

THE DREAM SCENE

Newsletter

Issue no. 15 1st of May 2008

Bienvenido and Welcome to the latest issue.

Some good news at the moment despite the high prices and property slump. The €400 tax rebate will be welcomed by tax paying residents and the abolition of the *patrimonio* should benefit non-residents next year.

Other good news is that the local authority is scheduled to take-over the Dream Hills urbanisation in early May and Stefan, our outgoing president, also informs me that he has been taking specialist companies around the waste virgin land in the urbanisation, and that he expects clearance of the relevant areas to commence in May with the work lasting several months. More on this in the next issue.

Also coming up on May the 28th is the Annual General Meeting of Dream Hills, which takes place at the Montepiedra Restaurant. Stefan will not be standing for the position of president this year, having served the community well from its inception to hopefully hand-over soon. More on his term and on his treatment by the press in the next issue.

There are a number of proposals being put forward at the AGM including the opportunity to choose from three new candidates for president. Non-resident owners of properties in Dream Hills also have the opportunity to vote by post or by fax. This is a facility which was introduced here over a year ago and I have not seen it in other urbanisations.

During the last twelve months the name of Dream Hills has been dragged through the mud by the press following articles in The Leader and in the Coast Rider - these articles being initiated by the same group of committee members from Dream Hills. They reminded me of the press and U-Tube releases from Greenpeace relating to the Mar Menor area which, however well meaning it was intended, decimated house prices in the region. Similarly, when the Mayor of Orihuela went to London to promote Orihuela and the Orihuela Costa, an opposition party member, skulking behind the protection of anonymity, posted a derogatory view of the Orihuela Costa on U-Tube at the same time as the visit. I know that the articles have prompted many to attend this years meeting which hopefully will not descend into the usual slugging match.

However, it is important that you use your vote. I know many people who say 'I am happy with the way things are being done and I can't be bothered.' Take care that if you do not vote, or are careless with your vote, you might just get the representation you deserve!

Thanks to Bill A. for the donation and all the newspapers, and well done the 'Baggies'!

Mick.

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'That roundabout needs weeding!'

You can have a copy of the Dream Scene delivered to your Spanish home or postbox each month for just €6 per annum - 12 issues, or, if abroad have it sent to you by e-mail for just £5 for 12 issues.

Contact Mick on 966 798 847 or at mick.dreamscene@googlemail.com

WHAT'S UP?

The Ministry for Health in Spain had ordered the withdrawal from sale of sunflower oil across the country on Friday. It came as part of a European alert after hydrocarbons were found in batches of sunflower oil from the Ukraine. It is thought that the sunflower oil was mixed with mineral oil and then shipped to France, Spain, Italy and Holland. The Spanish authorities have now given the all clear, however the Ministry have not published a list of the oils thought to be affected, only publishing a list of those thought not to be affected. This leaves 700 brands with no indication of whether they are contaminated or not. The Ministry have been rightly accused in the Spanish press of extreme 'cack-handed' behaviour in the handling of the problem.

MasyMas have closed their store at the bottom of Los Altos. It was a new store but trade was very quiet. It may re-open temporarily for the summer season. A new chemist has opened up nearby. Burger King have opened a new outlet off the N332 on the Calle Mosca by Supercor.

The Biodiésel Alicante S.L. company is demanding compensation of 143.7 million € from Alicante City Hall for being finally refused a licence to operate in the city's port. The total annual budget for Alicante City is only 255 million €. Looks like this is one which will keep the lawyers busy for a few years.

The sale of new homes in February fell by more than 24% compared to the same month in 2007. Resales fell by almost 34%. The number of new mortgages granted was 25.83% lower than a year ago and the average mortgage awarded has dropped slightly to €148,965 - Source National Statistics Institute. The Institute also reports that house sales reduced in number last year by 36% for resale housing and by 15% for new properties. The Ministry for Housing has confirmed that housing prices have fallen in real terms for the first time in a decade. The previous time that house prices fell in Spain in real terms was in the 90's when the loss of value lasted for some seven years.

The Spanish Government have reportedly paid a ransom of US\$ 1.2 million to free the crew of a Spanish tuna fishing boat who were kidnapped by pirates of the coast of Somalia. There were 13 Spaniards in the crew of 26, who are now heading home.

