

BC
March 1978



The British Club News

THE BRITISH CLUB

189 Suriwongse Road

Bangkok

Telephones: 234-0247
234-2592 (Office only)

Chairman : Mr. A.P. Adcock
Vice Chairman : Mr. L.V. Vize
Hon Treasurer : Mr. D. Sprot
Manager : Lt Col (Retd) J.F. Davis

NEWSLETTER FOR MARCH 1978

Three naval ships and a fleet auxiliary will be in port from 3 to 8 March. Visiting membership has been extended to the crews and various activities and games fixtures have been arranged.

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On Friday 31 March we will welcome to the Club once again a Maori Concert Party from Singapore. A Family Night will be arranged for that evening with a Pub Night in the bar and a disco for the children.

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This month we publish another article on UK taxation provided by Wilfred T. Fry Limited. This article on Domicile (see pages 6-8) will no doubt be of interest to UK citizens who, if they wish, can get more advice from the Company, the new address of which is given on page 9.



CASTROL (THAILAND) LIMITED
Lubrication specialist for over 75 years

COMMITTEE MEETINGS

Committee Meetings in March are scheduled for:-

Tuesday 7 March at 6.30 p.m.

Tuesday 21 March at 5.30 p.m.

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BAR CLOSING

The Committee wish to remind Members of the Bylaws concerning the closing time of the Main Bar - as there appears to be some misunderstanding which is causing concern.

The Bylaws state that the Club will normally close at 10 p.m. but if Members are present it may remain open until 12 midnight. On special occasions the closing hour may be extended by a Committee Member or the Manager.

The Bylaw has been in existence for many years and was not geared, as some Members may have believed, to the more recent curfew.

The Committee would therefore appreciate the cooperation of Members in observing the closing hour and so avoid causing embarrassment to themselves and the Staff.

BAR AND SNACKS

TOMATO JUICE

Local tomato juice is now being served and so the prices of juice and Bloody Mary's have dropped.

Juice (5 ounce) Baht 4.-

Bloody Mary Baht 19.-

FRESH JUICES

The price of limes fluctuated considerably in mid-February and a sale price increase was made for fresh lime. The price will be reduced once market costs settle.

ADVERTISING

Members are reminded that they can place advertisements in the Newsletter at reasonable rates. Notices on the Club notice boards are seen only by those using the Club whereas this Newsletter is sent to all members.

Rates are:

Members Personal Advertisements

Ten line box - 25.-

Half Page - 50.-

Full Page - 100.-

Business Advertisements (Not on the Covers)

½ page - 250.-

Full page - 500.-



NEW MEMBERS NIGHTS

New Members will be invited to meet the Committee in the Dining Room at 5.30 p.m. on the following days:

Tuesday 7 March (Closing date 4 March)

Tuesday 4 April (Closing date 1 April)

Candidates and sponsors are invited to bring their wives to the New Members Night which will take the form of an informal drinks gathering. Dress: Tie but no jacket.

NEW MEMBERS

The following were elected to membership of the Club in February 1978:

Ordinary

- | | |
|--------------------|-----------------|
| Mr. P. Fairbrother | Mobil Oil |
| Mr. R.F. Groves | UN (CATC) |
| Mr. G.W. Hopcroft | British Embassy |
| Mr. D.M. Tait | Hong Kong Bank |

Non-Voting

- | | |
|---------------------|---------------------|
| Mr. K.E. Mann | UN (ESCAP) |
| Mr. B.I. McClelland | R. Irrigation Dept. |

Ladies Privileges

- | | |
|------------------|-----------|
| Miss M.J. Pearce | CBM Group |
|------------------|-----------|

The following member rejoined the Club in February

- | | |
|------------------|-----------|
| Mr. W.H. Lousada | Coca Cola |
|------------------|-----------|

MEMBERSHIP

Membership figures as at 1 February 1977 and 1978 were as follows:-

	<u>1977</u>	<u>1978</u>
Ordinary	351	358
Country	7	8
Non-Voting	5	6
Associate	-	4
Ladies	25	24
Active	<u>388</u>	<u>400</u>
Absent List	<u>447</u>	<u>465</u>
	<u>835</u>	<u>865</u>
	<u>==</u>	<u>==</u>

VISITORS

The following past members were in town during February:-

- Prof. and Mrs. M. Pescod - from UK attending an AIT conference
- Mr. Mike Ward - on business
- Mr. Andrew Sobenko - passing through



UK TAXATION - DOMICILE

Understandably perhaps some people confuse domicile with residence, often believing the terms suggest the same status. In relation to UK taxation nothing could be further from this truth. It is not easy to find a precise definition of the word, but put briefly and simply it means the persons natural homeland to which he intends ultimately to return, however long he has been away.

