more about the rules of origin.

To understand the applicable product-specific rules, producers / exporters can refer to the interactive [DCTS Visualization Tool](#) (Link 67). 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.

See below an example of applicable product-specific rules for products that fall under HS Heading 6214 – Shawls, scarves, mufflers, mantillas, veils and the like (not knitted or crocheted), embroidered.

Figure A4: Example of rules of origin

The screenshot displays the 'DCTS Visualisation Tool' interface. At the top, it shows the 'tableau:public' logo and navigation options like 'Create' and 'Learn'. The main header includes the text 'Who are the DataFam and what do they do on Tableau Public? Watch a 2-minute overview -->' and the tool title 'DCTS Visualisation Tool by Developing Countries Trading Scheme'. Below this, there are logos for the Department for Business & Trade, Foreign, Commonwealth & Development Office, and the Growth Gateway. The interface is divided into tabs: 'Overview', 'Importers', and 'Exporters'. The 'Rules of origin' section is active, showing filters for 'Select your Country' (Pakistan), 'Select your sector' (Textiles and textile articles), 'Select your product's Chapter' (62 - Articles of apparel and clothing accessories, not knitted or crocheted), and 'Select your products Heading' (6214 - Shawls, scarves, mufflers, mantillas, veils and the like (not knitted or crocheted); Embroidered). The main content area displays 'Product Specific Rules' and 'Notes' for the selected heading. The 'Product Specific Rules' section includes text such as 'Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 4% of the ex-works price of the good (see Note 5)'. The 'Notes' section includes 'Note 5 - Other tolerances applicable to certain textile goods' and three numbered notes (5.1, 5.2, 5.3) detailing conditions for textile materials. On the right side, there are three interactive buttons: 'Click to understand rules of origin terms and see case studies', 'Understand Rules of Origin', 'Determine standards and regulatory requirements', and 'Additional information about DCTS & import requirements'. At the bottom, there is a disclaimer: 'This database is being provided as an advisory tool only. Please see the DCTS regulation to access the full Rules of origin'.

02

APPENDIX II: PRODUCT AND PRODUCTION REQUIREMENTS

1. General product safety

As a producer / exporter, one of the biggest concerns is to ensure that products cross the British border without any delays or difficulties. Consignments can face delays in reaching the market if they are dangerous or pose a risk to

consumers. The authorities can enforce product safety laws using a variety of measures, as detailed in Table A5. The chosen measure will reflect the risk presented by the product.

Table A5: Measures taken by British authorities for product safety violations

| MEASURE | ACTIONS |
|-----------------------------------|--|
| Suspension notice | If the authorities suspect that the product has not satisfied provisions of the product safety laws, then a 'suspension notice' can be issued. This will cover the period required for the authorities to organize safety evaluations, checks and controls. During this period, the product cannot be placed on the market or supplied to any individual without the consent of the authorities. |
| Requirement to mark / warn | The authorities will require the producer, importer or distributor to mark the product with a warning about the risks that the product could present in certain conditions, in the manner specified by the authorities. |
| Withdrawal notice | If the authorities have grounds to believe that a product is dangerous, then they may issue a withdrawal notice, which prohibits placing the product on the market or supplying it to any individual without the consent of the authority. The authorities may also require the producer, importer or distributor to alert customers of the risks presented by the product. |
| Recall notice | If the product is already available in the market, the authorities can issue a recall notice if the product is dangerous. In the recall notice, the authorities may require producers, importers or distributors to meet the requirements laid down in the applicable code of practice. Important: A recall notice can only be issued by the authorities if other corrective actions, including actions taken by the producer or distributor, are insufficient to prevent the risk to consumers. |

2. REACH Regulation

Under the REACH Regulation, once a material is identified as an SVHC, it is automatically included in the [REACH Candidate List](#) (Link 68). This list will specify the date on which it was included and the reason for its inclusion. From the Candidate List, the REACH authority will periodically include materials in the [Authorization List](#) (Link 69). When materials are included in the Authorization List, the authority will also specify the 'sunset date' or the last date until which the authorities will permit use of such SVHCs. For example, the sunset date or last date for UV-320, UV-327, UV-328 and UV-350, which are SVHCs referred to in Box 6

in Chapter 2 of this Handbook, is 27 November 2023. This means that after the sunset date, products containing any of these SVHCs will not be compliant with the REACH Regulation.

