

AUDIT • TAX • ADVISORY



'Coping with Customs'

Grant Funded Training





Background

Is your business suddenly exposed to customs processes as a result of the UK departing the European Union? If so, your employees may need to up-skill to meet the added demands.

MHA Macintyre Hudson has developed an in-depth and practical training course for businesses who will be impacted by the customs changes resulting from Brexit.

Our training has been designed in such a way as to educate employees whose roles will be directly impacted by the imposition of customs processes. This involves the use of relevant scenarios covering imports and exports and practical exercises to embed the knowledge gained during the course.

On the 1st January 2021 the UK will depart the European Union. 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 ensure dual-use or military goods are covered by a licence

To assist businesses in ensuring they are ready for Brexit, H.M. Revenue & Customs (HMRC) have been allocated extra funds of £50m to cover grants in relation to training, I.T. and recruitment.

The deadline for businesses to apply and submit their Customs support grant funding requests has been extended to 30 August 2021. This is dependent on the funding still being available. 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.

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**
- **Export Licensing – How to confirm if goods require a licence**
- **Import declaration process and how to minimise errors.**
- **Shipping terms**
- **Roles and responsibilities of the importer, exporter and freight forwarder**
- **Duty reliefs such as Customs**
- **Warehousing, Inward Processing and Temporary Admission**
- **HMRC Customs Audits**

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

APPLICATION FOR A GRANT

Before applying for a training grant, you must determine who needs to be trained as the grant funding is for employees who will be directly involved in the customs processes from the 1st January 2021. This includes employees who will be required to provide cover.

Funding is limited to £1500 'per trainee' for training supplied by an external provider such as ourselves and this includes any costs for travel and subsistence. Before you finalise your trainees, we recommend that you discuss this with us to ensure you have everyone that will need the training. Those likely to require the training include employees within your finance, logistics, sales and purchasing teams. There is no minimum or maximum number of trainees for the purposes of the Government grant scheme.

Once you have finalised your trainees, we will need their names so we can construct a quote. This outlines the content of our training course and is a requirement of the application process as it needs to be submitted with any grant application.

At this time, we will also discuss the options for providing the training. We are able to provide three options that allow the flexibility to meet your business' needs:

1. **Face-to-face (At your premises)** – Our team will come to your site for the day and deliver the training to your employees. For this option we require at least 3 trainees to deliver this training option.
2. **Face-to-face (At our premises)** – If you have less than four employees then you can attend one of our office events.
3. **Online** – If the above are not convenient then we can deliver our training via RingCentral to your employees on a convenient date.

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:

The Grant Process

Stage 3

- 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..

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 Macintyre Hudson – 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 screenshots, 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

We would complete the training as per one of the three options detailed in Stage Two. On completion of the training all attendees will receive a certificate of attendance and an electronic copy of our ‘Coping with Customs’ Reference Guide which supports the information supplied during the training.

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 is ready for **1st January 2021**, please contact our experienced Customs Team who can discuss our training options with you.



Alison Horner
Indirect Tax Partner

+44 (0)1604 624 011
alison.horner@mhllp.co.uk



Andrew Thurston
Customs Duty Consultant

+44 (0)1604 624011
andrew.thurston@mhllp.co.uk

www.macintyreHUDSON.co.uk

Now, for tomorrow