THE DREAM SCENE

NEWSLETTER

Helping to keep expat's informed......and smiling.

Issue no. 84, 1st of February 2014.

Bienvenido a todos and welcome to the February edition.

Well, this is our 84th edition, completing seven years of the Dream Scene. Who would believe it? More on unsmonth.

2012 was a tremendous year for Spanish tourism with over 60 million overseas visitors estimated last year. The contribution to the nation's coffers is likely to be in the €60 billion region, far in excess of previous years despite the European recession. The beach-holiday segment of the market prospered, but rural tourism and tourism to the interior declined, Madrid being particularly effected, feeling effects of very weak demand. Spain last year also ousted China as the third most popular holiday destination in the world after France and the United States.

Britain remained Spain's most important market, accounting for 23.6 percent of total visitors, followed by Germany with 16.2 percent, and France with 15.7 percent. The number of British arrivals climbed 5.2 percent from a year earlier, while those from Germany climbed 5.8 percent, and those from France by 6.9 percent. The biggest rise was in the number of Russian visitors, with their ranks boosted by 31.6% to 1.6 million. A government survey indicated that increasing numbers of overseas visitors are opting out of package holidays. Some 42.4 million, or 69.9 percent of total visitors, decided to make their own arrangements, an increase of 6.8 percent over 2012. One interesting stat' is that tourists spend €32 million daily in the Canary Islands!

The government have been preaching the usual cliches of 'turning the corner', 'better times coming' and of course the usual 'we can see the light at the end of the tunnel.' However despite all the waffle about GNP, GDP and all that, the unemployment rate is still around 27%, with youth employment significantly more. Despite all the protests and media coverage last year, the rate of evictions remains at a dreadful 185 per day. In the first half of 2013 alone, there were 19,567 evictions, 15,451 of which was the family's first home. In all, 35,000 homes were re-possessed. But despite all this misery, it is compounded by the political parties where the tales of corruption and waste continue to astound us. I often wonder how the Spanish accept all this and why the hell do they put up with it. In earlier times, there would have been a revolution, or at least a few heads rolling about the streets!

Olli Rehn, the European Commissioner for Economic and Monetary Affairs and a Vice-President of the European Commission, has said 'It will take more than ten years to correct the Spanish crisis'.

The Flu epidemic in Spain continues to take lives; around two dozen at the time of writing. Flu vaccines can now be purchased across the counter at major pharmacies in the Valencia for prices between ❸ and ₤5. It takes about 10 days for the vaccine to become effective.

Congratulations to all - Brian, Ade, and many others, who raised €200 in just a few hours during a Race Night at The Phoenix on Jan' 27. The funds collected go to an 'aminal' charity which provides food not money to them. Great idea! There are no 'red-days' in our region in February, and no local holidays.

Once again I must thank Don & Jan Acott for their very generous donation towards printing costs. *Muchas gracias!* The Dream Scene annual subscription expires this month. Begging letters will soon be on the way!

Wishing you all a great month.

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485

frozen

species

Did you know that

...Spain has expanded a car subsidy programme by €175 million and estimates it should generate related tax income of 1 billion € Under the scheme, people who scrap their old car and buy a new one get a reduction of €2,000, half from the government and half from the car manufacturer. The PIVE programme, as it is called, has been expanded four times to a total of €465 million euros. This boosts public coffers as cars in Spain are subject to a registration tax as well as value-added tax. Spanish car sales rose 3.3% overall in 2013.

...a study by the University of Granada has revealed that dogfish, swordfish, mussels and cockles are the species of fish and shellfish that accumulate the of toxic metals greatest amounts lead.

such as mercury and Researchers analysed samples of 43 different species, with a mix of fresh, and canned. the

tested, 18% came from fishing grounds of Andalusia, 42% off the remainder of the Spanish coastline, 10% from Europe and 30% from the rest of the world, as much of the catfish, perch and frozen squid consumed in Spain comes from countries such as Vietnam, Tanzania and Argentina. (traditionally considered one of the most polluted species) and cod emerged as the ones with the least toxicity. Of the 485 samples tested, only six exceeded the maximum permissible levels of toxic metals and in 174 samples no trace of toxic metals were found.

...the Red Cross - Cruz Roja - in Spain also give assistance to families who suffer from 'energy poverty.' This relates to poverty stricken families who cannot afford to pay for fuel in winter. In 2013 in the Valencia Region alone, they gave financial assistance to 950 households to pay electricity bills, to 712 for water bills and 105 for gas bills. Remember, Spain is not a 'welfare state.'

The Obit'!

Gallagher opened the morning newspaper and was dumbfounded to read in the obituary column that he had died. He quickly phoned his best friend, Finney.

'Did you see the paper?' asked Gallagher. 'BeJaysus! They say I died!!

'Yes, I saw it!' replied Finney. 'Where are ye callin' from?

Derrick Green

What's Up?

Spain's Retail Price Index rose by just 0.3% in 2013, the lowest since comparable statistics were introduced in 1961. Despite the low increase, alcohol and tobacco rose by 5.6%, which should no doubt cause some of you to lose some sleep!

The forthcoming abortion legislation has become a real hot-potato in Spain. Justice Minister Alberto Ruiz-Gallardón's plans to restrict the opportunities for women in Spain to undergo the procedure has come under fierce criticism from human rights organizations, health experts, opposition parties and international groups. The bill, which was approved by the Cabinet last month, will go to Congress in the coming weeks. It proposes that women will only be able to obtain an abortion under two instances: in cases of rape and if the birth poses serious health risks to the mother. Several high-ranking members of Gallardón's own party (PP), including a number of regional presidents, have also spoken out against the proposed legislation. Under the current law, women can undergo an abortion on demand and without any questions asked up to their 14th week of pregnancy.

The Chinese government has blocked the Spanish EL PAIS website to prevent its citizens from accessing a special report published mid month revealing that the families of the country's top leaders, including the president and members of the National People's Congress, are making use of offshore companies in the British Virgin Islands – a tax haven in the Caribbean. Beijing has also blocked the webpages of Le Monde, The Guardian, Süddeutsche Zeitung and other media outlets, all of which have participated in the two-year investigation that has been undertaken by the International Consortium of Investigative Journalists (ICIJ). The ICIJ plans to make public 37,000 names of people from China (around 22,000 names), Taiwan and Hong Kong who appear in the documents or reportedly have accounts in tax havens. The papers were leaked by two companies operating in the British The Chinese authorities have been Virgin Islands. unconvincingly waving the anti-corruption flag for some time in what is clearly a 'don't do as I do; do as I say' situation.

No offers were received for Ciudad Real Airport by the bid-closing closing date of December 29, 2013. Offers of over €100 million were invited, which had to be secured by a 5% deposit. The flightless airport - one of a number in Spain - is also know as *Don Quixote* Airport; although I feel that calling it *Sancho Panza* Airport might be more appropriate. The private owners are now asking for offers over €80 million plus the 5% deposit by January 24, 2014. If you have a lot of cash 'hanging around' wait until February when it will probably be on offer for €60 million. With no flights for two years, the



owners have been trying to generate some income from the facility. Last year Lexus cars used part of the 4km long runway to test their luxury cars. The runway was also used by Volvo Trucks to

film an advert with Jean-Claude Van Damme doing the splits between two moving trucks.

You can see a video of the advert here - http://www.youtube.com/watch?v=M7FIvfx5J10

If Scotland gains its independence after the forthcoming referendum, the remainder of the United Kingdom will be known as the Former United Kingdom (F.U.K.). In a bid to discourage the Scots from voting 'Yes' in the referendum, Lib.Dem's have now begun a campaign with the slogan: "Please Vote 'No' For FUK's Sake!" They feel the Scottish people can relate to this, particularly those of Glaswegian origin!

John Bradbeer

The giant Spanish contracting firm, SACYR, are part of a massive consortium which are currently working on the Panama Canal on the creation of new locks to allow larger ships to pass through the canal. Expenditure on the greater project was originally forecast at \$1.6 trillion. The consortium, which won the tender for this phase of the project with a bid of \$5.25 billion (€3.8 billion). The consortium, which also includes Italy's Impregilo, Belgium's Jan de Nul and Panama's CUSA say they plan to announce the suspension of work "at the lack of response from the Panama Canal Authority concerning economic demands." In other words, they want more money! Work began on this major project in 2007 and was expected to be completed in June 2015. The consortium estimates the cost overruns at €1.2 billion to date - almost a third of the project cost! An adjudication board set up by the Panama Canal Authority advised that if the SACYR contract is broken, the work would not be completed until between 2018 and 2020 rather than 2015 as scheduled. Both the Spanish and Panamanian governments at the highest level have been involved in the negotiations, the Panamanians believing they are being blackmailed.

Coca Cola is to close four of its eleven plants in Spain. The plants scheduled for closure are in Alicante, Colloto (Asturias), Palma de Mallorca and Fuenlabrada (Madrid). 500 workers will be relocated and 750 will be sacked.

