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Report Highlights:

Since the publication of the 2024 FAIRS Country Report Annual, the United Kingdom (UK) has not updated its border control measures for the EU. With England, Wales, and Scotland - Great Britain (GB) - outside of the EU single market and customs union, exporters should ensure they are familiar with the GB requirements which do differ from the EU in some areas. Northern Ireland (NI) remains within the EU single market and customs union. Consequently, exporters should familiarize themselves with the specific requirements for trade to or via NI. For example, "Not for EU" labeling applies to products entering and remaining in NI, but similar requirements do not apply to GB areas.

Table of Contents

| EXECUTIVE SUMMARY | 4 |
|--|----|
| SECTION I. FOOD LAWS | 6 |
| SECTION II. LABELING REQUIREMENTS | 9 |
| Products of Biotechnology and Alcoholic Beverages | 11 |
| Organic Foods | 12 |
| Frozen Foodstuffs | 12 |
| Vertical Legislation on Specific Products | 12 |
| Plant-based Meat and Dairy Alternatives | 12 |
| SECTION III. PACKAGING AND CONTAINER REGULATIONS | 13 |
| SECTION IV. FOOD ADDITIVE REGULATIONS | 14 |
| SECTION V. PESTICIDES AND CONTAMINANTS | 15 |
| SECTION VI. OTHER REQUIREMENTS, REGULATIONS, AND REGISTRATION MEASURES | 16 |
| SECTION VII. OTHER SPECIFIC STANDARDS | 19 |
| A. Novel Foods | 19 |
| B. Food from Animal Clones | 19 |
| C. Fortified Foods | 19 |
| D. Infant and follow-on formula and food for special medical purposes | 19 |
| E. Food Supplements | 19 |
| F. Irradiated Foodstuffs | 19 |
| G. Seafood | 19 |
| H. Pet Food | 19 |
| I. Vegetarian and Vegan Foods | 20 |
| SECTION VIII. COPYRIGHT/TRADEMARK LAWS | 21 |
| SECTION IX. IMPORT PROCEDURES | 22 |
| Obtaining a Commodity Code and Relevant Import Duty | 23 |
| Value Added Tax (VAT) | 23 |
| Excise Duties | 23 |
| SECTION X. Trade Facilitation | 26 |
| A. Advance Rulings | 26 |

| B. Pre-Clearance Program | 26 |
|---|----|
| C. Electronic Certificates | |
| D. Import and Inspection Fees | 26 |
| E. Average Release Times at Port – Common Delays | 26 |
| F. Duplicative Inspections | 27 |
| APPENDIX 1. – Government Regulatory Agency Contacts | 28 |
| APPENDIX II. – Other Import Specialist Contacts | 30 |
| UK Trade Associations | 30 |
| Food Law & Labeling Specialists | 31 |
| Testing Laboratories | 32 |

DISCLAIMER: This report was prepared by FAS/USDA London, for U.S. exporters of domestic food and agricultural products. While every possible care has been 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 PRODUCTS IS SUBJECT TO THE IMPORTING COUNTRY'S RULES AND REGULATIONS AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.

EXECUTIVE SUMMARY

The United Kingdom (UK) is a deficit market for U.S. agricultural products but a surplus market when U.S. agricultural related products are included, specifically wood pellets for which it is the United States largest market (\$1.34 billion in 2024 and accounting for over 40 percent of all agricultural and related exports from the United States to the UK). The UK is also the largest single market for U.S. consumer-oriented food and beverage exports within Europe, reaching \$1.05 billion in 2024. The Netherlands is a hub destination within Europe for consumer orientated goods, with U.S. exports reaching nearly \$1.9 billion in 2024. However, the majority of U.S. product arriving at the Port of Rotterdam is distributed throughout mainland Europe U.S. fresh produce, dried fruit, nuts, and other lightly processed foods may be sold loose or incorporated as ingredients in the UK's significant food manufacturing sector. Wine, craft beer, and other grocery products are sold as finished packaged goods. Packaging stickers or label conversions are necessary to comply with local labeling laws.

The new Labour UK Government, elected in July 2024 has made signing a new SPS agreement with the EU a priority, the stated goal being to reduce the need for extensive checks and paperwork in their bilateral trade of agricultural products. Negotiations have only just formally begun but, depending on the type of SPS agreement, it may impact the UK's ability to continue to independently manage its border and import checks regime. Notably, under the proposed 'Common SPS Area', the UK will be obliged to apply the same rules as the EU to food imports of non-EU countries.

• Background: On January 1, 2021, Great Britain (England, Wales, and Scotland) exited the European Union (EU) single market and customs union and the UK implemented changes to its border control measures. While these were finalized quickly for non-EU countries, including the United States, it took until April 30, 2024, for the Border Target Operating Model, the UK's approach to Safety and Security controls and Sanitary and Phytosanitary (SPS), to apply equal export health certificate requirements to goods from the EU and goods from the rest of the world. This includes the requirement for pre-notification of SPS goods from the EU, and a requirement for GB certificates for animal and animal products, plant and plant products, and other products of high risk.

