

[News story: Tax is changing in Wales](#)

Three taxes in Wales are affected:

- Income Tax
- Stamp Duty Land Tax
- Landfill tax

A [Welsh language version](#) of this story is also available.

Income Tax

From 6 April 2019, people with a main residence in Wales and who pay Income Tax will pay Welsh rates of Income Tax set by the Welsh Government.

Pay As You Earn (PAYE) customers resident in Wales will receive a new tax code that begins with 'C', including customers whose income is below the tax threshold.

Self-employed customers who file an online tax return will be asked to note their country of residence on their 2019 to 2020 return.

HMRC will continue to collect Income Tax, but the Welsh Government will be able to vary the rate paid by Welsh resident taxpayers. This means that people living in Wales could pay a different rate of Income Tax compared to people in other parts of the UK.

In practice, this will work by reducing the basic, higher and additional rates of income tax by 10 pence. The Welsh rates set by the Welsh Government will then be added to this.

For the tax year 2019 to 2020 the Welsh Government has set the Welsh rates at the same level as in England and Northern Ireland.

Details of the proposed rates were announced in the Welsh Government Budget in October 2018 and ratified in January 2019.

Revenue from the Welsh rates of Income Tax will go to the Welsh Government.

For more information about Income Tax in Wales and the rates for 2019 to 2020 see the [Welsh Government website](#).

There is more general information on [Income Tax](#) on GOV.UK.

Land Transaction Tax

On 1 April 2018, Land Transaction Tax (LTT) replaced Stamp Duty Land Tax (SDLT).

LTT is collected by the Welsh Revenue Authority (WRA). The Welsh Government published [rates and bands for LTT](#) in October 2017.

HMRC will not accept SDLT returns for land transactions in Wales with an effective date of transaction on or after 1 April 2018.

If you have purchased land or property in Wales since 1 April 2018, ask your conveyancer or solicitor about the arrangements for LTT.

Cross-border transactions

If you are buying land and/or property that fall in more than one tax jurisdiction on or after 1 April 2018, read this [guidance](#) to ensure you pay the right tax.

Transitional guidance

You can read the transitional guidance on the [WRA website](#).

Tax calculator

If you need help with assessing the amount of tax you need to pay, you can find a [dedicated tax calculator](#) on the WRA website.

Conveyancers and solicitors

If you are a conveyancer or a solicitor representing people buying and leasing property and land in Wales, you need to register on the [WRA website](#) before filing a tax return for transactions with an effective date of 1 April 2018 or after.

The WRA is encouraging businesses to sign up at least 10 days before their first transaction that includes LTT.

Landfill Disposals Tax

From 1 April 2018, Landfill Disposals Tax (LDT) replaced landfill tax in Wales. This will be administered by the WRA and payable by landfill operators in Wales.

If you are a landfill site operator in Wales, you can [register now](#) for the LDT.

Further information

For more information on Welsh taxes visit the [WRA website](#).

Read [UK and Welsh Governments confirm next steps in Welsh tax devolution](#).

[Press release: Foreign Secretary to visit Oman, Iran and United Arab Emirates](#)

Foreign Secretary Boris Johnson arrived in Muscat on Friday 8 December on three day visit to Oman, Iran and the United Arab Emirates.

The Foreign Secretary will meet with senior figures in all three countries to discuss a range of issues including the future of the Iran nuclear deal, how to bring an end to the conflict in Yemen and ease the desperate humanitarian suffering there and the current tensions in the region.

This trip will be the first of a British Foreign Secretary to Iran since 2015 and only the third since 2003. In Iran the Foreign Secretary will meet with the Iranian Foreign Minister, Mohammad Javad Zarif, to discuss the bilateral relationship and regional security issues. The Foreign Secretary will raise again concerns about a number of consular cases involving dual nationals and press for their release on humanitarian grounds.

An FCO spokesperson said:

This visit comes at a crucial time for the Gulf region and provides an opportunity to discuss a peaceful solution to the conflict in Yemen, the future of the Iran nuclear deal and the current volatility in the Middle East.

This is the first visit of the Foreign Secretary to Iran and we expect talks to cover a wide range of issues from the bilateral relationship to regional security. The government remains very concerned about all our dual nationals detained in Iran and has been doing everything it can to make progress on their cases, while approaching them in a way that we judge is in their best interests. The Foreign Secretary will urge the Iranians to release dual nationals where there are humanitarian grounds to do so.

Further information

Press release: £1.7m back pay identified for a record 16,000 workers as 260 employers are named and shamed for underpaying minimum wage rates

- government has identified £1.7 million in back pay for 16,000 workers – more workers than in any previous naming round
- 260 employers named and fined a total of £1.3 million for underpaying the National Minimum Wage and National Living Wage rates

The Department for Business, Energy and Industrial Strategy (BEIS) today (8 December 2017) named 260 employers for failing to pay 16,000 workers at least minimum wage rates.

Government investigators identified £1.7 million in back pay for some of the UK's lowest paid workers and fined employers £1.3 million for underpayment.

Retail, hairdressing and hospitality businesses were among the most prolific offenders in this round. Common reasons for errors made include: failing to pay workers travelling between jobs, deducting money from pay for uniforms and not paying for overtime.

Business Minister Margot James said:

There is no excuse for not paying staff the wages they're entitled to and the government will come down hard on businesses that break the rules.

That's why today we are naming hundreds of employers who have been short changing their workers; and to ensure there are consequences for their wallets as well as their reputation, we've levied millions in back pay and fines.

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

The Low Pay Commission's conversations with employers suggest that the risk of being named is encouraging businesses to focus on compliance.

