



Food
Standards
Agency
food.gov.uk


STARTING UP


Your first steps to running
a catering business

Starting up – Your first steps to running a catering business

This booklet is for people setting up a restaurant, café or other catering business, whether you are taking over a business that already exists or starting a new one.

It is very important to get things right at the start, because this will make it much easier for you to run your business well in the future. This booklet tells you about the main things you need to consider.

Lots of the information in this booklet tells you about legal requirements. When something is good practice, rather than a legal requirement, the text will be highlighted in a box with this symbol: 

There are also some tips to help you. These are in boxes with this symbol: 

1

Where you work	2
Registering food premises, Licences	3
Rules about premises	4
Food preparation areas	5
Equipment, Waste	6
Mobile/temporary premises/B&Bs	6
Health and safety, Fire safety	7

2

Managing food safety	8
Food safety management procedures	9
Staff	9
Suppliers, Traceability	10
Product withdrawal and recall, Transport	11

3

Good food hygiene	12
Cleaning	13
Cooking	14
Chilling	15
Cross-contamination	17
Personal hygiene	18
Illness	19
Storage	20
Inspections	21
Good food hygiene in good for business	21

4

Rules about menus	22
Displaying prices	23
Charging VAT	23
Describing food	24
Labelling food	25
Alcohol	25

5

Paperwork and finances	26
Types of business	27
Being self-employed	27
VAT registration	28
Record keeping	28
Paying employees	29

6

Law	30
Food hygiene regulations	31
General food safety regulations	31

7

What help can I get?	32
Food safety management packs	33
Food Standards Agency publications	34
Other government publications	35
Useful contacts	36



*Where
you work*

Registering food premises

If you are planning to start a new catering business, or taking over a catering business, you must register your premises with the environmental health service at your local authority at least 28 days before opening.

This applies to most types of food business, including catering businesses run from home, and mobile or temporary premises such as stalls and vans. Contact your local authority for information on how to register. If you use two or more premises, you will need to register all of them.

You might also need to register as self-employed and/or register for VAT (see pages 27-29). These registration processes are completely separate from registering your food premises.

If you want to make changes to your premises, remember that you should tell the environmental health service at your local authority and you might need planning permission.

You will need to pay business rates on most premises. Contact your local authority for information.

Licences

You will need a licence if you want to do the following things:

- > sell or supply alcohol
- > sell hot food and drinks between 11pm and 5am
- > provide entertainment, such as theatre, cinema or some live music performances
- > sell food from a stall or van on the street

You should contact your authority for information on all of these licences.

Rules about premises

When you choose the premises for your business, it is very important to make sure that they:

- > comply with the necessary regulations
- > are suitable for the purpose of your business
- > allow you to prepare food safely

You must keep your premises clean and maintained in good repair and condition. Your premises must allow you to follow good food hygiene practices, including protection against contamination and, in particular, pest control.



When you are choosing new premises, or making changes to premises, it's a good idea to ask your local authority for advice.

The following rules apply to your whole premises, not just the areas used for preparing food.

Handwashing facilities and toilets

You must have enough washbasins for staff to wash their hands, with hot and cold running water, and materials for cleaning hands and drying them hygienically.

Separate sinks must be provided, where necessary, for washing food and cleaning equipment – see pages 5-6.

There must also be enough toilets and these must not lead directly into food areas.

Changing facilities

You must provide adequate facilities for staff to change their clothes, where necessary.

Other requirements

Your premises must also have adequate ventilation, lighting and drainage.

Food preparation areas

The following rules apply to rooms where food is prepared.

Floors and walls

Floors and walls must be maintained in a 'sound condition'. They must be easy to clean and, where necessary, to disinfect.

In practice, this means that floors and walls should be smooth, hard-wearing, washable and in a good state of repair.

Ceilings

Ceilings must be constructed and finished in a way that prevents dirt from building up and reduces condensation, mould and shedding of particles.

In practice, this means that ceilings should be in good condition, smooth and easy to clean, with no flaking paint or plaster.

Windows

Windows and any other openings must be constructed in a way that prevents dirt from building up. Windows and any other openings (such as doors) that can be opened to the outside must be fitted, where necessary, with insect-proof screens that can be easily removed for cleaning.

Doors

Doors must be easy to clean and, where necessary, to disinfect.

