

Thailand Entertainment Tax First Issue 1939 - 1944

Thailand had a documented Entertainment tax, starting at least since 1892 when a Royal Act under King Rama V established a tax rate schedule for various forms of entertainment. This tax was paid for, by issuing entertainment permits.

The first series of actual entertainment stamps was issued May 18, 1939, printed by the Royal Thai Army Survey Department. The set contained only values of 2, 3, 4, 5, 10 and 25 satang. Later on March 9, 1944, three additional values of 1, 5 and 10 baht of the same design were added. The satang values have Thai numerals while the baht values have Arabic numerals. These stamps were issued without gum, first issued as Rouletted in Lines while around 1944, the stamps were issued imperforate.

The entertainment tax involved all kind of entertainments in which a fee was collected from the spectators. On January 18, 1944, hotel and restaurant bills became subject to Entertainment tax, using the same type of stamps.

Rouletted in Lines 1939 - 1944



2 satang



3 satang
only 2 copies known



4 satang



5 satang



10 satang



25 satang



5 baht

The 1 baht value can be seen on document in this exhibit. The 10 baht value, mentioned in the Royal Gazette in 1944 was never issued. The 2, 3 and 4 satang values are very rare, with the 3 satang yellow only 2 copies known to exist.

Entertainment Tax First Issue Show Ticket 1939

Very early usage on a magician show ticket of the green 10 satang Rouletted in Lines stamps, issued on August 9, 1939. This is the only known entertainment ticket with first issue revenue stamps.

By law, the stamps and ticket had to be torn in two upon entering the venue with one part being kept by the entertainment venue. The ticket below "escaped" non torn. This makes it extra unique as only ticket and also non torn known. The tax rate for tickets above 100 satang or 1 baht was 20% as applied in this ticket,

All other receipts with the first issue Entertainment stamps in my collection are from hotel and restaurant bills, issued after January 18, 1944.

10 satang green, Rouletted in Lines 1939 . UNIQUE entertainment receipt



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

Max Malini 1873 - 1942 was a magician of Houdini level fame. He would hardly bring any props with him to his shows. He used objects of the audience to perform.

Entertainment Tax First Issue Receipt 5 Satang Stamps

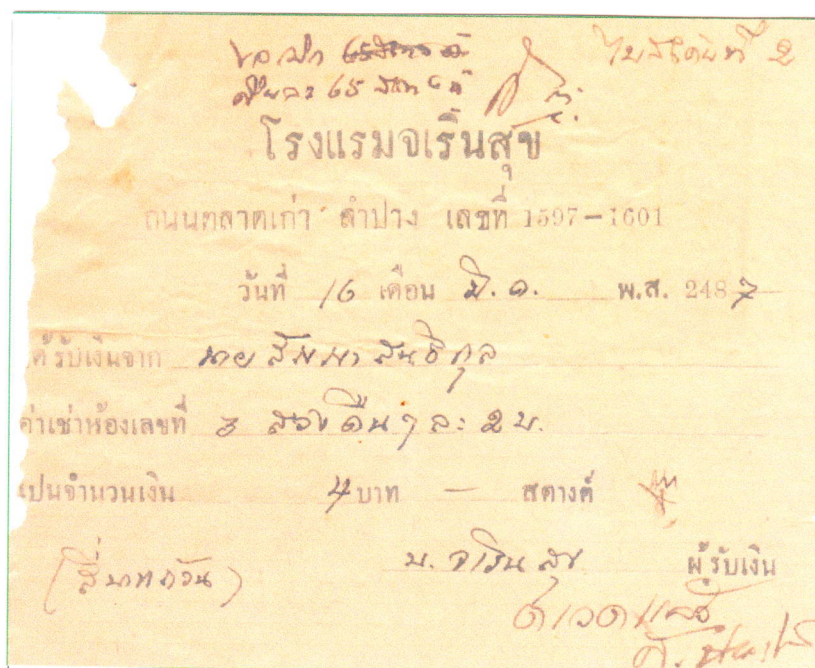
To help with the high expenses during the war time, a law was passed on January 18, 1944 to add Entertainment stamps to hotel and restaurant receipts, at a 20% tax rate. This at places with a yearly income of at least 1200 baht
 Below receipt for a 1 night stay at a hotel in Lampang,

5 satang Rouletted in Lines stamps.



