



Exporting to Great Britain

A handbook for Philippine enterprises in the agriculture, processed agrifood and fish sectors

Publisher: International Trade Centre (ITC)

Title: Exporting to Great Britain: A handbook for Philippine enterprises in the agriculture, processed agrifood and fish sectors

Publication date and place: Geneva, November 2024

Page count: 76

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

ITC encourages the reprinting and translation of its publications to achieve wider dissemination. Short extracts of this paper may be freely reproduced, with due acknowledgement of the source. Permission should be requested for more extensive reproduction or translation. A copy of the reprinted or translated material should be sent to ITC.

Digital image(s) on the cover: © Shutterstock

© International Trade Centre (ITC)

ITC is the joint agency of the World Trade Organization and the United Nations.

FOREWORD

The Department of Trade and Industry-Export Marketing Bureau (DTI-EMB) is pleased to present the **Philippines - Great Britain Export Handbook**. This is intended to guide Philippine businesses, especially women-led and women-owned enterprises, to enter the UK market. Published by the International Trade Centre (ITC) and its partners, this handbook focuses on agriculture, processed agrifood, and fish sectors.

The Philippines is a world class producer of food products like tuna, pineapples, banana, coconuts, and nuts, among others. Many of these businesses are run by driven and innovative women. However, women entrepreneurs continue to face challenges in global trade, such as accessing finance, meeting market regulations, and building networks.

This handbook provides practical advice to overcome these barriers and take advantage of the business opportunities in the UK. The handbook outlines step-by-step guides on topics such as business registration, meeting UK safety and sustainability standards, understanding customs requirements, and using the UK’s Developing Countries Trading Scheme (DCTS), which offers special trade benefits to the Philippines.

This handbook complements the initiatives of the SheTrades Philippines Hub, supported by the ITC, which empowers women entrepreneurs through online tools, trainings, mentorship, and business connections. Women exporters are vital to strengthening Philippines-UK trade ties, promoting sustainable and inclusive economic growth. Thus, I encourage all Philippine women entrepreneurs to use this handbook and leverage on the benefits of SheTrades Philippines hub to overcome challenges, grow their businesses, and thrive in international trade.

We thank the UK government, ITC and its partners for this initiative. Let us continue to work together in unlocking the potential of women entrepreneurs and contribute to an inclusive Philippines-UK growth agenda.

Bianca Pearl R. Sykimte
Director
DTI-Export Marketing Bureau



Acknowledgements

The International Trade Centre (ITC) expresses its gratitude to those who have contributed to the production of this publication.

Evangelia Anevlavi (ITC) prepared the report under the guidance of Michelle Kristy and Maathangi Hariharan (both ITC).

ITC would like to thank Angela Velasquez (ITC) and the DTI-EMB for their invaluable contributions towards the preparation of this report. This handbook partly benefited from an earlier collaboration between ITC and the TradeLab International Economic Law Clinic, Centre for Trade and Integration, Graduate Institute of International and Development Studies, Geneva.

ITC would like to thank Marnie McDonald, who edited the report; and Magdalena Stadnik, who did the design work.

This report was funded by United Kingdom International Development.

WHO SHOULD USE THIS HANDBOOK?

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

The handbook addresses the regulatory requirements for exporting products in the **agriculture, processed agrifood and fish sectors**. More specifically, based on actual or potential exports, the handbook covers **tuna, pineapples, fruit juices, banana chips, fruits, nuts and coconuts**.

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 Philippine export aggregators. Nevertheless, this handbook can be used by small-scale producers looking to export directly without using a professional. To this end, the handbook also contains relevant links to access the most technical requirements applicable to export products. The regulatory requirements explained in each chapter in this handbook must be read in conjunction with the relevant annexes mentioned there, which further explain each regulatory requirement.

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

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

All information contained in this handbook is as of February 2025. Readers of this handbook are strongly encouraged to stay abreast of any new regulatory requirements that might affect their exports.



ACRONYMS AND ABBREVIATIONS

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

AWB – air waybill	GMP – Good Manufacturing Practices
BCP – Border Control Post	HACCP – Hazard Analysis and Critical Control Points
BFAR – Bureau of Fisheries and Aquatic Resources	HS – Harmonized System
BIR – Bureau of Internal Revenue	Incoterms – International Commercial Terms
BL – bill of lading	IPAFFS – Import of Products, Animals, Food and Feed System
BOC – Bureau of Customs	ISO – International Organization for Standardization
BPI – Bureau of Plant Industry	ITC – International Trade Centre
BRCGS – British Retail Consortium Global Standards	IUU – illegal, unreported and unregulated
BTOM – Border Target Operating Model	LTO – Licence to Operate
CITES – Convention on International Trade in Endangered Species of Wild Fauna and Flora	MOAH – mineral oil aromatic hydrocarbons
COO – Certificate of Origin	MOSH – mineral oil saturated hydrocarbons
CPR – Certificate of Product Registration	MRL – maximum residue level
DCTS – Developing Countries Trading Scheme	NMIS – National Meat Inspection Service
DTI – Department of Trade and Industry	PAH – polycyclic aromatic hydrocarbon
E2M – electronic-to-mobile	PCB – polychlorinated biphenyl
ED – Export Declaration	PHILEXPORT – Philippine Exporters Confederation, Inc.
EHC – Export CertificateCertificate	POAO – product of animal origin
EORI – Economic Operators Registration and Identification	POP – persistent organic pollutant
EU – European Union	ROO – Rules of Origin
FDA – Food and Drug Administration	SPS – sanitary and phytosanitary
FRC – forest-risk commodity	

VAT – value added tax
VSS – voluntary sustainability standard
UKCC – United Kingdom Commodity Code

Incoterms abbreviations

CIF – Cost Insurance Freight
CIP – Carrier and Insurance Paid To
CFR – Cost and Freight
CPT – Cost Paid To
DAP – Delivered at Place
DDP – Delivered Duty Paid
DPU – Delivered at Place Unloaded
EXW – Ex Works
FCA – Free Carrier
FOB – Free on Board

Table of Contents

FOREWORD	I
ACKNOWLEDGEMENTS	II
WHO SHOULD USE THIS HANDBOOK?	1
ACRONYMS AND ABBREVIATIONS	2
CHAPTER 1: PREPARING THE BUSINESS FOR EXPORTS	9
Business registration in the Philippines	9
STEP 1: Business registration	9
STEP 2: Tax Identification Number registration	9
STEP 3: Business permit (or mayor’s permit)	10
STEP 4: Value added tax registration	10
STEP 5: Mandatory employee registration for social security and benefits	11
Preparing to export	12
STEP 6: Customs export documents	12
STEP 7: Export certification procedure	12
STEP 8: Phytosanitary certification	14
STEP 9: Register with chambers of commerce and trade associations (optional)	15
STEP 10: Sales contract	15
STEP 11: Harmonized System codes and product classification	18
STEP 12: Access to finance	18
United Kingdom Developing Countries Trading Scheme	21
Applicable tariffs	21
Rules of origin	21
Standards and regulatory requirements	21
Claiming preferences under the DCTS	21
CHAPTER 2: MEETING PRODUCT AND PRODUCTION REQUIREMENTS	23
Food safety	23
General food safety	23
Ensuring food safety	24
Traceability and risk management	24
Hygiene requirements	25
Managing unsafe products	25
Chemical safety	26
Managing chemical contaminants in food for export to Great Britain	26

Sampling and analysis.....	26
Managing acrylamide levels.....	26
Managing plant toxins.....	27
Polycyclic aromatic hydrocarbons (PAHs).....	27
Food contact materials.....	27
Special import conditions for high-risk foods.....	28
Persistent organic pollutants.....	29
Products from endangered plants and animals.....	30
Organic products.....	31
Product sustainability standards.....	31
Product packaging.....	32
Product labelling standards.....	33
CHAPTER 3: VOLUNTARY SUSTAINABILITY STANDARDS.....	35
CHAPTER 4: CUSTOMS AND RELATED PROCEDURES.....	37
Required documentation for export.....	37
Pre-export preparation.....	37
Export declaration.....	38
Pre-shipment inspection.....	39
Freight and logistics arrangements.....	39
Customs clearance for export.....	40
Post-export requirements.....	40
Customs bonded warehouses.....	41
CHAPTER 5: TRANSPORT AND LOGISTICS.....	42
Bill of lading.....	42
Air waybill.....	43
Insurance.....	43
ANNEX I: PREPARING TO BE A PHILIPPINE EXPORTER.....	45
Registration with chambers of commerce and industry associations.....	47
Product classification: HS codes.....	48
Overview of HS codes and UKCCs.....	48
Indicative list of product codes for products covered in this handbook.....	49
Developing Countries Trading Scheme.....	51
Tariff rates under the DCTS.....	51
Rules of origin.....	52
ANNEX II: PRODUCT AND PRODUCTION REQUIREMENTS.....	53
Product-specific requirements.....	53
Animals, animal products, and products of animal origin.....	53



Meat products.....	54
Products of non-animal origin.....	56
Fresh fruits.....	56
Fishery products and bivalve molluscs.....	57
Processed food.....	60
Various food categories.....	60
Product packaging.....	62
Food safety and hygiene obligations.....	62
Sustainability and environmental obligations.....	62
Recycled content and waste reduction obligations.....	62
Design and technical obligations.....	62
Collaboration and continuous compliance.....	62
Product labelling standards.....	64
Providing food information to consumers.....	64
Food composition standards.....	64
Food labelling requirements.....	65
Organic food labelling standards.....	65