Further, it is good to see that HMRC continues to target large employers who have underpaid a large number of workers, as well as cases involving only a few workers, where workers are at risk of the most serious exploitation. It is imperative that the government keeps up the pressure on all employers who commit breaches of minimum wage law.

If workers are concerned they are not being paid the correct rates then they can seek advice from workplace experts [Acas](#).

Since 2013, the scheme has identified £8 million in back pay for 58,000 workers, with 1,500 employers fined a total of £5 million. This year the government will spend a record £25.3 million on minimum wage enforcement.

Rates will rise again in [April 2018](#), giving young workers in particular the biggest pay boost in a decade.

The 260 employers named today are:

1. The Best Connection Group Limited, Bromsgrove B61, failed to pay £469,273.83 to 2558 workers.
2. Qualitycourse Limited trading as Transline Group, Calderdale HD6, failed to pay £310,302.12 to 1421 workers.
3. Primark Stores Limited, Reading RG1, failed to pay £231,973.12 to 9735 workers.
4. SportsDirect.com Retail Limited, Bolsover NG20, failed to pay £167,036.24 to 383 workers.
5. Edward Mackay Contractor Ltd, Highland KW9, failed to pay £51,403.65 to 4 workers.
6. Payerise 72 Limited, Kingston upon Thames KT3, failed to pay £29,979.27 to 130 workers.
7. Mr Percy John Puddepha, Mrs Rosemary Puddepha, Mr Brian Puddepha and Ms Diana Puddepha trading as The Pines Hotel, Purbeck BH19, failed to pay £20,557.68 to 15 workers.
8. Ramside Estates Limited, County Durham DH1, failed to pay £17,536.59 to 8 workers.
9. Bedruthan Hotel Limited, Cornwall TR8, failed to pay £14,215.61 to 22 workers.
10. First Rate FX Limited, Tower Hamlets E14, failed to pay £11,802.36 to 4 workers.
11. D MacGillivray & Co Ltd, Na h-Eileanan Siar HS7, failed to pay £11,656.93 to 11 workers.
12. Bournemouth Brewing Group Limited, Poole BH17, failed to pay £11,387.84 to 1 worker.
13. Willerby Manor Hotels Limited, East Riding of Yorkshire HU10, failed to pay £10,133.13 to 37 workers.
14. The Message Enterprise Centre trading as Shine Hair & Beauty, Manchester M22, failed to pay £9,936.05 to 7 workers.
15. Headlam Leisure Limited trading as Headlam Hall Hotel, County Durham DL2, failed to pay £9,157.42 to 8 workers.
16. Sabai Hairdressing Ltd., Newcastle upon Tyne NE1, failed to pay £8,144.38 to 6 workers.
17. Regal Amusement Machines Sales Limited trading as Regal Gaming and Leisure, South Ribble PR5, failed to pay £8,081.93 to 74 workers.
18. Global Voices Ltd, Stirling FK9, failed to pay £8,026.13 to 4 workers.
19. Mrs Hardeep Sodhi and Mrs Salma Choudhary trading as Cape Hill Solicitors, Sandwell B66, failed to pay £7,917.22 to 1 worker.
20. Cuba Lily (North East) Limited, County Durham DH1, failed to pay £7,917.09 to 26 workers.

21. Black Yak Ltd, East Riding of Yorkshire YO25, failed to pay £7,728.09 to 2 workers.
22. Low Wood Hotel (1958) Limited trading as Low Wood Bay, South Lakeland LA23, failed to pay £7,341.25 to 34 workers.
23. Martin Bros. Removals Limited, Wiltshire BA12, failed to pay £7,251.55 to 3 workers.
24. Nine Grounds Limited Alchemy, Bristol BS31, failed to pay £7,198.84 to 49 workers.
25. Little People (Stanningley) Limited, Leeds LS28, failed to pay £7,035.11 to 5 workers.
26. Dunnes Stores (Bangor) Limited, Belfast BT1, failed to pay £6,951.17 to 804 workers.
27. Craydawn Pendley Manor Limited trading as Pendley Manor Hotel, Dacorum HP23, failed to pay £6,048.74 to 4 workers.
28. Crook & Crook Limited, Highland IV2, failed to pay £5,726.77 to 2 workers.
29. Mr Rex Hanson and Mr Robin Wright trading as Hanson & Wright, North Lincolnshire DN17, failed to pay £5,533.05 to 1 worker.
30. Mobeen Restaurant And Takeaway Limited, Waltham Forest E10, failed to pay £5,433.99 to 1 worker.
31. Mr Martin Brindley Station Cars, Wrexham LL11, failed to pay £5,303.74 to 1 worker.
32. The New Ocean Hotel Limited, North Somerset BS23, failed to pay £5,206.33 to 11 workers.
33. Brownbridge Limited, Bury BL9, failed to pay £5,174.82 to 5 workers.
34. Premier Carewaiting Limited, Redbridge IG1, failed to pay £5,123.52 to 9 workers.
35. Y & V Partners Limited trading as Imperial Oriental, Redbridge IG7, failed to pay £5,027.34 to 2 workers.
36. Mrs Felicity Anne Reay trading as Cornhill Carriage Company, Northumberland TD12, failed to pay £4,974.26 to 1 worker.
37. Fingerprints Nursery Ltd, Kirklees BD19, failed to pay £4,686.88 to 1 worker.
38. Northumberland Hotel LLP trading as The Northumberland Hotel, Edinburgh EH16, failed to pay £4,685.39 to 2 workers.
39. Mr Jeffrey Spencer Dennis trading as Spencer Dennis Joinery, Wirral CH41, failed to pay £4,653.32 to 1 worker.
40. The Manor House Hotel (Castle Combe) Limited trading as The Manor House Hotel & Golf Club, Wiltshire SN14, failed to pay £4,613.85 to 9 workers.
41. Keystone Properties (UK) Limited, Rochdale OL16, failed to pay £4,395.86 to 4 workers.
42. Salon Syndicate Limited trading as Shapes, Edinburgh EH15, failed to pay £4,111.12 to 4 workers.
43. Shield On-Site Services Ltd, Herefordshire HR9, failed to pay £3,912.24 to 1 worker.
44. Mr Nicholas Jesse Mitchell and Mrs Angela Marie Mitchell trading as Alter Ego, Colchester CO1, failed to pay £3,722.17 to 5 workers.
45. International Subcontracting Solutions Ltd, Guernsey GY10, failed to pay £3,664.89 to 1 worker.
46. GST Partners trading as The Five Bells, St Edmundsbury CO10, failed to pay £3,574.18 to 2 workers.

