

# SPRING breeze

# LOGICCOOL

Specialist Air Conditioning Distributor

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## Panasonic Summer Promotion 2013

**Earn points with Panasonic and be rewarded with a range of free gifts**



\* Camera and headphones are available in various colours, see [www.panasonicproclub.com](http://www.panasonicproclub.com) for details.

### Terms & Conditions

Promotion runs from 18th March 2013 – 14th June 2013 inclusive and is open to installers based in the UK and Ireland.

Points can only be earned on the models and ranges set out on the promotion documentation and must be purchased from a Panasonic distributor.

All claims must be submitted to Panasonic via your distributor or by visiting [www.panasonicproclub.com](http://www.panasonicproclub.com) by 28th June 2013. Claims made after this date will not be accepted.

Points may only be accumulated from a single distributor. Any points obtained from various distributors cannot be combined.

To claim via a distributor, a claimant must submit to them a point request, gift preference, upload or post or fax the invoice and provide contact details. Distributor will pass to Promoter for verification.

To claim via [www.panasonicproclub.com](http://www.panasonicproclub.com) the required form must be completed and invoice uploaded. Promoter will verify any claim made with the respective distributor.

Invoices must be provided and verified for every claim before any claimed gifts will be dispatched to the claimant and will be sent to UK and Ireland address only. In order to be considered a valid claim, invoices must be dated within the promotional period.

Any unused points not claimed by 28th June 2013 will be lost. There will be no cash alternative provided for points.

This promotion can not be used in conjunction with any other promotions or discounts other than the ProPartner Scheme (please contact Logiccool for further details).

Panasonic will provide evidence to HMRC Tax office to demonstrate that the basic rate personal tax and NI related to any gifts supplied have been paid on your behalf by Panasonic.

Panasonic accepts no liability for incomplete claims, illegible, lost or damaged documentation provided by participants.

It is the responsibility of the participant to ensure they are permitted to enter. Participants are reminded the promotion should not compromise their obligation to give honest impartial advice to their customers.

Promoter is Panasonic UK, a branch of Panasonic Marketing Europe GmbH, Panasonic House, Willoughby Road, Bracknell RG12 8FP

Promotion runs from 18th March to 14th June 2013. All documentation must be submitted by 28th June 2013.

### RE

Wall Mounted RE-3 Type Standard Inverter

20 POINTS

### ETHEREA - PKE / MINI PAC

Wall Mounted Ethera / Mini 4 Way 60x60 Cassette / Mini Low Static Pressure Hide Away / Mini Floor Console / Inverter +

40 POINTS

### PKEA

Wall Mounted Professional Inverter

50 POINTS

### FREE MULTI

CU-2E15PBE / CU-2E18PBE / CU-3E18PBE / CU-4E23PBE CU-4E27PBE / CU-5E34PBE / Multi-Inverter

100 POINTS

### PACI STANDARD INVERTER

U-\*\*PEY1E5 / U-\*\*PEY1E8 / Standard Inverter

150 POINTS

### PACI ELITE INVERTER

U-\*\*PE1E5 / U-\*\*PE1E8 / Inverter +

200 POINTS

### AQUAREA

Aquarea Bi-Bloc / Mono-Bloc / High Performance / T-Cap / HT

300 POINTS

## What is EuP (or ErP as it is otherwise known)?

This EU Directive was implemented to ensure that all products that consume energy become more efficient and therefore use less energy, assisting member states in achieving their carbon reduction targets. The Directive is far-reaching and covers a wide range of products and technologies. These are grouped into "Lots" and include PC's, Domestic Appliances, Fan Motors, Street Lighting, Domestic Lighting, Consumer Electronics (including Laptops and Televisions), and Power Supplies.

The Directive has been part of our everyday lives for some time. We are familiar with purchasing products for our homes that are now a minimum A rated standard.

Future "Lots" which will have a significant impact on our industry are those which cover air conditioning over 12kW (Lot 6), Boilers (Lot 1) and Water Heaters (Lot 2). These Lots cover VRF, Air to Air Heat Pumps over 12kW, Air to Water Heat Pumps, Hot Water Cylinders and Chillers.

## Immediate Changes to our Industry which affect the contractor

Product efficiencies for Air Conditioners up to 12kW Cooling (Lot 10) will now be measured seasonally. COP's and EER's will change to SCOP and SEER (Seasonal Energy Efficiency Ratio).