ANNEX III: SUSTAINABILITY STANDARDS66

Steps to obtain certifications66

STEP 1: Identify the right standard66

STEP 2: Conduct a gap analysis66

STEP 3: Apply for certification67

STEP 4: Inspection and corrective action requests67

STEP 5: Certification, monitoring and renewal67

Examples of relevant certification68

ISO 2200068

FSSC 2200068

BRCGS69

Fairtrade International69

International Featured Standards69

ANNEX IV: CUSTOMS PROCEDURES AND RELATED DOCUMENTS70

Commercial invoice70

Proof of origin71

Certificate of Origin71

Economic Operators Registration and Identification number71

FIGURES, TABLES, BOXES

Figure 1: Overview of the United Kingdom Developing Countries Trading Scheme20

Figure A1: Example of chapter notes for UKCCs for Chapter 1650

Figure A2: DCTS country classification51

Figure A3: Different tariffs chargeable under the DCTS52

Table 1: Summary of key terms in a sales contract16

Table 2: Example of Incoterms 202017

Table A1: Steps to obtain the permits included in the second set of documents for the business permit45

Table A2: Summary of Incoterms 202046

Table A3: Product classification of skipjack tuna in vegetable oil as per the HS Code and UKCC48

Table A4: Indicative list of UKCCs for products covered by this handbook49

Table A5: Guidance for various product categories61

Box 1: A Philippine exporter targeting the British market14

Box 2: A growing exporter leveraging government support and networking15

Box 3: A women-led enterprise leveraging networks for export success15

Box 4: A supplier managing seasonal raw material shortages16



Box 5: Importance of identifying the correct United Kingdom Commodity Code19

Box 6: A food exporter navigating regulatory hurdles24

Box 7: Recommended practices to ensure food safety25

Box 8: Example of CITES implementation in practice30

Box 9: A tropical dried fruit exporter competing in global markets31

Box 10: What is a forest-risk commodity?31

Box 11: How can producers prepare for a sustainable future?32

Box 12: A company tackling MOSH / MOAH compliance for the EU32

Box 13: Codex Alimentarius35

Box 14: A company managing shipping costs and port congestion39

Box 15: Key agencies involved40

Box A1: What Philippine exporters need to do53

Box A2: Key regulatory references59

Box A3: A dried fruit processing company expanding while facing manpower shortages61

Box A4: British packaging legislation63

Box A5: Country of origin and storage information64

Box A6: Ingredients list64

Box A7: An organic-certified exporter struggling with local supply65

Box A8: A Philippine exporter adapting to costly certification processes67



01

PREPARING THE BUSINESS FOR EXPORTS

Business registration in the Philippines

> Step 1: Business registration

The first step in business registration is to select a unique business name and business structure. Sole proprietorships, corporations, partnerships and cooperatives are the most recognized business structures in the Philippines

Each structure has different costs of incorporation and merits. 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 commercial bank in the name of the business. Entrepreneurs must obtain a business registration certificate, as shown in the box on the right. You may find a business registration guide [here](#).

Additionally, depending on the nature of your business, you may need to register with regulatory bodies. Refer [here](#) to learn more about the process.



Business registration

- Sole proprietorships must register with the Department of Trade and Industry (DTI).
- Partnerships and corporations are required to register with the [Securities and Exchange Commission](#).
- Cooperatives must register with the [Cooperative Development Authority](#).

> Step 2: Tax Identification Number registration

A Tax Identification Number is essential to comply with the

Philippines' tax regulations, and is mandatory for any business engaging in trade. Register for one through the Philippine Bureau of Internal Revenue (BIR).

In general, for Tax Identification Number registration, applicants must submit key documents such as the required BIR forms and

supporting documents at the New Business Registrant counter of the Revenue District Office where the business or individual is based. Alternatively, submit them online via the [BIR NewBizReg Portal](#). The fee to be paid is PHP 30.00.

Depending on whether the taxpayer is an individual or corporation, partnership, cooperative or association, specific documentary requirements may differ. For additional information, consult the BIR website [here](#). After the registration is concluded, the Revenue District Office will issue Form 2303 (Certificate of Registration).

➤ Step 3: Business permit (or mayor's permit)

All businesses, regardless of their legal structure, must obtain a mayor's permit or municipal licence from the city or municipality in which they operate. These permits or licences are necessary to ensure compliance with local standards and regulations specific to the business location. The registration process may vary depending on the city or municipality. To view the list of local government units, please visit the [Department of Interior and Local Government website](#).

The permits included in the second set of documents may only be acquired once the requirements outlined above have been completed. Typically, these permits or clearances are issued by designated offices within the City or Municipal Hall.

Refer to [Annex I](#) for more information on how to obtain the permits listed under the second set of documents.

➤ Step 4: Value added tax registration

In the Philippines, businesses must register for value added tax (VAT) if their annual gross sales or receipts exceed PHP 3,000,000. The BIR manages this registration.

Initial documents required for a business permit

- **Completed application form:** Submit your completed application form and other required documents to the Bureau of Permits or the Business Permit and Licensing Office located at the City or Municipal Hall
- **Contract of lease** (if rented) **or Transfer Certificate of Title** (if owned)
- **Sketch or photos of the business location** (three copies)
- **DTI / Securities and Exchange Commission / Cooperative Development Authority Certificate of Business Registration**

Second set of documents required for a business permit

- **Barangay Business Clearance**
- **Community Tax Certificate** from the City Treasurer's Office
- **Locational / Zoning Clearance**
- **Certificate of Occupancy (for the building and unit)**
- **Building Permit and Electrical Inspection Certificate**
- **Sanitary Permit:** Submit your proof of payment and required documents to the designated Sanitary Department
- **Fire Safety Inspection Permit:** From the designated Fire Department by submitting your proof of payment

➤ Step 5: Mandatory employee registration for social security and benefits

After VAT registration, businesses with employees must register with key government agencies for social security and other mandatory contributions to ensure compliance with labour laws and provide employees with essential benefits. Employers must process these registrations promptly to avoid penalties and ensure employees can access their benefits.

Registration is typically done online or at the respective agency's office. The [Social Security System](#) requires businesses to register their employees to provide retirement, disability, maternity and other social benefits to private-sector employees. Registration can be completed online through the Social Security System Employer Registration Portal.

Additionally, employers must register their employees with the [Philippine Health Insurance Corporation](#) to provide them with health insurance coverage, which can be processed via the Corporation's registration system.

Another essential requirement is registration with the [Home Development Mutual Fund](#), which grants employees access to housing loans, savings programmes and financial assistance. Employers can register through the Fund's employer registration portal.

Failure to register employees with these agencies may result in penalties, legal liabilities, and difficulties in securing government compliance certificates. It is advisable to keep updated with any changes in regulations by checking the official websites of these institutions.



QUICK TIP!

Zero-rated transactions, taxed at 0%, include export sales, services to foreign entities paid in foreign currency, and sales to entities with VAT zero-rating privileges under special laws or international agreements, allowing sellers to claim input VAT credits without output VAT.



Did you know?

Under Sections 106, 108 and 109 of the Tax Code, as amended by the CREATE MORE Act (RA 12066), export-oriented enterprises benefit from enhanced non-income tax-based incentives. These include VAT zero-rated local purchases of goods and services and VAT-exempt importation.

Preparing to export

STEP 6: Customs export documents

Exportation starts with **registration in the Client Profile Registration System** of the **Bureau of Customs (BOC)** through the abovementioned portal. This is a prerequisite for all entities exporting goods with the relevant approving authorities to obtain a **unique reference number**, which serves as proof of accreditation as an exporter. The applicable authority depends on the type of exporter:

- **Coffee exporters** –register with the **DTI Export Marketing Bureau**.
- **Companies registered with the Board of Investments or the Philippines Economic Zone Authority** –file with whichever of these agencies your company is registered with.
- **Exporters operating in other freeport zones** –register with the **specific Freeport Zone Authority** (e.g. Clark Development Corporation, Subic Bay Metropolitan Authority).
- **Other exporters or one-time exporters** –register with the **Philippine Exporters Confederation, Inc. (PHILEXPORT)**.

For most regular exporters, accreditation is not a blanket requirement. However, those operating in free zones or specific investment areas must secure accreditation from the relevant agencies. These include the **Philippines Economic Zone Authority, Clark Development Corporation, Subic Bay Metropolitan Authority** or other similar authorities, depending on the free zone where the business operates. Exporters outside these zones may be accredited by the **Board of Investments** or the **Export Marketing Bureau** (for coffee exporters).

Registration in the **Client Profile Registration System** of the **BOC** is a prerequisite for all entities exporting goods. This must be completed through the relevant accrediting authority, as outlined above.

Customs documents

- **Commercial invoice**
- Packing list
- Bill of lading (BL) or air waybill (AWB)
- Export Declaration (ED)
- Certificate of Origin (COO) (if applicable)
- Customs permits or relevant ministerial permits (if applicable)

STEP 7: Export certification procedure

Before exporting agricultural products from the Philippines, exporters must secure an **import permit** from the destination country (if applicable), which outlines the specific requirements for clearance. For restricted or regulated products such as plants, plant-based items, marine products and processed foods, additional clearance from Philippine regulatory agencies may be required.

Exporters should refer to the **list of allowable fresh fruits and vegetables for export** and the **list of prohibited and regulated products for export** to ensure compliance. Below are the procedures for exporting specific regulated products.

Exporters of **fresh fruits and vegetables** must secure a **Phytosanitary Certificate** from the **Bureau of Plant Industry (BPI)**. This requires submitting an **Application for Export Inspection and Certification** at least **48 hours before shipment**. The products must undergo **quarantine inspection** at a BPI-designated facility or the exporter’s premises. If treatment such as fumigation or cold storage is required by the destination country, it must be conducted under the supervision of a BPI Plant Quarantine Officer. More details can be found on the [BPI website](#), or exporters can contact BPI via email at info@buplant.da.gov.ph or by phone at (+632) 8525-7313.



For **coconut and coconut-based products**, exporters must secure a **Certificate of Product Registration (CPR)** from the **Philippine Coconut Authority** and apply for an **Export Commodity Clearance**. Products undergo **quality inspection** to ensure they meet export standards, particularly regarding moisture content and aflatoxin levels. Exporters should comply with the Authority’s standards for labelling and food safety before shipment. Additional details are available on the [Philippine Coconut Authority website](#), and inquiries can be directed to pca_central@yahoo.com or (+632) 8928-4501 to 09.

