

ENTERTAINMENTS TAX

Uttar Pradesh cinema hall owners protest against entertainment tax rates

Fight brewing over entertainment tax

Cable operators to protest against entertainment tax



R. BREAKING NEWS

TN PRODUCERS PROTEST AGAINST ENTERTAINMENT TAX

ENTERTAINMENT TAX

Q Proprietors and Managers of all places of Indoor Amusement in Great Britain are asking the Chancellor of the Exchequer to abolish the above which was imposed as a War Tax. If successful in this appeal, the public will benefit accordingly.

Q Bad trade and high taxation have so reduced the spending power of the people that the less well-to-do can no longer afford to have their necessary recreation so heavily taxed. Also the stability of the Entertainment Industry, involving the employment of all those who live by it, is seriously jeopardised.

BLAME THE GOVERNMENT FOR ENTERTAINMENT TAX AND LEVY

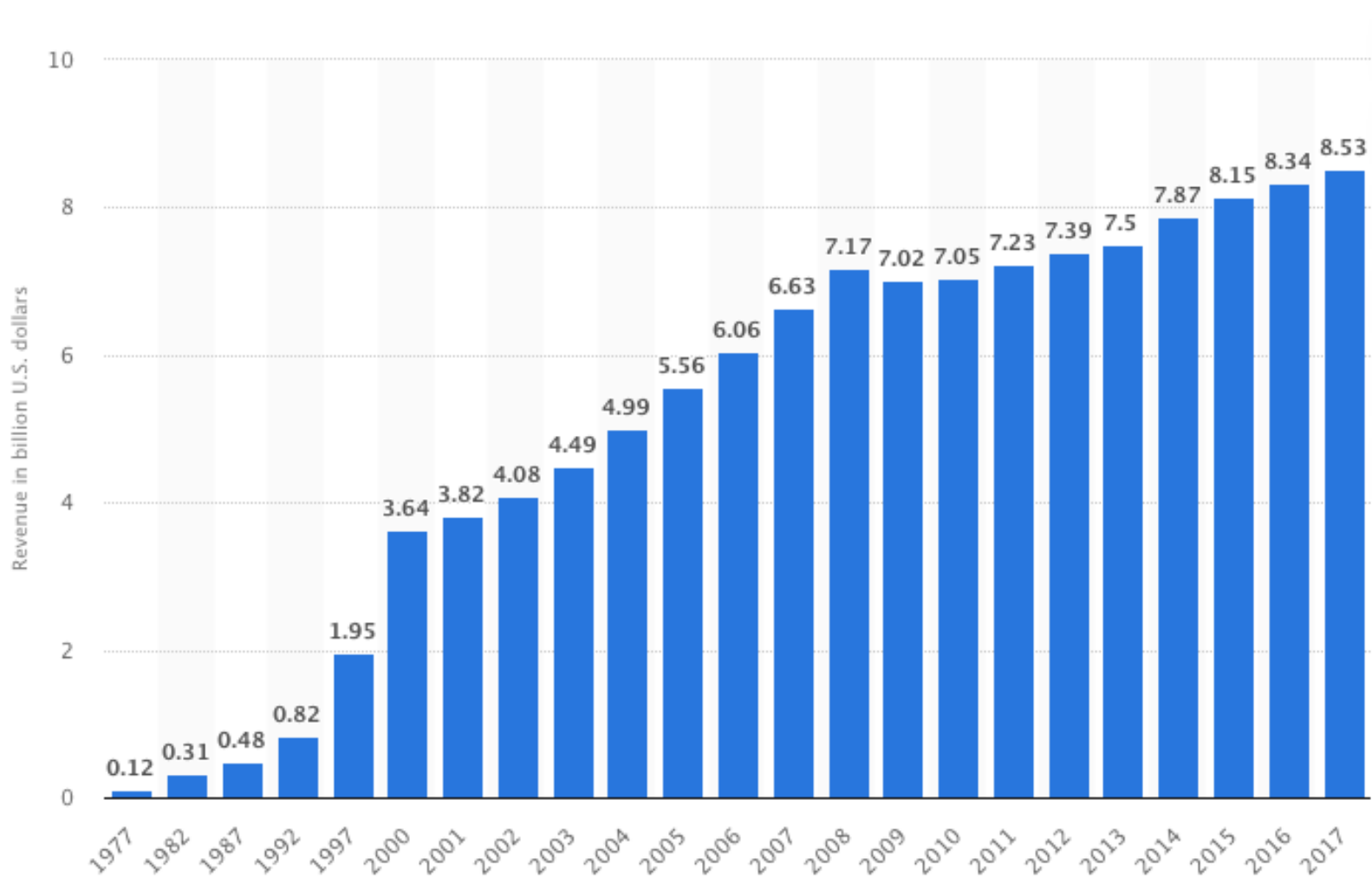
Spanish Music Industry Observes 'A Day Without Music' Protest Against Concert Tax

... averages 20% of the the public can now ements; the Industry its way on the 80% Tax. public is for the cost reduced. The need cater for the Public, and increased receipts s and to maintain the ns. Tax will meet both



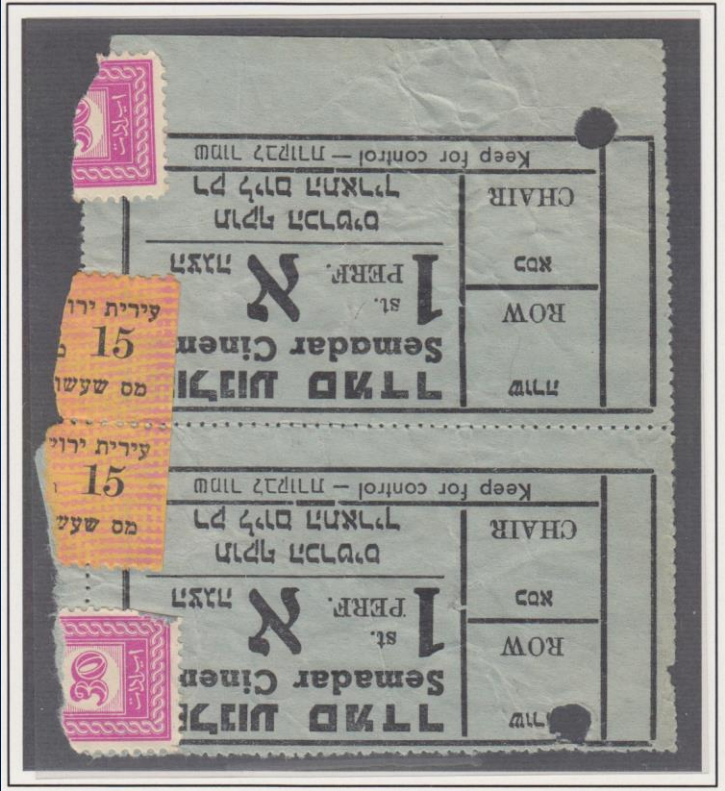
State and local amusement tax revenue in the United States from 1977 to 2017

(in billion U.S. dollars)