When a manufacturer launches a new product this would not normally be an issue. In this instance all manufacturers are launching new product at the same time and there are issues in getting "final data" published.

The SCOP and SEER information available at the time of writing is "indicative only" in many cases and awaiting final approval.

## Enhance Capital Allowances and changes which affect the end-user

The Carbon Trust, which manages Enhanced Capital Allowances which end-users benefit directly from will not be in a position to change their compliance data from traditional COP and EER qualification until Autumn 2013.

This means that all manufacturers have to test their equipment for COP and EER for current ECA approval and also SCOP and SEER for future ECA approval.

All of this data needs to be registered with the Carbon Trust and this is an labour intensive job which requires accurate data which has been verified by an approved body.

Although more efficient, the equipment may not be ECA approved and as such the end-user will not be able to claim their 100% Capital Allowances. On a project installation as little as £10k, the end-user has "lost" £3k. Clearly, for a much larger installation the financial effect will be much greater

If the end-user financial year-end is March 2013 then even if the product automatically qualifies for the new ECA criteria in the autumn the opportunity to make that claim may have gone.

## The Annual Investment Allowance

This problem is very real and in usual circumstances this would be an issue. However, due to changes announced by the Chancellor of the Exchequer in his mini-Budget there seems to be a stop-gap solution for small businesses until the Carbon Trust makes changes to their qualifying criteria later in 2013.

Since 2008 most businesses, regardless of size, have been able to claim the AIA (Annual Investment Allowance) on their expenditure each year on plant and machinery (subject to certain conditions). The amount has varied, once being as high as £100,000.00 but recently reducing to £25,000.00

In January 2013, the amount business owners will be able to write off as tax-deductible capital expenditure in the year of purchase will increase from £25,000 to £250,000. This is to encourage investment amongst business owners

This is an alternative to Enhanced Capital Allowances and can be used when installing or selling a non-ECA approved product such as a new (2013) EuP Lot 10 approved system which does not currently comply with the current Carbon Trust guidelines.

Due to the new EuP Lot 10 there are now no "moral" issues in promoting this scheme. All new equipment will be deemed to be Energy Efficient.

The Carbon Trust will seek to ensure that their new criteria sets a high standard for the most efficient products (typically the top 25%) and for larger businesses and larger installations this scheme must still be promoted. The increase in AIA may be short lived as history has shown this to be the case but for now this gives the installer and end-user an option if they are unfortunate victims of product changes outside of their control and in an unfortunate situation where they have received efficient products which do not qualify for ECA's despite being quoted products which did qualify.

The HMRC has helpful information on their website ([www.hmrc.gov.uk](http://www.hmrc.gov.uk) – search for Enhanced Capital Allowance or Enhanced Capital Allowance) and we advise that the end-user fully investigate ECA and AIA before proceeding.

The Energy Using Products Directive (EuP) is the most significant change to our industry in many years. Lot 10 which is specific to all Air Conditioners up to 12kW of Cooling, became effective in January 2013.

# Effectively this means mass changes to nearly every split system in the UK.

SCOP (Seasonal Co-Efficient of Performance) will be split into three EU Climate zones which allows manufacturers to produce data which is more relevant to UK Conditions.

All small to medium commercial split systems have had a complete design overhaul. The systems cannot consume more than 1 watt of electricity when in standby mode, must use DC Fan Motors and have restrictions as to what materials can or cannot be used in the manufacturing process.

From January 1st 2013, products prior to this directive cannot be manufactured in the EU or imported into the EU.

There are potential issues with stock and there are also price increases from many manufacturers. These price increases range from 3% to over 20% and could make for difficult negotiations throughout the supply chain when a recently quoted project comes to fruition.

There will also be compatibility issues in that many new products will not be compatible with older models. This will affect the service industry in that it will no longer be commonplace to replace a condensing unit or evaporator rather than component parts. This is actually a commonplace practice due to the pricing of some spare parts or the accessibility of the installation.

The most significant difficulty is that at the time of writing most of the performance data is not currently available. There are only a few test facilities in the EU. These facilities test the performance of equipment at a range of conditions and these need to be certified by various bodies to ensure that the manufacturers data is verified and that energy labelling is accurate.

