

AUDIT • TAX • ADVISORY

'Coping with Customs'

SME Brexit Grant Funded Training



Background



5 months post Brexit - is your business coping with being exposed to customs processes and import/export VAT as a result of the UK's departure from the European Union? If there are still problems to be solved then upskilling your team will enable those challenges to be met.

MHA has developed a successful, in-depth and practical training course for businesses who are impacted by the customs changes resulting from Brexit.

Our training is designed to educate and support employees whose roles are directly impacted by Brexit.

On the 1st January 2021 the UK departed the European Union with a Free Trade Agreement. As a result, UK businesses who trade with the EU will be required:

- **To submit import and export declarations to HMRC**
- **To pay customs duties on importation into the UK**
- **To ensure their goods are correctly classified**
- **To arrange for certificates to export to EU for certain goods**
- **Consider VAT implications for trading within the EU**

To assist businesses in ensuring they can implement the Brexit changes, H.M. Revenue & Customs (HMRC) have announced the SME Brexit Support Fund of £20m.

Businesses have until the 31 August to submit claims but we know that this funding will not last long so we recommend that urgent action is taken to ensure your company does not miss out. The funding is open to SME businesses who meet the criteria as detailed [here](#).

Applying for the grant funding means your company can have all the benefits our training provides without the cost impact on the business.

Our training meets all the requirements of the HMRC Training Grant and has been developed by an experienced

ex-HMRC Customs Officer. We provided training and support throughout the last funding cycle and are listed with PWC and HMRC as a provider.

The training covers all the aspects of customs that your business will need to learn such as:

- **How Brexit will impact on your business – what are the legal requirements and easements provided by the UK**
- **How to classify your goods**
- **How to value your imports for customs purposes**
- **Customs Duties – What are they and how are they calculated**
- **Rules of Origin. What are they and how are they used**
- **Import declaration process and how to minimise errors.**
- **Roles and responsibilities of the importer, exporter and freight forwarder**
- **Customs Procedures such as Customs Warehousing, Inward Processing and Temporary Admission**
- **HMRC Customs Audits**

New SME Brexit Support Funding announced

ACT NOW TO SECURE YOUR FUNDING



The UK Government has released a further £20m under the new SME Brexit Support Fund to assist UK businesses who have been affected by Brexit and are now required to arrange completion of customs declarations. Is your company affected?

If your business falls within the following limits it can take advantage of the new grant funding.

The thresholds are:

- **Annual turnover must not be more than £100 million**
- **There must not be more than 500 employees**

Up to £2,000 worth of grant funding can be claimed under this new scheme which was released on the 15th March 2021. The new grants cover the following areas:

1

Training Grant

UK businesses who, due to Brexit, are now required to arrange for the completion of customs declarations can apply for new funding to cover the training of its employees. Applicable training includes:

- How to complete customs declarations
- How to manage customs processes and use customs software and systems
- Specific import and export related aspects including VAT, excise and rules of origin Customs declarations or other declarations required to complete customs processes in the UK or EU, such as safety and security declarations.

MHA have been providing grant-funded training to many businesses who are having to set up new processes to meet the demands of Brexit. With our 3-hour 'Coping with Customs' training, your employees will be upskilled on areas of customs such as classification of goods, valuation, rules of origin, customs declaration process and customs procedures.

If you would like further information on the grant funding, please contact one of our team as detailed below.

2

Professional Advice

In a change to the previous grant funding, UK Businesses can now apply for grants to cover the cost of advice such as:

- Consultancy advice to enable the business to discharge its obligations to HMRC, such as customs, excise, VAT relating to importing or exporting or safety and security declaration obligations.
- Provision of professional advice on specific aspects of regulations such as clarification of rules of origin or VAT relating to imports or exports.
- Associated costs with the delivery of professional advice – such as the consultant's travel and subsistence costs and costs of products supplied included within the consultant's fee and essential to the delivery of the advice.