For **marine and aquatic products**, exporters must register with the **Bureau of Fisheries and Aquatic Resources (BFAR)** and obtain a **Sanitary and Phytosanitary (SPS) Clearance**. An **Export Health**

Certificate (EHC) is required to certify compliance with international food safety standards, and laboratory testing is often necessary to verify that products are free from harmful substances such as heavy metals and toxins. The export process is managed by **BFAR’s Fisheries Quarantine and Inspection Services**. More information is available on the [BFAR website](#), and exporters can reach BFAR at info@bfar.da.gov.ph or (+632) 8920-3993.

Exporters of **processed food and beverages** must register their products with the **Food and Drug Administration (FDA)** through the **e-registration system (e-portal)**. A **CPR** is required for each product, along with a **Licence to Operate (LTO)** as a food exporter. Products must comply with **Codex Alimentarius** and other international food safety standards. Laboratory testing may be required to

verify compliance with British import regulations. More details are available on the [FDA website](#), or inquiries can be sent to info@fda.gov.ph or (+632) 8857-1900.

To ensure compliance with British regulations, exporters should check the latest import requirements via the [United Kingdom Government Import Guidelines](#). They must also complete all necessary documentation; arrange for **phytosanitary, sanitary or quarantine inspections** at least 48 hours before shipment; comply with treatment requirements where necessary; and submit EDs through the **Philippine Customs' electronic-to-mobile (E2M) system** before shipment. By following these procedures, exporters can facilitate smooth transactions and ensure their products meet both Philippine and British regulatory standards.

> STEP 8: Phytosanitary certification

To ensure that export products meet the health, safety and quarantine standards of the importing country, exporters must secure the necessary certifications from the relevant Philippine authorities. These certifications confirm that



Box 1: A Philippine exporter targeting the British market

A Philippine women-led food exporter expanding market presence in the UK faces strict regulatory requirements such as complex documentation, food safety standards and import regulations. To succeed, the company seeks government and private sector support—including export compliance training, financial aid and business matchmaking programmes—to facilitate its entry into the British market.

the goods comply with international regulations and are free from contaminants or other risks that may affect public health and safety.

Only authorized regulatory officers can validate and issue these certificates, and approval will not be granted for prohibited or non-compliant products. Exporters must follow the appropriate certification procedures to prevent shipment delays or rejections. It is crucial to check the specific requirements for different product categories and obtain the necessary clearances before export.



> STEP 9: Register with chambers of commerce and trade associations (optional)

Register with relevant trade associations and chambers of commerce to benefit from networking opportunities and market access, business training and legal guidance support. Some key associations and chambers of commerce are provided in [Annex I](#).

Membership with chambers of commerce and trade associations also provides access to capacity-building workshops, industry-specific export training, and participation in trade fairs and exhibitions, helping entrepreneurs build relationships with international buyers.

> STEP 10: Sales contract

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

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



Box 2: A growing exporter leveraging government support and networking

An emerging food exporter successfully navigated export complexities by joining government trade programmes, mentorship networks and business support initiatives. Through participation in international trade fairs, export assistance programmes and business matchmaking events, the company expanded its reach and built strong relationships with buyers, ensuring sustainable growth.



Box 3: A women-led enterprise leveraging networks for export success

A women-led food exporter attributes its growth to strong mentorship and networking through the SheTrades Initiative and the Women Entrepreneurship Group. These platforms provide business insights, market access and regulatory guidance. The company also uses social media to strengthen its brand and engage with international buyers. By tapping into government support for women entrepreneurs, it secures funding, training and compliance assistance, ensuring long-term success in global markets.

Table 1: Summary of key terms in a sales contract

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



Box 4: A supplier managing seasonal raw material shortages

A Philippine dried fruit exporter struggled with inconsistent raw material supply during off-peak harvest seasons, affecting production and delivery timelines. The company responded by developing an inventory buffer, diversifying suppliers, and forming agreements with farmers for better supply chain stability.

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 scenarios between a producer / seller (S) and buyer (B). The rest are provided in [Annex I](#).

Table 2: Example of Incoterms 2020

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

> STEP 11: Harmonized System codes and product classification

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

Exporters must identify the correct UKCC product code. For an overview of the HS Code and UKCC classification, refer to the detailed example provided in [Table A3](#), Annex I.

However, as the complexity of the product increases, product classification may become a difficult exercise for exporters.

> STEP 12: Access to finance

Access to finance is critical for enterprises in the Philippine agriculture, processed agrifood and fish sectors. To support their growth and sustainability, the Philippine government, financial institutions and international organizations offer a range of financing programmes and grants.

- **Agricultural Credit Policy Council:** The Council implements credit programmes tailored to the needs of farmers, fisherfolk, and micro and small enterprises in the agriculture sector. Key programmes include:
 - **Agripreneurship Loan Programme:** Supports agricultural entrepreneurs in expanding operations.
 - **Survival and Recovery Assistance Programme:** Provides quick-response loans to farmers and fisherfolk affected by calamities.
 - **Agri-Negosyo Loan Programme:** Offers loans to individual borrowers and organizations engaged in agribusiness.



- **Young Agripreneurs Loan Programme:** Provides financing to young entrepreneurs in the agriculture and fisheries sectors.
- **Land Bank of the Philippines:** This bank offers various loan programmes to farmers, fisherfolk, agribusinesses and cooperatives. Programmes for farmers may be found [here](#) and programmes for fishers may be found [here](#).
- **Development Bank of the Philippines:** The Sustainable Agribusiness Financing Programme is the Bank's comprehensive initiative for the agricultural sector, designed to support countryside development by fostering agribusiness growth. It aims to improve the competitiveness and productivity of farmers and fisherfolk across the country by offering financial assistance for various agribusiness projects.
- **Rural banks:** Rural banks are often the primary source of financing for small farmers and fisherfolk. These institutions offer microloans, agricultural loans and savings products tailored to the needs of rural communities. You may find some of the rural banks [here](#).
- **Microfinance institutions:** These provide small-scale loans to entrepreneurs in agriculture and agrifood processing. Popular ones include [CARD MRI](#), and [TSPI Development Corporation](#).
- **Commercial banks:** Large commercial banks like the [Bank of the Philippine Islands](#) and [Metrobank](#) also offer financing options, including working capital loans and trade financing, for businesses in the agrifood and fisheries sectors.

Box 5: Importance of identifying the correct United Kingdom Commodity Code



WHY SHOULD EXPORTERS IDENTIFY THE CORRECT UKCC PRODUCT CODE?

There are two reasons exporters must conduct this important exercise:

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

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



United Kingdom Developing Countries Trading Scheme

Under the United Kingdom Developing Countries Trading Scheme (DCTS), the Philippines is an ‘Enhanced Preference’ country, which means that Philippine exporters can benefit from zero tariff rates on 92% of product lines. The [DCTS guide](#) lays down four steps for exporters to claim this benefit, which are explained below.

Applicable tariffs

As explained in Step 10 of this chapter, producers / exporters can determine the applicable tariffs, duties, and standards and regulatory requirements after identifying the correct HS code. Producers and/or exporters can also conduct a quick search on the [United Kingdom Integrated Online Tariff Tool](#) to determine the applicable tariff rates. It is important to note that there are different types of tariffs that may be levied, depending on the product. For an overview of the different types of tariffs, refer to the relevant section of [Annex I](#) of this handbook.

Rules of origin

Rules of Origin (ROO) specify the extent to which producers / exporters can buy raw materials from other countries and still claim that the product is Philippine in origin, 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 the relevant section of [Annex I](#) for more information on the criteria to determine the origin of goods.

Standards and regulatory requirements

To sell products in Great Britain, exporters are required to comply with manufacturing, packaging and health compliance standards, etc. Chapters 2 and 3 of this handbook lay out a detailed overview of the applicable standards and regulatory requirements to export the products covered by this handbook. The [DCTS guide on standards and regulatory import requirements](#) provides a useful overview of all requirements.

Claiming preferences under the DCTS

To claim preferences, Philippine 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 or [Form A](#). Exporters must note that this documentary proof of origin is mandatory to claim the preferential tariff rates under the DCTS. 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, production processes of the component materials, and origin status of the goods and component materials. For further information, refer to the relevant section of [Annex IV](#) of this handbook.



© Shutterstock.com

02 MEETING PRODUCT AND PRODUCTION REQUIREMENTS

After business registration, the next phase involves meeting all necessary production standards and product specifications to successfully export to Great Britain. Producers must adhere to two requirements.

The first comprises compulsory requirements stipulated by British legislation, which are elaborated in this chapter. The second consists of voluntary requirements that, while not legally required, are often demanded by purchasers and end users, as detailed in Chapter 3 of the handbook. For product-specific requirements, refer to [Annex II](#).

Food safety

General food safety

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



Checking for food safety

KEY CONSIDERATIONS FOR FOOD SAFETY

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



QUICK TIP!

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

Ensuring food safety

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

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

Traceability and risk management

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

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



Box 6: A food exporter navigating regulatory hurdles

A Philippine-based food exporter struggles with delays in securing a CPR from the Philippine FDA due to backlogs, while changing Philippine dietary reference intakes add costs and delays. Its United States Department of Agriculture organic certification, while generally internationally recognized, was not accepted by the UK, requiring separate compliance, while certification in the European Union (EU) Registered Exporter System took 15 months. Stricter mineral oil saturated hydrocarbons (MOSH) and mineral oil aromatic hydrocarbons (MOAH) regulations in the EU caused shipment rejections. To overcome these challenges, the company built a quality assurance team, leveraged government programmes, and invested in third-party testing, audits and worker training to maintain compliance and expand globally.

Hygiene requirements

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

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

Managing unsafe products

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

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



Box 7: Recommended practices to ensure food safety

RECOMMENDED PRACTICES TO ENSURE PRODUCT SAFETY FOR THE AGRICULTURE, PROCESSED AGRIFOOD AND FISH SECTORS:

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

Chemical safety

Managing chemical contaminants in food for export to Great Britain

For Philippine exporters of agricultural, fish and processed food products aiming to access the British market, managing chemical contaminants is a critical component of compliance with local food safety regulations. Chemical contaminants are undesirable substances that may unintentionally enter the food chain during production, processing, storage or transportation.

