EXPORTING FROM UK FREEPORTS: DUTY DRAWBACK, ORIGIN AND SUBSIDIES

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KEY POINTS

- This paper discusses some of the obstacles that goods from UK Freeports may face when exported to countries with which the UK has a preferential trading relationship.
- Many of the UK's Free Trade Agreements (FTAs) contain provisions that deny preferential access to goods which, during their manufacturing process, benefited from duty drawback, i.e. the refund of – or exemption from – customs duty on imported inputs.
- The originating status of goods produced in free ports may be affected by rules going beyond direct provisions in FTAs. The origin of a good produced in a free port may be affected by the customs legislation of a trading partner.
- The tax incentives offered by the UK Freeports may be perceived by an importing partner as unfair export subsidies. Counter measures against subsidies may be taken under provisions in the FTAs, World Trade Organization (WTO) rules, or unilaterally.
- FTA agreements around the world treat free ports differently. Some contain explicit provisions laying out the status of goods produced in free ports. Most do not have specific provisions. However, there are cases where the originating status (and the preferential access) of goods produced in free zones (FZs) has been disputed between parties to trade agreements.

INTRODUCTION

It has been well over a year since eight Freeports in England were announced by the former Chancellor of the Exchequer, Rishi Sunak, during his delivery of the March 2021 Budget. The successful locations were: East Midlands, Freeport East (Felixstowe and Harwich), Humber, Liverpool City Region, Plymouth and South Devon, Solent, Teesside, and Thames.

This was the result of a four-month bidding process in which prospective bidders were required to demonstrate how their ambitions conformed to the government's policy objectives and matched their decision criteria. The Freeports Bidding Prospectus refers to three core objectives: (i) establish Freeports as national hubs for global trade and investment, (ii) promote regeneration and job creations, and (iii) create hotbeds for innovation. Meanwhile, the English Freeports selection decision-making note documents how prospective bidders performed against the following decision criteria: A) Trade and Investment, B) Regeneration, C) Innovation, D) Deliverability of Proposals at Pace, and E) Private Sector Involvement.

With Freeports now operational, we find that there are certain technicalities that have been somewhat overlooked. We consider how output manufactured or processed in the UK's Freeports may be treated when exported to third markets, and in particular to countries with which the UK enjoys a preferential arrangement in the form of a Free Trade Agreement (FTA).

FREEPORTS AND DUTY DRAWBACK PROHIBITION IN FTAS

In early May 2021, a letter from Emily Thornberry to Liz Truss[1] led to a story in the Financial Times

1 At the time, Emily Thornberry was Shadow Secretary of State for International Trade, and Liz Truss Secretary of State for International Trade.

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that reported how exporters operating in Freeports would be unable to claim preferential access in many countries with which the UK had rolled-over pre-Brexit trade agreements.[2]

The central argument of the story referred to *duty drawback prohibition provisions*, also known as no-drawback rules, included in many of these agreements, which are indeed present in many of the EU's own agreements.[3] In the UK's FTAs these provisions can be found for 21 countries including Canada, Singapore and Switzerland.[4] The UK's trade agreements with the Pan-Euro-Mediterranean (PEM) countries, with the exceptions of Norway and Iceland, include duty drawback prohibition articles. Many of these articles were inherited from the EU's trade agreement with these countries. The UK-EU Trade and Cooperation Agreement (TCA) does not have an explicit duty drawback prohibition provision but it does provide for a review of duty drawback rules after 2023.[5]

The deferral of customs duty, alongside other customs benefits such as duty inversion,[6] was praised by Government as one of the pivotal economic levers that would attract business to Freeports. But, according to the story, the presence of duty drawback prohibition provisions in some of the UK's FTAs inevitably creates a dilemma for businesses looking to supply to these markets: to claim preferential access or claim the duty deferral?