Bombay



Jerusalem



Bangkok

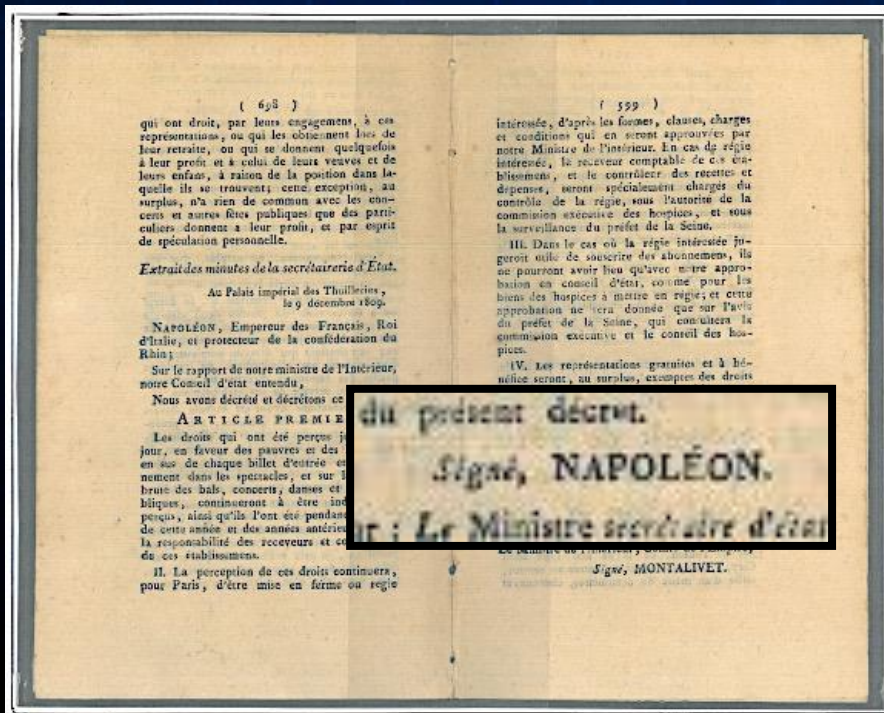
Entertainments Tax – A Global Perspective

FRANCE – Droit des Pauvres

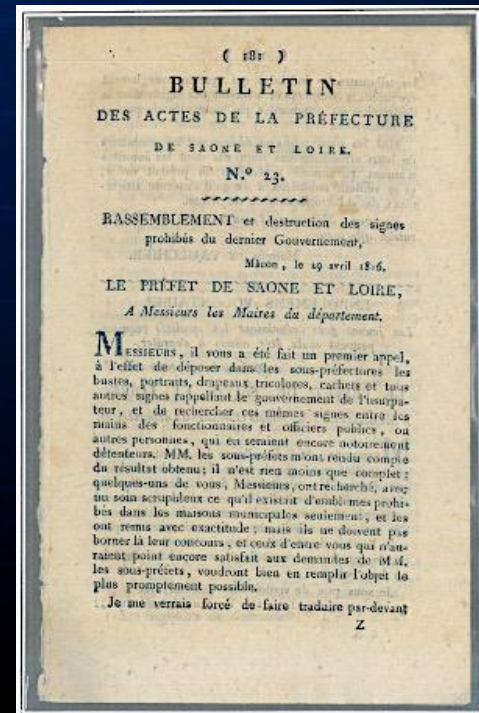
1677: French actors are expected to pay a royalty for the General Hospital of Paris to occupy the Hotel de Borgogne to assist indigents.

1716: The tax was increased to also pay for the Hotel-Dieu.

1809: Napoleon makes the Droit des Pauvres a requirement in law.



1809



1816

FRANCE – Droit des Pauvres

1909. Adhesive stamps issued – an initiative of the Syndicate of Paris Theatre Directors.
Tax rate 10% of gross (entry + tax) ticket price.



The Droit des Pauvres was abolished by the Vichy regime in 1941.

FRANCE – Droit des Pauvres



“PAYEZ LE DROIT DES PAUVRES!”

Dispensing Largesse

FÉVRIER 1914

N° 18

BULLETIN TRIMESTRIEL de l'Union des Bureaux de Bienfaisance de France

Président :
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Pour le règlement des Cotisations, opérer les versements au Compte Chèque Postal du Trésorier : Lille 26591

« LE DROIT DES PAUVRES »

A la veille de livrer le présent Bulletin de l'Union à l'impression, je reçois de notre collègue M. Fabre, Vice-Président du Bureau de Bienfaisance de Béziers, une communication intéressante qu'il me paraît urgent de publier. Elle a trait aux concerts donnés par des artistes ou associations d'artistes.

« Fréquemment, m'écrit Monsieur Fabre, des Directeurs de spectacles adressent aux Bureaux de Bienfaisance des attestations rédigées sur une feuille de « papier timbré », toutes conformes à celles que je vous « confie, pour solliciter la réduction du « droit des pauvres » à 5 %.

« Je soussigné, J... H..., déclare que le concert qui sera donné le Dimanche 14 Janvier, en « soirée au Théâtre des V... de Béziers, est organisé pour mon compte et à mon propre bénéfice.

« Je sollicite donc, en conséquence, l'application du droit des pauvres à 5 % en vertu de la loi « du 3 Août 1875, complétée par la circulaire ministérielle N° 1161 du 9 Août 1920, réglementant les « concerts non quotidiens d'artistes à leur bénéfice ».

Or, la loi du 3 Août 1875, non plus que la circulaire ministérielle N° 1161 du 9 Août 1920 ne précisent les conditions que doivent remplir les artistes ou associations d'artistes pour bénéficier du taux de 5 %.

Et Monsieur Fabre me demande de lui faire connaître, s'il en existe, des instructions précises sur cette question et, à leur défaut, d'attirer l'attention de l'autorité compétente sur cette lacune.

Voici la documentation que j'ai pu recueillir, me réservant de puiser ultérieurement à d'autres sources et de faire connaître dans le Bulletin de Mai le résultat de ces nouvelles recherches :

Tous les spectacles assujettis au « droit des pauvres » étaient, à l'origine, soumis au tarif de 10 % en sus de la recette brute, soit le 1/11^e de cette recette. La loi du 7 Février an V spécifiait que « il sera

Predictable Backlash

Droit des Pauvres

The social responsibility initiative demonstrated by France was replicated in a few other French-speaking regions.



Geneva, Switzerland

French
Morocco.



Cinema cancellation



Paper fold.

