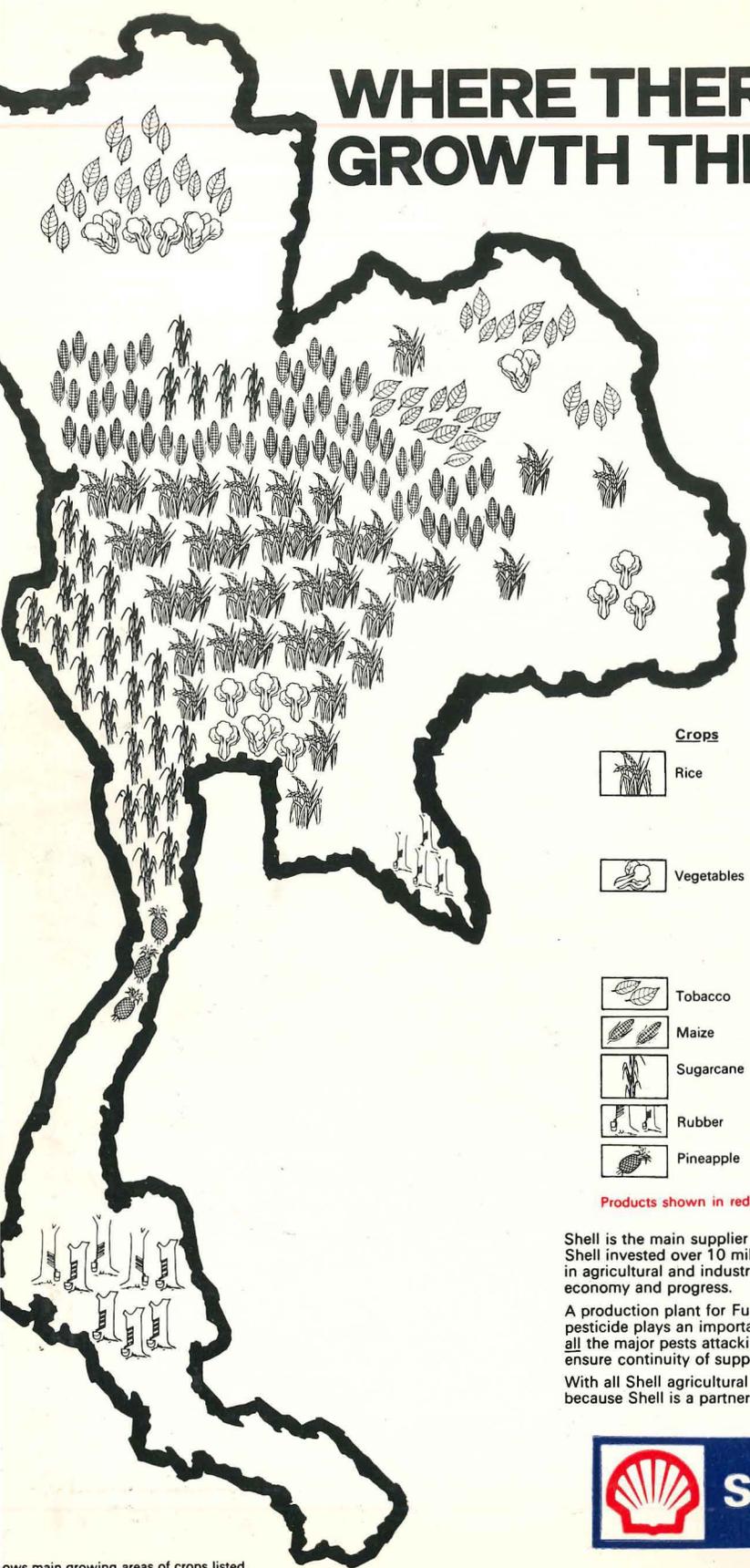


# WHERE THERE'S GROWTH THERE'S SHELL



Crops	Main Pests	Pesticides Supplied by Shell Thailand	
 Rice	Stem borers Leaf hoppers	<b>Furadan*</b> <b>Endrex*</b> <b>Bidrin*</b> <b>Birlane*</b> <b>Azodrin*</b>	<b>Azodrin*</b>
 Vegetables	Brown plant hoppers Weed complex		<b>Machete*</b>
 Tobacco	<i>Spodoptera sp.</i> <i>Trichoplusia ni</i> Diamond back moth Weed complex Onion cut worm Fruit borer	<b>Phosdrin*</b> <b>Bidrin*</b> <b>Triona*</b> <b>Azodrin*</b> <b>Azodrin*</b> <b>Furadan*</b> <b>Azodrin*</b>	<b>Lannate*</b> <b>Azodrin*</b> <b>Argona*</b> <b>Lasso*</b> <b>Lannate*</b> <b>Lannate*</b>
 Maize	White fly Tobacco bud worm	<b>Azodrin*</b>	<b>Lannate*</b> <b>Bladex*</b>
 Sugarcane	Weed complex Seed pests	<b>Aldrex*</b>	<b>Dieldrex*</b> <b>Bladex*</b> <b>Karmex*</b> <b>Amethryne*</b>
 Rubber	Weed complex		<b>Roundup*</b> <b>Gramevin*</b>
 Pineapple	Weed complex		<b>Hyvar*</b> <b>Bladex*</b>

Products shown in red are manufactured or formulated by Shell Thailand

Shell is the main supplier of agricultural pesticides in Thailand. This year Shell invested over 10 million baht to increase still further its involvement in agricultural and industrial chemicals—a commitment to help the nation's economy and progress.

A production plant for Furadan granules has been established. This systemic pesticide plays an important role in protecting Thailand's rice crop against all the major pests attacking it. Local production of Furadan will serve to ensure continuity of supply.

With all Shell agricultural products, the drive to do even better goes on—because Shell is a partner in Thailand's agricultural development.



\* Registered trade mark



# The British Club News

Shows main growing areas of crops listed.



