CIA
CHEMICAL INDUSTRIES ASSOCIATION

MARCH 2021

Open for business – the UK chemical industry and our international trade

WWW.CIA.ORG.UK

@SEE_CHEM_BUS

RESPONSIBLE CARE

Executive summary

Trade is in our sector's DNA. The UK chemical industry is innovative, globally facing and completely entwined in international value chains. Over the last year, our industry has faced the challenge presented by the global Covid-19 pandemic and also that of Brexit. Many of our industry's key products were critical to the UK being able to function almost normally throughout the pandemic. Our water remained clean, our energy safe to use and products involved in food production and packaging meant the shelves in our shops remained well stocked. We witnessed an amazing reaction from member companies who quickly tweaked production lines to deliver vital PPE and sanitiser to those on the front line.

Brexit presents ongoing issues that must be addressed by all businesses. The UK is responsible for establishing an independent UK trade policy for the first time in over 40 years. Leaving the European Union (EU), the Single Market and the Customs Union has required the UK to set its own tariff regime and to establish a mechanism to protect UK industry from unfair competition. Trading partners are being prioritised in the pursuit of Free Trade deals and companies who have become reliant on trading agreements struck by the EU were keen not to be disadvantaged at the end of the transition period. We have covered these areas within this brochure.

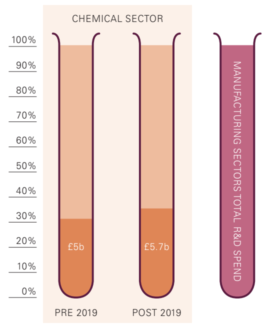
Global trade is facing significant and multiple challenges. The World Trade Organization (WTO), is entering a period of transition, the United States (US) will take time to consider its own place in the global market following the Donald Trump Presidency and the 'America First' policy that inevitably led to increased trade friction. The ongoing US disputes with the EU and with China point to the need for bridges to be rebuilt, and that will take time.

Moreover, the Covid-19 pandemic, potentially has encouraged many countries to review international supply chains and recognise that autonomy over some is more critical now than ever. We hope that national and regional 'bounce back' or stimulus schemes do not lead to a rise in protectionism as it's proven that well managed and efficient trade can deliver growth for all. Right now, that is more important than ever.

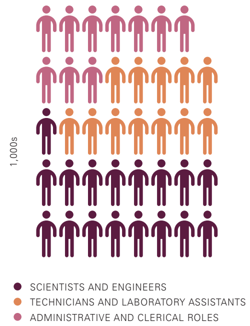
CIA will continue to support member companies through challenging times, and to ensure they are ready to take full advantage of the opportunities ahead.

STEVE ELLIOTT
CHIEF EXECUTIVE

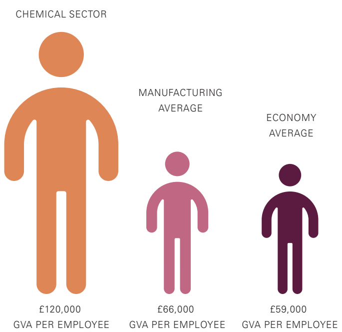
The UK chemical industry is a critical industry to the UK:



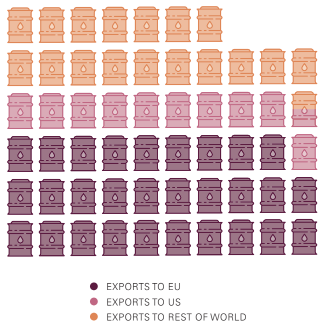
Invests over £5 billion on research and development (R&D) each year. In 2019 that figure increased 5.8% to £5.7 billion or 34.4% of the manufacturing sector's total R&D spend.



Employs 14.4% of all UK R&D workers, a full time equivalent to 39,000 people. This breaks down to around 17,000 scientists and engineers, 12,000 technicians and laboratory assistants and 10,000 in administrative and clerical roles.



Spends around £5.9 billion on business investment and has a Gross Value Added (GVA) of over £18.3 billion for the UK economy, this equates to a GVA per employee, a productivity measure, of £120,000, 82% higher than the manufacturing average and 90% higher than the economy's average.



Exports over £57 billion of goods while adding £18.3 billion in value to the UK economy. More than half of exports go to the EU27 while our single largest export destination is the US, who received £10.5 billion of goods during 2020.

Continuity Free Trade Agreements

The UK decision to leave the EU and the Single Market meant that those Free Trade Agreements (FTAs) negotiated by the EU during the course of UK membership would lapse. The Department for International Trade (DIT) prioritised the roll-over of EU FTAs to ensure that UK business could continue to trade under similar terms as those enjoyed while a member of the EU. Some roll-over agreements are simply a page-holder until a new, more ambitious bilateral FTA can be negotiated.

In under two years DIT agreed trade deals with 63 countries that account for £897 billion of UK bilateral trade. What follows is a summary of those deals and an indication of importance by virtue of the level of existing trade that is currently undertaken.

In addition to the agreements' highlights the UK also agreed deals with Cameroon, Ivory Coast, Cariforum, East and Southern Africa and Georgia. In total the value of the deals agreed by the UK prior to the end of the transition period accounted for 97% of the value of UK trade with non-EU countries.

The DIT has published extensive business guidance on UK trade agreements to give businesses the support they need to trade with markets across the globe. The Department has a large and experienced network of around 300 International Trade Advisors who provide face-to-face support for exporters. For more information on how your business can contact their local International Trade Advisor please enquire via the CIA or direct information is available on DIT's website.

UK Continuity Free Trade Agreements with chemical exports

Turkey

UK exported £418m of chemicals to Turkey in 2020 and imported £361m, delivering a trade surplus of £57 million.

- The agreement supports a trading partnership worth £18.6 billion in 2019 and was signed on 29th December 2020.
- The deal secures existing preferential tariffs for UK businesses that export goods to Turkey, ensuring the continued tariff-free flow of goods and protecting vital UK-Turkey supply chains in manufacturing sectors.
- Both countries have committed to working towards a more ambitious free trade agreement in the future, which will go further than the existing deal and will be tailored to the UK economy.

Canada

UK exported £243m of chemicals to Canada in 2020 and imported £223m, a trade surplus of £20 million.

- The agreement was signed on 9 December 2020.
- The UK and Canada have locked in their existing trading relationship, worth £22 billion in 2019, and agreed to begin negotiating an ambitious bilateral deal next year.
- The agreement includes tariff-free trade on 98% of goods that can be exported from Canada including beef, fish and seafood.
- The deal provides the foundations to go further in areas like digital trade, women's economic empowerment and the environment.

Singapore and Vietnam

UK exported £309m of chemicals to Singapore and Vietnam in 2020 and imported £148m, delivering a trade surplus of £161 million.

