CHAPTER 9 – ENTERTAINMENT TAX. ET-xx

The first Entertainment revenue stamps were introduced on June 1, 1939. Originally only satang values were introduced, and some years later the baht values were added. In the Royal Decree introducing revenue stamps, the tax rates were listed including the various activities which had to be taxed. It was the venue owner's responsibility to adhere stamps to paper tickets. Upon entering the venue, the tickets and the stamps had to be torn in 2 to prevent reusage of the stamps. Used tickets of the early years are very rare. The first series was originally issued with a rouletted perforation, but later during World War 2, the stamps were issued imperforate. The Entertainment revenues of each issue have a standing figure of Phra-U-Thaen, a mythological figure playing a 3 string Vina. This same figure is in the current Thai Revenue Department logo.
On January 18, 1944, a new law was passed to also charge certain hotel and restaurant receipts with a 20% tax rate and Entertainment stamps had to be used. However, the value of the available satang value Entertainment stamps was too low for hotel and restaurant receipts, so on March 9, 1944, 3 new baht values entertainment stamps were announced, the 1, 5 and 10 baht.

First Issue, June 1, 1939.
Rouletted in lines or Imperforate
Phra-U-Thaen figure
Printed by Royal Thai Survey Department.

The satang values were issued in 1939 and have Thai numerals. The baht values were issued in 1944 and have Arabic. Sometime in 1944, stamps were no longer rouletted but were issued imperforate.

			
2 satang	3 satang	4 satang	5 satang

			
10 satang	25 satang	1 baht	5 baht

NO.	VALUE	COLOR	I	R	DATE	USED
ET-01	2 satang	brown		X	1939	B 5000
ET-02	3 satang	yellow		X	1939	B 7000
ET-03	4 satang	blue		X	1939	B 4000
ET-04	5 satang	violet		X	1939	B 1000
ET-05	5 satang	violet	X		1944	B 800
ET-06	10 satang	green		X	1939	B 1000
ET-07	10 satang	green	X		1944	B 1000
ET-08	25 satang	red		X	1939	B 800
ET-09	25 satang	red	X		1944	B 500
ET-10	1 baht	red-brown		X	1944	B 600
ET-11	1 baht	red-brown	X		1944	B 400
ET-12	5 baht	pale blue		X	1944	B 2000
ET-13	5 baht	pale blue	X		1944	B 1500
ET-14	*10 baht*[2]	*light red*			1944	-

I -Imperforate **R-** Rouletted

Italics, *announced in the Royal Gazette but never been seen.*

Second Issue - 1947 – 1949, Imperforate
Printer - Supasarin Printing, Bangkok.
Has clouds in background. Poorly printed.
Many ink shades – Gray & white papers

			
4 satang	5 satang	10 satang	25 satang

		
25 satang	1 baht	10 baht

NO.	VALUE	COLOR	MINT	USED
ET-15	4 satang	blue	-	B 8000
ET-16	5 satang	red to purple	-	B 1000
ET-17	10 satang	green	B 1000	B 500
ET-18	25 satang	pink	-	B 500
ET-19	25 satang	orange	-	B 500
ET-20	1 baht	red	B 2000	B 500
ET-21	*5 baht*	*green*	-	*B 1000*
ET-22	10 baht	red	-	-

Italics, *announced in the Royal Gazette but the stamp has never been seen.*

Third Issue - 1949
Printer – Thomas De La Rue & Co., Ltd.
Type 1 scroll – scroll touches the frame line.
Perf – 13 x 11.5

There are no clouds in background. These stamps are printed by letterpress. They are printed in 4 panes of 100 stamps per sheet with horizontal and vertical gutters between each pane. There is no printer information in the selvedge but only the handwritten stamp value, printed in the stamp color. The S in the table refers to the scroll design. The 1 baht value is known in two varieties. The Proof is Sub-type A, and the issued version is Sub-type B.

			
5 satang	10 satang	25 satang	1 baht

	
5 baht	10 baht

NO.	VALUE	COLOR	SCROLL	MINT	USED
ET-23	5 satang	deep purple	1	B 100	B 50
ET-24	10 satang	deep green	1	B 100	B 50
ET-25	25 satang	orange brown	1	B 100	B 50
ET-26	1 baht	dark pink	1	B 100	B 50
ET-27	1 baht	dark pink	subt b	B 200	B 100
ET-28	5 baht	deep green	1	B 300	B200
ET-29	10 baht	red	1	B 900	B 400

In the1 baht, there are 2 different subtypes with different secret marks, see the blue circles. These marks are on the left of the Phra-U-Thaen figure. The subtype-a is very rare and is only found in the De La Rue archives.

	
ET-26 subtype-a	ET-27 subtype-b

The only margin info for the third issue is the value printed in the same color as the stamps.



ET-23 the 5 satang margin

Fourth Issue
Printer – Thomas De La Rue & Co., Ltd.
Issued – 1953-1957
Perf. – 13 x 11.5

The fourth series has many differences with the third 1949 series, which will be shown below. This series is printed on non-fluorescent papers.
Details on the margin information are not known. These stamps are very rare, not many have survived. The **S** in the table refers to the scroll design.