There are two types of domicile, one of origin and one of choice. No one can be without a domicile - even a homeless or stateless person has a domicile - but none of us can have more than one domicile at any one time. Domicile of origin is undoubtedly the most important concept and is determined at birth by operation of law. A legitimate child takes as his domicile of origin his parents' domicile (normally the father) at birth. Having established the domicile of origin it may be that a person will choose to abandon that domicile and adopt some other country as his homeland thus substituting a domicile of choice. However, it is not normally very easy to establish a domicile of choice; there must be both the intention to abandon the old country and to make a permanent home in the new country supported by physical presence there. In the event that a domicile of choice may be abandoned without acquiring another domicile of choice elsewhere, the domicile of origin - which never changes - will revive.

The domicile of a married woman is determined according to the same factors as any other individual capable of having an independent domicile, and a domicile of a husband and wife may therefore differ. Prior to legislation which became effective from 1st January 1974, a woman acquired her husband's domicile on marriage, and indeed a woman already married on the 1st January 1974 retains her husband's domicile, but

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as a domicile of choice, until such time as she chooses to alter it. Nevertheless, in the vast majority of cases husband and wife share a common domicile status.

Having tried to explain the meaning of the term, it is important to consider the significance of domicile so far as UK taxation is concerned. In general, persons of foreign domicile, who are resident in the UK, are chargeable to Income Tax (including higher rate tax and investment income surcharge) only on the amount of foreign investment income remitted to or received in the UK. Likewise, overseas capital gains are only liable to Capital Gains Tax if transferred to the UK. The non-domiciled UK taxpayer is therefore at an advantage since he only pays tax on what he brings in, whereas the individual who is resident, ordinarily resident and domiciled in the UK pays tax on the whole overseas investment income, whether or not it is brought to the UK.

The position as regards foreign earnings is rather different. An employee of an overseas organisation who is ordinarily resident in the UK and working there, will be assessed on his earnings without reference to the amounts received in the UK but part of the earnings will be relieved of all tax. Only where all the duties of the employment are performed outside the UK is any liability to tax based on the amounts received in the UK.

The Capital Transfer Tax provisions follow broadly similar lines, to those which regulate the taxation of income. Anyone with a UK domicile is chargeable on his worldwide assets whereas a person not domiciled in the UK is liable only on those assets situated in the UK. It follows that someone not living in the UK, who is nevertheless domiciled there, is, with few exceptions, chargeable to Capital Transfer Tax on his total assets including those situated outside the UK. This will include gifts made with funds and assets in the country of residence.

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When Capital Transfer Tax was introduced in 1974, special provisions were included in the legislation enabling the Inland Revenue to deem the individual domiciled in the UK for the purpose of Capital Transfer Tax even though his true country of domicile is outside the UK. These rules are basically designed to stop the immediate avoidance of Capital Transfer Tax by persons leaving the UK for the Channel Islands, the Isle of Man, and to a lesser degree other foreign countries, but they also deem the foreigner domiciled in the UK if he has been resident there for many years. It must be stressed that these special rules do not change a persons real domicile but simply make his assets chargeable to Capital Transfer Tax on the same basis as someone domiciled in the UK.

In general an allowance is granted by the UK authorities where overseas income, gains, gifts or assets are assessable to Income Tax, Capital Gains Tax or Capital Transfer Tax, for taxes of a similar nature already borne abroad. The basis of this relief is normally set out in the Double Taxation relief agreement between the two countries concerned, but where no such agreement exists, unilateral relief is usually available in the UK.

