

Doing business in Iraq



Are you a member of a UK company wishing to export overseas?

Interested in entering or expanding your activity in the Iraq market? Then this guide is for you!

The main objective of this **Doing Business Guide** is to provide you with basic knowledge about Iraq; an overview of its economy, business culture, potential opportunities and an introduction to other relevant issues. Novice exporters, in particular will find it a useful starting point.

Further assistance is available from the UKTI team in Iraq. Full contact details are available at the end of this guide.

Important Information - Sanctions and Embargoes

Some countries may be subject to export restrictions due to sanctions and embargoes placed on them by the UN or EU. Exporting companies are responsible for checking that their goods can be exported and that they are using the correct licences.

Further information is available on [Business Link website](#)

The purpose of the Doing Business guides, prepared by UK Trade & Investment (UKTI) is to provide information to help recipients form their own judgments about making business decisions as to whether to invest or operate in a particular country. The Report's contents were believed (at the time that the Report was prepared) to be reliable, but no representations or warranties, express or implied, are made or given by UKTI or its parent Departments (the Foreign and Commonwealth Office (FCO) and the Department for Business, Innovation and Skills (BIS)) as to the accuracy of the Report, its completeness or its suitability for any purpose. In particular, none of the Report's contents should be construed as advice or solicitation to purchase or sell securities, commodities or any other form of financial instrument. No liability is accepted by UKTI, the FCO or BIS for any loss or damage (whether consequential or otherwise) which may arise out of or in connection with the Report.

Content

<u>Introduction</u>	<u>4</u>
<u>Preparing to Export to Iraq</u>	<u>8</u>
<u>How to do business in Iraq</u>	<u>9</u>
<u>Business Etiquette, Language and Culture</u>	<u>13</u>
<u>What are the challenges?</u>	<u>14</u>
<u>How to Invest in Iraq</u>	<u>15</u>
<u>Contacts</u>	<u>16</u>
<u>Resources/Useful Links</u>	<u>17</u>

1. Introduction

Iraq is a country that is rich in history and culture. Known in ancient times as Mesopotamia, it is traversed by the Euphrates and Tigris Rivers and boasts a geography of mostly desert, with mountains in the north and fertile plains in the south. It has borders with Turkey, Iran, Kuwait, Saudi Arabia, Jordan and Syria.

As the country continues to rebuild its economy following years of war and insurgency, business opportunities for overseas businesses are increasing. And whilst not an easy market in which to do business, many British companies are looking with a growing interest at Iraqi prospects.

Strengths of the market

- Iraq is a resource rich country with a national budget underpinned by oil revenues
- There is a very positive perception of the quality of British goods and services
- There is a history of educational attainment in Iraq and it is possible to find well educated staff
- There is a strong desire on the part of most Iraqis (including key Government figures) for positive change and to improve the security situation so that economic benefits can flow

Opportunities in Iraq

There are a wide range of opportunities available in Iraq to companies who are not looking for a quick return on their investment and who have the patience to overcome bureaucratic hurdles. As a consequence of years running a centrally controlled economy, many of the business opportunities exist with the Government of Iraq (GoI) which is responsible for over 200 state owned enterprises. There is a private sector developing in Iraq but it is currently quite small. Arguably business can be done more easily in the north of the country (KRG), not least because of the ease of getting around given the much better security situation there. But people wishing to do business in Iraq need to be mindful not only of the security situation but also of the broader operating environment in which there is often a lack of clarity in any rules and regulations that might exist, sporadic and unpredictable implementation of those rules and regulations, and a not insignificant level of corruption.

But business is being done here as Iraq needs to re-build its economy on so many levels.

Particular sectors of opportunity include:

- Housing & construction
- Oil and gas
- Power generation
- Healthcare
- Financial services
- Telecoms
- Security
- ICT
- Education
- Retail (in the Kurdistan Region)

Economic Overview

With GDP per capita (PPP) of around US\$3, Iraq is considered a Lower Middle Income country. Growth in 2010 was estimated at around 3%, but is expected to be nearer 11% for 2011. Growth in the Kurdistan Region runs at 9% per annum.

