



UK Government

# The UK's Trade Offer to Madagascar

March 2026

# Agenda

1 Introduction to the DCTS and the UK-ESA EPA

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2 Understanding Rules of Origin

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3 How to Claim Preferences

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4 Helpful Resources and Q&A

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# The UK launched the DCTS in June 2023

Developing Countries Trading Scheme is one of the most generous trade preference schemes in the world

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Scheme impacts 65 countries and 3.3bn people.

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Offers duty-free, quota-free trade on thousands of products.



... to support 3 core objectives

**Support sustainable growth in developing countries** through a simpler and more generous unilateral tariff offer



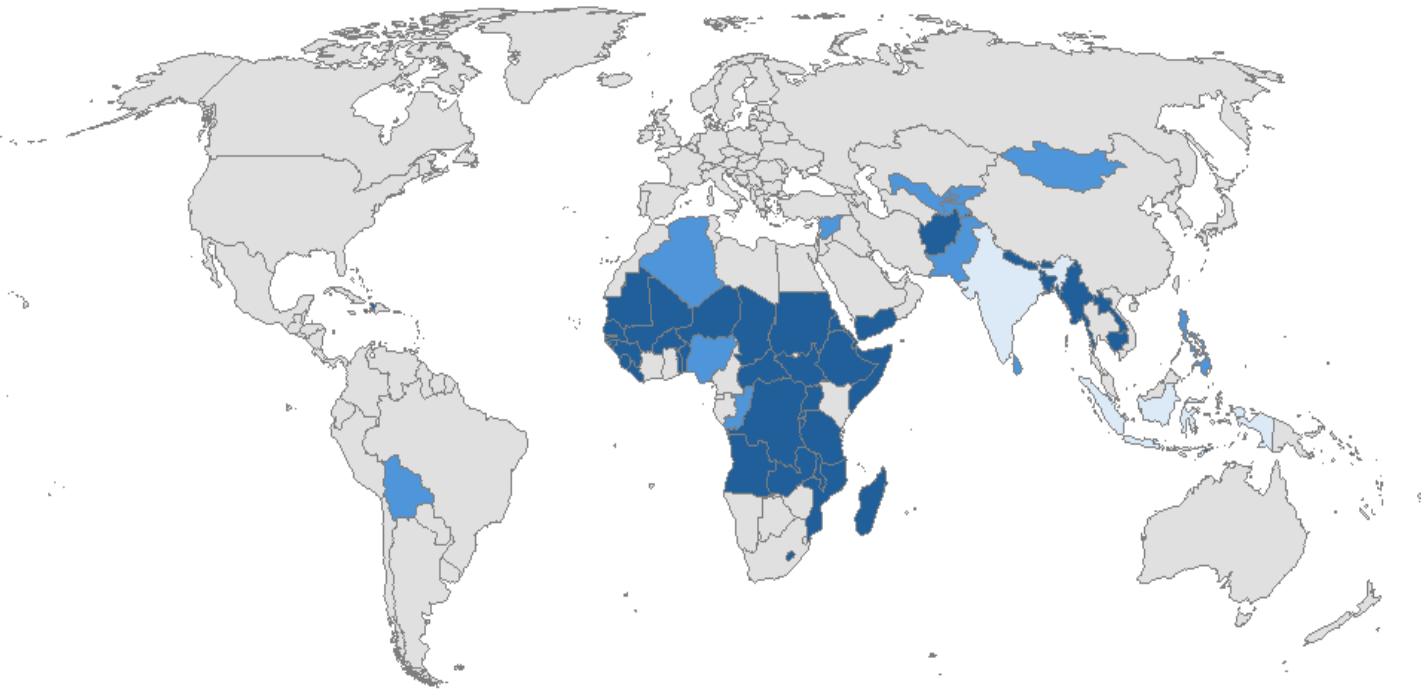
**Support businesses to build supply chain resilience** by diversifying sourcing and benefiting end consumers through improved quality and price