In a brief article such as this, one can really do no more than outline the main issues involved. UK taxation is a complex subject and indeed many diverse factors can influence the domicile status itself. It is therefore strongly recommended that anyone wishing to clarify his own position should obtain professional advice.

Finally it must be remembered that domicile is important in many other aspects of law, but in this article we have only concerned ourselves with UK taxation.

U.K. TAXATION

If you are concerned now, or will be in the future, with U.K. taxation you cannot afford to be without the services of FRY's who have specialised in taxation since 1898.

Our work embraces the whole field of Income Tax, Capital Gains Tax and Capital Transfer Tax. Our experience in dealing with questions of Double Taxation Relief and the special problems of the overseas resident — particularly at the difficult time of retirement to U.K. — is renowned.

* * *
You are invited to write — or call at our offices on your next visit.

Wilfred T. Fry Ltd.,

31 QUEEN STREET EXETER
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Telephone: 78494/5

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LONDON WC1V 6QA
Telephone: 01 405 2023

CRESCENT HOUSE CRESCENT ROAD
WORTHING SUSSEX BN11 1RN
Telephone: 31545/6



MAGAZINE SALE

Magazines advertised in last month's Newsletter were sold to the following members:-

HARPERS and QUEEN	Mr. L. Fowles
COUNTRY LIFE	Mr. A. Seymour-Davies

The issues of ILLUSTRATED LONDON NEWS are still available at Baht 50 the lot but they will be disposed of if no bids are received by 15 March.

VISITORS IN TOWN? OR PERHAPS A PROFESSIONAL VISIT?

to Sanaam Luang Sunday Market?
The United Nations building?
Royal Thai Government offices?
Theves flower market?
Thonburi or Bangkok Noi?

If so, you will pass the JOHN SCHOTT bar and grill in the soi behind the Boxing Stadium in Rajdamnoern Avenue. At lunch-time, after-work or in-between you may sample cool draught, Bangkok's best AND cheapest lasagna, fillet steak, sole meuniere, roast-beef salad, chocolate mousse and many other delights, in a cool friendly atmosphere.

For a change from muu katiem (although we supply that too) try the Australian, Italian and French food, a full range of cocktails, and cold cold beer served at the JOHN SCHOTT.

CLUB EVENT

FRIDAY 31 MARCH

FAMILY EVENING

- * HAPPY HOUR Main Bar 5 - 7 p.m.
- * BARBEQUE SNACKS at the Poolside
- * A performance by

MAORI CONCERT PARTY

- 7 p.m.

by kind permission of the New Zealand Society

- * PUB NIGHT from - 7 p.m.
- * TEENAGERS DISCO 7.30 - 11 p.m.

Something for all the Family

So come along on

FRIDAY 31 MARCH



EVENTS - MARCH 1978

HOLIDAYS/FESTIVALS

24 - 26 EASTER Weekend

VISITING SHIPS

3 - 8 March HMS CLEOPATRA
HMS RHYL
HMAS DERWENT
RFA GREY ROVER

CLUB WEEKLY EVENTS

Mondays Bridge 7.30 p.m.
Wednesdays Jazz Ballet 2 p.m.
Fridays Classical Ballet 2 p.m.

SECTION ACTIVITIES

Thu 2 - Darts v Jim Thompsons 8 p.m.
Sun 5 - Swimming. Monthly Gala 11.30 p.m.
- Football v Scandinavians 3 p.m.
Tue 7 - Football v Visiting Ships (Klong Toey) 4.30 p.m.
- Squash v Visiting Ships 6.30 p.m.
- Darts v Visiting Ships 7.30 p.m.
- Billiards v Visiting Ships 7.30 p.m.
Sat 22 - Cricket v ISB (25 overs)
Sun 12 - Football v Germans 4.30 p.m.
- Cricket v RBSC (Marshal Trophy) 11 a.m.
- Golf. Dunlop Trophy/Stableford 7 a.m.
Sat 18 - Football. Farang Cup Final 4 p.m.
Sun 19 - Golf. Thai Glass/Gestetner Eclectic 9 a.m.
(Don Muang)



DIARY DATES

APRIL

5	<u>Squash</u> . Club Chamionship Finals and Social
6	Chakri Day
13	Songkran Day
22	<u>Cricket</u> v RBSC (40 overs)
23	St. George's Day
25	ANZAC (Gallipoli) Day

FRENCH & GERMAN WINES FOR YOUR HOME AT WHOLESALE PRICES?