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Fat people have a shortened life expectancy. Obesity also increases the risk of high blood pressure, diabetes and heart disease. Start a Joanne Drew individually designed programme today and we'll guarantee the loss of those excess inches (before your next trip). Make a reservation now for fitness... leave it much longer and it might be too late.

**฿ 140. PER VISIT**  
(4 treatments per visit) on a programme basis. Includes personalized exercise, mechanical massage, sauna and hand massage.

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Nai Lert Building, 2nd Floor  
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ADPLAN/7714

## Have a really good steak

### THE BRITISH CLUB

189 Suriwongse Road  
Bangkok

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

- Chairman : Mr. N.F. Overy
- Vice Chairman : Mr. C. Stewart
- Hon Treasurer : Mr. W.G. Ford
- Manager : Lt Col (Retd) J.F. Davis

### NEWSLETTER FOR OCTOBER 1977

This is the biggest edition of the Newsletter produced so far in its present form and in this bumper issue we have some interesting Bar and Snacks news (pages 8-9) an article on UK Taxation (pages 25 to 27) and details of the Pub Night to be held on 14 October (page 13).

We also have details of some of Bangkok's end-of-year activities such as the Christchurch Fine Arts Auction, the Ploenchitr Fair and dance practices for those preparing to partake in the exertions of the St Andrew's Society Ball.

The Club's Christmas programme is now being prepared and full details will be circulated shortly.

For reservation call John Dienn 9/4-5 Thaniya Road, Silom, Bangkok. Tel. 234-3590

ADPLAN/BE 7711

CLUB NEWS

COMMITTEE MEETINGS

Committee Meetings in September are scheduled for:-

Tuesday 4 October at 6.30 p.m.

Tuesday 18 October at 5.30 p.m.

+ + +

MAIN BAR: CLOSING

Members are reminded that while the present curfew remains in force the Main Bar must close at midnight.

+ + +

CLUB BADGES

A limited number of embroidered gold and blue badges, similar in the design to the metal car badge are available at Baht 30 each. Obtainable at the Office.