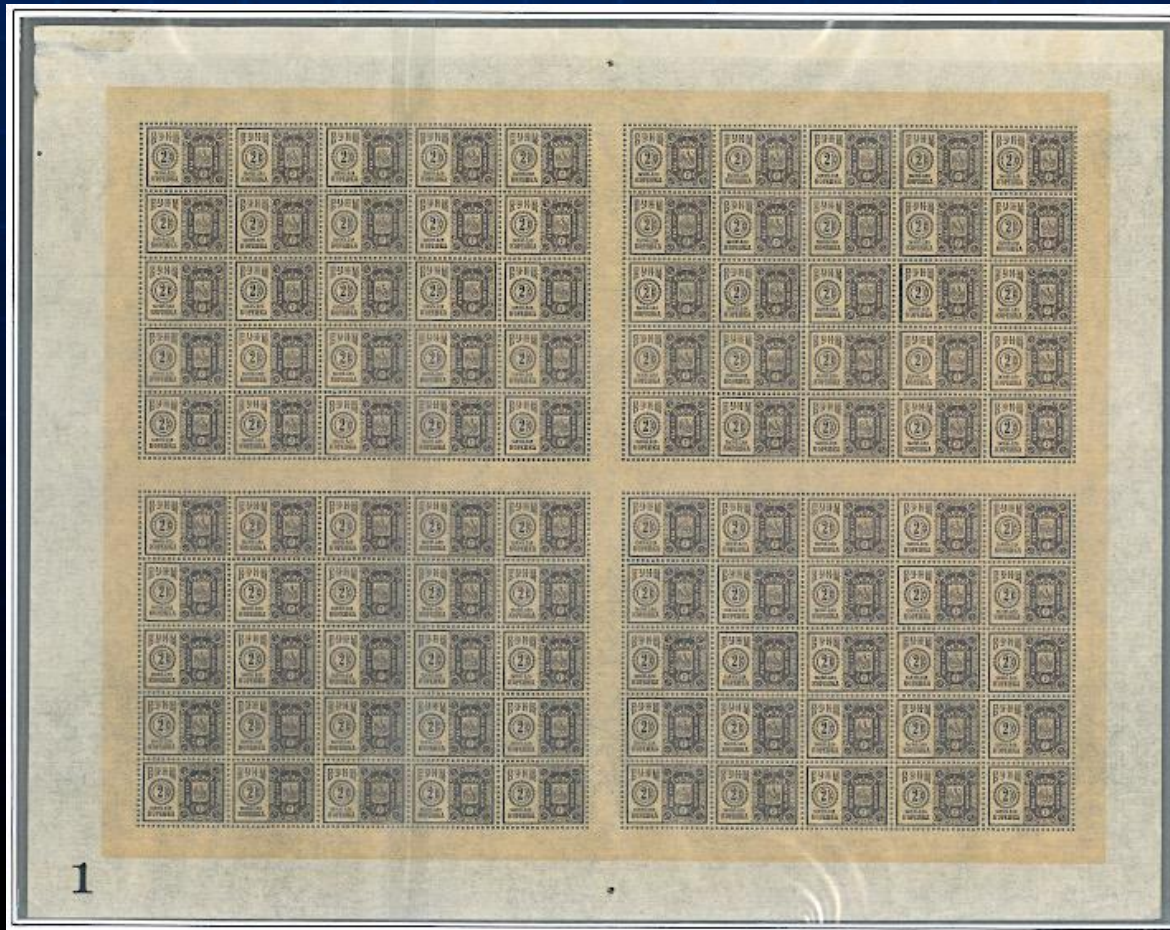


Se-tenant

RUSSIA – Empress Maria’s Institutions

Maria Feodorovna (1759 – 1828), the second wife of Tsar Paul opened institutions for the poor, orphans, “fallen” women, etc funded by a tax on entertainment. These were known as Empress Maria’s Institutions.

Under a different Maria Feodorovna (1847 – 1928), wife of Tsar Alexander III, stamps were introduced in 1892 to affix to entertainment tickets.



RUSSIA – Empress Maria's Institutions



RUSSIA – Local Issues

Irkutsk



Saratov





Moscow



ВТОРОЙ

ГОСУДАРСТВЕННЫЙ
 Московский Художественный
 Театр 2-ой

Площадь Свердлова, 2.

Г. М. Х. Т. 2-й

Амфитеатр

Ряд 1

АМФИТЕАТР

Кресло № 14 Левая.

№ 14



Во время действия вход в зал не допускается.



ГОСУДАРСТВЕННЫЙ
 Московский Художественный
 Театр 2-ой

(Площадь Свердлова, 2).

Г.М.Х.Т. 2-й

Амфитеатр

Ряд 1

АМФИТЕАТР

Ряд 1 Кресло № 15 Левая.

№ 15

Во время действия вход в зал не допускается.

CANADA – WW1 Recovery Funding

Tickets used instead of stamps. Proprietor was required to provide a receptacle to collect used tickets and to arrange for their destruction

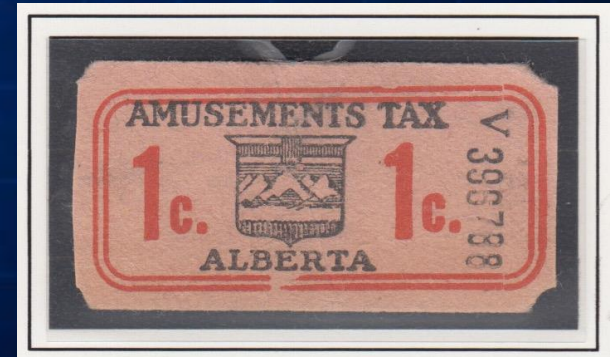
Ontario (1916)



Ontario (1920)



Alberta (1918)



One cent per entry

One cent per entry

Tax based on entry fee.

BOLIVIA – Fund-raising for the Chaco Wars (1932-35)

ESPECTACULOS PUBLICOS = Public Shows



BRAZIL – Post-War Fund-Raising (1946)



BARBADOS – WW2 Fund-raising

480,000 stamps were overprinted in 1942, but not issued. All were destroyed except a few essays



REPUBLIC OF IRELAND



IONCUM



IONCAM



IONCAM

GREAT BRITAIN – WW1 Fund-raising

Essays for Colour only.

ENTERTAINMENT STAMPS.

DECEMBER, 1931.

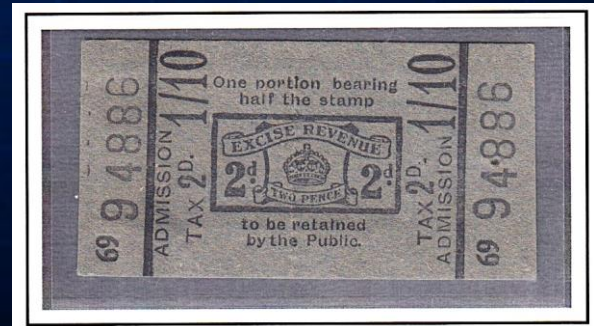
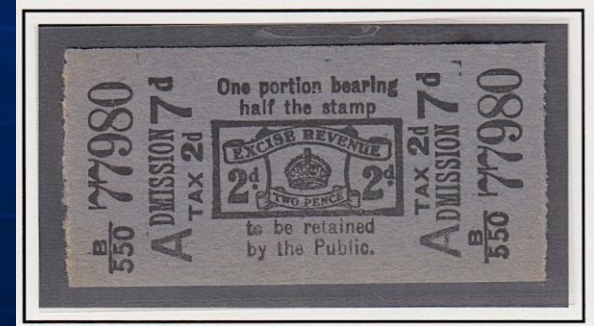
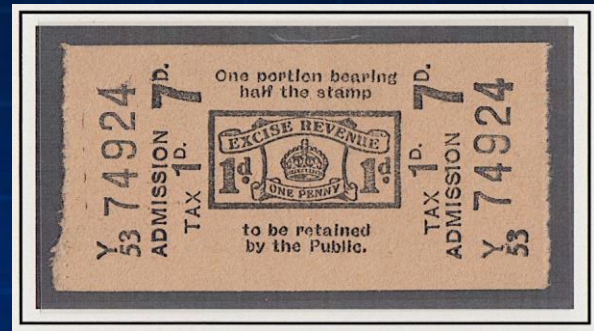
To replace 8d