In the fall of 2025, two separate independent reviews was published highlighting criticisms of the current operations of the Windsor Framework: (i) <u>Independent Review of the Windsor Framework</u>, and (ii) <u>Windsor Framework Independent Monitoring Report</u>. The latter report concluded that the guidance provided to businesses was "not fit for purpose" and "is poorly presented, unwieldy and needs to be significantly improved". While the prospect of the UK-EU SPS agreement should simplify trade arrangements for Northern Ireland, the 'Common Understanding' reached between the UK and EU in May 2025 still envisaged the continued application of the Windsor Framework with respect to SPS matters.

• Background: Northern Ireland (NI) is subject to separate arrangements under the Protocol on Ireland/Northern Ireland (the Protocol) that accompanied the agreement between the UK and the EU addressing the UK's withdrawal from the EU and was subsequently updated by the Windsor Framework. Checks on goods moving from Great Britain (GB) into Northern Ireland (NI) began on January 1, 2021, although certain food products received grace periods before checks came into force. On February 27, 2023, the UK and the EU jointly announced the Windsor Framework

to address issues regarding the Protocol. The introduction of new trade easements for goods moving from GB to NI under the Windsor Framework began on October 1, 2023, with some final aspects implemented during 2025, including customs process for business-to-business parcels. Now fully implemented, the Windsor Framework applies UK regulations regarding food safety for food and drink destined for consumption in Northern Ireland. It also retains Northern Ireland's place in the UK internal market and access to the EU market. As such, NI continues to follow EU food laws. GB now has regulatory autonomy, although in practice it is largely enforcing EU law that has been assimilated into domestic law.

In addition to the introduction of GB specific trading arrangements, the other main impact of the UK's departure from the EU is on the relatively small proportion of products that would typically have been imported into the UK and then onward exported to Ireland or into mainland Europe, and on products imported into mainland Europe and then shipped onward to the UK. Rules of Origin criteria under the Trade and Cooperation Agreement (TCA) between the EU and UK mean that even if insufficient processing takes place to materially alter the product, import duty is payable on third country goods (including from the United States) upon entry to each country. This has created a scenario where multiple duties must be paid (if applicable), and as a consequence, direct trade between the United States and certain EU countries (Ireland, the Netherlands) has experienced an uplift post-Brexit. A review of the TCA is due to start in 2026 but UK Government Ministers describe this as having been "overtaken" by the reset in UK-EU relations that encompasses the aforementioned SPS negotiation.

We strongly advise U.S. exporters/export agents/freight forwarders to work closely with their UK importers or customs agents to ensure that the latest information on import requirements has been obtained and is followed. Port Health officials can be a helpful source of information, as well as an importer's local Trading Standards office, the Food Standards Agency (FSA), and the Department for Environment, Food, and Rural Affairs (Defra).

SECTION I. FOOD LAWS

As UK food law has its foundation in EU food law, it may be helpful to cross-reference this report 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: <u>FAS GAIN Report Database</u>

To avoid any break in existing legal coverage and mechanisms, in 2018, the UK enacted the European Union (Withdrawal) Act. This incorporated EU laws and regulations into domestic UK law, replacing references to EU entities and laws and regulations with corresponding UK references. As a result, beginning January 1, 2021, the UK and EU had virtually identical legal and regulatory structures, although GB is now generally free to change its laws and regulations independent of the EU. In June 2023, the UK Government's Retained EU Law (Revocation and Reform) Act came into force, giving ministers new powers to keep, repeal, or amend any EU retained law and end the special status of retained EU law in domestic UK law. At the end of the review process, almost 600 pieces of retained EU law, out of over 6,900 in total, had been revoked through statutory instruments made under the Act, with the majority of which viewed largely as inconsequential. All legislation in the area of imported food and agricultural products is encompassed in what is now termed 'assimilated' EU law and has remained largely unchanged through 2025. However, GB has the autonomy to deviate from EU law in the future. Significant deviation is not expected under this Labour government, and there are mechanisms laid down in the UK-EU trade deal to impose penalties if the UK enacts trade-distorting policy in relation to environmental or labor standards.

UK authorities enforce food regulations in a fair and consistent manner. Following several high-profile food 'scares' in the last three decades, the UK has a sophisticated and highly scrutinized food market. An ability to meet private standards, above those required by local food law, is a prerequisite to supplying major food companies and retailers for many 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 are met. The onus is on the UK importer to make sure 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 be prepared to invest financially and with personnel resources to comply with the necessary steps for GB (EU) certification processes (red meat, dairy, poultry, honey, plant health, etc.).

UK Competent Authority

Department for Environment, Food & Rural Affairs (Defra) Seacole Building 2 Marsham Street

London SW1P 4DF

Tel: +44 (0) 20 7238 6951

Contact details for all sections: https://www.gov.uk/guidance/contact-defra

Web: Defra

Defra has overall responsibility for international trade policy, including 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 (APHA) provides services and the detailed information on:

Live animals and animal product import regulations, including eggs, dairy, red meat, poultry, gelatin, honey, and pet food. See: <u>Trade in animals and animal products</u>

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

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, including wine. It also takes the UK policy lead on the assessment of agricultural biotechnology products for human food and animal feed through its Novel Food/Genetic Modification policy team.