**Strengthen economic ties** between the UK and fast-growing developing economies

# The DCTS covers 65 countries...

... split into 3 preference tiers



46 Comprehensive Preference 17 Enhanced Preference 2 Standard Preference

Preference tiers	Sample Countries	Tariff benefits
Comprehensive preference	Madagascar, Ethiopia, Bangladesh	99% <sup>1</sup> of products as duty free
Enhanced Preference	Nigeria, Algeria, Sri Lanka	At least 92% of product as duty free
Standard Preference	Indonesia, India	65% of products as duty free

1. Everything but arms/ammunition. 2. Economically vulnerability is determined by a country's export diversification: If the country's 7 largest imports (by GSP sections) represent more than 75% of its total imports of eligible goods in value, the country is deemed to be economically vulnerable. Currently, there are 31 GSP sections grouped together from Chapter 1-99 under the Harmonised System.  
 4 Source: Department for Business and Trade

# Key features and benefits to the DCTS for Malagasy Exporters and Businesses



Tariffs

**More tariff cuts:** The DCTS cuts tariffs and quotas on thousands of products, Madagascar is able to receive duty free trade on everything but arms. Removal of some nuisance and seasonal tariffs cut.



Rules of Origin

**Simpler, more generous product specific rules:** Increased threshold of non-originating content **to 75%** for many products and greater availability of alternative rules

**Cumulation:** Madagascar is able to source input from more than 90 developing countries. DCTS offers bilateral cumulation, extended cumulation, Inter/intra-regional cumulation. For example, shoes manufactured in **Madagascar**, using leather from Tanzania (DCTS), and glue from Kenya (EPA) qualify for tariff-free export to the UK.



Conditions

**Clearer, broader basis for suspension:** Suspension based on international conventions, now including those on climate change and environment (as well as human rights/labour rights). The rules of the Scheme have also been simplified, showcasing the UK as a reliable, transparent and predictable trading partner.



Goods graduation

**Competitive products:** exports from India and Indonesia continue to be excluded from preferential tariffs, protecting the interests of economically vulnerable producers of these goods

# New Improvements to the DCTS Offer



As announced in the UK Trade Strategy, the UK Government has committed to deepen its trade and development offer to developing countries.

As of 1 January 2026, the DCTS has newly enforced changes to make it easier for developing countries to source from other countries in their regions, then process or manufacture goods and export duty-free to the UK.

- For the first time, we have created a new Africa regional cumulation group comprising 50 countries. DCTS countries like **Madagascar** are already able to cumulate with other **DCTS and EPA countries**. With these new improvements, they will now be able to source input from **Morocco, Tunisia, and Egypt** (countries with which we have an Association Agreement). In addition, the Improvements secure Madagascar ability to source input from other countries even as they develop.
- We are also making it easier for garments manufacturers in 16 low and lower-middle income countries to export more clothes and accessories duty-free to the UK. This will allow Malagasy garment exports to continue enjoying DCTS preferences even as they develop through the Scheme.

# Economic Partnership Agreements (EPAs)

The UK has six EPAs with 14 African countries. EPAs are development focussed free trade agreements

