

Business and Industry today

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The zero rating confusion for UK businesses

By **Anly Spencer, head of consulting, Accordance (pictured)**

The UK has a unique derogation (special permission from the EU Commission) for zero rate the VAT treatment of certain products, which dates back to the 1970s; whereas all other EU Member States are obligated to apply reduced rates no lower than 5%.

All Member States denote that some types of products and services are exempt from VAT (this is again under guidance from the EU Commission) but the UK is the only Member State which can apply a VAT rate of 0%. Not many companies are aware of the exclusive position that the UK is in, and often assume that if zero rating exists and is available for use in one country, then it must be access at other Member States.

It is crucial that you understand whether you need to apply the standard, reduced or zero rate of VAT to your sales in each country where your customers are based, as well as the VAT rules of the country your business is based in.

Each Member State has its own set of VAT rules that need to be met to get the VAT rate right. Changing the wrong VAT rate to your customers creates problems, not only for your business but also for that of your customers and could result in disputed and unpaid invoices which lead to cash flow problems, fines and penalties from the tax authorities and the inability to



recover VAT.

Areas in which UK business often mistakenly apply zero rating to goods when dealing with other EU Member States are:

- Children's clothing
- Books
- Food
- Land services
- Sales of charity donations

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The home of award winning good taste

Having been established for over 30 years,

The Port of Lancaster Smokehouse has one of the most extensive and creative product ranges. It has retained and maintained the traditional methods of preparing and curing fish and meats of all kinds. Also, using centuries old smoking traditions and methods, it has mastered the techniques to give a unique and distinctive flavour to fish, meat, cheeses and other food products.

its portfolio of customers includes several Michelin star restaurants and award winning delicatessens. It has an awareness and understanding of the need for superb quality fresh local produce and can provide this at very competitive prices.

It has also recently won Great Taste 3 Gold Star Award's for Kippers and Silver Smoked Eel Fillets and has received nationwide recognition by being named in the Top 50 Foods in the UK.

The Port of Lancaster Smokehouse is recognised as one of 'Nigel Haworth's



'Regional Food Heroes' and supplies him to a range of restaurants and hotels. Other products have been featured on the BBC's Good Food Show and on BBC Four's Timothy Spall: At Sea, God's Own Coast.

Offering wholesale, retail, telephone and internet sales, it excels in supplying all types of customer demand throughout the UK.

Check out the website at: www.lancastersmokehouse.co.uk to see when the Port of Lancaster Smokehouse is appearing at upcoming shows and markets. To obtain a better idea of our service and offerings, contact us on 01524 751495.

Hayleys Fibre

Hayleys Fibre is an innovative solution provider specialising in Coir Fibre based Growing Media, Erosion Control/Horticulture/ Roof Greening products and other Industrial Fibre products to markets worldwide. Haylex UK is the regional marketing office of Hayleys Group, based in Tonbridge, Kent.



of Grow Bags, Coir Fibre Pith, Husk Chips/ Chopped fibre in many forms to customised requirements.

Our products listed below are used in a wide range of applications such as: Erosion control/Bio-Engineering, Stitched blankets and Logs for use in Soil and River Bank Stabilisation, Highway Constructions, Drainage systems, Shoreline Protection, Wind barriers, Sediment control, Wave attenuators and in Roof Gardening. We also have a wide range of high quality Coir Twine, Twisted Fibre and Mattress Fibre products to the Hop industry, Oyster/Mussel cultivation, Drainage Filtering, Horticulture, Matting, Furniture, Bedding and Upholstery industry amongst others. In Growing media we offer a variety

A member of one of the largest Sri Lankan conglomerates, Hayleys PLC, with over 130 years' expertise in manufacturing value added Coir Fibre products, we strive for continuous product innovation backed by our proven expertise and is a reliable supplier of excellent quality products to international markets.

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Riggs Autopack depositors & filling machines on show at Pro2Pac 2013

Riggs Autopack Ltd will be exhibiting a selection of its Model 1000 depositors, filling machines, transfer pumps and conveyor filling lines at the Pro2Pac Show, ExCeL, London, from 17th to 20th March on Stand S2540.



Visitors to the Lancashire company's stand will have the opportunity of viewing a twin head automatic depositor with scroll conveyor, a semi-automatic 'bulk' depositor for filling catering sized bags, a semi-automatic 'micro-fill' depositor for small volume deposits, and a semi-automatic jar filling machine with transfer pump designed for small scale food products.

Riggs Autopack's high quality depositors and filling machines are available as a semi-automatic stand-alone unit for small scale food production, or as an automatic conveyor filling system for larger batch runs. They provide damage free depositing of hot or cold liquid, semi-liquid and suspended solid products, and accurately fill most container types or size.

They are robust, reliable, hygienic and easy to clean, simple to use

and maintain. They're available for purchase, short or long term hire, and a no-obligation on-site machine trial is available upon request.

If you're investing in a semi or fully automatic depositing system to accurately fill jars, bottles, pots, tubs, trays, coils, cake tins, cartons, buckets, jerry cans, pouches or bags, then Riggs Autopack could have the solution.

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Premium Swiss Artisan Chocolates

It is with great pleasure that Business and Industry Today highlights Idilio Origins as its selected Confectionery Company of the Month.