The Spanish Ministry for Health says it is overrun with slimming products, and it cannot keep a close control on all the so called 'miracle medicines' sold in Spain as they are not sold as pharmaceuticals. Often the sale of such items is disguised as natural products, but some contain as many as five different types of hormones. The Ministry issued a warning about possible liver toxicity from *Herbalife* products, which the company has strongly denied.

The number of foreign, mainly British, tourists visiting Spain this Easter was down 14% on the previous year. An early Easter, poor exchange rates and problems in the home economies are thought to blame.

Check your telefonica bill. Many subscribers are being charged for services from Bono Europa USA, despite not having signed an agreement or giving approval for the charges.

The 100-year old Orihuela bullring is expected to have its protection order removed due to the new urban plan indicating that its days are numbered. (Continued on Page 3)

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What's Up! Continued.

The recent industrial action has exacerbated the already long delays in the Spanish courts. In Madrid alone there are at least 7,000 domestic violence cases pending. With a backlog of several hundred thousand cases nationally, the ponderous Spanish legal system is now significantly slower and those on remand could find themselves in jail for two years or more before their case is heard. In a TV interview on Monday night, Prime Minister Zapatero admitted that the Spanish justice system 'is not working as the Spanish people deserve.'

Violent crime is reaching alarming levels in Spain. This month local residents were stunned by the violent death of Mrs. Angela Hall, 34, in her home in the Inspirations urbanisation next to Dream Hills. Angela was well known to residents in our area as she has worked in Via Park V. Her Cuban neighbour has admitted responsibility. In nearby Los Altos, a 70-year old Russian woman killed her husband with an axe last month. Although the couple had been divorced for the past seven years, he was looking after her because of a mental illness she was suffering. In a horrific incident in Santomera Murcia, a 35 year son decapitated his mother in a bar and then walked around the town square carrying her head wrapped in a rag. Incredibly the unfortunate woman had already reported her concerns in a televised interview when she expressed great concern for her safety. The son, who is obviously mentally unbalanced, had already served two prison sentences for beating her up. There were another four complaints relating to domestic violence suffered by her but the police did nothing. The above is merely a 'snap-shot' of a much larger problem.

The programme for the San Javier Jazz Festival has just been released. The festival is being opened by Isaac Hayes and features a virtual cornucopia of world class talent. Some of the names are Robert Cray, Keb' Mo', Manhattan Transfer, Kings of Texas Swing, Ahmad Jamal, Herbie Hancock, Gary Moore, Johnny Winter and lots, lots more. The festival starts on the 28th June and finishes around the 20th of July. Moving from the sublime to the ridiculous, there will be a 'Knight Rider' convention in Benidorm from 9th to the 11th May. There will be as many as 70 replicas of the futuristic 'Kitt' car which featured in the 80's TV series. The 'Hoff' will not be in attendance. Guest of honour will be the actor who dubbed Hasselhoff's voice into Spanish!!

More than 100 British clients of the Mirador Real Estate group based in Málaga have denounced the company for alleged fraud. They say that homes have not been built despite deposits being paid as long as four and five years ago. The group were one of the most active in the Costa del Sol during the boom period. To date about 116 buyers are affected, but more people are coming forward daily. In each case deposits of between 30,000 and 50,000 € were demanded for homes in several developments which four of five years later have still not been completed, and where in most cases construction has not even started, or the necessary municipal licences to build obtained. In the current climate it is a real act of fate to buy off-plan without first investigating the robustness of the companies involved. And finally, the financial director of the Guggenheim Museum in Bilbao has been sacked, after siphoning off 450,000 € during his time in the job. Some perks!!



Via Park V

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After Guardia Civil officers placed a road block in Torrevieja at 4 am on Tuesday morning, a car returning from a robbery in a nearby urbanisation tried to break through the road-block injuring four officers. One police officer fired at the car injuring the Russian driver in the arm, who was then detained with his Spanish accomplice. They were no doubt treated very well at the police station later!!

This sign appeared in a business window in Sydney, Australia.

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Restaurant Review - Casa Antonio, Poligona Industrial Los Barrios, Heredades, Rojas. Tel: 966 792 407

Can a restaurant be both excellent and rubbish? Of course, depending on the time you visit it and perhaps who is doing the cooking.

