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United Kingdom

Food and Agricultural Import Regulations and Standards - Narrative

FAIRS Country Report

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Report Highlights:

This report is intended to supplement the European Food & Agricultural Import Regulations (FAIRS) Report with UK-specific information. The UK FAIRS provides contact information for the competent authorities that are responsible for the import of animal products, plant products, forestry products, fishery products and general food products into the United Kingdom. In addition, this report has handy links to guidance on health certificates, licenses, import duty, food labeling, additives and packaging. All sections of this report were updated.

DISCLAIMER: This report was prepared by the Office of Agricultural Affairs of the USDA/Foreign Agricultural Service in London, United Kingdom for U.S. exporters of domestic food and agricultural products. While every possible care was taken in the preparation of this report, information provided may not be completely accurate either because policies have changed since its preparation, or because clear and consistent information about these policies was not available. It is highly recommended that U.S. exporters verify the full set of import requirements with their foreign customers, who are normally best equipped to research such matters with local authorities, before any goods are shipped. FINAL IMPORT APPROVAL OF ANY PRODUCT IS SUBJECT TO THE IMPORTING COUNTRY'S RULES AND REGULATIONS AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.

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SECTION I. GENERAL FOOD LAWS

While still a member of the European Union (EU), the UK follows all EU Directives, Regulations and obligations. This report is designed to be read in conjunction with the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium. This is available at: FAS GAIN Report Database

Food laws of individual EU member countries have mostly been fully harmonized into EU law. Where EU regulatory harmonization is not yet complete, imported product must meet existing UK requirements. Upon a UK departure from the European Union it is expected that most, if not all, legislation in the area of imported food and agricultural products will remain the same, at least in the short to medium term.

UK authorities enforce EU food regulations in a fair and consistent manner. Following several high-profile food 'scares' in the last two decades, the UK has a sophisticated and highly scrutinized food market. An ability to meet private standards, above those required by EU food law, is a pre-requisite to supplying major food companies and retailers for many food product sectors.

Port health officials are generally helpful in response to importer queries made in advance of shipping product, to ensure that all import conditions will be met. The onus is on the UK importer make sure that the product can legally be imported, and that the correct paperwork is organized to accompany the shipment. U.S. companies should endeavor to be flexible in responding to UK importer questions about ingredient origin and composition, and also be prepared to invest financially and with personnel resources to comply with the necessary steps for EU certification processes (red meat, dairy, poultry, honey, etc.).

UK Competent Authorities

1. Department for Environment, Food & Rural Affairs (Defra) Nobel House

17 Smith Square London SW1P 3JR

Tel: 011 44 20 7238 6951

Email: defra.helpline@defra.gsi.gov.uk

Web: Defra

The UK's Department for Environment, Food & Rural Affairs (Defra) has overall responsibility for international trade policy, including wine, agricultural biotechnology (commercial planting) and organic standards.

When it comes to importing animal or plant (horticultural) products, an executive agency (under Defra's oversight) known as the Animal and Plant Health Agency provides the service and the detailed information:

Animal product import regulations including: eggs, dairy, red meat, poultry, gelatin, honey and pet food. See: Trade in animals and animal products

Horticultural product import regulations including: plants, cut flowers, planting seeds and fruit. See: Plant health controls on imports

Food Standards Agency (FSA)Aviation House125 Kingsway

London WC2B 6NH

Telephone: 011 44 20 7276 8000

Email: helpline@foodstandards.gsi.gov.uk

Web: www.food.gov.uk

The Food Standards Agency (FSA) has responsibility for all aspects of food safety and standards on all packaged and loose food products sold direct to the consumer. It also takes the UK policy lead on the assessment of agricultural biotechnology products for human food and animal feed through its Novel Food Division.

Food that is intended for human consumption must meet the general food safety requirements of European Union (EU) law.

UK food law is documented as "Statutory Instruments" and these can be found at: UK Legislation Archives

A comprehensive guide to UK food law is available here: Food Standards Agency Food Law Guide

Guides for importing bakery products, cereal and cereal products, confectionery, cooking oils, drinks, food or dietary supplements and health foods, fruits and vegetables, herbs and spices, nut, plant products and vegetarian products, salt or low sodium salt alternatives, sauces containing products of animal origin, sugar and sweeteners, table sauces, preserves, pickles and chutney:

Import information sheets

Enforcement of UK Regulations

The UK enforcement system is based on the "Home Authority Principle". Every UK business (including importers) can call on their local Trading Standards office for advice, guidance and information on consumer protection, trading standards, food safety and composition and regulatory best practice. There are over 70 such regional Trading Standards offices located throughout the UK. Further information can be found at www.gov.uk/find-local-trading-standards-office

U.S. exporters are advised to encourage their UK importer to liaise with their local Trading Standards office when introducing U.S. products to the market. The "Home Authority Principle" aims to provide advice and support to UK businesses to "get it right first time". This local government provision is

particularly useful in seeking to resolve composition and labeling issues on U.S. food products.

