

Statement on infraction proceedings on VAT treatment of certain commodity derivatives trading

News story

A statement from HM Treasury regarding the European Commission's notification of infraction proceedings on the UK's VAT treatment of certain commodity derivatives trading.



On 15 May the European Court of Justice issued its ruling in this case. We are reviewing the decision of the Court and will provide further details on next steps in due course. The decision does not require businesses to pay any VAT on historic transactions, and the law applying to derivatives trades today means no VAT is due. That will remain the case while the UK considers next steps in the light of the ruling.

The European Commission on 8 March 2018 provided notification of infraction proceedings against the UK in respect of VAT treatment of certain commodity derivatives, trading under the Terminal Markets Order (TMO). The TMO is a Statutory Instrument (SI) that allows a specific VAT zero rate for derivative transactions in spots, futures (and options on) commodity contracts, when traded on an exchange.

The UK received a "letter of formal notice" from the EU Commission pursuant to Article 258 of the Treaty on the Functioning of the European Union. This is the first stage of the infraction process. The letter sets out the Commission's initial views on the UK's VAT treatment of certain exchange traded commodity derivatives, and invites a response from the UK Government within two months.

The UK Government will consider the Commission's views and will respond in due course. The issuance of the letter does not have any immediate effect on UK tax law and the matter will be subject to the normal infraction process, which is open to challenge.

The tax treatment of commodity derivatives is unchanged. UK tax law stands unless and until such time as it is changed and therefore past and current trading activity under the Terminal Markets Order is not affected by the issuance of the Article 258 letter.

Published 9 March 2018

Last updated 15 May 2020 [+ show all updates](#)

1. 15 May 2020

Updated with information about European Court of Justice ruling.

2. 28 January 2019

Updated with information on the EU Commission referral to the European Court of Justice.

3. 19 July 2018

Updated with information on the EU Commission sending a Reasoned Opinion to the UK as part of the infraction process.

4. 9 March 2018

First published.

[Press release: Welsh Businesses named and shamed for underpaying Minimum Wage workers](#)

- £1.11m identified for 9,200 workers underpaid minimum wage rates across the UK
- 179 employers named UK wide and fined £1.3m after underpayment
- Naming round comes before minimum wage rates rising on 1 April

The UK Government has today (9 March) named and shamed 182 UK employers – including 10 in Wales – for underpaying more than 9,000 minimum wage workers by £1.11 million.

In Wales 10 employers were named for underpaying 159 workers a total of £76,659. They were fined a total of £87,396.

As well as recovering backpay for 9,200 workers, the Government also fined the employers a total of £1.3 million in penalties for breaking national minimum wage laws. The most prolific offending sectors in this round were retailers, hospitality businesses and hairdressers.

It comes ahead of the next rate rise on 1 April, when the National Living Wage will go up from £7.50 to £7.83 per hour. Apprentices under the age of 19 and those in the first year of their apprenticeship will benefit from a record 5.7% rise.

Later this month the Department for Business, Energy and Industrial Strategy will launch a campaign to raise awareness of the new rates and encourage workers to speak to their employer if they think they are being underpaid.

Secretary of State for Wales Alun Cairns said:

Every worker in the UK is entitled to at least the national minimum or living wage and the UK Government will ensure they get it.

That is why we have named and shamed these employers who failed to pay the legal minimum, sending the clear message to employers that minimum wage abuses will not go unpunished.

Business Minister Andrew Griffiths said:

The world of work is changing and we have set out our plans to give millions of workers enhanced rights to ensure everyone is paid and treated fairly in the workplace.

There are no excuses for short-changing workers. This is an absolute red line for this Government and employers who cross it will get caught – not only are they forced to pay back every penny but they are also fined up to 200% of wages owed.

Today's naming round serves as a sharp reminder to employers to get their house in order ahead of minimum wage rate rises on 1 April.

Bryan Sanderson, Chairman of the Low Pay Commission, said:

As the National Living Wage and National Minimum Wage rates rise on 1 April, it is vital that workers understand their rights, and employers their obligations.

The Low Pay Commission is pleased to see the Government maintaining the momentum of its minimum wage enforcement.

The recent announcement that all workers will have a right to payslips stating the hours they have worked – an idea originally proposed by the LPC – is a positive step.

This 14th naming round comes after the government published its [Good Work plan](#) last month, which announced the right to a payslip for all workers. The

new law is likely to benefit around 300,000 UK workers who do not currently get a payslip.

For those paid by the hour, payslips will also have to include how many hours the worker is paid for, making pay easier to understand and challenge if it is wrong. The move is part of the Government's [Industrial Strategy](#) the government's long-term plan to build a Britain fit for the future by helping businesses create better, higher-paying jobs in every part of the UK.

Since 2013 the scheme has identified more than £9 million in back pay for around 67,000 workers, with more than 1,700 employers fined a total of £6.3 million. The Government has also committed £25.3m for minimum wage enforcement in 2017/18.

Employers who pay workers less than the minimum wage not only have to pay back arrears of wages to the worker at current minimum wage rates but also face financial penalties of up to 200% of arrears, capped at £20,000 per worker.

For more information about your pay, or if you think you might be being underpaid, get advice and guidance at www.gov.uk/checkyourpay. Workers can also seek advice from workplace experts [Acas](#).