This was referred to as a "catastrophic blunder" by Emily Thornberry and an omission on behalf of the Government. However, the Freeports Bidding Prospectus had in fact acknowledged it, although it was somewhat hidden in a footnote:

> *"Some FTAs contain a Duty Drawback Prohibition. Duty drawback is refund of import duty when the goods are reexported. This clause prohibits granting tariff preferences to goods that benefitted from duty drawback on third-country inputs. This means businesses have to choose between whether they want to benefit from the duty drawback or the preferential rates under the FTA (provided they meet the rules of origin test under that FTA)."*[7]

In principle, the no-drawback rules prohibit preferential treatment being granted to products that benefited from deferral or suspension of customs duty paid on imported goods, which are re-exported or used in the production of other goods that are then exported. The EU defines these rules as "prohibition of refunding duties paid on imported goods".[8]

In simple terms, these provisions mean that companies cannot export goods with preferential origin if all or some of the non-originating inputs were under a duty suspension procedure.[9]

Drawback can cover various forms of duty deferral. Common mechanisms used to delay or reduce import duties include inward processing, temporary admission, and authorised-use reliefs, which are tariff benefits available in many countries including the UK to businesses not operating within free ports. Hence, many businesses, particularly large and exporting firms, would already have experience in choosing whether to use a form of duty drawback or preferential tariff.

The duty drawback prohibition in the UK's trade agreements also vary in terms of wording. In the UK-Canada trade agreement, the clause specifies that the prohibition does not "apply to a Party's regime of tariff reduction, suspension or remission, either permanent or temporary, if the reduction, suspension or remission is not expressly conditioned on the exportation of a product".[10] This can be subject to interpretation. In contrast, the text of the provision in the UK's agreement with Singapore prohibits drawback or exemption from customs duties "of whatever kind".[11] This is, of course, a much stricter version of this provision making it much harder to exclude free ports.

The question is: how do these provisions relate to UK Freeports and would removing them have indeed made it possible for goods manufactured in a Freeport to

2 This was also raised by Bridget Phillipson, Labour MP, in the form of a parliamentary question on 12 Apr 2021.

3 The exception is generally found in agreements with developing countries, although this topic has been discussed at the time of negotiating an agreement with South Korea See: Commission working document the future of 'Duty Drawback' in the rules of origin of EU's Free Trade Agreements.

4 For full details see UK freeports: duty drawback and FTA issues, Practical Law UK Sector Note w-032-8566

5 Article 53: Review of drawback of, or exemption from, customs duties, EU-UK TCA.

6 Duty inversions: lower tariffs on final products than on inputs. The UKTPO assessed the scope for tariff inversion in the UK and found that it is almost non-existent: Tariff inversion in UK Freeports offers little opportunity for duty savings (28 July 2020).

7 Freeport Bidding Prospectus, Footnote 2 (p.20).

8 See https://taxation-customs.ec.europa.eu/customs-4/international-affairs/origin-goods/general-aspects-preferential-origin/common-provisions_en

9 Note that duty drawback bans do not normally exclude the possibility of bilateral cumulation of origin for preferential purposes.

10 Art 2.5 Chapter 2 CETA - https://trade.ec.europa.eu/doclib/docs/2014/september/tradoc_152806.pdf

11 UK-Singapore Free Trade agreement, Art 15

enjoy preferential treatment?

In short – not necessarily. It's complicated. It is widely accepted that goods processed in a free port tend to lose originating status due to a combination of factors such as territoriality and drawback (this is further explained below). However, that largely depends on how free ports are established in the national legislation and on the agreement between contracting parties. There is much more to consider than whether or not duty drawback prohibition is included in the trade agreement.

The absence of a duty drawback provision in the text of a trade agreement does not by itself mean that goods produced in a free port could be considered originating. So, removing them wouldn't necessarily automatically mean goods manufactured in a free port would be eligible for preferences. Equally, even when an agreement does not specifically exclude duty drawback, like the UK-EU TCA, this by itself might not be enough.

FREEPORTS AND ORIGIN

Let's start with the fact that a drawback prohibition does not need to be mentioned in the text of the agreement to apply. Duty drawback prohibition can also be built into the domestic customs legislation. This is an example of how domestic customs legislation and the provisions of the trade agreement interact. In addition, FTA members can have diametrically opposite interpretations of whether or not drawback can/should be allowed. A lack of a specific provision prohibiting a practice in the text of an FTA does not always mean that that practice is allowed and that both sides interpret it in the same way. Or, that it won't lead to disputes. A good example here would be third party invoicing. [12] Thus, the absence of the duty drawback provision from a text of a trade deal merely removes one potential obstacle to duty-free access for goods exported from free ports.

The second important issue is the question of territoriality and the resulting customs status of goods manufactured or exported from a free port. The territoriality principle means that all working and processing needs to be carried out within the territory of the parties to the agreement, without interruption. Customs status can be defined in different ways but, in principle, goods tend to lose their domestic customs status when they have been taken out of the customs territory or are placed under a special procedure.