Food Standards Agency (FSA) 11th Floor, 64 Victoria Street London SW1E 6QP

Telephone: +44 (0) 20 7276 8000 Email: <u>helpline@food.gov.uk</u> Web: www.food.gov.uk

Food that is intended for human consumption must meet the general food safety requirements of retained 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: FSA Food and Feed Law Guide

There are 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, labeling and composition rules, 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 <u>Food Information Regulations 2014</u>, 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. LABELING REQUIREMENTS

The standard U.S. label does not comply with <u>UK/EU labeling requirements</u>. 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 market is expected by major customers. Labels can be applied by the UK importer before the product is placed on the market. <u>Nutrition and health claim policy</u> follows that inherited from the EU.

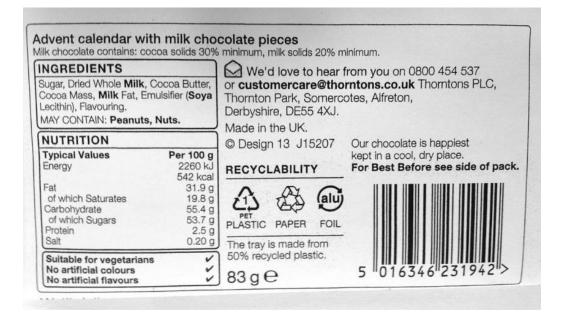
Depending on the product, label conversion can be complex. Your importer may be able to assist you, or it may be advantageous to hire a food law and labeling expert. A list of food law and labeling consultants in the UK is provided in Appendix II to this report.

<u>Retained Regulation (EU) No. 1169/2011</u> was incorporated into UK domestic law under the EU (Withdrawal) Act 2018 and sets out requirements on the provision of food information to consumers which includes the labelling of prepacked food and drink in the UK.

In England, responsibility for food labeling legislation and policy is split across the Defra, FSA and the Department of Health, see: Food Labelling and Packaging; Labelling Durability and Composition; FSA Packaging and Labeling. Scotland, Wales, and Northern Ireland follow the same labeling rules but there are local bodies overseeing various elements. The details where devolved nations of the United Kingdom have legal jurisdiction.

For food labeling queries, please contact Defra helpline on: +44 20 7238 6951 or email the relevant department using: Defra Contact Page

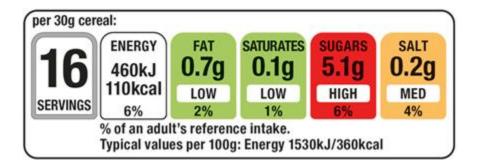
Example of UK food label - chocolate advent calendar



In the above label, note that potential allergens are indicated in **bold** in the ingredients list. Also note the format of the "Nutrition" panel. This is the basic nutritional information panel for compliance with UK (EU) regulations. It can be added to with vitamins and minerals, and the panel 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 display front-of-pack color-coded nutritional information using a voluntary "traffic light labeling" system. 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 government and retail supply chains are focused on reducing greenhouse gases associated with food production. The British Standards Institute (BSI) has a range of guidance on international and British standards for Biodiversity (PAS 2010), Carbon Footprint Verification (ISO 14064-1), Carbon Neutrality (PAS 2060), and Water Footprint Management (ISO 14046), among others. See: British Standards Institute

Packaging recyclability is a particularly hot topic, especially for plastic. Note the format and prominence of recycling information in the chocolate advent calendar label example given above.

Given the significant difference in approach to 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 FAS/London (this list is provided for information only, and its provision does not constitute endorsement).

Northern Ireland Retail Movement Scheme Labelling

From October 1, 2023, businesses in GB can move prepacked retail goods, as well as certain loose goods including fruit and vegetables, through the "green lane" to Northern Ireland, under the <u>Northern Ireland Retail Movement Scheme (NIRMS)</u>, part of the <u>Windsor Framework</u>. To avoid onward

movements of goods into the EU, some retail-ready food products will need individual product labels with the words 'Not for EU'.

These requirements were introduced in three phases between October 2023 and July 2025 and include products imported into GB from the European Union and certain products from the Rest of the World. Only products moving into Northern Ireland under NIRMS need to meet the labelling requirements. During the first two phases, labels were required on all prepacked meat, prepacked meat products, meat packed on sales premises and milk and dairy products. Since July 1, 2025, when phase 3 was introduced, composite products, fruit, vegetables, and fish moving to Northern Ireland under NIRMS also now need to be individually labelled. The full lists of commodities which require labelling under phases one and two and the exempt products for phase 3 are available at this link: Commodity codes for the Northern Ireland Retail Movement Scheme (NIRMS) - GOV.UK

While the previous UK administration envisaged the same products in GB also needing to be individually labelled, the Labour Government has instead taken powers in reserve to issue a notice requiring operators to individually mark specified products as 'Not for EU' before they can be sold to consumers in Great Britain. This option will only be enacted if evidence shows that supply to Northern Ireland is at risk.

Importers and retailers may still move their products into Northern Ireland using the red lane if they are ineligible for the green lane or if it is otherwise a better fit for their business needs. Not all products moved under NIRMS need to be individually labelled and an exemption list is available at the link below.

Please refer to the following link for the most up-to-date guidance: <u>Labelling requirements for certain products moving from Great Britain to retail premises in Northern Ireland under the Northern Ireland Retail Movement Scheme</u>

Other Specific Labeling Requirements

In addition to 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.