- New continuity trade deals with Singapore and Vietnam will deepen relationships in the Indo-Pacific region and deliver vital certainty for UK business.
- The Singapore continuity agreement locks in the benefits of our existing trading relationship, worth £17.6 billion in 2019, and was signed on 10th December 2020.
- The agreements bring the UK a step closer to joining the Trans-Pacific Partnership (CPTPP), a high-standards agreement of 11 Pacific nations.
- Digital trade with Singapore is now more important than ever, with 70% of UK services exports delivered remotely to Singapore last year, worth £3.2 billion.
- The agreement with Vietnam was signed on 29th December 2020 and will maintain an important trading relationship that has tripled between 2010 and 2019 in nominal terms to £5.7 billion. 99% of tariffs will be eliminated after seven years, including machinery and pharmaceutical products, the UK's top exports to Vietnam.

Mexico

UK exported £134m of chemicals to Mexico in 2020. Imports of £89m delivered a trade surplus of £45 million.

- The agreement was signed on 15th December 2020.
- Mexico is an important trading partner with total trade worth £5.3 billion in 2019, of which exports to Mexico accounted for £2.6 billion in 2020.
- Both countries have committed to start negotiating a new and ambitious free trade agreement this year, which will go much further than the existing deal. This FTA will also cover modern FTA issues such as services, data, intellectual property, procurement and support for small and medium-sized enterprises.

South Korea

UK exported £406m of chemicals to South Korea in 2020. Imports of £289m resulted in a trade surplus of £117 million.

- This agreement was signed on 22 August 2019.
- Korea is an important trading partner for the UK. Total trade in goods and services between the UK and South Korea was £11.8 billion in 2019.
- This agreement will lay the foundations for deepening bilateral cooperation across a diverse range of sectors, including industry, innovation and technology, automotive, energy, SMEs and agriculture.

Norway and Iceland

UK exported £290m of chemicals to Norway and Iceland in 2020. Critical imports of feedstocks valued at £335m resulted in a trade deficit on £45 million.

- The United Kingdom signed a trade continuity agreement with Iceland and Norway on 8 December 2020, whilst negotiations on a comprehensive FTA continue.
- The agreement covers trade in goods and ensures 95% of goods trade with Norway and over 90% of goods trade with Iceland will be tariff-free.
- British consumers and businesses will continue to benefit from more choice and lower prices in Icelandic and Norwegian products such as frozen haddock.
- Total trade in goods and services between the UK and Iceland and Norway together was around £27 billion in 2019, of which over £20 billion was in goods.

Switzerland

UK exported £861m of chemicals to Switzerland in 2020. Imports of £415m delivered a trade surplus of £446 million. The balance on pharmaceuticals was in the opposite direction delivering a really important partner for the UK.

- This agreement was signed on 11 February 2019 and will help strengthen the trading relationship between the UK and Switzerland, which was worth £37.1 billion in 2019.
- The agreement also applies to Liechtenstein. Total trade in goods and services between the UK and Liechtenstein was £159 million in 2019.

- The UK and Switzerland have secured a far-reaching agreement on services. The UK- Switzerland Services Mobility Agreement will allow UK professionals and other service workers to continue travelling freely to Switzerland and work visa-free for up to 90 days a year.

South African Customs Union and Mozambique

UK exported £160m of chemicals to South Africa in 2020 and imported £79m delivering a trade surplus of £81 million. Exports to other members of the Customs Union totalled £3 million.

- This agreement was signed on 9 October 2019 and covers the Southern African Customs Union member states and Mozambique.
- This will help to strengthen further the trading relationship between the UK and SACU+M nations, which was worth £11.9 billion in 2019 and has increased by an average of 8% per year since the EU-SACU+M agreement was signed in 2016.

Israel

UK exported £134m of chemicals to Israel in 2020. Imports of £284m resulted in a trade deficit of £150 million.

- This agreement was signed on 18 February 2019 and will protect bilateral trade flow valued at £5 billion in 2019.
- In 2019, UK exports to Israel were £3 billion, making it the UK's 36th largest export market (accounting for 0.4% of all UK exports). UK imports from Israel were £2 billion, making it the UK's 45th largest import source (accounting for 0.3% of all UK imports).
- This agreement will lay the groundwork to further strengthen the trading relationship between the UK and Israel.

Ukraine

UK exported £78m of chemicals to Ukraine in 2020. Importing £14m delivered a trade surplus of £64 million.

- The UK signed a Political, Free Trade and Strategic Partnership Agreement with Ukraine on 8 October 2020.
- The agreement will ensure continued ambitious cooperation in political, security, and foreign matters with Ukraine, while also securing continued preferential trade for businesses and consumers.
- Trade between the UK and Ukraine was worth £1.6 billion in 2019 and top UK goods exports to Ukraine were aircraft (£79 million), medicinal and pharmaceutical products (£61 million) and cars (£52 million).

Morocco

UK chemical exports of £36m in 2020.

- This agreement was signed on 26 October 2019.
- Total trade in goods and services between the UK and Morocco was worth £2.3 billion in 2019.
- The agreement establishes agricultural safeguards and allows goods to qualify for preferential treatment.
- The agreement will increase transparency in trading by allowing the recognition of equivalent measures in relation to animal health and import requirements, including health certification.

Chile

UK chemical exports of £67m in 2020

- This agreement was signed on 30 January 2019.
- The trading relationship between the UK and Chile was worth £2.2 billion and grew by 5% in 2019.
- Trade in goods and services between the UK and Chile has grown by 8% per year on average since the agreement was provisionally applied in 2003, whilst UK exports to Chile have grown by 11% on average each year over the period.

Andean countries

UK chemical exports of £86m in 2020

- This agreement was signed on 15 May 2019.
- Total trade in goods and services between the UK and Colombia, Peru and Ecuador was £2.9 billion in 2019.
- Over the last ten years, exports of goods and services to the region increased to £1.3 billion in 2019 compared with £513m in 2009, in nominal terms. Imports increased to £1.6 billion in 2019 compared with £1.1billion in 2009 in nominal terms. The agreement covers a full range of modern issues such as services, government procurement, and support for state aid and state-owned enterprises.

North Macedonia

UK chemical exports of £210m in 2020.

- North Macedonia is the UK's largest trading partner in the Western Balkans. The agreement was signed on 3 December 2020.
- Trade between the UK and North Macedonia was worth £1.8 billion in 2019.
- The preferential terms secured by this agreement will enable British business to continue to trade as they do and in turn will help protect North Macedonia's economic stability and prosperity. The agreement will strengthen our political, economic, security and cultural ties.

Kenya

UK exported £23m in chemicals in 2020.

- The United Kingdom and Kenya signed an Economic Partnership Agreement on 8 December 2020.
- It will support jobs and economic development in Kenya, as well as avoid possible disruption to UK businesses such as florists who will be able to maintain tariff-free supply routes for Kenya's high-quality flowers.
- This will secure preferential access to British markets for Kenyan exports.
- The UK market accounts for 43% of total exports of vegetables from Kenya as well as at least 9% of cut flowers, and this agreement will support Kenyans working in these sectors by maintaining tariff-free market access to the UK.
- Top goods imports to the UK from Kenya in 2019 were in tea, coffee and spices (£121 million); vegetables (£79 million); and live trees and plants, mostly flowers (£54 million).