While not directly related to free ports, [the "Percy Pig" story from early 2021][13] shows how these principles can work in practice. Goods manufactured in the EU and imported to the UK (yet not substantially processed in the UK) have neither UK nor EU preferential origin: they do not acquire UK origin as they have not been sufficiently processed in the UK, but they also lose the EU preferential origin as they have lost the EU customs status and left the territory of the EU – that is, have been exported and then imported into the UK. They therefore face tariffs on re-export to the EU.

The relationship between free ports and the principle of territoriality is an interesting one. The World Customs Organization defines free zones (with free ports being one of the types of free zones) as:

> *"A part of the territory of a Contracting Party where any goods introduced are generally regarded, insofar as import duties and taxes are concerned, as being outside the Customs territory."*[14]

In principle, it means that the goods in a free port are outside the customs territory of that country only for the purpose of duties and taxes. However, some countries interpreted this differently in their national customs legislation and in some cases free ports ended up being considered completely outside of the customs territory. Treating free ports as separate from the country's customs territory can have implications, such as making it easier for free ports to be used for illicit trade.[15]

A manual published by the World Customs Organization observes: [16]

> *"Many of the world's Free Trade Agreements (FTAs) grant originating status to FZs and have a clear provision on inclusion of FZs in the FTA, as it is generally understood that goods manufactured in FZs are eligible to benefit from a preferential tariff treatment as they are originating goods in the territory of the FTA contracting parties (CPs) and meet the applicable origin criteria."*

12 Read more about the issues around third party invoicing here http://e15initiative.org/blogs/preferential-origin-regimes-must-reflect-the-complexity-of-global-value-chains/

13 Reuters: Percy Pig faces tariffs going to EU markets, UK's M&S warns, 8 January 2021.

14 See Annex D, Chapter 2 of the WCO Revised Kyoto Convention

15 See 'Extraterritoriality' of Free Zones: The Necessity for Enhanced Customs Involvement, WCO Research Paper No. 47, Kenji Omi, 2019

16 See WCO Practical Guidance on Free Zones

However, it adds:

> *"Nevertheless, it should be noted that the territorial definition of a FZ may impact on eligibility to benefit from a preferential tariff treatment. For example, without a clear provision in the FTA, products originating from the FZs of the CP might be excluded from a preferential treatment if national legislation in that CP defines FZs as being outside the Customs territory. This is because FTAs generally apply to the Customs territory of CPs."*

The way free ports are defined in the domestic customs legislation will impact how goods manufactured in them are treated for origin purposes. UK Freeports are treated as a customs procedure and therefore not a separate customs territory. Goods need to be presented to customs before they are entered into a free port procedure. That removes one of the obstacles.

FREEPORTS AND SUBSIDIES

There are also questions about tax incentives offered in free ports. Sometimes the case for not granting preferential treatment to goods manufactured in a free port has nothing to do with drawback or customs considerations – it is to do with other tax and non-tax incentives and benefits available to companies operating in a free port. They can be viewed as export subsidies, and granting preferential treatment to such goods can be perceived as unfair in relation to goods manufactured outside of a free port. This means that the cost of manufacturing such goods overall is lower than outside of a free port, creating an unfair advantage. These two issues are somewhat separate.

Free port activities usually attract tax breaks, labour subsidies, export subsidies, relief from regulatory burdens, etc.[17]

In the UK Freeports model, businesses operating in designated tax sites within the demarcated Freeport areas can enjoy tax reductions, principally Stamp Duty Land Tax (SDLT) Relief, Enhanced Structured and Buildings Allowance (SBA), Enhanced Capital Allowances (ECA), and Employer National Insurance Contributions (NICs) Rate Relief.[18] To the extent that these are used for the manufacturing of goods that are then exported, they may be viewed as export subsidies and can also affect whether or not preference is granted to goods manufactured in a Freeport. Any of these may lead to counter measures if the partner country deems such benefits are unfair distortions of trade. The countermeasures fall into a number of classes:

A. Withdrawal of preferences

A party could simply deny the preferences if it believes that the product exported from a Freeport has benefitted from unfair export subsidies. This would not diminish the value of other unrelated benefits. The extent of this penalty would depend exclusively on the magnitude of the Most Favoured Nation (MFN) tariff. It is worth noting that Canada denied preference to Costa Rican goods "originating" in free zones from 2002 to 2019 (see below).