ASSOCIATE MEMBERSHIP

Members who wish to recommend a gentleman for Associate Membership are advised that guidelines on this form of membership have been drawn up. Copies of these guidelines may be obtained from the office.

ABSENT MEMBERS LIST

Members are reminded that to benefit from the provisions of Rule 52 they are required to inform the Manager of their absence in advance.

Have a really good steak

SILVER JUBILEE FAMILY DAY GLASSES

Members who ordered glasses and who have not already collected them are advised that their glasses are held at the Office.

There are a few packs left and any Member who would like to purchase them at 18 Baht per pack can do so by calling at or telephoning the Office.

FAMILY DAY PATCHES

There are still a few patches left which can be obtained on request at the Office.

LONG RANGE PLAN

The following development projects are now in hand.

Poolside Development - Final plans are now being prepared for a new kitchen and a slight reallocation of ground floor space.

Club Extension - Preliminary drawings are being made of this extension which will include initially a food preparation room and storage.

### NEW MEMBERS NIGHT

New members will be invited to meet the Committee in the Dining Room at 5.30 p.m. on Tuesday 4 October. Closing date for applications to be registered at the Office is Saturday 1 October.

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 new members were elected to membership of the Club in September.

#### Ordinary

Mr. J.S. Davidson	Commercial Union
Mr. N.B. Davis	NBC News
Mr. R.J. Henry	Australian Embassy
Mr. M.R. Stead	Shell

- 4 -

## Have a really good steak

### FINE ARTS AUCTION

Saturday, 29th October, 1977

Christ Church will be holding another Fine Arts Auction Sale on Saturday, October 29th. Those who were present at the previous one in February need no further encouragement, especially when they know that the mixture will be very much as before - all the excitement of a wide-ranging Art and Antique Sale, plus a bar and refreshments for those who can tear themselves away for a moment or two.

In the past, ceramics, porcelain, wood carvings, paintings, prints, silver and a host of miscellaneous objets d'art have come under the hammer. It is hoped to auction as many items as on the last occasion but the emphasis will be on quality rather than quantity of lots.

If you have something to sell be sure to have it included in the catalogue by advising the auctioneer of details, on the enclosed form, not later than Sunday, 16th October (extra forms are obtainable from the church office). Last February sellers received the full proceeds of each sale less a 20% donation to the church. This time the donation is being reduced to 15% and sellers should bear this in mind when determining their reserve price.

All accepted lots should be delivered to Christ Church by noon on Friday 27th October. Previews will be from 5-7 p.m. on that day and from 11 a.m. on the day of the sale. The sale begins at 6.30 p.m.

- 5 -

For reservation call John Dienn 9/4-5 Thaniya Road, Silom, Bangkok. Tel. 234-3590

ADPLAN/B 77/1

### JUBILEE FAMILY DAY

The Club wishes to acknowledge with thanks the donations and other assistance kindly provided by the following for the Jubilee Family Day

Anglo-Thai (Bangkok) Limited  
British Airways  
Cathay Pacific Airways Limited (CPA)  
Chartered Bank  
Dunlop Thailand Limited  
English Bakery  
Executive Bar  
Goodyear (Thailand) Limited  
Ital Thai Holding Company Limited  
Kodak (Thailand) Limited  
Lever Brothers Thailand Limited  
Louis T. Leonowens Limited  
Texan Bar  
Thai Airways International Limited  
Thai Coats Thread Company Limited  
Thai Glass Industries Limited  
Thai Industrial Gases  
Thai Petroleum Transports Company Limited  
The Barrel  
The Ben Line Containers Limited  
The Borneo Company (Thailand) Limited  
The Hongkong and Shanghai Banking Corporation  
The Shell Company of Thailand Limited  
Singer Thailand Limited