Egypt

UK exported £99m in chemicals in 2020.

- This agreement protects tariff-free trade in industrial products, agri-food and fisheries and was signed on 5 December 2020.
- Total trade on goods and services between the UK and Egypt was worth £3.5 billion in 2019, which we will seek to expand.
- It also provides a framework for further development of political, economic, social and cultural links.

Central America

UK exported £30m in chemicals in 2020

- This agreement was signed on 18 July 2019.
- Trade between the UK and Central America was worth £1.4 billion in 2019. The agreement covers Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama.
- Exports from the UK to Central American countries party to this agreement were worth £605 million in 2019.

Global Britain – new Free Trade Agreements delivering new opportunities

Since leaving the European Union (EU), the UK enjoys sovereignty over its Trade Policy. This affords the Government the opportunity to negotiate, sign and ratify bilateral trade deals with key trading partners. The UK's priority is to agree deals with the US, Australia and New Zealand and on 30 January 2021 the UK submitted a letter of Accession to join the CPTPP (Comprehensive and Progressive Agreement for Trans-Pacific Partnership). The UK has already signed a free trade agreement with Japan although for UK chemical companies that deal simply replaced the existing EU-Japan agreement.

Focusing on the two most significant markets for the chemical industry the following notes summarise progress in relation to both the US negotiations and CPTPP accession.

What is CPTPP?

CPTPP is an existing free trade agreement between 11 countries, covering over 500 million people and representing 13% of global GDP (2019). The agreement reduces tariffs on goods and other barriers to trade. If the UK accedes to CPTPP, the UK would be the second largest member by size of economy (after Japan) – and the agreement would then cover around a sixth (16%) of global GDP. The CPTPP contains important export markets for UK chemical companies. In 2020 exports of chemicals were £1.7bn delivering a trade surplus exceeding £700m. A trade surplus in excess of £1.6bn in pharmaceuticals highlights the value of trading in these important markets.

In addition to significant tariff liberalisation, CPTPP also seeks to address several behind the-border issues: reducing or removing non-tariff barriers, addressing technical barriers to trade, and establishing mechanisms for setting food standards. Seven of the 11 signatories have so far ratified the agreement (Chile, Peru, Malaysia and Brunei are still to ratify), which has been in force since 2018.

Benefits of CPTPP membership could include:

- Membership of an economic bloc with a GDP of $11 trillion.
- An opportunity to help shape international trade rules in critical and growing areas of trade.
- Delivering increased trade and investment opportunities that help the UK economy overcome the challenge posed by coronavirus.
- Accelerated tariff liberalisation and a single set of Rules of Origin.
- CPTPP membership would offer potential for the UK to increase its number of FTA partners in Asia-Pacific, potentially deepening bilateral FTAs.

Technical Barriers to Trade

The Technical Barriers to Trade (TBT) chapter covers the regulations, standards, and conformity assessment for goods. It aims to minimise unnecessary barriers to trade for businesses, for example through increasing the transparency of a trading partner's regulatory requirements and ensuring such requirements are non-discriminatory. It includes a 'national treatment' commitment, ensuring other-party conformity assessment bodies (CABs) are treated as fairly as domestic CABs, including having the right to apply for accreditation.

CIA will continue to advocate for:

- a prompt reduction in tariff rates. Whilst tariff rates on chemicals are low, the raw materials and intermediate products may cross borders multiple times before a final product is produced so an initial tariff rate can typically be multiplied
- simple and flexible rules of origin making it easy for the exporting company to confirm compliance
- building on the advantage of cumulation agreed within the UK-EU TCA meaning that EU content when processed in the UK becomes UK content and would qualify for preferential rates when exporting to CPTPP markets.
- greater cooperation between regulators.

The United States-UK FTA

Put simply, the US is the UK's largest single market for chemical and pharmaceutical exports. Chemical exports were £5.824 billion in 2020 securing a trade surplus of £2.75 billion. In pharmaceuticals exports were £4.7 billion against imports of £2.2 billion. The UK Chemical Industries Association (CIA) and the American Chemistry Council (ACC) strongly support the negotiation of a high-standard, market-opening, comprehensive agreement between the United Kingdom and the United States. The agreement has the potential to establish a durable and lasting economic pillar for the UK-US special relationship. It will also increase and support cross-border trade and investment in the chemicals sector, which touches 96% of all manufacturing.

As the United Kingdom and the United States advance negotiations, the CIA and ACC developed a Joint Position and encouraged the negotiating teams to recognise the following priorities:

Tariff elimination. We support full, immediate tariff elimination for Chapters 28-39 of the Harmonized System upon entry into force of the agreement, without staging of tariff reductions or transition periods.

Rules of Origin. We support rules of origin that are clear, simple, and transparent. The goal of a UK-US trade agreement should be to reduce transaction times and costs. The UK-EU TCA includes an acceptable template for the US negotiations.

Regulatory Cooperation. We believe that regulatory cooperation is a powerful mechanism for preventing barriers to trade, aligning regulatory procedures, and creating efficiency gains for chemical manufacturers, particularly small and medium-sized enterprises. Our shared goal of regulatory cooperation does not assume the wholesale replacement of one chemical regulatory system for another. Given the historically strong alignment between the United Kingdom and the United States and common values and views on high quality, relevant, and reliable science, and on the value of risk based approaches, we encourage both governments to commit to greater regulator-to-regulator dialogue with the long-term goal of aligning interests in key multilateral fora (i.e., OECD, UN negotiations).

Negotiations with USTR (United States Trade Representative)

The UK published negotiating objectives relating to the US FTA in March 2020. UK-US total trade was valued at £220.9 billion, equivalent to 19.8% of all UK exports. The Government's analysis showed a UK-US FTA could increase trade between both countries by £15.3 billion

Six negotiating rounds were held during 2020 and progress was made across all chapters. This raised hope that a deal might be agreed in record time, potentially even before 1 July 2021, the deadline for fast-track treatment authorised under the Trade Promotion Authority. The US Presidential election and the inauguration of the new administration under President Biden has, for now, lowered expectations of a deal being agreed in 2021. President Biden has been clear that the immediate economic priority is within the US. During a pre-confirmation hearing his nomination to lead USTR, Katherine Tai said she would need to 'dig into the details of the Trump administrations talks'. Tai went on to confirm that the economic situation has changed since the Trump administration laid out its negotiating objectives for the agreement in 2018, due to the pandemic and the UK leaving the European Union.

The Secretary of State for International Trade, Liz Truss, is not overly disheartened and has commented that 'a good deal is better than a quick deal'. CIA expects formal negotiations to start later in 2021 with a possibility of a deal being finalised in 2022, and full ratification and implementation as early as 2023.