Surfaces

Surfaces (including surfaces of equipment) in areas where food is handled, particularly those that are touched by food, must be maintained in a sound condition and be easy to clean and, where necessary, to disinfect.

Facilities for cleaning equipment

Your premises must have adequate facilities, where necessary, for cleaning, disinfecting and storing utensils and equipment. The facilities must have an adequate supply of hot and cold water.

Facilities for washing food

You must have adequate facilities, where necessary, for washing food. Every sink (or other facilities) for washing food must have an adequate supply of hot and/or cold water. The water must be drinking quality. These facilities must be kept clean and, where necessary, disinfected.

Equipment

All items, fittings and equipment that food touches must be:

- > kept in good order, repair and condition in a way that enables them to be kept clean and, where necessary, to be disinfected
- > cleaned effectively and, where necessary, disinfected frequently enough to avoid any risk of contamination

Waste

You must remove food waste and other rubbish from rooms containing food as quickly as possible, to avoid it building up.

You must have adequate facilities for storing and disposing of food waste and other rubbish.



These are just some of the rules that apply to your business. See 'Food hygiene: a guide for businesses' at [food.gov.uk/food-hygiene-guide](https://www.food.gov.uk/food-hygiene-guide)

Mobile/temporary premises/B&Bs

If you run a food business from mobile or temporary premises, or from premises mainly used as a private dwelling, you still need to comply with the same hygiene rules as other food businesses. However, because space is limited, the legal requirements for premises are slightly different and allow greater flexibility.

Mobile and/or temporary premises include marquees, stalls and vans. 'Premises mainly used as a private dwelling' could be a B&B or a cake-making business.

Where
you work

For more information, see 'Food hygiene: a guide for businesses' at food.gov.uk/food-hygiene-guide.

For advice on how food hygiene regulations apply to you, contact the environmental health service at your local authority.

Remember, mobile and/or temporary premises or premises mainly used as a private dwelling will also need to be registered – see Registering food premises on page 3.

Health and safety

You must work in a way that protects the health and safety of your employees and other people who might be affected by what you do. If you have five or more employees, you must have a written health and safety policy, which describes your health and safety arrangements.

For more information, see the www.gov.uk website and the Health and Safety Executive website www.hse.gov.uk

Fire safety

You must carry out a fire risk assessment at your premises and take fire safety precautions to help protect you, your staff and customers. The type of precautions you must have will depend on a number of things, such as the size of your premises. For advice, contact your local fire authority.



If you are planning to adapt your premises, it is a good idea to get fire safety advice before you start the work.

For more information, see the fire and explosion pages of the Health and Safety Executive website at: www.hse.gov.uk/fireandexplosion/



MANAGING

FOOD SAFETY

Food safety management is all about what you do to manage how food is produced in your business, to make sure it is safe to eat.

Food safety management procedures

You must put in place 'food safety management procedures' and keep up-to-date records relating to your procedures. If you change the type of food you produce, or change how you work, you must review these procedures.

There are packs produced by the FSA that can help you put these procedures in place – see page 33 for more information. You could also ask the environmental health service at your local authority for advice.

Staff

You must make sure that any member of staff who handles food is supervised and instructed and/or trained in food hygiene in a way that is appropriate for the work they do.

The person (or people) responsible for developing and maintaining your business's food safety management procedures must have received adequate training to enable them to do this. There is no legal requirement to attend a formal training course or get a qualification, although many businesses may want their staff to do so. The necessary skills could also be obtained in other ways, such as through on-the-job training, self-study or relevant prior experience.

Packs produced by the FSA and industry guides to good hygiene practice can also be helpful to train you and your staff. See page 33 for details.



When you hire a member of staff, you should make sure they understand the main food hygiene issues before they start work. See the Good food hygiene section on pages 12-21.



It is a good idea to keep a record of any training you or your staff have done, because you will be able to show this to enforcement officers when they visit your premises.

Suppliers



Your choice of supplier is important because a supplier's reliability, and the safety and quality of the food they supply, could affect your business. It is especially important that the products you buy have been stored, processed and handled safely.

When food is delivered, check that:

- > chilled and frozen food is cold enough
- > packaging is not damaged
- > it is what you ordered

If you do not think that the food a supplier delivers has been handled safely, reject the delivery, if possible, and contact your supplier immediately.