Under the new EU Food Information Regulation for Consumers local UK authorities and port health authorities have powers to take action to ensure that food business operators (importers, retailers, foodservice, etc.) comply with the labeling and information provision law. Enforcement may be through written warnings, improvement notices, or more formal legal action depending on the nature and the public health implications of non-compliance.

Under the UK's Food Safety Act 1990, and The Food Safety and Hygiene Regulations 2013, if a UK importer is threatened with legal action because a U.S. product contravenes the requirements they must show that they took "all reasonable precautions" and exercised all "due diligence" to avoid committing an offence. As a result, UK buyers may ask U.S. suppliers for detailed information on the sources of individual ingredients that comprise the food product that they have made. This is a normal procedure to ensure product "traceability" and is helpful to identify ingredients that may be undesirable or illegal in the UK/EU.

SECTION II. FOOD ADDITIVE REGULATIONS

The EU operates a positive list system with maximum amounts laid down for approved additives such as colors, sweeteners, emulsifiers, preservatives, etc. EU food additive regulations are detailed in the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium - available at <u>FAS GAIN Report Database</u>. Please see the EU FAIRS Report for more detailed information on additives (including colors and sweeteners), flavorings and enzymes. A new rule aimed at reducing the presence of acrylamide in food was adopted in November 2017, see: <u>Regulation 2017/2158</u>

In the UK, food additives fall under the jurisdiction of the Food Standards Agency.
UK guidance notes on food additive regulations are available at: Food Additives Guidance Notes

One of the most notable food additive law differences between the U.S. and the EU is that foods containing any of the six food colors listed in the table below have to be labeled with the phrase, 'may have an adverse effect on activity and attention in children' (Annex V to EU Regulation 1333/200). This has had a notable effect on the UK market. Manufacturers have reformulated to avoid using these colors, and are using more natural colors such as beetroot. Food color Red 2G (E128) was removed from the EU's positive list.

| EU name/number | Other names |
|-------------------------|--|
| Quinoline Yellow (E104) | Food Yellow 13, FD&C Yellow No. 10, Acid yellow 3 |
| Sunset Yellow (E110) | Orange Yellow S, FD&C Yellow 6 |
| Ponceau 4R (E124) | Cochineal Red A, C.I. Acid Red 18, Brilliant Scarlet 3R, Brilliant Scarlet 4R, |

| Tartrazine (E102) | FD&C Yellow 5, Acid Yellow 23, Food Yellow 4 |
|-----------------------------|---|
| Azorubine/Carmoisine (E122) | Food Red 3, Azorubin S, Brilliantcarmoisin O, Acid Red 14 |
| Allura Red AC (E129) | Food Red 17, FD&C Red 40 |

SECTION III. PESTICIDES AND OTHER CONTAMINANTS

EU pesticide legislation is detailed in the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium. Available at <u>FAS GAIN</u> Report Database

The competent authority in the UK for pesticides is the Chemicals Regulation Directorate:

Chemicals Regulation Directorate (CRD) Mallard House, 3 Peasholme Green York, YO1 7PX

Tel: 011 44 1904 640500

E-mail: pesticides&detergents@defra.gsi.gov.uk
Web: https://www.gov.uk/pesticide-approval

Information on maximum residue limits (MRLs) for permitted pesticides can be found at: <u>UK Pesticides</u> <u>Register Database</u>

Pesticide residues in food and drink in the UK are monitored through an official surveillance program conducted by the Chemicals Regulation Directorate (CRD) and overseen by the Defra Expert Committee on Pesticide Residues in Food (PriF). The results of the surveillance are published quarterly and annually by PRiF. If the surveillance indicates a potential concern about intakes of pesticides by consumers, a risk assessment is carried out by CRD experts and any necessary follow-up action taken by CRD, overseen by PRiF.