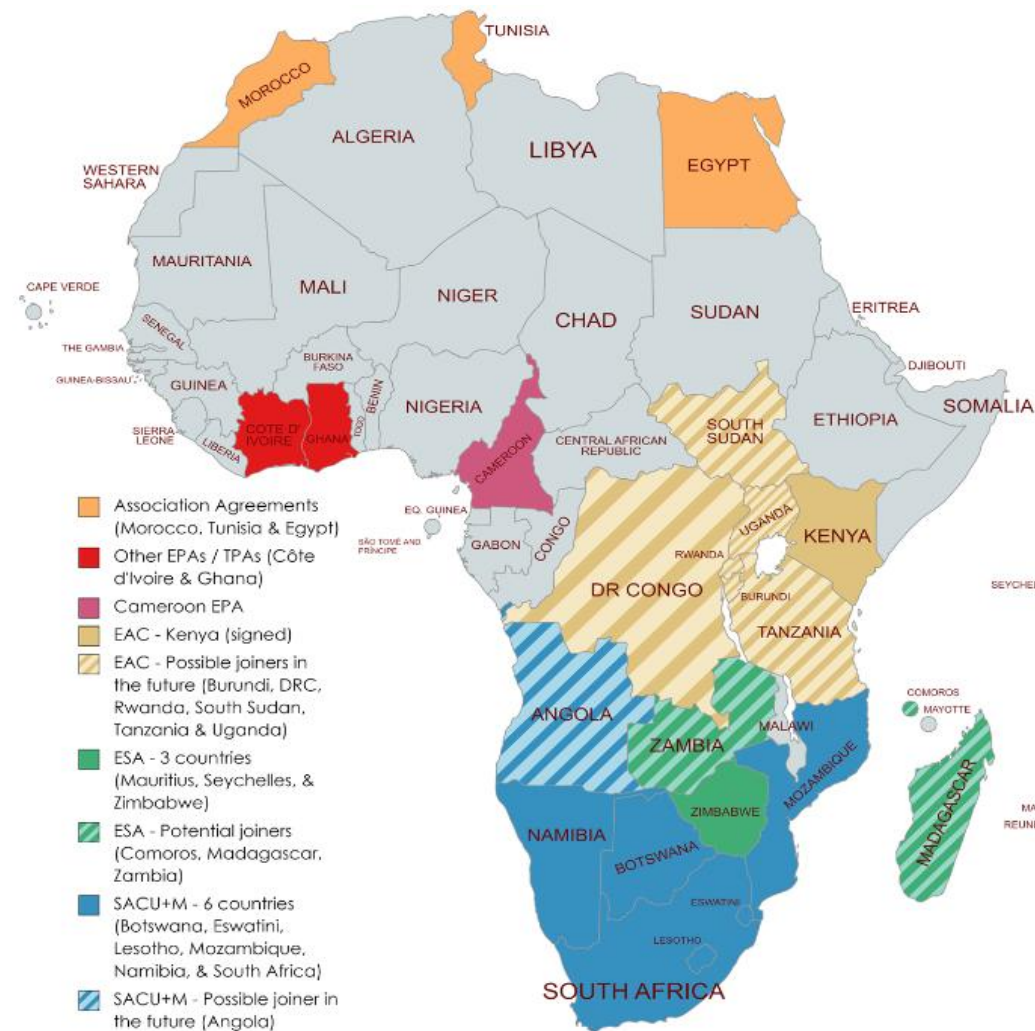
**For Madagascar, trade with the UK can be carried out through the DCTS or Economic Partnership Agreements (EPAs).**

## What is the difference between EPAs and regular FTAs?

- EPA are FTAs but the requirement to remove export duties is deliberately unbalanced to favour developing countries.