NOTES TO EDITORS

The companies from Wales are:-

Name of Employer	Company/Trading Name	Partial Postcode	Government Office Region (employer trading address)	Local Authority (employer trading address)
Seashells Limited		LL29	Wales	Conwy
Mr Akbor Miah	Dil Indian Cuisine	NP15	Wales	Monmouthshire
Davies Security Limited		SA1	Wales	Swansea
Oakfield Caravan Park Limited		LL18	Wales	Denbighshire
A1 Care Services Limited		NP4	Wales	Torfaen
SB Patel Ltd	Porth Stores	CF46	Wales	Merthyr Tydfil
Arcadis Consulting (UK) Limited		CF3	Wales	Cardiff
Bush House Pembroke Limited		SA71	Wales	Pembrokeshire
Rainbow Brite Cleaning Services Limited		NP20	Wales	Newport

Name of Employer	Company/Trading Name	Partial Postcode	Government Office Region (employer trading address)	Local Authority (employer trading address)
NTCDucting.com Limited		SA7	Wales	Swansea

Under this scheme the government will name all employers who have been issued with a Notice of Underpayment (NoU) unless employers meet one of the exceptional criteria or have arrears of £100 or less. All 179 cases named today (9 March 2018) failed to pay the correct national minimum or living wage rates and owed arrears of more than £100.

Employers have 28 days to appeal against the NoU (this notice sets out the owed wages to be paid by the employer together with the penalty for not complying with minimum wage law). If the employer does not appeal or unsuccessfully appeals against this NoU, BEIS will consider them for naming. The employer then has 14 days to make representations to BEIS outlining whether they meet any of the exceptional criteria:

- Naming by BEIS carries a risk of personal harm to an individual or their family;
- There are national security risks associated with naming in this instance;
- Other factors which suggest that it would not be in the public interest to name the employer.

National Living and Minimum Wage rates:-

Date	25 and over	21 to 24	18 to 20	Under 18	Apprentice
April 2017	£7.50	£7.05	£5.60	£4.05	£3.50
April 2018	£7.83	£7.38	£5.90	£4.20	£3.70

Low paying sectors across the UK:-

- Hospitality: 43 employers named for underpaying 5,726 workers a total of £460,459
- Hairdressing: 19 employers named for underpaying 152 workers a total of £43,938
- Retail: 18 employers named for underpaying 85 workers a total of £27,332

[Press release: 15 SCOTTISH EMPLOYERS](#)

NAMED AND SHAMED FOR UNDERPAYING HUNDREDS OF MINIMUM WAGE WORKERS

- Nearly £75,000 identified for 206 workers underpaid minimum wage rates.
- 15 Scottish employers named and fined nearly £70,000 after underpayment
- Naming round comes before minimum wage rates rising on 1 April

The UK Government has today (9 March) named and shamed 15 Scottish employers for underpaying more than 200 minimum wage workers by nearly £75,000.

Across the UK 179 employers have been named for underpaying 9,200 minimum wage workers by £1.1 million.

The UK Government also fined the employers a total of £1.3 million in penalties for breaking national minimum wage laws. Fines for Scottish employers totalled £70,000.

As well as recovering backpay for 9,200 workers, the UK Government also fined the employers a total of £1.3 million in penalties for breaking national minimum wage laws. The most prolific offending sectors in this round were retailers, hospitality businesses and hairdressers.

It comes ahead of the next rate rise on 1 April, when the National Living Wage will go up from £7.50 to £7.83 per hour. Apprentices under the age of 19 and those in the first year of their apprenticeship will benefit from a record 5.7% rise.

Later this month the Department for Business, Energy and Industrial Strategy will launch a campaign to raise awareness of the new rates and encourage workers to speak to their employer if they think they are being underpaid.

UK Government Minister for Scotland Lord Duncan said:

It is simply unacceptable for bosses to rip off their staff by not paying at least minimum wage rates. These 15 Scottish employers are breaking the law.

These fines show just how seriously the UK Government takes this matter. Bosses who think that they can get away with short changing their hard working staff be warned – the UK Government will name and shame you and hit you in the pocket.

Business Minister Andrew Griffiths said:

The world of work is changing and we have set out our plans to give millions of workers enhanced rights to ensure everyone is paid and treated fairly in the workplace.

There are no excuses for short-changing workers. This is an absolute red line for this Government and employers who cross it will get caught – not only are they forced to pay back every penny but they are also fined up to 200% of wages owed.

Today's naming round serves as a sharp reminder to employers to get their house in order ahead of minimum wage rate rises on 1 April.

Bryan Sanderson, Chairman of the Low Pay Commission, said:

As the National Living Wage and National Minimum Wage rates rise on 1 April, it is vital that workers understand their rights, and employers their obligations.

The Low Pay Commission is pleased to see the UK Government maintaining the momentum of its minimum wage enforcement.

The recent announcement that all workers will have a right to payslips stating the hours they have worked – an idea originally proposed by the LPC – is a positive step.

This 14th naming round comes after the government published its Good Work plan last month, which announced the right to a payslip for all workers. The new law is likely to benefit around 300,000 UK workers who do not currently get a payslip.

For those paid by the hour, payslips will also have to include how many hours the worker is paid for, making pay easier to understand and challenge if it is wrong. The move is part of the UK Government's Industrial Strategy the government's long-term plan to build a Britain fit for the future by helping businesses create better, higher-paying jobs in every part of the UK.