Spain saw its youth unemployment rate rise to a staggering 57.7% in November as the country registered the worse youth jobless rate in the eurozone area. Eurostat, the statistical information arm of the European Union, also revealed the youth unemployment rate across the eurozone remained steady at 24.2% for the second consecutive month – meaning there were 3.5 million unemployed under-25s across the region.

The Spanish region of Catalonia, where leaders are pushing for independence from Spain, awarded millions of euros in its first New Year lottery, defying the country's national prize draw. The Catalan lottery beat expectations by selling €25 million worth of tickets, more than doubling the €10 million initially planned, organisers said. The prize money came nowhere near the €2.24 billion awarded on December 22 by El Gordo, which has the biggest overall prize pot in the world.

Supreme Court has now ordered Cataluña to give Spanish lessons in the classroom. Quite reasonable you might think, but cue more whinging and defiance from the Catalans.

SORTU, a political organisation 'friendly' to the Basque terrorist group ETA, has stated that ETA will 'lay down its arms' if the Guardia Civil in the Basque Region are either disbanded or removed. There is about as much chance of this happening as chocolate snow falling on Alicante in August!

Since 2008, the defence budget has been cut 32%, from €3.494 billion to €5.745 billion this year. Defence Minister Pedro Moranés was able to get two loans over the last two years - 1.78 billion euros in 2012 and 877 million in 2013 - but that money went to pay off debts.

Spain is the second country in the EU where electricity prices have risen the most since 2008. A study published by the Europe Commission shows that the electricity bill increased in price by 46% up to 2012. Spain was only beaten by Lithuania which reported a 47% increase.

The PP government in Madrid has decided to drop its plans to privatise the management of a number of hospitals in Madrid. This follows a series of protests and demonstrations by the medical staff during the last two years, but more significantly by a High Court decision which went against the privatisation.

Never cry over spilled milk. It could've been whiskey.

⁴What's Up? continued

Wind power was the main source of energy in Spain last year for the first time ever in any country, according to the industry association AEE. "Spain is the first country in the world where Lucena, Córdoba, no one answered the phone. "What wind energy was the technology that most contributed to the can the nuns be doing that's stopping them from coverage of demand in a full year," the AEE said in a statement. answering?" the pope said jokingly in a message he left Citing figures from the electricity grid operator Red Eléctrica de España (REE), wind power in 2013 covered 20.9% of total demand followed by nuclear power, which met 20.8% of the country's needs. After wind and nuclear power, hydroelectric power met the time. The pope called back later in the day. There 14.4% of demand, doubling its contribution from a year earlier. are only five nuns who live in the convent in Lucena; Otherwise, combined-cycle plants accounted for 9.6%, coal-fuel three of them are from Argentina and know Pope plants 14.6% and solar photovoltaic 3.1%.

Vicente Soriano, a researcher at the public hospital Carlos III in Madrid, has to pay a 216,000 €fine for carrying out a clinical trial January 6, was won in its entirety in the town of on patients with HIV without the authorisation of the Ministry for Health, and without taking out the obligatory insurance, or getting the pre-consent of the patients he treated.

Once again the Spanish lack of regard for animals has been brutally illustrated; this time in a modern kennels in Aljarafe in Seville. Here, 150 dogs have been living in squalor, starvation and lottery has a total prize pool of 560 million euros. filth; some with open wounds and others sharing cages with dead animals. A video was recorded and posted on YouTube by a concerned worker at the kennels. This led the local townspeople giving evidence in an investigation into the alleged to enter the kennels and rescue all the dogs. The owner wanted €45 for every dog taken away but was soon discouraged of this notion. ring. The anti-corruption prosecutor said he considered The locals are now trying to close down the Perrera de Mairena Blasco, who also served as the regional government's kennels but with leaden bureaucratic wheels of Andalucian justice Solidarity and Citizenry Department (another bullshit this may take some time. Why the owner was not caught by the govt' dept') chief between 2007 and 2011, of being the scruff of the neck and flung behind bars, I do not know? It would "director" of the scheme to funnel funds destined for scruff of the neck and flung behind bars, I do not know? It would probably be rough justice if he was forced to live in one of the filthy developing countries from the Valencia administration cages himself. You can see the original video here but be prepared coffers. Of €1.8 million destined for a foundation in to be shocked by the filth in which the poor animals were forced Nicaragua only €43,000 reached the Central American to live and sleep.

http://www.youtube.com/watch?v=qQVlgsyVMa4#t=175

Spain's Princess Cristina, the youngest daughter of King Juan Carlos, has been summoned, once again, to appear in court to answer questions in a long-running fraud case involving her husband, Inaki Urdangarin, the 'dodgy' Duke of Palma. The decision by a court in Majorca is also a major blow against the prestige of the 76-year-old Spanish king, who became head of state after the death in 1975 of General Francisco Franco and helped guide the country's transition to democracy. An attempt in April last year to bring the princess to court was blocked by the Provincial Court of Palma de Mallorca. Much of the 'establishment' believed astound with its fraudulent activities. In the latest that having one of the royal family appear in court would only revelation it seems that they billed the Junta de Andalucia tarnish Spain's image abroad even further, so tremendous pressure for €1,102 whereas the actual bill should have only been was brought to block the summons then. Urdangarin and his business partner, Diego Torres, are thought to have siphoned off 5.8 million euros in public money from the governments of Valencia and the Balearics between 2004 and 2006. The partners earned government contracts for sports and tourism events without inflated. Between the fraudulent ERE payments made official bids through their non-profit Nóos Institute, and then by the politicians and the duplicity of the UGT, it does channelled much of the money to privately owned companies and offshore tax havens, after overcharging for services which were it is taxpayers money that is being misappropriated and sometimes nonexistent, according to the investigation.

The government press chief of Spain's interior ministry, who mistakenly informed Spanish media outlets about a police raid on supporters of the Basque separatist terror group ETA before it actually took place, has resigned. Albert Gimeno tweeted about the sting operation before it had actually happened. Just how dumb is that! The information was retracted minutes later but the interior ministry later announced that the public prosecutor with Spain's National Court would decide whether an investigation was warranted.

Marry in haste......

A 60-year-old millionaire has just married a 20-year-old model. 'You crafty old devil,' says his friend. 'How did you manage to get a lovely young wife like that?'

'Easy,' replies the millionaire. 'I told her I was 95.'

When Pope Francis made a surprise call on New Year's Eve to a convent of nuns in a Carmelite community in on the answering machine. "This is Pope Francis, I wish to greet you this year end, I will see if I can call you later. May God bless you!" It seems the nuns were praying at Bergoglio, who is also from Argentina.

The first prize in the El Niño lottery draw, held on Monforte de Lemos, Galicia. Each winning ticket bearing the number 76254 is worth two million euros to its holder, with the tickets sold either whole, for 200 euros, or split into tenths (décimas) at 20 euros each, with a total a prize of 120 million euros. The El Niño

The former Popular Party (PP) spokesman in the Valencia regional parliament, Rafael Blasco, has been siphoning off of international aid funds by a corruption country. The remainder was used to buy up property four properties in Valencia. Blasco told the court he had no idea that the money had been invested in property in the Valencia region, saying: "I didn't believe it when I found out." And if you believe that......

Maybe there is something in the Mediterranean water that makes the locals more open to corruption. In early January, 350 policemen, including 80 commissioners, were sacked in Ankara, Turkey. There is a tidal wave of corruption that is pervasive throughout the country.

The giant UGT trade union in Andalucia continues to €421! In another case a bill for €37,211 for 7,000 pen drives with UGT marking was paid; however, only ten pen drives were actually purchased. But these are just two of the many cases where invoices have been grossly seem to be a 'den of thieves' down there. Unfortunately the Andalucian scandal is now the largest financial scandal in Spain. But it is also incredible that the Socialist Junta there continues to fund the union, this time with €3.6 million in January after the frauds were discovered. The European Commission has already suspended subsidies because of the irregularities and central government are to toughen the controls on training courses after the fraud in the UGT. Just in 2013 alone the unions received €13 million from the Government for training courses.

Agents of the National Police have intercepted, at Barajas Airport in Madrid, a woman of Colombian nationality when she tried to get out of Spain with €252,710 hidden in different parts of your body. The woman intended to travel to Cali (Colombia) where she was supposed to deliver the money from drug-related activities. A substantial number of the €00 notes were hidden inside her vagina wrapped in a condom.

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Savvy Kids!

A farmer has a big watermelon patch, but is disturbed by some local kids who sneak on to his land at night and eat his crop. One day he hatches a plan to scare them off and sticks a sign in his field saying 'Warning! One of these watermelons has been injected with cyanide.' Next day the farmer looks at his field and sees the kids have stuck up their own sign which says - 'Now there's two of them!'