If your company requires any assistance on how it navigates through the new challenges posed by Brexit then contact our experienced customs team.

3

Action Required

Register your company for the grant scheme [here](#). This will allow the company to apply for the grant funding. Any request for the training grant will require the provision of a quote from the training provider detailing the contents of the course.

If you would like to receive our training then contact our team and they will discuss the course content and provide a quote (required for the grant application).

If your company requires professional advice it will also need to obtain a quote in advance of any advice being provided. If you wish to take advantage of the grant funding for professional advice please let our team know in advance so this action can be completed.

Multiple applications can be made for the grant funding, but the maximum amount that can be paid to any applicant across both training and professional advice is £2,000.

The Grant Process

Stage 1

Company Registration

Register your company on the HMRC grant website [here](#). A guide is available [here](#) which provides details on the registration and application process. When you register for a grant you will be asked to supply:

- Companies House, VAT, EORI and UTR (unique taxpayer reference) number, if applicable.
- In the case of sole traders, your UTR and your most recent utility bill (this should specify your organisation's name and address).

Please note that the website is designed to work with the Google Chrome browser - using other browsers may result in errors. Once the company has been accepted for registration (usually takes a couple of days), you should receive an email from 'Sales Force' or the 'Customs Intermediary Grant Team'. This will confirm your registration and provide login details to the application portal.

Stage 2

Submitting The Application

To submit an application, you will need to open the grant portal via the customs intermediary grant website. The guide, available here, provides details on how to complete the application form. In addition we have some tips to ensure you minimise the risk of errors during completion:

- **Page 5, "How will the training benefit you? (please tick all that apply)":** We recommend ticking both the first and last box, as our course content will address both points.
- **Page 8, Section E, "What is the estimated increase in annual customs declarations your organisation expects to be able to deliver as a result of activities funded by this grant?":** For this we recommend you insert the number "0". This is because your company is not committed to making a certain amount of customs declarations in-house, rather you are confirming that the training would allow your company to make customs declarations itself if it chose to do so (rather than using a Customs Agent).
- **Page 8, Section E, "How many additional staff, able to complete customs declarations, do you expect to be able to put in place due to activities funded by this grant?":** We recommend answering with the number of people to be trained as this is the potential number of additional staff.

You will need a formal quote covering the provision of the customs training to be able to complete the grant application.

The Grant Process

Stage 3

Acceptance Of Grant

Once you have submitted your grant application there will be a delay of approximately two weeks before a response is provided to confirm acceptance/rejection of your application. If you do not receive a reply after two weeks please contact us and we will provide you with further advice.

If your application is successful, you will receive a grant offer email from 'Sales Force' or the 'Customs Intermediary Grant Team'. This means that your business is guaranteed to receive the amount of funding that has been offered to you.

As soon as you have received this email please contact our team to inform us that your application has been accepted as there is a time-limit of two calendar months from acceptance of grant to submission of the claim.

In order to submit your grant claim you need two documents as follows:

- **Invoice from MHA** – This will be issued to your company as soon as your grant application is approved.
- **Proof of payment** – Redacted copies of bank statements, online banking screen shots, bank payment confirmation emails, etc. should be uploaded to the grant portal evidencing payment of our training invoice. You can redact all but the necessary information that shows payment of our invoice.

Stage 4

Provision Of Training

Whilst waiting for the grant application to be accepted, we can provide a selection of dates for the training in order to minimize delay so the company can submit their claim in a timely manner.

The training will be provided via video conferencing (e.g. Zoom, Teams, RingCentral).

Stage 5

Submit Claim

Once you have these electronic documents you then log back on to the grant website and start a 'new claim'. Once you have completed the claim section and uploaded the two electronic documents you then submit your grant drawdown claim. The administrators will then review the claim and process it quickly such that you receive your grant monies shortly after making your claim.

The Team



If you feel that your business may benefit from having formal customs training, so it fully understands the changes in moving goods after 1st January 2021, please contact our experienced Customs Team who can discuss our training options with you.



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