

## CHAPTER 9 – ENTERTAINMENT DUTY.

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.

### 9.A- First Issue, June 1, 1939. Imperforate.

Phra-U-Thaen figure  
Printed by Royal Thai Survey Department.

The satang values have Thai numerals and the baht values have Arabic numerals.



NO.	VALUE	COLOR	I	R	DATE
FE-1102	2 satang	brown		X	1939
FE-1103	3 satang	yellow		X	1939
FE-1104	4 satang	blue		X	1939
FE-1105	5 satang	violet	X	X	1939
FE-1106	10 satang	green		X	1939
FE-1107	25 satang	red	X	X	1939
FE-1109	1 baht	red-brown	X		1944
FE-1112	5 baht	pale blue	X		1944
FE-1113	10 baht <sup>2</sup>	light red	X		1944

**I** -Imperforate

**R**- Rouletted

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

### 9.B- 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
FE-1204	4 satang	blue
FE-1205	5 satang	red to purple
FE-1206	10 satang	green
FE-1207	25 satang	pink to orange
FE-1209	1 baht	red
<i>FE-1212</i>	<i>5 baht</i>	<i>green</i>
FE-1213	10 baht	red

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

**9.C - Third Issue - 1949**

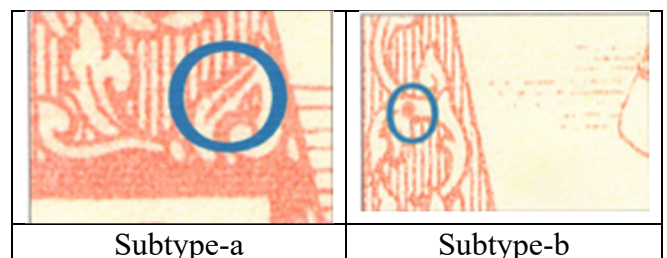
Printer – Thomas De La Rue & Co., Ltd.  
 Type 1 scroll – scroll touches the frame line.  
 Perf – 13 x 11.5

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 1 baht value is known in two varieties. The Proof is Sub-type A, and the issued version is Sub-type B.

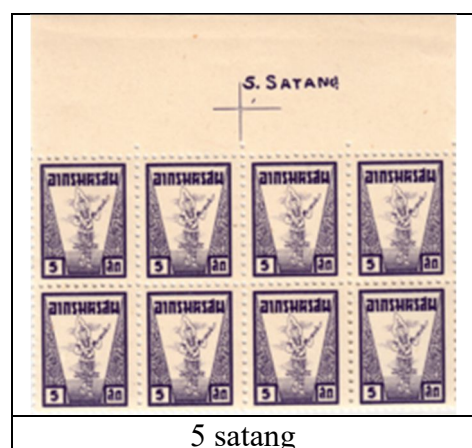
		
5 satang	10 satang	25 satang
		
1 baht	5 baht	10 baht

NO.	VALUE	COLOR	Scroll
FE-1305	5 satang	deep purple	1
FE-1306	10 satang	deep green	1
FE-1307	25 satang	orange brown	1
FE-1309	1 baht	dark pink	1
FE-1312	5 baht	deep green	1
FE-1313	10 baht	red	1

In the 1 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.



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



**9.D - 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.

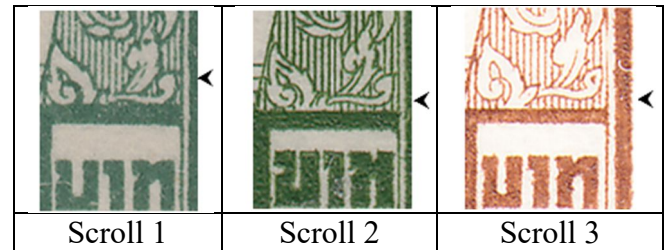
There is no info on any margin information. These stamps are very rare, not many have survived. The S in the table refers to the scroll design.

		
5 satang	10 satang	25 satang
		
50 satang	1 baht	2 baht
		
3 baht	5 baht	10 baht

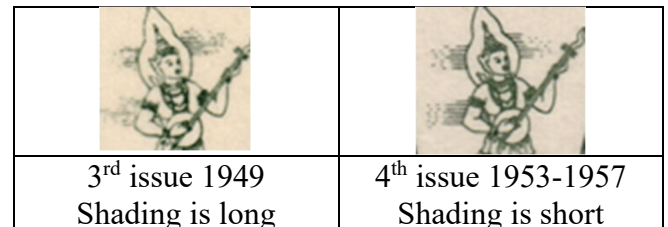
NO.	VALUE	COLOR	S
FE-1405	5 satang	purple	2
FE-1406	10 satang	medium green	2
FE-1407	25 satang	orange brown	2
FE-1408	50 satang	blue (1954)	3
FE-1409	1 baht	dark pink	2
FE-1410	2 baht	Brown (1954)	3
FE-1411	3 baht	yellow (1957)	3
FE-1412	5 baht	deep green	2
FE-1413	10 baht	Red <sup>1</sup>	1

Red<sup>1</sup> 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.



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



The 5 baht comparison.

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



The 10 baht comparison.

The 3<sup>rd</sup> series and 4<sup>th</sup> series 10 baht stamps are shown enlarged for comparison. The 4<sup>th</sup> 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 3<sup>rd</sup> series the zero in “10” is oval and the Thai word “Baht” is short. In the 4<sup>th</sup> series the zero is round and the “Baht” is tall.



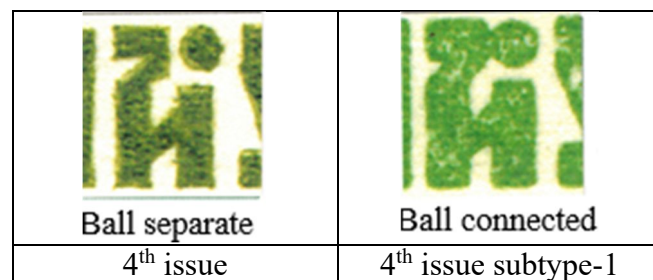
**9.D1 - Fourth Issue – Sub-Type 1**  
 Printer – Thomas De La Rue & Co., Ltd.  
 Issued – Unknown  
 Perf. – 13 x 11.5

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.



NO.	VALUE	COLOR	S
FE-1406a	10 satang	medium green	1
FE-1407a	25 satang	orange brown	1

4<sup>th</sup> issue and 4<sup>th</sup> issue subtype-1, can be distinguished by the following feature. The ink is smeared out during printing.



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



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.



**9.E - 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 brite 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
FE-1505	5 satang	purple	2
FE-1506	10 satang	green to olive	2
FE-1507	25 satang	orange brown	2
FE-1508	50 satang	blue	3
FE-1509	1 baht	dark pink	2
FE-1510	2 baht	brown	3
FE-1511	3 baht	yellow	3
FE-1512	5 baht	deep green	2

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



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, starting 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
FE-1601	10 baht	red - orange
FE-1602	15 baht	green - purple
FE-1603	20 baht	orange - blue
FE-1604	30 baht	green - red

From above movie tickets, more values may exist.

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