Trade Advisory Groups

CIA advise the Department for International Trade on aspects of trade negotiations relevant to the chemical sector through the Trade Advisory Groups. The chemicals TAG was established in July 2020 and will meet 3 times a year. The group includes CIA member companies including SMEs. To support negotiations with the US sub-group meetings have been held to discuss specific policy areas including Rules of Origin, tariffs and regulatory matters. The value and content of a chemical annex attached to any US FTA has also been considered. CIA remains supportive of an annex but agrees it must deliver benefit.

Freeports

The Government hopes to boost economic activity across the UK, levelling up towns, cities and regions. As part of this, Freeports will be established with the objective of generating employment opportunities benefitting some of the UK's most deprived communities.

What are Freeports?

Freeports operate as secure customs zones, usually located at ports or airports; different customs rules apply. Proposed in UK Freeports are customs flexibilities; reliefs from duties, import taxes and administrative burdens; tax measures to incentivise new investment; regulatory flexibilities; and investment in infrastructure.

The UK Government has opted for a bespoke Freeport model which aims to achieve three objectives:

- To establish Freeports as national hubs for global trade and investment across the UK
- To promote regeneration and job creation
- To create hotbeds for innovation

How will UK Freeports work?

The UK Freeport model will require a primary customs site designated in or near a seaport or airport within which the customs benefits will apply. Additional Freeport subzones may also be permitted to enable multiple sites to benefit from the Freeports customs model.

Freeports will also include a defined site within which Freeport tax reliefs will apply – operating in a similar way to existing Enterprise Zones. The purposes of the reliefs will be to incentivise business investment in capital assets and employment.

Where will the UK Freeports be sited?

In his March 2021 Budget Chancellor Rishi Sunak announced eight new Freeports in England.

- East Midlands Airport
- Felixstowe & Harwich
- Humber
- Liverpool City Region
- Plymouth & South Devon
- Solent
- Thames
- Teesside.

The Government is keen to see the Freeports deliver benefit across the whole of the UK and discussions continue with the devolved administrations in Scotland, Wales and Northern Ireland.

Freeports and Customs

Businesses operating within Freeport customs sites will receive tariff benefits, including duty deferral while the goods remain on site, and duty inversion if the finished goods exiting the Freeport attract a lower tariff than their component parts.
Subject to the UK's trade agreements, businesses may also be able to take advantage of customs duty exemption on goods that are imported into a Freeport, processed into finished goods and subsequently re-exported.

They will also be able to suspend import VAT on goods entering the Freeport. In addition, businesses operating in Freeports will be authorised to use simplified import procedures.

Freeports and Tax

Businesses will be able to claim relief from key business taxes within the bounds of a Freeport. The current proposals include:
Stamp Duty Land Tax (SDLT) Relief – The Government intends to offer SDLT relief on land purchases within Freeport tax sites in England. The relief is expected to apply for the next 5 years.
Enhanced Structures and Buildings Allowance (SBA) – The Government intends to offer an Enhanced SBA rate, providing enhanced tax relief for firms constructing or renovating structures and buildings for non-residential use within Freeport tax sites.
Enhanced Capital Allowances (ECA) –The ECA the Government intends to offer in Freeport tax sites will provide enhanced tax relief for companies investing in qualifying new plant and machinery assets. This accelerated relief is intended to allow firms to reduce their taxable profits by the full cost of the qualifying investment in the same tax period the cost was incurred.
Employer National Insurance Contributions (NICs) Rate Relief – The Government intends to enable employers operating in a Freeport tax site to pay 0% employer NICs on the salaries of any new employee working in the Freeport tax site. This 0% rate would be applicable for up to three years per employee on earnings up to a £25,000 per annum threshold. The relief would end no earlier than April 2026 and would therefore be available for a minimum of four years.
Business Rates Relief The Government intends to offer up to 100% relief from business rates on certain business premises within Freeport tax sites. This relief is also for a period of five years and will be funded by central Government.

What is the view of the industry?

CIA was consulted by Rishi Sunak when he wrote a paper in 2016 that focused on the advantages of a freeport policy post-Brexit. At the time our focus was on securing the best possible deal with the EU that delivered tariff and quota-free access to the Single Market. That having been secured, we happily support any policy that simplifies trading arrangements and potentially reduces the tax and planning burden placed on companies. We await details of the 8 successful bids but we are delighted to recognise that ports servicing England's key chemical cluster areas of the North West (Liverpool), Teesside and the Humber have each been awarded freeport designation. One concern over freeports is that of displacement where companies move into a freeport zone to claim the preferential arrangements. Chemical companies cannot easily relocate for many obvious reasons so we will look to ensure that existing chemical investments are not disadvantaged should their premises fall outside the newly designated zones.

Trading with the EU – what's changed?

The UK formally left the EU at the end of January 2020 but remained within the single market and the customs union during an 11-month transition period. The transition period was to allow negotiations on a deal to continue while also providing certainty for businesses that new rules would be implemented from 1 January 2021 with or without a deal being agreed. The UK Government was clear that a sovereign trade policy would be in place by 1 January and, as the UK would be a third party to the EU, export documentation would be required. Whilst the UK introduced customs easements (a staggered introduction towards full paperwork requirements) the EU said that their systems and infrastructure was in place from Day 1 and so UK exporters were required to submit all documentation from the start of the year. Thanks to the 24 December 2020 UK-EU Trade and Cooperation agreement, at least tariffs and quotas on trade were avoided.

Key changes

Most Favoured Nation

The keystone to the new policy will be a Most Favoured Nation (MFN) tariff schedule replacing the EU's Common External Tariff (CET). This was published by the Government after a public consultation drawing almost 1400 responses. CIA responded to the consultation on behalf of members in support of tariff liberalisation. We would have supported that policy on its own merits but felt compelled to do so at the time of the consultation through concern that tariffs might end up being payable on UK-EU trade. As 60% of UK chemicals exports are to the EU and 75% of raw materials come from the EU, the prospect of tariffs on that volume of business was untenable. MFN status is offered by members of the World Trade Organization (WTO) to all other members and simply means that they will be treated equally: benefits and lower tariffs offered to one member must be offered to all, unless a trade agreement is in place.

UK Global Tariff

The Government's MFN policy is embodied in the UK Global Tariff (UKGT). For the first time in 45+ years the UK set its own tariff schedule. The Department for International Trade (DIT) states the schedule is simpler, easier to use and delivers a lower tariff regime than the CET. Details are available from gov.uk.

Businesses face fewer administrative burdens as the schedule streamlines nearly 6000 tariff lines, many of which cover chemical products. The Government chose to remove all 'nuisance tariffs' (those below 2%) and rounded tariffs down – many chemical tariffs (where they were maintained) were rounded from 6.5% to 6%.

How to check the tariff

Traders wanting to know how the UKGT will affect their business can check the tariffs that will apply from 1 January 2021 to goods they import by using the UKGT tool.

To use this service, they will need either the commodity code or description of their product. If they are unsure, there is a link from the GOV.UK site to guidance from HMRC explaining how to find commodity codes.