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



Did you know?

CONTAMINATION HAS TWO MAIN SOURCES:

Primary production

- Environmental pollution (factories, landfills, incinerators)
- Contaminated water, soil or animal feed
- Plant toxins or weeds
- Climatic conditions (e.g. wet conditions increasing mycotoxin risks during harvest)

Secondary production

- Processing (e.g. formation of acrylamide during high-temperature cooking)
- Storage (e.g. improper conditions leading to mycotoxin development)
- Transportation and handling

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

Sampling and analysis

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

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

Managing acrylamide levels

Exporters producing items like fried potato products, bread, fine bakery wares, coffee and baby food must implement mitigation measures to reduce [acrylamide](#) levels. Industry-developed codes of practice provide guidance for keeping levels as low as reasonably achievable. While not legally enforceable, benchmark levels serve as indicators of best practice and should be adhered to, to demonstrate compliance.

Managing plant toxins

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

Polycyclic aromatic hydrocarbons (PAHs)

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

Food contact materials

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



Special import conditions for high-risk foods

High-risk foods and feed of non-animal origin, such as those prone to contamination by aflatoxins or pesticide residues, are subject to strict checks at designated Border Control

Posts (BCPs). Although [the Philippines is not currently listed for these restrictions](#), exporters must still comply with general food safety requirements by testing for contaminants and providing compliance documentation. Contact imported.food@food.gov.uk for questions / queries in this regard.

QUICK TIP! CHECK PERMISSIBLE LEVELS OF PESTICIDES AND CONTAMINANTS

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

Exporters are required to make a [pesticide application](#) to the Health and Safety Executive for commercial authorization. Refer to this detailed [guide](#) to learn about the documents and information required to complete the pesticide application. If the export product

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

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

QUICK TIP! CODES OF PRACTICE – FUSARIUM AND OCHRATOXIN A

Great Britain has established **codes of practice** to minimize mycotoxins, specifically fusarium and ochratoxin A, in cereals:

- [Code of good storage practice to reduce ochratoxin A in cereals](#)
- [Code of good agricultural practice to reduce fusarium mycotoxins in cereals](#)
- [Code of good agricultural practice to reduce mycotoxins in British cereals](#)

Persistent organic pollutants

Exporting food products to Great Britain requires careful attention to environmental contaminants like POPs. These pollutants, known for their long-term stability and toxicity, can enter the food chain and pose serious risks to food safety. POPs persist in the environment for years, accumulating in air, water, soil and living organisms such as mammals, birds and fish. While they are often present in food at low levels, incidents like the contamination of animal feed have resulted in dangerous concentrations, particularly in animal-derived products such as meat and fish.

QUICK TIP! REGULATORY LIMITS FOR POPs

Philippine exporters must ensure their products consistently fall within the [maximum permissible levels for POPs](#), particularly dioxins and PCBs, set in British legislation.

QUICK TIP! TESTING FOR POPs

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



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 their trade.

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

Both the Philippines and the United Kingdom are signatories to CITES. This means that both countries and businesses within their countries must comply with CITES. In the Philippines, the [Biodiversity Management Bureau of the Department of Environment and Natural Resources enforces CITES](#).



Box 8: Example of CITES implementation in practice

Check if the species is protected under CITES: If your product contains parts of animals or plants listed under CITES (such as in Appendix I, II or III), you will need a permit. These lists include endangered species or those that require trade controls to protect them.

Apply for a CITES Export Permit: In the Philippines, this permit is issued by the **Biodiversity Management Bureau**. The permit ensures that your product can be legally exported without harming the species in the wild.

Appendix I species: If your product comes from a species listed in **Appendix I** (the most endangered), you will need both an **export permit from the Philippines** and an **import permit from Great Britain**.

Appendix II species: For species in **Appendix II**, you only need an **export permit from the Philippines**.

Appendix III species: For species listed in **Appendix III**, an export permit is required if the species is protected in **the Philippines**.

Organic products

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

Product sustainability standards

The Environment Act, 2021, provides that ‘forest-risk commodities’ (FRCs) or products made using such FRCs cannot be used in commercial activities because they contribute to deforestation. Find out more about FRCs in Box 10.

Producers supplying to Great Britain with an annual turnover of over £50 million must comply with this scheme. Producers whose use of FRCs specified in Box 10 does not exceed the annual volume threshold of 500 tons may apply for an exemption.



Box 9: A tropical dried fruit exporter competing in global markets

A Philippine dried fruit exporter competing with Thailand and Viet Nam maintains its edge through high-quality products and strict food safety compliance despite the competition’s lower pricing. However, obtaining British Retail Consortium Global Standards (BRCGS), halal and organic certifications is expensive, and organic certification remains a challenge as most Philippine farms lack the required standards. The company seeks training and faster certification approvals while investing in facility upgrades and compliance audits to remain competitive.



Box 10: What is a forest-risk commodity?

An FRC is:

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

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

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

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



Box 11: How can producers prepare for a sustainable future?

- Speak to your suppliers about their sources of raw materials and how to make them more forest-friendly.
- Maintain records about key information such as purchases made from each supplier, and information about each supplier such as business name, name of proprietor, postal address, trademark, email and web address.
- Regularly update yourself on all news relating to the FRC scheme that is set to be introduced in 2025.

Product packaging

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

Philippine exporters of agricultural, fish and processed food products must comply with British packaging regulations to ensure market access. These obligations cover the following key areas:

- **Food safety and hygiene:** Packaging must protect food from contamination and maintain its quality, complying with standards for food contact materials like plastics and coatings.
- **Sustainability and environmental responsibility:** Exporters should use recyclable, reusable or biodegradable materials, minimize packaging waste, and ensure compliance with British recycling and recovery schemes. Packaging should also meet recycled content requirements to avoid taxes.
- **Recycled content and waste reduction:** Plastic packaging with less than 30% recycled content is taxed. Exporters must adhere to recycling initiatives, such as deposit return schemes, and ensure materials align with British recycling capabilities.



Box 12: A company tackling MOSH / MOAH compliance for the EU

A Philippine food exporter faced shipment rejections in the EU due to stricter MOSH / MOAH testing requirements. The company had to invest in new laboratory testing procedures and adjust manufacturing processes to meet evolving standards. By improving compliance monitoring and working with third-party labs, it successfully regained access to the EU market.

- **Design and technical standards:** Packaging should include tamper-proof and leak-proof designs for perishable goods and extend shelf life through effective oxygen and moisture barriers. Retail-ready designs must meet British retailers’ stacking and display requirements.
- **Collaboration and continuous compliance:** Exporters should work with British importers and consultants to stay updated on regulations and adapt packaging practices to legislative changes, especially post-Brexit updates.

By focusing on safety, sustainability and compliance, Philippine exporters can ensure smooth entry into the British market and build strong trade relationships. For more information, refer to [Annex II](#).

Product labelling standards

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

- Name of the food;
- ‘Best before’ or ‘use by’ date;
- Net quantity;
- Warnings;
- Storage conditions;
- Lot number;
- Instructions for use;
- Name and address of the importer.

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

It is important to note that different requirements apply depending on the product category. For

example, the labelling rules for agricultural goods, fish, processed foods and beverages may vary significantly, especially regarding nutritional information, country of origin details or allergen disclosures. You may find more information [here](#), [here](#) and [here](#).

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



03

VOLUNTARY SUSTAINABILITY STANDARDS

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

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



QUICK TIP!

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



Box 13: Codex Alimentarius

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



QUICK TIP! UNDERSTAND BUYERS' EXPECTATIONS

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



04 CUSTOMS AND RELATED PROCEDURES

To export goods from the Philippines, exporters must follow Customs procedures and ensure they have the correct documentation. Following is a breakdown of the export process.

Required documentation for export

1. BL or AWB
2. COO
3. ED
4. Export clearance
5. Commercial invoice
6. Packing list
7. Insurance policy
8. Post-loading certificates

Pre-export preparation

Exporters must begin by determining the correct **HS code** for their products to identify applicable tariffs, duties and other regulations. For regulated goods—such

as food, agricultural products and fishery items—it is necessary to secure permits and licences from agencies like BFAR or the Department of Agriculture. Meeting international and domestic quality standards requires obtaining certifications such as HACCP, Good Manufacturing Practices (GMP) or organic certification.

Export declaration

Exporters must register in the BOC **Client Profile Registration System**. The **ED** process involves preparing and submitting documentation through the BOC **E2M system**.

Following this, the exporter must lodge an **ED** electronically through the BOC portal. This declaration provides essential details about the shipment and must be completed accurately to avoid delays.

After lodging the ED, the exporter or their broker must submit the required documents to the Export Division at the port of loading. These documents include a printout of the ED, a proforma or commercial invoice, a packing list, and any additional documents that may be required by BOC, depending on the nature of the goods.

Once the submission is made, the ED is processed at the Export Division. This process uses the

E2M database and the selectivity system, which categorizes the shipment into Green, Yellow, Orange or Red lanes for inspection and clearance. Upon clearance, the exporter proceeds to pay duties and other charges through authorized agent banks.

The final step in the exportation process is the issuance of the **Authority to Load** by the Export Division of the port of loading. This document certifies that the shipment is authorized for export and can proceed to its destination.

For certain goods, exporters must secure permits and clearances from regulatory agencies. These requirements depend on the type of goods being exported and are available for review through the Philippine National Trade Repository at <https://www.pntr.gov.ph/search-commodity>. Exporters may also refer to the List of Prohibited and Regulated Export Products of the DTI.



Pre-shipment inspection

For certain products, BOC or authorized third-party agencies may require a physical inspection or laboratory testing to confirm compliance with quality and safety standards.

