

Entertainment Duty First Issue May 18, 1939

The first series of entertainment stamps was issued May 18, 1939, printed by the Royal Thai Army Survey Department.

It contained only Satang values with Baht values added later in March 1944. Originally the entertainment tax involved all kind of entertainments in which a fee was collected from the spectators. In later years many exception rules were added. Also later in 1944, hotel and restaurant bills became subject to this tax.

The stamps of the first issue are found Imperforate or Rouletted in lines. Printed on thin local made paper with Thai numerals for the Satang values and Arabic numerals on the Baht values. Different shades exist.

Rouletted in Lines



2 Satang



4 Satang



4 Satang
different
shade



5 Baht

Imperforate



5 Satang



25 Satang



1 Baht



10 Satang



1 Baht
Different shade



5 Baht



Entertainment Duty First Issue on Show Ticket 1939

Very early usage on magician show ticket August 9, 1939. The first series entertainment stamps were issued June 1939. This is the earliest usage known. By law the stamps and ticket had to be torn in two, with one part being kept by the entertainment venue. This ticket "escaped" non torn. The tax rate for tickets above 100 satang was 20%. like applied in this ticket. The stamps are rouletted in lines. The first set issued in 1939 had only satang value stamps of 2, 3, 4, 5, and 10 satang.



Receipt for magician show, August 9, 1939
Six stamps of 10 satang for a tax rate of 20%

Above is the oldest tax receipt known In excellent condition.
Max Malini 1873 - 1942 was a magician of Houdini level fame. He performed for Kings, head of states and tycoons. most amazing was that he would hardly bring any props with him to his shows. He used objects of the audience to perform

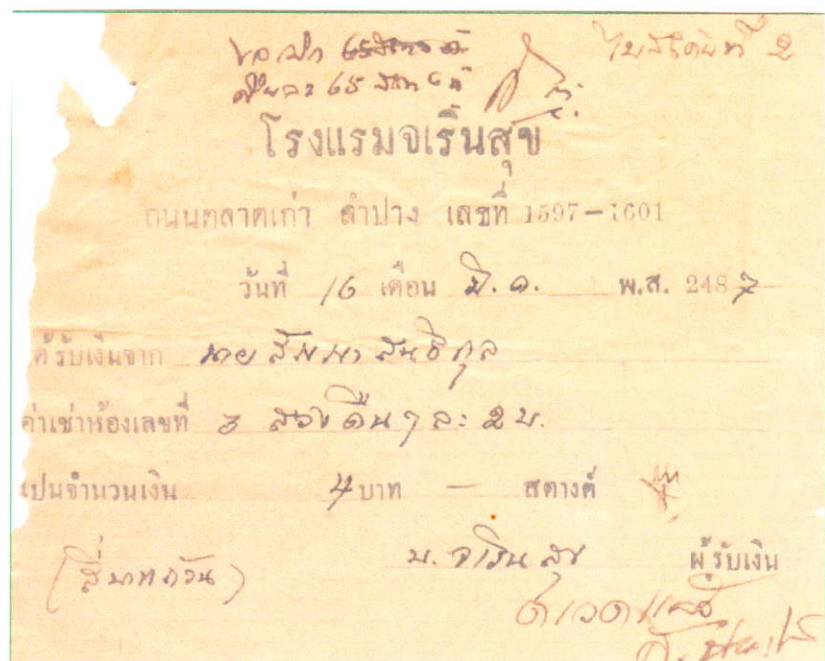
Entertainment Duty First Issue on Document 1944

To help with the expenses during the war time, a law was passed on Jan 18, 1944 to add entertainment revenues to hotel and restaurant receipts. This at a 20% tax rate.



March 16, 1944 Hotel receipt in Lampang at Baht 4 per night.
16 purple entertainment stamps of the 1st issue of
5 Satang are used. These stamps are rouletted in lines.

Color copy of the front
side of the hotel receipt.
Shown at scale 80%



Revenue Stamps of Thailand

1344

ใบลดภาษี

เลขที่ 101

ใบรับเงินสด

โรงแรมบริษัทดำปางจังหวัดพวนิช จำกัด

วันที่ 13 เดือน มิถุนายน พ.ศ. 2487

ได้รับเงินจาก นายสมิธ พอดีพันธ์

เป็นค่าห้องพักตามรายการต่อไปนี้แล้ว

ห้องเลข	อัตราวันละ	ตั้งแต่วันที่	ถึงวันที่	รวมจำนวนวัน	เงิน
1	500	13	14	1 คืน	5 -

๑๐๐๐๐๐๐๐๐๐๐๐

(๕๐๐๐๐๐๐๐๐๐๐๐) บาท
 ข้าพเจ้าได้ขอเงินคืน
 ที่หอพักแล้ว
 พร้อมรับเงินสดยก. เหน. ๖ พันสี่ร้อย



ท่าช้าง
 หักที่ขาด
 ค่าที่พักใหม่
 ได้.