Decreasing insurgent attacks and an improving security environment in many parts of the country are helping to spur economic activity. Iraq's economy is dominated by the oil sector (- it is possibly the most oil dependent nation on earth), which has traditionally provided over 90% of foreign exchange earnings. Oil exports were around 1.9m bpd in 2010 and are growing, with total government revenues benefitting from high oil prices in recent years. Iraq is making some progress in building the institutions needed to implement economic policy and in February 2010 Iraq concluded a Stand-By Arrangement (SBA) with the IMF that details further economic reforms. The Iraqi government is also seeking to pass laws to strengthen its economy. This legislation includes a hydrocarbon law to establish a modern legal framework to allow Iraq to develop its resources and a revenue sharing law to equitably divide oil revenues within the nation, although both are still under contentious political negotiation. Some foreign entities have expressed interest in reinvigorating Iraq's industrial sector.

Last year the GoI launched its "National Development Plan 2010-2014". This sets out the Government's priorities for broad-based growth, pursuing a strategy to gain foreign participation in joint ventures. Provincial Councils are also using their own budgets to promote and facilitate investment at the local level. The Central Bank has been successful in controlling inflation through appreciation of the Iraqi dinar against the US dollar. Iraq's challenge remains to use macroeconomic gains to improve the lives of ordinary Iraqis. Reducing corruption and implementing structural reforms, such as bank restructuring and developing the private sector, will be key to Iraq's economic success.

Iraq's key industrial sectors are: petroleum, chemicals, textiles, leather, construction materials, food processing, fertilizer, metal fabrication/processing.

Population

Iraq has a population of a little over 30m with an average age of 19.7 years. The working population numbers around 7.5m, 43% of whom are employed – one way or another - by the Government of Iraq.

Population breakdown:

0-14 years	39.7%
15-64 years	57.3%
65 years and older	3%

The population growth rate is a little over 2.5% and life expectancy 58 years. Currently around 23% of the population live below the poverty line.

Political Overview

Iraq is a democratic federal republic with a President as Head of State and a Prime Minister as head of the executive who presides over the Council of Ministers. The Council of Representatives is the primary legislative body, with Members being elected by the Iraqi people every four years. Iraq's third democratic elections took place on 7 March 2010 though it was not until December that a new government was formed, headed by Prime Minister Maliki.

Kurdistan Regional Government (KRG)

The KRG has internal administrative responsibility for the three Governorates of Erbil, Sulaymaniyah and Dohuk and is recognised as a semi-autonomous region of Iraq under the 2005 Constitution. It is a regional government with a democratically elected legislative assembly.

Getting here and advice about your stay

FCO Travel Advice

The FCO website has travel advice to help you prepare for your visits overseas and to stay safe and secure while you are there.

For advice please visit the FCO Travel section

<http://www.fco.gov.uk/en/travel-and-living-abroad/travel-advice-by-country/country-profile>

Getting here

By air

At the time of writing, there are no direct flights from the UK to Iraq or from Iraq to the UK. Routes most often used by business people travelling from the UK to Iraq are:

- Royal Jordanian via Amman
- Turkish Airlines via Istanbul
- Gulf Air via Bahrain
- Etihad via Abu Dhabi

(Security in and around Baghdad International Airport is good, and is provided by G4S.)

And if going to KRG (Erbil), most business travellers from the UK use:

- Austrian Airlines via Vienna
- Lufthansa via Frankfurt
- Royal Jordanian via Amman
- Gulf Air via Bahrain

Security Provider:

Business visitors are strongly advised of the necessity on security grounds to appoint a private security company (PSC) to meet, transport and potentially accommodate during the course of their visit (but see comment below on Erbil). Cost for these companies vary but can be between \$3000-\$6000 per day depending on the service required and the area to be visited. UKTI Baghdad can supply details of a selection of PSC's.

At the Airport in Baghdad

You should be met by the security provider you have contracted to look after you during your stay.

At the Airport in Erbil

Whilst some people use a security provider, because of the significantly better security situation in Erbil, many expats use a taxi or local hire car with driver.

Visas

Visas are required for British nationals entering Iraq. These may be obtained on arrival if the relevant paperwork has been completed in advance and the required "emergency visa" letter is carried. If no such letter has been issued, a visa should be obtained before departing the UK. But visa requirements are especially fluid and subject to change so please check with the Iraqi Embassy in London prior to departing the UK. UKTI Baghdad can provide details of potential service providers to assist with the issue of a visa.

If entering via the KRG, a 10 day visa is given on arrival. For longer stays, visitors should register with the local immigration office. This could change in the future so visitors should check before travelling.