Freight and logistics arrangements

Once approved, exporters must arrange for freight and logistics by:

- Booking transport via sea, air or land;
- Securing shipping documents, including the BL, in coordination with the shipping line or freight forwarder;
- Obtaining cargo insurance to safeguard goods during transit.

Box 14: A company managing shipping costs and port congestion



Given that the Philippines has one of the highest shipping rates in the Asia Pacific region, a Philippine food exporter found that port congestion and container shortages disrupted deliveries and increased costs. The company adopted alternative logistics strategies, such as working with multiple freight providers, optimizing shipment schedules, and securing long-term logistics contracts to stabilize operations.

Customs clearance for export

Exporters must submit all required documents at the designated BOC office or online through the **E2M system**. Customs authorities may conduct a physical examination of goods to verify consistency with the ED. Applicable fees, such as the COO fee, must be paid. Once all requirements are met, BOC issues an **Export Clearance**, allowing the goods to leave the port.

Post-export requirements

After shipment, exporters must file the final ED with BOC for record-keeping. Export earnings must be repatriated and converted into Philippine pesos within the time frame specified by the Bangko Sentral ng Pilipinas.



Box 15: Key agencies involved

Several agencies play critical roles in facilitating exports:

- **BOC:** Oversees EDs and Customs clearance.
- **PHILEXPORT:** Provides guidance and assistance.
- **DTI:** Supports exporters through trade policies and certifications.



QUICK TIP!

- Exporters are encouraged to leverage the BOC **E2M system** for faster processing and submission of export documents.
- Compliance with destination country requirements, including labelling, standards and certifications, is essential for successful entry into foreign markets.

Customs bonded warehouses

For logistical purposes, goods can reach the British border either directly or through different shipping routes, such as through the EU. Once goods reach the British border, they are usually stored in Customs bonded warehouses. Importers can control the flow of consigned goods, rearrange them and delay payment of applicable Customs duties and other taxes.

If goods are being shipped to Great Britain via the EU, they will be stored in Customs bonded warehouses so economic operators need not pay any import duties on the goods. Note that goods liable 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.



QUICK TIP! LEARN MORE ABOUT CUSTOMS BONDED WAREHOUSES

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



05

TRANSPORT AND LOGISTICS

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

Bill of lading

A BL 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.

Air waybill

Like a BL, an AWB is a contract issued by the carrier (air carrier) and the shipper / consignor, containing details about the consignor, consignee (entity that will receive the shipment) and the destination. It also contains a reference number that can be used to track the shipment. Unlike a BL, it is not a receipt for the goods shipped and is only a contract for transportation of the goods.

The key document differentiating air or sea transport is the BL for sea transport and the AWB for air transport. To support either of these, producers must also ensure that the Bill of Entry, ED, commercial invoice, packing list, and COO or Form A (as detailed in [Annex 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.

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.



QUICK TIP! USE FREIGHT FORWARDERS

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



QUICK TIP! KNOW YOUR INCOTERMS

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

ANNEXES



01

ANNEX I: PREPARING TO BE A PHILIPPINE EXPORTER

**Table A1: Steps to obtain the permits included
in the second set of documents for the business permit**

PERMIT	STEPS
Barangay Business Clearance	<ol style="list-style-type: none">Prepare your documents: Gather the necessary documents, including a Community Tax Certificate, valid government-issued identification, and a Homeowner's Association Certificate (if operating in a subdivision or village).Visit the Barangay Hall: Go to the Barangay Hall where your business is located and request a business permit application form.Complete and submit: Fill out the application form and submit it along with the required documents.Pay the applicable fees: Settle the corresponding fees for the processing of your Barangay Clearance.Receive the clearance: You may receive the Barangay Clearance on the same day, or you may need to return a few days later to collect it.
Community Tax Certificate	You can procure it from the City Treasurer's Office.
Locational / Zoning Clearance	Visit the Office of the Municipal Planning and Development Coordinator, and review the list of required documents. Submit the necessary paperwork for evaluation and verification. Obtain a project cost assessment, after which the Zoning Office will conduct a site inspection. Once your area is confirmed to comply with current standards and regulations, pay the required fees and wait for your Zoning Clearance.
Occupancy Permit (for the building and unit)	An Occupancy Permit is issued by the local government to certify that a building is safe for occupancy and compliant with building codes and standards. To receive an Occupancy Permit in the Philippines, complete your building construction, prepare the required documents (e.g. building permit, as-built plans, inspection certificates), submit them to the Office of the Building Official, pay the necessary fees, pass the site inspection and await approval.
Sanitary Permit	Submit your proof of payment and required documents to the designated Sanitary Department.
Fire Safety Inspection Permit	Apply for a Fire Permit at the Bureau of Fire Protection. Ensure fire extinguishers are installed as per the requirements based on your business area size. Prepare your business permit and be ready for a Bureau of Fire Protection inspection, or submit photos of the business premises if requested. Note that a Zoning Clearance is required to secure the Fire Permit.

Table A2: 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

Registration with chambers of commerce and industry associations

Provided below is an indicative list of chambers of commerce and industry associations that small and medium-sized enterprises can join to benefit from their services.

- **Philippine Chamber of Commerce and Industry:** The largest business organization in the Philippines, advocating for the growth and sustainable development of entrepreneurship, chamber development, international trade relations and business innovation. This Chamber works with the government, local chambers and other business organizations to promote Philippine enterprises globally.
- **PHILEXPORT:** A private, non-stock, non-profit umbrella organization of Philippine exporters mandated to develop and promote exports. PHILEXPORT has affiliated industry

associations that include sectors such as food processing and agribusiness.

- **Philippine Food Processors and Exporters Organization, Inc.:** An organization representing food processors and exporters in the Philippines, focusing on the development and promotion of the country's food processing industry.
- **Council of Agriculture and Fisheries Inc.:** An organization that advocates for the interests of stakeholders in the agriculture and fisheries sectors, aiming to promote sustainable development and address industry challenges.
- **Seafood Exporters Association of the Philippines:** An association representing the interests of seafood exporters in the Philippines, focusing on the promotion and development of the country's seafood industry.

Product classification: HS codes

Overview of HS codes and UKCCs

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

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

Table A3: Product classification of skipjack tuna in vegetable oil as per the HS Code and UKCC

HS CODE			
HS Chapter	2 digits	16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects
HS Heading	4 digits	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
HS Subheading	6 digits	1604.14	Tunas, skipjack tuna and bonito (<i>sarda spp.</i>)
UKCC			
UKCC Subheading	10 digits	1604.1421.00	Skipjack tuna in vegetable oil



Did you know?

The HS Code is contained in the International Convention on the Harmonized Commodity Description and Coding System. Based on the product description laid down in the relevant Chapter, Heading and Subheading of the HS Code, each product has a **product code or HS code**, which has six digits. Countries can, however, take a step beyond the HS code, and introduce further product classification lines.

Indicative list of product 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	
<i>Preparations of vegetables, fruit, nuts or other parts of plants</i>	
2001.1000.11	Cucumbers and gherkins, cucumbers, not containing added sugar
2008.2090.00	Pineapples not containing added sugar
2009.4192.10	Pineapple juice, of a brix value not exceeding 20, containing added sugar, of a value exceeding 25.00 gbp per 100 kg net weight, powdered
<i>Coconuts, Brazil nuts and cashew nuts, fresh or dried</i>	
0801.1100.00	Coconuts desiccated
0804.5000.30	Guavas, mangoes and mangosteens, guavas (<i>guajava l.</i>)
0804.4000.10	Avocados fresh
<i>Preparations of cereals, flour, starch or milk; pastry cooks' products</i>	
1905.3111.00	Sweet biscuits, completely or partially coated or covered with chocolate or other preparations containing cocoa, in immediate packings of a net content not exceeding 85g
<i>Edible vegetables and certain roots and tubers</i>	
0714.2010.00	Sweet potatoes, fresh, whole, intended for human consumption
<i>Products of the milling industry; malt; starches</i>	
1101.0015.00	Wheat flour of common wheat and spelt

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.

Figure A1: Example of chapter notes for UKCCs for Chapter 16

Chapter notes

1. This chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 0504.

2. Food preparations fall in this chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified within the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

For preparations containing liver, the provisions of the second sentence shall not apply in determining the subheadings within heading 1601 or 1602.

Subheading notes

1. For the purposes of subheading 1602 10, the expression 'homogenised preparations' means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g.

For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects.

This subheading takes precedence over all other subheadings of heading 1602.

2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Additional chapter notes

1. For the purposes of codes 1602 31 11, 1602 32 11, 1602 39 21, 1602 50 10 and 1602 90 61, the term 'uncooked' is to apply to products which have not been subjected to any heat treatment or which have been subjected to a heat treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which, therefore, in the case of codes 1602 50 10 and 1602 90 61, show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.

2. For the purposes of codes 1602 41 10, 1602 42 10 and 1602 49 11 to 1602 49 15, the expression 'cuts thereof' applies only to prepared or preserved meat which, due to the size and the characteristics of the coherent muscle tissue, is identifiable as having been obtained from hams, shoulders, loins, or collars of domestic swine, as the case may be.

Section notes

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

Developing Countries Trading Scheme

In June 2023, Great Britain replaced the erstwhile Generalized Scheme of Preferences with the DCTS. The DCTS aims to enable easier market access for 65 countries including the Philippines. Through this scheme, exporters gain the following benefits:

- Zero or reduced tariffs on exports to Great Britain;
- Liberalized ROO.

Countries are classified into one of three preference categories, 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, the Philippines is an Enhanced Preference country. Exporters can thus enjoy zero tariffs on several commodity code lines. All products outside the DCTS commodity code lines will be charged a tariff as per the United Kingdom general tariff.

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 provides a useful overview of the different, yet applicable, types of tariffs. For more information, refer to the infographic shared in Figure A3.

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.

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.

