



HM Revenue
& Customs



pwc

Grant application pack for customs intermediaries and traders

Your guide to applying for funding for employee training
and IT improvements



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What is the Customs Training and IT Grants Scheme?

From early December 2018, traders and customs intermediaries who complete, or intend to complete customs declarations can apply for funding for training and IT. This will help to increase capacity in preparation for the UK leaving the EU on 29 March 2019. We would encourage businesses to apply early. Applications will close on 5 April 2019, or earlier once all the funding is allocated.

The government fully acknowledges the potential capacity challenges facing the customs intermediaries sector when the UK leaves the EU on 29 March 2019. It has engaged extensively with industry bodies and key providers of customs intermediary services – including freight forwarders, fast parcel operators and independent customs brokers – to better understand this challenge.



In September HM Treasury and HM Revenue and Customs (HMRC) announced a one-off investment of £8 million to support broker training and increased automation.

HMRC has also engaged with the training sector to increase the number of courses available in the short term, as well as investing in the development of new courses which will be available over the coming months.

As part of this £8 million package of funding of £5 million has been set aside for grants to help meet the upfront costs of business owner/ employee training and IT improvements:

- **£2 million for training grants** for any business expecting to complete customs declarations for trade with the EU
- **£3 million for IT improvement grants** for customs intermediaries who complete customs declarations on behalf of importers and exporters, and who are Small and Medium-sized Enterprises (less than 250 employees and annual turnover less than €50 million).

PricewaterhouseCoopers (PwC) have been appointed on behalf of HMRC to administer the customs training and IT grants. PwC's role is to manage the grant process on a day-to-day basis with oversight by HMRC to achieve the objectives of the grants. Applications will close on 5 April 2019, or earlier once all the funding is allocated.

This pack gives further guidance to help you apply for the customs training and IT grants. This is in addition to the information on our website customsintermediarygrant.co.uk.

How can your business benefit?

The Customs Training and IT Grants Scheme is designed to help your business build capacity and improve efficiency in completing customs declarations. We can provide funding towards the upfront costs of training your staff and investing in your IT to improve efficiency provided you meet certain eligibility criteria

Each business will have different needs. Businesses may be able to apply for one or both grants but must meet certain requirements depending on which grant they apply for. The training grants are available to customs intermediaries and traders, and the IT grants are available for existing customs intermediaries only.

Training grant - available to customs intermediaries and traders to cover a proportion of the training costs (up to 70% of costs and £1,050 per person)

The grant will provide funding for training that provides you and/ or your employees with skills to:

- Complete customs declarations
- Carry out the technical processes of customs procedures.

The training does not have to lead to a formal qualification. We cannot fund the existing costs of current training, or other unrelated training.

Your business may wish to apply for training for a number of staff. You can apply for funding for up to 50% of the cost of training. A higher funding limit of 60% or 70% applies to Small and Medium-sized Enterprises:

- Businesses employing fewer than 250 employees, with an annual turnover less than €50 million can apply for an additional 10%
- Businesses employing fewer than 50 employees, with an annual turnover and/or annual balance sheet total less than €10 million can apply for an additional 20%.

There is a personal training limit depending on the type of business you have. The funding limit is £750 per person, or £1,050 per person if your business has 250 employees or less and an annual turnover of €50 million.

If you wish to deliver the training internally, the funding can cover:

- The cost of delivering the internal training: either by an external or in-house trainer, related stationery, incidental costs (e.g. room hire)
- The reasonable day rate of the trainer if the training is being delivered by an in-house trainer.

IT improvement grant – available to existing SME intermediaries

IT improvement funding is available to existing customs intermediaries who currently complete customs declarations on behalf of importers and exporters, have 250 employees or less and annual turnover of €50 million or less

The IT improvement grant will provide funding toward purchasing the first year license of a packaged software solution to increase the automation or productivity of your business in completing customs declarations.

The funding can also be used:

- To buy hardware that's needed for the software to run
- To install and configure the software and hardware
- For related software training.

We cannot fund bespoke software or unrelated hardware and networking costs.



Am I eligible?

The easiest way to find out if your business is eligible for a grant is to visit our website customsintermediarygrant.co.uk

To apply for a grant you must be based in, or have a branch, in the UK at the point of payment.

You may be able to apply for one, or both of the grants, but you must meet certain requirements depending on which grant you're applying for.



Training grant

To apply for the training grant your business must either:

- Complete customs declarations on behalf of importers (or intend to in the future); or
- Import from, or export to the EU and intend to complete customs declarations in the future.



IT improvements grant

To apply for the IT improvements grant your business must:

- Already complete customs declarations as a customs intermediary on behalf of importers and exporters
- Have 250 employees or less
- Have an annual turnover of €50 million or less.

The tax affairs of applicants, be they individuals in the case of sole traders or corporate entities, must be up to date and they (including their directors or officers in the case of corporate entities) must not be convicted tax avoiders or evaders.

How do I apply?

The easiest and quickest way to apply is online at our website customsintermediarygrant.co.uk. Alternatively, you can complete the enclosed application form and post it to the address provided

You can register to create an account on our website. You'll be asked for basic information about your business as well as your contact details. Once registered your account will be verified and you will receive an email with your user name and login details, along with instructions on how to proceed to the application phase.

When you apply for a grant you will be asked to supply:

- Companies House and VAT number, if relevant
- In the case of sole traders, your Unique Taxpayers Reference (UTR) and your most recent utility bill (this should specify your business name and address).