๖ -

อนขาด.

ตรวจแล้วถูกต้อง

๖ -

๖ -

ข้าหลวงตรวจ
 ประจำจังหวัดพวนิช

[Signature]

ขอขอบพระคุณ

Entertainment Duty First Issue on Document.



October 20, 1945 hotel receipt in Pitsanuloke at Baht 4 per night. Entertainment stamps 1st issue of 10 Satang green, 25 Satang red and 1 Baht brown.

โรงแรมสมัยนิยม ๑พ.

หลังสถานีพิสนุโลก ถนนเอกาทศรถ

วันที่ 20 / ตุลาคม พ.ศ. ๒๔ 8๕

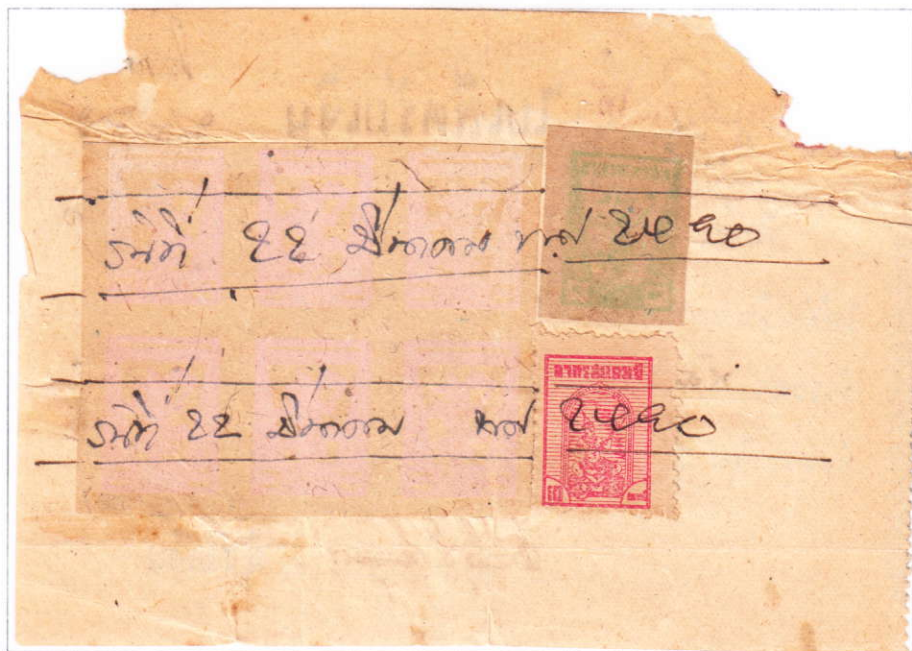
นามผู้พัก นางสาวจันทน์ ส.พันธ์

	บาท	สต.
ค่าห้องพัก 1 ห้องๆละ 4.๐๐ บาท ค่ำ		
หนึ่งคืนต่อวันที่ 18 / ๑๐ / ๒๕ ถึง		
วันที่ 20 / ๑๐ / ๒๕ รวม 2 คืนเป็นเงิน	8 ๐๐	
ค่าอาหาร		
ค่าอาหารมหรสพ		
รวม ๑๖๐๐ บาท ๓๐	1 60	
	9 60	
ลงนาม <u>นางสาวจันทน์</u>		ผู้รับเงิน