Mrs. E.E. Rockwood

Mr. M.G. Rudder

Mr. M.R. Taylor

- 6 -

# Have a really good steak

### SWIMMING SECTION

#### Jubilee Family Day Results

Mothers Race	Jean Stephens
Fathers Race	John Bagley
Family Race	The Comerfords
Commonwealth Race:	Britain (John and Peter Bagley, Vera Comerford and John Rogers)

#### WYN LAPPING TROPHY

Alexandra Weymouth  
Alexander Rogers  
Meredith Rudder

#### AGE GROUP CUPS

##### 6 years and Under

Leonowens Cup  
Tom Barratt Cup

Alexandra Weymouth  
Jerome Brown

##### 7-8 years

Jim Holt Cup  
Les Acheson Cup

Julie Stephens  
Andrew Perry

##### 11-12 years

MeI Taylor Cup  
Nestle Cup

Nicola Hignett  
Mac Darrow

##### 13-14 years

Heath Lane Cup  
Sandy Rennie Cup

Meredith Rudder  
Cam Darrow

##### 15-17 years

Hongkong Bank Cup  
Chartered Bank Cup

Colleen Vorawarn  
James Roberts

- 7 -

For reservation call John Dienn 9/4-5 Thaniya Road, Silom, Bangkok. Tel. 234-3590

## BAR AND SNACKS

### SAUSAGES

English-type pork sausages made locally to our own recipe are now available and will be the only sausages, other than 'hot dogs', served at the Club until further notice. These sausages are slightly larger than most imported varieties and are being served at Baht 6 per piece.

Members may now buy these sausages from the Club to take home, subject to availability, at Baht 50 per kilo pack (ten pieces). Those interested are requested to apply at the Office and not at the kitchens.

### MAIN BAR SPECIALS

The following snacks are now being served at lunchtime in the Main Bar.

Ploughmans Lunch Baht 15.-

Cheese with French Bread

Chicken in a Basket Baht 22.-

Chopped Chicken with  
Chipped Potatoes

### CAKES

A selection of doughnuts and cakes is now being offered at the Poolside on Saturday and Sunday mornings.

## Have a really good stock

### WINES

The following items have been added to the wine list:-

Moselle Reisling (½ bottle) (Blue Nun)	72.-
Red Bordeaux (Calvet Reserve)	125.-

### KANDOS CHOCOLATES

A stock of new chocolate bars has been purchased on a trial basis. KANDOS milk chocolates are of high quality and do not melt as easily as other imported chocolate bars.

The bars come in four size ranges and the larger bars in a variety of flavours - Plain, Milk Crunch, Cashew Nut, Pea-nut Milk, Nut Milk, Fruit and Nut and Cereal Milk.

The prices are:-

Large Bars	Baht 7.-
Medium Bars	Baht 5.-
Kiddies Bar	Baht 2.-
Neopolitan	Baht 5.- (Pack of 10 pieces)

To coincide with the launch of the sale of KANDOS chocolates in Thailand the Club will be running a special child's T-Shirt offer.

Purchase of chocolate to the value of Baht 30 at one time will entitle the purchaser to a child's T-Shirt. The size ranges available are 24", 26", 30" and 32" chest.

The T-Shirt offer will be from 1 October until stocks run out.

BRITISH COUNCIL

"Ascent of Man" series film programme in October at the British Council, Siam Square:

Thu 6 at 5.30 p.m.	Parts 9 and 10 (on both days)
and	- "Ladder of Creation"
Fri 7 at 7 p.m.	- "World within World"
Thu 13 at 5.30 p.m.	Parts 11 to 13 (on both days)
and	- "Knowledge of Certainty"
Fri 14 at 7 p.m.	- "Generation Upon Generation"
	- "The Long Childhood"

+ + +

HASH HOUSE HARRIERS

Runs are scheduled to be held weekly in October and in early November it is planned to hold an outstation run at Hua Hin.

+ + +

News from the S.E. Asian Hash Zone is that the Kuching Hash will be celebrating its 750th run on 15 October.

+ + +

Anyone interested in joining the HHH or H3 is advised to contact the Secretary Bill Panton (Office: 234-0728/9 or Home: 2527560).