Casa Antonio is an attractive traditional older looking building situated at the far end of an industrial estate, obviously the Casa was built before the industrial estate. The Casa 'boasts' that it was established in 1989, which makes it almost as old as my dandruff but hardly a selling point. The largely wooden interior is very attractive with a long bar running the length of the restaurant and ten chandeliers, all different. The tables have green and white tablecloths, together with embroidered green linen napkins. The vinegars and oils on the tables are top quality unlike the 'diesel' you normally get in other establishments.

Our first visit to the Casa was for lunch - Menú del Dia 12€ Although the bread rolls were dry and boring, everything else was excellent. The salad included was superior with tuna and egg, and the Menú del Dia, which is changed daily, offered plenty of choices - paella, noodles with meatballs, entremeses, Cuban rice, then a choice of grilled pork chops, eggs & bacon (simple but superb!), fried grouper or their combination plate which was pork and beef with excellent fried pots. The included desserts were also enjoyable as was the wine. The house red is a La Mancha Roble, which can also be served chilled and is very easily quaffable! After having a look at the evening menu, a 'tad' expensive we thought, but with the confidence of a good lunch, we decided to take a couple of our good friends there for an evening meal a few days later.

They have a regular Menú del Noche for 18€(incl. wine etc) plus IVA, but it looked very boring - choice of a vegetable soup or salad for starters and only one choice for the main course which was an entrecote. The waiter also told us that the table as a whole could only choose the Menú del Noche or the a la carte! Bad start, I thought. We decided to proceed with the a la carte menu, (printed in both Spanish and English), which featured a number of interesting and imaginative dishes. The following prices do NOT contain IVA. The bread supplied was a medium sized roll not a loaf (one euro at Carrefour) of pan gallego which was cut into four small pieces, and supplied with a dip for 4.80€ Starters ranged from meat soup 4.50€, whitebait with chopped fried eggs 12€, Iberico ham 16€, battered squid 12€, stuffed baby squid 3 euros each and fried octopus with chopped fried eggs 14.50€ A basic salad was 8.50€ and a warm salad with fried squid and prawns 12€ The menu features 11 different paellas started at 10€ for chicken & rabbit and 14.90€ for a seafood paella. Other main courses were stuffed squid with artichokes 14€, sole with ham & mushrooms 15.90€, T-Bone steak 16€, veal sirloin 17.90€, lamb chops 13.90€ and dorado in salt 14€ We choose the 'piglet in the oven' at 14.90€ each only to be told that they did not have any. Neither did they have our first choice in wine. Now this was a Friday night, the restaurant was very quiet and for a Spanish restaurant not to have any pork is just unbelievable. So, two of us had the lamb shoulder 14.90€ each, which was smaller than the portion you get in the menú del dia at Goya - where the whole 4-course meal costs just 10€! Our friends had the veal sirloins at 17.90 each and you will get a better steak at the Captain's Table - a fish & chip restaurant in Punta Prima - for just 10€ On the positive side the desserts were excellent, which is a rare occurrence in a native eatery. The service was efficient but the venue lacked atmosphere in the evenings.

The meal for four, which included three starters, a bottle of wine, a bottle of water, five small beers (2€ each), four main courses and desserts, and two liquors came to 158.26€ not including service. Ouch! We have since been back to the Casa Antonio for lunch and it was truly excellent value for money - again!

There is ample car-parking on site and they also have a small children's menu priced at around 5€ The restaurant is closed all day Tuesday and Sunday evenings.

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Latest Developments in the Spanish Economy

Now that the general election is over the Spanish Government is at last beginning to address the worsening economy. Inflation is now 4.5% - a 13 year high - and if there are further rises in fuel and animal feedstuffs, there is little confidence that it will not continue rising. Rice is the latest staple to see large increases even though Spain is a net exporter of rice. The price-watching commission introduced by the government seems to have all the potency of a neutered cat and remains very quiet. It could be argued that the government are still not facing up to the harsh economic realities as their growth predictions for this year and next are significantly higher than those of the European Commission and the International Monetary Fund.

New consumer credits have fallen in Spain for the time in 15 years, down 30% so far this year compared to an increase of 15% for the same period last year. Bad debts on credit cards rose by 22% in Spain last year and an increasing number of people are experiencing problems in meeting loan repayments.