Nickel, dioctyltin compounds, tributyltin compounds, [Chromium VI](#) (Link 70) and phthalates are some of the commonly used chemicals and hazardous substances found in products covered by this Handbook. Refer to the [TDAP guide](#) (Link 71) for more information on chemicals and hazardous substances.

3. Nightwear safety

a. Children's nightwear

Per the Nightwear (Safety) Regulations, 1985 and British Standard (BS) 5722, children's nightwear excluding pyjamas, babies' garments and cotton terry towelling bathrobes must meet performance flammability requirements. Children's nightwear must meet the following measurements:

- (I) **Nightdresses:** Chest measurement does not exceed 91 cm and length measurement does not exceed 122 cm.
- (II) **Dressing gowns, bath robes and other similar garments:** Chest measurement does not exceed 97 cm and sleeve measurement does not exceed 69 cm.

BS 5722 lays down the washing and testing method to prove that children's nightwear meets the flammability performance requirements.



b. Adult nightwear, pyjamas, babies' garments and cotton terry towelling bathrobes

All products under this heading that are made with fabrics that meet the flammability performance requirements per BS 5722 must carry the label 'KEEP AWAY FROM FIRE'. All other products under this heading must carry a label 'LOW FLAMMABILITY TO BS 5722' or a label stating, 'KEEP AWAY FROM FIRE, LOW FLAMMABILITY TO BS 5722'. Such wording shall appear on any label attached inside the neck of the garment or on any label immediately adjacent to any label containing information about the garment or on a label indicating the size of the garment, in which case the wording shall appear right below the size. The wording must be in medium letters of 10 point in upper case, and in legible and durable form, on a background of sufficiently different colour so it can be readily seen.

c. Nightwear made of fabric treated with flame retardent chemicals

Products under this heading must include the following wording on a label: 'DO NOT WASH AT MORE THAN 50°C. CHECK SUITABILITY OF WASHING AGENT'. This wording shall appear on any label attached inside the neck of the garment or on any label immediately adjacent to any label containing information about the garment or on a label indicating the size of the garment or any label bearing the wording required under Section 3(b) of this Appendix, in which case the wording shall appear right after the wording required under Section 3(b). The wording must be in medium letters of six point in upper case, and in a legible and durable form, on a background of sufficiently different colour so it can be readily seen.

Refer to this [guide](#) (Link 72) for more information about product safety requirements for nightwear products.

4. Product packaging

a. Essential requirements

Producers and exporters must ensure that the packaging materials used satisfy these essential manufacturing and composition requirements:

- (I) Concentration of regulated heavy metals – i.e. cadmium, mercury, lead and hexavalent chromium – must not exceed 100 parts per million, subject to the following exceptions:
 - a. This does not apply to packaging consisting entirely of lead crystal glass
 - b. This does not apply to plastic pellets and crates provided it fulfils the requirements specified in [Schedule 2](#) (Link 73) and is in a controlled distribution and reuse system
 - c. This does not apply to glass packaging provided it fulfils the requirements specified in [Schedule 3](#) (Link 74).
- (II) Minimized presence of noxious and other hazardous materials in the ash, emissions or leachates of the packaging when it is incinerated or landfilled.

- (III) Designed, produced and commercialized in a manner that permits reuse or recovery, and minimizes its impact on the environment when such packaging waste or residue from packaging waste management operations is disposed of.

If you are using reusable packaging, ensure that it meets all the following requirements:

- (I) Characteristics and physical properties of the packaging must allow for a number of trips or rotations in normally predictable conditions of use
- (II) It must be possible to process the used packaging to meet safety and health requirements
- (III) When the packaging cannot be reused and becomes waste, it must meet the requirements specific to recoverable packaging.

b. Consequences of non-compliance

Using packaging that does not meet the essential requirements and/or failing to maintain records is a punishable offence. Those found to be non-compliant will be required to pay a fine.