Your stay

If you do not stay at the airport hotel in Baghdad, you are likely to be accommodated at a villa/compound owned by whichever security company (or 'life support company') you have employed. Whilst there are some hotels in Baghdad, they are not up to international business standards, nor can security of visitors be guaranteed.

2. Preparing to Export to Iraq

Bureaucracy, a lack of transparency, poor infrastructure, wide spread corruption and the security situation means that Iraq is not a market for the faint hearted. To be successful here takes time and patience – and the human and financial resources to see it through. But the potential rewards are huge and good business is being done.

Whilst the economy is still dominated to a very large extent by the Government, the private sector is growing and playing an increasingly important role.

For various reasons, some business people prefer not to travel to Iraq and to meet potential business partners or Government Ministers/officials offshore. Whilst this can sometimes work, it is preferable to visit so that you can get a better appreciation of who and what you are dealing with and the constraints under which your potential partner might have to operate. But, as mentioned previously you should be aware of FCO travel advice (<http://www.fco.gov.uk/en/travel-and-living-abroad/travel-advice-by-country/country-profile>). You should also be prepared to undertake a reasonable amount of due diligence on your potential business partners.

UKTI's team in Iraq can provide a range of services to British-based companies wishing to grow their business in the Iraqi market. Our services include the provision of market information, validated lists of agents/potential partners, key market players or potential customers; establishing the interest of such contacts in working with the company; and arranging appointments. In addition, we can also organise events for you to meet contacts or promote a company and its products/services. These would be chargeable service provided through Overseas Market Introduction Service (OMIS) with a range of charges depending on the number of hours contracted.

You can commission these services under which are chargeable and operated by UK Trade & Investment (UKTI) to assist British-based companies wishing to enter or expand their business in overseas markets. Under this service, the Embassy's Trade & Investment Advisers, who have wide local experience and knowledge, can identify business partners and provide the support and advice most relevant to your company's specific needs in the market.

To find out more about commissioning work, please contact your local UKTI office. See www.ukti.gov.uk

3. How to do business in Iraq

What companies should consider when doing business

The fairly recent move from a centrally controlled economy to one that is market based, has meant that many of the structures in place in other markets to facilitate business are not present in Iraq. And there is often a lack of rules and regulations or, where they do exist, they are often open to differing interpretations.

Companies need to understand too the lack of capacity in many of the Iraqi Government Ministries and that due to poor communications infrastructure in particular, things often take longer here to reach a conclusion than in many other places.

Gateways/Locations – Key areas for business

Baghdad: the capital of Iraq is the seat of power for the Government. It is also the centre for the banking, business, administration, and government.

Basra: in the south, is where more than 70% of Iraq's oil is produced and from where 80% of the country's crude oil is exported. The state owned enterprise responsible for the southern oil fields is the Southern Oil Company (SOC) based in Basra.

Erbil (KRG): in the north is the centre of the semi-autonomous region that is the KRG. It is relatively stable and the security situation is much better than in the rest of Iraq. The region is rich in natural resources and has a strong agricultural sector. The Region is gradually becoming the retail hub of Iraq and construction is booming.

Market entry and start up considerations

UK companies wishing to enter this market must be prepared to devote time and energy to their endeavours and have patience! Iraq is not a market for the novice or under capitalised exporter.

The average deal can take 3-6 months to come to a conclusion (sometimes up to 2 years or beyond) due to slow decision making process within government Ministries/entities.

The three main routes to access business opportunities in Iraq are likely to be:

- companies enter negotiation directly with state entities
- companies use a representative agent with experience in Iraq
- companies enter into a joint venture/partnership arrangements with local Iraqi businesses

Customs and Regulations

The original Customs Law, No. 77 of 1955, placed the initial customs tariff imposed on goods imported to Iraq. This Law was suspended after 2003 and replaced by a 5% reconstruction fee on the value of goods imported to Iraq. Under the Investment Law, any projects which have been granted an Investment Licence under the Investment Law, will be exempt from this tariff for a period of time, as determined by import type. Additionally, several categories of goods are exempt, including food products, medicines, clothes, books and transit goods. Also, a Free Zones Law provides certain customs exemptions to projects established in one of the four free zones in Iraq.