In mid-April, the Spanish Cabinet approved 11 measures to stimulate the economy and hopefully reduce the burden on families experiencing financial difficulties during the current economic slowdown.

The 11 measures in brief are -

1. Help for families with mortgage payment problems by extending the loan by two years at no extra fees. This measure, which will be available from next month, cannot be applied to holiday homes. This measure should reduce the monthly repayment on a €150,000 mortgage by nearly €50.
2. The cancellation of the *Patrimonio* - Wealth Tax - expected to cost the Treasury €1.8 billion. This measure is backdated to January 1 this year. Those of you paying the tax, mainly non-residents, will still have to pay the bill for 2007. Non-resident European property owners should also get this benefit, as to exclude them would be discriminatory under current European legislation.
3. Tax reductions, including a €400 income tax rebate for all workers, pensioners and the self-employed.
4. Help in the relocation of the unemployed, with generous allowances, to find work - budget of €21 million.
5. €2 billion in credits to assist small and medium sized companies.
6. From 2009, companies will be able to ask for their IVA (VAT) refunds monthly instead of quarterly.
7. Plans to build 150,000 protected or subsidised houses each year and to promote energy efficiency in new buildings.
8. The introduction of new measures to speed up public works tenders to help reduce unemployment.
9. New ICO credits of €5 billion issued for assisted housing, 2 billion more than previously planned.
10. New legislation on the renovation of old buildings. When the cost of renovation is more than 25% of the purchase price, tax breaks will be awarded including the return of IVA (VAT).
11. The Government will improve the investment conditions to encourage and stimulate foreign investment in Spain.

The respected Spanish newspaper, El Mundo, have reported the results of an opinion poll where two out of three Spaniards think that Prime Minister Zapatero did not tell the truth about the economic crisis during the election campaign. Fancy that! A politician not telling the truth! Whatever next?? 63% thought that the new economic measures announced by the Government are insufficient, 54% think that matters will get much worse, while only 16% feel that things will improve. Over 81% of Spaniards say that they have been affected adversely by the recent price rises.

<p><i>Doña Anna's</i> Pasty Shack May Madness EarlyBird Breakfast 9 - 11am 2 of our Quality Anytime Breakfasts inc. Orange or Apple Juice & Tea or Coffee for only €8.50 (reg. Price €12) Thursday 12.30-4pm London Style Pie, Mash & Parsley Liquor So much more than just a Pasty Shack (but the Pasties are d'arn good) Lower Ground Floor Via Park V Tel: 649 637 956</p>	<p>M.A.R. SERVICES Specialising in taxes & advice for non-residents and residents at excellent rates.</p> <p> </p> <p>Wills Contracts Translations Notary Visits Rental Taxes Non-Resident Taxes Residencia Applications Based in Dream Hills, Native English & Spanish staff Visit www.modelo214.com Or call (0034) 665466481</p>	<p>THE CAVERN Ground Floor - Via Park V</p> <p>Welcoming & Spacious Great Entertainment Tuesday to Saturday Self-Service Estrella Galicia Good Food daily From an Extensive Menu Superb Sunday Lunch from €6.50 Tuesdays 3 p.m. Davey B - Rat Pack + 2 meals with wine €12</p> <p>AUCTION Every Monday at 1 p.m. & Wednesday at 7 p.m. <i>The friendliest Pub this side of the River Mersey</i> Tel: 697 650 603</p>
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BARKING DOGS

There is no doubt that dogs bring a lot of joy to their owners, however constantly barking dogs throughout the day and night are an absolute nightmare. This can ruin the quality of life of those within earshot in a couple of days and lead to great hostility among neighbours. Both Dream Hills and DH2 have significant problems with barking dogs. Of course these problems are not restricted to just our urbanisations. This is a common problem throughout Spain and one which the authorities seem unable or unwilling to address.

Denuncias and letters are submitted.

The police visit the offending site and if the noise is within permitted decibel levels - which is very high - they just smile and move on!

The main culprits are people who work all day and leave the dogs out all day and out again all night. The Spanish have a greater tolerance to this type of noise and do not see it as a problem, and get very angry when they are approached about it. This has led to several dog poisonings in other urbanisations, particularly Los Balcones.

Any ideas? Let us have your views and we will print them.