5. Textile labelling requirements

For the purposes of the Textile Products (Labelling and Fibre Composition) Regulations, 2012, textile products include semi-manufactured and manufactured products made of textile fibres, carpets, mattresses, camping goods, furniture, shade coverings and textiles forming an integral part of other products. However, not all textile products must carry a label. Refer to Box A1 for an indicative list of products that do **not** require a label. Some of the requirements that labels for textile products must adhere to are:

- (I) Label must be in English.
- (II) Label must be accessible, durable, legible and visible.
- (III) Products with two or more fibres should include the breakdown of fibre usage by percentage in the following manner 'Cotton 70%, Silk 20%, Jute 10%'.
- (IV) If a product has two or more components, such as linings in salwar suits, the content of each such component must be labelled.
- (V) A label can contain the word 'pure' only if the garment is made of one fibre only.
- (VI) 'Silk' cannot be used to describe any other fibre, including fibres mixed with silk, such as silk-cotton or silk acetate.
- (VII) Multipacks of textile products can contain inclusive pack-wise labelling as opposed to individual unit-wise labelling.

Refer to this [guide](#) (Link 75) to understand the full list of textile labelling requirements.



Box A1: Textile products that do not require labels

- Artificial flowers, buttons and buckles, labels and badges, make-up cases
- Oven gloves and cloth, painted canvas, pincushions, protective requisites of sports (except gloves), saddlery
- Sleeve protectors, sleeve-supporting arm bands, table mats having several components and surface area not more than 500 cm²
- Tapestries including materials for their production, tea and coffee cosies, textile parts of footwear, textile products for base and underlying fabrics and stiffening
- Tobacco pouches, toilet cases, toys, travel goods and watch straps

Refer to this [guide](#) (Link 75) for the full list of products that do not need textile labels.

03

APPENDIX III: SUSTAINABILITY STANDARDS

As mentioned in Chapter 3, sustainability standards and certifications enable businesses to retain a competitive edge and even capture a niche market. To do so, producers must be familiar with two key requirements: (a) the general process to get certified; and (b) some of the different certifications that may be applicable. Given that

most products covered by this Handbook are made of (i) cotton, (ii) silk, (iii) cashmere wool, (iv) polyester, (v) plastic, (vi) wood or (vii) leather, this Appendix includes examples of some of the internationally recognized sustainability certifications that may be required.

1. Steps to obtain certifications

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

Step 1: Identify the right standard

Different VSS certifications cover different stages of production and raw materials, and may be used only in certain countries. Sometimes, the importer may specify that producers must obtain certain certifications. In other situations, familiarize yourself with the different types of VSS certifications before negotiating the sales contract with the buyer. Use the '[Identify standards](#)' (Link 76) and '[Compare](#)' (Link 77) tools of the ITC Standards Map to do so.

Step 2: Conduct a gap analysis

Producers must conduct a gap analysis to identify any gaps between existing business practices and the requirements laid down in the identified

VSS. If gaps are identified in the analysis, producers must determine an appropriate course of action, including the next steps, costs and time to implement such next steps. Once they are implemented, proceed to step 3. If there are no gaps identified from the gap analysis, producers can proceed directly to step 3.

Step 3: Apply for certification

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

Once the producer has determined and budgeted the applicable cost, producers can apply to the VSS body for certification. Following application, the producer-applicant will invite an auditor / inspector to conduct an on-site assessment.



Different VSS certifications have different authorized or approved auditors in each country of operation.

For example, some of the approved Global Organic Textile Standard (GOTS) auditors in Pakistan are Bureau Veritas Consumer Products Services Inc., CCPB SRL, Clean Globe International (Pty) Ltd, and GSCS International Ltd. Producers wishing to obtain the GOTS certification must contact one such approved auditor.

Step 4: Inspection and corrective action requests

Producers must then prepare for an audit, where the inspector will conduct an on-site assessment of the unit and then issue an audit or inspection report. The inspector may also issue corrective action requests (CARs), which detail the actions that the producer must take to correct the gaps between existing business practices and the standard required under the VSS certification. Once the CARs are implemented, a new audit will

be conducted to ensure that the gaps have been addressed correctly.