Other contaminants

The Contaminants in Food (England) Regulations 2013 revoke The Contaminants in Food (England) Regulations 2010 and remake them with necessary amendments to provide for the enforcement of EU Commission Regulations 650/2012 and 1258/2011 as well as relevant parts of 1881/2006. Contaminants covered include: nitrates, mycotoxins, dioxins, heavy metals and tin. Food Standards Agency help and guidance: Importing food containing contaminants

SECTION IV. PACKAGING AND CONTAINER REGULATIONS

EU packaging requirements are detailed in the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium. Available at <u>FAS GAIN</u> Report <u>Database</u>

Weights and measures

Legislation governing weights and measures comes under the jurisdiction of the UK's Department for Business, Innovation and Skills (BIS) and is administered by the National Measurement Office. At a local level, enforcement is through Trading Standards Departments of local councils. Further information is available at: Packaged goods weights and measures

Packaging Waste

The UK has implemented the European Directive on Packaging and Packaging Waste (94/62/EC) through two sets of regulations. Responsibility for these is split between the Department for Environment, Food & Rural Affairs (Defra) and the Department for Business, Energy and Industrial Strategy (BEIS).

BEIS leads on EU single market aspects of the EC Packaging and Packaging Waste Directive, EU negotiations, and has responsibility over the UK's domestic Packaging (Essential Requirements) Regulations 2003, as amended. At a local level, enforcement is through Trading Standards Departments of local councils.

Defra leads on UK waste policy and all other aspects of domestic implementation of the Packaging Directive- including the setting of recycling and recovery targets – through the Producer Responsibility Obligation (Packaging Waste) Regulations 2005.

Materials in Contact with Food

Please see the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium for details of the EU legislation. Available at <u>FAS GAIN</u> Report Database

The UK's national approach is governed through the Food Standards Agency and The Materials and Articles in Contact with Food Regulations 2012. This consolidates relevant EU regulations and directives, and consolidates previous national legislation. It includes plastics, ceramics and epoxy derivatives. Further information is available at: Food Contact Material Information

SECTION V. LABELING REQUIREMENTS

The standard U.S. label fails to comply with EU labeling requirements. The use of stick-on labels (that have the mandatory information and cannot easily be removed) may be permitted by some UK Trading Standards Departments, but label modification for the UK/EU market is expected by major customers. Labels can be applied by the UK importer before the product is placed on the market.

In order to understand label conversion from U.S. to EU compliance, it is essential to read the following documents prepared by the FAS/USDA Office at the U.S. Mission to the EU in Brussels, Belgium. Should you have difficulty in grasping all of the necessary label amendments, your importer should be able to assist you, or it may be necessary to hire a food law and labeling expert. A list of food law and labeling consultants in the UK is provided in Appendix II to this report.

How to comply with the EU's new food labeling rules

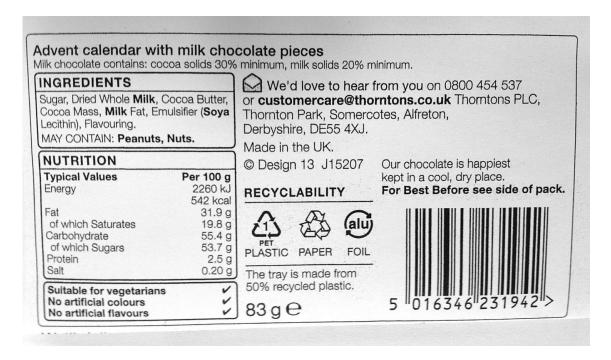
New EU Food Labeling Rules Published

UK/EU labeling requirements are also detailed in the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU, available at: <u>FAS GAIN Report Database</u>

In the UK, labeling requirements fall under the Department for Environment, Food and Rural Affairs (Defra), see: Food Labelling and Packaging and Labelling Durability and Composition

For food labeling queries, please contact Defra helpline on: +44 20 7238 6951 or email: defra.helpline@defra.gsi.gov.uk

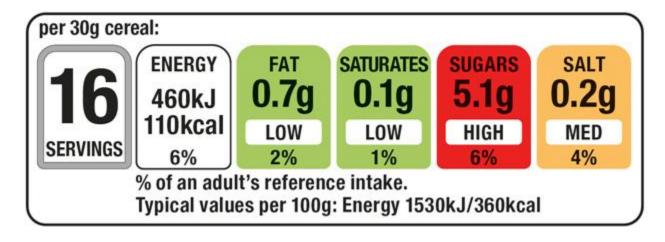
Example of UK food label – chocolate advent calendar



In the above label note that allergenic ingredients are indicated in **bold** in the ingredients list. Also note the format of the nutritional panel. This is the basic nutritional information panel for compliance with EU regulations. As explained in the EU FAIRS Report this can be added to with vitamins and minerals, and can also show nutrients per serving in addition to per 100 grams or per 100 milliliters.