Seasonal tariffs

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

Rules of Origin

ROO are used by countries to determine the economic nationality of goods. Under the DCTS, producers can show that their goods originate from the Philippines using either the Wholly Obtained Rule or the Sufficiently Working or Processing Rule. Products produced entirely in the Philippines, without including any imported raw materials, can be classified

as ‘Originating in Philippines’ under the Wholly Obtained Rule.

If raw materials are imported directly or indirectly into the Philippines for manufacture, the final manufactured product can still be classified as ‘Originating in Philippines’ if it meets the product-specific rules. Refer to the [DCTS Guidance document on Understanding ROO](#) to learn more about ROO.

02

ANNEX II: PRODUCT AND PRODUCTION REQUIREMENTS

Product-specific requirements

Animals, animal products, and products of animal origin

The **Border Target Operating Model (BTOM)** governs the import of animals, products of animal origin (POAO) and animal by-products into Great Britain. Import controls depend on the risk category of the product, which determines the level of inspection required at BCPs.

Products are categorized as high-, medium- or low-risk:

- **High-risk commodities** are subject to 100% identity and physical checks.
- **Medium-risk commodities** are inspected at rates between 1% and 30%.
- **Low-risk commodities** are not routinely inspected but may undergo non-routine or intelligence-led checks.

Philippine exporters can determine their product’s risk category by referencing its UKCC and consulting with their British importer to confirm inspection rates and requirements. For more information on the UKCCs you may consult the link [here](#).

Box A1: What Philippine exporters need to do

While many obligations, such as pre-notification and inspections, fall on British importers, Philippine exporters play a critical role in ensuring compliance by meeting these key requirements:

- **Obtain an EHC:** An EHC is mandatory for medium-risk products such as meat, fish, dairy, eggs and composite products. This certificate, issued by the competent authority in the Philippines, certifies that the product complies with British safety and quality standards. Philippine exporters must ensure the EHC accompanies the consignment and matches the details submitted by the British importer to the Import of Products, Animals, Food and Feed System (IPAFFS).
- **Provide complete commercial documentation:** Exporters must supply all necessary commercial documents, including invoices, packing lists and BLs. These documents must match the product details on the EHC and the British importer’s pre-notification.
- **Ensure proper processing and packaging:** Products that are shelf-stable and sterilized (e.g. UHT milk, canned goods and hermetically sealed items) may qualify for reduced inspections if they meet low-risk criteria. Proper processing, such as heat treatment or sterilization, can minimize inspection rates and facilitate smoother importation.
- **Collaborate with British importers:** Close coordination with British importers is essential. Philippine exporters must provide the required product details, including EHCs and risk classifications, to enable British importers to pre-notify authorities via IPAFFS and ensure the goods are routed to a designated BCP.

QUICK TIP! SPECIFIC GUIDANCE FOR KEY PRODUCTS MAY FOUND HERE AND HERE



- **Meat and meat products:** Products like poultry, pork and beef are typically medium-risk and require an EHC. Exporters must ensure these products are prepared and stored under conditions that meet British standards.
- **Dairy and egg products:** Milk, cheese and egg products must comply with EHC requirements. Shelf-stable dairy products treated with UHT or sterilization processes may qualify as low-risk, reducing inspection frequencies.
- **Fishery products:** Fish, shellfish and other seafood must meet British requirements for hygiene and safety. Products associated with histamine risks, such as certain fish species, are classified as medium-risk and require stringent checks.
- **Composite products:** Ready-made meals and other composite products containing animal and plant ingredients must follow the same rules as POAOs. Products processed and packaged to be shelf-stable can be classified as low-risk.

By meeting these obligations and collaborating effectively with British importers, Philippine exporters can ensure their products meet British regulatory standards and gain access to this important market. Further guidance is available through the government's resources and IPAFFS.

Meat products

Exporting meat products from the Philippines to Great Britain requires strict adherence to regulatory standards, inspection procedures and documentation requirements. The **National Meat Inspection Service (NMIS)** plays a crucial role in ensuring compliance with international standards.

The first step in exporting meat products to Great Britain is undergoing the inspection and certification process facilitated by NMIS. Meat exporters must ensure their products meet NMIS safety and quality standards. Mandatory inspections are conducted to certify that meat products are fit for human consumption and adhere to international health standards. Exporters should regularly check NMIS regulations and updates to remain compliant.

Once the products have passed inspection, exporters need to apply for an export permit through NMIS. The application requires submitting key documents, including the **Certificate of Meat Inspection** and other necessary certifications.

Processing times may vary, so it is advisable to submit applications well in advance to avoid delays. More information on NMIS permits and certification can be found in their official memorandum circulars: [NMIS Issuances](#).

Meeting SPS measures is another crucial aspect of exporting meat to Great Britain. The regulations cover both animal health and plant health measures to prevent the spread of pests and diseases. Exporters must ensure that their meat products originate from disease-free livestock and comply with food safety regulations. NMIS provides guidance on these measures to help exporters navigate the complex regulatory landscape. Further details on SPS regulations applicable to meat imports into Great Britain can be found at the [Food Standards Agency](#).

Proper documentation is a fundamental requirement for meat exports. Essential export documents include **veterinary health certificates**, which confirm the health status of the animals used in meat production; and commercial invoices, which detail the transaction between the exporter and importer. Ensuring all documents are accurate and complete helps facilitate smooth Customs clearance and avoids delays at the British border.

In addition to documentation, compliance with labelling and packaging requirements is necessary to meet Great Britain's import regulations. Labels should provide essential information, such as

the product description, net weight, country of origin and storage instructions. Packaging materials should be suitable for maintaining product quality and meet environmental standards. Proper labelling and packaging not only ensure compliance but also improve the marketability of the product in Great Britain.

To further support Philippine meat exporters, NMIS provides export certificates attesting to the authenticity and quality of the meat products. These certificates are crucial for regulatory approval in Great Britain. Exporters must apply for these certificates, and NMIS verifies compliance with food safety and quality standards before issuance.

Finally, NMIS offers training and capacity-building programmes to assist meat exporters in understanding and meeting Great Britain's regulatory requirements. These programmes include workshops, seminars and capacity-building initiatives designed to educate exporters on international meat export standards. Taking advantage of these training opportunities can significantly enhance the ability of Philippine exporters to navigate regulatory requirements efficiently.

Labelling and packaging requirements

Compliance with Great Britain's labelling and packaging requirements is essential to ensure market acceptance and regulatory approval. The labelling regulations are designed to provide consumers with accurate information about the product while ensuring traceability and food safety. Meat product labels must include the following mandatory information:

- **Product name:** The specific name of the meat product, using terms legally recognized in Great Britain.
- **Net weight:** Displayed in metric units (grams or kilograms) to ensure consistency with British retail standards.
- **Country of origin:** Clearly state 'Product of the Philippines' or a similar phrase to indicate its origin.
- **Storage instructions:** Include proper handling guidelines, such as 'Keep Refrigerated' or 'Store Below -18°C' for frozen products.



- **‘Use by’ or ‘best before’ date:** This must be displayed prominently to indicate product freshness and safety.
- **List of ingredients** (if applicable): If the product contains multiple ingredients (e.g. processed or marinated meats), they must be listed in descending order by weight.
- **Allergen information:** If the product contains allergens such as soy, milk or wheat, this must be clearly stated.
- **Health marks and official seals:** The product must bear an official NMIS export seal and meet Great Britain’s health marking requirements for meat products.

In addition to labelling, the packaging of meat products must be designed to ensure product integrity during transportation and storage. Packaging materials must be food-grade, durable, and able to withstand different temperature conditions. Vacuum-sealed and modified atmosphere packaging are commonly used to extend shelf life and maintain freshness. The packaging must also comply with Great Britain’s environmental regulations, which prioritize recyclable or biodegradable materials where possible.

Exporters should also be aware of British-specific packaging requirements, including:

- **Tamper-evident seals:** Packaging should have features that indicate whether the product has been opened or compromised.
- **Clear batch codes and traceability information:** This enables tracking of products in case of recalls or food safety concerns.
- **Language requirements:** Labels should be in English to ensure compliance with British consumer regulations.

Products of non-animal origin

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

particularly when these products are identified as high risk.

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

High-risk non-POAO can only enter Great Britain through designated **BCPs** equipped to handle such goods. These controls may involve documentary checks, sampling, and testing for contaminants or other hazards. For example, nuts susceptible to aflatoxin contamination or specific fruits from countries with known pesticide risks are subject to these controls. Exporters should coordinate with British importers to confirm whether their goods are subject to emergency controls and ensure shipment to a suitable BCP.

Fresh fruits

BPI plays a crucial role in facilitating the export of fresh fruits from the Philippines to Great Britain by ensuring compliance with international phytosanitary standards. Exporters must secure an **Export Registration and Licence** from BPI, which involves submitting the necessary documentary requirements, undergoing inspection, and adhering to prescribed safety and quality standards.

Additionally, BPI offers essential services such as **vapour heat treatment and fumigation facilities**, which are necessary for controlling pests and ensuring that fresh fruits meet British import regulations. These treatments are available at accredited facilities across the country to support exporters in meeting phytosanitary requirements. Moreover, BPI maintains an updated **list of fresh fruits eligible for export to Great Britain**, including mangoes, pineapples and bananas, among others, based on agreements between the Philippine and British plant health authorities.



Exporters are advised to coordinate with BPI for the latest updates on accreditation procedures, available services, and the list of approved export commodities to ensure smooth market access to Great Britain.

Fishery products and bivalve molluscs

To assist Philippine exporters of fishery products and bivalve molluscs to Great Britain, the following outlines the product-specific requirements and certifications necessary for compliance with British import regulations.

Fishery products

Fishery products include crustaceans, cephalopods, aquaculture products, fish oils for human consumption, tunicates, echinoderms and gastropods. Great Britain presents a lucrative market for Philippine seafood, with high demand for tuna, shrimp, crab, octopus and various processed fish products. However, to ensure successful exports, Philippine seafood exporters must comply with strict British import regulations, adhere to sustainability and traceability standards, and take advantage of tariff benefits under Great Britain’s DCTS. This section provides a detailed guide on the

requirements and processes involved in exporting seafood from the Philippines to Great Britain.