The Motion of Censure supposed to oust the current ruling council in Orihuela failed in last month's council meeting. The president the of CLARO 'threw a spanner in the works' which now necessitates Torrevieja has produced just one a judgement from the courts on the legality or illegality of a number cubic hectometre (1 x 100 metre of the issues. Threats of litigation are flying around but as usual it cubed) of treated seawater, which is only the lawyers who are doing well out of this, certainly not the has been sent to the reservoir at residents. Meanwhile a minority council still rules and is getting La Pedrera in Torremendo. on with the job although €15 million in bills remain unpaid!

In Orihuela Costa, the Clr spokesman Pedro Mancebo, has water from this plant, which is criticised the town council for doing so little to prevent the proposed closure of two of the streets in La Zenia - Calle Maestro Torralba and Calle Alhambra, parallel to the N-332. Local traders are incensed, not only because closure of the roads will damage their of money and jewellery from patients. A Spaniard, she business, but also because the town hall basically did a 'Pontius was caught 'red-handed' and is believed to have been Pilate' on the matter, saying that 'it was out of their hands' so they did nothing to contest the decision. It appears that the area is 'a black spot with numerous accidents and traffic violations', hence the proposed closure. However there was no consultations nor other solutions investigated. Now, due to the fuss made by Mancebo, a number of solutions have been proffered before the appeal deadline and the road closure has been put temporarily on hold. Local traders are greatly relieved - for the moment.

Despite there being four reports against it, the old PP Monica Lorente-led council spent €6,000 on a feasibility study for a 'Sports City' near the city of Orihuela and signed the contract just two days before they were 'kicked-out' from power. Silly enough you might think BUT this 'sports city' was also supposed to be built in the in between acting scenes for a new sci-fi movie called flood-plane area of Orihuela. The plans are now 'in a drawer!' Which is probably where some of these politicians should be.

Nearby, the town of San Miguel de Salinas has a population of barely 7,000. In 2008, during the building frenzy, the town adopted Clooney a new General Urban Plan to build 40,000 new homes which were gets the ladies expected to house 100,000 people. Some basic groundworks for so hot? Grey part of the proposed development are still visible today. Thankfully, haired and 52! the Valencian Supreme Court has now annulled the plan stating that Maybe I should the proposal did not include a strategic environmental assessment start washing (SEA) required by State Law 9/2006 on the assessment of the effects and of certain plans and programs on the environment. In San Miggers combing they have been having major problems bringing a decent supply of hair water to the existing population. An extra 40,000 homes would be The catastrophic. As it is more than 2,500 property owners in San Miguel will have to pay between €40.45 to €64.68 every two months to compensate the water company for building new pipes to cater for just the existing population. The bi-monthly charges for those I can shave between the first and the third floor." The who live in the town is less that half those charges.

Urbanismo councillor and a promoter for the Trampolin Hills are *Idiot of the Month* column on page 13. all facing jail sentences and fines. It seems the mayor and councillor backdated a key document from September 2006 to June 2004. This was done so that more stringent environmental impact studies and requirements could be circumvented in the project. As it stands, there are 2,000 investors who feel that there is little chance of them getting any of their deposits back which totalled €60 million. It is truly scandalous that this legacy of forgery and corruption continues to deprive foreign and Spanish investors of their lifetime savings. The law here appears to be totally inadequate in these circumstances.

Certificate X!

He was in ecstasy with a huge smile on his face as his wife moved forward, then backwards, forward, then backwards again.....back and forth...back and forth.... in and out.....

She could feel the sweat on her forehead, between her breasts and trickling down the small of her back.

She was getting near to the end.

Her heart was pounding..... Her face was flushed.....

Then she moaned, softly at first, and then began to groan louder. Finally, totally exhausted, she let out an almighty scream and shouted..."Okay, Okay!!! I can't park the car!!! You do it, you smug bastard!!!"

During the last eight months, desalination plant There is still no demand for the



currently operating at less than 5% of its capacity.

A nurse in Elche General Hospital was taking more than temperatures when she was arrested for the theft responsible for at least 14 thefts in the hospital.



The Medieval Market will be held again this year in Orihuela from January 31 to February 2. Buses will once again be available at Playa Flamenca for coastal residents who want to visit the market on Feb' 1st. Call 966785910.

The 52-year-old actor, George Clooney, has been seen 'Tomorrowland' which is being filmed in the City of Arts and Sciences in Valencia. (See photo Jose Jordan)

What is it about that begin my again? British



actor, Hugh Laurie, who also appears in the movie said of the location, "Strangely, for such a futuristic building, the elevator is the slowest I've ever been on. City of Arts and Sciences was designed by the The former mayor of Campos del Rio in Murcia, the former controversial architect, Calatrava, who features in our

> Gas Natural says it is confident that the Government will 'liberalise' the price of a bombona of butano. Since May the Government has set a fixed price of €17.5, and if a process of liberalisation takes place that would put the price of a bombona at around €25. This is similar to prices charged in Portugal and France.

> A married couple on holidays from France were assaulted by two security guards while shopping in Carrefour in Torrevieja. The couple say the incident began after they set off an alarm at the check-out. They were made to pass through the alarm sensor several times but nothing was discovered. Security footage of the couple shopping with their two children, one just seven, the other 13. The couple, and their children were then taken to a room where one of the security guards held the man in a choke-hold, the other punching and spitting at the woman. Fortunately, the older child filmed the assault on his phone. You can see the guards' thuggish behaviour here http://www.youtube.com/watch?v=h_7Zq06MDro

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LIME BAR GOLF SOCIETY, LOS ALTOS, ORIHUELA COSTA

The golf societies venue for the 8th January 2014 was held at the Roda Golf Course.

Once again a fair number of players assembled ready to enjoy the first Societies outing for 2014. The course was in very good condition but challenging and demanding as the scores showed. All players started on the 10th tee which by several accounts proved to be the easiest nine holes.

The competition was in the stapleford format and the scores recorded are as follows.

Nearest the Pin on the 11th Hole (par 3) was Charlie Mc Gonagle. Nearest the Pin on the 13th hole (par 3) was Paul Abbott.

Nearest the pin on the 2nd hole (par 3) was Graham Mitchel.

Nearest the pin on the 7th hole (par 3) was Digger

Silver Class 3rd place was Alan Jackson with a score of 25 points (on count-back).

Silver Class 2nd place was Barry Shawyer with a score of 26 points. Silver Class 1st place was Chris Rowland with a score of 27 points.

Gold Class 3rd place was Digger with a score of 30 points.

Gold Class 2nd place was Bill Denne with a score of 32 points.

Gold Class 1st place and winner of the Presidents Trophy was Pat Heaney with a score of 42 points.

A very good day in pleasant company; thank you to Captain Mick Slater for organising the event and mentioning Mick's wife Angie who helps considerably behind the scenes. Also thanks to the Staff at The Lime Bar and ladies for a most enjoyable meal. Anyone wishing to join our friendly society just needs to phone Mick on 659866468.



Harry's car breaks down, so he has to take the bus to his local golf course. His golf bag is full, so he stuffs a couple of extra balls in his trouser pocket. On the bus an old lady starts staring at the strange bulge in his trousers. 'Don't worry,' says Harry. 'They're only my golf balls.'

'Oh dear,' says the old lady. 'Is that like tennis elbow?'

common law partners

INHERITANCE TAX PART 4, WHAT YOU SHOULD KNOW. Recap on IHT Allowances.

Remember that in Spain, unlike the UK, there is no exemption from inheritance tax (IHT) between husband and wife and the transfer of a property to a beneficiary always has to be done at the Notary. The heirs have six months period from the death to pay the

Allowances for residents: You will recall that inheritors who are residents of the Valencian Community and who can prove their residential status (padron & residencia), will receive a tax free allowance of €100,000 tax, provided they are parents, spouse children. For resident siblings the tax allowance is **€**7,993.46. only If inheritor is a Valencian allowance peninsula. there is no tax free Similarly, there is no IHT allowance

more than 3 years, you will also have a reduction on the final IHT the word 'sangría' can only appear as a complement of payable of 75%, up to a limit of €150,000. (If the heirs are living the denomination "aromatised wine-based drink." Such in the property and they keep the property for more than 5 years, the products also have to clearly indicate their country of main residence has a deduction of 95%.)

Allowances for non-residents: Here the allowances are not so The new rules also protect the use of the denomination generous. Each non-resident heir, i.e. parent, spouse or child, clarea, a kind of spiced wine, which can also only be receives a tax free allowance of just €15,956.87; non-resident produced in Spain. European member states now have siblings €7,993.46. However direct descendants who are under 21 one year to incorporate the regulations into national law. years of age receive an addition tax free allowance of €8,000 for The legislation was passed by a sizeable majority of each year under the age of 21, up to a maximum of €156,000.

As mentioned in previous issues, the IHT is discriminatory towards 72 against and four abstentions. non-resident Europeans. A decision by the European Court of Justice on this is long overdue. However, I am aware that in a number of cases, non-residents have paid the IHT according to the 'resident rules', - that is the lesser amount, almost daring the tax authorities to contest the matter.