If your application is successful you will receive a grant offer letter. Following payment for the training or IT improvements you should then submit your claim form with proof of payment and supporting invoice to enable the grant to be paid. The grant will be paid to you within 30 days of your valid claim for reimbursement being accepted. It'll be paid by BACS to a UK bank account in the name of the person who applied.

The additional information required will depend on the grant you are applying for.



Training grant

You will need to provide:

- Quote of proposed training expenditure
- CV of proposed trainer, if the training is delivered internally
- List of employees trained and courses attended (following completion of training).



IT improvements grant

You will need to provide:

- Details of the software package you intend to purchase
- Quote of proposed expenditure, including software costs and any related hardware and training costs required to run the software.

All applications will go through a review process to check eligibility and complete due diligence checks. You will be advised if your application is incomplete or if we require further information, and have the opportunity to submit any additional information.

You can review the status of your application online by logging into your account. We aim to give you a decision as quickly as possible. Processing times will vary depending on demand, but we expect you to be informed within two to three weeks from the date of application.

There is also a paper form that you can choose to fill in, which can be completed, scanned and emailed to customsintermediarygrant@uk.pwc.com, along with all the relevant supporting documentation.

Frequently asked questions

I'm not a customs intermediary, but my business imports and/or exports to the EU. Can I apply for a grant?	Yes. If your business is based in, or has a branch in the UK, and is currently importing and/or exporting to the EU then you can apply for funding for up to 50% of the cost of training yourself or your staff to complete customs declarations and handle other customs procedures. A higher limit applies to Small and Medium-sized Enterprises. You won't be eligible for the IT improvements grant.
I'm a self-employed UK trader who imports and/or exports to the EU. Can I apply for a grant?	Yes. If you are currently importing and/or exporting then you can apply for funding for up to 50% of the cost of training to complete customs declarations. A higher limit applies to Small and Medium-sized Enterprises. You won't be eligible for the IT improvements grant.
Are these grants available to businesses based in Northern Ireland?	Yes. Both the IT improvements grant and the training grant are available to business which are based in, or have a branch anywhere in the UK
What type of training will the grant fund?	The training grant will provide funding for up to 50% of the cost of training that provides you or your employees with skills to complete customs declarations and carry out the technical processes of customs procedures. A higher limit applies to Small and Medium-sized Enterprises. The training does not have to lead to a formal qualification. It cannot be used towards the existing cost of current training or for other unrelated training.
I'm not currently a customs intermediary but I'd like to invest in IT improvements, can I apply for a grant?	No. The IT improvements grant is only available to customs intermediaries who currently complete customs declarations on behalf of importers and exporters. Your business must be based in, or have a branch in the UK, have 250 employees or less and an annual turnover of £50 million or less.
What type of IT improvements will the grant fund?	The IT improvements grant must be used to acquire packaged software that increases the automation and productivity of completing customs declarations and will cover the first year licence. The funding can also be used to buy hardware needed to run the software, installation and configuration, and related software training. It cannot be used to commission bespoke software or unrelated networking costs.
Can I apply for both grants?	Yes, if you are a customs intermediary you can apply for both the training and the IT improvements grants, provided you meet the eligibility criteria for each grant. All claims are subject to the requirement that the beneficiary can confirm this would not increase the amount of de-minimis state aid they have received in the last 3 years, to an amount which is in excess of €200,000. De-minimis aid is defined in the EU Commissions Regulation No 1407/2013.
Can I apply more than once?	Yes. You may decide to train more staff than requested in their original application, or an employee may wish to go on additional training courses. There is a personal training limit of £750 per person, or £1,050 per person if your business has 250 employees or less and an annual turnover of €50 million or less. Applications will close on 5 April 2019, or earlier once all the funding is allocated.

<p>When is the deadline and how do I apply?</p>	<p>You can find details of how to apply online at customsintermediarygrant.co.uk. Do not contact HMRC. Applications will close on 5 April 2019, or earlier once all the funding is allocated. If you prefer to apply offline an application form can be downloaded from customsintermediarygrant.co.uk and submitted by post. A Welsh language form is also available.</p>
<p>When will I know if my application has been successful?</p>	<p>All applications will go through a review process to check eligibility and complete due diligence checks. Processing times will vary depending on demand but we expect you to be informed within two to three weeks from the date of application.</p>
<p>What happens if my application is rejected?</p>	<p>You will be advised if your application is incomplete or we require further information. You will have the opportunity to submit any additional information online. If your application is rejected, you can ask for the decision to be reviewed.</p>
<p>When will I receive the funding?</p>	<p>The grants will be paid following receipt of your claim form with proof of payment and supporting invoice for either training or IT improvements depending on the grant you applied for. The grant will be paid to you within 30 days of your valid claim for reimbursement being accepted. It'll be paid by BACS to a UK bank account in the name of the person who applied.</p>
<p>How will I receive the funding?</p>	<p>Payment will be made by BACS transfer to a UK bank account in the name of the applicant.</p>
<p>How will you use the information I give you?</p>	<p>In line with General Data Protection Regulation (GDPR) PwC is strongly committed to protecting individuals' personal information, including personal data that we hold or process about our clients, employees, vendors or other stakeholders. We protect your personal information by only collecting applicant data that is essential for deciding on the allocation of funding, erasing data that is not relevant in the application process, and limiting the data that we share. Relevant information will be shared with HMRC.</p>

Contact information

For further information go to www.customsintermediarygrant.co.uk, or email us at customsintermediarygrant@uk.pwc.com