## What is the difference between the EPAs and the DCTS?

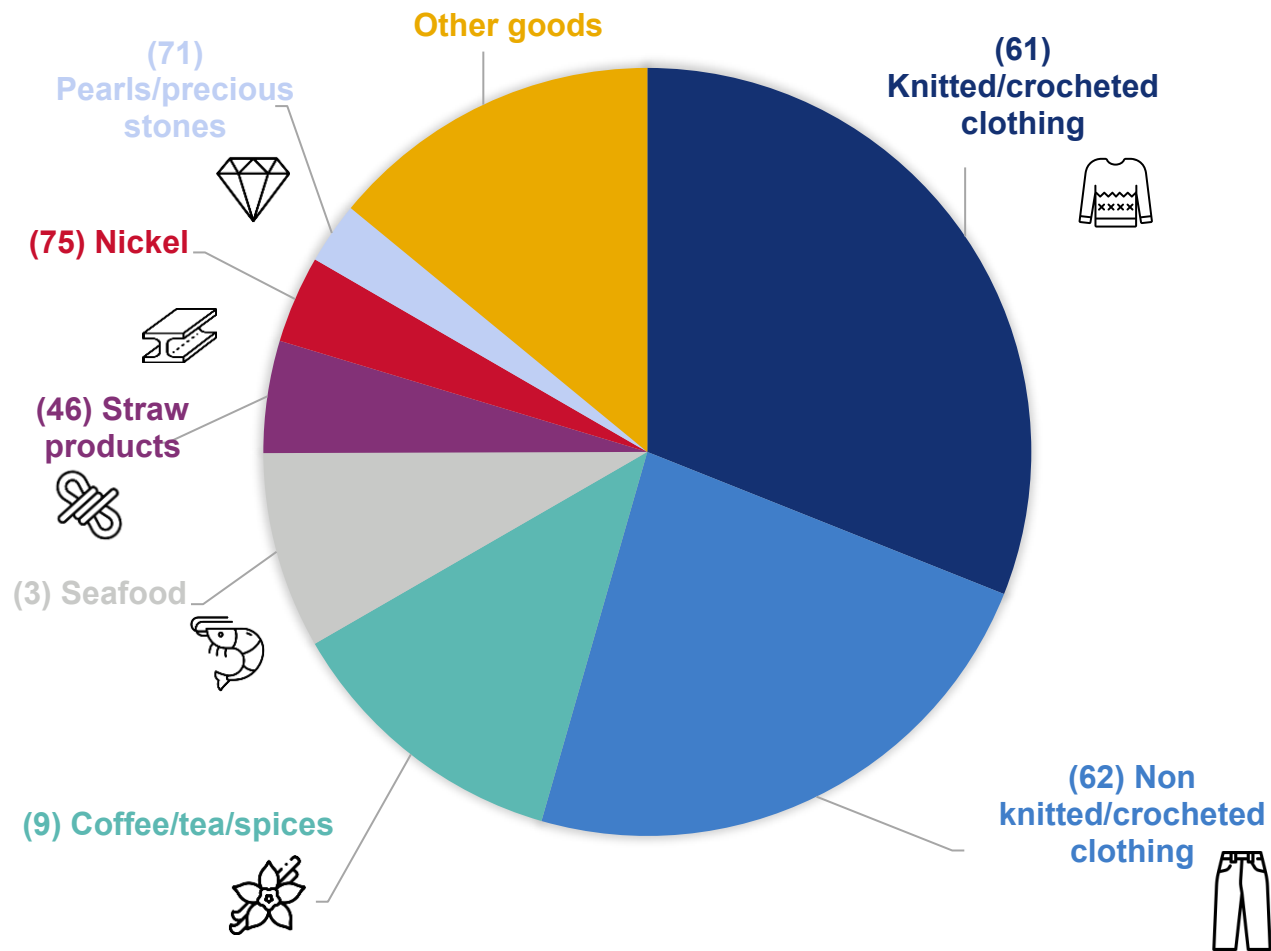
- Both the DCTS and EPAs provide for duty free trade in goods imported to the UK.
- The DCTS is a unilateral scheme that cuts tariffs, removes conditions and simplifies trading rules whilst EPAs create a framework for dialogue with partner countries in a committee structure and allow non-LDCs to access full duty-free access to UK markets.
- EPAs also have scope to cover areas beyond goods and tariffs including; services, investment, procurement and sustainable development.



## UK – Madagascar Trade

- Between January 2022 and December 2025, of the **£216m** worth of goods the UK imported from Madagascar, **£180m** worth were eligible to enter the UK at a preferential rate via either the ESA EPA or (from July 2023) the DCTS.
- Whilst £134m worth of goods utilised the DCTS/EPA preferences, entering the UK tariff free, **£11.4m did *not* utilise the available preferences.**
- Last year, **£29m** of Madagascar goods were imported into the UK. Despite broad tariff-free access to the UK market, Madagascar continues to underutilise available preferences—most notably in **textiles**, where apparel alone saw **£5.1 million** in underutilised tariff-free access in 2025, and in high-value products such as **silk dresses and blouses.**

The composition of UK imports from Madagascar by HS chapter  
January 2025 – December 2025