Quick Bites

A terrorist walks into a pet shop, puts a bomb on the counter and says, "You've got one minute to get out of here before the place blows!"

A Tortoise in the back shouts, "You b*****d!"

Did you hear about the new "morning after" pill for men?

It changes their blood type.

Funeral Costs

OK. Maybe this is not what everyone wants to read about, but it is a practical issue which we will all have to unfortunately address in due course. The following exercise details the costs associated with be-reavement in the Costa Blanca. If you wish to find out about procedures on death in the Costa Blanca, the Help Association of Vega Baja have produced an excellent step-by-step guide to the relevant procedures and what to do when someone dies. This can be downloaded from their excellent web-site at http://www.helpvegabaja.com/index_4.html or, if you do not have access to the web, I can always run a copy off for you.

The closest *Tanatorio* or funeral home is in Torrevieja in the Calle César Cánovas Girada 2. It is a distinctive building, inside and out, and although it looks like a municipal building it is owned by a private company, as are the crematoria - in this case Grupo ASV - who have an abundance of similar facilities throughout the lower half of Spain.

Details:	Euro
Hearse from Torrevieja to San Pedro - the closest crematorium -	260
Pall-bearers	165
Coffin/Casket - you can pay more or less than this -	1,550
Refrigeration of remains	186
Transport from hospital to mortuary	115
Aesthetic treatment of remains	80
Silk interior to casket	60
Urn for ashes - you can pay more or less than this	139
Crematorium fee and certificate	570
Administration & Paperwork	192
Death Certificate	6
Attendance of a Priest or Vicar at the crematorium	140
Wreath/Flowers	78
Total including IVA (VAT) on appropriate items	3,780

As there are no graveyards similar to those in northern or western Europe, the remains can alternatively be stacked horizontally in the local cemetery. These spaces or niches cannot be pre-booked or pre-bought. The *tanatoria* will arrange one when it is required. A single space in the cemetery is charged at €500 and covers 50 years. After a five year period another casket can be added to the space for just €30.

What the above analysis does not take into account are the extra costs associated with changing the title deeds of your house, i.e. removing the deceased's name from the *escritura*. This can come to several thousand euros, but more on this at a later date.

(Many thanks to Pat Keeble of Dream Hills for her help in preparing this article and to the *Tanatorio Samper la Inmaculada* in Torrevieja.)

Just a tap!

A passenger in a taxi leaned over to ask the driver a question and tapped him on the shoulder. The driver screamed, lost control of the cab, nearly hit a bus, drove up over the curb, and stopped just inches from a large plate glass window.

For a few moments everything was silent in the cab, and then the still shaking driver said, 'I'm sorry, but you scared the daylight out of me.'

The frightened passenger apologized to the driver and said he didn't realize a mere tap on the shoulder could frighten him so much.

The driver replied, 'No, no, I'm sorry, it's entirely my fault. Today is my first day driving a cab.....I've been driving a hearse for the last 25 years!'

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COMMENT:

The Dream Scene has been generally well received, although there have been a few criticisms and only on the DH web-site. One said that it is full of banalities and the other that it is racist and feminist!

Well, what can I say? There I was thinking of myself for the last 60 years as a possibly sexist Irishman, now to be now told that I am a feminist! THE HORROR!! Maybe I will have to apply for a job in the 'Spare Rib' magazine, if it is still around. (I wonder if I could get a reference from Germaine Greer?)

But seriously, most of us left a UK which is fast becoming a 'politically correct' nightmare. Both the media and politicians are frightened to speak their minds or express themselves honestly and openly because of fear of retribution from the 'pc brigade' and of course a sensationalist press. Golliwogs have been banned from marmalade jars, in school races every one is a winner, 'positive' discrimination, a society where a child cannot sit on Santa's knee and non pc jokes are removed from all media. Fortunately society here is more tolerant.

The Dream Scene is a local freebie, if you don't like it, then don't read it.

Crystal Ball

A young woman went to the local psychic in Benidorm in hopes of contacting her dearly departed grandmother. The psychic's eyelids begin fluttering and she begins moaning. Eventually, a voice comes, saying, 'Granddaughter? Are you there?'

The granddaughter, wide-eyed responds, 'Grandma? Is that you?'

'Yes granddaughter, it's me.' 'It's really you, Grandma?' The woman repeats. "Yes, it's really me, granddaughter. What do you want?'