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

Step 5: Certification, monitoring and renewal

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

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

2. Examples of relevant certifications

GOTS



This certification applies to leather goods and textiles.

It is highly recommended to obtain the GOTS certification (Link 78). This certification is globally recognized and serves as a standard for fibres made from organic materials. The GOTS certification covers every stage of the supply

chain, from material sourcing to production and export. It certifies processors, manufacturers and traders of leather goods and textiles, with a primary focus on ethical business behaviour and environmental protection.

If you are a producer looking for textile and leather suppliers

with GOTS certification, you can search for them in the GOTS database (Link 79). This database includes Pakistani suppliers who have obtained the GOTS certification, which could be a step towards getting the GOTS certification seal for your products.

TIP JAR!



Learn more about each standard by exploring the [ITC Standards Map](#) (Link 56). Each standard on the ITC Map contains detailed information on the compliance requirements, governance and resources. Producers must refer to the '[Resources](#)' (Link 80) tab to learn more about the technical assistance available to meet the standards requirements and financial assistance for applicants.

OEKO-TEX



This certification applies to leather goods and textiles.

If you are in the business of manufacturing leather goods and textiles, there are six [OEKO-TEX certifications](#) (Link 81) that may be relevant to you. These are:

- Made in Green
- Standard 100
- Leather Standard

- STeP
- Responsible Business
- Eco Passport.

The differences between these certifications is either having criteria that are product-based or having greater focus on the product, while some are process-based or have greater focus on the process of producing the product. One certification is

focused on chemical use in the textiles, another is focused on sustainability in the whole manufacturing process, and one is focused on the overall safety of all the parts of the product.

It is recommended that producers choose a certification according to the compliance standards that are attainable by the business.



04

APPENDIX IV: CUSTOMS PROCEDURES AND RELATED DOCUMENTS

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

Pakistani exporters must have the following documents ready with them at the time of filing the Single Declaration on the PSW.

1. Commercial invoice

Prepared by the exporter, a commercial invoice is the most important document for exporters and is more detailed than a sales invoice. The commercial invoice contains:

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

While different parties use different formats of commercial invoices, speak to your chamber of commerce to identify the most commonly used commercial invoice format. A commercial invoice is also used by Customs authorities to determine if any duties and charges must be levied on the consignment.

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

Box A2: Contents of a commercial invoice



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

Transport route and actual value of goods

For more information, refer [here](#) (Link 82) and [here](#) (Link 82).



TIP JAR!

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

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

2. Packing list

Prepared by the exporter, a packing list contains detailed information about the consignment, such as:

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

Like all other documents, it must contain reference to the buyer, seller and transporter. Freight forwarders or shippers use the packing list to



TIP JARI!

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

prepare the bill of lading. 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.

3. Proof of origin

As explained in Chapter 1, Pakistani exporters must prove that their goods originate in Pakistan to claim the preferential tariff rates under the DCTS. Per the [DCTS Guide on Claiming Preferences](#) (Link 84), Pakistani exporters must prepare and submit an origin declaration when undertaking exports, either on the commercial invoice or packing list, or on Form A. The proof of origin applies to a single shipment of originating goods. It can also apply to multiple shipments of identical goods that are:

- Imported under the same sales contract
- Have the same UKCC
- Exclusively sold by the same exporter to the same importer
- Subject to entry formalities at the same Customs office in Great Britain
- Imported within the framework of frequent and continuous trade flows of a significant commercial value not exceeding 12 months.



a. Origin declaration

Pakistani exporters must provide an origin declaration, which must be made out on a commercial document such as a commercial invoice, packing list or delivery note. It must necessarily contain the information listed in Section 2 of this [guide](#) (Link 84) and include the 'origin declaration wording' provided in Box A4. 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.

Box A3: Conditions to prepare the origin declaration



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



Box A4: Origin declaration wording

To be included in the commercial invoice or packing list

The exporter of the products covered by this document (insert 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)

b. Form A

As an alternative, Pakistani exporters may complete and submit [Form A](#) (Link 85) to show proof of origin. Form A must contain a serial number or reference to the commercial invoice and, most importantly, **does not** need to be signed and stamped by TDAP. Refer to the guidance provided by the British Government on [completing Form A](#) (Link 86).