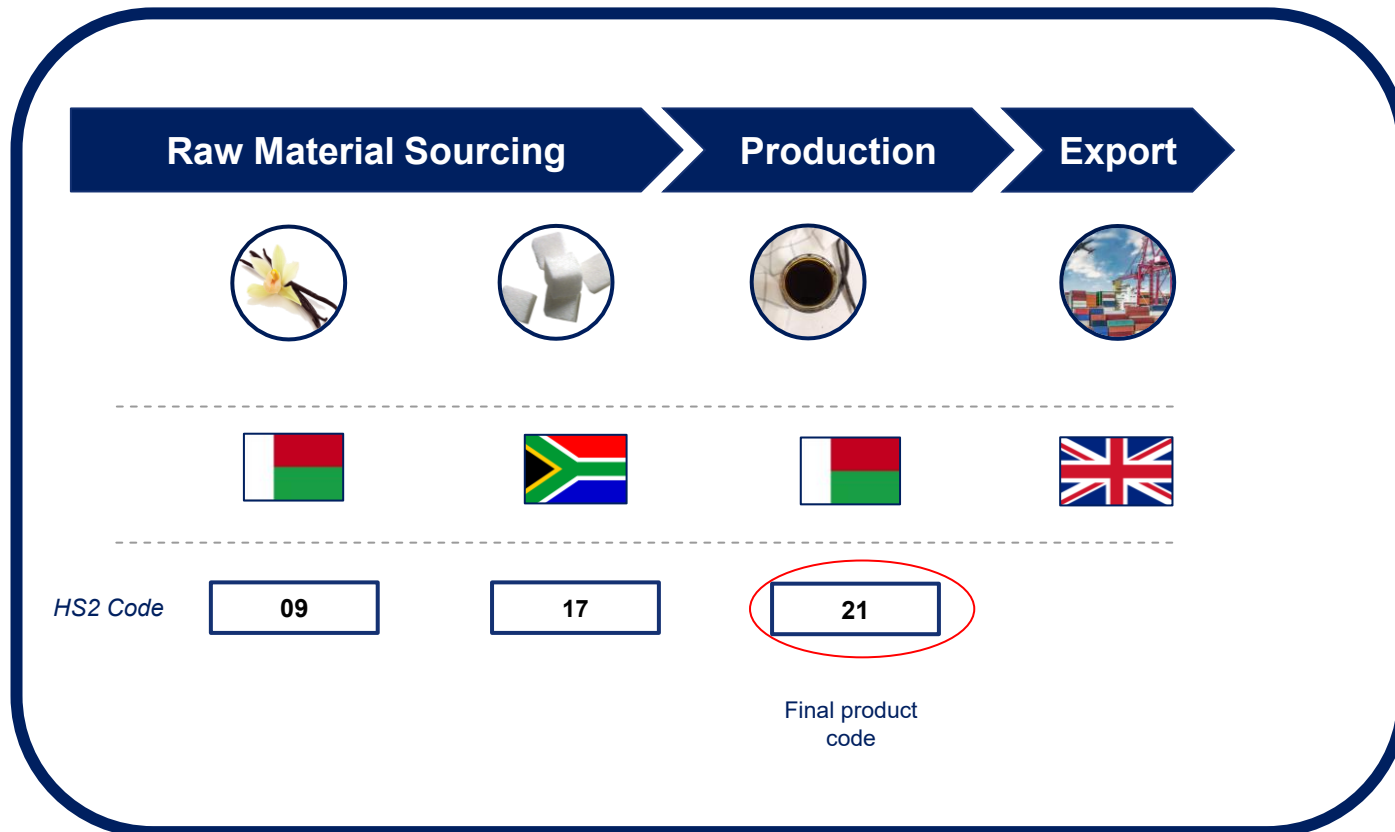


Source: FCDO analysis on HMRC Importer Data by Preference: Origin basis. Data accessed February 2026.