47. Loubnan Natural Foods Ltd, Ealing NW10, failed to pay £3,472.98 to 13 workers.
48. Khela Enterprises Limited, Rotherham S60, failed to pay £3,380.31 to 2 workers.
49. Mr Richard Short trading as Richard Short Plumbing and Heating, Worthing BN14, failed to pay £3,317.71 to 1 worker.
50. Mrs Rena Muir trading as TRC Hair Design, Renfrewshire PA1, failed to pay £3,315.07 to 1 worker.
51. Atlas Property Management Limited trading as Taylor Viscount Estate Agents, Bournemouth BH7, failed to pay £3,267.35 to 1 worker.
52. UK Legion Marketing Ltd., Wirral CH41, failed to pay £3,227.56 to 1 worker.
53. Total Site Maintenance Limited, Neath Port Talbot SA12, failed to pay £3,176.62 to 127 workers.
54. Spina Ltd, Camden NW6, failed to pay £3,154.18 to 1 worker.
55. Eventful Temps Ltd., Leicester LE4, failed to pay £3,087.52 to 39 workers.
56. A Consultancy Services Limited trading as The Fallowfield Lodge, Manchester M14, failed to pay £2,995.41 to 7 workers.
57. The Bear & Pheasant Limited, Stafford ST17, failed to pay £2,975.25 to 1 worker.
58. Higginshaw Abattoir Limited, Oldham OL2, failed to pay £2,879.12 to 1 worker.
59. Mr Dhimiter Arkelaos trading as Handy Andy Car Wash, Renfrewshire G51, failed to pay £2,852.76 to 2 workers.
60. Future Salons South Ltd trading as Philola, West Berkshire RG14, failed to pay £2,842.6 to 1 worker.
61. Hughes & Daughters Care Ltd trading as Blue Ribbon Community Care Tyne and Wear, Sunderland SR2, failed to pay £2,789.06 to 22 workers.
62. Motherwell Football and Athletic Club Limited (The) trading as Motherwell F.C., North Lanarkshire ML1, failed to pay £2,755.34 to 12 workers.
63. Methodist Holiday Hotels Limited trading as Raven Hall Hotel, Scarborough YO13, failed to pay £2,754.57 to 5 workers.
64. Viking Energy Solutions Limited, Kingston upon Thames, KT1 failed to pay £2,606.97 to 19 workers.
65. Vernon Community College C.I.C., Nottingham NG1, failed to pay £2,532.28 to 2 workers.
66. Orient Property Services Ltd., Redbridge IG3, failed to pay £2,520.6 to 1 worker.
67. G3rry Limited trading as Hughes Chemist, Glasgow City G41, failed to pay £2,423.74 to 2 workers.
68. Rare Fashion Limited, Wiltshire L5, failed to pay £2,410.13 to 1 worker.
69. Greenock Morton Football Club Limited trading as Greenock Morton F.C., Inverclyde PA15, failed to pay £2,382.46 to 6 workers.
70. The Holiday and Flight Centre Limited, South Lanarkshire ML3, failed to pay £2,242.08 to 1 worker.
71. Barbara Daley Hair & Beauty Limited, Liverpool L1, failed to pay £2,200.18 to 4 workers.
72. Mr Ryan Edge trading as Francis and Ashley Hairdressing (previous owner), Dudley DY8, failed to pay £2,196.33 to 1 worker.