Traceability

You must keep written records of all the suppliers that provide you with food or any food ingredients. The records should include the name and address of the supplier, the type and quantity of products and the dates when you take delivery. You may also wish to record the batch number or the 'use by' or 'best before' date. Often this information will be on the invoice, but you should make sure.

You should keep all the invoices and receipts for any food products you buy from any supplier, including a shop or cash-and-carry. If there is a safety problem with food you have sold, you or an enforcement officer can check the details of the food. Bear in mind that if a food has a long shelf life, you will need to keep the records for longer.

If you supply food to another business, you also need to keep records containing the same details. Make sure that you keep all your records in a way that means that you could quickly find the details of a particular food when asked by an enforcement officer.

Product withdrawal and recall

If you have supplied some food to another business and you think that it is harmful to health or unfit for people to eat, you will need to arrange for it to be withdrawn from sale. If it has reached consumers, you may need to arrange for its recall, which means the consumers must be asked to return or throw away the product – ask your local authority for advice.

If you withdraw or recall any food or have food on your premises that may be harmful to health, you must immediately tell the environmental health service at your local authority.

Transport

When you transport food – perhaps from your premises to another venue, or from the cash-and-carry to your premises – you must prevent it from becoming contaminated, for example with dirt or bacteria.

It is especially important to make sure that:

- > food is transported in packaging or containers that protect it from contamination
- > chilled and frozen foods are kept at the right temperature (some businesses use cool bags and boxes, or refrigerated vans)
- > raw and ready-to-eat foods are kept apart

Vehicles used to transport food must be kept clean and in good repair.



**Good food
hygiene**





Good food hygiene is essential to make sure that the food you serve is safe to eat. And it makes good business sense because good hygiene helps prevent food poisoning and protects your reputation with customers.

When you are setting up a catering business, it is a good opportunity to introduce ways of working that will help you ensure good hygiene right from the start.

The four main things to remember for good hygiene are the 4 Cs:

- > Cleaning
- > Cooking
- > Chilling
- > Cross-contamination

You can use the 4 Cs to help you prevent the most common food safety problems. The following sections explain how you can use each one.



Cleaning

Effective cleaning gets rid of bacteria on hands, equipment and surfaces. So it helps to stop bacteria from spreading onto food. You should do the following things.

- > Make sure that all your staff wash and dry their hands thoroughly before handling food.
- > Clean and disinfect food areas and equipment between different tasks, especially after handling raw food.
- > Clean as you go. If you spill some food, clear it up straight away and then clean the surface thoroughly.
- > Use cleaning and disinfection products that are suitable for the job, and follow the manufacturer's instructions.
- > Disinfection products should meet the BS EN standards. Check product labels for either of these codes: BS EN 1276 or BS EN 13697.
- > Do not let food waste build up.



A cleaning schedule is a good way to make sure that surfaces and equipment are cleaned when they need to be. It can also help to stop cleaning products being wasted or used incorrectly.

Work out what needs cleaning every day, or more than once a day, and what needs cleaning less frequently. Your schedule should show:

- > what needs to be cleaned
- > what needs to be disinfected
- > how often it needs to be done
- > how the cleaning/disinfecting should be done

It is a good idea to include cleaning instructions showing:

- > what cleaning products should be used
- > how the products should be used, including how much they should be diluted and how long they should be left in contact with the surface (following the manufacturer's instructions)
- > how the products should be stored (in a special place, not in food areas)
- > staff training in cleaning procedures

Lack of adequate cleanliness is one of the most common reasons why food businesses are prosecuted.



Cooking

Thorough cooking kills harmful bacteria in food. So it is extremely important to make sure that food is cooked properly. Undercooked food could cause food poisoning.

When cooking or reheating food, always check that it is steaming hot all the way through. (In Scotland it is a legal requirement for reheated foods to reach at least 82°C.)

It is especially important to make sure that you thoroughly cook poultry (such as chicken), pork, rolled joints and products made from minced meat, such as burgers and sausages. This is

Good food hygiene

because there could be bacteria in the middle of these types of meat. Proper cooking is essential to kill any bacteria, so these types of meat should not be served pink or rare and should be steaming hot all the way through.

Whole cuts (such as steaks) or joints of beef or lamb can be served pink/rare at the customer's request.

Keeping food hot

Hot food can be kept below 63°C for up to two hours but you should only do this once. If any food is leftover after this time, you should reheat it till steaming hot and put it back into hot holding, or cool it as quickly as possible to 8°C or below, or throw it away. Remember to keep the food at a safe temperature until it is used.