## Rules of Origin under the DCTS: Example

**What are Rules of origin?** Rules of origin determine a product's national origin by defining the minimum local content and processing required to qualify for preferential tariffs

*This example shows how Madagascar could use locally grown vanilla and sugar sourced from South Africa an EPA country, to produce vanilla bean paste that meet DCTS origin rules and qualify for duty-free export to the UK.*



The **DCTS rules of origin and recent improvements** make it easier for Madagascan producers to source inputs from neighbouring eligible countries like South Africa **without losing duty-free access to the UK market.**

This helps strengthen supply chains, support regional integration, and increase competitiveness for value-added products such as **vanilla bean paste.**

1. This is a hypothetical example and not reflective of actual trade flows. We cannot confirm whether this product meets the DCTS rules of origin or product-specific rules. Additionally, this assumes that sugar is duty-free and quota-free under the SACUM EPA agreement, which may depend on the product's classification and origin status.



# How Malagasy Exporters Can Claim Preferences:

1

**Classify their goods**

2

**Check their goods meet the rules and that processing has gone beyond insufficient**

3

**Identify applicable standards and regulatory requirements**

4

**Arrange and maintain their supply chain and production documentation (e.g., proofs of origin and supplier declarations)**

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# Classify Goods

Traders must first Identify the correct commodity code in order to meet the correct origin requirements and determine the correct tariff that applies to your product.

To do this please visit: [www.gov.uk/trade-tariff](http://www.gov.uk/trade-tariff)

## Trade Tariff: look up commodity codes, duty and VAT rates

Use this service to find a commodity code for goods you're importing to or exporting from the UK.

You can also use the service to:

- check if there's duty or VAT to pay
- find out about suspensions or reductions

You'll need a commodity code when you fill in a customs declaration form, so you pay the correct amount of tax and duties.

[Start now >](#)

### Before you start

To find a commodity code for your goods, you'll need details of the product you're importing or exporting. This could include:

- the type of product
- what the product is used for
- the materials used to make it
- how it's produced
- the way it's packaged

### Search for a commodity

Commodity codes are internationally recognised reference numbers. A commodity code describes a specific product when importing or exporting goods. You will use this code on any customs declarations.

▶ [Tips on searching for products](#)

Search the UK Integrated Online Tariff

### When are you planning to trade the goods?

You can enter the date your goods will be traded. This is important, as commodities, duties and quotas change over time. Use the format day, month, year, for example 27 3 2021. If you don't enter a date, today's date is used.

Day    Month    Year

[Search for a commodity](#)

Alternatively, you can:

- [browse the goods classification](#) or
- [look for your product in the A-Z](#).

Search the UK Integrated Online Tariff



UK Integrated Online Tariff

→ Switch to the Northern Ireland Online Tariff

# Commodity 0810 9020 90

[Copy commodity code](#)

## Vegetable products

↳ Edible fruit and nuts; peel of citrus fruit or melons

↳ Other fruit, fresh

↳ Other

↳ Tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola and pitahaya

↳ **Other**

## Section II

Chapter 08

0810

0810 90

0810 9020

0810 9020 90



## Select a country

Select or enter a country name to view UK measures

Madagascar (MG) ▼

[Reset to all countries](#)

Set country

More guidance can also be found at: [Identify tariffs by product under the Developing Countries Trading Scheme - GOV.UK](#)

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## Importing into the UK

Select a country to view country-specific import information.

You can check if preferential tariff treatments apply to the import of this specific product in the Origin tab.

- [Import controls](#)
- [Import duties](#)
- [Import VAT and excise](#)

### Import controls

Import controls are restrictions the UK has for importing goods.

Country	Measure type	Conditions	Footnotes
<a href="#">All countries (1011)</a> excluding European Union, Switzerland, United Kingdom, Iceland, Norway, United Kingdom (Northern Ireland)	Import control of organic products	<a href="#">Conditions</a>	<a href="#">CD808</a>

### Import duties



The table below lists the import duties that apply to the import of commodity 0810 9020 90.

Use our [tariff duty calculator](#) to [work out the duties and taxes applicable to the import of commodity 0810 9020 90](#)

Click on a measure type to find out more about the measure and the preference code to be used on declarations.