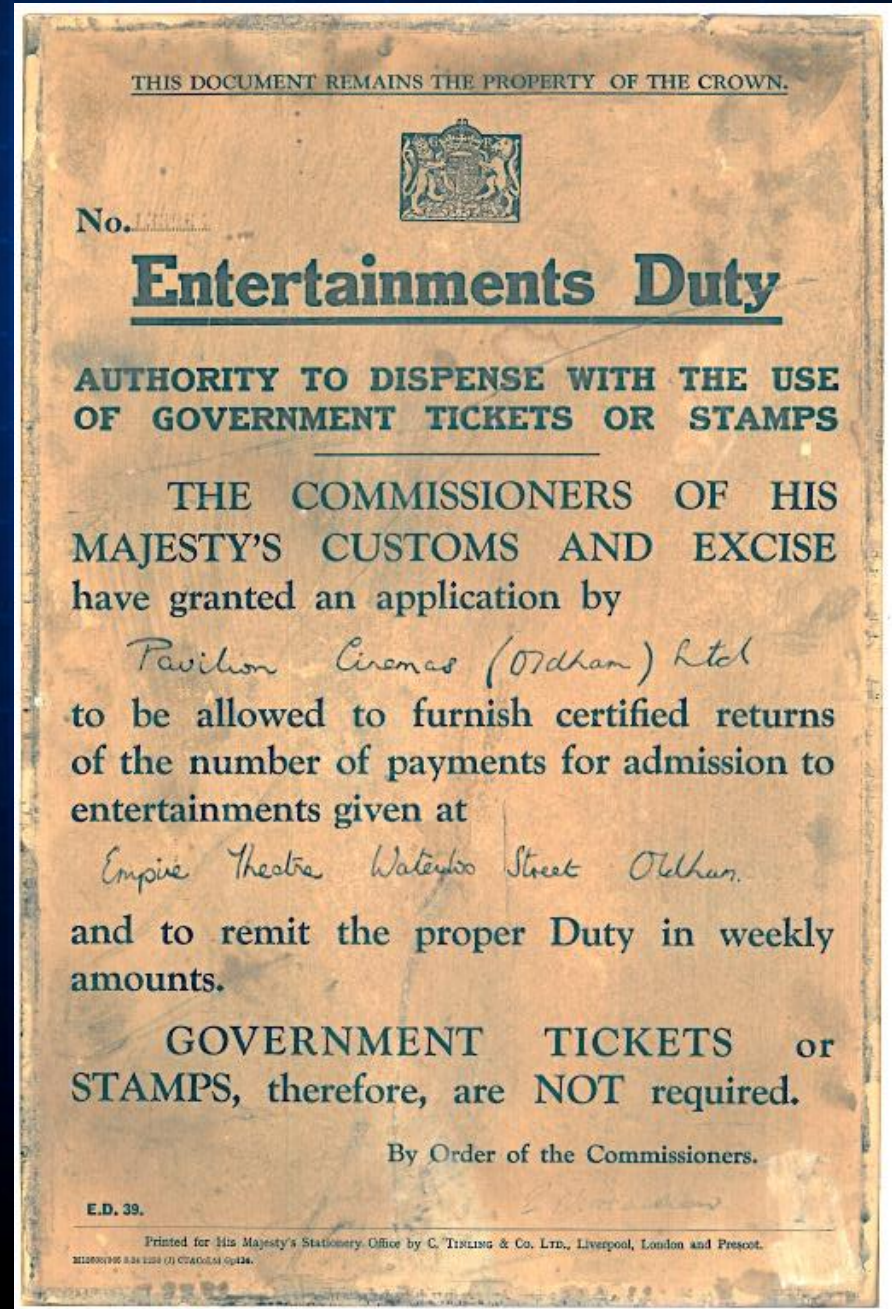
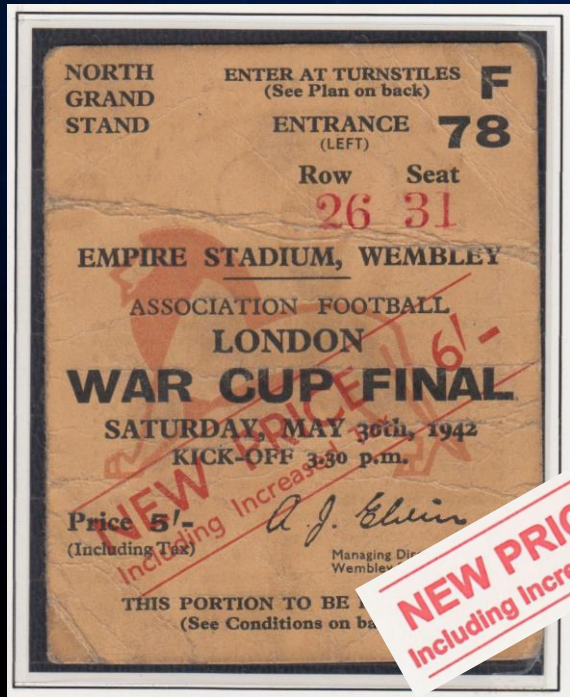
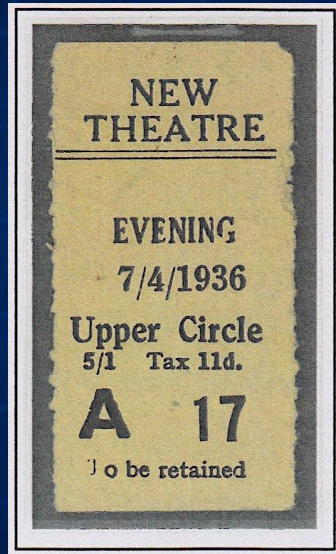
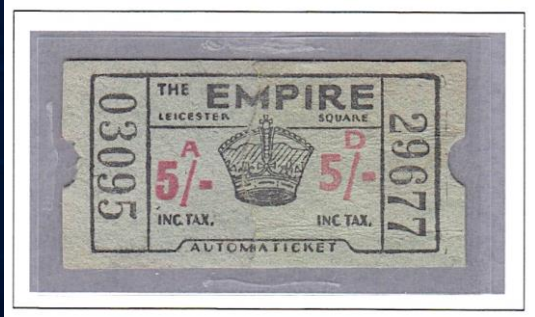
To replace 5d



To replace 6d



GREAT BRITAIN – WW1 Fund-raising



SPAIN – Fund-raising before and during Spanish Civil War (1936 – 1939).



Valencia (ca. 1934)

ESPECTACULOS PUBLICOS = Public Shows

ESPECIAL PARA ESPECTACULO (especially for show(s))



Granada (ca. 1937)



Granada (ca. 1937)



ITALY – Start of WW1



Overprint inverted



SWITZERLAND – Municipalities designed their own stamps and levied their own taxes.



HUNGARY – Issued immediately after WW1

Budapest Locals

VIGALMI ADO = Gladness Tax



ROUMANIA – Issued immediately after WW1

TIMBRUL
TEATRULUI
=
THEATRE
TAX



GERMANY – Introduced during hyperinflation period

These stamps were not applied to entry tickets. The tax was applied to film industry transactions such as film rentals.