				
5 satang	10 satang	25 satang	50 satang	1 baht

			
2 baht	3 baht	5 baht	10 baht

NO.	VALUE	COLOR	S	MINT	USED
ET-30	5 satang	purple	2	B 600	B 100
ET-31	10 satang	medium green	2	B 600	B 100
ET-32	25 satang	orange brown	2	B 600	B 100
ET-33	50 satang	blue (1954)	3	B 600	B 100

ET-34	1 baht	dark pink	2	B 600	B 100
ET-35	2 baht	Brown (1954)	3	B 600	B 100
ET-36	3 baht	yellow (1957)	3	B 600	B 100
ET-37	5 baht	deep green	2	B 1000	B 100
ET-38	10 baht	Red[1]	1	B 15,000	-

Red[1] This stamp is only known from the archives, only 6 stamps are known to exist.

The easiest way to differentiate between the different printings is to look at the scroll work above the value tablet on the lower right side. On the Type 1 scroll the "leaf" pattern touches the frame around the value tablet. On the Type 2 scroll the "leaf" is slightly raised above the frame. On the Type 3 scroll the "leaf" is considerably raised over the frame. There are many other minor differences.


Scroll 1


Scroll 2


Scroll 3

The shading around the head of the Phra-U-Thaen.


3rd issue 1949
Shading is long


4th issue 1953-1957
Shading is short

The 5 baht comparison.

The 3rd and 4th series 5 baht stamps are enlarged for comparison. The "cloud" lines are longer in the 3rd series stamp. The Thai word "baht" is short in the 3rd series and tall in the 4th series. The shadow behind the "4" is low and to the right in the 3rd series. In the 4th series the shadow is more to the right and very faint.



ET-28 the 5 baht
3rd series 1949



ET-37 the 5 baht
4th series 1053-1957

The 10 baht comparison.

The 3rd series and 4th series 10 baht stamps are shown enlarged for comparison. The 4th series 10 baht stamp was never issued and is only known by a few proof stamps from the archives. NOTE: these stamps still have the Type 1 scroll. A couple of obvious comparisons are in the 3rd series the zero in "10" is oval and the Thai word "baht" is short. In the 4th series the zero is round and the "baht" is tall.

	
ET-29 the 10 baht 3rd series 1949	ET-38 the 10 baht 4th series 1953

Fourth Issue – Sub-Type 1
Printer – Thomas De La Rue & Co., Ltd.
Issued – Unknown
Perf. – 13 x 11.5

In the archives, 2 values were found in small quantities. These stamps are printed by a direct printing method. The ink looks smeared which hides many details. The design is the same as the Fourth Issue. The stamps have bars in the selvedge.

	
10 satang	25 satang

NO.	VALUE	COLOR	SUBTYPE	MINT	USED
ET-39	10 satang	medium green	1	B 350	-
ET-40	25 satang	orange brown	1	B 360	-

The 4th issue and the 4th issue subtypy-1, can be distinguished by the following feature. The ink is smeared out during printing.

 Ball separate	 Ball connected
4th issue	4th issue subtype-1

While for the 4th issue the margin info is not known, both stamps in subtype-1 have color bars in the margin.



ET-40 the 25 satang subtype-1

The 10 satang stamps printed on pink paper are often called “Proofs”. They are not proofs, even not actual stamps! The pink paper is a type of blotter paper and was used to clean the press of excess ink. You can find double prints, or paper that has passed through the press many times in several different directions.



ET-39 the 10 satang on “blotter” paper

Fifth Issue
Printer – Thomas De La Rue & Co., Ltd.
Printer info in selvage.
Issued – 1961
Perf – 13 x 11.5

The fifth issue is from the exact same design as the fourth issue, it shows the same features to identify. However, all these printings are on fluorescent papers of various degrees. A 1973 printing is issued on high bright paper. This fluorescence can be seen by a UV lamp. A 10 baht value in this series has never been seen. All sheets have a plate number and an imprint Thomas De La Rue Co., Ltd. The main used of Entertainment stamps starting the early 1960’s was on movie tickets The movie industry started to boom with lots of new cinemas being build.

			
5 satang	10 satang	25 satang	50 satang

			
1 baht	2 baht	3 baht	5 baht

NO.	VALUE	COLOR	S	MINT	USED
ET-41	5 satang	purple	2	B 75	B 25
ET-42	5 satang	Imperforate	2	B5000	-
ET-43	10 satang	green to olive	2	B75	B35
ET-44	25 satang	orange brown	2	B 75	B 35
ET-45	50 satang	blue	3	B 100	B 50
ET-46	1 baht	dark pink	2	B 200	B 50
ET-47	2 baht	brown	3	B 200	B 100
ET-48	3 baht	yellow	3	B 300	B 100
ET-49	5 baht	deep green	2	B 500	B 150

Only 1 imperforate proof pair of the 5 satang is known from the De La Rue archives.



ET-42 Imperforate proof 5 satang

To prevent cinemas to recycle Entertainment stamps, the government had implemented lots of rules around those stamps. These rules including tearing the ticket and stamps in half upon entering the movie theater. But none of the implemented measures seemed to work long. So, stating January 1, 1974, the government decided to start printing movie tickets themselves. Gradually they replaced the Entertainment stamps, with the printed tickets. The tickets can be considered revenue paper



Unused 15 baht movie ticket around 1974



used 20 baht ticket



used 30 baht ticket

NO.	VALUE	COLOR	MINT	USED
FE-1601	10 baht	red - orange	B 800	B 200
FE-1602	15 baht	green - purple	B 800	B 200
FE-1603	20 baht	orange - blue	B 800	B 200
FE-1604	30 baht	green - red	B 800	B 200

From above movie tickets, more values may exist.

The use of Entertainment stamps was officially terminated January 1, 1985.