Country	Measure type	Duty rate	Conditions	Footnotes
<a href="#">All countries (1011)</a>	<a href="#">Third country duty</a>	0.00%		
<a href="#">Developing Countries Trading Scheme (DCTS) - Comprehensive Preferences (1062)</a>	<a href="#">Tariff preference</a>	0.00%	<a href="#">Conditions</a>	
<a href="#">Eastern and Southern Africa States (1034)</a> excluding Comoros	<a href="#">Tariff preference</a>	0.00%		



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[Import](#)[Export](#)[Origin](#)[Chemicals](#)[Notes](#)

Origin allows for various policy measures to be implemented and for duties to be calculated.

There are two types of origin, subject to different rules, which may affect your trade.

[Find out more about origin](#)

### Preferential rules of origin for trading with Madagascar

Your trade may qualify for preferential tariff treatment. This means you may be eligible to pay lower or zero duties.

To qualify for preferential tariff treatment, you must meet the product-specific rules of origin under the Developing Countries Trading Scheme (DCTS) - Comprehensive Preferences.

Note, you do not need to apply for a preferential tariff (or comply with preferential rules of origin) if the MFN duty for your product is zero.

Agreement	Heading	Description	Product Specific Rule
Developing Countries Trading Scheme (DCTS) - Comprehensive Preferences	Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	CC: All non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level (chapter).



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You can check if preferential tariff treatments apply to the import of this specific product in the Origin tab.

### Import control of organic products for All countries

📅 From 1 Feb 2024

Meet one of the following conditions and supply the relevant document code(s) on your declaration.

Document code	Requirement	Action
C644	Certificate of Inspection for Organic Products as referred to in Article 33(1)(d) of <a href="#">Regulation (EC) No 834/2007</a> as retained in UK law.	Import allowed
Y929	Goods not covered by <a href="#">Regulation (EC) No 834/2007</a> (e.g. non organic goods) as retained in UK Law.	Import allowed

▶ [Guidance for completing CDS Data Element 2/3](#)

circulation

### Import duties

**?** Do you need help?

Use our [Digital Assistant](#) to get help on classifying your goods.

[Close this box](#)

[Hide for 28 days](#)



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**Arrange and maintain their supply chain and production documentation (e.g., proofs of origin and supplier declarations)**



Exporters can choose to use one of the two documents as proof of origin to claim **DCTS Preferences**

## 1) Origin Declaration

- On invoice, packing list, or consignment note

The exporter of the products covered by this document (customs identification number ...(1)) declares that, except where otherwise clearly indicated, these products are of ...(2) preferential origin in accordance with the rules of origin of the Generalised Scheme of Preferences of the UK and that the origin criterion met is ... .. ( 3 ). (Place and date (4)) (Name and signature of the exporter)

Or

## 2) Form A

1. Goods consigned from (Exporter's business name, address, country)				Reference No.			
2. Goods consigned to (Consignee's name, address, country)				GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) <b>FORM A</b>			
3. Means of transport and route (as far as known)				4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages, description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices		
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (country) and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to _____ (importing country).				
<small>Please print name, signature and stamp of certifying authority.</small>			<small>Please print name, signature and stamp of authorized signatory.</small>				



Exporters can choose to use one of the two documents as proof of origin to claim **ESA** **EPA** preferences

## 1) Origin Declaration

- On invoice, packing list, or consignment note

The exporter of the products covered by this document (customs identification number ...(1)) declares that, except where otherwise clearly indicated, these products are of ...(2) preferential origin in accordance with the rules of origin of the Generalised Scheme of Preferences of the UK and that the origin criterion met is ..... ( 3 ). (Place and date (4)) (Name and signature of the exporter)