"The young lady pauses a moment and says, 'Grandma, I have just one question. When did you learn to speak English?'

Pearly Gates

A man died and went to heaven. As he stood in front of St. Peter at the Pearly Gates, he saw a huge wall of clocks behind him.

He asked, "What are all those clocks?"

St. Peter answered, "Those are Lie-Clocks. Everyone on Earth has a Lie-Clock. Every time you lie, the hands on your clock will move."

"Oh," said the man, "whose clock is that?"

"That's Mother Teresa's. The hands have never moved, indicating that she never told a lie."

"Incredible," said the man. "And whose clock is that one?"

St. Peter responded, "That's Abraham Lincoln's clock. The hands have moved twice, telling us that Abe told only two lies in his entire life."

"Where's Tony Blair's clock?" asked the man.

"Tony's clock is in Jesus' office. He's using it as a ceiling fan."

Hold my Coat

Into a Belfast pub comes Paddy Murphy, looking like he'd just been run over by a train. His arm is in a sling, his nose is broken, his face is cut, and bruised, and he's walking with a limp. 'What happened to you?' asks Sean, the bartender.

'Jamie O'Conner and me had a fight,' says Paddy.

'That little O'Conner basket,' says Sean, 'He couldn't do that to you, he must have had something in his hand.'

'That he did,' says Paddy, 'a shovel is what he had, and a terrible lickin' he gave me with it.'

'Well,' says Sean, 'you should have defended yourself.

Didn't you have something in your hand?'

'That I did,' said Paddy, 'Mrs. O'Conner's breast, and a thing of beauty it was; but useless in a fight.'

Love Your Neighbour

The Minister was giving a sermon on 'loving your neighbor and forgiving your enemies.'

Toward the end of the service, the Minister asked, 'How many of you have forgiven your enemies?'

80% held up their hands.

The Minister then repeated his question.

All responded this time, except one small elderly lady.

'Mrs. Neely?'; 'Are you not willing to forgive your enemies?'

I don't have any.' She replied, smiling sweetly.

'Mrs. Neely, that is very unusual. How old are you?'

'Ninety-eight.' she replied.

'Oh, Mrs. Neely, would you please come down in front & tell us all how a person can live ninety-eight years & not have an enemy in the world?'

The little sweetheart of a lady tottered down the aisle, faced the congregation, and said:

'I outlived the bitches.'

Residencia & Taxation - Part 2

To recap on two of the most important points from Part 1, One - obtaining the residencia card or certificate is not sufficient for establishing residency for taxation purposes. You need to complete your Spanish income tax returns annually to benefit from the generous Valencian tax allowances particularly relating to Spanish inheritance tax. And Two, even if you have no tax to pay, you should still complete and submit a zero tax declaration to the *Hacienda*. Bill Blevins of the tax consultancy Blevins Franks, reports that in Valencia, the 99% reduction allowance on the inheritance tax payable for direct line resident relatives only applies if both the donor and recipient were habitually resident here for five years. Some other commentators state that the period is just three years. For unrelated resident beneficiaries including unmarried partners, there is no allowance! However in Madrid the prevailing inheritance tax law states that unmarried couples can take advantage of the lower tax rates providing they sign on the local register of unmarried couples. Similar allowances, within certain limits, are also available in Andalusia to registered unmarried and same-sex couples.

In calculating sample cases of inheritance tax (IT) payable, there are many variables and calculating factors to be taken into account. For the purpose of these exercises I have kept it simplistic and the figures should not be taken too literally. All benefiting close relatives including brothers, sisters and surviving spouses, whether resident or not, get an individual exemption allowance of approx. 16,000 euro.

Example 1. Married couple, both resident, total amount bequeathed 100,000 euro, (villa with a current value of 200,000 eu, no mortgage,) Spanish will, leaving the assets in three equal shares to the surviving spouse and to two non-resident children.

Outcome: Surviving spouse pays nothing and the non-resident children/siblings pay approx. 1,600 euro each. If the assets were left to the surviving spouse only, the inheritance tax payable would be zero.

Example 2. Married couple, both non-resident, total amount bequeathed 100,000 euro, (villa with a current value of 200,000 eu, no mortgage,) leaving assets to surviving spouse. Non-resident spouse get an individual exemption allowance of approx. 16,000 euro.

