



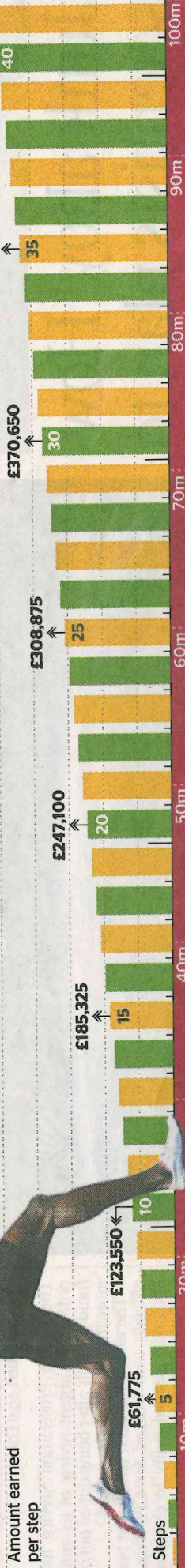
£500,000 + £6,560
appearance fee
for finishing in first place

41 steps (20.5 strides)
to complete 100m race



£12,355
per step

Amount earned
per step



Step length: Distance between foot leaving ground and other foot touching down
Stride length: Distance between foot leaving ground and same foot touching down

2.44m (8ft) with each step
4.88m (16ft) with each stride
4.26 steps per second
2.13 strides per second

Tax break lures Bolt back to the scene of his Olympic glory



London is hoping to relive last year's magic with an exciting line-up of superstars, reports
Ashling O'Connor

Usain Bolt will return this summer to the scene of his triple Olympic triumph as part of an ambitious effort to re-create the magic of London 2012.

Organisers of the Anniversary Games, to be held in the Olympic stadium in Stratford between July 26 and 28, confirmed yesterday that the fastest man on earth would be the headline act.

The Jamaican sprinter will run the 100 metres, for which he holds the world record and the Olympic title, and a leg of the 4x100 metres relay under a deal with UK Athletics thought to be worth £500,000. The appearance fee, topped up by £13,000 in prizes if he wins both races, helped to attract him, but it was an amendment to British tax rules that sealed the deal.

Besides the London Games, Bolt has not competed in Britain since 2009 because if he did he would have to pay the taxman not only a share of his appearance and prize money but a *per diem* slice of his worldwide endorsement income. A two-day trip to Britain would cost him about £200,000 at the top rate of tax.

However, George Osborne, the Chancellor, confirmed last month a tax exemption for "non-resident athletes" that would apply for the Anniversary Games and the Commonwealth Games in Glasgow in 2014.

The guarantee of a tax-free trip as a warm-up to the

World Championships in Moscow in August has lured other overseas stars including Aries Merritt, the men's 110 metres hurdles Olympic champion and world record-holder, and his fellow Olympic gold winners Sally Pearson (100 metres hurdles) and Kirani James (400 metres).

The three days of competition, culminating in a festival of Paralympics on July 28, will boast 12 Olympic champions, 29 Olympic medallists, 16 Paralympic medallists, four world-record holders and all five of Britain's Olympic track and field medallists.

Jessica Ennis, the heptathlon champion, will compete in the 100 metres hurdles and the long jump, and Mo Farah, the 5,000 metres and 10,000 metres champion, will run the 3,000 metres. Greg Rutherford, the long-jump champion, makes up the British gold medal-winning trio from last year's Super Saturday.

Ed Warner, chairman of UK Athletics, said the rationale behind the Anniversary Games was "less about looking in the rear view mirror" as trying to capture last year's enthusiasm for athletics before the world championships are held in the UK in 2017. "It's important to remind people what world class athletics looks and feels like," he said.

Sports marketing experts say that it could — assuming the continuation of tax breaks for foreign athletes — become a regular fixture. "It's a celebration of the celebration," said Steve Martin, the chief executive of M&C Saatchi Sport. "If it works, it should be a date in the diary not just for the first anniversary but the fifth and the tenth."

Tickets go on general sale on Tuesday with the majority costing between £20 and £50.



Jessica Ennis, Mo Farah and Greg Rutherford