Products of Biotechnology and Alcoholic Beverages

The UK competent authority for finished product and animal feed biotech products as well as for wine, beer, and other alcoholic beverages is the <u>FSA</u>.

See the following for general wine law and a link to wine labeling: Wine Labelling and Wine Law

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

The UK competent authority for spirits is Defra. Spirit Drinks Regulations can be found here.

Organic Foods

The United States has an organic equivalence arrangement with the UK. This means that organic products certified to either the USDA or UK organic standards may be labeled and sold as organic in both countries if the products meet the terms of the arrangement. Label guidance for organic foods can be found at: Trading and labelling organic food and Importing organic food to the UK.

UK competent authority: Department for Environment, Food & Rural Affairs (Defra)

U.S. competent authority: Agricultural Marketing Service/USDA

Frozen Foodstuffs

The UK competent authority for frozen foodstuffs is the FSA. The Quick-frozen Foodstuffs (England) Regulations 2007 prohibit placing quick-frozen foodstuff on the market unless certain conditions are satisfied. See: Quick Frozen Regulations

Vertical Legislation on Specific Products

The UK competent authority for vertical legislation on specific products is Defra. Covering the manufacture and marketing of sugars, cocoa and chocolate products, honey, fruit juices and similar products, preserved milk (such as condensed or dried), coffee extracts and chicory extracts, fruit jams and similar products, additional information from Defra can be found at: Food standards: labelling and composition.

Plant-based Meat and Dairy Alternatives

There are no legal definition of the terms "vegetarian" and "vegan" and no specific requirements for the labeling of plant-based meat and dairy alternatives. The UK has adopted the EU position that plantbased products cannot be labeled with dairy names such as "cheese," "butter" or "milk."

SECTION III. PACKAGING AND CONTAINER REGULATIONS

The basic rules for UK packaging law are laid down in the <u>Packaging (Essential Requirements)</u> <u>Regulations</u>.

Weights and measures

Legislation governing weights and measures comes under the jurisdiction of the UK's Department for Business and Trade (DBT) and is administered by the Office for Product Safety and Standards. At a local level, enforcement is through Trading Standards Departments of local councils. Further information is available at: Packaged Goods Weights and Measures.

Sustainability

Responsibility for Packaging and Packaging Waste Regulations is split between Defra and DBT.

DBT leads on the implementation of the EU Packaging and Packaging Waste Directive and has responsibility over the UK's domestic Packaging (Essential Requirements) Regulations 2003, as amended. At a local level, enforcement is through <u>Trading Standards Departments of local councils</u>.

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 <u>Producer Responsibility Obligation (Packaging Waste) Regulations 2007</u>, as amended.

Packaging producers are required to meet material-specific recycling targets. This policy also requires businesses to report their packaging data annually. Further details on scope and compliance are available at: Packaging Waste: Producer Responsibilities Guidance. There is a tax on plastic packaging, which applies to imports, currently set at £223.69 per tonne. Guidance available here: Plastic Packaging Tax: steps to take.

A not-for-profit organization known as <u>WRAP</u> (Waste and Resources Action Programme) works closely with government and business to drive sustainable change in supply chains towards achieving net zero greenhouse gas targets.

Materials in Contact with Food

The UK's national approach is governed through the FSA and The Materials and Articles in Contact with Food Regulations 2012. This consolidates relevant retained 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 IV. FOOD ADDITIVE REGULATIONS

The UK has a positive list system (inherited from the EU) with maximum amounts laid down for approved additives such as colors, sweeteners, emulsifiers, preservatives, etc. Food additives fall under the jurisdiction of the FSA. Please see: Food Additives Guidance Notes

The UK assesses risks and approves new food additives through an independent panel of experts known as the <u>Committee on Toxicity (COT)</u>. For information on how to apply for approval of a new food additive, please email: cot@food.gov.uk

A notable food additive law difference between the U.S. and the UK/EU is that foods containing any of the six food colors listed in the table below must 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) has been removed from the UK/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, Brilliant Carmoisin O, Acid Red 14 |
| Allura Red AC (E129) | Food Red 17, FD&C Red 40 |

SECTION V. PESTICIDES AND CONTAMINANTS

The competent authority in the UK for pesticides is the Chemicals Regulation Directorate of the Health and Safety Executive:

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

Tel: +44 (0) 19 0464 0500

Email: CRD.Information.Management@hse.gov.uk

Web: http://www.hse.gov.uk/pesticides/

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

Contaminants

The <u>Contaminants in Food (England) Regulations 2013</u> 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. FSA help and guidance: <u>Chemical contaminants</u>

SECTION VI. OTHER REQUIREMENTS, REGULATIONS, AND REGISTRATION MEASURES

Guidance for British companies new to importing food, and useful background for U.S. exporters can be found here: Food Standards Importing Advice. General advice on import procedures can be found here: www.gov.uk/browse/business/imports

A. Certification

Health certificates are mandatory for all UK imports of animal origin products and phytosanitary certificates are required for all plant products that could introduce pests into the UK.