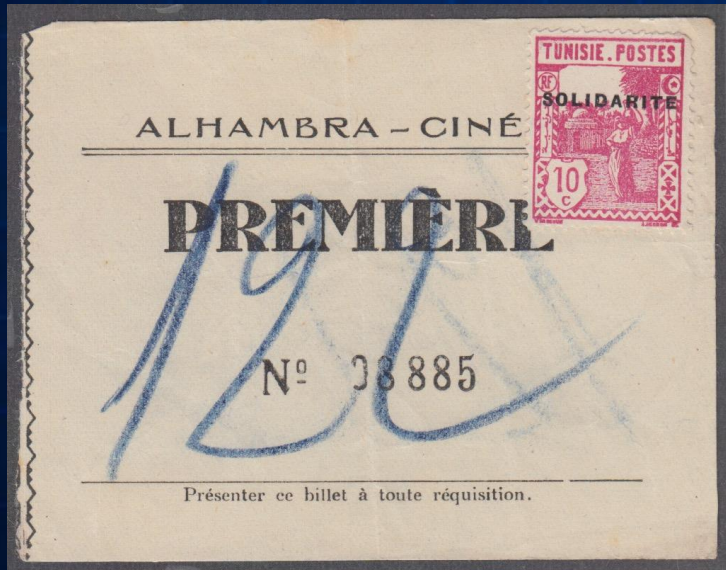
FINLAND – Tax was introduced during WW1

Postage stamps were used to pay the entertainments tax.

Tax rate was increased 10% → 20% → 25% → 37.5% between 1915 and 1920



TUNISIA – Stamps were overprinted “SOLIDARITE” to pay the tax to raise funds for victims of the 1937 drought.

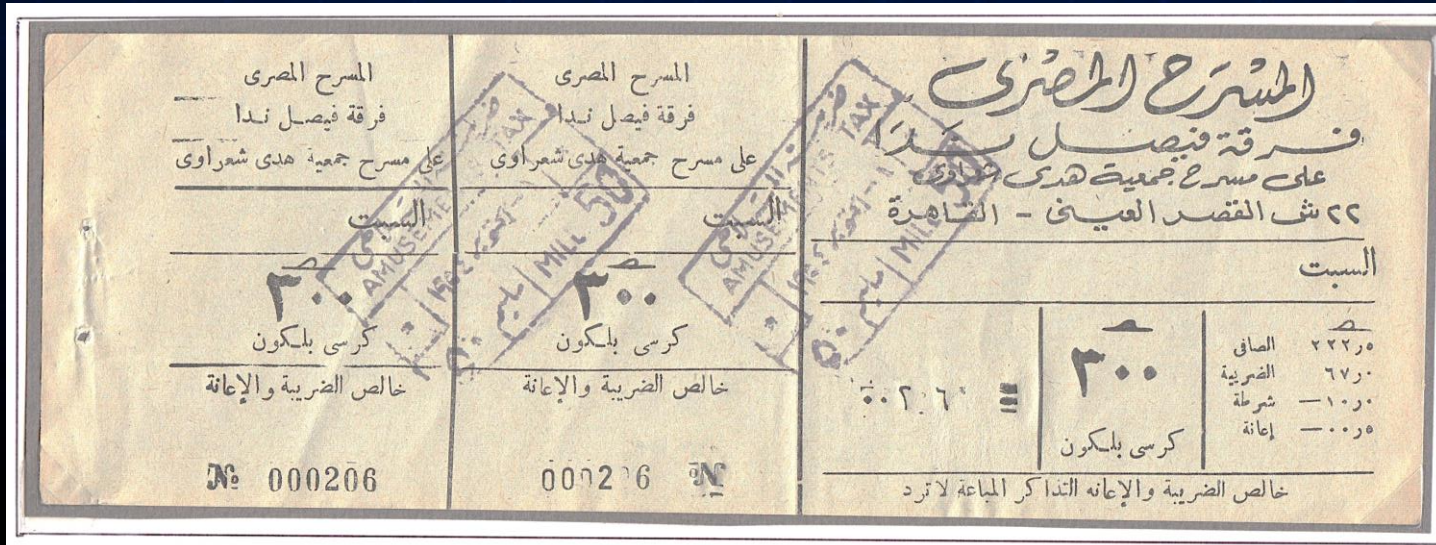
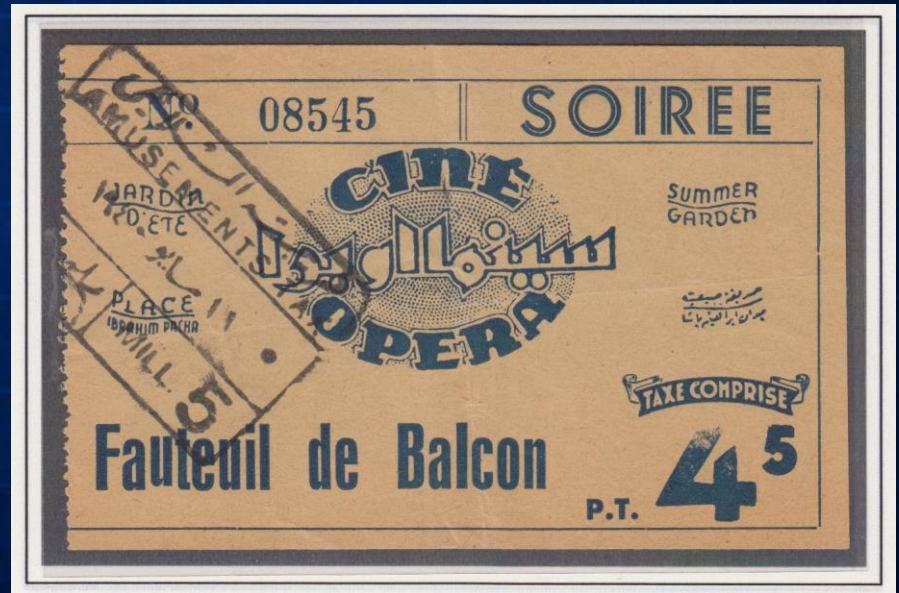
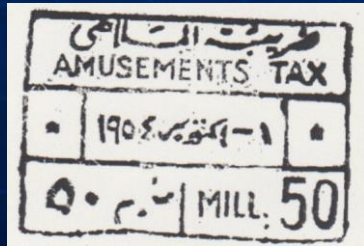


l=65713



EGYPT

Amusements Tax was introduced in Cairo in 1933. Tickets were handstamped to indicate payment of the tax.



EGYPT

Cinema Tax stamps were issued (3 different sets) but they were used to denote payment of tax on film rental fees, poster display tax, censor board clearance, etc. rather than tax on admission to a show.