Whilst the new SCOP and SEER will have a minimum requirement for EU Energy Labelling and are deemed to be more efficient than previous models; the previous COP and EER data in many cases will actually be lower than that which previous models delivered. This is largely due to the performance characteristic curve for the compressor which basically stays the same but the design point for optimising load at ambient temperatures moves in order to get better seasonal performance, which in turn means the compressor has to work bit harder at 100% load nominal conditions.

This situation can affect the end-user significantly. An installing contractor may have quoted a product in December 2012 or January 2013 which is ECA Compliant thus meaning that the end-user is entitled to claim 100% Capital Allowances on the entire cost of the installation.

At no fault of the contractor the actual equipment delivered as early as January 2013 may differ in that it is new EuP Lot 10 compliant product. The actual change to the model number delivered may be minimal and this may not be picked up when delivered although the reseller or distributor has an obligation to make their customer aware of this fact.

The AIA is a kind of capital allowance, which offers tax relief at 100 per cent on qualifying expenditure in the year of purchase. This pro-rates for short or long periods, and also for periods that span the operative dates and rates of allowance.

Businesses are able to claim the AIA in respect of their expenditure on both general and "special rate" plant and machinery. The AIA is effectively a 100 per cent allowance that applies to qualifying expenditure up to an annual limit or cap.

## Some examples of AIA qualifying expenditure

<http://www.hmrc.gov.uk/manuals/camanual/ca23084.htm>

'Plant or machinery' actually covers almost every sort of asset a person may buy for the purposes of his/her business. Really the only business assets not covered are land, buildings and cars (which are excluded by one of the 'general exclusions'). Typical examples of plant or machinery include:

- computers and all kinds of office furniture and equipment
- vans, lorries, trucks, cranes and diggers
- 'integral features' of a building or structure, see CA22320

## CA22320

**Plant and Machinery Allowances (PMA): buildings and structures: expenditure on integral features: definition and related provisions**

<http://www.hmrc.gov.uk/manuals/camanual/CA22320.htm>

Integral features - definition

The new rules on integral features apply where a person carrying on a qualifying activity incurs expenditure on the provision or replacement of an integral feature for the purposes of that qualifying activity. Each of the following is an integral feature of a building or structure

1. an electrical system (including a lighting system),
2. a cold water system,
3. a space or water heating system, a powered system of ventilation, air cooling or air purification, and any floor or ceiling comprised in such a system,
4. a lift, an escalator or a moving walkway,
5. external solar shading

Sources: HMRC [www.growthbusiness.co.uk](http://www.growthbusiness.co.uk)



## The new Hitachi IVX Premium (IVX-P) Split System range has an improved defrost control which makes it a more viable solution for commercial heating only applications.

Part of the discharge gas is bypassed to the heat exchanger, making use of the surplus capacity of the outdoor unit when decreasing the thermal load of indoor units. This is a simple hot-gas bypass system. The new heat exchanger design also includes "slitless fins" which prevents ice from building up on the condensing unit. This again reduces the duration of the defrost cycle and improves heating output. Finally, the intelligent defrost system

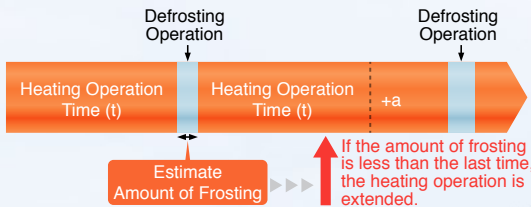
Healthcare Practices or Meeting Rooms, the system also doubles up as a 2 Pipe VRF. With this added technology the installer can connect any style of Indoor Unit of any capacity from 50% to 120% combination on most models. This allows independent heating or cooling to individual rooms or individual on/off arrangement with low cost and high efficiencies.

Each connected Indoor Unit will also work to its own Return Air Sensor or as a combined "system" to allow the operation to be suited to the application.