ST ANDREW'S CELEBRATION DANCE PRACTICES

The St Andrew's Society will be organising Scottish Country Dance practice in preparation for the St Andrew's Ball at the Club on:

Wednesday	19 October	
Monday	31 October	
Monday	7 November	
Monday	14 November	
+	+	+

LEAVE ACCOMMODATION REQUIRED

A house or apartment is urgently required from 25 November to Christmas period for newly arrived family awaiting availability of permanent accommodation.

Contact: Tony or Mary Gilbert

Telephone: Office 3940933 or 3940712  
Home 3918243

PLOENCHITR FAIR 1977

The United Kingdom Charities Committee has already started planning the 1977 Ploenchitr Fair which will be held as usual at the British Embassy on Saturday 19th November. Please make a note for your diary.

If any members would like to volunteer to run or assist at a Stall they are asked to contact Mrs. Rose Taylor (2343634)

Tickets for the Ploenchit Fair prize draw are now on sale at Baht 10 each. The main prizes are:-

- |         |  |
|---------|--|
| First   | Two 1st Class Return Tickets to Hongkong donated by Cathay Pacific Airways Ltd.                    |
| Second  | Two Return Tickets to Kathmandu Nepal donated by Royal Nepal Airlines plus 3 nights Soaltee Hotel. |
| Third   | Refrigerator donated by Singer (Thailand) Ltd.   |
| Fourth  | Teak Elephant chair donated by Gerson and Sons Ltd.  |
| Fifth   | ) 1 gallon Johny Walker Red Label Whisky donated by Anglo-Thai Ltd.                                |
| Sixth   |  |
| Seventh |  |

PLUS MANY OTHER WONDERFUL PRIZES!

Tickets can be purchased at the Club office.

The UKCC also requires willing helpers to sell tickets for the prize draw. If you are interested please contact Peter Comerford (Office Tel: 2347687)

CLUB EVENT

PUB NIGHT

(incorporating the Squash Section Social)

- 0 -

FRIDAY 14 OCTOBER 1977

from 7 p.m. until midnight

- 0 -

Entertainment will be provided during the evening by

BANGKOK FOLK SINGERS

- 0 -

Other events:-

Squash Section Prize Giving  
Darts Competition  
Cameroons and  
Shuv Ha'penny

- 0 -

Door, raffle and other prizes

- 0 -

Special Snacks will be available

EVENTS - OCTOBER 1977

HOLIDAYS AND EVENTS

- Mon 24 - CHULALONGKORN DAY
- Sat 29 - Christ Church Fine Arts Auction

CLUB WEEKLY EVENTS

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

SECTION ACTIVITIES

- Sun 2 - Swimming. Monthly Gala 11.30 a.m.
- Thu 6 - Darts v Our Place (Away) 8 p.m.
- Sun 9 - Golf. Captains Prize
- Thu 13 - Darts v Marios (Home) 8 p.m.
- Sat 15 - Squash. New League begins
- Thu 20 - Darts v B.T. Audio (Home) 8 p.m.
- 22/24 - Golf. Hua Hin Weekend
- Thu 27 - Darts v Ladda 'B' (Away) 8 p.m.

DATES FOR YOUR DIARY

NOVEMBER

Sat 5 - Swimming. Lady De La Mare Trophy  
- Fireworks

Sun 6 - Golf Match v Army (Army)

Sat 19 - PLOENCHITR FAIR

Sun 20 - Golf Mixed Foursomes (Rose Garden)

19/20 - Elephant Round Up (Surin)

Fri 25 - Loy Krathong Festival

DECEMBER

Fri 2 - Golf. Annual Dinner

Mon 5 - HM The King's Birthday

Sat 10 - Constitution Day

Have a really good steak

ENGLISH LADIES GOLF UNION

Programme for October:-

4 October - Stableford Competition

Starter: Anne Quinn (3912322)

Scorer: Pat Jowett

11 October - Bogey Competition

Starter: Pat Jowett (2511798)

Scorer: Anne Quinn

18 October - Best Nines Competition

Starter: Sheila Neville (3916000)

Scorer: Pat Jowett

25 October - Monthly Medal Competition

Starter: Jean Sprot (2528487)

Scorer: Sheila Neville

## DARTS NEWS

The news you've all been waiting for...the 9th Bangkok Darts League is under way and your favourite team has been placed...wait for it...in the 'A' division of the latest two division league.

