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SME Brexit Support Fund

Last week HMRC announced details of how small businesses can apply for a grant from the new Brexit Support Fund to assist with the transition to the new Customs and tax rules.

The **grants can be up to £2,000** and are designed to pay for practical support, including training or professional advice to adjust to new customs, rules of origin and VAT rules when trading with the EU.

Full details can be accessed at <https://www.gov.uk/guidance/grants-to-help-small-and-medium-sized-businesses-new-to-importing-or-exporting>

How to Apply

PricewaterhouseCoopers (PwC) is administering the grants for HMRC.

Applications will **close on 30 June 2021** or earlier if all funding is allocated before this date.

[Apply online through PwC](#)

Who Can Apply?

To qualify a business must:

- be established in the UK for at least 12 months
- not have previously failed to meet its tax or customs obligations
- have no more than 500 employees
- have no more than £100 million turnover
- import or export goods between Great Britain and the EU, or moves goods between Great Britain and Northern Ireland.

A business must also either:

- complete (or intend to complete) import or export declarations internally for its own goods; or
- use someone else to complete import or export declarations but requires additional capability internally to effectively import or export (such as advice on rules of origin or advice on dealing with a supply chain).

What Can the Grant be Used For?

A business can use the grant for training on:

- 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.

It can also be used to help a business get professional advice so it can meet its customs, excise, import VAT or safety and security declaration requirements.

A list of training providers is available on the PwC application portal and at <https://www.gov.uk/guidance/list-of-customs-training-providers>

The expenditure would have to be evidenced and submitted by the applicant business within two calendar months of the grant offer being issued, and by 31 August 2021 at the latest.

The Team at Allens



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