

"A nil charge was captured for the year"
—recent letter from the tax office in Cardiff.

Peter Sparks

Nil Charge

High above desk-jockey Cardiff
the wild wind
from the heights of *Gwyngachu*,
sweeps over the ruminant chomp
of a mutinous herd of nil.

Below them, the sharp-suited nilherds
insinuate up from the city
dragging their ledgers and pens
for the annual nil return.

Nil, wild-eyed and woolly,
pent in a furry fury
at the nilherd's final demands,
stamp in a sweep to the slope-edge:
horns lowered,
hides steaming,
hooves pounding
they charge. . .

Ah! Nihilist nil,
nil desperandum.
Bannockburn dreaming –
this is their Balaclava –
heroic but futile,
impetuous thunder
and ultimate payment.

Pens open and ready,
braced with crossed ledgers
and steelily smiling,
the nilherds encircle
to make their nil capture.

For this year there's no nil return.

Nil Return

While the nilherds are snoring
wrapped warm in their nilpelts
the nil strain – tight pressed
in a circlet of steel.
Haunch-heaving and panting
they dream of their freedom,
of succulent grass
on the heights of *Gwyngachu*.
They jostle and press 'til,
abrading the bolt-rust,
they burst through their binding
like overwound springs;
nilly-willy their horns reap
the full cornucopia,
gamboling gluttonous
through the waft from the grasses
and unseen by their neat
nihilarian captors.

The nilherds sense nail-break
and sharpen their needling,
call out their managers,
rule up their ledgers,
and enter an integer
each purposeful stride.

Nimble Nimrods, the nil
make a dash for the mountain,
turn and bellow their challenge
from the rim of their ridge.

Recasting the balance,
the hill-weary nilherds
return to their high stools
for extended head-scratching.