Color codes: Although they are not a legal requirement, many UK manufacturers and retailer private label products are displaying front-of-pack color-coded nutritional information using a voluntary "Traffic light labeling" system. Further information is available at: Food Standards Label Signposting Information. Guidance on how to create front-of-pack nutritional information for pre-packed products sold through retail outlets is available here: Front of Pack Nutritional Labeling Guidance Notes

Example front-of-pack labeling for a breakfast cereal



Environmental messaging

The UK is increasingly interested in the amount of greenhouse gases emitted in food production. The British Standards Institute (BSI) and The Carbon Trust have published a methodology for the measurement of the 'carbon footprint' of each product. This is a Publicly Available Specification (PAS) for the assessment of the life cycle greenhouse gas emissions of goods and services. It is known as PAS 2050 and is available at: British Standards Institute PAS 2050 Information

Several UK supermarket chains are marking air freighted goods with front-of-pack indicators to draw consumers' attention to how the goods were transported. Users of these indicators have not reported a downturn in sales. In fact, consumers generally view air freighted products as being particularly fresh, and therefore of higher quality.

Recycling – note the format and prominence of recycling information in the chocolate advent calendar label example given above.

Given the significant difference in labeling law in the UK/EU, it may be helpful to pay to have your label modified by a specialist food labeling consultant. Please see Appendix II for contact details of several organizations known to USDA London (this list is provided for information only, and does not constitute endorsement).

Other Specific Labeling Requirements

There are restrictions on making nutrition or health claims and claims on special use foods such as "gluten free". There are additional labeling requirements for products derived from biotechnology (GMO), products to be marketed as organic, alcoholic drinks, meat and meat products and frozen foods. Please see the EU FAIRS Report for detailed information: <u>FAS GAIN Report Database</u>

Genetically Modified Foods (GMOs)

UK competent authority (finished food products and animal feed): Food Standards Agency https://www.food.gov.uk/science/novel/gm

Wine, Beer and Other Alcoholic Beverages

UK competent authority for wine and beer: Food Standards Agency See the following for wine standards. Note the files on importing wine, labeling and on general wine law: Wine Standards FAQs

There are no specific regulations covering beer. However, all alcoholic beverages must comply with allergen labeling requirements e.g. declare sulphites if alcohol by volume is more than 1.2 percent.

UK competent authority for spirits: <u>Department for Environment, Food & Rural Affairs (Defra)</u> The Spirit Drinks Regulations: http://www.legislation.gov.uk/uksi/2008/3206/schedules/made

Organic Foods

UK competent authority: <u>Department for Environment, Food & Rural Affairs (Defra)</u> <u>https://www.gov.uk/guidance/organic-products-import-them-into-the-uk</u>

U.S. competent authority: Agricultural Marketing Service/USDA http://www.ams.usda.gov/AMSv1.0/noptradeeuropeanunion

Note: since October 19, 2017, only certificates initiated through the EU's Trade Control and Expert System (TRACES) are valid.

Frozen Foodstuffs

UK competent authority: Food Standards Agency
The Quick frozen Foodstuffs (England) Regulations 2007 prohibit the place

The Quick-frozen Foodstuffs (England) Regulations 2007 prohibit the placing on the market of a quick-frozen foodstuff unless certain conditions are satisfied. See: Quick Frozen Regulations

Vertical Legislation on Specific Products

UK competent authority: Department for Environment, Food & Rural Affairs (Defra) Covering the manufacture and marketing of sugars, cocoa and chocolate products, honey, fruit juices and similar products, preserved milk, coffee extracts and chicory extracts, fruit jams and similar products: https://www.gov.uk/food-standards-labelling-durability-and-composition

SECTION VI. OTHER SPECIFIC STANDARDS

This section provides links to UK information and is designed to complement the corresponding section of the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium. Available at <u>FAS GAIN Report Database</u>

A. Novel Foods

UK competent authority: Food Standards Agency http://www.food.gov.uk/science/novel

B. Food from Animal Clones

UK competent authority: Food Standards Agency https://www.food.gov.uk/science/novel/cloned

C. Nanotechnology

UK competent authority: Food Standards Agency http://www.food.gov.uk/science/novel/nano

D. Fortified Foods

UK competent authority: Department of Health (England), Welsh Assembly (Wales), Food Standards Agency (Scotland and Northern Ireland)

Guidance on fortified foods

E. Dietetic or Special Use Foods

UK competent authority: Department of Health (England), Welsh Assembly (Wales), Food Standards Agency (Scotland and Northern Ireland)

Infant Formula and Foods for Particular Nutritional Uses

F. Irradiated Foodstuffs

UK competent authority: Food Standards Agency http://www.food.gov.uk/business-industry/imports/importers/irradiated