B. Countervailing measures spelled out in the FTA

But even in the absence of provisions specific to free ports, an FTA can include the possibility of the use of contingent protection to counter subsidies or regulatory measures that give an "unfair advantage". For example, the TCA has very specific provisions (Article 3.12 and 9.4) spelling out mechanisms for "remedial" or "rebalancing" measures which either party could in principle invoke (subject to various requirements) if Freeports were deemed to be problematic.[19]

C. Penalties based on World Trade Organization (WTO) rules and procedures

Most trade agreements affirm the rights of both parties to use long-standing WTO-compatible tools such as anti-dumping or countervailing duties or complaints to the WTO itself, which the EU has recently sought to use in the case concerning UK subsidies to "green electricity."[20]

D. Unilateral penalties

With the WTO Appellate Body blocked, the EU has recently adopted an "Enforcement Regulation"[21] which would allow it to implement countervailing measures in anti-subsidy cases where another party does not accept a WTO panel ruling and is not a party to the

17 See: Torres, Raúl A., Free Zones and the WTO Agreement on Subsidies and Countervailing Measures (March 13, 2012). Global Trade and Customs Journal, Vol. 2, No. 5, 2007, Available at SSRN: https://ssrn.com/abstract=2021087

18 For more information: The beginner's guide to Freeports, Public Finance (April 2021).

19 Taking Stock of the UK-EU Trade and Cooperation Agreement: Governance, State Subsidies and the Level Playing Field, UKTPO Briefing Paper 54

20 WTO Dispute Settlement: EU initiates WTO dispute complaint regarding UK low carbon energy subsidies, March 2022.

21 Revised EU Trade Enforcement Regulation; Mayer Brown, 16 Feb 2021

semi-voluntary MPIA system[22], which China has (but the UK has not) joined.

All in all, it goes without saying that in order for goods manufactured in a free port to obtain preferential treatment, they cannot be subject to provisions which can then reverse the preferential access via anti-subsidy rules. Even if UK products manufactured in a Freeport obtain UK origin and prima facie entitlement to preferences, they could still potentially face additional barriers in export markets – notably in the EU, if there are national rules that make this possible.

HOW HAS THIS BEEN ADDRESSED IN OTHER AGREEMENTS?

Free ports and free zones are common in many parts of the world. Therefore, it won't come as a surprise that the topic of origin of goods manufactured in a free port occasionally comes up between trade agreement partners. In this section we provide further comments on how duty drawback and origin of goods manufactured in free ports were addressed in other FTAs. We also note cases of disputes surrounding the treatment of goods manufactured in free zones and how these were subsequently resolved.

African Free Zones

According to a report by the Trade Law Centre (Tralac), the African Continental Free Trade Agreement (ACFTA) and most other intra-African groupings allow originating status for outputs from Special Economic Zones (in this case including suspension of import duties).[23] But, some African agreements explicitly prohibit granting preferential status - for example, Article 7 of the Economic Community of West African States (ECOWAS) states that goods manufactured in a free zone or under special economic regimes shall not be considered as originating.[24] In addition, according to Tralac's research, African trade agreements with the EU generally allow output from Special Economic Zones (which include free ports) to be treated as originating.[25]

South Korea

Article 30 of the EU-South Korea agreement allows for goods processed in a free zone or port to be considered originating, providing all conditions are met:

> *"By means of an exemption to the provisions contained in paragraph 1, when products originating in a Party enter into a free zone under cover of a proof of origin and undergo treatment or processing, another proof of origin can be made out if the treatment or processing undergone is in conformity with the provisions of this Protocol."*[26]

The agreement includes a provision which states that both parties will review their mutual duty drawback provisions five years after entry into force in case either party feels it has a negative effect on competition for domestic producers.[27]

South Korea might be more inclined to allow goods manufactured in a free port to be considered originating given its history. The country attempted to include provisions allowing goods manufactured in the Kaesong Industrial Complex (an outward processing zone located in North Korea) to be considered originating in its FTAs. These goods were included in several agreements, for example with Singapore and EFTA countries, but excluded under the agreements with the US and the EU.[28]

Dominican Republic-Central America FTA (CAFTA-DR): The case of Costa Rica vs El Salvador

In many instances, free ports or free zones are not mentioned in the text of the agreement, and often neither is drawback. But whether these provisions are covered or not, contracting parties can have different understandings of what has been agreed and how it should be interpreted.