In Scotland, businesses must also keep hot food at 63°C or above. The regulations do not give a specific length of time that food can be kept below this temperature to be served or displayed (though this should be as short as possible).



If you work out the temperature and time you need to cook a particular dish in your oven, you can use these settings and times to cook the dish in the future.

But remember, ovens and other equipment can vary and go wrong, so you will need to check regularly that these settings and times are still right to cook dishes properly.



Chilling

Chilling food properly helps to stop harmful bacteria from growing. Some foods need to be kept chilled to keep them safe, for example food with a 'use by' date, cooked dishes and other ready-to-eat food such as prepared salads and desserts.

Good food hygiene

It is very important not to leave these types of food standing around at room temperature. So, make sure you do the following things.

- > Check chilled food on delivery to make sure it is cold enough.
- > Put food that needs to be chilled in the fridge straight away.
- > Cool cooked food as quickly as possible and then put it in the fridge.
- > Keep chilled food out of the fridge for the shortest time possible during preparation.
- > Check regularly that your fridge and display units are cold enough.

Keeping food cold

Cold food must be kept at **8°C or below**. This is a legal requirement in England, Wales and Northern Ireland.

In practice, it is recommended to set your fridge at 5°C to make sure that food is kept cold enough. Check regularly that your fridge and any display units are cold enough.

When you are serving or displaying cold foods, they can be kept above 8°C for up to four hours. You should only do this once. If any food is left after this time, you should throw it away or keep it chilled at 8°C or below. Remember to keep food at a safe temperature until it is used.

In Scotland, the regulations do not set a specific temperature for cold food, but foods that need to be chilled should be kept in the fridge or other chilling equipment. The Scottish regulations do not give a specific length of time that food can be kept out of the fridge to be served or displayed (but this should be as short as possible).



Cross-contamination

Cross-contamination is when bacteria are spread between food, surfaces or equipment. It is most likely to happen when raw food touches (or drips onto) ready-to-eat food, equipment or surfaces. So, if raw meat drips onto a cake in the fridge, bacteria will spread from the meat to the cake.

If you cut raw chicken on a chopping board, bacteria will spread from the chicken to the board and knife. If you then use the same board and knife (without washing and disinfecting them thoroughly) to chop a cucumber, the bacteria will spread from the board and knife to the cucumber.

Hands can also spread bacteria. If you touch raw food and do not wash your hands thoroughly you can spread bacteria to the other things you touch.

Cross-contamination is one of the most common causes of food poisoning. Do the following things to avoid it.

- > Keep raw meat/poultry and ready-to-eat foods separate at all times, including packaging material for ready-to-eat food.
- > Wash your hands thoroughly after touching raw meat/poultry, fish, eggs and unwashed fruit and vegetables.
- > Clean and disinfect work surfaces, chopping boards and equipment thoroughly before you start preparing food and after you have used them with raw meat/poultry, fish, eggs and unwashed fruit and vegetables.
- > Prepare raw meat/poultry, fish, eggs, unwashed fruit and vegetables in different areas. If this is not possible, separate by preparing them at different times and clean and disinfect thoroughly between tasks.
- > Use different equipment (including chopping boards and knives) for raw meat/poultry and ready-to-eat food unless they can be heat disinfected in, for example, a commercial dishwasher.

Good food hygiene

- > Keep raw meat/poultry below ready-to-eat food in the fridge. If possible, use a separate fridge for raw meat/poultry, fish, eggs and unwashed fruit and vegetables.
- > Provide separate working areas, storage facilities, clothing and staff for the handling of ready-to-eat food.
- > Use separate machinery and equipment, such as vacuum packing machines, slicers and mincers, for raw and ready-to-eat food.
- > Separate cleaning materials, including cloths, sponges and mops, should be used in areas where ready-to-eat foods are stored, handled and prepared.
- > Make sure that staff know how to avoid cross-contamination.

Personal hygiene



To keep food safe, it is essential for you and your staff to have high standards of personal hygiene. Effective handwashing is extremely important to help prevent harmful bacteria from spreading.