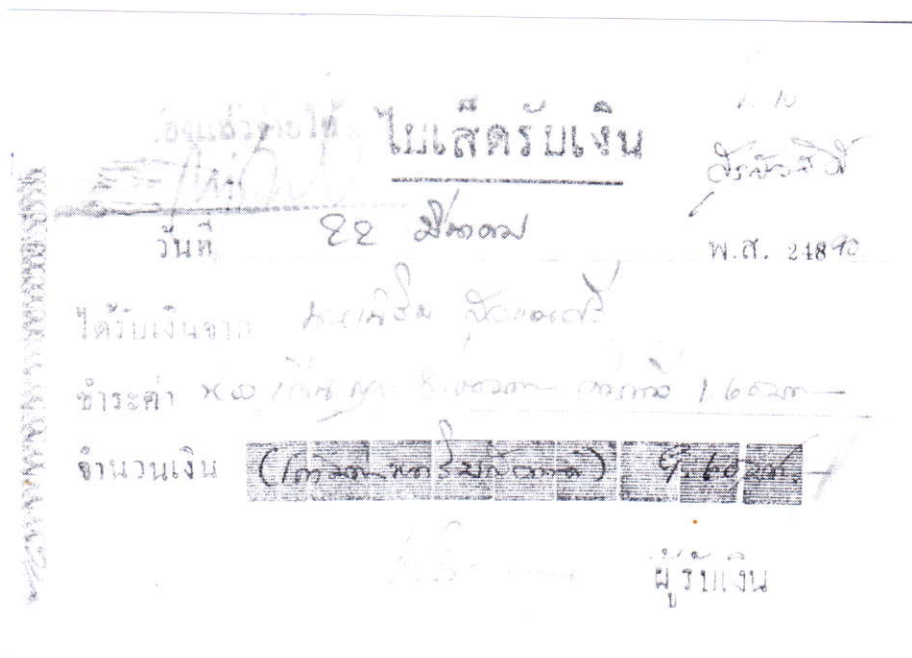
Color copy of the front side of above hotel receipt. Shown at scale 80%

Entertainment Tax Receipt 1947

The receipt below was for the rental of a hotel room for one night at a charge of 8 baht per night. The entertainment tax rate of 20% came to 1.6 baht, which is the total of the entertainment stamps on the rear of the receipt. The 10 satang revenue stamp from the General revenue set was a document tax, every time a receipt was issued. The handwritten cancelling of the stamps is the date, "date of 22 March 2490". This is equivalent of 1947. The 6 pink 25 satang stamps are heavily faded, due to poor printing ink quality. The green is a 10 satang stamp.



Second series of entertainment stamps 6X 25 satang pink and 1X 10 satang green.



front side of above receipt.

Entertainment Duty First and Second Issue on hotel receipt



Hotel receipt from the Oriental hotel for room charges for 3 nights stay. Total 20% tax or Baht 60.90 is paid with 8 stamps of 5 Baht first series and stamps of the second series of 4 stamps green 10 Satang, 2 stamps orange 25 Satang and 2 stamps red of 10 Baht. The document fee of 0.5% is paid by general revenues for a total of Baht 1.60.



Entertainment Duty Second Issue 1944 - 1949

Issued in November 1944 and printed by Suphasan printers.

Imperforate with Arabic numerals.

Different shades and paper types exist. Poor quality printing ink is used.



5 Satang



10 Satang



10 Satang



Imprint



10 Satang



10 Satang



25 Satang



25 Satang



25 Satang



25 Satang



25 Satang



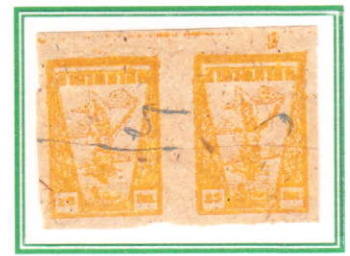
25 Satang



25 Satang



25 Satang



25 Satang



1 Baht



1 Baht



10 Baht



10 Baht

Entertainment Duty Second Issue 1944 - 1949 Mint Blocks



10 Satang



1 Baht

Entertainment Duty Second Issue 1944 - 1949

Below on left: block of 5 Satang stamps with part of a receipt on backside. The receipt is smaller than block of stamps, resulting in the receipts glued on the back of the stamp block. Higher value stamps were sometimes not available.