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 Defra, please see: <u>Animal and Plant Health Agency (APHA)</u> of Defra and APHA Centre for International Trade: Carlisle

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

U.S. competent authority for dairy, dairy products, eggs, and honey: USDA's Agricultural Marketing Service (AMS) <u>AMS Export Certification</u> HYPERLINK "https://www.ams.usda.gov/services/imports-exports/dairy-exports/eu-dairy-exports/gb-certificate-document"

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 and products, raw materials for pharmaceuticals, serum, dog chews, plus all plant health certificates:

USDA's Animal & Plant Health Inspection Service (APHIS)

Live Animal Exports (Moving Animals to Another Country)

<u>International Regulations (IRegs) for Animal Product Exports | Animal and Plant Health Inspection</u> Service

USDA APHIS | Plant Health Export Information

U.S. competent authority for seafood certification: National Oceanic and Atmospheric Administration <u>Export Certification to the European Union | NOAA Fisheries</u> <u>Export Requirements by Country and Jurisdiction (Great Britain) | NOAA Fisheries</u>

B. Inspections

Some products can only come into the UK, through specific ports. For example, animal products (such as meat, dairy foods, and fish) can only enter through a port or airport that is a Border Control Post. Some plant material and other foods that are not of animal origin have similar rules, see: High-risk food inspections and entry procedures. Further information on UK border inspection posts can be found at: Point of Entry Information

Upon entry to the UK, there are three levels of consignment 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. Labeling 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 that are dependent upon the risk attributed to the product.

The UK has adopted EU rules related to <u>Commission Implementing Regulation (EU) 2019/1793</u> that prescribe the level of physical checks for high-risk food and feed products of non-animal origin by country of origin. This Regulation consolidates controls for products of non-animal origin, including aflatoxins, pesticide residues, guar gum and microbiological contamination.

For imports from non-EU countries, including the United States, to GB, please see the <u>Border Operating Model</u> and review the guidance on product risk categories and related rules <u>for animals and animal products</u> as well as the risk categories for <u>plants and plant products</u>. Please also review this <u>Attaché</u> Report.

Rules and regulations for importing food for human consumption to GB are available at the links below:

- Importing high risk foods
- Importing products of animal origin
- Importing products of non-animal origin
- Importing fishery products or bivalve molluscs
- Importing composite products
- Importing wine
- Foodstuffs with GB import restrictions
- Trade information sheets

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

Nuts from the United States can be subject to additional checks. Please see: Importing nuts | FSA

C. Facility Registration

Following full transition from EU membership, the UK now approves establishments to ship products of animal origin to GB based on submissions from U.S. government agencies. Only products processed in approved establishments may enter the UK. A list of currently approved U.S. establishments is available at the following link:

Exporting to Great Britain: establishments approved to export animals and animal products

Should you wish to obtain UK approval for export from the United States, please contact the relevant U.S. authority for your product as listed under section 'A. Certification' above.

D. Product Registration

Certain regulated food and feed products require authorization before they can be sold in the UK. This <u>authorization</u> will be required for the following regulated product types:

- extraction solvents
- feed additives
- feed for particular nutritional uses (PARNUTS)
- feed detoxification processes
- flavorings
- food contact materials
- food additives
- food enzymes
- genetically modified organisms as food and feed
- irradiated food
- novel foods
- smoke flavorings

Novel foods are deemed to be foods that have not been widely consumed by people in the UK/EU before May 1997. The process for application and approval is outlined

here: https://www.food.gov.uk/business-guidance/novel-foods

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/guidance/borderline-products-how-to-tell-if-your-product-is-a-medicine

SECTION VII. OTHER SPECIFIC STANDARDS

A. Novel Foods

UK competent authority: Food Standards Agency

https://www.food.gov.uk/business-guidance/novel-foods

B. Food from Animal Clones

UK competent authority: Food Standards Agency

https://www.food.gov.uk/business-guidance/novel-foods

C. Fortified Foods

UK competent authority: Department of Health (England), Welsh Assembly (Wales), Food Standards

Agency (Scotland and Northern Ireland)

Guidance on fortified foods

D. Infant and follow-on formula and food for special medical purposes

Notification for new products is required.

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

E. Food Supplements

UK competent authority: Food Standards Agency and/or Medicines and Healthcare Regulatory Agency

https://www.food.gov.uk/business-guidance/food-supplements

https://www.gov.uk/guidance/borderline-products-how-to-tell-if-your-product-is-a-medicine

F. Irradiated Foodstuffs

UK competent authority: Food Standards Agency

https://www.food.gov.uk/safety-hygiene/irradiated-food

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) NOAA Export Certification to the European Union

Export Requirements by Country and Jurisdiction (Great Britain) | NOAA Fisheries

H. Pet Food

UK competent authority: Food Standards Agency

Pet Food Information

I. Vegetarian and Vegan Foods

If a U.S. plant-based product has a name usually associated with a meat product, the name should be checked by the importer with their local Trading Standards office.

The use of terms such as milk, cheese, cream, and yogurt are protected so they may only be used for the associated dairy products and not misused to describe non-dairy produce.

SECTION VIII. COPYRIGHT/TRADEMARK 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: +44 (0) 16 3381 4000 Fax +44 (0) 16 3381 7777

Email: <u>information@ipo.gov.uk</u>
Website: Intellectual Property Office

You can also protect the intellectual property rights of your products in the EU by applying for either a <u>Trade mark</u> or an <u>EU Collective Mark</u>.