United
Arab
Republic

Arab
Republic
of Egypt



EGYPT – The Palestine Fund

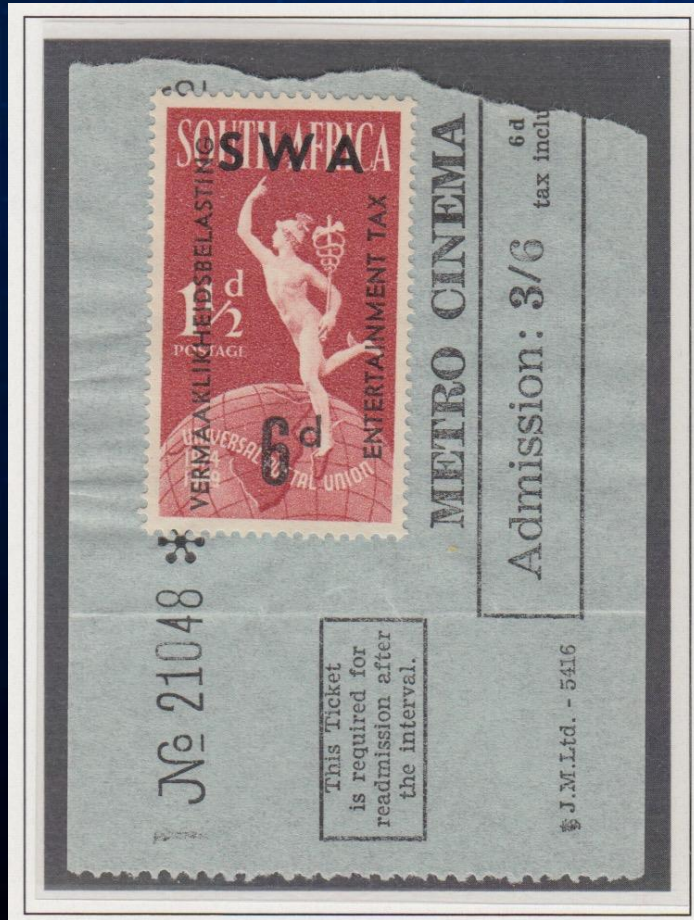
Several Arab states contributed to “The Palestine Fund” in 1948 by issuing unofficial stamps, the use of which was obligatory to raise funds for the Palestinians seeking self-determination from Israel.

These stamps below were obligatory tax stamps to be purchased with every cinema ticket.

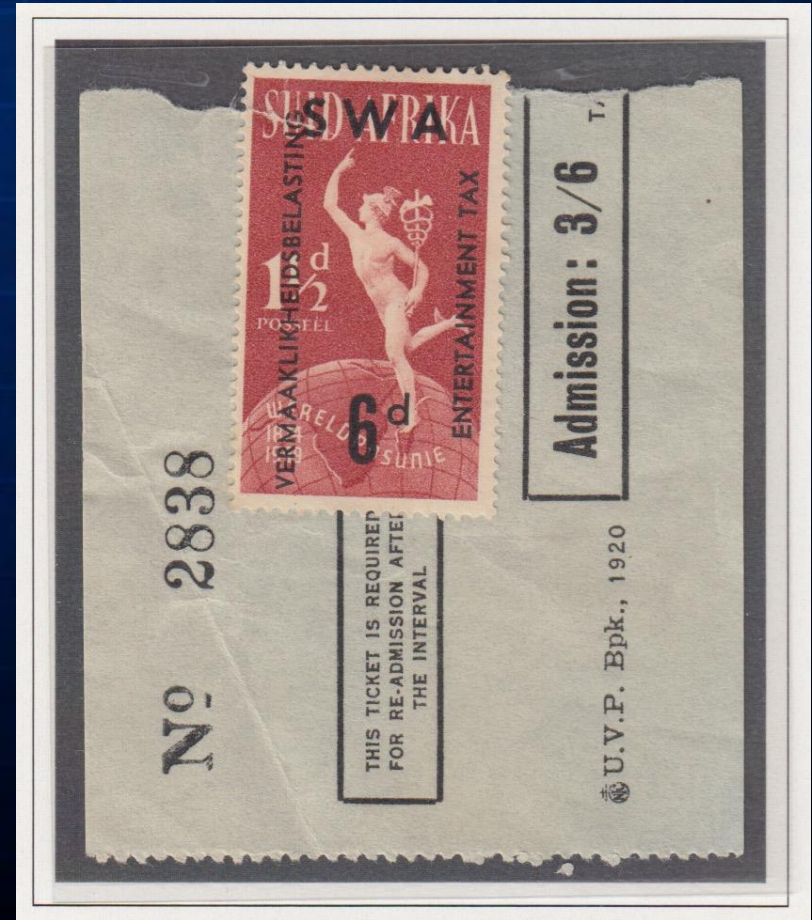


SOUTH WEST AFRICA

Entertainments Tax was introduced in South West Africa in 1931. The first issues were all overprints on stamps of South Africa.



On English stamp



On Afrikaans stamp

SOUTH AFRICA – Natal – Funding for post-WW1 rebuilding.

Natal was the first South African province to introduce Entertainments Tax (in 1917).



Perf 11



1/- on 4d



Perf 12 1/4

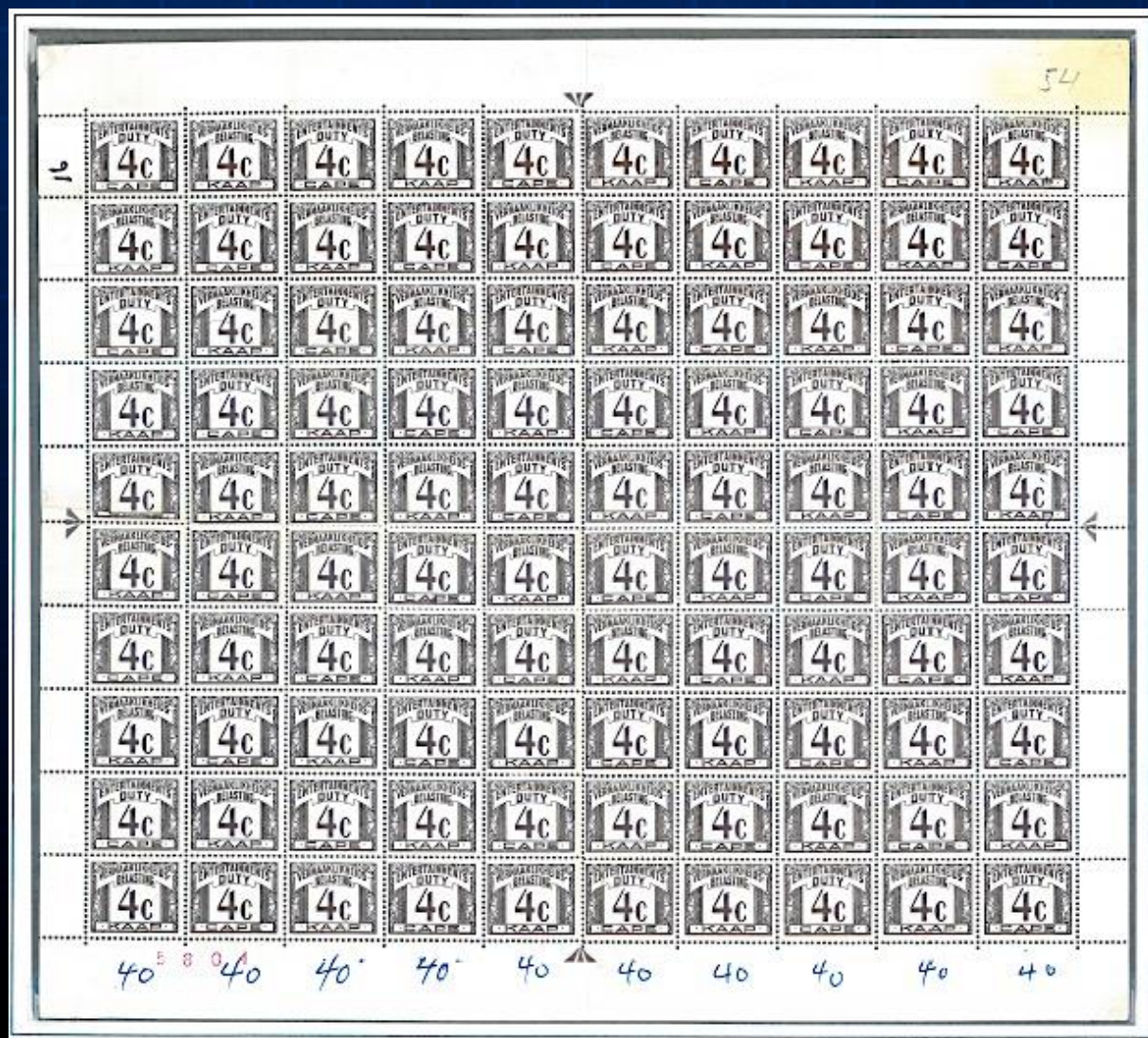
SOUTH AFRICA – Orange Free State – Funding for post-WW1 rebuilding.