Since 2013 the scheme has identified more than £9 million in back pay for around 67,000 workers, with more than 1,700 employers fined a total of £6.3 million. The UK Government has also committed £25.3m for minimum wage enforcement in 2017/18.

Employers who pay workers less than the minimum wage not only have to pay back arrears of wages to the worker at current minimum wage rates but also face financial penalties of up to 200% of arrears, capped at £20,000 per worker.

For more information about your pay, or if you think you might be being underpaid, get advice and guidance at www.gov.uk/checkyourpay. Workers can also seek advice from workplace experts Acas.

The employers named today are:

1. Heather Park Community Services Limited, North Lanarkshire ML2, failed to pay £26,018.63 to 73 workers.
2. 1st Pizza Direct Limited, Highland IV3, failed to pay £25,668.15 to 87 workers.
3. Mr Muhammad Adnan Safdar and Mrs Khadija Javaid, trading as Citi Dental Surgery, Glasgow City G51, failed to pay £8,733.33 to 2 workers.
4. Cost Effective Catering Limited, City of Edinburgh EH4, failed to pay £4,559.11 to 23 workers.
5. Mr Wayne Gray and Mrs Margaret Gray, trading as Jackson Gray, Dundee City DD3, failed to pay £2,514 to 4 workers.
6. Universal United Commerce Limited, City of Edinburgh EH6, failed to pay £2,009.88 to 2 workers.
7. James Ritchie Clocks (established 1809) Ltd, City of Edinburgh EH3, failed to pay £1,064.66 to 2 workers.
8. Alison Margaret Smith, trading as A.M.S Hair & Beauty, City of Edinburgh EH12, failed to pay £935.21 to 1 worker.
9. Mrs Lisa Chakir, trading as Chairs Hairdresser, West Lothian EH49, failed to pay £774.86 to 1 worker.
10. Miss Zoe MacDonald, trading as Unique Hair & Beauty, Na h-Eileanan Siar HS1, failed to pay £686 to 1 worker.
11. Clear-View Fife Limited, trading as Clear-View Cleaning Specialists, Fife KY6, failed to pay £431.63 to 1 worker.
12. Saramago Ltd, trading as Saramago Café Bar, Glasgow City G2, failed to pay £425.63 to 4 workers.
13. Entier Limited, Aberdeenshire AB32, failed to pay £403.07 to 1 worker.
14. Jackson Gray Limited, trading as Jackson Gray, Dundee City DD3, failed to pay £343.38 to 3 workers.
15. P&P Duff (Scotland) Limited, trading as Patrick, Renfrewshire PA1, failed to pay £280.15 to 1 workers.

Press release: Nearly 200 employers named and shamed for underpaying thousands of minimum wage workers

- £1.1 million identified for 9,200 workers underpaid [minimum wage rates](#)
- 179 employers named and fined £1.3 million after underpayment
- naming round comes before minimum wage rates rising on 1 April

As well as recovering backpay for 9,200 workers, the government also fined the employers a total of £1.3 million in penalties for breaking national minimum wage laws. The most prolific offending sectors in this round were retailers, hospitality businesses and hairdressers.

It comes ahead of the next rate rise on 1 April, when the National Living Wage will go up from £7.50 to £7.83 per hour. Apprentices under the age of 19 and those in the first year of their apprenticeship will benefit from a record 5.7% rise.

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around 67,000 workers, with more than 1,700 employers fined a total of £6.3 million. The government has also committed £25.3 million for minimum wage enforcement in 2017 to 2018.

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The employers named today are listed below and in this spreadsheet:

MS Excel Spreadsheet, 46.8KB

This file may not be suitable for users of assistive technology. [Request an accessible format.](#)

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1. Wagamama Limited, Westminster W1F, failed to pay £133,212.42 to 2,630 workers
2. Marriott Hotels Limited, Luton LU1, failed to pay £71,722.93 to 279 workers
3. Thursday (UK) Limited, trading as TGI Friday's, Luton LU1, failed to pay £59,347.64 to 2,302 workers
4. National Society For Epilepsy (THE), Chiltern SL9, failed to pay £55,251.37 to 26 workers
5. Wright Leisure Limited, trading as Xercise4less, Leeds LS4, failed to pay £54,290.37 to 240 workers
6. Ms Sarah Jane Bowman and Ms Annabel Garland Farnell-Watson, trading as Hazelwood House, South Hams TQ7, failed to pay £48,288.66 to 3 workers
7. Seashells Limited, Conwy LL29, failed to pay £43,235.91 to 68 workers
8. Bridge End House Nursery Limited, Calderdale HD6, failed to pay £41,938.73 to 2 workers
9. Globebrow Limited, trading as Manor Adventure, Shropshire SY7, failed to pay £33,889.80 to 111 workers
10. Moy Park Limited, Armagh City, Banbridge and Craigavon BT63, failed to pay £33,547.57 to 338 workers
11. Daniele Petteno Ltd, trading as Daniele Petteno Architecture Workshop, Wandsworth SW15, failed to pay £28,410.25 to 12 workers
12. Beautiful Spots Limited, trading as Benito Brow Bar, Islington B2,