In January 2021, the UK introduced its own geographical indication (GI) scheme. It is based on the three types under the EU scheme: Protected Geographical Indications (PGI), Protected Designation of Origin (PDO) and Traditional Specialty Guaranteed (TSG). Please see: Protecting food and drink names: UK GI schemes.

GI protection has continued after January 1, 2021, for products named in EU free trade agreements where the UK has signed a continuity agreement, and other EU third country sectoral agreements where the UK has signed a continuity agreement.

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, timeframes and costs that are involved in importing into the UK.

A simple overview of the steps involved in bringing products into the UK is provided here: Import goods into the UK: step by step - GOV.UK

Advice is available at: https://www.gov.uk/topic/business-tax/import-export

The Customs Declaration Service (CDS) 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. Please see: CDS and Completion Requirements.

In addition to the above paperwork, U.S. products may require import licenses or health certificates. This particularly applies to certain plant materials, red meat, dairy, seafood and honey – see Defra's APHA 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 five 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

Charges payable are linked to the Commodity Code (similar to an HS code, but usually to the ten-digit level) for a particular product. U.S. exporters will need to help the UK importer find out what the Commodity Code is for traded product, and what the associated import duty is likely to be. This will be necessary to determine a pricing strategy for the product.

Obtaining a Commodity Code and Relevant Import Duty

To obtain the Commodity Code (and related import duty/VAT payable) for your product, consult the UK Trade Tariff online tool here: <u>Trade Tariff tool to find a commodity code</u>, this code should 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: <u>About Binding Tariff Information</u>

In connection with exit from the EU, the UK has published a Global Tariff of import duties linked to commodity codes. It is a simplification of the EU's tariff regime, with some rounding down (with the conversion from Euros to British Pounds) and some reduction on tariffs for non-sensitive products. See: UK Trade Tariff

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 percent) and the Zero (Z = 0 percent) rates. See more at: https://www.gov.uk/topic/business-tax/vat

Excise Duties

Alcohol Excise Duty

| Class or description | Rate of excise duty |
|--|-----------------------------|
| Wine | |
| Wine not exceeding 1.2% ABV | £0.00 per liter of alcohol |
| Wine at least 1.3% ABV but not exceeding 3.4% ABV | £9.61 per liter of alcohol |
| Wine at least 3.5% ABV but not exceeding 8.4% ABV | £25.67 per liter of alcohol |
| Wine at least 8.5% ABV but not exceeding 22% ABV (check wine | |
| definitions and notes) | £29.54 per liter of alcohol |
| Wine exceeding 22% ABV | £32.79 per liter of alcohol |
| Beer | |

| Beer not exceeding 1.2% ABV | £0.00 per liter of alcohol |
|--|-----------------------------|
| Beer at least 1.3% but not exceeding 3.4% ABV | £9.61 per liter of alcohol |
| Beer at least 3.5% ABV but not exceeding 8.4% ABV | £21.78 per liter of alcohol |
| Beer at least 8.5% ABV but not exceeding 22% ABV | £29.54 per liter of alcohol |
| Beer exceeding 22% ABV | £32.79 per liter of alcohol |
| Cider (not sparkling) | |
| Cider not exceeding 1.2% ABV | £0.00 per liter of alcohol |
| Cider at least 1.3% but not exceeding 3.4% ABV | £9.61 per liter of alcohol |
| Cider at least 3.5% ABV but not exceeding 8.4% ABV | £21.78 per liter of alcohol |
| Cider exceeding 8.5% ABV but less than 22% ABV | £29.54 per liter of alcohol |
| Cider exceeding 22% ABV | £32.79 per liter of alcohol |
| Cider (sparkling) | |
| Cider (sparkling) not exceeding 1.2% ABV | £0.00 per liter of alcohol |
| Cider (sparkling) at least 1.3% but not exceeding 3.4% ABV | £9.61 per liter of alcohol |
| Cider (sparkling) at least 3.5% ABV but not exceeding 8.4% ABV | £21.78 per liter of alcohol |
| Cider (sparkling) exceeding 8.5% ABV but less than 22% ABV | £29.54 per liter of alcohol |
| Cider (sparkling) exceeding 22% ABV | £32.79 per liter of alcohol |
| Spirits or spirit-based products | |
| Spirits not exceeding 1.2% | £0.00 per liter of alcohol |
| Spirits at least 1.3% but not exceeding 3.4% ABV | £9.61 per liter of alcohol |
| Spirits at least 3.5% ABV but not exceeding 8.4% ABV | £21.78 per liter of alcohol |
| Spirits at least 8.5% ABV but not exceeding 22% ABV | £29.54 per liter of alcohol |
| Spirits exceeding 22% ABV | £32.79 per liter of alcohol |
| Other fermented products like fruit ciders | |
| Other fermented products not exceeding 1.2% | £0.00 per liter of alcohol |
| Other fermented products at least 1.3% but not exceeding 3.4% | |
| ABV | £9.61 per liter of alcohol |
| Other fermented products at least 3.5% ABV but not exceeding | |
| 8.4% ABV | £21.78 per liter of alcohol |
| Other fermented products at least 8.5% ABV but not exceeding 22% | |
| ABV | £29.54 per liter of alcohol |
| Other fermented products exceeding 22% ABV | £32.79 per liter of alcohol |
| | |

The above table is an excerpt from information given by H.M. Revenue & Customs at: <u>UK Excise Rates and Allowances</u>. A new alcohol duty system entered effect August 1, 2023, and was updated on January 31, 2025. The new system applies the same duty bands across different alcoholic products based on the rate per liter of alcohol in the beverage and provides some relief to low alcohol products while penalizing some products with higher alcoholic content.