March 16, 1944 hotel receipt in Lampang at baht 4 per night.
 16 purple stamps of 5 satang are used for a 20% tax rate.

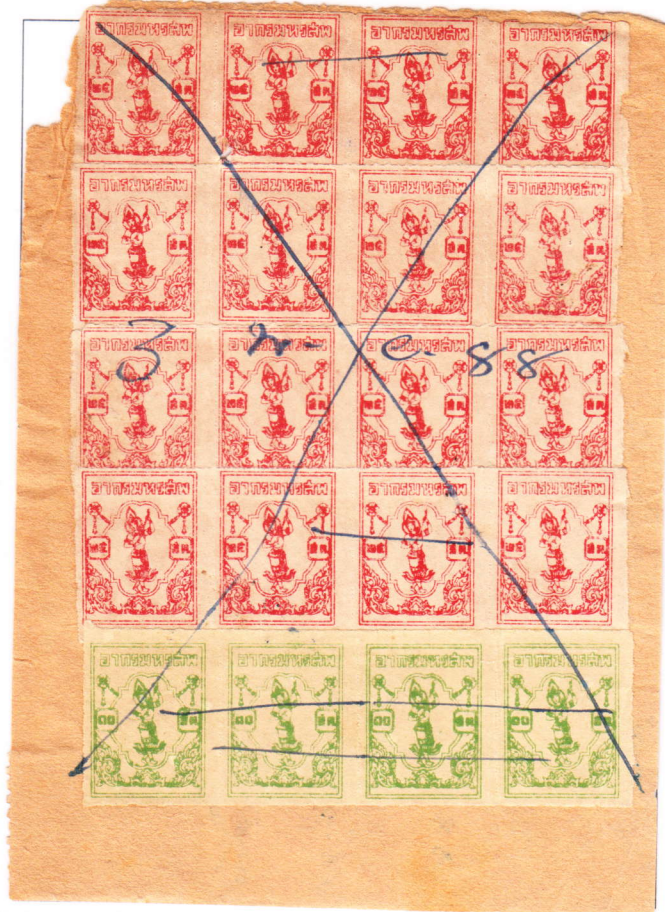
Color copy of the front side of above receipt.
 Shown at scale 80%



Entertainment Tax First Issue Receipt 10 Satang Stamps 1945

Receipt for a 3 night hotel stay in Pitsanuloke on November 3, 1945. The rate was baht 22 for the 3 days and a tax of baht 4.40 or 20%. The tax was paid with 4 stamps of 10 satang and 16 stamps of 25 satang, all rouletted in lines.

10 satang Rouletted in Lines stamps.



November 3, 1945 hotel receipt for baht 22.
4 green stamps of 10 satang and 16 red stamps of 25 satang

Color copy of the front side of above receipt. A 10 satang receipt stamps was added.



Entertainment Tax First Issue Imperforate Stamps 1944

On March 9, 1944, 3 additional values of 1 baht red, 5 baht blue and 10 baht light red were announced to meet the higher value requirements for the newly introduced tax on hotel and restaurant receipts. The 10 baht was possibly never issued, it has never been seen. The first printing of the 1 and 5 baht was done by perforating rouletted in lines. There are a few copies of these rouletted values known. Soon after that, Entertainment stamps were not longer rouletted but were issued imperforate.

Imperforate stamps issued in 1944.