- failed to pay £27,184.28 to 97 workers
13. Threshold Housing Project Limited, trading as Threshold, Tameside OL6, failed to pay £26,033.75 to 41 workers
 14. Heather Park Community Services Limited, North Lanarkshire ML2, failed to pay £26,018.63 to 73 workers
 15. 1st Pizza Direct Limited, Highland IV3, failed to pay £25,668.15 to 87 workers
 16. 4Fashions Ltd, trading as Dress Decode, Manchester M8, failed to pay £25,616.56 to 24 workers
 17. Wilson's Country Limited, Armagh City, Banbridge and Craigavon BT63, failed to pay £24,560.53 to 63 workers
 18. Lickfold Inn Limited, trading as The Lickfold Inn, Chichester GU28, failed to pay £23,754.87 to 37 workers
 19. North London Asian Care, Enfield N13, failed to pay £15,687.49 to 70 workers
 20. Witham Hand Car Wash Ltd, Braintree CM8, failed to pay £10,051.99 to 6 workers
 21. Karen Millen Fashions Limited, West Oxfordshire OX29, failed to pay £9,847.20 to 28 workers
 22. Mr Muhammad Adnan Safdar and Mrs Khadija Javaid, trading as Citi Dental Surgery, Glasgow City G51, failed to pay £8,733.33 to 2 workers
 23. Mr Akbor Miah, trading as Dil Indian Cuisine, Monmouthshire NP15, failed to pay £7,936.78 to 2 workers
 24. Albury Estate Fisheries (2008) Limited, trading as Albury Estate Fisheries, Hounslow TW8, failed to pay £7,511.32 to 1 workers
 25. Atkins Hotels Limited, trading as The Yorke Arms (previous ownership), Harrogate HG3, failed to pay £7,241.82 to 3 workers
 26. Adactus Housing Group Limited, Wigan WN7, failed to pay £7,098.96 to 9 workers
 27. Meejana Limited, trading as Meejana, Elmbridge KT13, failed to pay £6,488.88 to 6 workers
 28. Summer Lodge Management Limited, trading as Summer Lodge Country House Hotel Restaurant & Spa, West Dorset DT2, failed to pay £6,168.48 to 24 workers
 29. Davies Security Limited, Swansea SA1, failed to pay £5,914.48 to 1 worker
 30. Oakfield Caravan Park Limited, Denbighshire LL18, failed to pay £5,903.37 to 2 workers
 31. Pentlow Community Care Limited, Eastbourne BN21, failed to pay £5,725.38 to 36 workers
 32. Birmingham City Football Club plc, Birmingham B9, failed to pay £5,653.03 to 534 workers
 33. St Helens Rugby Football Club Limited, trading as St Helens R.F.C., St. Helens WA9, failed to pay £5,536.92 to 117 workers
 34. Mr David Wilson, Mrs Doreen Wilson and Mr Darren Wilson, trading as Wilson's Deliveries, Erewash DE7, failed to pay £4,935.46 to 1 worker
 35. Smart Hand Car Wash Plymouth Ltd, Plymouth PL3, failed to pay £4,817.09 to 2 workers
 36. A1 Care Services Limited, Torfaen NP4, failed to pay £4,652.73 to 66 workers
 37. Jeta Car Wash Ltd, trading as Queensway Car Wash, Arun P021, failed to

- pay £4,584.93 to 3 workers
38. Cost Effective Catering Limited, City of Edinburgh EH4, failed to pay £4,559.11 to 23 workers
 39. SB Patel Ltd, trading as Porth Stores, Merthyr Tydfil CF46, failed to pay £4,454.29 to 2 workers
 40. Plymouth Car Wash Ltd, Plymouth PL4, failed to pay £4,122.92 to 3 workers
 41. Handy Andy Car Wash Ponteland Limited, trading as Handy Andy Car Wash, Northumberland NE20, failed to pay £3,932.55 to 3 workers
 42. Mr Lee Harris and Mr David Wilson, trading as The Barber Shop, West Oxfordshire OX28, failed to pay £3,894.77 to 2 workers
 43. Home Life Carers Limited, Mid Devon EX16, failed to pay £3,675.32 to 31 workers
 44. Simonstone Ltd, trading as Simonstone Hall Hotel, Richmondshire DL8, failed to pay £3,633.42 to 3 workers
 45. SSL Foodservice Ltd, trading as SSL Dairies, Luton LU3, failed to pay £3,576.88 to 8 workers
 46. A2 Car Wash Limited, Southwark SE1, failed to pay £3,553.65 to 3 workers
 47. Pink Innovations Ltd, Kingston upon Hull, City of HU4, failed to pay £3,482.83 to 5 workers
 48. The Blue Bicycle (York) Limited, trading as The Blue Bicycle, York YO1, failed to pay £3,479.46 to 2 workers
 49. The Care Bureau Limited, Warwick CV32, failed to pay £3,423.94 to 343 workers
 50. Box & Charnock Limited, Bedford MK44, failed to pay £3,387.55 to 1 worker
 51. Red Arrow Fulfilment Limited, Test Valley S051, failed to pay £3,245.85 to 33 workers
 52. Foxlowe Trading Company Limited, Staffordshire Moorlands ST13, failed to pay £3,200.97 to 1 worker
 53. Hideaway Day Nursery Limited, Walsall WS2, failed to pay £3,184.11 to 18 workers
 54. Headromance Ltd, Havant P09, failed to pay £2,959.64 to 9 workers
 55. QCS Contract Cleaning Ltd, Belfast BT15, failed to pay £2,952.19 to 237 workers
 56. Mr Nigel Birch and Mrs Sarah Shotton, trading as Oasis Hair & Bodycare, Mansfield NG18, failed to pay £2,818.99 to 16 workers
 57. Trinity Pre-School, trading as Trinity Children's Centre Nursery & Out of School Club, Kirklees WF14, failed to pay £2,612.06 to 3 workers
 58. Mr Wayne Gray and Mrs Margaret Gray, trading as Jackson Gray, Dundee City DD3, failed to pay £2,514 to 4 workers
 59. Busy Bee Montessori Nursery School Limited, trading as Busy Bees Nursery School, Forest Heath IP28, failed to pay £2,488.29 to 19 workers
 60. SBDP1 Limited, Great Yarmouth NR29, failed to pay £2,275.03 to 67 workers
 61. Tayto Group Limited, Armagh City, Banbridge and Craigavon BT62, failed to pay £2,236.14 to 50 workers
 62. Impact Call Centre Limited, Test Valley S051, failed to pay £2,095.14 to 15 workers
 63. 4th Generation (NW) Limited, Stockport SK6, failed to pay £2,086.41 to 1 worker