You can buy from our fine selection of quality French and German wines which we sell by the case (mixed if required).

Some of our red wines:

Chateau La Graviere Haut Medoc 1973 - Castel	¥130.-
Cotes du Rhone 1976 - Castel	120.-
Lussac St. Emilion - Castel	120.-
Chateau Lasseque Grand Cru St. Emilion 1973	170.-

Some of our white wines:

Blanc de Blanc - Eschenauer	115.-
Riesling (Alsace) - Dopff & Irion	150.-
Chateau Goelane Entre Deux Mers - Castel	120.-
Piesporter Michelsberg 1974 - Kendermann	145.-

Less 3% cash discount. Orders over 5 cases + 10% discount

For a copy of our extensive wine and spirits price list, please call Margaret Moore - ADVANCE PRODUCTS Tel. Nos. 3914092 3926682, 3926399, 3922243-4.

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THE BRITISH COUNCIL

428 Rama 1 Road
Siam Square Area 2
Bangkok 5

Tel: 252-6136

MARCH 1978 PROGRAMME

7th-11th March ART EXHIBITION: 9 a.m. - 6 p.m.

The Council is privileged to present an exhibition of watercolours by Sir David Cole and woodcuts and sculpture by Venetia Walkey. Sir David, who for the last 4½ years has been British Ambassador to Thailand, has recently published his "Thailand: Watercolour Impressions", in which he describes the beautiful quality of the light in Thailand and the variety of atmosphere and colour which attracts the watercolour painter. These qualities are beautifully captured in Sir David's graceful paintings.

Venetia Walkey has lived in Thailand for several years, and like Sir David, finds in the land and people of Thailand a delightful stimulus to the creative artist. In this exhibition she is showing a number of sculptures portraying Yoga poses, and a range of woodcuts, an art-form of which she has recently become a keen student.

The exhibition will be open from 7th-11th March, 0900-1800, in the Auditorium.



DARTS SECTION

Since the last darticle only three games have been played and the records of one of them have been expunged from the dartsday book and shredded by the Lilywhite plumbers. Your scribe is relying on his imagination and mercifully short memory to bring you this month's report on Lilywhite pigbristle action.

All the matches were away from home, but not for enough away in your captain's opinion. Nai 5 captained his team against B.T. Audio in the league and Jim Thompson's in the cup, but sneaked down to a well-known riverside hostelry for the final match, ostensibly to attend one of those glittering affairs in the grand regency crystal darts-parlour. An excellent evening, according to other Lilywhites who deserted the ship with the captain, and marred only by their failure to locate the Oriental's dartboard.

Meanwhile, in a hot, smokey and somewhat less salubrious establishment, prospective Nai 6, your scribe and the remaining Lilywhites were-spraying darts anywhere but in a double against an on-form Rendezvous team eager for revenge. The final result, even if we could remember it, would be of little interest and it wasn't the first time anyway - so there. Significantly, Nai 5 found himself somewhere else last time it happened too. Mention might be made of Mike Dutton's singles game, Mike being the only Lilywhite to have a throw at a closing double. The new slim Ray Roberts in his singles and Mike Took and Ben, in the doubles also put the dartsports under mild pressure. Thinking we had been a little unlucky and it being only 8.30 or so, we challenged them to a beer game. But no, skill was short, not luck and we went down again with an even more dartabolically bad performance. The sporting Rendezvous side finally took pity and bought us all a beer, which not surprisingly tasted a bit flat.

The game against arch-rivals B.T. Audio was, as usual, an exciting and convivial match which see-sawed throughout the evening. 3-3 after the singles, 7-5 up after the doubles and pipped in the team game to lose 8-7. The Lilywhites mustered 6 tons, three of them being thrown by Brian Kane. The match of the month was the cup semi-finals against Jim Thompson's, when a large crowd of enthusiastic oggy-bods failed to shake the Silkmen. After the singles we were 4-2 down and failed to pick up any points in the doubles, however a spirited, if late rally in the team game enabled us to finish with a fairly respectable 10-5 scoreline. Brian Kane was again top scorer with two of our three tons.