UK import requirements

The UK Government introduced a range of easements to facilitate trade in the 6 months from 1 January. These easements are temporary and companies must maintain records of tariff and VAT liability for the period from 1 January. The EU did not reciprocate the easements.

From January 2021 Traders importing standard goods, covering everything from clothes to electronics and chemicals (some chemicals are controlled), will need to prepare for basic customs requirements, such as keeping sufficient records of imported goods. Traders will also need to consider how they account for and pay VAT on imported goods. Traders will then have up to six months to complete customs declarations. While tariffs will be payable where due on relevant goods, payments can be deferred until the customs declaration has been made. UK Safety and Security declarations will not be required on imports for the first six months.

Standard customs declarations will be needed from 1 January 2021 for controlled goods and excise goods, including drug precursor chemicals, ammonium nitrate fertiliser, fuels (including alcohols and biodiesel etc.) and ozone depleting substances. Full declarations will also be required for all goods subject to trade remedies, safeguards and sanctions. Do remember that goods not from the EU (e.g. trans-shipped) or entering a special procedure in the UK (like Inward Processing) will require full declarations.

Export declarations and UK exit Safety and Security declarations will be required for all goods. Traders importing and exporting goods using the Common Transit Convention will need to follow all of the transit procedures – these will not be introduced in stages. The goods vehicle movement service (GVMS) will be introduced immediately for Transit movements only.

From July 2021 Traders moving any goods will have to make full customs declarations at the point of importation and pay relevant tariffs. Full Safety and Security declarations will be required.

STOP PRESS The Government announced on 11 March that the requirement to submit full import declarations from 1 July was being pushed back to 1 January 2022. CIA had previously explained to HMRC that many businesses were still adjusting to the new export requirements and, with hauliers and customs agents still not operating efficiently, the risk of disruption was high. Custom import declarations will still be required, but the option to use the deferred declaration scheme, including submitting supplementary declarations up to six months after the goods have been imported, has been extended to 1 January 2022. The Government said that Covid-19 related uncertainty was the reason for the extension and reassured CIA that the policy was WTO compliant and the EU had been informed.

The simplest and most useable introductory guide to UK exporting is at https://www.gov.uk/browse/business/exports. The link is a gateway to considerable information useful to the experienced exporter and the first time exporter in equal measure. Advice ranges from securing an EORI (Economic Operators Registration and Identification) number to detailed advice covering export licensing and access to export finance.

Three months after Brexit –what are the experiences so far?

That depends who you ask and what measures of success you prioritise? Government sources are encouraged by the performance of UK Ports in terms of the IT systems (CHIEF and CDS) and the physical infrastructure. Long tailbacks and logjams on access roads have been avoided and the flow at Ports has been maintained. However, the Office of National Statistics confirmed that UK exports of chemicals to the EU in January 2021 were 48.7% down on December 2020 figures. We will continue to work with members to assess whether the drop can be entirely related to stockpiling ahead of Brexit and during the Covid pandemic or whether structural impacts of the new trading arrangements have placed an unfair burden on our businesses. CIA would want to wait until full Q1 data is available before suggesting a permanent drop in UK exports with commentators predicting it might take until the summer until flows have fully returned to a new normal.

But we know from member feedback that problems are being experienced

In March 2021 CIA members responded to a survey on the trading experience since 1 January. Members explained that despite considerable levels of preparedness blockages were caused by different levels of operator expertise and customs officials applying the ‘new rules’ slightly differently.

65% and 35% of respondents felt that the trading experience was severely or slightly worse respectively. Focusing on the cause, 72% of respondents experienced an increase in trade friction due to both documentation and logistics. Expanding on the logistical issues, 96% of respondents are having more difficulty in finding hauliers than they did last year. Increased trade friction led virtually all respondents to report an increase in costs with the increase varying up to 400%. This is not sustainable for any business or indeed sector.

In addition to paying significantly more to customs agents many companies had also been required to divert internal resources onto creating the newly required documentation.

Of most concern are the examples from companies reporting a reduction in the level of exports to the EU, citing the ongoing trade friction and the customer switching supplier to those located within the Single Market.

Rules of Origin

What are they and why are they so important? But critically, why are they so complicated?

What are they?

Put simply, rules of origin are how customs authorities classify where an export has come from in international trade.

What does the Trade Agreement say?

You might have thought that the UK and EU agreed a tariff-free trade agreement? It did, but on the condition that the good being traded had originated in either the UK or in the EU. In other words, if either party purchased from a 3rd country and were then looking to sell those goods on without effecting sufficient modification, those products would incur a tariff upon arrival in either the UK or EU.

All global Free Trade Agreements eliminate customs duties on this basis. It is a way of ensuring that only appropriate goods benefit from the preferential rate.

Rules of Origin (RoO) in the Trade and Cooperation Agreement (TCA) are set out in two parts:

- **General Provisions.** These are rules that apply to all products being traded under preference. They include both the primary and administrative requirements.
- **Product-specific rules of origin (PSRs).** These are the specific rules that set out, for every product based on their Harmonized System (HS) code, what the requirements are for that product to be considered 'originating'. The HS, or Harmonized Commodity Description and Coding System, was developed by the World Customs Organization (WCO) to describe and classify groups of goods and is used by more than 200 countries worldwide. The product-specific rules are included under Annex orig-2 (Product-specific rules of origin) of the TCA.

Following the EU Exit referendum in 2016 the Chemical Industries Association encouraged the Government to recognise the criticality of RoO and that any product-specific rule affecting the sector should be both simple and flexible. This is critical as even though or maybe because chemicals incur a low average tariff (around 5-6%) if the rules were overly complicated (hard or expensive to prove) then companies might opt not to seek the preferential rate. Ultimately this could negatively and severely impact on commercial margins.

Product-specific rules for the chemical sector in the UK-EU TCA

What was agreed in the TCA delivered the desired simplicity. Nevertheless, the advice to member companies was to review their products on a line-by-line basis to ensure that Rules were fully met. The flexibility was delivered through providing three distinct routes to claim originating status.

The three routes to confer origin are:

- Change in Tariff Sub-Heading (CTSH)
- A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or
- MaxNOM 50% (EXW).

Packaging or simple mixing are deemed 'insufficient production' to confer origin. In the chemical industry most products do experience a CTSH during the industrial process but having the second and third options to deliver the chemical reaction or through ensuring that 50%+ of value has to be added is sometimes helpful. The 'local content' threshold is achievable because the EU and the UK agreed to bilateral cumulation in the TCA. That means that the value of the EU content can be added to the value of the UK content when exporting a material back into the EU.

Exporters will be able to self-certify the origin of the goods through a statement, e.g. on an invoice, thereby making it easier for importers to prove the origin of their products. Importers may also be able to claim preference based on their own knowledge or information. A statement of origin can cover multiple identical shipments in a 12-month period. Exporters will need to classify their goods, establish the origin rule applicable under the FTA, and then develop origin determination, calculation, certification and record-keeping processes.