64. A Johnson Construction Limited, Cheshire East CW1, failed to pay £2,033.45 to 2 workers
65. Thurlestone Estates Limited, trading as Thurlestone Hotel, South Hams TQ7, failed to pay £2,028.14 to 4 workers
66. Lakemere Green Limited, trading as Neville Hair & Beauty, Kensington and Chelsea SW1X, failed to pay £2,023.29 to 1 worker
67. Universal United Commerce Limited, City of Edinburgh EH6, failed to pay £2,009.88 to 2 workers
68. Patisserie Patchi Limited, trading as Patchi, Brent NW10, failed to pay £2,007.92 to 7 workers
69. Mr Mahendra Davda, trading as M M Davda, Birmingham B10, failed to pay £1,902.35 to 1 worker
70. Stef and Stan Ltd, St Albans AL2, failed to pay £1,900.59 to 2 workers
71. I Can Day Nurseries Limited , trading as Scamps Day Nursery, Cheshire East SK11, failed to pay £1,891.75 to 2 workers
72. Holbrook Academy, Babergh IP9, failed to pay £1,862.05 to 2 workers
73. Nath Stores Limited, Stockton-on-Tees TS17, failed to pay £1,823.69 to 1 worker
74. Vickers Construction Limited, Stockton-on-Tees TS18, failed to pay £1,809.35 to 1 worker
75. Manor House Hotel (Oakehampton) Limited, trading as The Manor House Hotel, West Devon EX20, failed to pay £1,776.33 to 31 workers
76. Extra Care for Elderly People Limited, Antrim and Newtownabbey BT41, failed to pay £1,775.79 to 6 workers
77. Rootcroft Limited, trading as West House Residential Home, Southend-on-Sea SS0, failed to pay £1,774.39 to 13 workers
78. Little Footprints Nursery Limited, Leicester LE5, failed to pay £1,760.15 to 1 worker
79. Marcandi Limited, trading as madbid.com, Westminster SW1P, failed to pay £1,743.48 to 1 worker
80. Clean as a Whistle Super Hand Car Wash Ltd, Plymouth PL5, failed to pay £1,706.26 to 2 workers
81. Lyndhurst School, Surrey Heath GU15, failed to pay £1,696.21 to 3 workers
82. Ms Lorna O'Donnell, trading as Snowdons Hairdressing Salon, Solihull B36, failed to pay £1,675.71 to 1 worker
83. Twinkles (Leeds) Limited, Leeds LS2, failed to pay £1,617.87 to 8 workers
84. Ritcin Limited, trading as Starbucks, Belfast BT1, failed to pay £1,592.79 to 79 workers
85. Cedar Tree Care Home Ltd, Derby DE23, failed to pay £1,531.99 to 11 workers
86. Dan Skelton Racing Limited, Stratford-on-Avon B49, failed to pay £1,520.19 to 3 workers
87. Fast Car wash Ltd, trading as Waves Hand Car Wash, Basildon SS15, failed to pay £1,444.16 to 3 workers
88. G.Purchase Construction Limited, Walsall WS2, failed to pay £1,392.55 to 8 workers
89. Dr Baber Ghafoor and Dr S A Abbasi, Rochdale OL11, failed to pay £1,355.98 to 6 workers
90. Feather and Black , Chichester P019, failed to pay £1,333.25 to 31