Orange Free State introduced Entertainments Tax in 1917, and the first stamps and Government tickets were issued about the same time. The tax continued into the decimal period (post 1961).



SOUTH AFRICA – Cape – Funding for post-WW1 rebuilding.

Cape Province introduced Entertainments Tax in 1918, but the first stamps were only issued in 1920. The tax continued into the decimal period (post 1961).



SOUTH AFRICA – Cape – Stamp booklet.



CAPE.

ENTERTAINMENTS DUTY

Eight

8d.

Pence.

This book contains 240 stamps

G.P.-S.30268—1943-4—10,000-240

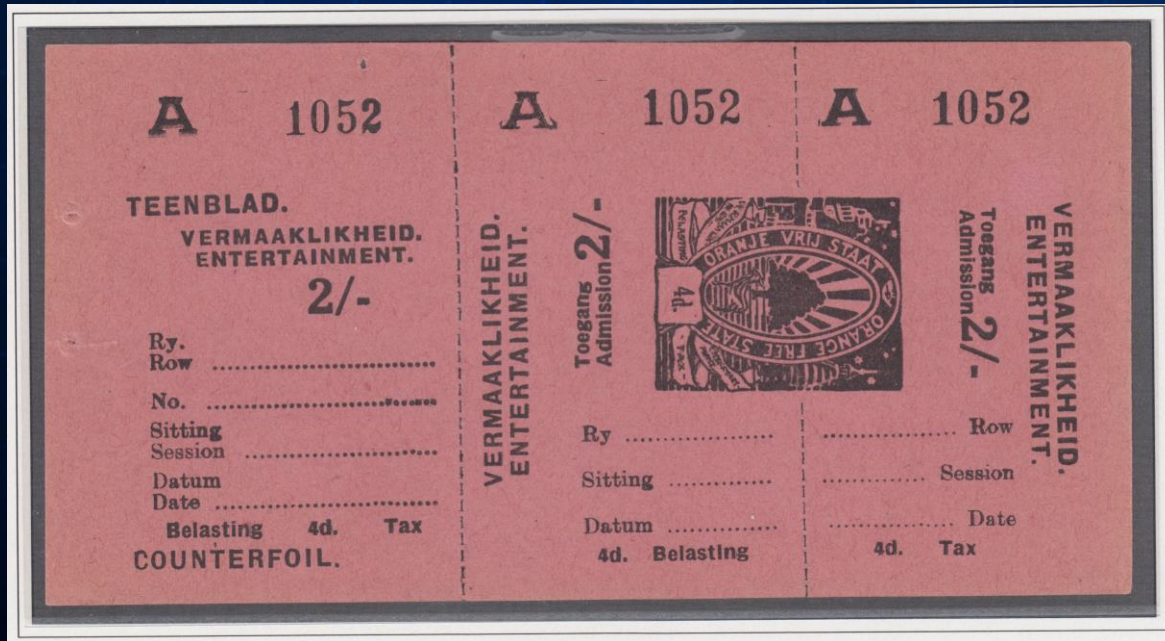
Handwritten notes:
2-6-8
3-15
8 pails
11"
6=1-8
3
9=1-8
Howard - Pencil

SOUTH AFRICA – Transvaal.

Entertainments Tax was only introduced to Transvaal in 1931.



SOUTH AFRICA – Government Tickets.



Orange Free State



Transvaal

PALESTINE – The Ottoman Public Debt

Tax on entertainment tickets was introduced immediately when the Egyptian Expeditionary Force (EEF) took over, as the territory was carrying substantial debts. Palestine revenue stamps were used where available, failing which postage stamps were used.



PALESTINE – Municipal Entertainments Tax.

Permission was granted for municipalities to levy entertainments tax, so tickets had to bear both national and local stamps for shows in the towns levying such a tax.

The examples below are from Tel Aviv, showing national and local stamps used together on the ticket.



ISRAEL

Israel only issued a single set of Entertainments Tax stamps. Where stamps were required for the National tax, ordinary revenue stamps were employed.



ISRAEL – Municipal Entertainments Tax.

Municipalities continued to enjoy the privilege of issuing local Entertainments Tax stamps after the establishment of the State of Israel. As before, the stamps were used in combination with National revenue stamps.

JAFFA



PARDESS-
HANNA



ISRAEL – Fund-raising for El Fatah

Film shows were clandestinely presented to raise funds for El Fatah's revolutionary activities in 1973. No national or municipal taxes were collected for government agencies – all revenue was directed to El Fatah.



IRAQ

Entertainments Tax was introduced in 1935.



PAKISTAN – Border Provinces

Pakistan became a separate entity from India in 1947. These stamps were used in the border Provinces where the nations were divided.

North-West Frontier Province (NWFP)



West Punjab



A referendum was held to determine the fate of NWFP. People voted in favour of Pakistan, but the transfer only took place in 1955.

The state of Punjab was split in two. Stamps of East Punjab (India) were overprinted for use in West Punjab (Pakistan). The stamp above is reconstructed from two half stamps on separate tickets.

PAKISTAN – National issues

Pakistan is still using Entertainments Tax stamps well into the 21st century.

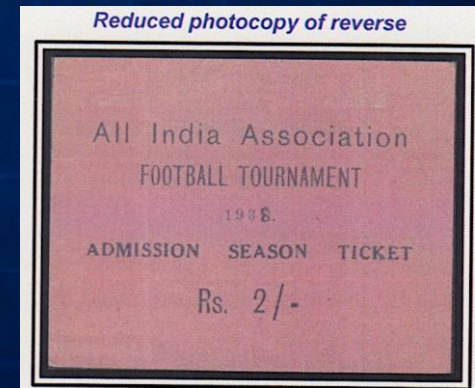


N ^o 047495		N ^o 047495		N ^o 047495	
L. No. A City Cinema Dress Circle		L. No. A City Cinema Dress Circle		L. No. A City Cinema Dress Circle	
Admn & A.C.C.	12, 90	Admn & A.C.C.	12, 90	Admn & A.C.C.	12, 90
Ent. Tax	7, 10	Ent. Tax	7, 10	Ent. Tax	7, 10
Total ...	<u>20. 00</u>	Total ...	<u>20. 00</u>	Total ...	<u>20. 00</u>
Current Show Rights of Add Reserved					

INDIA – Bombay and Bengal



INDIA – United Provinces (Uttar Pradesh)