An example is a dispute between Costa Rica and El Salvador from 2013-14 around the CAFTA-DR trade agreement, which is an FTA between the US and a group of Central American countries, namely Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, as well as the Dominican Republic.

Aside from the CAFTA-DR agreement, Costa Rica and El Salvador are also members of the Central

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22 The carrot and the stick: a tale of how the EU is using multilateral negotiations and threats of unilateral retaliation to buttress the multilateral, rule-based trade system, and protect its markets; Reed Smith, 28 Apr 2020

23 See "The Treatment of Goods Originating in Special Economic Arrangements / Zones in the African Continental Free Trade Area" (Tralac)

24 https://www.wto.org/english/thewto_e/acc_e/lbr_e/WTACCLBR15_LEG_46.pdf

25 See "The Treatment of Goods Originating in Special Economic Arrangements / Zones in the African Continental Free Trade Area" (Tralac) P. 9

26 The EU-South Korea Free Trade Agreement, Art 30.

27 Art 14: https://findrulesoforigin.org/documents/pdf/itc00387_roo.pdf

28 https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2998601

American Integration System (SICA, per its Spanish acronym), created in 1991 as an institutional framework to drive efforts towards regional integration in Central America.[29] Amongst efforts to consolidate the economic integration, member states have committed to progressively liberalising trade between them and establishing a common external tariff. The juridical proceedings relating to the economic integration in the region are governed by the Central American Economic Integration (SIECA) Secretariat, which oversees, among others, the region's customs legislation. In accordance with SIECA's framework, goods manufactured in free zones are not eligible for preferential treatment based on the premise that they benefited from subsidies and other special conditions deemed as unfair advantages.[30]

When Costa Rica accused El Salvador of not granting the preferential access dictated by *Article 3.3 – Tariff Elimination* of the CAFTA-DR trade agreement to certain products originating from its free zones, El Salvador responded that it was of the opinion that the preferential tariff provisions under the CAFTA-DR were only applicable to the United States (as the only non-member of SICA), and that goods from free zones were not eligible for preferential access according to SICA's framework. Additionally, El Salvador noted that *Article 3* made no reference to free zones, and instead pointed at *Article 5* of *Annex 3.3.6* in the agreement, which states that:

> *"An importing Party may deny the preferential tariff treatment provided for in paragraphs 1 through 3 of this Annex if the good is produced in a duty-· free zone or under another special tax or customs regime in the territory of a Central American Party or the Dominican Republic, as the case may be, provided however that the importing Party shall provide to any such good tariff treatment that is no less favorable than the tariff treatment it applies to the good when produced in its own duty-free zones or other special tax or customs regimes and entered into its territory."* [31]

In the end, the Arbitration Tribunal rejected El Salvador's arguments and accepted Costa Rica's request for preferential treatment. An important reason behind this decision revolved around the territorial application of the CAFTA-DR agreement, which does not explicitly exclude free zones despite the above article. [32]

Canada-Costa Rica FTA (CCRFTA)

The origin of goods manufactured in Costa Rican free zones was also disputed under the country's FTA with Canada. The Canada-Costa Rica FTA (CCRFTA) came into force in November 2002. Prior to its implementation, the *CCRFTA Non-entitlement to Preference Regulation* was enacted by the Canadian government, which established that goods were "deemed not to originate and are, therefore, not entitled to the Costa Rica Tariff (CRT) rate of customs duty if they have undergone operations in a specified Costa Rica Free Zone" (even if the good complied with the rules of origin regulations specified in the agreement).[33] Canada introduced these restrictions as the agreed tariff elimination was conditional on Costa Rica removing all business tax exemptions and other export subsidies for goods processed in Costa Rica's free zones.[34]

In April 2019, Costa Rica informed Canada that it had eliminated tax exemptions and export subsidies in its free zones. This led to the repeal of the *CCRFTA Non-entitlement to Preference Regulations* by the Government of Canada in August 2019 for listed companies and goods that had previously been denied the preferential tariff (see footnotes 33 and 34).