Outcome: Inheritance tax of 9,600 euro payable by surviving spouse.

Example 3. Unmarried couple, both resident, total amount bequeathed 100,000 euro, (villa with a current value of 200,000 eu, no mortgage,) leaving assets to partner.

Outcome: No allowances can be claimed and the the inherited amount is doubled in this case (a multiplying coefficient of 2.0) for the purpose of calculating the tax. Consequently, the taxable amount in this case is actually 200,000 euro and the tax payable would be approx. 30,000 euros! Spanish IT law does not generally recognise a common law spouse save for the exceptions mentioned in the first paragraph. They have no IT exemptions and are also taxed at a premium rate and treated as non-relatives. An inheritance left to cousins, nieces, nephews etc attracts a tax multiplier of 1.60 up to inherited amounts of up to 400,000 euros and the exemption allowance is reduced to approx. 8,000 euros. The Spanish tax system penalises inheritance to non-relations and to the rich. It is designed to maintain a family structure and benefit the poor. (I have not outlined in this study the considerable amount of pertinent information which relates to surviving children because the information is extremely lengthy and complicated.)

When it comes to setting a value on the deceased's estate, the property is valued at which ever is the greater of - market value, a value set by the Hacienda or the value in the escritura. Cars, bank accounts, stocks & shares are valued at the time of death. Remember, the inheritance tax is payable within six months of the death otherwise there are penalty fees payable. Realistically, it can take more than six months to settle an estate and one can apply for an extension. Remember also that all beneficiaries must have an NIE number before any proceeds can be disbursed.

CONTINUED ON PAGE 9



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OOPS!!

A Blonde decided that she needed to earn some pin money and thought it would be a good idea to try painting and decorating.

First house she went to, standing in it's own grounds, she asked if they needed any painting or decorating, the householder said, "Well, we could do with the porch painted, but how much would you want?", "How about €50" said the blonde.

"Well, that's fine, I'll get you the paint".

She set off with the paint and the wife said, "Do you really think that's fair, she probably doesn't realise the porch goes right down the side of the house as well".

He shrugged, "That's her problem, she gave a price and I'm happy".

Three hours later, the blonde arrived back.

He gave her the €50 and she said, "I had some paint left over, so I've given it a second coat as well".

"Wow, that was very good of you", he said.

She tucked the money in her purse, and turned to go, then turned back.

"By the way, it wasn't a porch like you said, it was a Lexus".



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Taxation - continued from Page 8

Inheritance Tax Avoidance:

Up until quite recently inheritance tax liability was quite onerous even for those with a single property/home. Fortunately in Valencia now, exemptions and allowances have improved enormously and matters may also improve further in the future. Taxation law changes frequently here and it can be argued that there are still certain aspects of Spanish taxation which need to be dragged into the 21st Century.

There is a statute of limitations on inheritance tax in Spain. It is five years. It may surprise you that some Spanish lawyers 'unofficially' recommend many clients to wait-out this period as the inheritance tax cannot be collected outside of this time-scale nor can the IT late payment charges be enforced either. However, the under-declaring of the value of the assets, if they are being declared, can lead to stiff penalties and higher taxation at a later date.

Some people think that a power of attorney will allow them to dispose of a property in the event of a death, avoiding wills and inheritance tax. However, the power of attorney legally expires when the maker of it dies. Some people have swiftly exercised the power of attorney before the authorities were aware but it is against the law and considered a fraud.

A legitimate method of avoidance is to create a family trust where the assets pass into the hands of a company and each family member holds a share. However this type of trust, which could be offshore, is better suited to a situation which involves large financial holdings and it would attract annual charges. Such a trust would require expert planning especially as the Spanish authorities have now placed a special tax on Spanish properties owned by off-shore tax havens.

You can transfer ('sell') the property to your heir reserving the *usufructo* or lifetime right to live in it. As the ownership has passed to another there will be charges of around 10% of the value and as it is classed as a gift, there will be additional taxation to pay at a reduced level depending on the ages of the people involved. The person holding the *usufructo* has to remain alive for a further five years or the State will charge the full amount of tax.

Inheritance tax is only payable after debts have been deducted. Most of the equity release schemes in Spain are in fact remortgages and there is scope for minimising the IT by careful use of these schemes, but charges can be high.