5 satang



10 satang



25 satang



1 baht

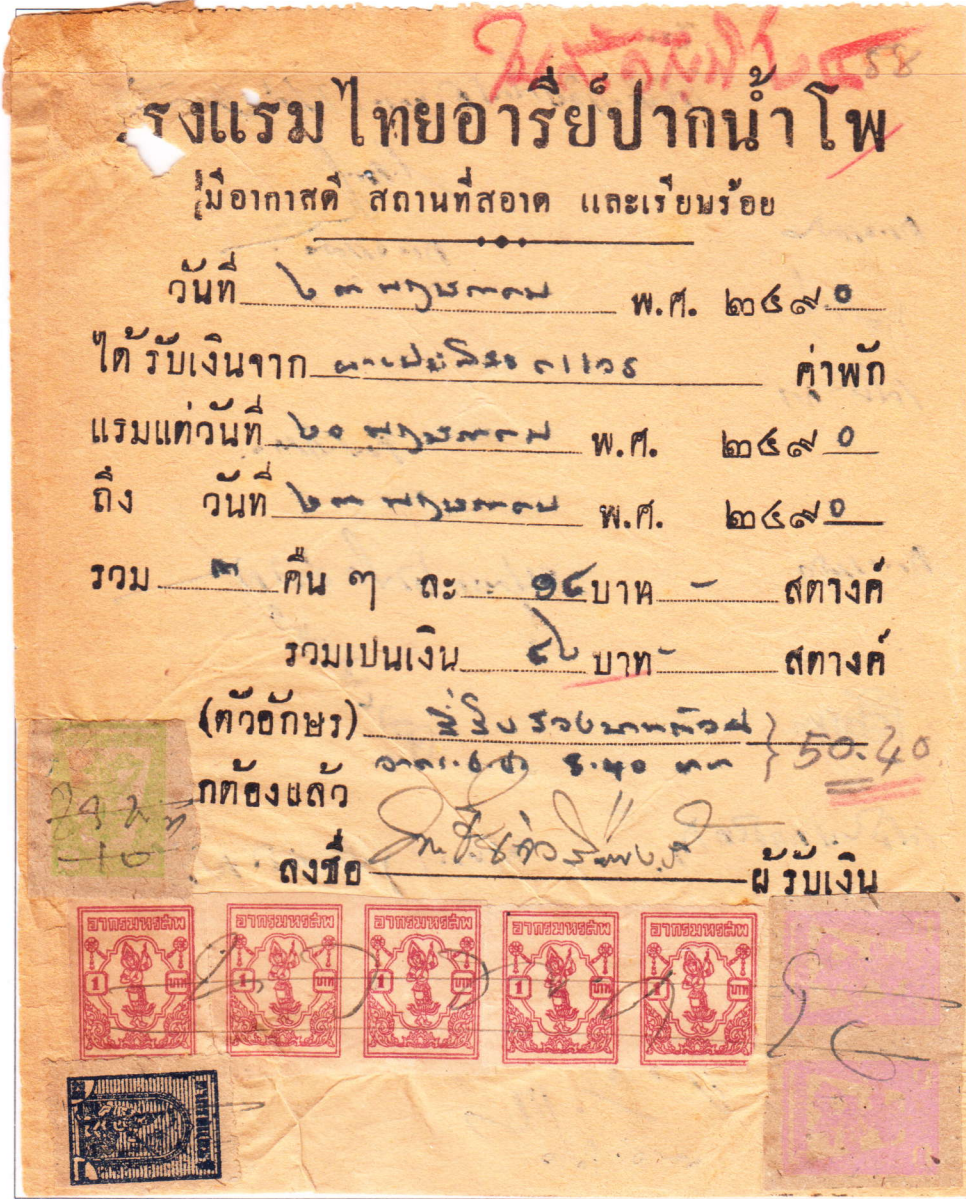


1 baht
different
shade



5 baht

First Issue 1 Baht Imperforate Stamps, Receipts 1947



May 23, 1947 hotel receipt for 3 nights in Paknampho with five imperforate stamps of the 1 baht first issue. Also 1 stamp 10 satang green and 2 stamps 25 satang pink, of the second issue,



January 27, 1947. Hotel receipt for a 4 night stay. Rate 20 baht and a tax of 4 baht, paid with four imperforate 1 baht stamps. The red 10 satang stamp is the document tax.