Make sure that all staff that work with food wash their hands properly:

- > before preparing food
- > after touching raw food, especially meat/poultry, fish, eggs and unwashed fruit and vegetables
- > after a break
- > after going to the toilet
- > after cleaning
- > after removing waste
- > after blowing their nose
- > after touching phones, light switches, door handles and cash registers, or other surfaces that could come into contact with staff handling raw food

Good food hygiene

Don't forget that staff should dry hands thoroughly on a disposable towel – harmful bacteria can spread more easily if your hands are wet or damp. Use the disposable towel to turn off the tap.

Staff working with food must wear suitable, clean clothes and, where necessary, an apron, or other protective clothing.



Staff should:

- > keep hair tied back and/or wear a suitable head covering, e.g. hat or hairnet, when working with food
- > not wear watches or jewellery when preparing food (except a wedding band)
- > not smoke, spit, eat or chew gum when preparing food
- > avoid touching their face and hair, sneezing or coughing when preparing food

Illness

If you or one of your staff has diarrhoea and/or vomiting, they must not handle food and must not return to work until they have no symptoms for 48 hours.

Make sure that your staff tell you (or a manager/supervisor) if they have these types of symptoms. If you are not sure whether someone should be working with food, ask for advice from a doctor or the environmental health service at your local authority straight away.

Storage



It is very important to store food properly to keep it safe. Make sure you do the following things.

- > Keep foods in the fridge if they need to be chilled – see Chilling on page 15.
- > Store raw meat/poultry, fish, eggs and unwashed fruit and vegetables separately from ready-to-eat food – see Cross-contamination on page 17.
- > Never use food after the ‘use by’ date, because it might not be safe to eat.
- > If you save cooked food to be eaten later, cool it quickly, and keep it in the fridge – it is a good idea to date food, using stickers, or another method of labelling, to keep track of when food should be used or thrown away.
- > Check food with a short shelf-life every day to make sure it is still within its ‘use by’ date.
- > Follow any storage instructions on food packaging.
- > Store dried foods (such as grains and pulses) off the floor, ideally in sealable containers, to allow proper cleaning and protect them from pests.



Stock rotation

Remember the rule **first in, first out** to make sure that older food is used first. This will help to prevent waste.

When you put food in the fridge or storeroom, make sure the foods with a closer ‘use by’ or ‘best before’ date are at the front of the shelf, so they are used first.

Inspections

Enforcement officers will inspect your premises to make sure you are following food hygiene rules. They might come on a routine inspection, or visit because of a complaint. Usually, they will not tell you in advance that they are coming.

How often your business is routinely inspected will depend on the type of business and its previous record. Some premises might be inspected at least every six months, others much less often.

Enforcement officers will offer help and advice on food safety, and can take action if they find that your standards of food hygiene are not good enough. In serious cases, action might include closing the premises or prosecution.

The 'Food law inspections and your business' booklet at food.gov.uk/food-law-inspections produced by the FSA, explains the inspection process.

Good food hygiene is good for business

If you serve or supply food direct to the public, you may be covered by the Food Hygiene Rating Scheme. This means that when your business is inspected, you will be given a hygiene rating from '0' at the bottom to '5' at the top, based on the hygiene standards found at the time.

In Scotland, you will be given a 'Pass' or 'Improvement Required' result as part of a similar scheme called the Food Hygiene Information Scheme.

You will be given a sticker/certificate with your rating or result. You can put these on display to show your customers how good your hygiene standards are. They will also be able to look these up on the Food Standards Agency's website at food.gov.uk/ratings

You can find out more about the schemes, in the 'Frequently asked questions' section at food.gov.uk/ratings



**RULES ABOUT
MENUS**



Displaying prices

When you sell food or drink for people to eat or drink on the premises, you must make the prices clear, for example on a price list or menu. You must include VAT in the prices when appropriate (see Charging VAT below).

If you add a service charge (a percentage or amount), or if there is a minimum charge, you must display this with as much prominence as the other prices.

Charging VAT

Whether or not you need to include VAT in your prices, and what rate of VAT, depends on a number of different things. In general, businesses selling food or drink that is ready-to-eat or drink should charge VAT at the standard rate.

But businesses that have a turnover (not just profit) below the 'registration threshold' do not need to be VAT registered, and therefore do not need to charge VAT. See VAT registration on page 28.

For businesses that are VAT registered, these are some of the main rules. If you sell food or drink to be consumed on your premises, or if you supply hot takeaway food, you must charge VAT at the standard rate on these products.