73. Energy Controls Limited, Calderdale HX5, failed to pay £2,136.86 to 1 worker.
74. Moorlands Travel (Kelty) Limited, Fife KY4, failed to pay £2,110.8 to 2 workers.
75. Advanced Building (NW) Ltd., Salford M28, failed to pay £2,027.04 to 1 worker.
76. AAM & Sons Limited trading as Cheeky Monkeys Day Nursery, Stockton-on-Tees TS19, failed to pay £2,002.24 to 38 workers.
77. Crystal Elderly Care Ltd., Croydon CR5, failed to pay £1,980.71 to 1 worker.
78. The Works Stores Limited, North Warwickshire B46, failed to pay £1,963.01 to 41 workers.
79. The Style Guru Limited, West Berkshire RG7, failed to pay £1,926.98 to 5 workers.
80. Smile and Implant Ltd., Leicester LE3, failed to pay £1,917.04 to 1 worker.
81. PC Solve Ltd trading as Ink2Print, Peterborough PE1, failed to pay £1,901.6 to 1 worker.
82. Pizza Inn Wembley Ltd., Brent HA0, failed to pay £1,824.38 to 1 worker.
83. Few Inns Limited trading as The Boot Inn, West Oxfordshire OX29, failed to pay £1,820.07 to 1 worker.
84. Annandale Bed and Bath Service Limited, Dumfries and Galloway DG10, failed to pay £1,803.22 to 3 workers.
85. Gisburne Park Estates Limited trading as Ribblesdale Park, Ribble Valley BB7, failed to pay £1,792.17 to 1 worker.
86. Ms Fiona Victoria Marden trading as Legends, Wealden BN27, failed to pay £1,750.39 to 1 worker.
87. Ambleside Inns Limited trading as The Alexandra, East Riding of Yorkshire HU18, failed to pay £1,741.78 to 2 workers.
88. John Olivers (Ipswich) Limited, Ipswich IP4, failed to pay £1,662.84 to 7 workers.
89. Bristol Rovers Football Club Limited trading as Bristol Rovers F.C., Bristol, BS7 failed to pay £1,651.86 to 52 workers.
90. Antoniou Hair Fashions Limited trading as Antoniou Hair and Beauty, Canterbury CT1, failed to pay £1,629.17 to 16 workers.
91. Elmic Limited Monroes, Dudley DY8, failed to pay £1,598.06 to 1 worker.
92. Heyrod Construction Limited, Oldham OL9, failed to pay £1,588.6 to 1 worker.
93. Norella Limited trading as Alexsa, Mansfield NG18, failed to pay £1,566.28 to 2 workers.
94. Influence Conditioned Air Limited, Glasgow City G2, failed to pay £1,551.32 to 1 worker.
95. Mrs Jennifer Preece trading as DNL Family Barbers, Cheshire East CW5, failed to pay £1,495.52 to 3 workers.
96. Shawn Associates Limited, Luton LU1, failed to pay £1,458.77 to 1 worker.
97. Mr Prem Kumar and Mrs Suresh Kumar trading as Acklam Road Post Office, Middlesbrough TS5, failed to pay £1,453.37 to 2 workers.
98. Nightingales UK Limited, Warrington WA1, failed to pay £1,453.22 to 4 workers.
99. Anthony John Salons Limited, Lichfield WS14, failed to pay £1,448.79 to

- 9 workers.
100. Hillfoot Homes Limited, Clackmannanshire FK14, failed to pay £1,439.36 to 2 workers.
 101. Mr Bharat Savjani and Mr Vikesh Savjani trading as Sussex Service Station, Birmingham B12, failed to pay £1,430.66 to 11 workers.
 102. Rochdale Plastics Ltd, Rochdale OL16, failed to pay £1,411.93 to 1 worker.
 103. N K Hair Studio Limited, Oldham OL3, failed to pay £1,411.12 to 2 workers.
 104. Mrs Therese McMonagle trading as Teri's Hair Salon, South Ayrshire KA9, failed to pay £1,408.92 to 2 workers.
 105. DGC Building Services Limited, Dudley DY1, failed to pay £1,377.84 to 3 workers.
 106. Subway South Limited trading as Subway, Bournemouth BH9, failed to pay £1,361.38 to 2 workers.
 107. Mrs Safira Pandor trading as Al Noor Playgroup, Kirklees WF13, failed to pay £1,297.72 to 1 worker.
 108. Nicholas Anthony Hairdressers Ltd, Bedford MK40, failed to pay £1,279.42 to 1 worker.
 109. Brynamman One Stop Limited, Neath Port Talbot SA18, failed to pay £1,252.76 to 1 worker.
 110. Provectus Medical Limited, Pendle BB9, failed to pay £1,224.51 to 1 worker.
 111. Lavender House (Ashburton) Limited trading as Lavender House Hotel, Teignbridge TQ13, failed to pay £1,220.24 to 1 worker.
 112. ERWA Limited Hand Car Wash, Walsall WS2, failed to pay £1,212.96 to 3 workers.
 113. Little and Shooting Stars Ltd, Wakefield WF5, failed to pay £1,192.97 to 1 worker.
 114. BM&AA Soluction Limited trading as A & K Hair Design, City of Edinburgh EH10, failed to pay £1,172.83 to 1 worker.
 115. Everstar Properties Limited, Harrow HA2, failed to pay £1,166.06 to 2 workers.
 116. AEH Hotels Limited trading as The Manor At Sway Hotel & Restaurant, New Forest S041 failed to pay £1,165.72 to 2 workers.
 117. Whelan HotelCo Limited trading as The Wroughtington Hotel and Country Club, West Lancashire WN6, failed to pay £1,142.32 to 19 workers.
 118. 5th Generation Limited, Oldham M35, failed to pay £1,125.34 to 1 worker.
 119. Blushes Hairdressing Ltd, Cheltenham GL50, failed to pay £1,112.94 to 2 workers.
 120. S M W Construction Limited, Preston PR1, failed to pay £1,090.71 to 3 workers.
 121. Mrs Sharon E Daniels trading as Clippers, Ashfield NG17, failed to pay £1,017.68 to 2 workers.
 122. Philosophi Limited, Glasgow City G1, failed to pay £1,012.49 to 1 worker.
 123. Innovate Services Limited, Woking KT14, failed to pay £1,010.18 to 2 workers.
 124. B & E Travel Limited trading as Barrhead Travel, Fife KY7, failed to pay £994.56 to 1 worker.
 125. Mrs Parvinder Kaur trading as Monkbridge Off Licence, Leeds LS6, failed