The Government of Iraq has released a new law on tariffs that adopt the Harmonized System and apply modern WTO standards for calculating tariff rates for imported goods. This legislation was supposed to be implemented on 6th March, but due to the objections that accompanied releasing this law, GOI decided to postpone the application of this law with no new date for implementation decided.

Legislation and Local Regulations

In 2004, the Coalition Provisional Authority introduced a flat tax of 15% on all income earned by Iraqi and foreign companies. Income derived from foreign government sources, international organizations, and non-governmental organizations (NGOs) is not taxable. A flat sales tax of 10% is applied to "excellent and first class" hotel and restaurant accommodations.

Further information can be obtained from the Ministry of Finance, General Commission for Taxes: <http://www.iraqtax.org/>.

Responding to Tenders

Whilst there are no special considerations to take into account when responding to any tenders in Iraq, business needs to be aware that there are often bogus tenders issued from here through third parties. Before embarking on any commitments, you should ensure that the tender information is genuine.

And it is not unusual for companies to be asked to provide bid or performance bonds guaranteed by a local Iraqi bank e.g. Trade Bank of Iraq (TBI).

Recruiting and Retaining Staffing

Unemployment in Iraq is high (officially around 18% but probably much higher especially when taking into account under-employment) so there should be a good pool of talent for which to draw. But it is fair to say that in the years of the Saddam Hussein regime, and in the post-invasion period, the Iraqi education system suffered greatly. Adult literacy is about the same as Algeria (74%).

Many Middle Eastern countries have enacted laws which place obligations upon employers to aim to employ a specific percentage of nationals in that country. Iraqi law does not contain such specific requirements, unless an investment licence is required for a particular period in which case the National Investment Commission will apply a condition of at least 50% of the employees in the work force must be Iraqi nationals. It goes further: only if Iraqi nationals with the requisite skills or qualifications are not available to fill the relevant position may a foreign worker be recruited.

But prior to recruiting any staff in Iraq, you should take professional legal advice on the pertinent obligations since the Iraqi labour code is especially onerous.

Documentation

To move goods/products from one place to another will generally require some documentation. This can be obtained by your local representative and will necessitate agreement with the Ministry of the Interior and the Operational Commander of the Iraqi Security Forces.

Labelling and Packaging Regulations

There is no general rule about labelling and packaging in Iraq, but each Ministry has its own regulations. (Website details for all of the main Iraqi Government Ministries are given in Section 8.) For example, the Ministry of Health will apply certain conditions about the medicines packaging and delivery; the Ministry of Oil has specific regulations about the packaging of oil

products etc. Some information may be available through the respective Ministries' websites, but if not, the UKTI team can find out for you.

Getting your Goods to the Market

There are 3 main methods to import goods to Iraq: ports, airports and main roads via neighbouring countries. There is only one railway line from Baghdad and Basra. The only easy way to transport goods between provinces is to use the main roads.

Standards and Technical Regulation

Iraq is a member of the International Organization for Standardization. The Central Organization of Standardization and Quality Control (COSQC) is responsible for monitoring product standards in Iraq. COSQC inspects local goods according to health, safety and environment parameters.

COSQC issued new compliance procedures for the Export of goods into Iraq, UK companies that intend to export goods to Iraq would need to provide proof that the goods have subjected to the relevant inspection, verification, testing, and certification processed by either one of the following companies mentioned below:

1. SGS United Kingdom Ltd www.uk.sgs.com.
2. Bureau Veritas UK & Ireland www.bureauveritas.co.uk

COSQC's contact information:

Tel: +964 1-776-1980

Fax: +964 1-776-1981

E-mail: cosqc@yahoo.com

Web: www.cosqc.gov.iq

Intellectual Property Rights

Iraq is a signatory to the Paris Convention for the Protection of Industrial Property and a member of the World Intellectual Property Organisation. It is currently an observer to the WTO after having made a request for accession in September 2004

Trade Marks

Iraq's Trade Mark Law dates from 1957 and was subsequently amended by Coalition Provisional Authority (CPA) Order No 80. The law provides for the protection of trade marks and service marks and other types of marks, by registration in Iraq. Registration provides protection for the trade mark for 10 years which is renewable in the ninth year for a further 10 year period. Infringement of a trademark is a criminal offence. Registration of trade marks has been problematic due to the requirement to provide a declaration of Israeli boycott.