The Tax Rate Payable.

Once you subtract your tax free allowance from the amount you have inherited you are left with what is called the 'Base Tax' or 'Taxable Base' - which I think is the more appropriate term.

The tax on the inherited estate is on a sliding scale ranging from 7.65% for a taxable base of say €7,993 to 34% for inherited sums in excess of €797,555.08. various tax bands http://spain.angloinfo.com/money/general-taxes/inheritance-tax/ also here on page 287 - http://www.ey.com/Publication/vwLUAssets/2013-international-estateand-inheritance-tax-guide/\$FILE/2013-international-estate-and-inheritance-taxguide.pdf

Wealth of Heirs.

But this amount of tax payable can also be multiplied by a factor of between 1 and 2.4 depending on the wealth of the inheritor, the amount of the inheritance and the relationship of the heir to the deceased.

So for example, if the inheritance tax payable was calculated at say €4,000 and the heir had a pre-existent wealth/equity of between €402,678 to €2,007,380, then the IHT payable in the case of a spouse, parents or children, would attract a multiplier of 1.05 making the final tax payable €4,200. But if the relationship to the deceased was distant or say common law, then the multiplier would be 2.1, making the tax payable €8,400!

The treatment of IHT differs from region to region in Spain. In Cataluña, the allowances for IHT are much more generous. But as it can be a complicated tax to calculate, the assistance of a competent professional is essential. I would suggest that a better understanding of the law relating to IHT would be beneficial BEFORE you complete a will, however you should not delay making a will!

An increasingly large proportion of inheritors are now renouncing their inheritance because of the large taxes which are payable in certain cases. In the next article we will look at this and we will also take a quick look at the question of avoidance or mitigation.

Philosophy teaches a man that he can't take it with him; taxes teach him he can't leave it behind either. Mignon McLaughlin

SANGRIA!



Sangría can only be 'sangría' if it is made in Spain. The applicable to inheritance European Parliament have just passed legislation to or reform labelling regulations and the protection of free geographical indications for aromatised drinks, which the include sangría. Such drinks can now only be sold under resident but unrelated, this denomination if they are produced on the Iberian

The limits on the use of the term sangría do not prevent it from being produced in other countries, but in such Also if you have been a resident in the Valencian Community for cases it has to be sold under a different denomination and origin.

> The new rules also protect the use of the denomination MEPs, who supported the changes by 609 votes for with



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OTHER NEWS STORIES Barcelon F.C. President Resigns.

The president of Barcelona Football Club, Sandro Rosell, has resigned after the National High Court said it would investigate a lawsuit brought against the soccer club chief for embezzlement in connection with the signing of Brazilian star forward Neymar. The lawsuit was launched by a pharmacist, Jordi Cases, who is a club member and holds a season ticket at Camp Nou. Jordi claims that in the signing of Brazilian star forward Neymar, the transfer deal was not the €7.1 million reported but was actually €4.4 million! FC Barcelona does not deny the existence of add-ons to the transfer fee, but is adamant that the actual cost of signing the player from Brazilian club Santos was 57.1 million € The new incoming president has now stated that the actual fee paid was €88 million, which could not be revealed due to a confidentiality clause, from which they have now been released. The previous president, Rosell, received several death threats and has made nine denuncias concerning them to the police.

Buggering About in Burgos.

At the same time as the problems with the proposed road closure in Playa Flamenca was being reported (see Local News), I came across a very interesting story concerning similar events which were running parallel in the northern town of Burgos. Here the town council decided to convert a street into a boulevard, banning cars and parking from the soon to be converted street. But what was not expected was the upsurge of protests and violence from the locals, whose ranks were swollen by some imported agitators. There has been a week of protests, riots, including the burning of dumpster's and the smashing of glass in phone booths, bus shelters and bank windows. 40 have been arrested to date including 11 minors, with damage caused in excess of €0,000. The violence has caused the local PP mayor to cancel the proposed works, which had a budget of € million as he 'cannot guarantee the safety of the workers or the public' and now wants 'social peace.' But rather disturbingly, a number of agitators in other cities decided to 'kick-off' as well in support of the protestors in Burgos. These were in Madrid, Barcelona, Valencia, Santander, San Sebastian and Granada. In these protests a number police were injured, cars and rubbish bins were set on fire, bank windows broken, telephone booths damaged, street lights damaged and fireworks thrown. There were several arrests. Some investigative journalism by El Pais has now revealed that the PP mayor of Burgos is now living in a luxury flat originally built by the builder who also has an business involvement in the boulevard works. Oddly, the mayor forgot to mention the luxury flat in his statement of assets. A mere oversight I am sure. Odd too that the builder, Antonio Méndez Pozo, although jailed in the 90's for corruption, has continued to receive a number of lucrative contracts from the PP locally.

New Year's Eve in Madrid.

New Year celebrations in the Spanish capital and surrounding region passed off "very calmly" without any deaths or serious injuries from fights or traffic accidents, according to the authorities. The only major incident was the death of a 25-year-old Frenchwoman, apparently from a heart attack after snorting heroin; a 23-year-old Frenchman accompanying her, who had also been snorting heroin, lost consciousness and was taken to hospital in a serious condition. Road accidents in the city were were down 62% from a year earlier, while there were also fewer traffic violations and cases of alcohol poisoning. Emergency healthcare services were called out 189 times, similar to last year's figure of 186. At least five of these incidents were the result of road accidents, 42 for fights and 30 for cases of alcohol poisoning, down from 51 last year. Local firemen were called out 51 times but none of them for house fires. Most of the cases involved rubbish containers which had been set alight, while one was to extinguish a burning car. The municipal police were called out 838 times, up from 626 a year earlier. Six of these incidents related to overcrowding in bars and clubs or venues where there were minors present. Still a very busy night!

A Yorkshire Selection.

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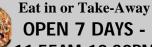


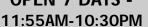
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•Police have just released details of a new drug craze that is being carried out in Yorkshire nightclubs. Apparently, Yorkshire club goers have started injecting Ecstasy just above their front teeth. Police say the dangerous practice is called "e by gum" •This bloke from Barnsley who was suffering from piles asks the chemist "Nah then lad, does tha sell arse cream?" The Chemist replies "Aye lad, Magnum or Cornetto?" Brian H.

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Racist Fuzz? Police in Leeds yesterday pulled over a Pakistani and were amazed to find that the car was taxed and insured and was not stolen. There was no bomb or weapon in the car, nor was it an illegal taxi. The driver was not drunk or stoned and carried a full driving licence with no points. A Police spokesman said they had no choice other than to fine the driver £80 for wasting police time.

Capital Gains Tax on Non-UK Residents.

On 5th December, the Chancellor of the Exchequer, George Osborne, announced in his Autumn Statement that <u>non-UK residents</u> will be liable to capital gains tax on gains arising on disposals of UK residential property from 6th April 2015. Gains arising on other UK assets are not caught by this provision The accompanying documentation, and Mr. Osborne himself, refer to



"future gains", which indicates that only gains arising from that date will be subject to tax. However it is not clear whether this will be the case, or whether the full gain since acquisition will be taxed. As such, no details regarding how this will operate have been released; however a consultation regarding these changes will begin in early 2014.

This could have serious financial ramifications for former residents of the UK who are now resident in Spain but who keep a 'bolt-hole' (property) in the UK. When I have more info' on this, it will appear in these pages.

Non-Resident Property Sales & The Retention.

As you are probably aware, the Spanish tax authorities keep back 3% of the sale proceeds of a property by a non-resident. This is to cover any Capital Gains Tax that may be applicable, the net retention then paid back to the seller in due course. However, at least one firm of lawyers/guestors have noticed that other administrative departments have been 'dipping' into this retention as well. Abaco Advisers have noticed that there have been a number of other deductions from theirs clients retention when it was refunded; these have included complimentary tax, missed social security payments, health service charges AND allegedly traffic fines! There is a lot of 'slight of hand' here and there is little chance of appeal, even though the traffic fines may not be applicable to you! When a department has your money they are loath to repay it. One unfortunate customer was expecting their retention of \mathfrak{S} ,000 to be returned as there was no capital gain. However, €2,200 was deducted from the amount for an arbitrary complimentary tax payment when the property was first purchased! Once again, it pays to be very vigilant and insistant. As with your bank account, it is amazing who has access to YOUR money in Spain!

Energy Certificates: Costs & Contacts.

It was not long before the Regions cottoned on to the fact that they could make some money out of the Energy Efficiency Certificates.