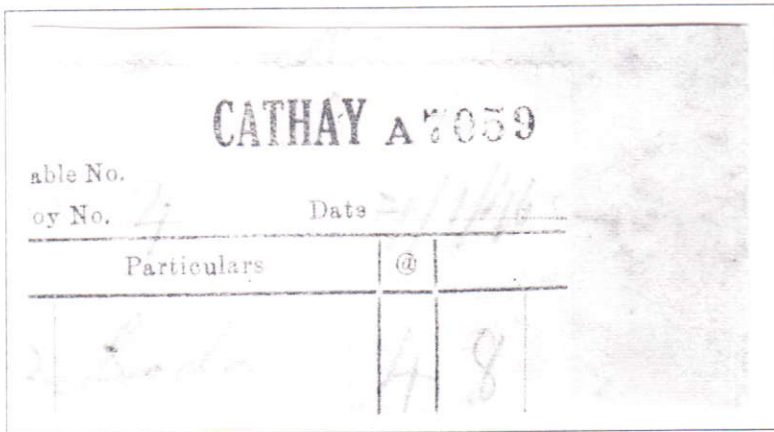
Below on right: block of 25 Satang stamps total of Baht 1.50. On the backside a nearly complete boxing ticket of 5 Baht making it a 30% entertainment tax. Boxing tickets are very rare and only 2 are known to survive. This is the oldest one, the other boxing ticket from 1957.



5 Satang, Jan 24, 1946



25 Satang, Jan 31, 1946



Part of a restaurant receipt



Boxing ticket 5 Baht



5 Satang, Jan 1946



5 Satang, Jan 1946

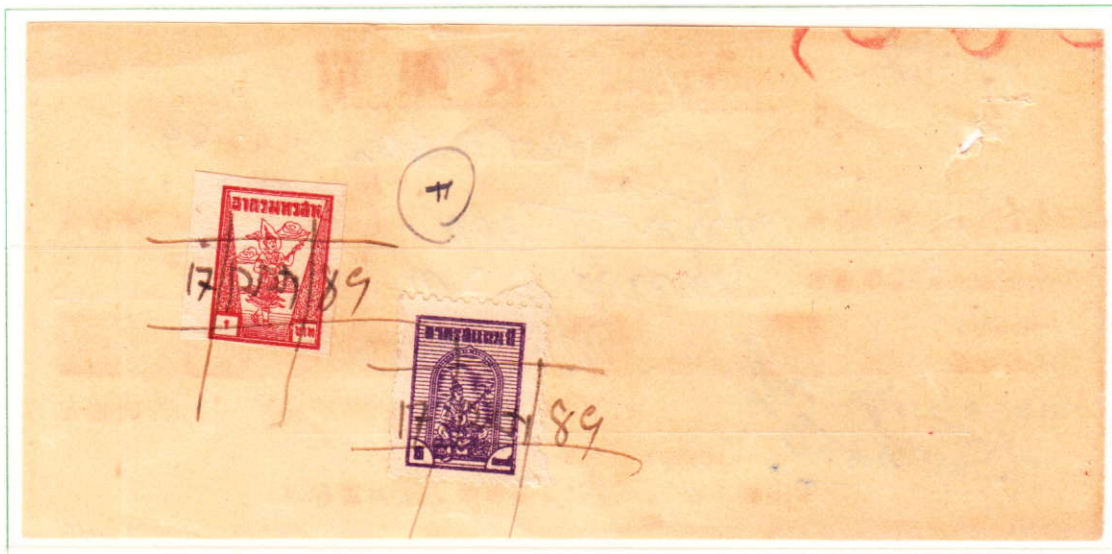
Entertainment Duty First and Second Issue on Documents

In January 1944, a law was passed to add entertainment revenues to hotel and restaurant receipts. This at a 20% tax rate. For receipts below 20 Baht, a general revenue stamp of 5 Satang had to be added.

After the war, paper was very scarce, so below hotel receipts are printed on recycled paper.