Normally, you do not need to charge VAT on cold takeaway food and drink, but there are some products where standard-rate VAT always applies, such as crisps, sweets and bottled water.

Sometimes caterers that supply food to a school or hospital do not have to charge VAT.

For more information about when you need to charge VAT, contact HM Revenue & Customs (HMRC) on 0845 010 9000 or visit www.gov.uk/hmrc.

Describing food

You must describe food and drink accurately on menus, blackboards and adverts. Any illustrations must accurately represent the food you are selling. Descriptions and illustrations must not be misleading. Descriptions like 'fresh', 'home-made' and 'suitable for vegetarians' can easily be used misleadingly.

Think carefully about foods causing allergic reactions when describing the foods you are selling. If someone with a food allergy asks about the ingredients in a particular food, always check and never guess.

From December 2014, the Food Information for Consumers Regulation (EU) No. 1169/2011 will introduce a new requirement for allergen information to be provided for non-prepacked foods (such as those provided in restaurants, bars and cafés). The provision of allergen information is a requirement for all stages of the food chain, covering food intended for the final consumer, food supplied by mass caterers and foods supplied to mass caterers. Information about allergens must be legible and clearly marked in an obvious place. The 14 food allergens which will need to be declared when used as an ingredient are:

- > cereals containing gluten e.g. wheat, rye, barley, oats, spelt, kamut
- > crustaceans, e.g. prawns, lobster, crab
- > eggs
- > fish
- > peanuts
- > soybeans
- > milk
- > nuts, e.g. almond, hazelnut, walnut, pecan nuts
- > celery
- > mustard
- > sesame seeds
- > sulphur dioxide
- > lupin
- > molluscs, e.g. clams, mussels, oysters

A leaflet, Food Allergy: What you need to know, giving information on how to handle allergens in the kitchen is at: [food.gov.uk/multimedia/pdfs/publication/loosefoodsleaflet.pdf](https://www.food.gov.uk/multimedia/pdfs/publication/loosefoodsleaflet.pdf)

Visit the Food Standards Agency website [food.gov.uk](https://www.food.gov.uk), or contact your local authority, for advice on how to make sure your descriptions do not mislead.

Products described as 'sausages' or 'burgers' on menus must contain a minimum amount of meat, by law. Contact your local authority for more information.

Labelling food

Usually, catering businesses do not have to label food. But if the food contains ingredients that are irradiated, or derived from genetically modified (GM) soya or maize, you must say this either on a label attached to the food, on a menu, or on a notice that is easily visible to the customer.

The same rules apply to food that you pre-pack to sell direct to the customer (for example, sandwiches made and packed in advance in a sandwich bar).

There are more extensive labelling rules for businesses that supply pre-packed food to catering or retail businesses, or sell products for customers to cook. For advice on labelling specific food products, contact your local authority (in England, you will need to contact the Trading Standards Department, and in Scotland and Northern Ireland, you will need to contact the Environmental Health Department).

Alcohol

You must have a licence to sell alcoholic drinks. There are also rules about the quantities of beer, wine and spirits you can serve. Contact your local authority for information on both of these issues.



Types of business

Before you start trading, you need to decide what type of business you are setting up. The main types of business are:

- > 'sole trader', which means you will be self-employed
- > partnership, with another person or more than one person
- > limited company

For more information about these different types of business, visit the www.gov.uk website.

Being self-employed

If you are self-employed, you must register with HM Revenue & Customs within three months of becoming self-employed. As a self-employed person, you are responsible for paying your own tax and National Insurance contributions. You will need to fill in a tax return each year.

Contact your local tax office to find out more about what you need to do concerning tax, or call the HMRC helpline for newly self-employed people on 0845 915 4515.

VAT registration

VAT stands for Value Added Tax. Businesses that are 'VAT registered' charge VAT on the goods and services they provide. If your business has a turnover (not just profit) above the 'registration threshold', it must be VAT registered.

From 1 April 2013, the registration threshold was set at £79,000 a year, but this is likely to change.

Some businesses choose to register for VAT, even though their turnover is below the registration threshold. If your business is VAT registered, you will be able to reclaim the VAT you pay to suppliers. And you will also need to charge VAT on certain things. See Charging VAT on page 23.

To find out more about VAT registration contact HM Revenue & Customs on 0845 010 9000 or visit www.gov.uk/hmrc.