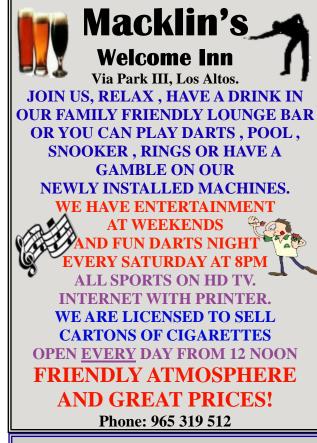


Once again because of regionalism, there is no uniformity in the charges to register the certificate. La Rioja is the most expensive to date charging €38, whereas our region, Valencia, have just introduced a €10 charge. But of course the charge of obtaining this energy certificate is extra, which can be between €100 and €400, depending on the size of the property and location.

I did promise in a previous article to include contact details of companies or fortune. individuals who provide the service, although I have no personal experience in dealing with them.

http://www.certicalia.com/ is a very helpful website (in Spanish) where you can enter the type of property, the square metres and your postcode, and they show you a list of qualified inspectors, their charge for the inspection and a rating of their service.

I did read of a case where an unnamed inspector awarded a Class A certificate for a property when a Class C certificate would have Women are so much better at estate planning than men. been more appropriate. He was fined €4,000!





Estate Planning.

Tom was a single guy living at home with his father and working in the family business. When he found out he was going to inherit a fortune once his sickly father died, he decided he needed a wife with which to share his

One evening at an investment meeting, he spotted the most beautiful woman he had ever seen. Her natural beauty took his breath away.

"I may look like just an ordinary man," he said to her, "but in just a few years, my father will die, and I'll inherit 20 million dollars.'

Impressed, the woman obtained his business card.

Three days later, she became his stepmother.

Brian H.

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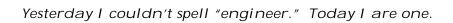
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Idiot of the Month.

One of the cribs I have about architects is that all too often they walk away from their mistakes while the rest of us have to live with them. One of Spain's most famous architects is Santiago Calatrava. I had planned to write about this chap a couple of years ago, but this is a story which just gets bigger and bigger. Last year I reported that Calatrava was paid €15 million to design two towers commissioned by the previous profligate president of Valencia, Francisco Camps, although the towers were never built!

Calatrava has been selected to handle a number of architectural and construction projects throughout Spain, one of the largest being the City of Arts and Sciences. Now there is no doubt about it but this building looks very impressive and futuristic and, as you will see from page 6, is popular with Sci-Fi movie makers.

But the City of Arts & Sciences became a financial nightmare for Valencian taxpayers. Although originally budgeted at €478.5 million for the whole project, the final cost was in excess of €1.103 billion! Calatrava's fees for the project also quadrupled to €94 million. The architect, who has now moved to Switzerland with his wealth, does not consider his fees excessive, according to the press.

But now warts have begun to appear. In the performing arts & opera house section of this project which cost €478 million to build, the ceramic roof tiles on the dome are now beginning to peel off, due to bad design and construction. It will cost millions to remove the remainder of the tiling and to coat the metal dome. Added to this is the cancellation cost of a Puccini opera, *Manon Lescaut*, which was due to commence early this February - €624,000. But that is not the first time they have had problems in the opera house. First the performing stage caved in, then the entire premises were flooded below the level of the former riverbed of the Turia river, on top of which it is located.

Not apportioning blame directly on the architects or the builders in this case yet, there is no doubt that the Valencian government will now pursue whoever is responsible, or at least we hope so. But who is really the 'idiot' here? Is it the architects, or the builders, or the Valencian government of the time with their grandiose pharaoh-like predilection for creating their own monumental follies? Or are we the idiots who have to put up with and pay for these excesses? What do you think?

In 2006 Calatrava and his team were ordered to pay €3.15 million in compensation to the Palacio de Congresos in Oviedo after the eaves of the building collapsed. The Italian Treasury is seeking €3.4 million from Calatrava and his collaborators for multiple design faults in the fourth bridge over Venice's Grand Canal.

Calatrava also secured the contract for the transport hub at the World Trade Centre in New York. It was due to cost \$2 billion and be completed 2009. To date it has cost \$4 billion and is not yet finished.

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(The Telegraph, July 12, 2013)

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The Job Description.

The accountant says, "Before we begin, I'll need to ask you a few questions." He gets her name, address etc., and then asks, "What's your occupation?" "I'm a prostitute," she says. The accountant is somewhat taken aback and says, "Let's try to re phrase that." The woman says, "OK, I'm a high-end call girl". "No, that still won't work. Try again."

They both think for a minute; then the woman says, "I'm an elite poultry farmer."

The accountant asks, "What does poultry farming have to do with being a prostitute?" "Well, I raised a thousand cocks last year."

well, i falseu a thousand cocks last yea

"Poultry Farmer it is."

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A Word to the Wise - Iberdrola Door to Door Chappie.

A gentleman with an Iberdrola badge and little English has been going around the urbanisation for more than a month asking people to change their Iberdrola contracts to a new one. This will mean, he states, a 10% reduction in your bill. Don't be taken in! If you sign up you will be paying more per kilowatt than you are now. A 10% price cut is also offered and the possible freezing of prices for two years.

If you sign up to this scheme the 10% reduction is only on the standing charge of €3; the free insurance is only for six months then €1.50 per month charged thereafter; the base rate of unit charge will be more expensive than what you are already paying, so any promised reduction will be negligible.

Aside from conservation/efficiencies in the home, the only and cheapest way to reduce your electricity costs is to go onto the dual tariff. This will save you money if you can put up the the inconvenience and reschedule heavy power usage to the appropriate times.

This so called 'Iberdrola offer' was discussed at length in one of the online forums last November. You can read it here and form your own opinion-

http://www.torrevieja.co.uk/forum/viewtopic.php?f=12&t =111493&hilit=iberdrola

If you have signed-up for the scheme and want to change back, don't worry. Just ring them and cancel it. Do you really think that Iberdrola will be paying people to encourage the consumer to pay less for their energy?

The Great Dane.

A man walks into a bar and says, 'Who's the owner of that Great Dane tied up outside?' A man replies, 'It's mine. Why do you ask?' The first man says, 'I'm sorry, but my dog just killed your dog.' The owner of the Great Dane is shocked. 'Are you kidding? That dog was huge!' 'I know,' says the first man, 'but he just choked on my chihuahua.......'



Giving Credit Where it is due - Peter's Pork Pies & Pasties.

The first time I ate a pork pie was in the 60's. We didn't have pork pies in Ireland then, but the image of them in the British colour supplements was mouth-watering. So when I first came to the UK one of the first things I did was to buy and eat a Walls pork pie. It was awful! It had more e-numbers and preservatives than Frankenstein's arse. The pink pie filling defied analysis and taste and I wager there was more real meat in a mosquito's foreskin. So this experience kept me away from pork pies for several years, only occasionally trying one from Melton Mowbray, which was a bit hit & miss.

But then just over a month ago I found out that a talented British chap in Lago Jardin 2 made them to order. So I contacted him and placed an order for a couple of large pork pies. Peter makes pork pies in two sizes; small (round & six inches in diameter) for the and large (rectangular & 10 inches long).

The pies were handed over as promised and it was not long before we tucked into one of them with some Branston pickle and mustard. It was perfect! Beautifully tasty pastry, a generous coarse filling of pork together with the tasty jelly. A number of our friends have since bought some pies based on our experience and they have all been pleased with their pies as well.

But then I found out that Peter also made pasties, as in the Cornish-style pasties. Now this is a robust pasty unlike the flattened scrotum-like ones you see in the shops. His pasties have presence; they are large - one is enough for a full meal; the secret filling is delicious (although I did find out he put 100 grams of beef in each one)and chockablock with diced veg' and meat. Pork pies, as you Brit's will be aware, are eaten cold, but pasties must be eaten hot - from an oven not from a microwave which will make the sumptuous pastry soggy! By the way, the pasties cost just € each! Once again many of our friends have purchased them and they also confirmed that they were delicious.

So do try them out. Remember, they are only made to order and are far superior to the junk that is on offer in Iceland Supermarkets. You can place your order with Peter by email at petenjude151@gmail.com You will not be disappointed.

Grandma.

Rosario was a prostitute, but she didn't want her grandma to know. One day, the Guardia Civil raided the brothel in Punta Prima and took all the girls outside and made them line up. Suddenly, Rosario's grandma walked by.

Grandma asked, "Why are you standing in line here, dear?"

Not willing to let her grandma know the truth, Rosario told her that the police were passing out free oranges and she was just lining up for some.

"Why, that's awfully nice of them. I think I'll get some for myself," Grandma said, and she proceeded to the back of the line.

A Guardia was going down the line asking for identity details from all the prostitutes. When he got to grandma, he was bewildered and exclaimed, "Senora! Still going at it at your age? How do you do it old girl?"

Grandma replied, "Oh, it's easy, dear. I just take my dentures out, rip the skin back and suck em' dry."

The Diagnosis.

A woman takes her 16-year-old daughter to the doctor. The doctor says "Okay, Mrs. Jones, what's the problem?"