- to pay £986.56 to 1 worker.
126. Jasi Company (UK) Limited trading as Costcutter, Plymouth PL2, failed to pay £981.56 to 1 worker.
 127. Admiral Care Ltd, Portsmouth P03, failed to pay 954.23 to 1 worker.
 128. Mr Ali Goultekin and Mrs Gulsin Goultekin trading as Go West, Greenwich SE3, failed to pay £946.6 to 1 worker.
 129. Synergie+ Plus Ltd trading as Fit4less, Peterborough PE1, failed to pay £944.07 to 2 workers.
 130. May's @ The Hollybush Ltd trading as The Hollybush Inn, East Ayrshire KA6, failed to pay £935.81 to 1 worker.
 131. Sandersons (UK) Limited trading as Sandersons Bakery, Blackburn with Darwen BB1, failed to pay £910.6 to 1 worker.
 132. Arran Brew Ltd, North Ayrshire KA27, failed to pay £872.77 to 2 workers.
 133. Ron Skinner & Sons Ltd, Blaenau Gwent NP22, failed to pay £863.5 to 2 workers.
 134. Mr Roger Simpson and Ms Emma Jones trading as Brightsparks Purley Way, Croydon CR0
failed to pay £847.69 to 1 worker.
 135. Swissport Ltd, Halton WA7, failed to pay £841.34 to 5 workers.
 136. Hardwick Supermarket Ltd trading as Hardwick Frozen Foods, Stockton-on-Tees TS19, failed to pay £837.2 to 1 worker.
 137. Ms Kate Ellen Khan and Ms Hayley Twist trading as Toybox Private Nursery, Wakefield WF1, failed to pay £828.03 to 2 workers.
 138. MMJ London Limited trading as Melissa McArthur Jewellery, Hammersmith and Fulham W6, failed to pay £819.02 to 1 worker.
 139. N & J Oxby Limited trading as Elite, Doncaster DN10, failed to pay £806.32 to 1 worker.
 140. Mr Mark Ghani trading as Sync Plumbing & Heating Solutions, Wigan WN2, failed to pay £782.16 to 1 worker.
 141. The Trouville Hotel LLP trading The Trouville Hotel, Bournemouth BH2, failed to pay £781.51 to 11 workers.
 142. Mrs Andrea McKie trading as Angels Assisted Living Services, Northumberland NE42, failed to pay £772.45 to 1 worker.
 143. Mr Arie Ahmed Rasoul trading as Mini Sam, Corby NN17, failed to pay £771.76 to 1 worker.
 144. Budock Vean Hotel Limited, Cornwall TR11, failed to pay £765.58 to 1 worker.
 145. The Gentry Grooming Co (Merchandising) Limited, Salford M3, failed to pay £765.33 to 1 worker.
 146. Mr Robert Beercock trading as beercocks, East Riding of Yorkshire HU13, failed to pay £744.04 to 10 workers.
 147. Grayshott Leisure Limited trading as Grayshott Spa (under previous ownership), East Hampshire GU26, failed to pay £733.87 to 6 workers.
 148. Elenaz Limited trading as Ozmen Local, North East Derbyshire S21, failed to pay £702.16 to 1 worker.
 149. Alderforce North Limited trading as KFC, Brent HA9, failed to pay £699.79 to 23 workers.
 150. Mrs Arusha Korrin and Mr Anush Prem Korrin trading as Café Loco Shrub Hill, Worcester WR4, failed to pay £697.25 to 4 workers.
 151. Mr Karwan Kader Hassan trading as Best Hand Car Wash, Derby DE23, failed to pay £695.90 to 3 workers.

152. Mr Darren Beaman trading as Darren Beaman Tailoring, Leeds LS11, failed to pay £689.90 to 1 worker.
153. Mr Aidas Armonas trading as The Hand Car Wash People, Bath and North East Somerset BA2, failed to pay £660.19 to 6 workers.
154. Rothwell & Robertson Limited trading as Ye Olde Bull's Head Inn, Isle of Anglesey LL58, failed to pay £627.53 to 1 worker.
155. Amish Wholesalers Limited, Barking and Dagenham IG11, failed to pay £624.79 to 7 workers.
156. Mrs Lynne McCullough trading as Lynne Capelli Salon, West Dunbartonshire G82, failed to pay £620.65 to 3 workers.
157. Tots N Tykes (Leeds) Limited trading as Tots N Tykes, Leeds LS28, failed to pay £619.73 to 3 workers.
158. Mr Keith David Fearn trading as The Monaco Hotel, Merton BS23, failed to pay £607.76 to 1 worker.
159. Nelson Recruitment Services Ltd, Birmingham B44, failed to pay £601.77 to 64 workers.
160. Star Alliance FM Limited, Redbridge IG3, failed to pay £594.95 to 2 workers.
161. Nursery on the Green (UK) Limited, Merton CR4, failed to pay £586.24 to 8 workers.
162. Charlotte Murray Limited, Haringey N10, failed to pay £585.20 to 2 workers.
163. Fletcher Contract Cleaning Limited, Allerdale CA7, failed to pay £569.04 to 10 workers.
164. Copart UK Limited, Bedford MK43 failed to pay £567.06 to 4 workers.
165. Shorter & Co (London) Limited, Greenwich SE3, failed to pay 560.28 to 6 workers.
166. Kids in Charge (Making a Choice for a Better Future) Ltd, Redbridge IG1, failed to pay £552.15 to 1 worker.
167. Forever Warm Homes Ltd, Newry, Mourne and Down BT35, failed to pay £535.68 to 1 worker.
168. Gordon Hotels Limited trading as The Queens Hotel, Bournemouth BH1, failed to pay £534.18 to 3 workers.
169. Essex and Suffolk Quality Care Ltd., Tendring C016, failed to pay £517.4 to 2 workers.
170. Edmundson Electrical Limited, Cheshire East WA16, failed to pay £507.09 to 1 worker.
171. Falkirk Football and Athletic Club (The) trading as Falkirk Athletic F.C., Falkirk FK2, failed to pay £494.51 to 1 worker.
172. Y2K Hair & Beauty Limited, Wiltshire SN15, failed to pay £483.5 to 1 worker.
173. Mr Giovanni Francis Calandra trading as Calandras Menswear, Herefordshire HR1, failed to pay £481.66 to 1 worker.
174. LFH (Woolley Grange) Limited trading as Woolley Grange Hotel, Wiltshire BA15, failed to pay £469.14 to 1 worker.
175. 28 Low Street Limited trading as KH Hair, Ashfield NG17, failed to pay £465.29 to 2 workers.
176. Tomlinson Wightman Ltd, South Lakeland LA9, failed to pay £462.5 to 3 workers.
177. Tims Lamama Ltd trading as La Mama Café Restaurant, Wigan WN6, failed to pay £458.31 to 1 worker.