British import rules for fish and shellfish

To legally export seafood to Great Britain, Philippine exporters must meet the country’s stringent food safety and hygiene requirements. Great Britain follows the import conditions set by the **Food Standards Agency** and **Department for Environment, Food and Rural Affairs**, ensuring that all seafood products entering the market are safe for consumption.

The key requirements include:

- **Health certification** – An **EHC** issued by **BFAR** is required for all seafood exports to verify compliance with British food safety standards. Exporters must apply for this certificate from BFAR’s Fisheries Inspection and Quarantine Division before shipment. More information on obtaining an EHC can be found on BFAR’s website.
- **Approved processing facilities** – Seafood products must originate from BFAR-accredited processing establishments that comply with British and **EU food safety regulations**. The **list of approved Philippine seafood processing establishments** can be accessed through the BFAR website.

- **Labelling and traceability** –British import regulations require seafood packaging to include clear and accurate labelling, specifying the species’ **scientific and common name, catch area, processing method** and **batch number**. Additionally, full **traceability records** must be maintained to track the product from its source to final distribution. Exporters should ensure they are using a robust **traceability system**, as the British authorities may request verification at any time.
- **Import declarations and border control checks** –All seafood shipments must go through British **BCPs**, where they undergo **documentary, identity and physical inspections**. British importers must notify the relevant BCP in advance of the shipment’s arrival by submitting an **Import Notification using IPAFFS**. More information on IPAFFS can be found at the [United Kingdom Government website](#).
- **SPS measures** –Great Britain enforces strict **SPS regulations** on seafood imports to prevent contamination. Exporters must ensure that products meet microbiological and chemical residue limits, and all seafood must come from **non-contaminated waters**, in compliance with British food safety laws.

Compliance with illegal, unreported and unregulated (IUU) fishing rules

Great Britain has **zero tolerance** for seafood products linked to IUU fishing. Philippine exporters must ensure that:

- A **Catch Certificate** from BFAR accompanies every shipment, proving that the seafood was caught legally and in compliance with Philippine and British fishing laws. The process for obtaining a Catch Certificate is detailed on [BFAR’s Catch Documentation and Certification website](#).
- All seafood is sourced from legally **registered fishing vessels** that operate under **sustainable fishing practices**. Exporters should verify that their suppliers are **BFAR-registered** and adhere to responsible fishing regulations.
- Full **catch documentation and traceability records** are available for each consignment

to demonstrate compliance with international fishing laws. The British authorities may request this information as part of random or targeted inspections.

For additional guidance on IUU fishing compliance, exporters can refer to the British **IUU Fishing Regulations on the Department for Environment, Food and Rural Affairs website**.

Understanding the United Kingdom DCTS

One of the key advantages for Philippine seafood exporters is the **DCTS**, which replaces the EU’s **Generalized System of Preferences** in Great Britain. Under this scheme, Philippine seafood products benefit from **zero or reduced tariffs**, making them more competitive in the British market.

The **DCTS tariff reductions** apply to several key seafood exports, including:

- **Fresh or frozen tuna fillets (HS code 0304)** –Previously subject to tariffs, now **duty-free** under DCTS.
- **Shrimp and prawns (HS code 0306)** –Tariffs significantly reduced, lowering costs for British buyers.
- **Processed seafood products, including canned tuna (HS code 1604)** –Enjoy preferential tariff treatment, reducing costs for British importers.

To maximize cost savings, exporters should regularly check the British **Tariff Schedule** at United Kingdom Trade [Tariffs](#) to ensure their products qualify for duty-free or reduced tariffs.

Sustainability and certification opportunities
The British market strongly values **sustainability** in seafood sourcing, and many British buyers prioritize suppliers who meet internationally recognized sustainability standards. Philippine exporters who invest in sustainability certifications can **increase market access, command higher prices and build long-term relationships with British buyers**. Key certifications include:

- **Marine Stewardship Council** –This certification is widely recognized for wild-caught seafood that meets sustainable fishing standards. Philippine exporters interested in this certification can visit the [Marine](#)

[Stewardship Council website](#).

- **Aquaculture Stewardship Council** –This certification is recommended for farmed seafood, such as shrimp, to demonstrate responsible aquaculture practices. More details are available on the [Aquaculture Stewardship Council website](#).
- **BRCGS Certification** –This is a key food safety standard for suppliers looking to enter Great Britain’s major retail and supermarket chains. Information on obtaining BRCGS certification can be found at the [BRCGS website](#).

Bivalve molluscs

Bivalve molluscs –such as oysters, mussels, clams, cockles and scallops –are considered high-risk due to their filter-feeding nature. The following conditions apply:

- **Approved harvesting areas:** Products can only be harvested from production areas that meet toxin and microbiological criteria under assimilated Regulations (EC) 852/2004 and 853/2004.
- **Health certification:** These products require an EHC confirming compliance with microbiological safety criteria and environmental monitoring standards.
- **Inspection at BCPs:** All consignments must undergo veterinary checks, including documentary, identity and physical inspections, at designated BCPs.

Crustaceans

This category includes prawns, lobsters, crayfish, crabs and shrimps. Requirements include:

- **Health certification:** An EHC is mandatory for medium-risk products to ensure compliance with public health and safety standards.
- **Inspection:** Crustaceans are subject to inspection rates depending on the BTOM risk category.

Cephalopods

Products like octopus, squid and cuttlefish require:

- **Health certification:** Medium-risk cephalopods must have an original EHC.

- **Inspection:** As medium-risk products, they are subject to checks at BCPs at rates of 1%-30%.

Echinoderms and gastropods

These include sea urchins, sea cucumbers, whelks, winkles and abalone. Specific requirements are:

- **Health certification:** An original EHC is required for medium-risk products.
- **Approved establishments:** Products must originate from approved processing establishments.
- **Inspection:** Products undergo checks as per their risk category under the BTOM.

Fish oils for human consumption

Fish oils intended for human consumption must adhere to the following:

- **Approved establishments:** Fish oils must come from establishments listed in the approved country database.
- **Health certification:** An EHC is required for medium-risk fish oils.
- **Inspection:** Subject to BTOM rules, including veterinary checks at BCPs.



Box A2: Key regulatory references

- [Regulations \(EC\) 852/2004 and 853/2004](#): Hygiene and safety criteria.
- [Regulation \(EU\) 2019/626](#): Approved countries and establishments.
- IUU fishing rules: [Certification requirements](#).
- [BTOM](#): Risk categorization and inspection rules.

Processed food

The **FDA** regulates the export of processed food products to ensure compliance with both domestic and international food safety standards. To legally manufacture, trade or distribute processed food products for export, businesses must first obtain an **LTO** from the FDA. The application process begins with the preparation of necessary documents, including:

- A completed Integrated Application Form;
- A valid Business Permit (Mayor’s Permit or Barangay Clearance);
- Registration with DTI for sole proprietors, the Securities and Exchange Commission for corporations, or the Cooperative Development Authority for cooperatives.

Additionally, the applicant must:

- Submit a location plan and floor plan of the facility;
- Submit proof of compliance with GMP;
- Pay the required application fees.

Applications are submitted online through the **FDA eServices Portal**, where an automated Reference Code is generated for payment processing. Payments must be made through the FDA’s designated banks or online payment platforms. Once the application is received and payment is confirmed, the FDA will assess the submission, and, if necessary, conduct a facility inspection to verify compliance with GMP. If the application is approved, the LTO will be issued electronically and will remain valid for **five years**, subject to renewal.

After securing an LTO, exporters must apply for a **CPR** for each processed food product they intend to export. This process involves submitting:

- A completed Integrated Application Form;
- A valid LTO number matching the applicant’s business name;
- A complete product formulation listing all ingredients and their percentages;
- A Certificate of Analysis and Laboratory Test Results from an FDA-accredited laboratory;
- A product label and packaging design that complies with FDA labelling guidelines.

The application must be filed through the **FDA eServices Portal**, where a tracking number is provided upon submission. Payment of the required processing fee is also necessary before the FDA begins evaluating the product for safety, labelling accuracy, and compliance with regulatory standards. If additional documents are needed, the FDA will notify the applicant for clarification. Once the application is approved, the CPR will be issued electronically and is valid for **five years**, subject to renewal.

Various food categories

The Food Standards Agency provides detailed [guidance](#) for traders on importing various food categories into Great Britain. Table A5 outlines key considerations for each category.

Table A5: Guidance for various product categories

FOOD CATEGORY	KEY CONSIDERATIONS
Bakery products	Ensure compliance with regulations on additives, labelling and packaging. Verify that any animal-derived ingredients meet import requirements.
Cereals and cereal products	Adhere to standards for contaminants, labelling and permissible additives. Ensure proper documentation for any novel ingredients.
Confectionery products	Monitor for permitted additive levels, especially colourants and sweeteners. Ensure accurate allergen labelling.
Cooking oils	Verify purity and quality standards. Ensure labelling includes origin and nutritional information.
Drinks	Comply with regulations on additives, particularly preservatives and colourants. Alcoholic beverages must meet specific import conditions.
Food or dietary supplements and health foods	Ensure products do not contain unauthorized substances. Accurate health claims and labelling are essential.
Fruit and vegetables	Check for pesticide residue compliance. Some items may be classified as high-risk and require additional checks.
Herbs and spices	Monitor for contaminants such as mycotoxins and unauthorized dyes. Ensure proper labelling of country of origin.
Nuts	Adhere to aflatoxin limits. Ensure clear allergen labelling and check for any import restrictions.
Plant products (not fruit or vegetables) and vegetarian products	Verify that products are free from unauthorized additives. Ensure accurate ingredient listing and labelling.
Salt or low-sodium salt alternatives	Comply with regulations on permitted additives and labelling requirements.
Sauces containing POAO	Ensure animal-derived ingredients meet import standards. Maintain proper hygiene and traceability documentation.
Sugar and sweeteners	Adhere to purity criteria and permissible additive levels. Ensure correct labelling, especially regarding sweetener content.
Table sauces, preserves, pickles and chutneys	Monitor for permitted preservative levels. Ensure accurate ingredient lists and allergen information.