4. Goods Declaration

As mentioned in Chapter 4, once the financial instrument and bank profile are linked to the trader, the next step is to file the Goods Declaration online. Traders must provide information about the consignor and consignee, invoice number, port of shipment, gross weight,

packaging information and destination country. Traders must link the bank profile and financial instrument to the Goods Declaration and upload supporting documents. Refer to this [guide](#) (Link 61) on how to file the Goods Declaration.

5. Single Declaration

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

- Details of the consignment
- Declaration type
- Mode of transport
- Date and number of the bill of lading
- Port of shipment and destination country.

Include packaging information such as the number of packages and packaging type in the Single Declaration. Link the bank profile, financial information and delivery terms such as the freight value, insurance value and other charges to the Single Declaration and ensure all supporting documents are uploaded. For complete information, refer to this [guide](#) (Link 87) on how to submit a Single Declaration.

6. Economic Operators Registration And Identification number








An EORI number is required to import goods into Great Britain and to make a Customs declaration when goods are at the British border. Great Britain-based importers usually apply for and obtain an











EORI number. In case of direct exports and sales, traders can hire Customs agents or brokers that are established in Great Britain to obtain the EORI number and engage with the Customs authorities.










05











APPENDIX V: 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 government sites | | | |
| 1 | Application to register as a manufacturer-cum-exporter | FBR |  https://download1.fbr.gov.pk/SROs/20147161471154626S-RO327(I)2008EOU(Uptodate).pdf |
| 2 | Stepwise requirements for registration of a new company | SECP | https://www.secp.gov.pk/document/stepwise-procedure-for-company-incorporation/?ind=1607509015134&file-name=Stepwise-Procedure-for-Company-Incorporation.docx.pdf&wpdmdl=40878&refresh=5fd0a476185f71607509110  |
| 3 | IRIS Portal | FBR |  https://iris.fbr.gov.pk/login |
| 4 | Procedures for obtaining a National Tax Number | Islamabad Chamber of Commerce & Industry | https://icci.com.pk/wp-content/uploads/2020/01/NTN-Procedure-Final.pdf  |
| 5 | Website | Pakistan Textile Exporters Association |  https://ptea.org.pk |
| 6 | Pakistan Single Window | PSW | https://www.psw.gov.pk/  |
| 7 | PSW subscription user manual | PSW |  https://www.psw.gov.pk/admin/storage/app/media/Manuals/PSW-Subscription-booklet.pdf |










| LINK NO. | WEB PAGE DESCRIPTION / NAME | PUBLISHER | URL AND QR CODE |
|----------|---|------------------------|---|
| 9 | Registration of gold jewellery exporters (paper-based) | PSW |  https://tipp.gov.pk/index.php?r=searchProcedure/view1&id=117 |
| 23 | Items banned for export as per Schedule I of the Export Policy Order 2022 | PSW | https://www.tipp.gov.pk/index.php?r=searchMeasures/view&id=149  |
| 60 | YouTube: Pakistan Single Window | PSW |  https://www.youtube.com/@PakistanSingleWindowOfficial |
| 61 | User manual: Complying with regulations on imports and exports related remittances in PSW | PSW | https://www.psw.gov.pk/admin/storage/app/media/Innovations/EIF-EFE_btn-sldr.pdf  |
| 87 | User manual: Single Declaration – exports | PSW |  https://www.psw.gov.pk/admin/storage/app/media/Innovations/SD-Exports_sldr.pdf |
| 8 | Women Entrepreneurship Programme | TDAP | https://we.tdap.gov.pk/  |
| 71 | Step-by-step guide for new exporters | TDAP |  https://tdap.gov.pk/wp-content/uploads/2022/04/Certification-requirements.pdf |
| 10 | Import and Export of Precious Metals Jewellery and Gemstones Order, 2013 | State Bank of Pakistan | https://www.sbp.org.pk/epd/2013/FECL9-Annex.pdf  |
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