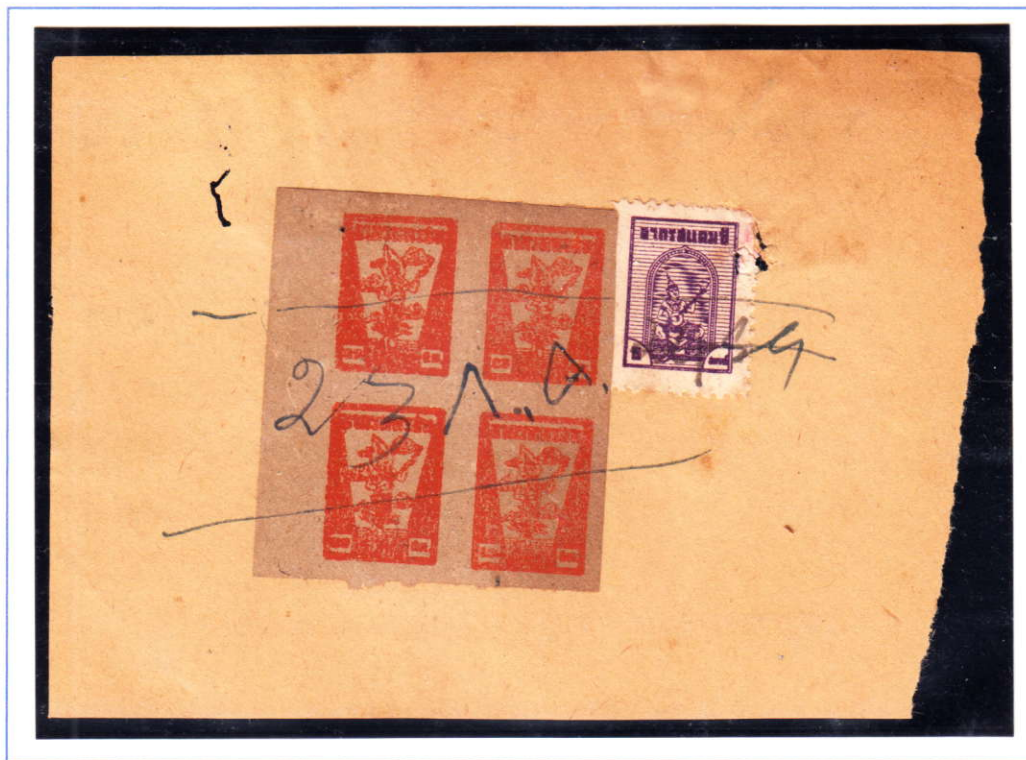
Hotel receipt 1946
1 Baht 1st issue plus general revenue 5 Satang



Hotel receipt 1946
1 Baht 2nd issue plus general revenue 5 Satang

Revenue Stamps of Thailand

ENTERTAINMENT DUTY



SECOND ISSUE ENTERTAINMENT STAMPS AFFIXED ARE: A BLOCK OF FOUR ORANGE 25 SATANG (FE-1103). ALSO, ONE PURPLE 5 SATANG GENERAL REVENUE (FG-5002)



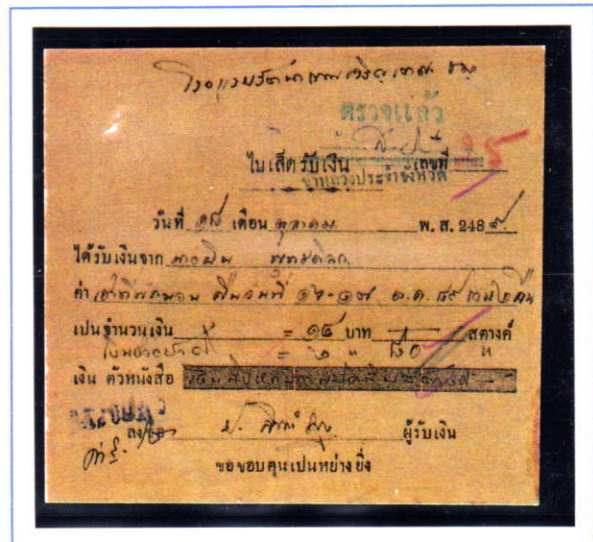
THIS IS A RECEIPT FOR 6 BAHT DATED JULY 23, 2489 (1946). THE COST OF A ROOM WAS 5 BAHT PLUS 1 BAHT REVENUE COST. THE 20% REVENUE TAX WAS STANDARD FOR THAT PERIOD AND WAS A TAX APPLIED ONLY TO HOTELS AND RESTAURANTS. THE OTHER 5 SATANG STAMP WAS FOR A DIFFERENT TAX AND WAS APPLIED TO RECEIPTS OF ALL TYPES.

Revenue Stamps of Thailand

ENTERTAINMENT DUTY



THE STAMPS AFFIXED TO THE REVERSE SIDE OF THIS RECEIPT ARE A BLOCK OF 8 GREEN 10 SATANG ENTERTAINMENT STAMPS (FE-1102) AND TWO RED 1 BAHT ENTERTAINMENT STAMPS (FE-1104), BOTH FROM THE SECOND ISSUE. ALSO A PURPLE 5 SATANG GENERAL REVENUE (FG-5002). THE FRONT SIDE OF RECEIPT IS DATED OCTOBER 18, 2489 (1946).