G. Seafood

UK competent authority: Food Standards Agency http://www.food.gov.uk/business-industry/fish-shellfish/

U.S. competent authority: National Oceanic and Atmospheric Administration (NOAA) http://www.seafood.nmfs.noaa.gov/export/export_certification/euexport.html

H. Pet Food

UK competent authority: Food Standards Agency

Pet Food Information

SECTION VII. FACILITY AND PRODUCT REGISTRATION

The EU approves establishments to ship products of animal origin based on submissions from U.S. government agencies. Only products processed in approved establishments may enter the EU. Detailed information on approved U.S. establishments is available on the U.S. Mission to the EU website at http://www.usda-eu.org/trade-with-the-eu/eu-import-rules/certification/.

Generally, there is no EU requirement to register imported foods except for the introduction of novel foods. The company introducing a novel food must submit a request to the authorities in the Member States where the product will be marketed and a copy of this request has to be sent to the EU Commission's Health and Food Safety Directorate.

The introduction of foodstuffs with particular nutritional uses needs to be notified to the UK Food Standards Authority. Exporters of vitamin-enriched foods or nutritional supplements are advised to check if their product is deemed to be a medicinal product that needs a license. The Medicines and

Healthcare products Regulatory Agency (MHRA) makes decisions on what is a medicine. MHRA has a 'borderline products' review team, see: https://www.gov.uk/decide-if-your-product-is-a-medicine-or-a-medical-device

SECTION VIII. OTHER CERTIFICATION AND TESTING REQUIREMENTS

Guidance for companies new to importing food, and useful background for U.S. exporters can be found here: Food Standards Importing Advice

An overview of legally required certificates in the EU and references to the U.S. authority issuing these certificates is available on the U.S. Mission to the EU website at http://www.usda-eu.org/trade-with-the-eu/eu-import-rules/certification/.

For Animal Products, (including red meat, poultry, dairy, honey and products containing these as ingredients, as well as hay and straw), the UK competent authority is the Department for Environment, Food & Rural Affairs (Defra), please see: Animal and Plant Health Agency (APHA) of Defra and APHA Centre for International Trade: Carlisle

U.S. competent authority for meat & meat products: USDA's Food Safety & Inspection Service (FSIS) FSIS EU Export Requirements

U.S. competent authority for dairy, dairy products and honey: USDA's Agricultural Marketing Service (AMS) <u>AMS Export Certification</u>

U.S. competent authority for "Other Animal Products", including live animals, semen, embryos, hatching eggs, pet food, pig bristles, animal casings, apiculture products, dried bones & products, raw materials for pharmaceuticals, serum, dog chews:

USDA's Animal & Plant Health Inspection Service (APHIS) http://www.aphis.usda.gov/wps/portal/aphis/ourfocus/importexport

Some products can only come into the European Union (EU) through specific ports. For example, animal products (such as meat, dairy foods and fish) can only enter through a port or airport with a Border Inspection Post (BIP). Some other foods that are not of animal origin have similar rules, see: Non-animal origin inspections and entry procedures. Further information on UK Border Inspection Posts can be found at: Point of Entry Information and at: Monitoring of Food Imports

There are three levels of check carried out - documentary, identity and physical.

In the documentary check, the health certificates and any accompanying laboratory test results are checked for authenticity and cross-matched with the details of the commercial documents to ensure that they relate to the consignment.

The identity check involves the inspection of the consignment, checking the container seals and often the packaging of the goods to ensure that the goods match the information on the certification. Labelling and health marking will also be checked.

The physical inspection of the goods involves the inspection of the product. The packaging will be opened and the product examined to ensure that it is safe to eat and that it is the same product as certified. Where appropriate, the inspector will make an organoleptic (sight, smell, taste) assessment of the product. Samples may also be taken for laboratory assessment.

All consignments of controlled goods are subject to at least a documentary check. Other inspections will be applied randomly in accordance with the inspection quotas set out in EU legislation.

The frequency of physical checks for products of animal origin (POAO) is:

- 20 per cent for meat and fish
- 50 per cent for poultry meat, honey, dairy products and shellfish
- 1-10 per cent for inedible POAO, such as hay and straw (these also fall under animal health legislation)

The frequency of identity and physical checks on certain other high-risk feed and food of non-animal origin under Regulation (EC) 669/2009 can be found in Annex I of Regulation 669/2009

From time to time, mainly on food safety grounds, the EC will impose additional import conditions on particular items. This may mean that Port Health Officers have to undertake additional checks and sampling of specific products from that country.