The UK government calls this an alcohol duty, but it may be thought of as an excise tax charged at the point of production or importation of drinks of alcoholic strength exceeding 1.2 percent alcohol by volume (ABV) – the percentage of pure alcohol per liter of product. The new system aims to simplify alcoholic beverage taxes to make them more consistent across different alcohol types whereas the previous system applied different rates for different alcohol types. This supports UK public health goals by encouraging consumers to reduce their alcohol consumption and producers to reduce the ABV of

their beverages by taxing alcohol based on its strength. As a result, beverages with higher ABV have higher taxes while beverages with lower ABV have lower taxes. The alcohol taxes apply equally to all alcoholic beverages sold in the UK, regardless of country of origin.

For more information, please review the Attaché Report.

SECTION X. Trade Facilitation

A. Advance Rulings

Advance rulings can be obtained on commodity codes and relevant import duties. Please see section above on Obtaining a Commodity Code and Relevant Import Duty. Advance rulings can also be obtained with regard to whether or not a product requires a health certificate by contacting the relevant section of the UK's Animal and Plant Health Agency.

B. Pre-Clearance Program

The UK has implemented the EU Official Controls Regulation (OCR - Regulation (EU) 2017/625). The OCR permits (following a formal government to government consideration and approval process) pre-export controls to be performed by third countries. Currently, the U.S. almond industry has a pre-export check program (PEC) led by the Almond Board of California and administered by USDA's Agricultural Marketing Service. When a PEC has been agreed, UK Port Health authorities are directed to subject consignments covered by the regulation and accompanied by the appropriate U.S. Government Pre-Export Check (PEC) certificate to a less than 1 percent control level at the border. The PEC program is voluntary. A PEC certificate is not a requirement for import into the UK (EU). However, shipments without a PEC certificate do not benefit from the reduced inspection levels upon arrival at the border.

C. Electronic Certificates

The UK implementation of the OCR also provides the legal basis for the general acceptance of electronic certificates. For plant products, the UK can receive U.S. e-Phytos sent via <u>the Hub</u> created by the International Plant Protection Convention (IPPC). Please also read: <u>Importing plants, fruit,</u> vegetables, cut flowers and other regulated objects to the UK

For other commodities, there is currently no link from the respective systems U.S. Government Agencies use to issue electronic certificates to the UK authorities. In absence of such a connection, paper certificates are required to satisfy the requirement for an original certificate with an ink signature.

D. Import and Inspection Fees

Each Port has a schedule of fees. For example, visit this link for Port of Felixstowe (Suffolk Coastal Port Health Authority) charges: Fees

Regulatory background that provides legal basis for fees:

UK Plant Health Controls

<u>Import of Meat Products for Human Consumption from Third Countries | Defra</u> <u>Importing products of animal origin | Food Standards Agency</u>

E. Average Release Times at Port - Common Delays

The average release time for products depends on the port of import. The main ports in the UK are organized in an efficient way to perform customs formalities as well as the necessary veterinary and plant inspections. Incomplete or incorrect certification generally leads to delays in the clearance of goods, mainly in products of animal origin or composite products. Delays result in additional demurrage charges. There may also be additional charges for splitting out pallets - if there are multiple shipments

within one container, and just one shipment has incorrect paperwork. These delays can be 1-2 weeks, perhaps longer in some cases.

F. Duplicative Inspections

Inspections on imported foods are concentrated at GB ports. Once goods have passed inspection and customs duties are paid, they can move freely throughout the GB. However, official controls and scrutiny by the FSA and Trading Standards Departments remain possible at any stage of distribution. See also, *Northern Ireland Retail Movement Scheme Labelling* section above for movements of goods into Northern Ireland.

APPENDIX 1. - Government Regulatory Agency Contacts

USDA/Foreign Agricultural Service Embassy of the United States of America Box 48, 33 Nine Elms Lane

London SW11 7US

Tel: +44 (0) 20 7891 3313 Email: <u>AgLondon@usda.gov</u>

Web: www.fas.usda.gov

Association of Port Health Authorities (APHA)

225 Hale Road

Hale

Altrincham, WA15 8DN Tel: +44 (0) 16 1872 6667

Email: apha@porthealthassociation.co.uk
Web: http://www.porthealthassociation.co.uk/

Department for Environment, Food & Rural Affairs (Defra)

Seacole Building 2 Marsham Street London SW1P 4DF

Tel: +44 (0) 20 7270 3000

Contact emails for all sections: https://www.gov.uk/guidance/contact-defra

Web: Defra

Department for Business & Trade Old Admiralty Building Admiralty Place London SW1A 2DY United Kingdom

Tel: +44 (0) 20 4551 0011

Email: enquiries@beis.gsi.gov.uk Contact via webform: Enquiries from overseas businesses