Record keeping

You must keep records of all your business income and expenses. This will help you to prepare your accounts and fill in your tax return. Having a record of all the money coming in and going out can also help you to run your business efficiently.

You must keep all records for at least five years from the latest date for sending back your tax return. If you would like advice about record keeping, contact HM Revenue & Customs or an accountant.

Don't forget that you should keep all the invoices and receipts for foods that you buy. See the 'Traceability' section on page 10.



- > Update your records regularly. This helps to avoid paperwork piling up and it will make it much easier to prepare your annual accounts.
- > Keep receipts for all your business expenses. They are proof of how you spent the money.
- > Always keep business money and personal money separate.

Paying employees

If you are employing other people, you will need to work out, and pay, your employees' tax and National Insurance contributions. These come out of the wages you pay them. Contact HM Revenue & Customs for more information.

Remember, you need to keep a record of everything you pay your employees, including wages, payments and benefits.

You also need to make sure that you keep to employment law on issues such as employee rights, working hours, minimum wages and equal opportunities. For more information, visit the www.gov.uk website.

Help and advice is also available from the HM Revenue & Customs. Contact the new employers' helpline on 0300 200 3200 or visit www.hmrc.gov.uk/newemployers



Law



Food hygiene regulations

The most important food hygiene legislation that applies specifically to food businesses is:

- > Regulation (EC) No. 852/2004 on the hygiene of foodstuffs
- > The Food Hygiene (England) Regulations 2006 (as amended) and equivalent regulations in Scotland, Wales and Northern Ireland*

Together, these set out the basic hygiene requirements for all aspects of your business, from your premises and facilities to the personal hygiene of your staff. They also include temperature control requirements, and the requirement to put in place 'food safety management procedures' and keep up-to-date records of these.

For more information on these regulations, see the 'Food hygiene – a guide for businesses' booklet at food.gov.uk/food-hygiene-guide, or contact the environmental health service at your local authority.

General food safety regulations

You also need to comply with the General Food Law Regulation (EC) No. 178/2002 and the General Food Regulations 2004. These say that you must make sure that the food you place on the market is not unsafe, which means that it should not be harmful to people's health or unfit for people to eat.

If food is described as suitable for people with a particular food allergy or intolerance, (such as nut free or gluten free), then you should consider the possible risks for that group. For example, if you were preparing food for a customer needing a nut-free diet, food could be considered to be harmful to their health if it contained nuts.

Also see 'Traceability' and 'Product withdrawal and recall' on pages 10-11, and 'Describing food' on pages 24-25.

The Food Safety Act 1990 also has important rules on food safety.

* In 2013, in England only these regulations will be consolidated with the General Food Regulations 2004 and so their title is expected to change

A close-up photograph of a person's hands holding a small white rectangular card against a beige t-shirt. The card has red text printed on it. The person's hands are visible, with some skin conditions like yellowish spots on the fingers. The background is the textured fabric of the t-shirt.

* What help
can I get?

What help
can I get?

Food safety management packs

If you run a small catering business, there are packs available to help you put in place food safety management procedures. These packs have been produced by the FSA in England, Scotland and Northern Ireland, and by local authorities in Wales.

- > **England** – ‘Safer food, better business’, an innovative and practical approach to food safety management, has been developed by the FSA in partnership with small catering businesses and more than 50 local authorities. There are also versions for retailers and different cuisines. You can download and print the packs via food.gov.uk/sfbb
- > **Wales** – several local authorities have previously developed guidance packs for caterers and the FSA in Wales has encouraged the sharing of these packs throughout Welsh local authorities. Some Welsh businesses are using ‘Safer food, better business’. Contact your local authority for more information.
- > **Scotland** – the FSA in Scotland has drawn on expertise from the food industry including small businesses, local authorities and the Scottish Food Advisory Committee to develop a system called ‘CookSafe’. This is also available in Bengali, Chinese, Urdu and Punjabi. Businesses that would like a copy should contact their local authority, or view it at food.gov.uk.
- > **Northern Ireland** – the FSA in Northern Ireland has produced guidance for the catering sector called ‘Safe Catering’, by working with caterers and local authorities. This guidance, which has been developed and refined over a number of years, is widely accepted by the catering sector in Northern Ireland. Businesses should contact their local authority for information.

Catering businesses do not have to use any particular pack or model, but they must make sure they have food safety management procedures that are suitable for their business. Some businesses will already have a suitable system, which they can continue to use.