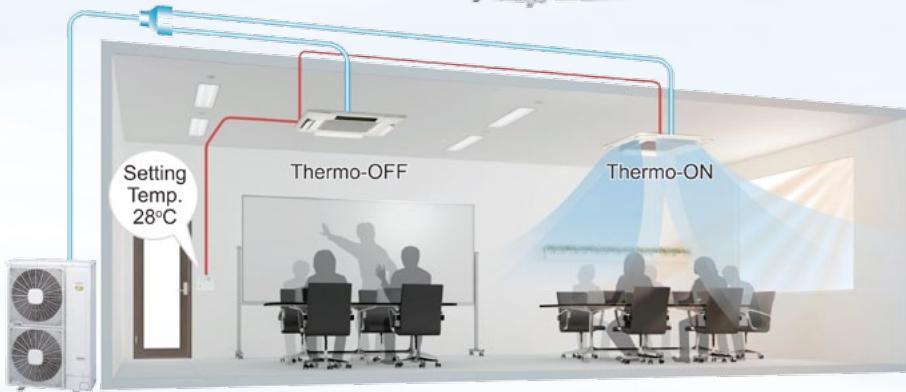
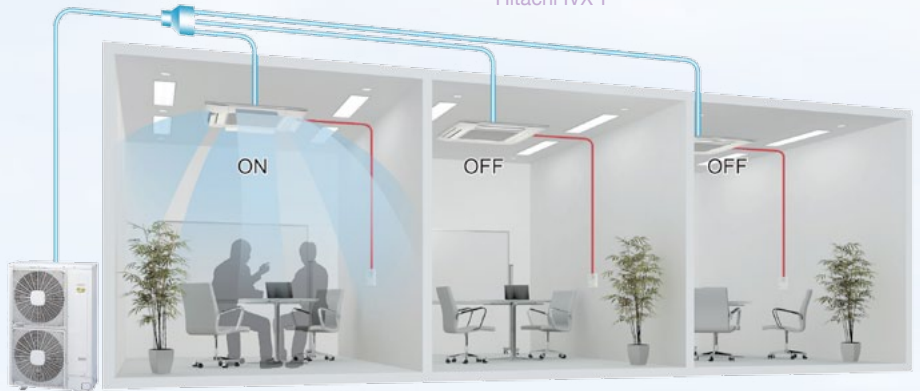
Put simply this is a 2 Pipe VRF in a Split system box with high SCOP and SEER's. The original IVX was unique. The new IVX is simply better.



Hitachi IVX-P



monitors the initial cycle and the level of frost on the coil and adjusts all future cycles to enhance the overall performance of the system. Rather than a pre-programmed defrost period the Hitachi IVX-P product will adjust the defrost cycle based on the application. The new design also increases the amount of indoor units that can be connected from four to eight. Ideal for L-Shaped Open Plan Offices,



Hitachi IVX-C

### Single Phase Systems

Model Reference		Uk Cool/ Heat (kW)	Max Pipe (m)	Fuse Rating (amps)	Pipe Size Gas	Pipe Size Liquid	Interconnecting Cable
Max. Indoor	Outdoor Unit						
Max 2 FC, 110%	RAS-2HVNP	5.30/6.40	50	16A	1/2	1/4	3C+2C*
Max 2 FC, 110%	RAS-2.5HVNP	5.80/7.20	50	20A	1/2	1/4	3C+2C*
Max 3 FC, 120%	RAS-3HVNP	7.60/9.80	50	20A	5/8	3/8	3C+2C*
Max 3 FC, 120%	RAS-4HVNP	10.50/12.90	75	32A	5/8	3/8	3C+2C*
Max 6 FC, 120%	RAS-5HVNP	13.20/16.10	75	32A	5/8	3/8	3C+2C*
Max 6 FC, 120%	RAS-6HVNP	15.30/17.60	75	32A	5/8	3/8	3C+2C*

### Three Phase Systems

Model Reference		Uk Cool/ Heat (kW)	Max Pipe (m)	Fuse Rating (amps)	Pipe Size Gas	Pipe Size Liquid	Interconnecting Cable
Max. Indoor	Outdoor Unit						
Max 5 FC, 120%	RAS-4HNPE	10.50/12.90	75	16A	5/8	3/8	3C+2C*
Max 6 FC, 120%	RAS-5HNPE	13.20/16.10	75	20A	5/8	3/8	3C+2C*
Max 6 FC, 120%	RAS-6HNPE	15.30/17.60	75	20A	5/8	3/8	3C+2C*
Max 8 FC, 120%	RAS-8HNPE	20.60/24.10	100	32A	7/8**	3/8	3C+2C*
Max 8 FC, 120%	RAS-10HNPE	25.60/32.00	100	32A	7/8**	1/2	3C+2C*
Max 8 FC, 120%	RAS-12HNPE	30.20/33.50	100	32A	7/8**	1/2	3C+2C*