The old league was wrapped up by means of the not quite aptly named "banquet" held at Ladda's. However it was an improvement on last year, if only in that the Lilywhites were informed of the venue a few days before the event. No gongs came our way and thus your representative will draw the league committee's attention to the subject which we know best, the quantity of free beer and the food.

Your captain, flushed with the success of being elected as Nai for a second term and not a few Amarits, suspecting that his reputation was at stake in A Division darts, immediately absented himself to Phuket (Ph = P not F) for the duration (well the first crucial 4 weeks or so anyway) leaving the Lilywhites in the hands of your scribe and Robin Polglase. (The Robin who came hop hop hopping off the squash court to select the team for the disastrous 1001 in our first game).

The first match, a cross league fixture and a disaster, was against B division Golfer's Lounge. The Club went down 10-5 mainly due to selection errors by the temporary Nais and not a few darts thrown off the board.

Meanwhile, the results of the previous league have been analysed on the Lilywhite Darta Center's beadframe and some interesting statistics have emerged. The overall record was played 22, won 9, lost 13, points for 146, points against 194. Of interest is the fact that the away record was much better than the home performance. Home wins 3 out of 11, away wins 6 out of 11. Could it be the B.C.B. suds or the famous freebies?

## Have a really good steak

Other statistics from the Amarit Book of Records or Darts-day Book:-

Best singles record	- Arthur Hawtin (90%)
Best doubles record	- Brian Heath (75%)
Most tons	- Robin Polglase Ben Gwilliam (10)
Top Scorers	- Ben (140) Arthur (135)
Finest Finish	- Robin (107)
Most Faithful Lilywhites	- Robin & Ben (20 appearances)
Most games	- Robin (60)
Total team tons	- 50
Total Consumption	- Amarit 874 bottles (1) Singha 41 Kloster 29
Tons per gallon	- 0.667 (approx)
Arrests	- 1
Stomach pump	- Not required for 8th league
Whitewashes	- 1 for, 4 against

The schedule for November is as follows:-

6th October	Our Place (A) - (knockout cup)
13th October	Marios (H) (league)
20th October	B.T. Audio (H) (league)
27th October	Ladda's "B" (A) (league)

All games throw off at 8.00 p.m. and keen dartsports are always welcome. Contact any Lilywhite for details.

## SQUASH SECTION

OCTOBER SOCIAL: See elsewhere in this Newsletter.

17th LEAGUE: Commences 15 October. Lists will be sent out to all participants by 8 October.

16th LEAGUE: The 16th League ended on 15 September and the eleven division winners were as follows:-

- Div. 1. Barry Fitzpatrick  
2. Jim Perry  
3. Colleen Perry  
4. Bob Boulter  
5. Peter Braude  
6. Bruce Mortensen  
7. Geoff Davis  
8. Gary Neat  
9. Andrew Wynne  
10. Marilyn Finnegan  
11. John Barrett

Division winners receive a British Club squash shirt and these will be presented at the October Social in the Club Bar.

A new stock of shirts is on order. We take this opportunity of putting on record our appreciation of the generosity of Rod Carter and National Outdoor Sites Ltd. in supporting the squash league for the past four years by supplying the shirts which already adorn the backs of so many of the Club's squash players.

Congratulations to Barry Fitzpatrick on winning the 16th League. To Colleen Perry, from the denizens of Div. 3, which she graced briefly. Thanks for the Memory!