workers

91. ADI Hand Car Wash Ltd, Epping Forest CM5, failed to pay £1,304.77 to 6 workers
92. Independent Community Care Management Limited, Kettering NN15, failed to pay £1,301.82 to 14 workers
93. Crystal Knitwear Limited, Mansfield NG18, failed to pay £1,144.48 to 6 workers
94. Georgie Porgy's Pre-School Ltd, Havering RM12, failed to pay £1,142.13 to 6 workers
95. Stoke City Football Club Limited, trading as Stoke City F.C., Stoke-on-Trent ST4, failed to pay £1,102.62 to 7 workers
96. Parkers Mini Buses (Ellesmere Port) Limited, Cheshire West and Chester CH65, failed to pay £1,092.56 to 5 workers
97. Fosters Bakery (Staincross) Limited, Barnsley S75, failed to pay £1,074.93 to 1 worker
98. James Ritchie Clocks (established 1809) Ltd, City of Edinburgh EH3, failed to pay £1,064.66 to 2 workers
99. Poppies WL & S Limited, trading as Poppies, West Lancashire L39, failed to pay £1,061.70 to 69 workers
100. Rudan Knightsbridge Limited, trading as Daniel Hersheson, Kensington and Chelsea SW1X, failed to pay £1,060.55 to 4 workers
101. Achieving Excellence UK Ltd, Tameside SK16, failed to pay £1,031.19 to 1 worker
102. Focus Food Services Limited, Chesterfield S43, failed to pay £1,007.73 to 6 workers
103. Mr Peter Watts, trading as 3ccc, Birmingham B44, failed to pay £1,006.67 to 2 workers
104. Days Poole Limited, trading as Day's Restaurant, Poole BH12, failed to pay £1,001.34 to 19 workers
105. Europa Foods Distribution Limited, Causeway Coast and Glens BT51, failed to pay £976.55 to 2 workers
106. Grade House Limited, Brent HA0, failed to pay £951.75 to 1 worker
107. Alison Margaret Smith, trading as A.M.S Hair & Beauty, City of Edinburgh EH12, failed to pay £935.21 to 1 worker
108. Mrs Angela Fox, trading as Café Express, Stockton-on-Tees TS18, failed to pay £870.21 to 1 worker
109. Redhill Service Centre Limited, Gedling NG5, failed to pay £825.24 to 1 worker
110. Shoe Zone Retail Limited, Leicester LE1, failed to pay £804.88 to 15 workers
111. Arcadis Consulting (UK) Limited, Cardiff CF3, failed to pay £796.72 to 2 workers
112. RPP Wood Green Ltd, trading as Roosters Piri Piri, Haringey N22, failed to pay £779.39 to 3 workers
113. Mrs Lisa Chakir, trading as Chairs Hairdresser, West Lothian EH49, failed to pay £774.86 to 1 worker
114. Mrs Jacqueline Young, trading as The Forum (previous ownership), Northumberland NE63, failed to pay £770.01 to 1 worker
115. Mr George Hanson and Mr James Hanson, trading as Punycode Riding Stables, Shropshire SY10, failed to pay £747.9 to 4 workers
116. Express Vision (UK) Ltd, Birmingham B18, failed to pay £727.35 to 1

worker

117. Sanjay Foods (UK) Limited, Leicester LE4, failed to pay £719.18 to 6 workers
118. Indulge Me Limited, trading as Indulge, Harrow HA5, failed to pay £718.1 to 1 worker
119. Mr Christopher James Hill, trading as D&A Sheds, Aylesbury Vale MK18, failed to pay £701.37 to 1 worker
120. Bush House Pembroke Limited, Pembrokeshire SA71, failed to pay £686.92 to 6 workers
121. Miss Zoe MacDonald, trading as Unique Hair & Beauty, Na h-Eileanan Siar HS1, failed to pay £686 to 1 worker
122. VF Cash & Carry Limited, trading as Variety Foods, Newham E7, failed to pay £667.86 to 19 workers
123. MRN Recruitment Limited, South Holland PE11, failed to pay £628 to 265 workers
124. Gloss Hairdressing Limited, Harrogate HG5, failed to pay £618.57 to 4 workers
125. Rainbow Brite Cleaning Services Limited, Newport NP20, failed to pay £585.95 to 9 workers
126. The Urban Chocolatier Limited, Newham E7, failed to pay £578.01 to 1 worker
127. Edworthy Computing Limited, Mid Devon EX17, failed to pay £548.45 to 1 worker
128. Mumtaz Leeds Limited, trading as Mumtaz, Leeds LS10, failed to pay £540 to 1 worker
129. East Lancashire Services Limited, Rochdale OL10, failed to pay £539.49 to 28 workers
130. Plaistow Broadway Filling Stations Limited, Basildon CM12, failed to pay £535.53 to 1 worker
131. NTCducting.com Limited, Swansea SA7, failed to pay £492.17 to 1 worker
132. Mr Ali Qerimi, trading as Olympic Hand Car Wash, Newham E15, failed to pay £475.5 to 2 workers
133. Moulsham Residential Home (Chelmsford) Limited, Chelmsford CM2, failed to pay £474.82 to 2 workers
134. Blaxills Fitted Furniture Limited, trading as Blaxills, St Albans AL2, failed to pay £472.46 to 1 worker
135. Miss Tracey Henry, trading as Valentinos Hair Salon, Southampton S015, failed to pay £472.33 to 1 worker
136. Cragwood International Limited, trading as Cragwood Country House Hotel & Restaurant, South Lakeland LA23, failed to pay £467.78 to 3 workers
137. Step Up Security Services Ltd, Knowsley L33, failed to pay £462.42 to 28 workers
138. Mr Shahzad Iqbal Kiyani, trading as Aprana Café, Birmingham B8, failed to pay £452.5 to 1 worker
139. D K Leisure Ltd, trading as Bushtown Hotel, Causeway Coast and Glens BT51, failed to pay £448.13 to 2 workers
140. Clear-View Fife Limited, trading as Clear-View Cleaning Specialists, Fife KY6, failed to pay £431.63 to 1 worker
141. Capital (Hair and Beauty) Limited, Eastbourne BN21, failed to pay £427.4 to 78 workers
142. Saramago Ltd, trading as Saramago Café Bar, Glasgow City G2, failed to