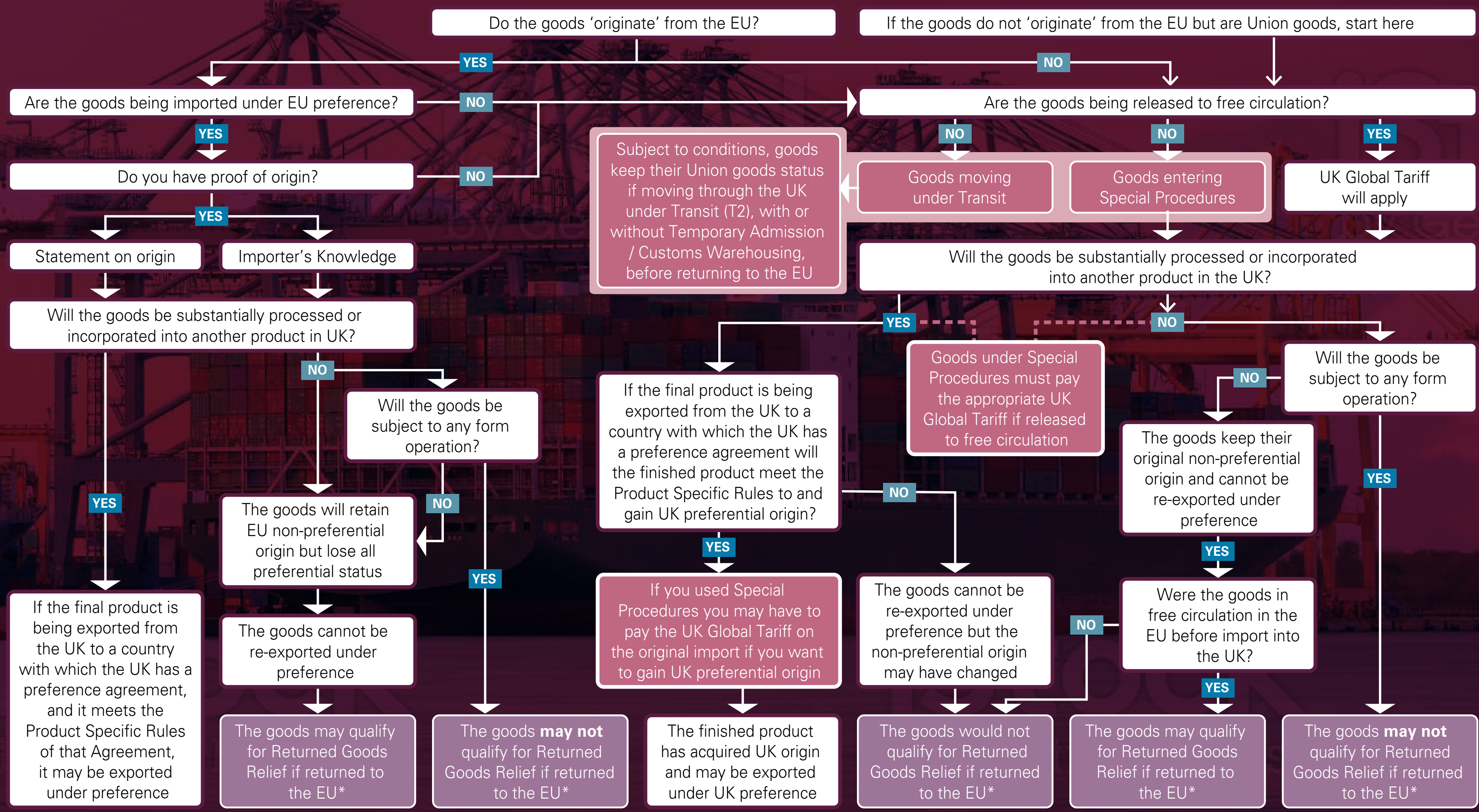
Importers will have up to three years from the date of importation to claim preferential tariff treatment. Importers will need to check that exporting suppliers understand the rules and provide evidence to support origin qualification. They will need to understand how to claim preference at import, to instruct their customs brokers accordingly and to keep records.

Businesses will benefit from additional flexibility in collecting documentary evidence during the first year of operation – allowing businesses greater time to obtain evidence of origin.

HM Government

Importing from and re-exporting union goods to the EU

* Guidance on Returned Goods Relief into the EU must be obtained from the relevant EU customs authorities



Key terms

Origin/Originate	Rules of origin determine where your goods originate from. This means that the origin is the economic nationality of goods being imported and exported (where they have been produced or manufactured). It is not just where they have been shipped or bought from.
TCA preference	A zero rate of duty provided under the UK-EU Trade and Co-Operation Agreement (TCA).
Preference	A reduced or zero rate of duty provided under an agreement that the UK has entered into with another country.
Union goods	Union goods means: a) Goods wholly obtained in the EU and not incorporating goods imported from outside the EU. b) Goods imported into the EU and released into free circulation in the EU. c) Goods obtained or produced in the EU from goods in categories a) & b).
Preferential origin	Applies to goods that are being traded between the Parties to a preference agreement and which meet the rules of origin and origin procedures within that agreement.
Non-preferential origin	These are rules that apply for purposes other than preferential duty, for example, if trade embargoes or Anti-Dumping Duties apply or for compiling statistics.
Statement on origin	This is an origin declaration (also known as an 'invoice declaration') that is made by using a commercial document that has enough detail to identify the origin of the goods. This can be an invoice, packing list or delivery note.
Importer's knowledge	This allows the importer to claim preferential tariff treatment merely based on their own knowledge about the originating status of imported products.
Free circulation	This applies to goods that are duty paid and cleared by Customs and which can now be sold, or used within the customs territory.
Transit	The Common Transit Convention is used to ease the movement of goods between or through any common transit countries. The UK is a member of the Common Transit Convention.
Special Procedures	Customs special procedures allow you to store, temporarily use, process or repair your goods and get partial or full relief from import duty, or in some cases suspension of duty.
UK Global Tariff	The UK Global Tariff (UKGT) applies to all goods imported into the UK unless the country you're importing from has a trade agreement with the UK or an exception applies, such as a relief or tariff suspension or the goods come from developing countries covered by the Generalised Scheme of Preferences.
Returned Goods Relief	This is a relief that can be applied to goods which are being re-imported into the UK that have previously been exported from the UK. You may also be able to claim relief on goods that you re-export to the EU that have previously been exported from the EU, but you will need to check with the relevant EU customs authority.
Product specific rules	For every product traded under a free trade agreement, there is a corresponding product-specific rule (PSR) that must be met to demonstrate the product originates in the free trade area and qualifies for preferential tariff treatment.
Goods subject to any form operation	Goods that are not substantially processed or transformed but undergo some form of minimal processing.
Wholly obtained	Your goods are normally classed as 'wholly obtained' if they're natural products, or products manufactured entirely from them that completely originate from the country or territory covered in preference agreements.
Wholly produced	Wholly produced goods are those produced or manufactured exclusively from wholly obtained inputs