Mercosur

Under the Mercosur customs union, goods that entered (even provisionally) and were manufactured in free zones were traditionally considered to lose their preferential status. In 2019, however, Decision CMC No. 33/15 entered into force and clarified that goods can retain their origin status when they are stored in a free zone provided that such goods remain under customs control. [35] While this is far from granting origin status to goods manufactured in a free zone, it demonstrates that origin and customs provisions concerning free ports are constantly evolving and can be subject to negotiations and further agreements.

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29 Current members are Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Belize, and the Dominican Republic SICA: Sistema de la Integracion Centroamericana

30 SIECA: Secretaria de Integracion Economica Centroamericana

31 https://ustr.gov/sites/default/files/uploads/agreements/cafta/asset_upload_file721_3920.pdf

32 Costa Rica vs El Salvador - Tratamiento Arancelario a Bienes Originarios de Costa Rica - Informe Final. Also for a synthesis of origin in Free Zones in Central America, see: *Consideraciones sobre las regulaciones aplicables en Centroamérica al intercambio comercial de las mercancías producidas en el régimen de zona franca* by F. Ocampo (2018).

33 CCRFTA: Costa Rica Free Zone Regime, Memorandum D11-4-27; Canada Border Service Agency (Ottawa, May 7, 2020).

34 Order Amending the Schedule to the Customs Tariff (Costa Rica): SOR/2019-290; Canada Gazette, Part II, Volume 153, Number 17.

35 Decision CMC 33/015: https://normas.mercosur.int/public/normativas/3166

For example, in June 2022 Uruguay and Brazil agreed to grant preferential origin to some products like *yerba mate*, beverages and some medicines, manufactured in some of Brazil's free zones.[36]

CONCLUSIONS

It is difficult to make general statements about the eligibility of exports from free ports for preferential access under FTAs. The topic has been a subject of several international disputes and there is no clear international best practice.

Provisions which may lead to a denial of preferential access to goods from free ports include:

- Explicit exclusions of free port products from preferences within the text of an FTA (e.g., through how territorial application is defined or a separate article on free ports or free zones);
- Duty drawback provisions which deny preferential access to any products benefitting from duty-free imported inputs, if these provisions specifically refer to free ports or are interpreted in that way by the parties;
- Application of general anti-subsidy rules to output from free ports to countervail duty-free imported inputs, as well as other advantages such as labour subsidies and other tax reliefs;
- Invocation of unilateral measures by the importing country or importing country's customs officers if the FTA is imprecise about the status of free ports exports and/or parties interpret the situation differently.

UK FTAs do not in general refer specifically to preferential access for goods made in free ports using imported inputs. Some of them have a no-drawback rule. However, the absence of a duty drawback ban, by itself, is not sufficient to ensure preferential access for goods manufactured or processed in a free port. Inclusion of a drawback prohibition creates an obstacle but equally doesn't make it impossible for the UK or anyone else to reach a bilateral agreement with individual partners. In reality, a significant part of interpretation and implementation of trade agreements occurs on an operational level. If it is in both parties' interest to exclude free ports from the no-drawback rule or generally amend the conditions of that rule, this is always possible. On the other hand, it may be that even when an agreement does not include a duty drawback prohibition, UK's trading partners would not be willing to accept goods manufactured in a free port under preference.

It is up to the trading partners to decide how free port exports are treated and, if this has not been explicitly addressed during the FTA negotiations process, there is still scope to negotiate the interpretation of FTA provisions during the implementation phase.

See Appendix for a summary of the information we have collated on the Articles regarding free zones and duty drawback bans in all of the UK's trade agreements: http://blogs.sussex.ac.uk/uktpo/files/2022/09/BP-69-Freeports-Appendix.pdf

36 https://en.mercopress.com/2022/06/13/uruguay-brazil-agree-on-zero-tariff-for-certain-products

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FURTHER INFORMATION

The UK Trade Policy Observatory (UKTPO), a partnership between the University of Sussex and Chatham House, is an independent expert group that:

1) initiates, comments on and analyses trade policy proposals for the UK; and

2) trains British policy makers, negotiators and other interested parties through tailored training packages.

The UKTPO is committed to engaging with a wide variety of stakeholders to ensure that the UK's international trading environment is reconstructed in a manner that benefits all in Britain and is fair to Britain, the EU and the world. The Observatory offers a wide range of expertise and services to help support government departments, international organisations and businesses to strategise and develop new trade policies in the post-Brexit era.

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