Entertainment Tax First Issue 5 Baht Stamps Receipt 1947

May 19, 1947 a hotel receipt for a 3 nights stay at the Oriental Hotel in Bangkok at a total rate of baht 315.70. The total tax was baht 60.90 Also the receipt shows five

General revenue stamps for a total document tax of baht 1.60. This is 1 of the 4 consecutive receipts in my collection for the same person staying at the Oriental hotel

Imperforate blue 5 satang stamps



May 19, 1947 hotel receipt with eight blue 5 satang imperforate stamps. In addition from the second issue Entertainment stamps, four green 10 satang, two orange 25 satang and two red 10 baht stamps for a total of baht 60.90 tax.

ORIENTAL HOTEL
BANGKOK, SIAM.

No. 0147 Date, 22-5-47

Received from Mr. & Mrs. R. ADLOFF No 14

The sum of Tcs. Three hundred seventy-six and $\frac{60}{100}$ only

In payment of Boarding

From 19/5/47 to 22/5/47

Tcs. $376 \frac{60}{100}$ Board. 287.-
 Low. 26.70
 tax 60.90

L. Swasti

Copy of the front side of above receipt.

Thailand Entertainment Tax Second Issue 1944 - 1949

On November 22, 1944, a set of nine entertainment stamps was announced. The design was quite different from the first issue. The following values were announced: 2 satang brown, 3 satang yellow, 4 satang blue, 5 satang purple, 10 satang light green, 25 satang red orange, 1 baht dark pink, 5 baht dark green and a 10 baht red. The 2 and 3 satang are believed never to be issued. The 5 baht was never issued, seemingly due to a large supply of the 5 baht first issue.

The 4 satang blue is only been seen on 1 document, shown in this exhibit. The stamps were issued using various types of papers and different shades exists.

The stamps are imperforate and were locally printed.



5 satang



5 satang



10 satang



10 satang



10 satang



25 satang



25 satang



25 satang



25 satang



1 baht



1 baht



10 baht



10 baht

Thailand Entertainment Tax Second Issue 1944 - 1949

Any mint stamp of the second series is very rare. Below 2 rare mint blocks.

