



HAND-ME-GOWNS

close of the British Raj and, with his Lady, settled in South Harting, a small village 10 miles from Chichester. The winter of 1946-7 was an exceptionally cold one in Britain; there were power failures, the water pipes froze and the trains ceased to move on the iced up rails. For someone used to the warmth of Lahore, a warm dressing gown would have been an essential purchase and an ongoing comfort for his retirement years. And a good investment it proved to be, keeping him warm for the next eighteen winters.



By then his only son, Nigel was a lecturer at Adelaide University and returned to England on sabbatical leave in 1968, another cold winter in England. I suppose he inherited his father's dressing gown then and enjoyed its warmth in the Adelaide and later Canberra winters for another 37 years, until, like his father before him, he had no further use for it.

It does show its age now, moth eaten and rather ragged but it is still a gentle comfort on a winter morning and, as I enjoy its warmth I think of Nigel and of our friendship that began in India more than seventy years ago. ■



HUGH (ABOVE) LOOKING SNUG IN THE GOWN OF SIR BLYTH WACE (ABOVE RIGHT) AFTER IT WAS PASSED DOWN VIA HIS SON NIGEL WACE (BELOW RIGHT).

The old dressing gown

Hugh Tyndale-Biscoe

As the winter mornings creep in I reach for my trusty old maroon dressing gown and pad around in it as I light the kitchen fire and make porridge. It has only been with me for twelve years but is much, much older.

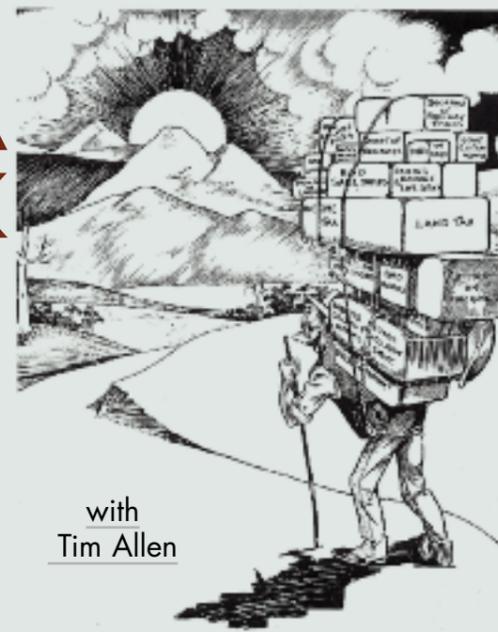
It belonged to my lifelong friend Nigel Wace and before that to his father. The

label in it says it is made of pure wool and came from Andrew McDowall, suppliers of men's wear, Chichester. I Googled the name and found that the shop still exists in Chichester, England and, I suppose, still serves the same sort of clients as Sir Blyth Wace.

After a lifetime in the Indian Civil Service Sir Blyth retired in 1946 at the

IT'S THAT TIME OF YEAR

TAX TIPS



with Tim Allen

With the end of the financial year fast approaching, it's a good time to start thinking about all the tax deductions you may have incurred since 30 June last year.

With the ATO now using advanced data matching programs it is very important to ensure you have included all income received in your personal tax return. This income may include but not be limited to:

- Salary/wages
- Contract payments
- Dividends (both physically received & reinvested)
- Interest received
- Rent received
- Trust & partnership distributions
- Sale of property and investment (shares, rental properties etc)

Keeping proper records is important to make sure you get the best possible tax refund. To ensure you get the best refund you need records of your expenses, this includes:

- The cost of a registered tax agent to prepare and lodge your tax return last year. You can claim the amount you paid last year on this year's return. The fees you pay for tax return help are always tax deductible. You can also claim travel or postage to access your tax agent.
- Are you part of a union or a member of a membership body related to your profession? (Motor Traders Association etc.) If you pay work-related union or membership fees you can claim the total cost of these fees.
- People who use their personal car for work-related reasons, apart from driving to and from work, can usually claim fuel and maintenance costs as a tax deduction. The ATO defines work-related kilometres as kilometres travelled in your car while you are earning your income.

To be eligible, you must be the owner of the car and your travel must be part of your working day for example, driving between offices, special trips to the post office or bank (not including stop-offs on the way home) or moving from one job site to another. Remember, you cannot claim trips between work and home unless you're carrying heavy equipment for work, or transporting heavy tools required to do your job.

Depending on your personal circumstances, either a logbook or the cents per kilometre may be a better method for you. Your registered tax agent will assist you to determine which is best for you.

- Do you ever find yourself working from home? How about checking and responding to your work emails in the evening or on the weekend? If you do, then you may be able to claim the cost of using your personal computer as a tax deduction. The ATO allows employees who work from home occasionally to claim part of their home office expenses.

Even better, if you work entirely from home (either self-employed or as a home-based employee) you can typically claim some "occupancy cost" of your home office space as a tax deduction. These expenses can include software, equipment, furniture and a percentage of your electricity.

If you ever work from home and you have your internet connection in your name, then it's likely you could claim your internet expenses as a deduction. How? Simply estimate your monthly work use as a percentage of the total household use.

- Using your personal phone to take and make work calls? Are you sometimes required to call clients or other staff members on your personal mobile phone?

If you answered yes, then you generally can claim the cost of these calls as a deduction on your tax return.

Remember, you can only claim the cost of your work-related calls, not your entire phone bill. It's a good idea to keep a logbook or record (for at least one month) of when you use your personal phone, to determine the average percentage of your calls that are work-related. ■



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