----- Or -----

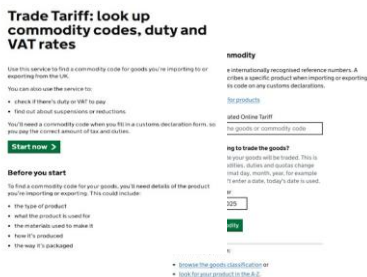
## 2) EUR1 Certificate

MOVEMENT CERTIFICATE		
EUR.1 No A 000.000		
See notes overleaf before completing this form.		
2. Certificate used in preferential trade between		
and		
(Insert appropriate countries, groups of countries or territories)		
4. Country, group of countries or territory in which the products are considered as originating		5. Country, group of countries or territory of destination
6. Transport details (Optional)		7. Remarks
8. Item number; Marks and numbers; Number and kind of packages (*); Description of goods		9. Gross mass (kg or other measures (grams, m <sup>3</sup> , etc.))
		10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT		12. DECLARATION BY THE EXPORTER
Declaration certified Export document (*) Form _____ No _____ Customs office _____ Issuing country or territory _____ Date _____ /Signature _____		I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date _____ /Signature _____



## GOV.UK Resources

- Our GOV.UK page is our first point of contact for those wanting to understand the scheme, its Rules of Origin and how to claim preferences. Please find the link here: [Developing Countries Trading Scheme \(DCTS\) - GOV.UK](#). Do keep a look out for any upcoming policy changes and improved guidance here!
- For more wider guidance on exporting to the UK, A step-by-step break down of importing goods into the UK can be found here: <https://www.gov.uk/import-goods-into-uk> .



Identify the correct commodity code in order to meet the correct origin requirements and determine the correct tariff that applies to your product. Please visit: [UK Integrated Online Tariff: Look up commodity codes, duty and VAT rates - GOV.UK](#)

## ... which include guides outlining step-by-step procedures to leverage preferences in the DCTS



### Step-by-step process information

- How to leverage DCTS to export to the UK and claim preferences
- How to identify tariff based on country, and product



### Clear definitions of terms

- Understanding UK standards and customs requirement
- Overview of rules of origin including case studies, and additional information on DCTS

# We are here to support you and provide public resources to assist

We've heard some of your questions in exporting to the UK...



## How to access UK importers?

- **Established importers:** hard to capture share from long-term suppliers
- **SME importers:** harder to find and connect, harder to check reliability



## What are the DCTS processes and benefits?

- **Differences** between the UK GSP and the DCTS
- **Documents needed** to export products to the UK and utilise preferential tariff rates.

...and there are some immediate resources that can help you

## Growth Gateway helpdesk



The UK initiative, Growth Gateway is an advisory service that aims to promote two-way trade between the UK and Africa, linking business and investors with African businesses and investors. They provide tailored support, match-making and help navigate accessing financial support.

## UK Importer database

Enter a commodity code or description, or a trader's postcode (such as AA1 1AA) or name

Search term

Search type



## Webinars

- [DCTS Guidance teach-in](#)
- [Customs for the DCTS](#)
- [Intro to UK Trade Standards](#)
- [Market Opportunities](#)
- [High Risk Foods](#)



# Where to access UK information and standards

## Guidance on importing [Food Standards Agency, APHA and Defra]

- [Importing products of animal origin | Food Standards Agency](#)
- [Import of products, animals, food and feed system \(IPAFFS\) - GOV.UK \(www.gov.uk\)](#)

## Guidance on Plant Health and Phytosanitary [Defra and APHA]

- The EU Plant Health Regulation (and its associated tertiary legislation) as it stands on 31st Dec 2020 and as amended by [The Plant Health \(Amendment etc.\) \(EU Exit\) Regulations 2020](#) and [The Plant Health \(Phytosanitary Conditions\) \(Amendment\) \(EU Exit\) Regulations 2020](#). Jointly, these instruments create the retained EU law applicable to plant health.
- GB requirements are no longer set out in the EU PCR, they have all been captured in [The Plant Health \(Phytosanitary Conditions\) \(Amendment\) \(EU Exit\) Regulations 2020](#).

## Pest factsheets: what to look for and how to stop them from affecting your crops [Defra and APHA]

- [Pest and disease factsheets - UK Plant Health Information Portal \(defra.gov.uk\)](#)

## UK Mycotoxins Guidance [FSA]

- [Mycotoxins | Food Standards Agency](#)

## UK Labelling requirements [Defra and FSA]

- [Food labelling and packaging: Food labelling - what you must show - GOV.UK \(www.gov.uk\)](#)



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