

## The Developing Countries Trading Scheme

On 19 June 2023, the [Developing Countries Trading Scheme](#) (DCTS) will replace the UK General Scheme of Preferences (GSP).

To help you prepare, the following gives guidance on the transition from the current UK GSP scheme that you should consider to ensure you can claim preference on goods arriving in the UK pre and post 19 June.

### **What evidence/documents will be required for goods to be regarded as originating from a qualifying DCTS country?**

The proofs of origin remain the same as for UK GSP – so an origin declaration (referring to DCTS instead of GSP) and Form A, both completed by the exporter in the DCTS beneficiary country. See the annexes for further information.

### **Will the UK have a UK version of the Form A for the DCTS?**

No, we will retain the standard UNCTAD trade preference Form A for the DCTS to avoid the need for businesses to complete different documentation for the UK. We are speaking with UNCTAD to update the form to reference the DCTS in the footnotes.

You can find a template for the Form A [here](#).

### **Will there be a transition period between UK GSP and DCTS?**

No, UK GSP ceases to have effect when DCTS comes into effect on 19 June 2023. However, there will be a grace period to allow the use of UK GSP documents to claim preference for goods that qualify for a preferential duty rate under UK GSP and DCTS.

### **Will there be a grace period to use UK GSP documents?**

For goods that qualify for a preferential duty rate under DCTS for which a UK GSP proof of origin was issued before 19 June 2023, HMRC will accept a UK GSP proof of origin provided the goods are released to free circulation on or before 31 December 2023.

### **What about products already in a customs warehouse or in transit?**

For products that qualify for DCTS currently in a customs warehouse or in transit at the time that DCTS comes into force, HMRC will accept a UK GSP proof of origin issued before 19 June 2023 provided that the goods are released to free circulation on or before 31 December 2023.

### **Claiming DCTS on the Customs Declaration Service (CDS)**

Your CDS customs declaration to free circulation should include the following current data elements (DE):

- DE 2/3 – Either 9001 (origin declaration) or N865 (Form A)
- DE 4/17 – A code from the [200 series](#) of preference codes

### **Where can we find more information on the DCTS?**

Details of the policy changes to UK preferential trading arrangements were published in August 2022: [Developing Countries Trading Scheme \(DCTS\): new policy report - GOV.UK \(www.gov.uk\)](#)

Guidance for governments and businesses including six guides on different elements of the scheme including a Rules of Origin specific guide and an interactive tool which provides tariff information and a look-up tool for Product Specific Rules: [Trading with developing nations - GOV.UK \(www.gov.uk\)](#)