The mother says, "It's my daughter, Debbie. She keeps getting these cravings. She's putting on weight, and is sick most mornings." The doctor gives Debbie a thorough examination, then turns to the mother and says, - "Well, I don't know how to tell you this, but your daughter is pregnant - about 4 months, would be my guess."

The mother says, "Pregnant?! She can't be. She has never ever been with a man! Have you Debbie?"

Debbie says, "No mother! I've never even kissed a man, I'm still a virgin!"

The doctor walked over to the window and just stood there staring out of it. About 5 minutes pass and finally the mother says, "Is there something wrong out there doctor?"

The doctor replies, "No, not really, it's just that the last time anything like this happened, a star appeared in the east and 3 wise men came over the hill. And there's no way I'm going to miss it this time!"

Lee Bell

PINE CATERPILLARS – Yes it's that time of year again! By Sue Birchenough.

Pine Caterpillars (Latin name: thaumetopoea pityocampa) are probably one of the most unpleasant creatures you will find

in Spain, certainly in areas where pine trees grow in abundance. They are found throughout the warmer regions of Southern Europe, the Near East and North Africa. As well as causing much damage to pine forests, they are a major danger to animals and, to a lesser degree, human beings.

Do not touch them. Warn your children that they are not like the friendly English caterpillars. The very fine hairs on these creatures are poisonous and most dangerous. They can be seen living in silk cocoon style nests hanging in the pine trees to which they are most harmful, stripping them of their pine needles. When hungry, they leave their cocoon to seek another un-infested tree on which to feed. They travel nose to tail in a line, hence the name Processional. They are most noticeable from January



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to mid April and are at their most

dangerous in mid/late February. The caterpillars are often seen in the evenings, walking in procession from tree to tree.

If they drop onto you or your pet, don't brush them off with your hands because the effect is most unpleasant, causing great irritation, rash and pain.

Dogs, cats and people can suffer from shock. The hairs of the caterpillars are

still virulent even when the creatures are dead. Do not hit them with sticks because hairs flying in the air are just as dangerous. Burn them, but be careful of floating hairs. If the caterpillars are in the tree cocoon state, first spray the nest with hair spray (to seal down the hairs), cover the cocoon and the affected part of the branch with a plastic bag, cut down the branch, place it on clear ground and burn it.



If the caterpillars are on the ground marching, it is better first to spray them with lighter fuel and then set them alight. This reduces the risk of flying hairs.

Take care to only do this where you cannot inadvertently start a forest fire because during the summer months the undergrowth and trees are very dry.

If you live near pine trees, it is recommended that you keep Anti Histamine tablets handy as an early treatment. In particular, avoid ingesting the hairs. Dogs are most at risk by sniffing the ground where the caterpillars have marched.

Take particular care with your eyes. If affected the result is serious, causing pain and swelling similar to a bad case of conjunctivitis.

Treatment: If a person or animal shows signs of shock, get them to a doctor, hospital or vet immediately.

Driving in Spain.

There is no doubt about it, but driving in Spain can be challenging. Generally, this is not because of the roads - although I do think that two-lane motorways should be reserved just for Scalextric. The real challenge is Spain is the other drivers. Now it would be a mistake to put the blame of bad driving on the Spanish alone. You have got such a multiplicity of European nationals here on the Costa, that it makes it a little difficult sometimes to opportune blame to the correct nationality. You have loopy Lithuanians, rambunctious Romanians, belligerent Bulgarians, sun-crazy Scandinavians and of course a large element of Spaniards who believe that giving way, indicating your direction, respecting pedestrian crossings or keeping to the speed limits, are all an affront to their dignity and freedom. I have said it before but I am positive that any car manufactured in Spain are not fitted with indicators. And don't talk to me about the Germans & the Italians! Now most of these people are you wouldn't dream of even a sharp knife to, giving a gun or let alone a ton or a ton and a half of a potential mechanical weapon, i.e. the 0 automobile!

So how dangerous is it driving in Spain? In Spain in 2013, there were 1.7 million car crashes. Now that is around one every 18 seconds. Friday - 'I can't wait to get home' - is the worst day for accidents with more than 5,600 on average. The real 'hot spots' for accidents are Andalucia, with 335,675 accidents last year, followed by Catalonia and Madrid. It is reported that of the 30 million vehicles on Spanish roads, around 2.4 million are driving without insurance. It would not be outlandish to say that this number is understated.

But if you think that driving in Spain is risky, think of the cyclists. I have seen some friends and neighbours venture forth on bicycles on the Spanish roads. How incredibly brave I thought, definitely George Cross candidates. I would think a weekend break in Helmand Province or maybe Pakistan might be safer!

The Small Holding.

A man owned a small farm in Ireland . The Irish Internal Revenue determined he was not paying proper wages to his staff and sent an investigator out to interview him.

"I need a list of your employees and how much you pay them!", demanded the investigator.

"Well," replied the farmer, "there's my farm hand who's been with me for three years. I pay him €200 a week plus free room and board.

"The cook has been here for 18 months, and I pay her €150 per week plus free room and board."

"Then there's the halfwit. He works about 18 hours every day and does about 90% of all the work around here. He makes about €10 a week. He pays his own room and board, and I buy him a bottle of whiskey every Saturday night. He also sleeps with my wife occasionally."

"That's the guy I want to talk to ...the halfwit!" said the agent.

"That would be me," replied the farmer. Rab.

The Cruise.

My brother in law has just got back from a three week luxury cruise around the Med'. He said it was really great but was almost ruined by the English folk, occupying the cabins on either side of him, banging on the walls at all times of the day and night. He said it almost put him off playing his bagpipes.

When you eat a lot of spicy food, you can lose your taste. When I was in India last summer, I was listening to a lot of Michael Bolton.

Spanish Men, The Best Lovers in the World?

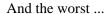
Well they are, according to a poll of several thousand women in 20 different countries undertaken by the market research company, OnePoll.com. Spanish men, it seems, are skillful in bed with their naturalness and self confidence in matters of sex appealing to the ladies. I am pleased to see that the Irish have squeezed into a respectable number 5, and would like to let you know that I am now available for private consultations, motivational speeches & Bar Mitzvahs.

But according to the survey, the worst lovers were the Germans. It seems the main reason given for this rating is that they are 'too smelly.' I don't know, maybe it's all that sauerkraut! Obviously *Vorsprung durch Technik* does not extend to 'wedding tackle' and German blokes need a regular 'oil change'!

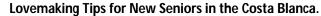
Here is a list of the survey results:

The best lovers are ...

- 1. Spain.
- 2. Brazil.
- 3. Italy.
- 4. France.
- 5. Ireland.
- 6. South Africa.
- 7. Australia.8. New Zealand.
- 9. Denmark.
- 10. Canada.



- 1. Germany. (too smelly)
- 2. Britain. (too lazy)
- 3. Sweden. (too fast)
- 4. Holland. (too dominant)
- 5. USA. (too rough)
- 6. Greece. (too affectionate)
- 7. Wales. (too selfish)
- 8. Scotland. (too loud)
- 9. Turkey. (too sweaty)
- 10. Russia. (too hairy).



- 1. Wear your glasses to make sure your partner is actually in the bed.
- 2. Set timer for 3 minutes, in case you doze off in the middle.
- 3. Set the mood with lighting. (Turn them ALL OFF!)
- 4. Make sure you put 112 on your speed dial before you begin.
- 5. Write your partner's name on your hand in case you can't remember it.
- 6. Use extra Polygrip so your teeth don't end up under the back of the bed.
- 7. Have Paracetamol ready in case you actually complete the act..
- 8. Make all the noise you want....the neighbours are deaf, too.
- 9. FOR HER A magnifying-glass might come in handy.
- 10. FOR HIM the same!
- 11. If it works, call everyone you know with the good news!
- 12. Don't even think about trying it twice!.

The Keys!

Several days ago as I left the hairdresser's. I desperately gave myself a quick search. I was looking for my car keys. They were not in my pockets. A quick search in the hairdresser's revealed nothing. Suddenly I realized I must have left them in the car. Frantically, I headed for the car park.

My husband has scolded me many times for leaving the keys in the ignition. My theory is the ignition is the best place not to lose them. His theory is that the car will be stolen. As I scanned the car park I came to a terrifying conclusion! His theory was right. The car park was empty. I immediately called the police. I gave them my location, confessed that I had left my keys in the car, and that it had been stolen. After a nervous cigarette, I made the most difficult call of all. "Hello My Love", I stammered; I always call him "My Love" in times like these. "I left my keys in the car, and it has been stolen." There was a period of silence.

I thought the call had disconnected, but then I heard his voice. He barked, "I dropped you off!" Now it was my time to be silent. Embarrassed, I said, "Well, come and get me." He retorted, "I will, as soon as I convince this policeman I have not stolen your bloody car." Now, this is what they call, "The Golden Years!"

Pete Dudman

Obama's Visit.

Barack Obama is visiting a Glasgow hospital as part of his European tour when he enters a ward full of patients with no obvious sign of injury or illness. He greets one of the Jocks.