The frequency of physical checks for food not of animal origin (FNAO) is reviewed every 3 months by the European Commission. As of June 24, 2016, there is an increased inspection frequency on pistachios (shelled or in shell). It equates to a sampling rate of 1 in 5 shipments. See: Commission Implementing Regulation (EU) 2016/1024

Further information about current procedures regarding Port Health inspections can be found here: https://www.gov.uk/guidance/port-health-authorities-monitoring-of-food-imports

On October 2, 2017, the European Commission launched the "<u>Customs Decisions System</u>", a new pan-EU electronic system that will make it easier for traders to get permission to import goods into the EU. Importers in all the Member States will be able to use the same portal and exchange applications between all the relevant customs authorities.

A <u>complete overview of the EU's new UCC</u> is available on the European Commission's DG for Taxation and Customs Union (TAXUD) website.

SECTION IX. IMPORT PROCEDURES

UK importers, or appointed agents, customarily handle all import procedures. The following information is provided to assist U.S. exporters in understanding the procedures, time-frames and costs that are involved in importing into the UK.

When a ship or aircraft arrives at the UK location where goods are to be unloaded, the goods must be

'presented' to Her Majesty's Customs & Revenue (HMRC) by the entity who brought them into the EU or the entity who assumes responsibility for their onward carriage (this includes freight haulage companies, shipping and aircraft lines).

To import goods into the UK from outside the European Union (EU) or move them from another EU country importers or agents have to:

- find the correct Commodity Code(s) for the goods (see more on this below)
- pay Value Added Tax (VAT) in some cases
- fill in a VAT return if VAT registered
- register with the <u>CHIEF system</u> (see more on this below)
- declare the goods to be imported using the CHIEF system or manually to Customs (HMRC)
- pay duty in some cases
- check if the goods are banned from being imported into the UK or require an import licence

Declaring the goods to be imported is usually done using a Single Administrative Document (SAD), also known as form C88. SADs can be submitted either electronically using the Customs Handling of Import and Export Freight (CHIEF) system, or manually (although manual submissions may take longer to process). More at: https://www.gov.uk/importing-goods-from-outside-the-eu

The Customs Handling of Import and Export Freight (CHIEF) system records the movement of goods by land, air and sea. It allows importers, exporters and freight forwarders to complete customs formalities electronically and automatically checks for entry errors. https://www.gov.uk/chief-trader-import-and-export-processing-system

In addition to the above paperwork, U.S. products may require import licenses or health certificates. This particularly applies to red meat, dairy, seafood and honey – see Defra's Animal and Plant Health Agency website for further information: <u>Live animal or animal product imports into the UK</u>

All imported goods can potentially be examined by Customs. In practice, if the product is not subject to special measures, less than 5 percent are physically inspected. If goods are selected for examination, the opening, unpacking and re-packing must normally be done by employees of the dock company or an agent of the importer. The examination of goods normally occurs at the place where they are being declared for importation.

Customs duties and other charges that are due must be paid, deferred or secured before the goods are cleared by Customs. It is advisable to show invoices with no freight costs incorporated, only the value of the imported goods, as import duty will be charged on the total amount presented for that shipment. Charges payable on imported goods may include:

- import duties
- 'additional duties' on flour and sugar
- 'countervailing charges' on fruit and vegetables
- 'variable charges' on processed goods
- 'compensatory charges' on oils and fats

- 'extra charges' on eggs, poultry or pig meat
- 'sugar levies' on processed goods with sugar in them
- Value Added Tax (VAT)
- excise duty on alcoholic beverages

The charges payable are linked to the Commodity Code (similar to an HS code, but more detailed) for a particular product. U.S. exporters will need to help the UK importer find out what the Commodity Code for their product, and the associated import duty, is likely to be. This will be necessary to determine a pricing strategy for the product.

Obtaining the EU Commodity Code

To obtain the Commodity Code (and related import duty/VAT payable) for your product, consult the UK Trade Tariff online tool here: https://www.gov.uk/guidance/classification-of-goods. This code will be the same throughout the EU. It is also possible to obtain a written ruling on the product's Commodity Code known as Binding Tariff Information (BTI). This service is advisable for more complex food products, as it involves closer consideration of the product's composite ingredients and is legally binding. See information on Classifying Your Goods at: https://www.gov.uk/guidance/classification-of-goods. This code will be the same throughout the EU. It is also possible to obtain a written ruling on the product's commodity Code known as Binding Tariff Information of the product's composite ingredients and is legally binding. See information on Classifying Your Goods at: https://www.gov.uk/guidance/classification-of-goods. This code will be the same throughout the EU. It is also possible to obtain a written ruling on the product's commodity of the product's composite ingredients and is legally binding. See information on Classifying Your Goods at: https://www.gov.uk/guidance/classification-of-goods.