Entertainment Duty Second Issue on Documents



1946 Hotel room receipt with entertainment 2nd issue.
1 Baht red, 10 Satang green and a general revenue of 5 Satang



Front side of above
hotel receipt.
Shown at scale 80%.

Entertainment Duty First and second Issue

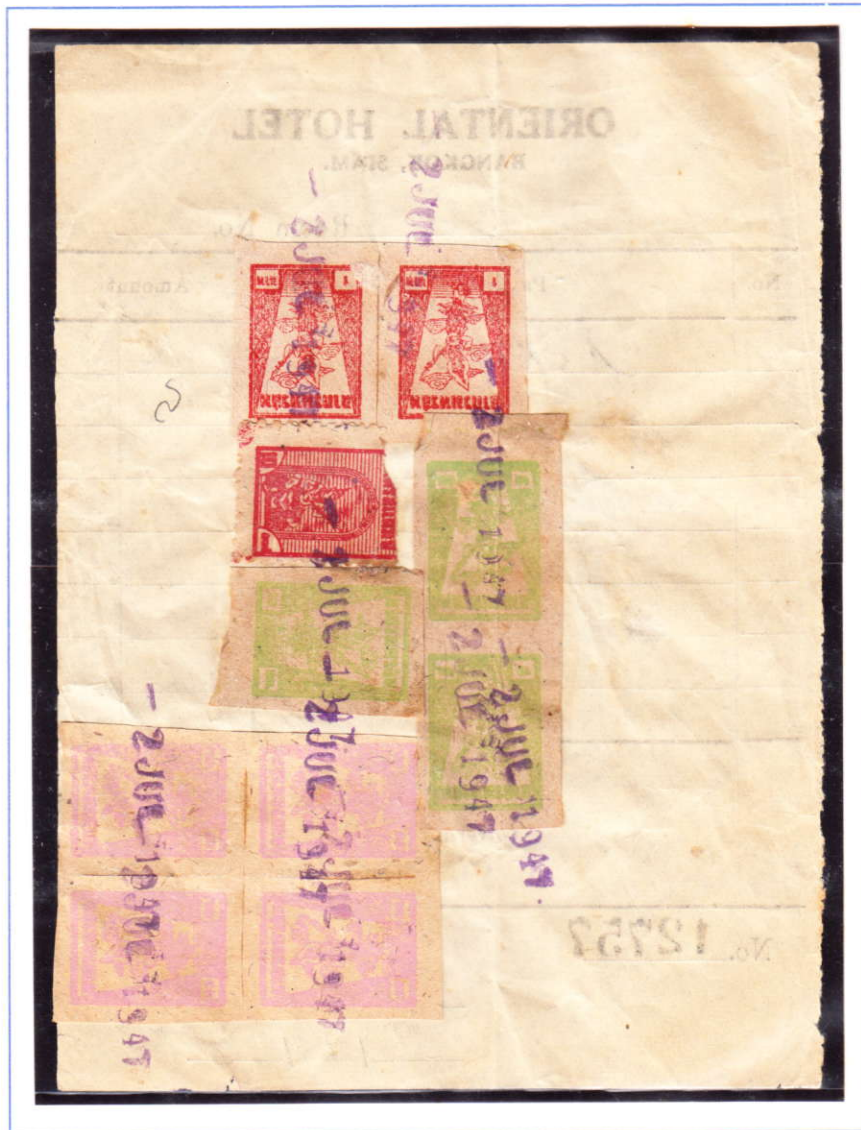


Receipt from the Oriental hotel May 1947.
 Room charges with a total 20% tax or Baht 118.80
 10 stamps of 10 Baht, very rare on receipt.



Revenue Stamps of Thailand

ENTERTAINMENT DUTY



ORIENTAL HOTEL RECEIPT #12757 FOR DINNER,
JULY 2, 1947.

MEAL: 15 BAHTS.

10% SERVICE CHARGE: 1.50 BAHTS,

20% TAX: 3.30 BAHTS

ENTERTAINMENT DUTY STAMPS AFFIXED ARE: THREE GREEN 10 SATANG (FE-1102), FOUR PINK 25 SATANG (FE-1103) AND TWO RED 1 BAHT (FE-1104). ALSO, ONE RED 10 SATANG GENERAL REVENUE (FG-5503) NOTE THAT THE SERVICE CHARGE IS ALSO TAXED.