The patient replies:

"Fair fa your honest sonsie face,

Great chieftain o the puddin race,

Aboon them a ye take yer place,

Painch, tripe or thairm,

As langs my airm."

Obama is confused, so he just grins and moves on to the next patient.

The next patient responds:

"Some hae meat an canna eat,

And some wad eat that want it,

But we hae meat an we can eat,

So let the Lord be thankit."

Even more confused, and his grin now rictus-like, the President moves on to the next patient, who immediately begins to chant:

"Wee sleekit, cowerin, timorous beasty, O the panic in thy breasty,

Thou needna start awa sae hastie, Wi bickering brattle"

Now seriously troubled, Obama turns to the accompanying doctor and asks, 'Is this a psychiatric ward?'

'No,' replies the doctor, 'this is the serious Burns unit.'

The Train Now Standing....

Little Tommy was playing with his trains, and his mother overhears him say, "All you bastards getting off, piss off. All you bastards getting on, fu**ing hurry up."

His mother is very cross and sends the lad to his bedroom for two hours until he learns to be nice to the passengers on his train.

When little Tommy starts playing with his trains two hours later, his mother listens in and hears him say, "Those disembarking, mind the step and have a nice day, those boarding enjoy your journey and those upset at the two hour delay, blame the fat bitch in the kitchen".







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The Virtuoso.

A man walks into a bar with a small dog. The guy sits the dog on a piano stool, and the dog starts playing some great tunes. Suddenly a bigger dog runs in, grabs the small dog by the scruff of the neck and drags it out. The bartender says, 'That little dog was fantastic, but what was up with the big dog?' The man replies, 'Oh, that was his mother. She wanted him to be a doctor.'

GALLERY







Reyes Majos) procession in Orihuela in early January. Sweets the Wicked Queen/Witch from Snow White is trying to tempt are being thrown to the children by costumed characters (from the child with a 'poisoned' apple. The child's face says it all! The seven dwarves were down the pub getting pissed!





This is one of the *Tres Reyes Majos* being forthcoming Moors & Christians welcomed in the bullring in Alicante.



Above is a very young part of the advance contingent for the Fiesta in Orihuela.

The photo on the left shows the President of the Generalitat Valenciana, Alberto Fabra on the left with Stefan Pokroppa from Dream Hills on the right. Stefan helps to deliver the Dream Scene when Steve Hodgetts is away. You will see from the

photo that Fabra has a tight grip on right Stefan's arm. Maybe Stefan owes him a 'fiver.'



(Photos: Informacion)

I just had to include this photo from El Pais as it was so cute. This was taken during the school Christmas holidays at the Grey Elephant Studio in Madrid.

Those who are viewing it in colour (email copies) will appreciate it more, particularly the little angel in pink, four from the left.

The Question!

A Jewish boy goes to a new school where the first lesson is Religious Instruction. The teacher says to the class, 'I've got a bar of chocolate for the boy or girl who can tell who is the greatest man who ever lived was.' A boy puts his hand up and says, 'Winston Churchill.' 'He was great,' says the teacher. 'But not the person I'm thinking of.' A girl sticks her hand up. 'Abraham Lincoln?' she asks. 'He too was great, but not the person I'm thinking of,' says the teacher. The Jewish boy puts his hand up and says, 'The greatest man who ever lived was Jesus Christ.' The teacher is surprised, but it's the name she was after, so she gives the boy the chocolate.

After the lesson is over, the teacher asks the boy how he knew the right answer. The boy replies, 'Lady, you know the answer was Moses, and I know the answer was Moses, but business is business.

A man goes into a DIY store and asks for some bolts. 'How long do you want them?' asks the shop assistant. 'To tell the truth,' says the man. 'I was hoping to keep them.'

As we saw in Part 37, Azaña's extreme anti-Catholic organisation, something they lacked for the previous 1931 General there and eventually he was made the High elections. This was now Acción Popular in 1932 which Commissioner of Spain in Morocco would develop into Confederación Española de Derechas and later the supreme head of all the Autónomas, CEDA, in 1933.

However Azana's cut-backs and reorganisation of the army back to Spain by the Republic as one did little to make it more efficient. In Spain, it remained a of the first generals in the new monolithic beast where promotion was still by seniority not Republican army. But following his merit, unlike their experienced colleagues in Northern Africa. criticisms of Azana's military Most of the officer-class were happy to 'go-along' with the reforms, he was demoted and put in Republic. Indeed, if they wished to remain in the forces, all charge of the Guardia Civil. General military officers had to swear an oath to the Republic, which Sanjurjo now decided that the time most did. If some officers did have a problem with the had Republic, it generally was with the ruling political regime.

The two other critical areas in the new Republican Constitution which needed addressing were Land Reform and Regional Autonomy.

With over one million landless peasants living on the edge of starvation mainly in the south of Spain, the Law of Agrarian Reform was crucial to the survival of the Republic, particularly if they wanted the support of the left. But it was at this stage a total failure. The urban middle class Republicans had no real appreciation of the plight of this huge section of dispossessed Spaniards. Even President Azana, who was a stunning orator and the 'guiding light' for the Republic, never made a speech on the agrarian issue. The Agrarian Reform bill never made it past the committee stage in the Cortes (parliament). The failure had a galvanising effect on the hard-line Socialists under the quashed, Azana watching the proceedings from his balcony. Marxist Largo Caballero, who now believed it impossible to brothel' and Socialist reformism as 'treason'! Although the created by the right. (But Sanjurjo would return later.) first revolutionary insurrection by the anarchists failed on violence. (It was interesting to see that the CNT made an appearance in the Burgos affair recently. See page 9.)

Matters deteriorated for the farming communities during year, the government had committed itself to the massive importation of wheat. This caused the price of domestic wheat to plummet with the resultant misery for the farming community, particularly in peasant Castile, who now turned against the Republic. Another major issue was the lack of funding. If land was acquired for distribution to peasant farmers, the Constitution declared that the original owners be compensated. But the government treasury was nearly empty. The Republic blamed the wasteful policies of the dictator Primo de Rivera. However, the Republican Cortes made no attempts to reform the state's taxation policy, ironically something the dictator attempted. The highest rate of tax payable during the Second Republic remained at 4%!

Whereas the first insurrection against the Republic came from the far left, it was the government's plans to introduce autonomy in Catalonia and in the Basque areas, which galvanised the far right. This they saw as an attempt by the 'Reds' to split Spain up into a number of Marxist states manipulated by Moscow, and it was not long before the forces of reaction would play their hand. The exporting of the Russian Revolution was still feared by many from the centre and the right, as it was in the remainder of Europe.

General Sanjurjo, photo, was a hard drinking, philandering program alienated the Catholics and many moderates as well. product of the bitter wars in North Africa. His bravery and This encouraged the Catholics to develop a united political leadership during the Rif Wars ensured his promotion to Major

> military forces there. He was brought come for pronunciamiento, not against the Republic but against the elected Republican regime in Madrid.



On August 10, 1932, Sanjurjo 'declared' in both Sevilla and Madrid. The coup in Sevilla, called the *sanjurjada*, enjoyed some initial success, many of the officers still pro-Republic chanting 'Viva la Republica.' But in Sevilla, both the communists and the anarchist CNT reacted quickly and declared a general strike and Sanjurjo now became just an observer, rendered powerless by the strike.

In Madrid the coup was a disaster. The planned take-over was talked about in cafes weeks before it actually happened. The government had inside knowledge of the coup, allegedly from a talkative prostitute but probably from turncoat officer. When some soldiers did revolt in Madrid, they were quickly

Back in Sevilla, it was now obvious that the coup had failed. achieve socialist progress within a bourgeois democracy. Sanjurjo was advised by his followers to escape to Portugal. The revolutionary left of the huge anarchist CNT trade union This he attempted but he gave himself up in Huelva. He was was now dominated by the Federacion Anarquista Iberica, sentenced to be executed, but this was later commuted to life FAI, who regarded democracy as a farce, the Cortes as 'a imprisonment. The Republic did not want to see any martyrs

The defeat of the coup now gave the Republican-left more January 18, 1932, the CNT arranged a series of strikes which confidence. But they made a fatal mistake of believing that were broken by the government who regarded the CNT as as this attempted coup was quashed so quickly, controlling the 'a labour organisation based on pistols'. But the CNT, now military in the future would not be a problem. As Azana 1.58 million members strong, still had massive support in watched the coup collapse with cold satisfaction, he would Spain, particularly among the peasants in Andalucia and also point out that talk of a Republic open to the right had ended throughout Catalonia. They continued their nationwide in a military rising by making the 'idiot generals believe that program of strikes and disruptions interspersed with the country would support them.' 1936 would prove otherwise.

> Now strengthened, Azana would push through the Catalan Autonomy Statute and a new Law of Agrarian Reform.