Value Added Tax (VAT)

The UK standard rate of Value Added Tax (VAT) is 20 percent. While UK foodservice outlets must charge the standard rate of VAT on everything they serve, retail food products, in general, do not have VAT on them.

However, some exceptions that do incur VAT are:

- Ice Cream and similar products, and mixes for using them
- Confectionery
- Alcoholic beverages
- Other beverages, and preparations for making them
- Potato chips (crisps) roasted or salted nuts, and some other savory snack products
- Products for home brewing and wine making

VAT can also be a value located somewhere between the Standard (S = 20%) and the Zero (Z = 0%) rates. For assistance when a case is less straightforward, contact: the VAT Helpline Tel: 011 44 2920 501 261, or refer to this web site: https://www.gov.uk/topic/business-tax/vat

Excise Duties

Alcohol

| Product | Rate of Excise Duty |
|--------------------------------|---------------------|
| Rate per liter of pure alcohol | |
| Spirits | £28.74 |

| Rate per hectoliter per cent of alcohol in the beer | | |
|---|---------|--|
| Beer – General Beer Duty | £19.08 | |
| Rate per hectoliter of product | | |
| Still wine and made-wine | | |
| Exceeding 5.5%, but not exceeding 15% abv | £288.65 | |
| Sparkling wine and made-wine | | |
| Exceeding 8.5%, but less than 15% abv | £369.72 | |

The above table is an excerpt from the information given by H.M. Revenue & Customs at: <u>UK Excise Rates and Allowances</u>

SECTION X. COPYRIGHT/TRADE MARK LAWS

The UK's Intellectual Property Office (IPO) is the official government body responsible for granting patents, designs, trademarks and copyright. Exporters wanting to register trademarks/brand names are advised to contact:

Intellectual Property Office Concept House, Cardiff Road Newport, Gwent NP10 8QQ Tel: 011 44 1633 814000 Fax 011 44 1633 817777

Email: enquiries@ipo.gov.uk

Website: Intellectual Property Office

The EU FAIRS Report provides information on EU Protected Geographical Indications (PGI), Protected Designation of Origin (PDO) and Traditional Specialties Guaranteed (TSG). These typically restrict the use of names of certain meats and cheeses as having to originate from that place, such as the PDO for Parma ham.

APPENDIX I. – Government Regulatory Agency Contacts

USDA/Foreign Agricultural Service Embassy of the United States of America 33 Nine Elms Lane London, SW11 7US United Kingdom

Tel: 011 44 20 7891 3313

Email: AgLondon@fas.usda.gov

Association of Port Health Authorities (APHA)

4th Floor, Walbrook Wharf 78-83 Upper Thames Street

London EC4R 3TD Tel: 0870 744 4505 Fax: 0870 838 1155

Email: apha@porthealthassociation.co.uk

Department for Environment, Food & Rural Affairs (Defra)

Nobel House 17 Smith Square London SW1P 3JR

Helpline: 011 44 20 7270 6951

E-mail: defra.helpline@defra.gsi.gov.uk

Website:

www.gov.uk/government/organisations/department-for-environment-food-rural-affairs

Department for Business, Energy & Industrial Strategy (BEIS)

1 Victoria Street London, SW1H 0ET Tel: 011 44 20 7215 5000 Fax: 011 44 20 7215 0105

E-mail: enquiries@beis.gsi.gov.uk

Website: BEIS (For weights & measures legislation)

Food Standards Agency (FSA)

Aviation House 125 Kingsway London WC2B 6NH

Telephone: 011 44 20 7276 8018

Fax: 011 44 20 7238 6330

Email: helpline@foodstandards.gsi.gov.uk or imported.food@foodstandards.gsi.gov.uk

Website: www.food.gov.uk and http://www.food.gov.uk/about-us/contact-us

H.M. Customs and Revenue (HMRC)

CITEX Written Enquiry Team

International inquiries should use the online form here: International Trade Enquiries

The Stationery Office (TSO)

Tel orders: 011 44 870 242 2345 (To buy copies of UK legislation)

Website orders: https://www.tsoshop.co.uk/

The National Archives

Website: http://www.legislation.gov.uk/
(To view web copies of UK legislation)

Rural Payments Agency

PO Box 69 Reading RG1 3YD

Email: ruralpayments@defra.gsi.gov.uk

Website: https://www.gov.uk/government/organisations/rural-payments-agency

APPENDIX II. – Other Import Specialist Contacts

UK Trade Associations

Fresh Produce Consortium Minerva House Minerva Business Park Lynch Wood Peterborough PE2 6FT