Box A3: A dried fruit processing company expanding while facing manpower shortages

A dried fruit processing company encountered labour shortages because most of its operations relied on manual labour. This limited production capacity and affected delivery schedules. To resolve this, the company invested in automation, workforce training and recruitment initiatives to meet growing demand.

Product packaging

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

Food safety and hygiene obligations

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

Sustainability and environmental obligations

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

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

Recycled content and waste reduction obligations

Exporters must account for:

- Taxes on plastic packaging containing less than 30% recycled content;
- Compliance with schemes designed to promote recycling and reduce litter, such as deposit return schemes for plastic bottles;
- Ensuring that all packaging materials can be processed effectively within British recycling infrastructure.

Design and technical obligations

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

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

Collaboration and continuous compliance

Exporters are encouraged to:

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



Box A4: British packaging legislation

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

- **The Food Safety Act 1990:** This foundational legislation provides the framework for all food safety and consumer protection laws in Great Britain. It covers aspects related to the safety and hygiene of food packaging.
- **Regulation (EC) No 1935/2004 on materials and articles intended to come into contact with food:** This EU regulation, retained in British law post-Brexit, ensures that materials intended to contact food do not release harmful substances into the food.
- **The Materials and Articles in Contact with Food (England) Regulations 2012:** These regulations enforce the provisions of Regulation (EC) No 1935/2004 within England, detailing specific requirements for materials and articles in contact with food.
- **The Food Contact Materials and Articles (Amendment) (EU Exit) Regulations 2020:** This amendment addresses changes needed post-Brexit, ensuring the continued safety and regulation of food contact materials in Great Britain.
- **The Plastic Materials and Articles in Contact with Food (England) Regulations 2009:** These

regulations set out specific requirements for plastic materials intended to come into contact with food, including compositional standards and usage restrictions.

- **The Food Information Regulations 2014:** Implementing EU Regulation 1169/2011, these regulations govern the provision of food information to consumers, including labelling requirements related to packaging.
- **The Producer Responsibility Obligations (Packaging Waste) Regulations 2007:** These regulations impose obligations on businesses to recover and recycle packaging waste, promoting environmental responsibility.
- **The Packaging (Essential Requirements) Regulations 2015:** These regulations ensure that packaging meets essential requirements for manufacturing and composition, aiming to minimize environmental impact.
- **The Plastic Packaging Tax (General) Regulations 2022:** Introduced to encourage the use of recycled plastic, this tax applies to plastic packaging with less than 30% recycled content.
- **The Food and Drink (Plastic Bottle Deposit Return Scheme) Regulations 2023:** Establishing a deposit return scheme for plastic bottles, these regulations aim to increase recycling rates and reduce littering.

Product labelling standards

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

Providing food information to consumers

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

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

Food composition standards

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

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



QUICK TIP! HOW TO DISPLAY INFORMATION?

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



Box A5: Country of origin and storage information

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

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



Box A6: Ingredients list

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



QUICK TIP! USING THE ORGANIC LOGO

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

Box A7: An organic-certified exporter struggling with local supply



A Philippine food exporter aims to cater to the growing demand for organic products, but limited availability of organic farms makes it difficult to meet international standards. With organic certification being costly and complex, the company seeks financial assistance and regulatory support to help develop more certified organic farms and secure a steady supply chain.

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

Food labelling requirements

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

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

Organic food labelling standards

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

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

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

03

ANNEX III: SUSTAINABILITY STANDARDS

As mentioned in Chapter 3, VSSs and certifications enable businesses to retain a competitive edge and even capture a niche market. To do so, producers

must be familiar with two key requirements: (a) the general process to get certified; and (b) some of the different certifications that may be applicable.

Steps to obtain certifications

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

➤ STEP 1: Identify the right standard

Different VSS certifications cover aspects of sustainability – such as food safety; economic, environmental and social aspects, etc. – and may be used only in certain countries. Sometimes, the importer may specify that producers must obtain certain certifications. In other situations, familiarize yourself with the different types of VSS certifications before negotiating the sales contract with the buyer. Use the ‘[Identify standards](#)’ and ‘[Compare](#)’ tools of the ITC Standards Map to do so.

➤ STEP 2: Conduct a gap analysis

Producers must conduct a gap analysis to identify any gaps between existing business practices and the requirements laid down in the identified VSS. If gaps are identified in the analysis, producers must determine an appropriate course of action, including the next steps, costs and time to implement such next steps. Once they are



implemented, proceed to Step 3. If there are no gaps identified from the gap analysis, producers can proceed directly to Step 3.

➤ STEP 3: Apply for certification

Before applying, it is important to ensure that a producer breaks down the cost of certification. Costs include membership fees, audit fees (which can vary depending on the number of visits required), laboratory fees for testing the sample, and the cost of ensuring 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 the application, the producer-applicant will invite an auditor / inspector to conduct an on-site assessment. Different VSS certifications have different authorized or approved auditors in each country of operation.

For example, In the Philippines, organizations seeking ISO 22000 certification for food safety management systems can approach accredited certification bodies such as [Bureau Veritas Philippines](#), [SGS Corp](#) and [TÜV SÜD](#). These bodies are authorized to audit and certify companies to ISO 22000 standards. To initiate the certification process, producers should contact one of these accredited auditors.

➤ STEP 4: Inspection and corrective action requests

Producers must then prepare for an audit, during which an on-site assessment of the production unit will be conducted by the auditor, who will check the food management system and will, accordingly, share an audit report. The inspector may also issue corrective action requests, which detail the actions that the producer must take to correct the gaps between the existing business practices and the standard required under the VSS certification. Once the corrective action requests

are implemented, a new audit will be conducted to ensure that the gaps have been addressed correctly.

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

➤ STEP 5: Certification, monitoring and renewal

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

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

Box A8: A Philippine exporter adapting to costly certification processes



A Philippine food exporter found that obtaining international certifications such as BRCGS, halal and organic required significant investment in documentation, facility upgrades and compliance audits. To mitigate costs, the company partnered with buyers for cost-sharing, applied for government subsidies, and streamlined certification processes to maintain affordability.



Examples of relevant certification



ISO 22000

ISO 22000 are food safety management standards by ISO that help organizations identify and control food safety hazards. This certification provides reassurance within the global food supply chain that the food is safe for consumption. It integrates elements of GMP, HACCP and other preventative measures.

How to get certified? The Philippine Accreditation Bureau, under the DTI, is responsible for accrediting certification bodies that can audit and certify organizations to ISO standards, including ISO 22000. To obtain certification, find an ISO 22000-licensed body such as [TÜV SÜD Philippines](#), [SGS Philippines](#), etc.



Food Safety System Certification (FSSC) 22000

[FSSC 22000](#) is a food safety standard recognized by the Global Food Safety Initiative and is based on existing ISO standards. FSSC provides a framework that can be used in the food manufacturing industry and the related supply chain to ensure food safety standards and processes. For more information, refer to this [Guidance Document: Food Safety and Quality Culture](#).

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



British Retail Consortium Global Standard (BRCGS)

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

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



Fairtrade International

The [Fairtrade International](#) certification is globally recognized, with its prime focus on connecting producers and consumers. It represents fair trading conditions and ensures consumers that the producers have met the [Fairtrade social, environmental and economic standards](#). As a producer, you benefit by receiving a minimum price and premium for your product and also gain access to producer networks and organizations.

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



International Featured Standards (IFS)

International Featured Standards ([IFS](#)) reviews products and production processes to evaluate the producer's ability to produce safe, authentic and quality products according to legal requirements and customer specifications. It is especially beneficial for producers using private labels. The IFS certificate demonstrates that the private labels or standards applied by the food producer comply with customer specifications. It is recognized by the Global Food Safety Initiative.

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

04

ANNEX IV: CUSTOMS PROCEDURES AND RELATED DOCUMENTS

As mentioned in Chapter 4, to ensure products pass through Customs, exporters must be familiar with Customs procedures and supporting

documents. To export to Great Britain, Philippine exporters must familiarize themselves with the following Customs documentation.

Commercial invoice

The commercial invoice contains all information pertaining to the transaction, reasons for export, mode of payment, HS code, and weight and number of goods. It also includes the selected mode of transportation and transport route, Incoterms and value of the consignment. While different parties use different formats of commercial invoices, speak to your chambers of commerce to identify the most commonly used commercial invoice format.

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

QUICK TIP! WHAT IS IN A COMMERCIAL INVOICE?

A commercial invoice must include the following information.

- Full name, address and contact details of the seller, buyer and final recipient (if this is different from the buyer)
 - Commercial invoice number and date of issuance
 - Purchase order or 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
- To learn more, refer [here](#) and [here](#).

QUICK TIP! CONSIDER EXCHANGE RATE FLUCTUATIONS

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

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

Proof of origin

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

- Imported under the same sales contract;
- Have the same commodity code;
- Are exclusively sold by the same exporter to the same importer and are subject to entry formalities at the same Customs office in Great Britain;

QUICK TIP! HOW TO APPLY FOR AN ELECTRONIC COO

You may find information on how to apply for an electronic COO [here](#).

- Are imported within the framework of frequent and continuous trade flows of a significant commercial value not exceeding 12 months.

Certificate of Origin

Philippine exporters may request to obtain a COO either [manually](#) or [online](#).

Economic Operators Registration and Identification number

An Economic Operators Registration and Identification (EORI) number is required to import goods into Great Britain and to make a Customs declaration when goods are at the British border. Importers based in Great Britain usually apply

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

#SheTrades

Her success. Our future.

The International Trade Centre's SheTrades Initiative is a global movement to unlock women's full economic potential through trade.

By working with governments, business support organizations, the private sector, and women producers and entrepreneurs, we create the right capacities and conditions for sustainable impact at scale.