- pay £425.63 to 4 workers
143. McClarence Services Limited, trading as Elliot McClarence, Trafford WA14, failed to pay £416.17 to 2 workers
 144. Entier Limited, Aberdeenshire AB32, failed to pay £403.07 to 1 worker
 145. DSM N.E. Ltd, County Durham DL5, failed to pay £395.57 to 1 worker
 146. Darren Dickie, trading as Darren Dickie Roofing & Building Contractor, Barrow-in-Furness LA14, failed to pay £392.22 to 1 worker
 147. Biddall Leisure Limited, trading as The Vine Hotel, East Lindsey PE24, failed to pay £389.77 to 1 worker
 148. Legal Square Ltd, Manchester M12, failed to pay £370.13 to 1 worker
 149. Neath Road Car Sales & Car Wash Ltd, Wiltshire SA1, failed to pay £348.69 to 5 workers
 150. Mr Shakil Shah, trading as Town Fryer, St. Helens WA10, failed to pay £347.31 to 3 workers
 151. Jackson Gray Limited, trading as Jackson Gray, Dundee City DD3, failed to pay £343.38 to 3 workers
 152. Mrs Elaine Phillips and Mr Mitchell Phillips, trading as Studio 57 Clinic, Brighton and Hove BN3, failed to pay £339.03 to 2 workers
 153. Maxine Adams, Kensington and Chelsea SW3, failed to pay £312.45 to 1 worker
 154. 4TheHouse Limited, Leeds LS14, failed to pay £288.1 to 1 worker
 155. Ari Pizza Ltd, trading as Marmaris Pizza, Ashfield NG17, failed to pay £287.8 to 2 workers
 156. Hales Group Limited, Peterborough PE1, failed to pay £285.08 to 6 workers
 157. Mariner Travel Limited, Warrington WA13, failed to pay £281.72 to 1 worker
 158. P&P Duff (Scotland) Limited, trading as Patrick, Renfrewshire PA1, failed to pay £280.15 to 1 worker
 159. Grand Union Company Limited, Lambeth SE11, failed to pay £271.28 to 6 workers
 160. Mr Ahmed Faalzada, trading as Pizza on Broadway, Kingston upon Thames KT6, failed to pay £266.25 to 1 worker
 161. Ducati Manchester Limited, Trafford M33, failed to pay £246.88 to 1 worker
 162. Ms Fiona Latham, trading as The Wellington Hotel, Halton L24, failed to pay £233.55 to 1 worker
 163. Tsang's Kitchen Ltd, Wiltshire SN10, failed to pay £221.1 to 1 worker
 164. Mr Nicholas Tsaroullas, Mr John Yiamokis Tsaroullas and Mrs Kyriacou Tsaroullas , trading as Mentone Hotel, North Somerset BS23, failed to pay £209.44 to 4 workers
 165. GAF Foods Limited, trading as Subway, Haringey N4 1, failed to pay £200.81 to 5 workers
 166. Tanna's Limited, Brent NW10, failed to pay £194.54 to 1 worker
 167. P&A Food Management Services Limited, Hambleton DL8, failed to pay £186.39 to 11 workers
 168. Mr Tino Cernera, trading as Da Vinci, Dacorum HP23, failed to pay £183.83 to 2 workers
 169. Mrs Carole Bentley, trading as Tenford Kennels, Staffordshire Moorlands ST10, failed to pay £182.12 to 1 worker
 170. Yeovil Football & Athletic Club (The), trading as Yeovil Town F.C, South

- Somerset BA22, failed to pay £174.18 to 2 workers
171. Casa Bianco Limited, trading as The White Rooms, Southampton S014, failed to pay £171.2 to 1 worker
172. Ms Karly Skerman and Mr Ray Booth, trading as Billy Rays Store, East Riding of Yorkshire YO15, failed to pay £161.67 to 1 worker
173. Orchard Care (South West) limited, trading as Restgarth Care Home, Cornwall PL13, failed to pay £161.27 to 7 workers
174. Always Cleaning Limited, Oldham OL9, failed to pay £154.58 to 2 workers
175. Mr Hamid Noori, trading as Valley Road Hand Car Wash, Plymouth PL7, failed to pay £153.3 to 1 worker
176. London Irish Scottish Richmond Limited, trading as London Irish, Spelthorne TW16, failed to pay £131.73 to 1 worker
177. Mr Sean Hornby, trading as The Queens Hotel, Bury BL2, failed to pay £129.45 to 1 worker
178. SM News Limited, Wigan WN7, failed to pay £120 to 1 worker
179. Riverside Pizza Company Limited, trading as La Figa, Tower Hamlets E14, failed to pay £100.83 to 1 worker

Notes to editors

Notice of Underpayment (NoU)

Under this scheme the government will name all employers who have been issued with a NoU unless employers meet one of the exceptional criteria or have arrears of £100 or less. All 179 cases named today (9 March 2018) failed to pay the correct national minimum or living wage rates and owed arrears of more than £100.

