



Foreign, Commonwealth
& Development Office



Department for
Business & Trade

Guidance DOCUMENT

How to export
to the UK using the Developing Countries
Trading Scheme (DCTS)
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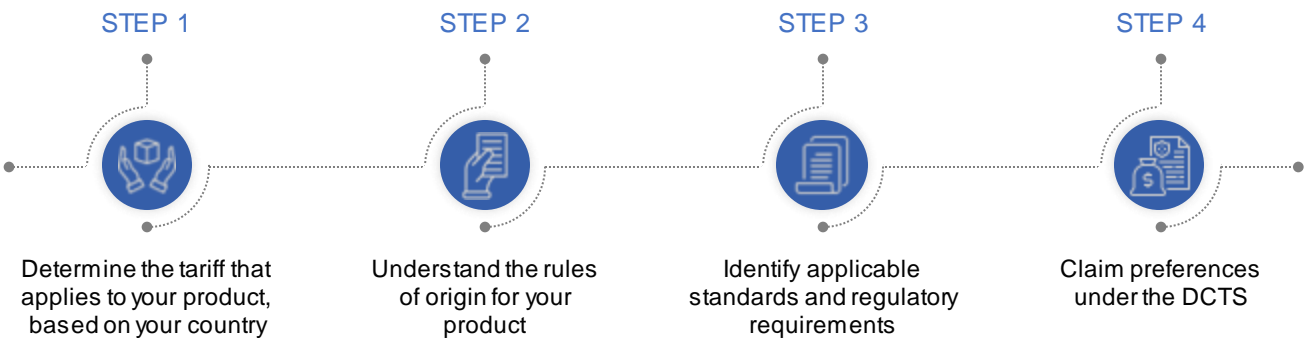


Developing Countries Trading Scheme (DCTS)

OVERVIEW

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

HOW TO EXPORT TO THE UK USING THE DCTS



Overview of
preference tiers



Identify tariffs by country
and product



Understand the
rules of origin



Identify standards and
regulatory requirements



How to claim preferences
under the DCTS



Additional information about
DCTS & import requirements

Developing Countries Trading Scheme (DCTS)

STEP 1



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

STEP 2



Understand the rules of origin for your product

STEP 3



Identify applicable standards and regulatory requirements

STEP 4



Claim preferences under the DCTS

Step 1: Determine the tariff that applies to your product, based on your country

Products exported to the UK are subject to different tariffs determined by

1. The preference tier of the country of origin
2. The type of product being exported

The DCTS classifies countries under 3 different tiers:

1. Comprehensive Preferences
2. Enhanced Preferences
3. Standard Preferences

Several countries receive additional preferential status under the DCTS compared to the UK Generalised Scheme of Preferences (GSP). You can find more information on the [trading with developing nations guidance page](#).

To access tariff information, you can use the [DCTS opportunity visualisation tool](#). It allows you to select your country, search for your product and find relevant tariffs and other relevant trade-related information.

Step 2: Understand the rules of origin for your product

Rules of origin are used to determine which exports from a country qualify as "originating" and are eligible for preferential tariffs. Goods originate from a country where significant manufacturing happens or value is added beyond the minimal processing rules.

For example, a tie manufactured in Sri Lanka with silk from China originates from Sri Lanka if the product specific rules (PSRs) and minimum processing rules are satisfied.

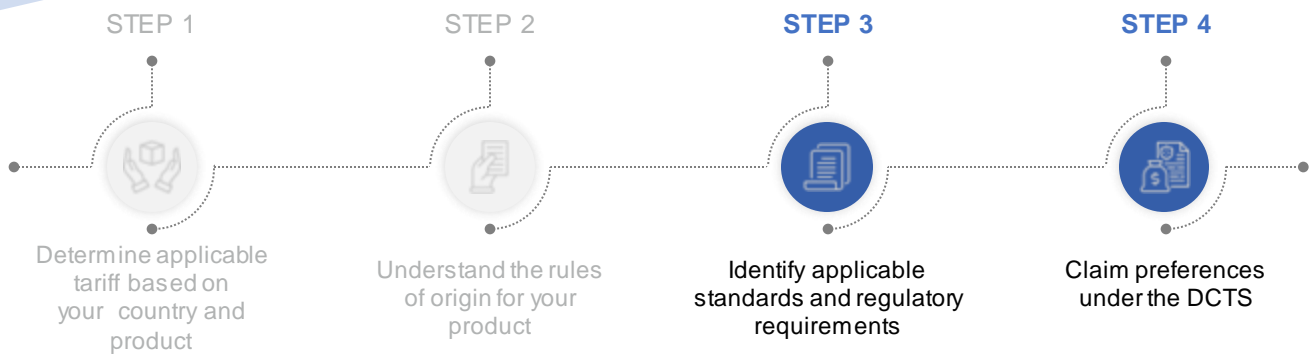
You should check the rules of origin to determine whether products originate from your country and which tariffs may apply. You should also confirm the product specific rules (PSRs) for your product, cumulation rules for your country and other benefits under the DCTS.

The DCTS simplifies the rules of origin by allowing more alternative PSRs for products. More alternative rules give businesses different options for PSRs that could apply to a product.

Also, the DCTS has increased the threshold for non-originating content for 54 chapters in the Harmonised System from 45% to 75%.

You can view further information on rules of origin on the [trading with developing nations guidance page](#).

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Step 3: Identify applicable standards and regulatory requirements

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

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

Check the guide on standards and regulatory import requirements on the [trading with developing nations page](#) for more information.

Step 4: Claim preferences under DCTS

To claim preferences under the DCTS, you must submit the relevant proof of origin and customs forms.

Find out more details on how to claim preferences on the [trading with developing nations guidance page](#).

You can check [Additional information about DCTS](#) for more about the DCTS and how to use it to export goods to the UK.