178. LDM Contracting Services Limited, Islington BL9, failed to pay £451.83 to 2 workers.
179. Wolverhampton Wanderers Football Club (1986) Limited trading as Wolverhampton Wanderers F.C., Wolverhampton WV1, failed to pay £450.79 to 17 workers.
180. Mr Archie Dowding trading as Aquarius, Bexley DA1, failed to pay £448.82 to 1 worker.
181. Punjabi Sweets & Curry House Ltd, Sandwell B66, failed to pay £446.95 to 3 workers.
182. Consumable Direct Limited, Trafford M32, failed to pay £429.31 to 1 worker.
183. Took Us A Long Time Limited trading as Wildwood Restaurant, Chester CW9, failed to pay £427.39 to 2 workers.
184. Progressive Retail Solutions Limited, Rotherham S61, failed to pay £424.80 to 1 worker.
185. Mr Phillip Johnson, Mrs Jeanette Johnson and Mr Roddy Patterson trading as The Railway Inn, Salford M44, failed to pay £419.78 to 1 worker.
186. Mr Alex Selmani trading as Maltings Hand Car Wash, Epping Forest CM21, failed to pay £399.41 to 4 workers.
187. Gonzales (SR) Limited, Bolton BL4, failed to pay £382.05 to 1 worker.
188. Alternative Salon Ltd trading as Alternative Hair Studio, Broxbourne EN8, failed to pay £379.28 to 2 workers.
189. Pippins Nursery (Leeds) Ltd, Leeds LS27, failed to pay £371.2 to 1 worker.
190. Rissco Foods Limited, Sandwell B66, failed to pay £368.81 to 4 workers.
191. Mr Sajad Ali and Mr Mohammed Ifzal trading as Hadfields, East Staffordshire DE15, failed to pay £362.32 to 3 workers.
192. Limasole Limited, Ealing W3 failed to pay £333.64 to 1 worker.
193. Arthur Chatwin Limited, Cheshire East CW5, failed to pay £331.94 to 8 workers.
194. Apcoa Parking (UK) Limited, Hillingdon UB8, failed to pay £329.01 to 1 worker.
195. Manpower Direct (UK) Ltd., Barking and Dagenham RM10, failed to pay £324.52 to 1 worker.
196. R6 Autos Limited, Milton Keynes MK13, failed to pay £318.05 to 1 worker.
197. Brookleigh Caring Services Limited, Stockton-on-Tees TS18, failed to pay £313.51 to 15 workers.
198. Mrs Kalpana Zore trading as Amit Stores Off Licence, Burnley BB11, failed to pay £310.94 to 1 worker.
199. Men At Work (Wales) Limited, Conwy LL31, failed to pay £310.8 to 1 worker.
200. Hemsby HCW Ltd, trading as Hemsby Hand Car Wash, Great Yarmouth NR29, failed to pay 292 to 2 workers.
201. Balfour Evans Catering Ltd trading as The Queens At Belbroughton, Bromsgrove DY9, failed to pay £290.51 to 1 worker.
202. Cotswold Inns and Hotels Limited, Wychavon WR11, failed to pay £281.58 to 1 worker.
203. Mr Thiyagarajah Pirabaharan and Ms Dhayalini Ariyaratnam trading as Attenborough Service Station, Broxtowe NG9, failed to pay £278.39 to 1 worker.
204. Greenwood Fryery Limited, Warrington WA1, failed to pay £276.81 to 1

worker.