Employers have 28 days to appeal against the NoU (this notice sets out the owed wages to be paid by the employer together with the penalty for not complying with minimum wage law). If the employer does not appeal or unsuccessfully appeals against this NoU, BEIS will consider them for naming. The employer then has 14 days to make representations to BEIS outlining whether they meet any of the exceptional criteria:

- naming by BEIS carries a risk of personal harm to an individual or their family
- there are national security risks associated with naming in this instance
- other factors which suggest that it would not be in the public interest to name the employer

National Living and Minimum Wage rates

Date	25 and over	21 to 24	18 to 20	Under 18	Apprentice
April 2017	£7.50	£7.05	£5.60	£4.05	£3.50
April 2018	£7.83	£7.38	£5.90	£4.20	£3.70

Low paying sectors

- Hospitality: 43 employers named for underpaying 5,726 workers a total of

£460,459

- Hairdressing: 19 employers named for underpaying 152 workers a total of £43,938
 - Retail: 18 employers named for underpaying 85 workers a total of £27,332
-

[Press release: Descendants invited to Battle of Amiens centenary commemoration](#)

600 tickets are available for descendants to attend an event on 8 August at Amiens Cathedral, France. The event, held in partnership with the Australian, Canadian, French and U.S. governments, will tell the story of the Battle of Amiens which heralded the Hundred Days Offensive and the path to the Armistice in November 1918.

Matt Hancock, Secretary of State for Digital, Culture, Media and Sport, said:

The Battle of Amiens marked a turning point in the First World War and this anniversary gives us a chance to reflect on how the war in Europe moved from entrenched conflict to the signing of the Armistice in 1918.

We have a duty to tell the stories of those who lived and fought in the First World War and to keep their memories alive. I encourage all those with a connection to the Battle of Amiens or the war on the Western Front during the summer of 1918 to apply for tickets to the commemorations this summer.

Dan Snow, Historian and Broadcaster said:

Amiens might not be the most famous battle of the First World War, but it might be the most important. In the summer of 1918 at Amiens British, French, Commonwealth and American troops decisively defeated the mighty German Army by using a combination of new tactics and weapons that finally broke the stalemate of the trenches. This was the beginning of the end of the First World War and it the beginning of modern warfare. It is one of the most remarkable battles in British history, on the centenary we have a unique chance to commemorate it and place it where it belongs, at the heart of our national story.

Glyn Prysor, CWGC Chief Historian said:

8 August 1918 was among the most dramatic days of the First World War. The Battle of Amiens was a remarkable Allied success and a horrific ordeal for German soldiers. For the Commonwealth War Graves Commission, this anniversary is an opportunity to reflect on the cost of victory. Our cemeteries and memorials eloquently reflect the combined efforts of people from across the world who served: whether at the sharp end of the fighting or working behind the lines to support a campaign which would eventually lead to the Armistice.

Described by German General, Erich Ludendorff as the black day of the German Army, Amiens started 8 August 1918 and lasted three days. It marked the beginning of the Hundred Days offensive that eventually won the war. The Allied forces, made up of British, Australian, Canadian, French and U.S. soldiers, advanced over seven miles on the first day of the battle, one of the greatest advances of the war.

Less known than the Battle of Passchendaele or the Battle of the Somme, Amiens marked a distinct change compared to the huge loss of life and devastation of previous battles. This is reflected in the stories of Allied troops who were there, which can be found on Lives of the First World War.

Captain Edwin Francis Trundle of the Australian Imperial Force, one of three brothers who fought and survived the war, wrote to his wife Louisa in Australia:

During the last few days we have advanced over twelve miles ... up to the present everything has gone excellently and everyone is in high spirits... I followed the attacking infantry with a team of thirty-six pack mules carrying ammunition forward ... Ever since then we have kept continually moving forward until now we are over twelve miles ahead of our starting position.

The government's four year programme of centenary events will culminate on 11 November 2018 with a series of events across the UK to mark the centenary of the Armistice. The National Service of Remembrance at the Cenotaph will follow traditional lines to respect its wider purpose in remembering the fallen of all conflicts. The traditional veterans' parade will be followed by a civilian procession made up of 10,000 members of the public who wish to show their thanks to a generation who gave so much for the freedoms we enjoy today.

During the day, church and other bells will ring out as they did in 1918 to mark the end of the war. The government is supporting the Central Council of Church Bell Ringers to recruit 1,400 bell ringers – the number that were lost during the war – to create a national peal that will echo the impromptu outpouring of relief and joy that took place 100 years ago.

The commemorations will conclude with a national service of thanksgiving at Westminster Abbey in London. Similar services will also take place in Glasgow, Cardiff and Belfast. The services will reflect on the four years of war and will give thanks for the soldiers who returned and remember those who did not.

Those with an emotional connection to the Battle of Amiens or the war on the Western Front during the summer of 1918 can:

- Apply for tickets to attend the ceremony inside Amiens Cathedral on 8 August
- Research and remember their ancestors who fought in the First World War on Imperial War Museums' [Lives of the First World War](#)

ENDS

To apply for tickets to the ballot visit www.gov.uk/guidance/amiens100

The ballot closes at 12 noon on 9 April 2018.