What help
can I get?

Food Standards Agency publications

Food hygiene: a guide for businesses

- general guide to food hygiene regulations
food.gov.uk/food-hygiene-guide

Food law inspections and your business

- explains the inspection process
food.gov.uk/food-law-inspections

The provision of allergen information for non pre-packed foods

- gives full best practice guidance
food.gov.uk/multimedia/pdfs/loosefoodsguidance.pdf

Food allergy: What you need to know

- gives advice for caterers selling non pre-packed foods
food.gov.uk/multimedia/pdfs/publication/loosefoodsleaflet.pdf

All of these publications are free of charge. To find out if copies are available to order, contact Food Standards Agency Publications:

tel 0845 606 0667
fax 01375 484 556
email foodstandards@ecgroup.co.uk

Online

Further information and advice about food for businesses can be found on the Food Standards Agency's website at food.gov.uk/business-industry/

What help
can I get?

Other government publications

HM Revenue & Customs

'Thinking of working for yourself?' - a guide

To order, visit www.hmrc.gov.uk
call 0845 9000 404, or fax 0845 9000 604.

Health and Safety Executive

The Health and Safety Executive produces a number
of factsheets that are relevant to catering businesses.

See this link for a list:

www.hse.gov.uk/pubns/caterdex.htm

You can also order publications from www.hsebooks.co.uk
or by calling 01787 881 165.

GOV.UK

Other publications for businesses can be found at:
www.gov.uk/government/publications

What help
can I get?

Useful contacts

GOV.UK

www.gov.uk

Business Wales

www.business.wales.gov.uk 03000 60 3000

Business Gateway (Scotland)

www.bgateway.com 0845 609 6611

Invest Northern Ireland

www.investni.com

Scottish Enterprise

www.scottish-enterprise.com 0845 607 8787

Workspace (Northern Ireland)

www.workspace.org.uk 028 7962 8113

HM Revenue & Customs

www.hmrc.gov.uk

New employers' helpline 0845 607 0143

Helpline for newly self-employed people 0845 915 4515

National minimum wage helpline 0800 917 2368

VAT registration 0845 010 9000

Health and Safety Executive

www.hse.gov.uk

Equal and Human Rights Commission

www.equalityhumanrights.com 0808 800 0082

Companies House

www.companies-house.gov.uk 0303 1234 500

Institute of Hospitality

www.instituteofhospitality.org 020 8661 4900

British Hospitality Association

www.bha.org.uk 0207 404 7744

British Beer and Pub Association

www.beerandpub.com 020 7627 9191

British Institute of Innkeeping

www.bii.org 01276 684 449

Checklist

- Have you registered your premises?
- Do the design and construction of your premises meet legal requirements?
- Have you put food safety management procedures in place and are you keeping up-to-date records of these?
- Do you and your staff understand the principles of good food hygiene?
- Have you considered health and safety and fire safety arrangements?
- Have you registered as self-employed?
- Do you need to register for VAT?
- Are you keeping records of all your business income and expenses?
- Are you keeping records of your employees' pay and do you know how to pay their tax and National Insurance contributions?
- Do you describe food and drink accurately?
- Do you need to apply for a licence to sell alcohol, for entertainment, for selling hot food or drink late at night, or for selling food on the street?

For further information and advice about food, or to download this publication, visit the Food Standards Agency's website:
food.gov.uk

Connect with us



Like us

[food.gov.uk/facebook](https://www.facebook.com/foodgov)



Join our conversation @foodgov

[food.gov.uk/twitter](https://twitter.com/foodgov)



Watch us

[food.gov.uk/youtube](https://www.youtube.com/foodgov)



Get our news by RSS

[food.gov.uk/rss](https://www.food.gov.uk/rss)



Get our news by email

food.gov.uk/email

Scan our QR vCard



© Crown Copyright 2013

The content of this publication is subject to Crown copyright protection unless otherwise indicated.

You may re-use the information in this publication (not including the Food Standards Agency logos and photographs that are the copyright of a third party) free of charge in any format or medium, under the terms of the Open Government Licence at: nationalarchives.gov.uk/doc/open-government-licence/
Any enquiries regarding the use and re-use of this information resource should be emailed to: psi@nationalarchives.gsi.gov.uk

Published by the Food Standards Agency June 2013

FSA/1689/0613