Copyright

Iraq's Copyright Law dates back to 1971 and was amended by CPA Order No 83. The Copyright Law provides for the protection of a person's economic rights for a period of 50 years from death (of an individual) and 50 years from the date of the first publication of the works (in the case of a corporate or other entity). Any copyright infringement gives rise to a criminal offence.

Patents

Iraq's Patent Law dates back to 1970 but was amended by CPA Order No 81. The Law grants the registered owner of the patent protection for its invention from unauthorised use, exploitation, production, sale or importation. In the event of the infringement of a registered patent, a registered owner may request a court to order the seizure of the infringing items, an injunction to prevent further infringement, and damages.

Kurdistan Region (KR)

Tax laws, employment laws, investment incentives, and customs all differ in the KR compared to the rest of Iraq. More information can be obtained from www.krg.org and <http://www.kurdistaninvestment.org/>

4. Business Etiquette, Language and Culture

Many senior Iraqis know the UK well having been educated, or been in exile, there and generally speaking there is great affection towards the UK on the part of Iraqis who believe we have made great sacrifices on their behalf and should reap some commercial benefit as a consequence. Business people are generally familiar with the UK offer and appreciate that, whilst not always the most competitive price wise, the UK produces quality products and provides a back up service second to none.

Family life is important as are the families themselves. You need to know who you are dealing with and where they fit in life in Iraq.

Do not be surprised if you see men exchanging kisses or holding hands: this is part of Iraqi culture and is common amongst friends and work colleagues.

Language

There are two official languages in Iraq: Arabic and Kurdish. It is quite likely, however, that English will be spoken by someone in the company or organisation you are dealing with.

Meetings and Presentations

Meetings are conducted very much as elsewhere in the world. If travelling to get to a meeting make sure you have sufficient time taking into account the possibly heavy traffic (especially in Baghdad) and the need to clear various check points.

Shaking hands is usual at the beginning and at the end of the meeting but if a female in traditional dress is present, say 'hello' (and 'goodbye') but do not offer your hand unless/until she offers hers. Exchange cards and try to get some printed with your details in Arabic.

If you are not speaking a local language, you will need to ensure you have a trustworthy translator alongside you. It is also useful to have any promotional material/technical specifications translated into Arabic.

Negotiations

Whilst generally welcoming – especially if you have taken the trouble to travel to their country for a meeting - the Iraqis are tough negotiators. And therefore business is unlikely to be concluded after just one or two meetings. There are exceptions but it is important (on both sides) to build up confidence and trust in the person/company you are dealing with, and therefore reaching a final agreement may take some time. And very often the spoken word and a handshake is worth more than a formal contract.

5. What are the challenges?

There are inevitably a number of challenges to doing business in Iraq and some of these are listed below:

- **travel:** getting about is difficult and this is largely related to the security situation. But do not rely on public transport.
- **security:** make sure that you are aware of the latest security advice pertaining to the place you are visiting (via www.fco.gov.uk) as well as advice from whichever private security company you employ;
- **communications:** the communications infrastructure in Iraq is very fragile. There are few telephone land lines (most people rely on mobile telecommunications) and internet penetration is low.
- **getting paid:** it is important to agree payment terms in good time. If you can arrange a letter of credit then so much the better. It is not unusual for payments to be delayed.
- **operating environment:** given that the country has come a long way in a short time, it is not always the case that rules, regulations, or laws have caught up with common (or indeed acceptable international) practice.

6. How to Invest in Iraq

In 2006, the GoI passed Investment Law No 13 which laid out the foundation for attracting foreign investment into Iraq. The Law included several strategic initiatives including tax incentives, investor guarantees, obligations of investors, and the creation of the National Investment Commission (NIC). The Law also established Provincial Investment Commission (PICs) to support the needs and priorities of each province. The NIC plays a pivotal role in providing a range of services to investors including: logistics support; business process support; and introductions. As such they are a key partner of UKTI in Iraq.

The National Investment Commission has created the One Stop Shop as the country's single point of contact for investors interested in entering Iraq. It aims to facilitate the investment process by providing investors with a streamlined and hassle-free licensing and investment services. In this capacity, the One Stop Shop is the gateway to investments throughout Iraq. (Details of the NIC website are given in Section 8.)