### Court Booking

Apart from observing the revised rules, which of course everyone has memorized or had tattooed on the inside of their arms by now, please note that it is not obligatory to book the full 45 minutes. It was thought that there were still many who were satisfied with half an hour of squash, but a glance at the booking sheets does not reveal any evidence of this. The result is congestion, especially at weekends, and it may be necessary to re-introduce peak period limitations. Any views or suggestions? If you find it difficult to book a court when you want it, or near enough, let the Squash Committee know.

Meanwhile please note, everyone has the right to delete incorrect bookings (e.g. only one name).

## GOLF SECTION

Three new stars have swum into our ken this past month. How long these newly discovered "heavenly bodies" will remain at their zenith will depend on their efforts and the efforts of the Handicap Secretary and as he is no less a person than the ruthless Tommy Madar (who makes Attila the Hun look like Winnie the Pooh), they may have a struggle ahead of them.

The "heavenly bodies" to whom I refer are Les Vize (and you can't get more heavenly than that) Joe Urwin and Julian Wells. Although it is obvious to even the most casual of observers that none of them could be said to be suffering from the first flush of youth it is pleasing to see the prizes being won by "new faces".

However, on with the saga which starts with the Better Ball Bogey Competition held at Don Muang on 28th August and the unlikely partnership of Les Vize and Joe Urwin. Our intrepid heroes had been in training since first light and it became immediately apparent that Leslie had overtaxed his right elbow as it was not getting into the shot evidenced by the manner in which he was moving the ball from left to right. "Slice" would be a totally inadequate description. It was more of a "soaring shank". However, he was quoted as saying - "my short game held me together". His "short game" consisted of holing everything from 6 iron down. By comparison his partner Joe was a model of cold mechanical efficiency reducing the game to its basic principles - "a dunt up the middle, a dunt onto the green and a couple of putts."

They dovetailed so well that they came in with the incredible score of 11 up on bogey. The principal "also rans" were:-

John Burrows & Tom Madar + 7

## Front Nine

John Weymouth & Peter Adcock + 3

Jan Kukielka & Fred Baikie + 3

## Back Nine

Alex Mair & Wendy Burrows + 4

The next competition was an individual Medal at Rose Garden on 11th September and that day also determined the winner of the Boyd Cup (Club Handicap Championship) and was the scene of the first round of the McMahon Cup. Our third "new star", Julian Wells, quietly and deliberately strolled round the course in 79 blows. With a handicap of 13 this gave him a net score of 66 and the Boyd Cup. It also tied him with Leon Van Der Watt for leading position in the "McMahon" competition and left our captain stunned, stupified and stranded with a score of 86.

It was certainly a day for the giant killers and special mention should be made of Jeremy Watson, who would probably have collared the goodies in normal conditions, who is up there with the big guns. For the record books the results are as follows:-

## BOYD CUP

Winner: Julian Wells - 66

Runner Up: Jeremy Watson - 68

## INDIVIDUAL MEDAL

Silver Division Leon Van Der Watt - 70

Bronze Division Tom Madar

## Silver

## Bronze

## FRONT NINE

Mike Taylor - 34 H.E. Richard Taylor - 36

## BACK NINE

John Burrows - 33 Mike Bucknall - 38

McMAHON CUP

- LEADERS AFTER FIRST ROUND

Leon Van Der Watt	79
Julian Wells	79
Peter Adcock	86
John Weymouth	86
Jeremy Watson	86

Can Julian Wells retain his magic? Will the steady Van Der Watt keep his cool? Will Adcock, Weymouth or Watson have a birdie blitz? Don't miss the next exciting instalment at the Railway on 25th September! Watch this space for developments.

CRICKET SECTION

Outline plans for the forthcoming 1977/1978 cricket season have been published and it is apparent that there will be plenty of cricket for all those interested. The main item of news which has been announced and which will be received with pleasure by old hands, is that fixture lists are to be issued before the season begins and (hopefully) adhered to.

The main events of the season will be:

- a 40 over tournament
- a 25 over tournament
- and the end of-season international competition for the British Airways Trophy.