ORIENTAL HOTEL BANGKOK, SIAM.		
		Room No.
No.	Particulars	Amount
	15 Bahts	15.00
	10% Service Charge	1.50
	20% Tax	3.30
	Total	19.80
No. 12757		

FRONT SIDE OF RECEIPT

Entertainment Duty Second Issue on Receipt 1948



1-8 FEB.
10-7-48

บริษัทโทรคาเดโร จำกัด
THE TROCADERO CO., LTD.

ใบรับเงินเลขที่ 1281
Receipt No.

วันที่ 10 FEB 1948 พ.ศ. 249
Date 194

ได้รับจาก Miss Cox

Received from

จำนวนเงิน One thousand one hundred forty three & Stgs. sixty only

The sum of Ticals

ในการชำระค่า Bill No. Occup. 171

In payment of

บาท 1,143.60

Tcs.

บริษัทโทรคาเดโร จำกัด

190 60
M. Rajaporn
ผู้รับเงิน

ผู้รับเงิน

Revenue Stamps of Thailand

ENTERTAINMENT DUTY



ORIENTAL HOTEL RECEIPT #88651 FOR 5 NIGHTS IN ROOM #16 FOR A MR. CLOUD, APRIL 4-8, 1948.

ROOM: 5 NIGHTS @ 60 BAHTS.
10% SERVICE CHARGE: 30 BAHTS,
20% GOVERNMENT TAX: 66 BAHTS

ENTERTAINMENT DUTY STAMPS AFFIXED ARE: ONE FIVE BAHT BLUE (FE-1008), SIX RED 10 BAHT (FE-1106) AND ONE RED 1 BAHT (FE-1104). ALSO, TWO RED 10 SATANG GENERAL REVENUES (FG-5503), TWO 25 SATANG GENERAL REVENUES (FG-5504) AND ONE 1 BAHT GENERAL REVENUE (FG-3006). NOTE THAT THE SERVICE CHARGE IS ALSO TAXED.

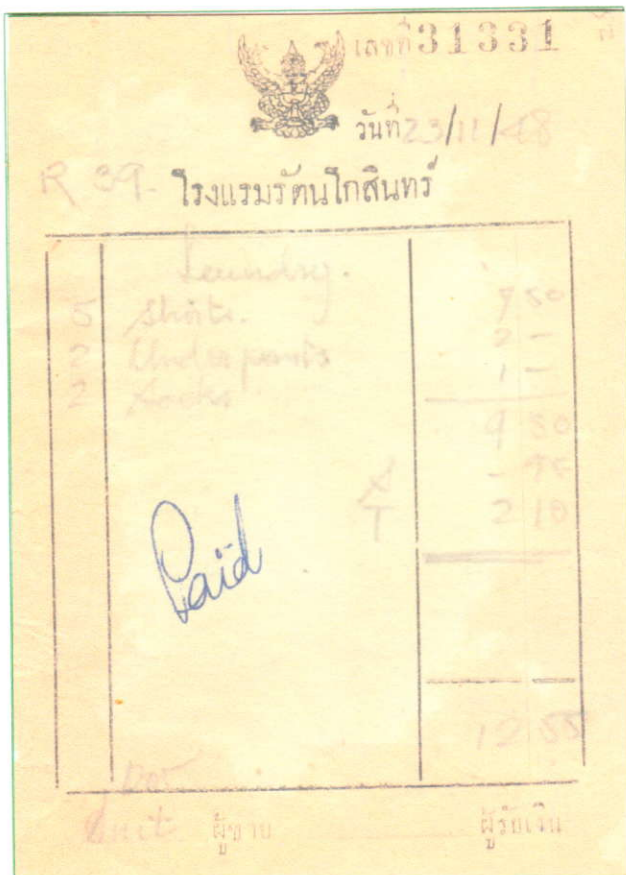
ORIENTAL HOTEL ^{7/4} BANGKOK, SIAM		
Mr. Cloud		Room No. 16
No.	Particulars	Amount
	Room Charge @ 60.	-
	4 - 8/4 = 5.00	300 -
(Note: this charge is not tax'ed)		
	Service 10%	30 -
	Government Tax 20%	66 -
	Total	396 -
No. 88651		