Investment information related specifically to the Kurdistan Region can be obtained from:

Kurdistan Regional Government Office

Winchester House

259-269 Old Marylebone Road

London NW1 5RA

Tel: 0207 170 4300

7. Contacts

If you have a specific export enquiry about Iraq which is not answered by the information on this report, please contact:

UKTI Iraq

British Embassy, International Zone, Baghdad

Telephone (include international dialling code):
+ 964 7901 904 987

Email address: baghdad.commercial@fco.gov.uk

UK Trade & Investment can help you make the most of these opportunities and help you plan your approach to the market. You may find out more about the range of services available to UK companies trading internationally through your local International Trade Team.

We hope that you have found this guide useful. For further information, please contact your International Trade Adviser or one of the UKTI team in Iraq.

8. Resources/Useful Links

Country Information:

BBC Website:

http://news.bbc.co.uk/1/hi/country_profiles/default.stm

FCO Country Profile:

<http://www.fco.gov.uk/en/travel-and-living-abroad/travel-advice-by-country/country-profile/>

Government-Related Website:

Ministry of Communications: www.iraqimoc.net

Ministry of Construction & Housing: www.moch.gov.iq

Ministry of Electricity: www.moelc.gov.iq

Ministry of Finance: www.mof.gov.iq

Ministry of Foreign Affairs: www.mofa.gov.iq

Ministry of Health: www.moh.gov.iq

Ministry of Industry and Minerals: www.industry.gov.iq

Ministry of Oil: www.oil.gov.iq

Ministry of Planning and Development Cooperation: <http://www.mop.gov.iq>

Ministry of Trade: www.mot.gov.iq

Ministry of Water Resources: www.mowr.gov.iq

National Investment Commission: www.investpromo.gov.iq

South Oil Company: www.soc.gov.iq

State Company for Agriculture: www.iraqiscas.com

Trade Bank of Iraq: www.tbiraq.com

British Embassy in Iraq: www.ukiniraq.fco.gov.uk

Kurdistan Regional Government: www.krg.org

Culture and communications:

CILT – National Centre for Languages - Regional Language Network in your area:

http://www.cilt.org.uk/workplace/employer_support/in_your_area.aspx

Kwintessential culture guides:

<http://www.kwintessential.co.uk/>

Customs and Regulations:

HM Revenue & Customs: www.hmrc.gov.uk

Import Controls and documentation (SITPRO): <http://www.sitpro.org.uk>

Economic Information:

Economist:

<http://www.economist.com/countries/>

Export Control

Export Control Organisation:

<http://www.businesslink.gov.uk/exportcontrol>

Export Finance and Insurance:

UK Export Finance: <http://www.ukexportfinance.gov.uk/>

Intellectual Property

Intellectual Property Office:
www.ipo.gov.uk

Market Access

Market Access Database for Tariffs (for non-EU markets only):
<http://mkaccdb.eu.int/mkaccdb2/indexPubli.htm>

SOLVIT – Overcoming Trade Barriers (EU Markets only)
www.bis.gov.uk/EUMarketAccessUnit

Standard and Technical Regulations:

British Standards Institution (BSI):
<http://www.bsigroup.com/en/sectorsandservices/Disciplines/ImportExport/>

National Physical Laboratory: <http://www.npl.co.uk/>
Intellectual Property - <http://www.ipo.gov.uk/>

Trade Statistics:

National Statistics Information: <http://www.statistics.gov.uk/hub/index.html>
UK Trade Info: <https://www.uktradeinfo.co.uk/>

Travel Advice:

FCO Travel: <http://www.fco.gov.uk/en/travel-and-living-abroad/>
NHS: <http://www.nhs.uk/nhsengland/Healthcareabroad/>
Travel health: <http://www.travelhealth.co.uk/>

Business Link: International Trade

Business Link's International Trade pages provide an overview of export basics including licensing, customs procedures, classifying and movement of goods, other regulatory information and export paperwork issues. It also introduces exporters to the UK Trade Tariff.

Essential reading for exporters!

Find out more at:

<http://www.businesslink.gov.uk/bdotg/action/layer?r.s=tl&r.lc=en&topicId=1079717544>

Produced by the UKTI Team in Iraq

Email: baghdad.commercial@fco.gov.uk

Last Updated: April 2012

©Crown Copyright 2012

You may reuse this information (not including logos, images and case studies) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, visit www.nationalarchives.gov.uk/doc/open-government-licence/ or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gsi.gov.uk. This publication is also available from our website at www.ukti.gov.uk or for more information please telephone +44 (0)20 7215 8000.