205. Torquay United Association Football Club Limited (The), Torbay TQ1, failed to pay £276.40 to 2 workers.
206. R&J (Builders Hardware) Limited, Blackburn with Darwen BB1, failed to pay £274.68 to 1 worker.
207. Guy Elliott Publishing Limited, Wiltshire SP7, failed to pay £267.84 to 1 worker.
208. Mr Patrick Courtney and Mrs Patricia Courtney trading as Courtneys Sandwich Bar, Newry, Mourne and Down BT34, failed to pay £267.58 to 3 workers.
209. Mr Stephen Gomes trading as Moksh, Cardiff CF10, failed to pay £263.22 to 2 workers.
210. Springfield Country Hotel (Stoborough) Limited, Purbeck BH20, failed to pay £262.55 to 1 worker.
211. Proactive Personnel (West Midlands) Limited, Telford and Wrekin TF2, failed to pay £258.56 to 21 workers.
212. Euro Hand Car Wash Limited, Swindon SN3, failed to pay £255.6 to 1 worker.
213. Alim Caterers Limited trading as KFC, Hillingdon HA4, failed to pay £253.44 to 3 workers.
214. Development Football Limited, Hart GU52, failed to pay £252.14 to 1 worker.
215. Jo and Cass Limited, Lancaster LA1, failed to pay £252.00 to 5 workers.
216. Athena (SW) Limited trading as Athena, Wiltshire SN15, failed to pay £251.69 to 1 worker.
217. G.S. Associates (Scotland) Limited, Renfrewshire PA4, failed to pay £241.20 to 1 worker.
218. Ashfin Limited trading as Zappas, Wokingham RG40, failed to pay £239.83 to 1 worker.
219. Central Southern Security Limited, New Forest S041, failed to pay £239.59 to 1 worker.
220. Mr S Boyd and Mrs Maureen Boyd trading as Reflex Hair Studio, Belfast BT4, failed to pay £227.93 to 2 workers.
221. The Recruitment & Employment Bureau Ltd, Mansfield NG18, failed to pay £223.20 to 1 worker.
222. Mrs Johanna Patricia Walsh trading as Stage-Door, Stockport SK1, failed to pay £221.25 to 3 workers.
223. Inspired Care Limited, Newcastle upon Tyne NE15, failed to pay £220.00 to 1 worker.
224. Mango Direct Marketing Ltd, Ards and North Down BT19, failed to pay £215.57 to 6 workers.
225. Vale Holiday Parks Limited, Ceredigion SY23, failed to pay £213.38 to 2 workers.
226. Partners Hairdressing Limited, Cheshire East SK9, failed to pay £213.05 to 1 worker.
227. 5 Star Commercial Cleaning Services Ltd, Wakefield WF10, failed to pay £210.60 to 1 worker.
228. Mr Tarsem Singh trading as Eggless Cake Shop, Coventry CV6, failed to pay £203.53 to 3 workers.
229. KH Resourcing Limited trading as Know How Resourcing, Leeds LS11, failed to pay £201.45 to 12 workers.

230. Aja Lounge Ltd Crown & Pepper, Croydon CR0, failed to pay £188.47 to 2 workers.
231. Premier Personal Care Limited, South Oxfordshire RG9, failed to pay £188.41 to 3 workers.
232. Martlane Limited trading as Forest Place Nursing Home, Epping Forest IG9, failed to pay £182.40 to 1 worker.
233. Mr Robert Chapman and Mr Michael Chapman trading as Touche Hairdressing, Tandridge CR3, failed to pay £174.75 to 4 workers.
234. Creations Desserts Ltd trading as Creation Dessert Lounge, Peterborough PE1, failed to pay £174.14 to 2 workers.
235. Mr David Hill and Mrs Jayne Hill trading as Langwith Premier Store, Bolsover NG20, failed to pay £172.61 to 1 worker.
236. Mrs Nathalie Zabbal trading as The Newbridge, Wolverhampton WV6, failed to pay £170.67 to 1 worker.
237. The Nail and Beauty Zone Limited, City of Edinburgh EH3, failed to pay £170.59 to 4 workers.
238. Covra Management Limited, Birmingham B10, failed to pay £168.84 to 2 workers.
239. Hillcrest Childrens Services Limited, Havant P09, failed to pay £162.24 to 1 worker.
240. Bishopsgate Business Solutions Ltd, Harrow HA1, failed to pay £156.43 to 1 worker.
241. RU Hungry Ltd trading as Pizza Hut Delivery, Stockton-on-Tees TS18, failed to pay £156.35 to 1 worker.
242. Supreme Security Solutions UK Ltd, Havering RM7, failed to pay £155.08 to 1 worker.
243. Ms Thuy Thanh Nguyen trading as Fashion Nails, Richmond upon Thames TW11, failed to pay £147.30 to 2 workers.
244. S.W. Enviro Limited, West Lothian EH55, failed to pay £146.43 to 2 workers.
245. Perfect10247 Ltd trading as Papa Johns, Birmingham B5 failed to pay £146.39 to 6 workers.
246. Archer Wise Accountants & Auditors Limited, Hammersmith and Fulham SW6, failed to pay £141.70 to 1 worker.
247. Tower Carpets Limited, Birmingham B23, failed to pay £141.66 to 3 workers.
248. The Hair & Beauty Company (Wigan) Ltd, Wigan WN2, failed to pay £140.48 to 2 workers.
249. Irqa Spicy Food Ltd trading as Nosheen Tandoori, Aberdeenshire AB41, failed to pay £140.07 to 4 workers.
250. Welding Innovations Ltd, Tunbridge Wells TN17, failed to pay £139.01 to 1 worker.
251. Lakeview Manor Ltd, East Devon EX14, failed to pay £138.91 to 2 workers.
252. Broomstick Capital Limited, Islington N7, failed to pay £135.75 to 1 worker.
253. TAAE Management Ltd trading as Bluebird Care Sunderland, Sunderland SR1, failed to pay £131.42 to 1 worker.
254. Schoolhouse Daycare Limited trading as Swansea DVLA Schoolhouse Daycare, Swansea SA6, failed to pay £125.37 to 1 worker.
255. Brittons Caterers Limited, Birmingham B6, failed to pay £124.78 to 1 worker.

256. Akbar Balti (Manchester) Limited, Manchester M3, failed to pay £123.90 to 1 worker.
257. Sprague & Ouseley Limited, Exeter EX2, failed to pay £123.00 to 1 worker.
258. CGB Oldham Limited trading as Chadderton Bar & Grill, Oldham OL9, failed to pay £111.76 to 1 worker.
259. Oxbridge Care Limited, Stockton-on-Tees TS18, failed to pay £110.99 to 1 worker.
260. Six Five Zero Limited trading as Vivo Hotel Apartments, Bradford BD17, failed to pay £104.40 to 1 worker.