INDIA – Tamil Nadu

MADRAS



PUDUKKOTTAI

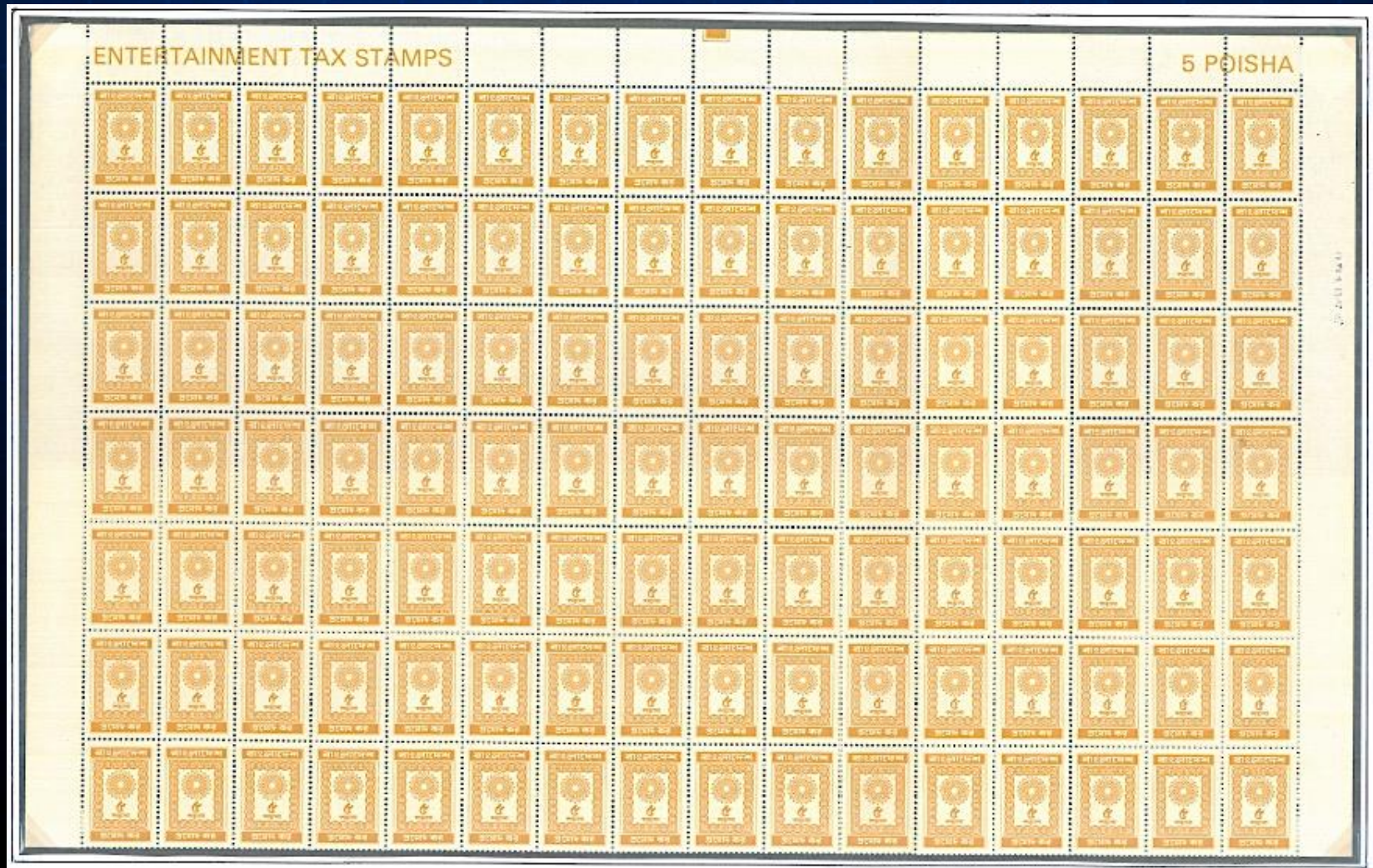
INDIA – Madhya Pradesh – Refugee Relief



[(4) "Stamp" means a stamp issued by the State Government under sub-section (1) of Section 4 of the Act for purposes of revenue and denoting that the proper entrainment duty has been paid, and includes a refugee relief stamp];

BANGLADESH

The new stamps bore no English text at all, so it was decided that an inscription be placed in the margin to describe the stamps. The currency (Paisa) was spelt as “Poisha” – phonetic based on the pronunciation in Bangladesh.



THAILAND – Fund-raising for payments to Japanese occupying force.

Entertainments Tax was introduced in 1892, but use of stamps was formalised when Japan demanded that Thailand paid all expenses of the occupation force in WW2. The tax was extended to declare hotel bills to be “entertainment”.



*2 nights @ 30 baht = 60 baht
10% service charge = 6 baht
20% entertainment tax = 13.20 baht*



Oriental Hotel receipt bearing

- 2 X 5 baht blue (first issue)
- 2 X 10 satang green (second issue)
- 3 X 1 baht red (second issue)
- 4 X 10 satang red general revenue

AUSTRALIA – Issued after WW2

“Government tickets”





“NEVER MIND THE TAX, —
SO LONG AS THERE'S SOME DARK.”

I'M GLAD THEY'VE PUT NO TAX (TACKS)
ON THESE SEATS!



“WHAT—FARES UP AGAIN
CONDUCTOR?”
“YES SIR—THIS TIME IT'S
ENTERTAINMENT TAX!”

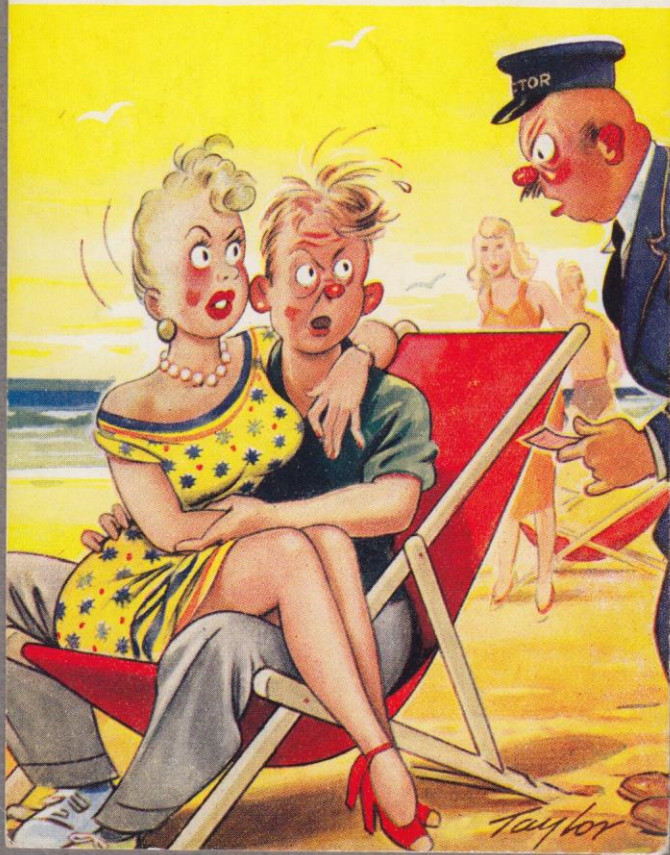


A "BAMFORTH" COMIC

**THESE AMUSEMENT
TAXES AINT SO
AMUSING—**



"WE'VE ALREADY PAID MISTER!"
"I KNOW, BUT THIS TIME I'M CHARGING
YOU ENTERTAINMENT TAX!"



MADAM—YOU CAN'T GET IT OFF
ENTERTAINMENT TAX!"