Founded by Pascal Wirth and Niklaus Blumer in 2005, today, Idilio Origins is a renowned Swiss (Basel) supplier of premium artisan chocolates.

Idilio stands for harmony with nature, the diversity of a mixed cultivation of tropical plants and fruits, the devoted care and harvesting of the finest cocoa beans, their careful fermentation and sun-drying by small-scale enterprises, the Spanish word 'idilio' signifies a short poem that celebrates the romance of living at one with nature, a sweet experience and small treasure.

Origins refers to the company philosophy of

concentration on selected single origin and superior cocoa varieties, whilst working directly with local producers and taking charge of the demanding transport requirements.

Many years ago, the company discovered that, just like top-class wines, the Terroir (location that cocoa is cultivated) is imperative when it comes to quality and distinctiveness of flavour. Once this was discovered, Idilio became the first and only Swiss company to specialise in sourcing the world's best cocoa plantations.

The company works hand-in-hand with local farmers to nurture this precious source and harvest it at the best possible moment. The wealth of flavour produced by this cocoa is exceptional, flavour that will not be found anywhere else in the world, and evolves

harmoniously in the chocolate during its production. Niklaus explained: "The goal is the creation of dark 'château' chocolates for connoisseurs."

"Today, the main purpose of Idilio Origins is to produce what we believe are the world's finest chocolates using only handpicked single-origin cocoa beans. We work directly with farmers in many countries including Venezuela and Colombia, where we source the best cocoa beans to produce the best delicacies."

Recently, Idilio have produced a new chocolate bar from the famous cocoa village "Chuo" in Venezuela, which has won the London Award "World's best cocoa." Klaus added: "The renowned village of Chuo lies in pristine jungle on the Caribbean coast of Venezuela. Accessible by small boat only, it has been

cocoa cultivation central for years."

"The cocoa beans are looked after, harvested and dried in the beautiful sun in the traditional manner by the entire village population. These methods mean that the Chuo chocolate is mild, with a bouquet redolent of ripe pineapples. Its taste with a hint of fresh lime is complemented with mellow nutmeg and silky coffee flavours. It's such wonderful flavoured favour."

For more information please call +41 613270 3280 or visit www.idilio.ch. Our chocolates can now be bought in England: Cocoa Bijoux, Broadwell Parade, Broadhurst Gardens, London NW6 3BQ (West Hamsted) and Cocoa Tree Shop, 9 High Street, Pittenweem KY10 2LA. We are also looking for shops to sell our chocolates.



Environmental Engineering Company of the Month

UNIFLARE: Global Environmental Technology

The team at Business and Industry Today is extremely proud to be highlighting Uniflare as its featured Environmental Engineering Company of the Month.

Headquartered in Lichfield, Uniflare is a leading global gas and air services provider. Uniflare provides a wide range of services including: installation, repair and maintenance globally with capabilities in the UK and Asia, Continental Europe, the Middle East, Asia, Africa and Australia.

Established by former partner Nicolas Jones, Uniflare

has grown from a team of seven experienced engineers to its present 500 employees with a combined experience of the industry of well over 50 years. It has experts and partners worldwide.

When it started, the first job was the installation and commissioning of a remote combustion engine gas treatment plant in Cambodia. Since 2008, Uniflare's growing gas & air public utility & FM services have led to a wide range of projects including: working throughout the UK and across 120+ countries on heating gas and electronic gas, and also to work on carbon credits for CO2 storage. Our exceptional technical resources across the globe, our global service excellence credentials and our continuous upgrading of knowledge have helped us to become the world's technology to maintain our market leading position.

Design - Uniflare's in-house mechanical, electrical, control and instrumentation design team has over 30 years experience in designing, specifying, layout and install of all major gas, water, heating and ventilation equipment. With experience and a wide range of products in the industry and across many continents, we are able to provide the most cost-effective, optimum complete turn-key solutions. We have the only operators' equipment worldwide, we carry out ISO 9001 and ISO 14001, and we have CE, ATEX and UKCA certifications.



Manufacture - Uniflare's team members have over 50 years' experience in building quality steel vessels. As well as their own manufacturing facilities, we can locally produce plant and upgrade to repair/replace equipment and materials such as OEL, OELER and OELER.

Materials - Uniflare's comprehensive and extensive list of mechanical, electrical and automation equipment has extensive knowledge of British and other manufacturers quality gas and liquid equipment and has long term relationships contracts with many of the UK and Euro's major supply companies. This enables fast and quality results to ensure 24/7 operation's continuity.

Implementation - Uniflare has been awarded the most experienced in meeting customers to other sites to meet customer's changing requirements.

Uniflare provide a variety of call out services and round the clock operations for breakdowns and emergency, with a dedicated support team available 24 hours a day, 365 days a year. For more information, please call 1 (weekend) to call 02070 932028 or visit the website at www.uniflare.co.uk.

Note - Uniflare operates a large fleet of service vans and 400 7.5t trucks.

Spreading across the globe, this company, Uniflare, provides a leading - Uniflare has been awarded the most experienced in meeting customers to other sites to meet customer's changing requirements. We are now in 30+ years with an excellent in providing the best service product and service to our customers. We are now in 30+ years with an excellent in providing the best service product and service to our customers. We are now in 30+ years with an excellent in providing the best service product and service to our customers.