MS Excel Spreadsheet, 41.3KB

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Notes to editors

- 1) The government committed to promoting the delivery of fair and decent work for all in its modern [Industrial Strategy](#).
- 2) This is the thirteenth round of government naming and shaming for employers who have failed to pay National Minimum Wage and Living Wage rates.
- 3) Employers have a duty to be aware of and comply with the different legal national minimum and living wage rates. If workers are concerned that they are not being paid the correct rates or if employers need more information about the legal requirements then they can seek advice from [Acas](#).
- 4) Any complaints that are raised with Acas, where they believe there may be an National Minimum Wage underpayment, will be referred to HMRC.
- 5) HMRC follows up on every complaint received from Acas via the [online complaint form](#).
- 6) Around 2,500 cases are currently being worked on by HMRC and eligible employers will be named and shamed after their cases have been closed.
- 7) Sectors that featured prominently in this naming and shaming round were:
 - 34 retailers for 11,072 workers
 - 58 hospitality businesses for 288 workers
 - 40 are hairdressing businesses for 118 workers

8) The current minimum wage rates are:

- National Living Wage (25 years and over): £7.50 per hour
- National Minimum Wage for 21 to 24-year-olds: £7.05 per hour
- National Minimum Wage for 18 to 20-year olds: £5.60 per hour
- National Minimum Wage for 16 to 17-year-olds: £4.05 per hour
- National Minimum Wage for apprentices under 19, or over 19 and in the first year of an apprenticeship: £3.50 per hour

9) The Low Pay Commission is the independent body that advises the government on the National Living Wage and National Minimum Wage.

10) The revised BEIS scheme to name employers who break minimum wage law came into effect on 1 October 2013. The scheme is one of a range of tools at the government's disposal to tackle this issue. 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. In the most serious cases employers can be prosecuted.

11) 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 260 cases named today failed to pay the correct national minimum or living wage rates and owed arrears of more than £100.

12) 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

13) If BEIS does not receive any representations or the representations received are unsuccessful, the employer will be named via a BEIS press release under this scheme.

[Press release: Coventry to host UK](#)

City of Culture 2021

The decision was made after an independent panel of culture experts, chaired by television producer and screenwriter Phil Redmond, visited each of the five candidate cities before recommending Coventry as the winner.

The bid impressed the judges with its focus on youth, diversity and the scale of impact not only in Coventry but across the UK as a whole.

[Coventry](#) will take the title from [Hull 2017](#), which has used City of Culture to transform its reputation as a destination for arts and culture both at home and abroad.

It is estimated that Hull's local economy has received a £60 million boost in 2017 and the city has been praised for how it has engaged local residents in the cultural programme. Nine out of 10 residents have attended, or taken part, in a City of Culture event and since it was awarded the title in 2013 it has received more than £3 billion of investment.

John Glen, Minister for Arts, Heritage and Tourism, said:

I would like to congratulate Coventry on winning UK City of Culture 2021. The title is an incredible opportunity for Coventry to boost investment in the local economy, grow tourism and put arts and culture centre stage.

We received excellent bids from all the cities and I would like to thank them for their efforts.

In 2017 I have seen the truly transformative effect this prestigious title has had on Hull. The city has embraced City of Culture and in doing so has demonstrated how culture, the arts and heritage can bring communities together. I look forward to seeing what Coventry has in store in 2021.

Phil Redmond, Chair of the Independent Expert Advisory Panel said:

Once again the process has highlighted the depth and strength of culture across the UK. That made it difficult choosing a winner, but I would like to congratulate Coventry and I am sure they will build on the legacy of Derry-Londonderry and Hull and bring about a transformational change in 2021.

For those that weren't successful this time, I hope, as has happened in other places, that they will look to the future and build on the wider cultural partnerships they have created.

The third UK City of Culture announcement comes after the five shortlisted cities were assessed over a number of months by the independent advisory panel. Each city was visited by the panel and invited to present details of their plans for City of Culture.

There have been two previous UK Cities of Culture: Derry-Londonderry in 2013 and Hull in 2017. Both cities have realised economic benefits such as increased investment and a rise in visitor numbers.

Coventry now has three years to prepare its year-long programme of activity for 2021. As part of its status as UK City of Culture 2012, Coventry will be eligible for a £3 million grant from the Heritage Lottery Fund.

For further information or interview bids please contact Faye Jackson in the DCMS press office on faye.jackson@culture.gov.uk or 020 7211 6263 / 07788 345722

Expert views were provided on the final bids by Martin Green (CEO, Artistic Director, Hull Culture Company) and digital culture expert Will Saunders (Creative Director, BBC studios).

[News story: Education Secretary expands UK-China internship programme](#)

At least 300 young people will have the chance to live and work in China following the expansion of a government-funded internship scheme.

Education Secretary Justine Greening announced today (7 December) that the Generation UK-China scheme will be expanded to give twice as many young people from disadvantaged and less represented backgrounds the opportunity to take up internships in China from 2018.

Speaking at the UK-China People-to-People event, which celebrates the growing links between the two countries, including education policy, Education Secretary Justine Greening said:

This scheme allows our young people to immerse themselves in different cultures, broaden their horizons and develop the skills they need to thrive in an increasingly global jobs market.

Many of them will be people who were the first in their family to go to university and programmes like this help young people to experience first-hand just how far their talents can take them.

Evidence shows that students and young people from disadvantaged backgrounds benefit most from programmes of this nature, and the Generation UK internships will be focussed on young people from these backgrounds.