Web: <u>DBT</u> (For weights & measures legislation)

Food Standards Agency (FSA) 11th Floor, 64 Victoria Street

London SW1E 6QP

Telephone: +44 (0) 33 0332 7149 Email: <u>helpline@food.gov.uk</u> Web: www.food.gov.uk

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: +44 (0) 87 0242 2345 (To buy copies of UK legislation)

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

The National Archives

Web: 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

Web: 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

Tel: +44 (0) 17 3323 7117

E-mail: info@freshproduce.org.uk Web: www.freshproduce.org.uk

British Frozen Food Federation Warwick House, Unit 7, Long Bennington Business Park, Main Road, Long Bennington, Newark, NG23 5JR

Tel: +44 (0) 14 0028 3090 E-mail: generaladmin@bff.co.uk

Web: www.bfff.co.uk

Food and Drink Federation 6th Floor, 10 Bloomsbury Way London, WC1A 2SL

Tel: +44 (0) 20 7836 2460

E-mail: generalenquiries@fdf.org.uk

Web: www.fdf.org.uk

Grain & Feed Trade Association GAFTA House 9 Lincoln's Inn Fields London WC2A 3BP Tel: +44 (0) 20 7814 9666

Email: post@gafta.com
Web: http://www.gafta.com/

Health Food Manufacturer's Association

1 Wolsey Road East Molesey Surrey KT8 9EL

Tel: +44 (0) 20 8481 7100 E-mail: hfma@hfma.co.uk Web: www.hfma.co.uk

Institute of Grocery Distribution Grange Lane

Letchmore Heath Watford, WD2 8DQ

Tel: +44 (0) 19 2385 7141 Email: <u>igd@igd.com</u> Web: www.igd.com

UK Flour Millers (formerly National Association of British & Irish Millers)

21 Arlington Street London, SW1A 1RN Tel: +44 (0) 20 7493 2521 Email: info@ukflourmillers

Email: <u>info@ukflourmillers.org</u>
Web: <u>www.ukflourmillers.org</u>

Food Law & Labeling Specialists

Berry Ottaway & Associates Ltd Investment House 22-26 Celtic Court Ballmoor, Buckingham MK18 1RQ Contact: Sam Jennings, Consultant

Tel: +44 (0) 15 5936 2109 Email: <u>boa@berryottaway.co.uk</u>

Web: http://www.berryottaway.co.uk/

Campden BRI
Chipping Campden

Gloucestershire GL55 6LD Tel: +44 (0) 13 8684 2000

Email: support@campdenbri.co.uk
Web: www.campdenbri.co.uk

DWF LLP

20 Fenchurch Street London WC3M 3AG

Contact: Dominic Watkins, Partner, Head of Consumer Sector

Tel: +44 (0) 20 7645 9591

Email: Dominic.Watkins@dwf.law

Web: www.dwf.law

Kenneth Mitchell Euro Fine Foods High Street Uffington, Oxon SN7 7RP United Kingdom

Tel: +44 (0) 13 6782 0771 Contact: Kenneth Mitchell Email: kenneth@eff2000.com
Web: https://eurofinefoods.co.uk/

Leatherhead Food International Great Burgh, Yew Tree Bottom Road

Epsom

Surrey KT18 5XT

Tel: +44 (0) 13 7237 6761

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

Shoosmiths Solicitors

The Lakes Northampton NN4 7SH

Tel: +44 (0) 37 0086 3000

Email: generalenquiries@shoosmiths.co.uk

Web: www.shoosmiths.co.uk

Trade Flow Customs Consultancy Ltd

129 Western Road Hurstpierpoint BN6 9SY

Tel: +44 (0) 12 7392 1951

Contact: Gavin Roberts, Director Email: info@tradeflowcustoms.com

Web: https://www.tradeflowcustoms.com/

Testing Laboratories

ALS Food and Pharmaceutical Torrington Avenue, Coventry, CV4 9GU, UK

Tel: +44 (0) 13 5469 7028

Email: sales.uk@alsglobal.com
Web: www.als-testing.co.uk

Campden BRI
Chipping Campden

Gloucestershire GL55 6LD

Tel: +44 (0) 13 8684 2291

Email: support@campdenbri.co.uk
Web: www.campdenbri.co.uk

Eurofins Food Testing Valiant Way

WV9 5GB Wolverhampton

Tel: +44 (0) 84 5604 6740 Email: sales@eurofins.co.uk

Web: www.eurofins.co.uk or https://www.eurofins.co.uk/food-testing/

Leatherhead Food International Great Burgh Yew Tree Bottom Road Epsom, KT18 5XT

Tel: +44 (0) 13 7237 6761

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

Reading Scientific Services (RSSL)

Readings Science Centre Whiteknights Campus Pepper Lane

Reading, Berkshire RG6 6LA Tel: +44 (0) 11 8918 4000 Email: enquiries@rssl.com

Web: www.rssl.com

RHM Technology (Premier Analytical Services)

The Lord Rank Centre Lincoln Road High Wycombe Buckinghamshire HP12 3QR

Tel: +44 (0) 14 9480 9600

Email Enquiries: https://www.paslabs.co.uk/contact-us/

Web: https://www.paslabs.co.uk/

Attachments:

No Attachments