FRONT SIDE OF RECEIPT

Entertainment Duty Second Issue on Documents

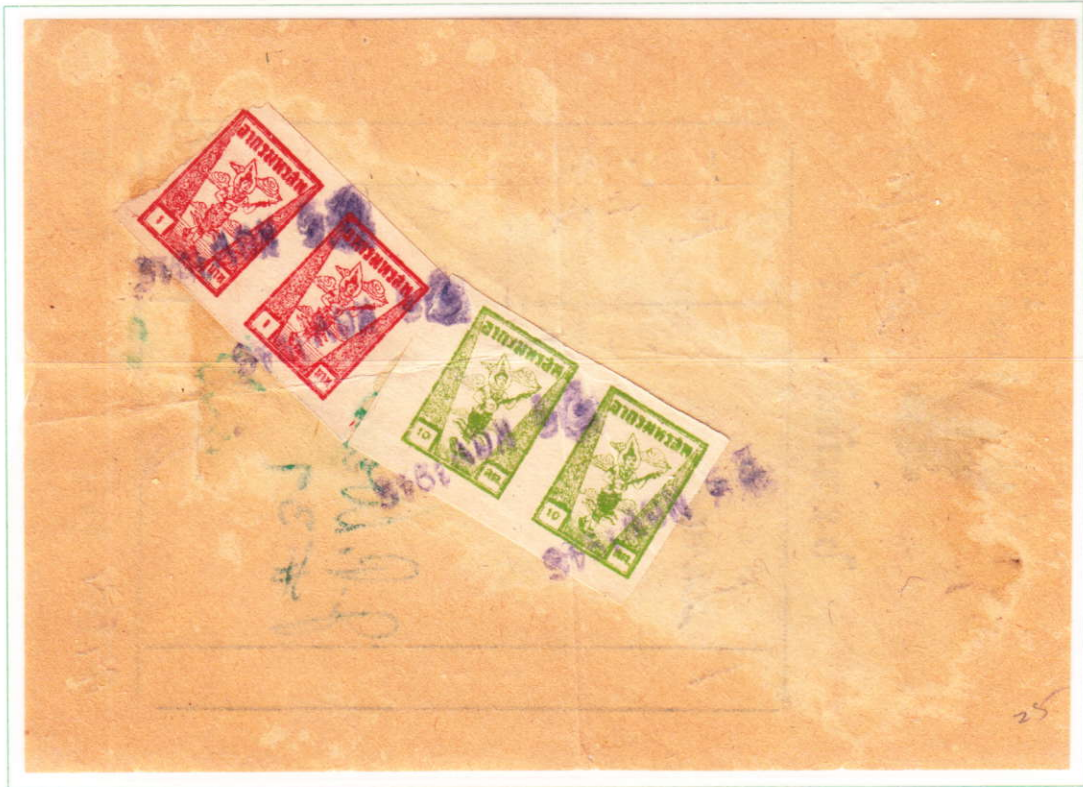


1948 Laundry receipt. Entertainment stamps 2nd issue. 10 Satang green on white paper and 25 Satang orange on grey paper.



Color copy of frontside of above laundry receipt. At a scale of 80%

Entertainment Duty Second Issue on Document



1948 Luncheon receiptt with entertainment stamps 2nd issue
10 Satang green on white paper and 1 Baht red on white paper



Color copy of the front side
of above luncheon receipt
Shown at scale 80%

Revenue Stamps of Thailand

ENTERTAINMENT DUTY



2 ORIENTAL HOTEL RECEIPTS FOR TEA & SOUP, JULY 1948.

ENTERTAINMENT DUTY STAMPS AFFIXED ARE (TOP): THREE GREEN 10 SATANG (FE-1102) AND ONE ORANGE 25 SATANG (FE-1103); (BOTTOM) TWO GREEN 10 SATANG (FE-1102) AND TWO ORANGE 25 SATANG (FE-1103).

Entertainment Duty Mixed Second and Third Issue 1949

Below 2 receipts of the Ratanakosin hotel are issued Aug 9, 1949. The first receipt is for a 1 night stay and has mixed second and third issue stamps. The third series of entertainment stamps were issued on April 26, 1949. A rare and early usage. The second receipt is for 2... (ilegible), it has only third issue tax stamps. All 1 baht stamps on both receipts are of the subtype B.



August 9, 1949 Ratanakosin hotel receipt for a room rate of baht 38.50
Second issue 10 satang green imperforate and third issue perforated
25 satang orange and 1 baht pink stamps. The total tax is baht 7.70



August 9, 1949 Ratanakosin hotel receipt for 2.... (illegible) with
a total tax of baht 1.80 paid with third issue stamps.