As a final turn of the screw in a month with little good news for the Lilywhites we have had to say our farewells to Ben and Nong Gwilliam. Ben, our most regular and reliable player, will be missed for his quiet good humour and sportsmanship. No Lilywhite looked better in a darts-shirt than Nong, and she throws a mean dart too.

Your scribe is sure that all their friends in the Club will join the Lilywhites in wishing Ben, Nong and the children every success in New Zealand.

By the time this edition is distributed we will have only one match left in our current league programme, to be followed by the end of league banquet to which all card-carrying Lilywhites are invited. Provided we are informed of the date and venue before the event the Lilywhites are confident of retaining the Amarit trophy for consumption. Training (darts, that is) will continue until the next league starts and all are welcomed to join us on Saturdays and Sundays, late afternoons/early evenings.



GOLF SECTION

It must be a strain to be married to Barbara Streisand or Margaret Thatcher (you can say that again) or a famous lady personality, the pressures the poor husbands live under are of the make or break variety, and that's not much of a choice! Your scribe too is having a taste (more of a whiff, perhaps) of the crunch, for his little lady had, up to 2 months ago few pars under her belt and no birdies at all, then hallelujah! a birdie, then another and in no time at all a hatfull, followed by an eagle, and last week the St. Georges Trophy. I tell you its enough to drive a man to the driving range (and it has!) What I'd like to know is, is Mike trying to stay ahead of Sheila or Sheila of Mike?

Enough of this doomwatching!

Hua Hin 11th-12th February (Societies Weekend)

The occasion produced some very good performances and overall resulted in a triumph for the St. Andrew's Society (they said) whilst all others swore vengeance at next years event.

Trophy Results

<u>Trophy/Cup</u>	<u>Won by</u>
Auld Reekie	St. Andrew's Society
St. Patrick's	St. Andrew's Society
St. David's	St. David's Society
St. George's	St. Andrew's Society

<u>Society</u>	<u>Trophy</u>	<u>Won by (Points)</u>
St. Andrew's	Donofield Cup	D. Lawson (81)
St. George's	Delacour Trophy	Mrs. J. Sprot (77)
St. Patrick's	Malone Cup	A. Quinn (71)
St. David's	Howell Cup	Pravith P. (67)

Prize Results (Aggregate Points)

- D. Lawson	(81)	
- R.P. Reid	(77))
- Mrs. J. Sprot	(77)) countback

Stableford Points

	<u>Day 1</u>	<u>Day 2</u>
Winner	I. Gibson (37)	M.E. Stirling (42)
Second	W. Kinnaird (37)	J.F. Watson (38)
Third	H. Jameson (36)	D. Frost (36)
First 9	Mrs. A. Quinn (22)	B. Kane (20)
Second 9	G. Smith (22)	R. Harwood (22)



	<u>Day 1</u>	<u>Day 2</u>
<u>Nearest Pin</u>		
5th	-	E. Miller
14th	L. Thomas	H. Creasy
7th	-	J. Lenaghan

<u>Longest Drive</u>		
Men	I. McLean	H. Davies
Ladies	Mrs. B. Lawson	Mrs. T. Lenaghan

<u>Lowest Aggregate Gross</u>			
Men	-	I. McLean	171
Ladies	-	Mrs. S. Neville	172

Highest total par 3's: J. Aitken (23 points)
 Lowest aggregate points to score on every hole: J. Watson

Your scribe was most impressed with the improvement shown by Messrs. Geof Smith and Brian Heath since the last time they surfaced - when are you going to play with the British Club you blokes?

On Sunday your scribe observed Bob Allen playing a one-ball and mumbling "thirgonwirrootiz", and since it was his birthday he was graciously invited to join our three-ball. Bob's points total for the day was exactly half of his previous age and he was cheered not at all by your scribes consoling remark that at the same level of performance by the time he is 86 he should do quite well.

