



Foreign, Commonwealth
& Development Office



Department for
Business & Trade

Guidance DOCUMENT

How to claim preferences
under the Developing Countries
Trading Scheme (DCTS)

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Purpose and contents

This guidance outlines the requirements for claiming preferential tariffs under the Developing Countries Trading Scheme (DCTS).

The document is structured into 5 sections

01



How to establish proof of origin as an exporter

02



How to make an origin declaration as an exporter

03



How to claim preferential tariff treatments for importers

04



Identifying the relevant customs forms for importing into the UK

05



Evidential requirements for cumulation

How to establish proof of origin as an exporter

01

Proof of origin

Countries covered under the DCTS or a trade agreement with the UK must prove the origin of their goods. To prove origin, as an exporter you must:

1. confirm that you can claim preferences for the goods imported into the UK
2. give the person receiving the goods evidence of origin so that they can claim preferences

However, you may not need to prove origin if the trade agreement permits it and if you also sent the goods in a small consignment.

Types of proof of origin

There are 2 types of proof of origin, including:

1. an origins declaration
2. Form A: this can be a template instead of an invoice or commercial document. The UK does not require it to be stamped by the exporting customs authority.

You can read the guidance on [Understanding proof of origin](#) for more information about these types.

The type of proof of origin you need depends on:

1. the types of goods
2. where the goods are imported from

Validity of proof of origin

A proof of origin, once made, will remain valid for the length of time stated in the trade agreement between the exporting country and the UK.

Supporting evidence

If the UK government carries out a verification of your proof of origin claim, you will need supporting evidence in the form of:

- Production records. An exporter must keep production records for 3 years
- Invoices
- Accounting details
- Suppliers' declarations

How to establish proof of origin as an exporter

01

Documents to prove compliance with the rules of origin

Countries covered under the Developing Countries Trading Scheme (DCTS) must provide documents showing that goods meet the rules of origin requirements under the DCTS.

These may include documents relating to:

- the processes carried out to produce the goods of the components/materials used in their production
- the purchase, cost, value and payment of the product or the components/materials used in their production
- the originating status of the goods and components/materials
- evidence to determine the regional value content of the product, where applicable.

How to make an origin declaration as an exporter

02

Origin declaration

An origin declaration is also known as an 'invoice declaration' or 'statement of origin'. It is a statement declaring where a product originates from or was manufactured.

As an exporter from a DCTS country, you must make an origin declaration for any consignment. You must fulfil 2 conditions when creating an origin declaration:

1. maintain appropriate commercial accounting records for the production and supply of goods that qualify for preferential tariff treatment
2. provide the customs authority of the exporting country with supporting documents or written statements from producers demonstrating the origin of the goods

You can make an origin declaration on a commercial document with enough detail to identify the origin of the goods. Examples of these commercial documents include an invoice, a packing list, or a delivery note.

An origin declaration must contain these essential elements:

1. exporter's name and business address
2. date of direct shipment to the UK
3. other references. for example, purchase order number
4. consignee's name and business
5. purchaser's name and address (if not the consignee)
6. country of transshipment
7. country of origin of the goods. if the shipment includes goods of different origins, enter details against data element on specification of commodities
8. transportation details
9. terms of sale
10. currency
11. number of packages
12. specification of commodities
13. quantity
14. unit price
15. total price

How to make an origin declaration as an exporter

02

16. net weight
17. gross weight
18. invoice total

An origin declaration is valid for 2 years after the exporter provided it. You may present it to the HM Revenue & Customs (HMRC) within these 2 years.

Origin declarations submitted after 2 years may be accepted if they were not presented due to exceptional circumstances.

You can read the [Guide on Origin Declaration](#).

How to claim preferential tariffs for importers

03

Importers must claim preferential tariffs using an origin declaration or Form A.

As an importer, you must include all claims for preferential tariffs in the customs import declaration.

If you did not claim preferential tariffs at the time of importing, HMRC might grant preferential tariff treatment if:

- you claim preferential tariffs no later than 2 years after the date of importation
- you provide a valid origin declaration
- the goods originate from a DCTS country
- you would have met all the requirements for a preferential claim at the time of importation

HMRC will repay and remit any excess customs duty paid if you fulfil these conditions.

You can read the [Customs origin of chargeable goods trade preferences scheme EU exit regulations](#) for more information.

Identifying the relevant customs forms for importing into the UK

04

There are 5 categories of customs forms needed to import goods into the UK:

1. [Guarantee, payment and deferment forms](#) to interact with the HMRC
2. [Import and export authorisation and approval forms](#) for requests to the HMRC
3. [Clearance of goods forms](#): for products imported into the UK.
4. [Declaration forms for imports and exports](#) for goods entering the UK
5. [Customs Declaration Service forms and guidance](#) with HMRC

Evidential requirements for cumulation

05

There are certain documents required to establish cumulation under the DCTS, including:

Type of cumulation	Documents required
Bilateral cumulation	An origin declaration provided by the UK exporter
Bilateral cumulation with the European Union, Norway, Switzerland or British Overseas	Proof of origin provided by the exporter, and issued in line with the relevant rules of origin
Inter/Intra-Regional cumulation	Evidence confirming the cumulated materials meet the DCTS rules of origin
Extended cumulation for Least Developed Countries (LDCs)	Proof of origin provided by an exporter in the country with which the UK has a trade arrangement, issued in line with the relevant agreement; or Evidence that the goods are duty-free and quota-free if imported from the partner country