The Catalans 'jumped the gun' by declaring for an 1932 even further. Despite there being a bumper crop that independent Catalan state in an Iberian federal republic. They were persuaded to withdraw this and accept that Catalonia be granted a provisional government - the Generalidad - which would draft an autonomy statute and submit it to a plebiscite and ratification by the Cortes. But the Catalan independence leaders only saw this 'a brief interlude of a part of the sovereignty to which we have a right.' Meanwhile, conservative Republicans, the right and many socialists, were shocked by what they saw as the break-up of Spain.

> The government now ignored the Constitution clause which stated that any property seized for distribution should involve compensation. This was not now a democratic society which respects existing property rights. Land was seized from all grandees with the excuse that they had aided the Sanjurjo coup. But despite this, the new land reform remained a failure. The new bill was extremely complicated; under its terms, the majority of approx. 80,000 landowners were subject to partial or near total expropriation of their land. Many of these were just medium and small-medium holders who now joined the growing ranks of deprived anti-Republicans.

> But 1933 would bring some surprising new changes to the Spanish political landscape. More next month.

Lime Bar Fishing Sunbathing Club.

Due to a forecast of heavy rain, the "Old Farts" match was postponed. We didn't want the rain getting into the old bones & making their arthritis worse. The match was rescheduled for Monday 6th Jan and what a glorious day it was. Good job too, several members had to make do with sunbathing, as there were so few bites. In the end, the "Old Farts" beat the handsome ones by just over 2 pounds. No weights given here, as it is embarrassing!

We then retired to the Lime Bar for sustenance and the presentation of the match trophy, a quaich donated by Keith Todd. Thanks Keith.

"Cyril the Elder" received the Todd quaich on behalf of the winners. It is then customary to fill a quaich with medicinal liquid and share it round. The tight fisted farts didn't, so Fagin Dave dipped into his coffer and treated us all to a beer instead. Good man!

In December "Fagin Dave" caught a cracking 9lb carp that he duly added to the largest carp list on the notice board. It didn't last long though! He has been out done by "3 rod Geordie" again! Geordie landed a hungry 11 pounder at Nancy's. For the local canals, this is huge! See photo.

The January match was fished at Nancy's. "Lucky Bob", having 1st choice of pegs decided to fish where Geordie caught his huge one. Several pegs were fishing well, but not Bob's! It was overcast & windy most of the day, so not a day for him to nod off either. Maybe the fish were biting while he was huddled over his soup. "3 rods" won the match with 10.5 lbs with John the boss 2nd with 8.5lbs. "Ron the hustler" came 3rd beating me AGAIN by an ounce. I'll have to cheat or get him disqualified! The fish are getting fewer & harder to find now that the cold weather is here. On the plus side though, the fish that are being caught are generally larger. Fagin & 3 Rods have both caught big fish. Barry & Keith the roving reporter have also caught 6.5 pounders. This is a PB for Keith. Well done!



Continued next column.



Galadriel will be closed from Sunday January 26 and will be reopening on Wednesday March 5, 2014.



Continued from previous column:

A Christmas cracker granddad joke! What fish is famous? A starfish!

Reasons why fishing is better than sex!

Nobody expects you to fish with the same partner for the rest of your life.

It is perfectly acceptable to pay a professional to improve your fishing technique.

Next meeting is at The Lime Bar @ 17.30 Mon 3 February. (AGM)

Fishy fingers! The Ghost.

A Close Shave!

I was telling some Irish jokes in the pub the other day when a big Irishman comes up to me and shouts, 'You bastard! You should be ashamed making fun of the Irish like that! I'm going to teach you a lesson you'll never forget!' And with that, he went for me with a razor

Things could have got sticky, but luckily he couldn't find a place to plug it in.





Sally was driving home from one of her business trips in Northern Arizona when she saw an elderly Navajo woman in traditional clothing, walking on the side of the road. As the trip was a long and quiet one, she stopped the car and asked the Navajo woman if she would like a ride. With a silent nod of thanks, the woman got into the car.

Resuming the journey, Sally tried in vain to make a bit of small talk with the Navajo woman. The old woman just sat silently, looking intently at everything she saw, studying every little detail, until she noticed a brown bag on the seat next to Sally.

"What in bag?" asked the old woman.

Sally looked down at the brown bag and said, "It's a bottle of wine. I got it for my husband."

The Navajo woman was silent for another moment or two. Then speaking with the quiet wisdom of an elder, she said: "Good trade."



Letters to the Editor.

Thank you so much to everyone at The Phoenix for the great afternoon and generosity for the 'Operation Smile' fundraising event. Thanks also to Chrissie, Ade and all the others for their help in making it such a success.

We sent off a cheque for €460 - three operations and a little over. Donna will frame the 'thank-you' letter when it comes from the charity.

Yours etc, Judith.

I'm very, very jealous. Sometimes I walk down the street and see a beautiful woman and I think to myself: 'I'll bet my boyfriend would like to sleep with her.' And I get so angry, I run home and smack him. And he says, 'How much more of this do you think I can take?'

Denise Munro

The Last Request.

Mary Clancy goes up to Father O'Grady after his Sunday morning mass, and she's in tears. He says, "So what's bothering you, Mary my dear?"

She says, "Oh, Father, I've got terrible news. My husband passed away last night."

The priest says, "Oh, Mary, that's terrible. Tell me, Mary, did he have any last requests?" She says, "That he did, Father."

The priest says, "What did he ask, Mary?" She says, "He said, 'For God's sake Mary, put down that damn gun......""

Derrick Green



"It's a taser. It's for your snoring."



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Guido.

A virile, middle aged Italian gentlemen named Guido was relaxing at his favourite bar in Rome when he managed to attract a spectacular young blond woman with a body that was blessed by Mother Nature.

Things progressed to the point where he led her back to his apartment and, after some small talk, they retired to his bedroom where he rattled her senseless.

After a pleasant interlude, he asked with a smile, "So, you finish?" She paused for a second, frowned, and replied. "No."

Surprised, Guido reached for her and the rattling resumed.

This time she thrashed about wildly and there were screams of passion. The sex finally ended and, again, Guido smiled and asked, "You finish?"

Again, after a short pause, she returned his smile, cuddled closer to him and softly said, "No."

Stunned, but damned if he was going to leave this woman unsatisfied and sully his reputation as an Italian stallion, Guido reached for the woman yet again. Using the last of his strength, he barely managed it, but they ended together screaming, bucking, clawing and ripping the bed sheets, the pillows bursting into a snowstorm of feathers.

Exhausted, Guido fell onto his back, gasping. Barely able to turn his head, he looked into her eyes, smiled proudly and asked again, "You finish?" Barely able to speak, the beautiful blonde whispered in his ear.....
"No, I Norwegian."

In her will, my grandmother stipulated that she wanted to be buried with all of her favourite possessions. Her cat was not happy.

Tom Cotter



DECEMBER AT THE PHOENIX



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The phone rings, and the wife answers.

A pervert, with heavy breathing, says,
"I bet you have a tight arse with no hair?"
Woman replies, "Yes, I have, he's watching
TV - who shall I say is calling?"

Pete Dudman

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Short, Sharp & Sometimes a Little Edgy!

*Customer to Librarian: 'I am looking for books on paranoia. Where are they?' Librarian to Customer: 'They're behind you!'

*My wife said that she's gone off sex and doesn't mind if I get it somewhere else. Or, as she put it, "I've got a headache."

*Sometimes I wonder how vegans can survive off what little they can eat, then I remember they just feed off attention.

*I've just seen the news about Muslim staff in M&S refusing to sell alcohol. Whatever next? Christian staff in B&Q refusing to sell nails and wood?

*Well it's February the third and I must admit I have not yet seen a Romanian. But in all fairness, I have only been in Romania for three days.

*First Schumacher, now Merkel. The Germans haven't been this unlucky with snow since Stalingrad.

*If you're ever disappointed with what you received this Christmas just remember somewhere, someone is unwrapping a Tottenham shirt.

*My hoody-mate Darren just told me that he robbed a shop last night. "What did you get?" I asked. "26 pictures," he smiled, showing me. "The cheapest one is worth over £180,000." I said, "Darren, these are from an estate agents."

*Manchester United were once the Goliath of English football, then along came David......

*The French president had an affair with an actress 18 years younger than him. It's pretty serious. Under French law, he could face up to 30 'high-fives'.

*The office Christmas & New Year party. A great opportunity to catch up with people you haven't seen for half an hour...

*I keep getting bombarded with emails about penis enlargement. I wish my wife would stop it.

*I told my wife she should be on the 2014 Pirelli calendar. "Is it because I'm beautiful?" she asked. "No, because you have a big spare tyre around your waist".

*They've named a Jewish Holiday after my sex life. Passover.

A person reveals his character by nothing so clearly as the joke he resents.

Georg Christoph Lichtenberg

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the hell does he carrry on doing it?

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The editor, Mick, can be contacted at mick.dreamscene@gmail.com or at 586 Dream Hills.