Anyone with assets in Spain should make a Spanish will covering their Spanish assets in order to avoid expensive and time-consuming legal problems later. A separate will should be made in relation to assets in the UK or Ireland but make sure that the UK will refers only to assets in that country and the Spanish will refers only to assets in Spain.

(The above information has been compiled from several published sources.)

REMEMBER TO CONSULT A QUALIFIED PROFESSIONAL BEFORE MAKING MAJOR FINANCIAL DECISIONS.

The Further Adventures of Hortense

Hortense was seated, waiting in the queue for 'bloods' at the Cabo Roig Salud when a young and beautiful woman breezed in reeking of expensive perfume. She turns to poor ol' Horty and arrogantly says, 'Giorgio - Beverly Hills - \$200 an ounce!'

Shortly, a second beautiful, fragrant but arrogant young thing arrives, smiles and says, 'Channel No.5, Paris, \$300 an ounce!'

Horty thought 'what trollops!' but remained quiet.

When Horty's turn for 'bloods' came, she got up, looked both women in the eye, bent over, passed wind and said -

"Broccoli - Zoco market - 1.50 a kilo."

Angelic Advice

A man with twelve months to live gets a visit from an angel and is told that he could live a little longer if he gives up drinking, smoking and sex.

The man admits that it would be difficult but would try his best so the angel agreed to visit him again in two months time.

On his next visit, the angel asks "How are you getting on"? The man replies "Very well. I've quit the smoking and the drinking but last week my wife bent over to reach into the freezer and I just couldn't help myself."

"Oh, my friend, they don't approve of that sort of thing in heaven" admonished the angel.

To which the man replied "Funny, they are not too keen on it in Mercadona either!"

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NEIGHBOURHOOD
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ALWAYS BE
AWARE!

Notes from La Casita.

We are pleased to report that another class of students have enrolled for Spanish classes at La Casita. There are now four different levels of classes running each week!

For anyone wishing to join, either as an absolute beginner, or wishing to improve the Spanish they already know, contact Carolina on 678751591 to discuss which group would be the most suitable for you.

Our Petanca Club members will now be able to enjoy their Monday afternoon games on the professionally laid pitches. Our grateful thanks to Stefan for organising this through the town hall. Our poor shots can no longer be blamed on the uneven state of the ground!

At the beginning of May we will be celebrating our second birthday with a buffet and social evening in La Casita. To learn to play or to join our group, come and meet us at the Dream Hills petanca pitches - near the top swimming pool - at 3 pm on any Monday afternoon.

Remember you can swap your books, have a coffee and a chat between 10 & 12 on Thursdays at La Casita.

Margory.

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(Final Thoughts)

Blood Donors.

Following a terrible coach accident in Málaga recently when nine Finnish tourists died and dozens more were injured, the Málaga emergency authorities have virtually run out of blood supplies. We have always thought that the generous expat community in Spain would only be too willing to supply blood to the emergency services, but are forbidden to do so because of fears that our blood may be contaminated by BSE. Now that there has been at least two confirmed deaths among the Spanish population from BSE recently, it may be time to review the ban.

Expats told to demolish wall.

A British couple in Quesada have had to demolish a garden wall despite having obtained a building licence. The retired couple bought a property overlooking the 18th hole on La Marquesa golf course in Ciudad Quesada in 2003. They decided to raise the surrounding wall for security against robbers, late night revellers and flying golf balls, and were told by the town hall that no special permission was needed for a wall under two metres, however they did obtain a licence for the works. They advised their next door neighbour and spoke to the urbanisation president. The neighbour objected and saying that the front wall would obstruct his view of the golf course. The couple replied that they would lower one of the walls to 1.8 metres and put balustrades in. After completing the works they received a court summons in December 2005. The judge visited the property before the trial and ruled in the couple's favour. However the neighbour appealed and the verdict was overturned in May 2007. The appeal ruled that the permission from the president without unanimous approval by the community did not constitute authorisation. The appeal also said that they had not provided evidence of other properties with similar walls, incidents of flying golf balls or robberies to justify the security it might provide. The couple unsuccessfully appealed and a demolition order was ordered in March this year. The wall and balustrades have now been demolished and the dispute has cost the couple 5,000 euros, having to pay their own and their neighbour's legal fees.

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