France's inland revenue service to set golf tax?

In France, the fact that golf is played mainly by wealthy A B socio-economic classes, has been quickly recognised by the ever-grabbing French equivalent of our own Inland Revenue.

There is a proposal before their Government to impose a tax on expenditure incurred in playing golf. The elements of the declared expenditure would be subscriptions, travel, equipment and 'nineteenth hole' imbibing. In fact, all outgoings in connection with participation in the game. Suspect declarations are anticipated; for with only some checkable, eg subscriptions, the rest will be on trust. The degree of trust demonstrated by the French tax collector is craftily contained in the proposal: "when a golfer's expense declaration is submitted, the department will double it..."

United States go from course to course

It's no secret that Americans are building new courses at a rate which leaves Europeans staggering.

Over 300 were actually opened for play in 1990, with close on 200 more nearing completion and a further 200 in an advanced planning stage. Despite gloomy world recession forecasts there seems to be no shortage of funds, especially for US resort course developments, where the cost of play is not nearly as high as many would have us believe.

It therefore comes as no surprise to learn that the USGA Green Section are launching a $2.8million research programme directed at coming to grips with the escalating access to play problem, for if building programmes are ignored, shelved, or pitifully undercapitalised, the bubble here will surely burst.

Fulford's poplars to be felled

One of European golf's landmarks is set to disappear very soon.

The line of 68 poplar trees, widely seen and always admired on TV whenever the Benson & Hedges International Open was held at the Fulford, York venue, are scheduled to be felled.

The Lombardy poplars, planted in 1935 and now some 120 feet high, are to the left of the first fairway, visible for miles around the course in Heslington, a village on York's outskirts.

Two of the trees snapped off near the base in high winds earlier this year, leading to a survey being carried out and advice given by an aboricultural expert.

Each tree was drilled, with 21 being found sound, in a primary state of disease and 19 totally rotten.

Consideration was given to having the trees polarded to a height of about 20 feet, but, after assimilating further expert information and advice, the Fulford Committee has decided to have them all felled, at a cost of around £6,000.

A Committee spokesman said, 'A lot of us find it very sad, but I am afraid it is inevitable. When poplars are planted it is as certain as night follows day that about sixty years later they get rotten and have to be removed.'

'We have yet to decide which type of trees will replace them, but poplars are out, as a future Committee in 60 years time would be faced with the same problem'.

Where brown is just beautiful

At the rather grandiose and somewhat pompously self-titled 'Golf Summit '90' held in California (where else?) recently, it seems that some of the authors of golf course generated wealth and opulence - the architects - are having second thoughts.

Citing the high costs of golf in Japan - up to £260 per round - and the average costs of construction of new courses in America at over £2.84million - not including such 'necessities' as clubhouse and amenities - the architect Perry Dye, son of notable Pete and Alice, has suggested that a move away from green is more akin to works of art than mere registration plates.

The practice is now officially encouraged by the Department of Transport. We were amused to see in The Times recently that registration BIGGA was for sale... at only £10,000!

You'll be pleased to know that the official coffers remained firmly locked.

Great number plate game

The lengths some people will go to 'enrich' their cars with personal number plates seem to know no bounds.

Numbers like A1 or RR1 command six figure price tags and even, Heaven forbid, such unlikely items as ELVIS or ROBIN have prices more akin to works of art than mere registration plates.

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