Links

Do the goods 'originate' from the EU?
www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin

Are the goods being imported under EU preference?
www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu

Do you have proof of origin?
www.gov.uk/guidance/claiming-preferential-rates-of-duty-between-the-uk-and-eu

Importers Knowledge
www.gov.uk/guidance/get-proof-of-origin-for-your-goods

Will the goods be substantially processed or incorporated into another product in UK?
www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin

Goods moving under Transit
www.gov.uk/guidance/how-to-move-goods-between-or-through-common-transit-countries-including-the-eu

Goods entering Special Procedures
www.gov.uk/government/collections/pay-less-or-no-duty-on-goods-you-store-repair-process-or-temporarily-use

UK Global Tariff will apply
www.gov.uk/guidance/tariffs-on-goods-imported-into-the-uk

If the final product is being exported from the UK to a country which the UK has a preference agreement will the finished product meet the Product Specific Rules to and gain UK preferential origin?
www.gov.uk/government/collections/the-uks-trade-agreements

If you used Special Procedures you may have to pay the UK Global Tariff on the original import if you want to gain UK preferential origin
www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin

Returned Goods Relief
www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu

You can find more information about claiming Returned Goods Relief or Transit on GOV.UK. If you're re-exporting goods back to the EU, you will need to get guidance from the relevant EU customs authority.

Trade remedies

Trade remedies protect domestic industries against injury caused by unfair trade practices or unforeseen surges in imports. They usually take the form of an additional duty placed on imports of specific products. The global trading rules are established by the WTO. In addition to setting the trade rules the WTO acts as a forum for negotiating trade agreements. The WTO also settles trade disputes between members and supports the needs of developing countries.

Trade remedies are exceptions to the WTO principles of free trade. The procedures are also unique in the WTO system in giving an active role to the business community. Governments seek trade remedies almost exclusively on the instigation of local business or because of business concerns.

The WTO identifies three main types of import restraints as trade remedies:

- **Antidumping measures.** The most commonly used are antidumping measures to counteract unfairly low prices. The WTO deems that goods are 'dumped' when companies export them at prices lower than those at which they sell in their home market. Dumping is not illegal in itself; it becomes illegal as soon as it results in injury to local businesses in the importing country. Therefore, in order to initiate an antidumping investigation, local businesses must demonstrate evidence of dumping, injury to themselves and a causal link between the dumped prices and the injury to them.

- **Countervailing duties.** Countervailing duties counteract subsidies by national authorities that unfairly enable their companies to export at a lower price.

- **Safeguard measures.** These measures do not counteract an unfair practice, but allow countries to suspend import surges temporarily in order to grant local industries time to adjust to increased foreign competition on national markets.

The EU sets Trade Defence Instruments for the EU27 and any measure adopted covers all Member States. During the transition period of 2020, the Department for International Trade assessed which definitive EU remedy measures should be transitioned into the UK trade remedies system. This was done via a Call for Evidence with UK industry and other interested parties, including international industry. The objective of the call for evidence was to determine whether there was UK producer interest in maintaining measures after 31 December 2020. Of the 116 EU measures in place at the time 42 would be selected to be adopted in the UK. The steel sector has more measures than any other single sector. Measures relevant to the chemical sector included one on Ammonium Nitrate and second covering Polyethylene Terephthalate. Measures are usually reviewed after five years.

Following Brexit how will the UK protect its industry?

The UK Government's Trade Bill is currently being considered by Parliament. The Trade Bill, amongst other things, creates the Trade Remedies Authority (TRA), the UK body that will be responsible for operating the remedies regime.

The TRA will be set up as a non-departmental public body. It will be responsible for conducting trade remedies investigations under a statutory framework to make recommendations to the Secretary of State on how the UK should use trade remedies to remove the injury suffered by UK producers. The UK trade remedies framework reflects the UK's strong advocacy for free and fair trade, whilst providing a safety net if dumped, subsidised or surges of imports cause injury to UK producers.

Why should chemical companies think about trade remedies?

- Trade remedy measures and accompanying investigations are complex. Nonetheless, in order to protect your trading interests it is helpful to have a basic grasp of the options open to you when your commercial interests are threatened by injurious imports.
- A Government investigation into adverse trading practices, such as dumping, is often conducted on an interested party or a sampling basis. If your product sector is subject to an investigation, you will likely want to ensure you are part of the conversation and your interests are appropriately considered.

Trade Remedies Authority

The TRA has been designed in a way that supports industry, meets the UK's WTO obligations and furthers the UK's free trade principles.

It promises to deliver:

Impartiality
Through an expert and independent Trade Remedies Authority. Impartial recommendations to Ministers.

Proportionality
Inclusion of Lesser Duty Rule and Economic Interest Test.

Efficiency
Tackling circumvention and absorption. Dedicated pre-application office.

Transparency
Detailed legislation and published guidance. Non-confidential public file.

- As commented above, the UK has reviewed existing EU measures and decided which to retain, i.e. which tariffs will continue to be levied against imports into the UK, and which to terminate. The affected products are varied, some are manufactured by chemical companies but almost all, certainly, are goods manufactured by downstream customer industries.

Crucial elements for CIA businesses to consider:

- The TRA will be reliant on industry data and other global frameworks for guidance. There is a role for UK business to guide the direction and focus of the TRA. However, companies will appreciate that proving a dumping case to the standard required to meet WTO guidelines is a time consuming and expensive exercise. While part of the EU there were occasions when companies across Europe contributed to establishing an EU-wide investigation into alleged dumping. This approach helped both in gathering information and proving harm but also critically to share the costs involved in establishing the level of the unfair trading being undertaken. CIA maintains some concern that member companies, in having to fund the full costs of proving an accusation of dumping, might decide that this is economically or commercially unrealistic.

- The obvious but most tangible difference is that remedies will now be assessed solely on the basis of impact on the UK market (rather than a wider EU assessment). This will change the economic analysis and may allow more targeted remedies that would have fallen below the previous EU-wide thresholds. We expect that decisions might now be arrived at in a more beneficial timeframe as impact in the UK market will need to be researched.

- A question regularly asked is 'does the new UK remedies framework afford as much protection as the EU's Modernised Trade Defence Instrument policy (2018)?' One area that does concern us is the mandatory application of the Lesser Duty Rule. In simple terms, the UK Government determined that the level of any dumping duty will be set at the lowest possible level to remove the direct damage caused to the competing UK sector. In the EU the TDI rules allow an element to be considered for environmental considerations, the meeting of international labour rules and a small % of profit that the damaged company would have been able to reinvest into the company.

Businesses across the UK are emerging from the dark shadow of the COVID-19 pandemic with renewed confidence about what lies ahead as the domestic and global economy recovers. While the pandemic has caused significant damage to many businesses, international trade and digital transformation offer exciting opportunities for UK economic recovery.

