



**Fleming's**  
Department Store

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Church Square  
Monaghan

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The Competition Authority  
14 Parnell Square  
Dublin 1

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To whom it may Concern

With reference to the study of the retail sector being carried out by the Competition Authority I would like to make some observations on behalf of my business in Monaghan.

I have a retail business in Monaghan town centre employing 137 people living in and being part of the local community and supporting as many local suppliers as possible. Within close proximity and easy driving distance we have Tesco, Dunnes, Lidl, Sainsbury, Asda and Nisa. So as an independent retailer we must have higher standards, local staff highly trained and very competitive prices. We have developed our business over the last number of years without any tax breaks unlike our main opposition in town – Tesco and Dunes Stores who availed of Urban Renewal.

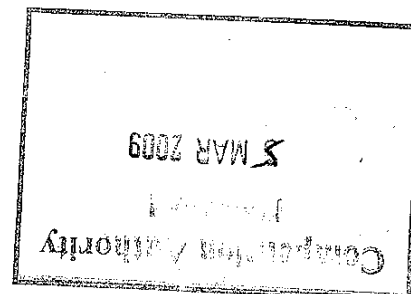
We have issues with Cross Border with Vat differences within our Expert Electrical Department – 21.5% versus 15%. Nursery Department – we have baby car seats carrying Vat as against 0% rating on baby car seats in N.I. because they are classified as safety equipment. Within the supermarket we have Vat on cakes and biscuits, which are 0% rated in N.I. Off Licence – with the excessive duties and Vat on beers, wines and spirits it was proven before Christmas last year that the duties have been counter productive to the Irish tax payer and if there had of been a reduction in excise and Vat there is no doubt in my mind that the Irish revenue would have gained quite substantially. Our staff costs are considerably higher in ROI compared to N.I e.g. Minimum wage is considerably higher in ROI versus N.I.

We can do what some other supermarkets do import New Zealand lamb, Brazilian beef and chicken from Thailand and absolutely destroy the agriculture sector but we have chosen to support Irish agriculture and Irish jobs.

We can compete with anyone in the market place if we are given a level playing field (electricity, local government costs etc.)

Yours sincerely,  
Gordon Fleming

*Gordon Fleming*  
Managing Director



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