For the interest of new-comers most games are played at the RBSC ground. The British Club does have a practice net on the premises and it is hoped this year to have a matting wicket.

Members who have joined the Club since March 1977 and who are interested in playing this season are advised to contact John Dickerson (2860190 - Office) (3914703 - Home) or the Manager.

# Have a really good steak

UK TAXATION

Residence Rules for Visitors

Taxation is a complex subject, each country presenting problems to the nationals of other countries. This applies to the United Kingdom, and the residence rules for visitors thereto can prove perplexing.

This article, aimed at answering some of the questions most frequently asked, is concerned specifically with Income Tax law and practice; it should be noted that, though some of the terms are also used for Exchange Control purposes, they do not necessarily have the same meaning or effect. Space limitation precludes an examination of every possible situation, so that any individual wanting to clarify his or her personal position should seek specialist advice. In general, however, there are important points to remember. The terms 'resident' and 'ordinarily resident' appear in the Tax Acts, but the Acts do not define their precise meanings. Court rulings over the years have, however, provided guidance, and these rulings constitute the basis of current practice.

A 'resident' may be a temporary visitor only, but the term 'ordinarily resident' implies a situation more permanent. An infrequent visitor to Britain who does not maintain a place of abode available for occupation there but spends, in aggregate, a total of six months there in the tax year (April 6th to the following April 5th) will be classified 'resident' for the full tax year. Six months is regarded as equivalent to 183 days - but in calculating the time actually spent in the United Kingdom it is normal practice to deduct both the day of arrival and the day of departure.

It could well be inferred from this little sum that it is possible for anyone to visit the United Kingdom year after year - providing the visits do not exceed half of any tax year - and still be non resident. This is not so.

It is current procedure to consider taking into account not only the duration of visits in each year, but also their frequency over a period of time. The object of his calculation is to determine whether or not the visits have become part of the visitor's habit of life, and so substantial as to justify inclusion in the category 'ordinarily resident'. For this test visits will be regarded as habitual after four consecutive years and as substantial in cases when the average visit exceeds 90 days (three months) a year. The visitor who maintains a residence in the United Kingdom available for occupation on the occasion of a visit will be regarded as a resident for the tax year, however short the visit. It is not, however, the practice to regard unfurnished accommodation rented for two years or less, as a place of abode for this purpose. But visits over four consecutive years by a visitor with a residence available for occupation will accord that visitor the status 'ordinarily resident'. The fact that accommodation is maintained available for use in the United Kingdom is ignored when considering the status of a person engaged full time outside the United Kingdom in a trade profession or employment, provided that all the duties of the trade profession or employment are performed outside the United Kingdom.

Although, for most tax purposes, a married woman loses her separate identity, the residence rules must be applied to each individual separately. Thus it is possible for a wife or a husband to become resident (and possibly ordinarily resident) while the other remains non resident.

In this event, the tax position of the resident is determined by applying the normal assessment rules to his or her own income. Most frequently that resident is the wife. She might be designated 'resident' because a residence is available for use on visits and, unlike her husband, she has no full time overseas employment. Often, too, her visits are longer because of the



## Have a really good stool

need to look after children or elderly relatives. The 'resident' wife who has taxable income in her own right may claim to set personal reliefs against the income to reduce any tax liability. This may well result in a refund of tax already deducted. A person visiting the United Kingdom for a period of full time study will not normally be regarded as 'ordinarily resident' unless the studies cover more than four years and a place of abode is maintained available for occupation.

Because of the differing rules in different countries, it is possible to be resident in more than one of them. But, when it comes to considering the tax implications, it is prudent to have regard to the terms of any Double Taxation Agreement between the countries. Such an agreement frequently contains provisions designed to ensure that a taxpayer is to be regarded as resident in only one of these countries.

### U. K. taxation

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(Telephone: 2527141-9)

EDITORS NOTES

All material for the November 1977 edition of the Newsletter must reach the Office by 22 October.

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 : Geoff Smith

Editor : John Davis

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# Have a really good steak today at the **BEEFEATER** Steak House



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