Peterborough PE2 6FT Tel: 011 44 1733 237117

E-mail: <u>info@freshproduce.org.uk</u> Website: <u>www.freshproduce.org.uk</u>

British Frozen Food Federation

Warwick House, Unit 7, Long Bennington Business Park, Main Road, Long

Bennington, Newark, NG23 5JR

Tel: 011 44 1400 283090

E-mail: generaladmin@bff.co.uk

Website: www.bfff.co.uk

Food and Drink Federation 6th Floor, 10 Bloomsbury Way

London, WC1A 2SL Tel: 011 44 20 7836 2460

E-mail: generalenquiries@fdf.org.uk

Website: www.fdf.org.uk

Grain & Feed Trade Association GAFTA House 9 Lincoln's Inn Fields London WC2A 3BP

Tel: 011 44 20 7814 9666 Email: post@gafta.com Website: www.gafta.com Health Food Manufacturer's Association 1 Wolsey Road East Molesey Surrey KT8 9EL

Tel: 011 44 20 8481 7100 E-mail: hfma@hfma.co.uk Website: www.hfma.co.uk

Institute of Grocery Distribution

Grange Lane
Letchmore Heath
Watford, Hertshire WD2 8DQ
Tel: 011 44 1923 857141

Email: askigd@igd.com
Website: www.igd.com

National Association of British & Irish Millers

21 Arlington Street London, SW1A 1RN Tel: 011 44 207 493 2521

Email: info@nabim.org.uk
Website: www.nabim.org.uk

Food Law & Labeling Specialists

AJH Consulting 43 Mountbatten Way Brabourne Lees, Ashford Kent TN25 6PZ

Tel: 011 44 1303 812569 Contact: Joy Hardinge OBE

Email: ajhconsulting@btinternet.com

Campden BRI Chipping Campden Gloucestershire GL55 6LD Tel: 011 44 1386 842000

Fax: 011 44 1386 842000

Email: information@campdenbri.co.uk

Website: www.campdenbri.co.uk

Kenneth Mitchell Euro Fine Foods High Street

Uffington, Oxon SN7 7RP

United Kingdom

Tel: 011 44 1367 820771 Contact: Kenneth Mitchell Email: kenneth@eff2000.com

Website: www.eurofinefoods2000.co.uk

Legal Impackt (Sun Branding Solutions)

Albion Mills Greengates

Bradford BD10 9TQ Tel: +44 (0)1274 200 700 Contact: Phil Dalton

Email: pdalton@legalimpackt.com

Web: Sun Branding Solutions Legal Labelling

Leatherhead Food International

Randalls Road Leatherhead Surrey KT22 7RY

Tel: 011 44 1372 376761

Email: help@leatherheadfood.com
Website: www.leatherheadfood.com

Mike McInnerny 24 Wynches Farm Drive St Albans Hertfordshire

AL4 0XH

United Kingdom

Tel: 011 44 1727 844774

Email: mikemcinnerny@btinternet.com

Shoosmiths Solicitors

The Lakes Northampton NN4 7SH

Tel: 011 44 3700 863317

Contact: Ron Reid, Partner, Food Department

Email: ron.reid@shoosmiths.co.uk
Website: www.shoosmiths.co.uk

Testing Laboratories

ALS Food and Pharmaceutical Bridge Street Chatteris Cambridgeshire PE16 6QZ

Tel: 011 44 1354 697028

Email: customerservices.uk@alsglobal.com

Website: www.als-testing.co.uk

Campden BRI Chipping Campden

Gloucestershire GL55 6LD Tel: 011 44 1386 842000 Fax: 011 44 1386 842100

Email: information@campdenbri.co.uk Website: http://www.campdenbri.co.uk/

Eurofins Food Testing

Valiant Way WV9 5GB Wolverhampton

Tel: 011 44 845 604 6740 Fax: 011 44 1902 627296 Email: sales@eurofins.co.uk Website: www.eurofins.co.uk

Leatherhead Food International

Randalls Road Leatherhead Surrey KT22 7RY

Tel: 011 44 1372 376761 Fax: 011 44 1372 386228

Email: help@leatherheadfood.com
Website: www.leatherheadfood.com

RHM Technology (Premier Analytical Services) The Lord Rank Centre Lincoln Road High Wycombe Buckinghamshire HP12 3QR Tel: 011 44 1494 526191

Email: http://www.paslabs.co.uk/contact-us.html

Website: http://www.paslabs.co.uk/