The Santander Trade Barometer is a bi-annual research report that monitors the sentiments of UK businesses towards growth, risk and international trade. The latest Spring 2021 Trade Barometer, the 11th iteration of this research, provides a compelling snapshot of businesses' views at this critical moment. While challenges remain, many businesses are hopeful that the success of the COVID-19 vaccine programme, both in the UK and overseas, offers a route back to growth. International trade will be a crucial element of that story. The Spring 2021 Trade Barometer suggests businesses trading internationally are now looking further afield for new opportunities, particularly given the need for adjustment to the new trading relationship between Britain and the European Union. It also reveals businesses that are currently active solely in their domestic market are more interested in taking their first steps towards international expansion than ever before. This report is comprised of three sections. In part one, we consider the impact of COVID-19 on businesses' performance and confidence, and discuss their views of the opportunities and challenges that now lie ahead. In part two, we look at businesses' views of the post-Brexit trade agreement between the UK and the EU, and how this is colouring their approach to overseas trade. Finally, in part three, we chart businesses' global trade aspirations and the obstacles they will need to overcome in order to achieve their ambition.

Key findings:

- Business confidence has increased with 65% of companies confident of growth over the next three years (up from 59% in autumn 2020). Companies consider the rollout of COVID-19 vaccines, the impact of the pandemic on customer demand and the UK's economic prospects as key growth drivers.
- Business performance has continued to deteriorate with only 30% of companies saying performance has improved over the past 12 months (32% in autumn 2020). International businesses continue to show higher levels of both business confidence and performance.
- Business investment remains depressed. Only 39% intend to invest in product development and only 36% intend to hire new staff in the next 12 months.
- Businesses' early impressions of the UK-EU trade deal are mixed, with 38% of companies say the deal will make trading with the EU more time consuming. 35% saying they now have to pay higher charges, tariffs or local taxes as a result and 16% saying their supply chain will no longer be profitable.
- COVID-19 remains the main potential source of negative impact over the next 12 months, although companies are less concerned overall.
- Businesses believe that growth in the domestic market, growth in existing international markets and growth as a result of diversification will be the main drivers of recovery.
- For international businesses, key challenges include bureaucracy, challenges related to COVID-19, regulatory changes post-Brexit and attitudes towards UK businesses.
- The proportion of current domestic-only businesses considering international expansion is 20%, the highest ever level recorded in the Trade Barometer for the second successive wave.

The impact of COVID-19

The Spring 2021 Trade Barometer reveals that, after a year of unprecedented challenge in the face of the COVID-19 pandemic, businesses are now preparing for recovery. Whilst 39% of businesses say their performance has deteriorated over the past 12 months, the worst figures on record in 11 editions of this research, almost two-thirds (65%) are confident of growth over the next three years. This is the most upbeat response since the summer of 2018.

Caution remains, to some extent. Investment intentions, for example, remain flat, though only 17% of businesses plan no investment at all, down from 27% in the Autumn 2020 Trade Barometer. Nevertheless, with the COVID-19 vaccine programme now enabling the UK to move away from lockdown restrictions, a sense of optimism is returning with 49% of businesses expecting their sales to rise over the course of 2021.

Inevitably, the COVID-19 pandemic has caused businesses a range of different problems and many companies are concerned these will continue over the year to come. Above all, whilst the UK is now moving out of lockdown, albeit cautiously, 35% of firms worry that domestic demand for their products and services will remain depressed over the next 12 months (27% also cite a lack of international demand).

Further COVID-19 setbacks, such as the emergence of vaccine-resistant new variants, would add to that risk.

Elsewhere, many businesses remain worried about the practical impacts of COVID-19 disruption. For example, 30% point to the problems with attending face-to-face events such as exhibitions and trade fairs. These have traditionally provided opportunities to build both domestic and international sales. Ongoing supply chain disruption is also a concern for 30% of businesses, while 26% point to challenges with the workforce, such as elevated absenteeism and problems with recruitment, retention and training.

Life after Brexit

The growing confidence of businesses about their growth prospects reflects not only their hopes for a recovery from the COVID-19 pandemic but also their relief that the Brexit impasse has finally been broken. In the Autumn 2020 Trade Barometer, many businesses expressed alarm that the UK and the European Union would not reach a trade agreement by the end of the post-Brexit transitional period on 31 December. In the event, a deal was brokered, albeit with only days to spare.

However, while businesses are relieved that a no-deal crisis was averted, with a framework for trade between the UK and the EU now in place, it is clear that many have substantial reservations about the agreement. The fieldwork for the Spring 2021 Trade Barometer was conducted in late January and early February, as the sense of relief that a deal was done began to give way to concern about teething problems and long-term problems with the agreement.

As a result, while 39% of businesses are confident that the trade deal is sufficient for them to trade with the EU, a worrying 30% disagree with this idea. The fractious nature of the negotiations also appears to have undermined many businesses' desire to build their trade with the EU. Some 35% say the time it took to reach a deal has reduced their appetite to strengthen trade ties with the EU and 34% say the stance taken by the EU during the negotiations has had the same effect.

One result is an increased determination amongst businesses to look beyond the EU as they survey international growth opportunities. While only 16% agree with the suggestion that the trade deal will prompt them to prioritise trading relationships with countries inside the EU, 25% say the agreement will see them favour the rest of the world.

The verdict of business on the specifics of the trade agreement is decidedly mixed, with early reports of additional costs and bureaucracy already having a significant impact. More than a third of businesses (38%) say the deal will make it more consuming for them to trade in markets where they already have a presence while 35% warn of extra costs.

Most worryingly of all, almost one in four businesses (23%) say that as a result of these cost and time pressures, they will now struggle to continue trading in existing markets. It is also significant that 16% of businesses say the trade deal has rendered their supply chain unprofitable. In other words, significant numbers of businesses now find themselves forced to rethink their trade with the EU, both the markets into which they are selling goods and those from where they are sourcing.

Indeed, despite the trade agreement, barriers to trade with the EU now appear to be significant. While the deal largely averted the prospect of tariffs attaching to cross-border trade between the UK and the EU, the terms of the agreement effectively introduce a range of non-tariff barriers.

Almost three-quarters (74%) of businesses say administration now poses them cost and/or time concerns, while 72% point to the need to comply with new regulatory requirements. Customs procedures are a concern for 69%, 63% cite compliance certificates and 63% are worried about VAT reporting. Across a wide range of issues, the trade agreement appears to be posing significant cost and/or time difficulties.

CIA CHEMICAL INDUSTRIES ASSOCIATION

Ian Cranshaw, Head of International Trade
Mobile: +44 (0)7951 387048 Email: CranshawI@cia.org.uk

Simon Marsh, Communications Director
Mobile: +44 (0)7951 389197 Email: MarshS@cia.org.uk

Chemical Industries Association, Kings Buildings, Smith Square, London, SW1P 3JJ
Telephone: +44 (0)20 7834 3399 Email: enquiries@cia.org.uk

WWW.CIA.ORG.UK

@SEE_CHEM_BUS

RESPONSIBLE CARE