For Your Diary

12 March	Rose Garden	7:00 a.m.	3rd Round of Dunlop Trophy & pairs stableford.
19 March	Don Muang	9:00 a.m.	1st Round of Thai Glass/Gestetner Eclectic & Easter Hamper
2 April	Don Muang	7:30 a.m.	2nd Round Eclectic & Monthly Medal
16 April	Rose Garden	9:00 a.m.	Final of Dunlop Trophy
30 April	Hua Mark	8:27 a.m.	Maxwell Shield
7 May	Don Muang	7:30 a.m.	3rd Round Thai Glass/Gestetner Eclectic
20-22 May	Pattaya Week-end		
4 June	Rose Garden	6:54 a.m.	Kitchen Sink
18 June	Army	8:30 a.m.	



ENGLISH LADIES GOLF UNION

Programme for March

7 March : Best Nines Starter: Jean Taylor
 Scorer: Anne Quinn

14 March : Bisque Bogey Starter: Noelene Coulson
 Scorer: Terry Lenaghan

21 March : Stableford Starter: Sheila Neville
 Scorer: Jean Taylor

28 March : Medal Starter: Jean Sprot
 Scorer: Anne Quinn

SQUASH SECTION

18th League

This league has been extended until 5 March.

Don Johnston Cup/Parra Handy Plate

The tournament will begin on 5 March.

The draw and rules will be distributed to all participants by 1 March.

First round matches are to be completed by 12 March.

The Finals will be on Wednesday 5 April and there will be a Squash Social at the Club on that evening at which the 18th League prizes will also be presented.

SPORTS SHORTS

CRICKET RESULTS

18 Feb v Nakon Sawan (25 overs)

Won by 8 wickets

- Nakon Sawan - 73

- BC - 74 for 2

19 Feb v The Rest (40 overs)

Won by 9 wickets

- The Rest - 64

- BC - 65 for 1

FOOTBALL RESULTS

28 Jan v Ruam Rudee Drew 1-1

5 Feb v Cosmos Drew 1-1

18 Feb v Thai German Students Lost 0-2



AIR TRAVEL

BOOKINGS WORLDWIDE - CHEAP RATES

Contact SUVANEE SALIGUPTA
Siam Business System
Hotel Manhattan
Sukhumvit Soi 15
(Telephone: 2527141-9)

EDITORS NOTES

All material for the April 1978 edition of the Newsletter must reach the Office by 19 March.

Advertisers interested in purchasing the space on the covers of the Newsletter are requested to contact the Advertising Editor.

Classified Ads should be handed to the Club Manager by the closing date for entries published in the Newsletter. Publication fees will be charged to members accounts.

Advertising Editor :

Editor : John Davis



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In 1931, Sir Malcolm Campbell, as he then he, broke the 300 mph barrier. On Castrol oil.

Cars became faster, lighter and were powered by higher revving engines. Once again Castrol anticipated the trend and pioneered the world's first oil with additives. Patent Castrol. In 1953, Castrol launched Castrolite, the world's first ever multigrade oil.



As cars developed, so did Castrol. In 1953 Castrol pioneered the world's first multigrade oil, for cars like this 16 cylinder B.M.W.

T.T. RACES The Jet age. Once again Castrol met the challenge. Producing the world's finest jet engine lubricants. Castrol 98. The 1960s brought front wheel drive and overhead camshafts. Higher power outputs than ever before. Castrol developed a new revolutionary antiwear additive. Liquid Tungsten. By the 1970s, family cars were moving faster than yesterdays sports cars. And so to the ultimate oil. Castrol GTX, the high performer. Britain's leading motor oil.



In the 1960's, world's Mini Coopers like this beat the rest of the world. On Castrol oil.

Today, the name Castrol is synonymous with quality lubrication. Each year, miles and miles of gruelling competition and high performance motoring further endorses the quality and durability of Castrol oils and lubricants. All are available here, in Thailand. Wherever you see the big Castrol red, white and green sign. Use Castrol oils, you get over 75 years proven experience in every drop.



CASTROL (THAILAND) LIMITED
Lubrication specialist for over 75 years



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