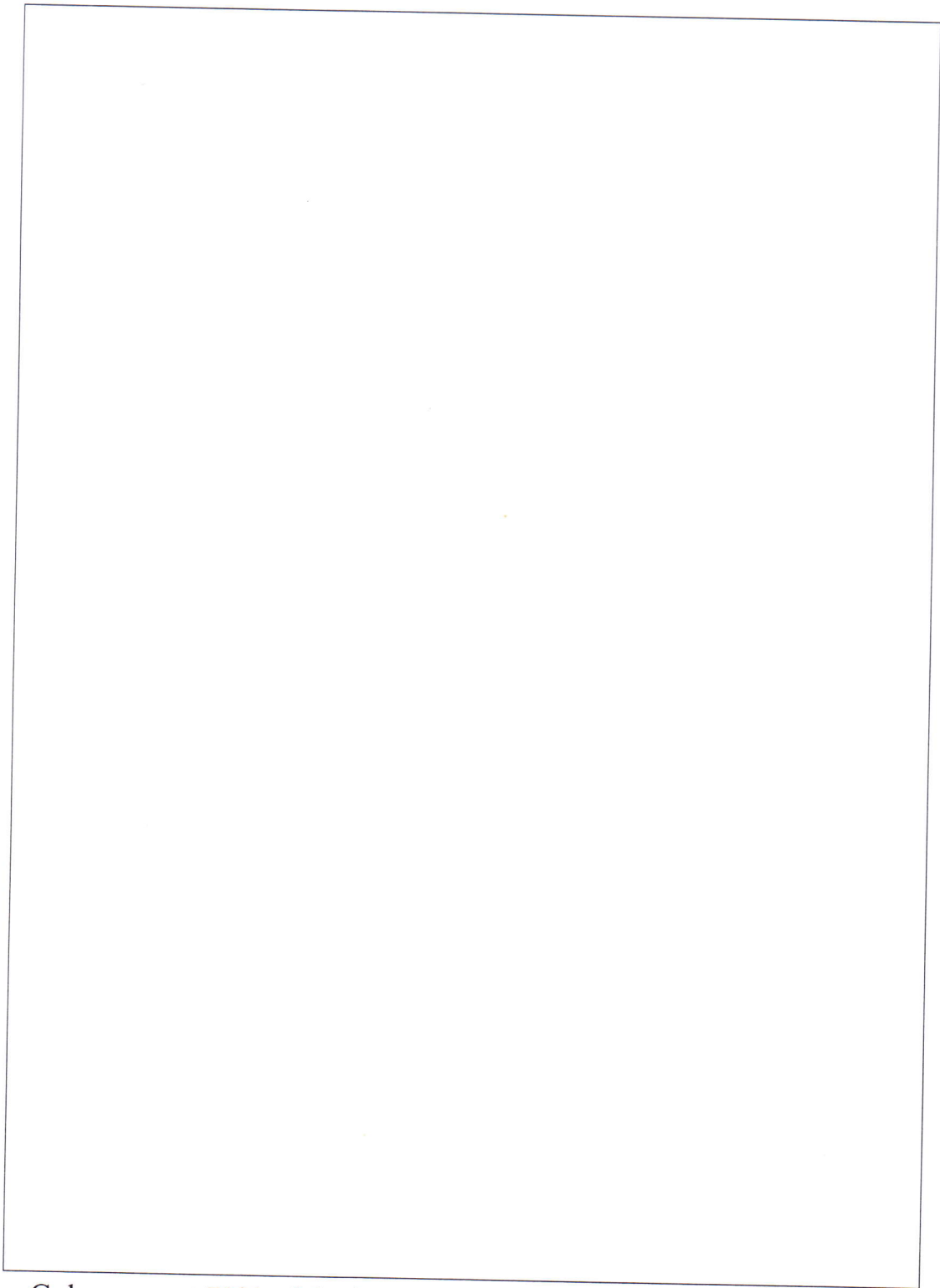


10 satang



1 baht

One of the Great Rarities of Thailand's Revenue Philately.



Color scan at 70% of the backside of the hotel receipt shown on the previous page. A complete sheet of the rare blue 4 satang second issue..

October 18, 1945 hotel receipt of Lampang for 6 nights at 5 baht per night. The tax of 20% or 6 baht is paid with 60 stamps of 2 satang brown first issue and 120 stamps of 4 satang blue second issue. The receipt, the 60 stamps of 2 satang and 20 of the 4 satang stamps are glued to the backside of a full sheet of the blue 4 satang stamps. This is the only receipt known with the rare brown 2 satang first issue stamps, of the 62 stamps known to exist 60 are on this receipt and another 1 is shown in this exhibit. This is the only receipt known with the rare blue 4 satang second issue stamp, all 120 of the blue 4 satang stamps known to exist are on this receipt.



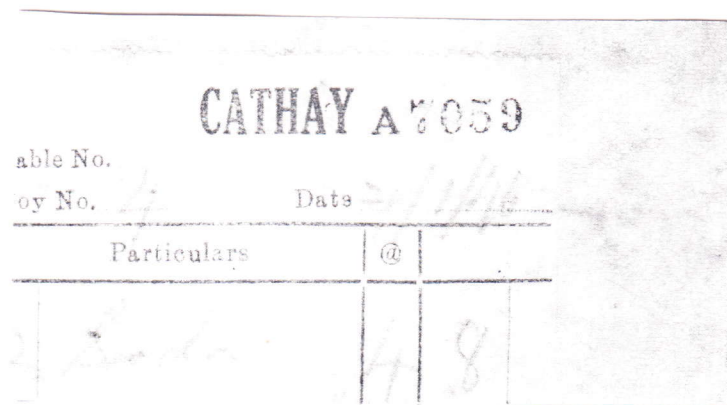
Entertainment Tax Second Issue Receipt 5 Satang Stamps

5 satang stamps of the second issue Entertainment are scarce on receipts, below the second of the only 2 known receipts.

Below is a block of ten 5 satang stamps. On the backside of the stamps is part of a receipt of the Cathay Chinese restaurant. The receipt is clearly smaller than the block of stamps, meaning that the receipt was glued to the back of a larger block of 5 satang stamps. A previous owner did cut the block in smaller blocks. The two other blocks have smaller remnants of the receipt and belong clearly to the same block.



5 satang, January 4, 1946



Part of a restaurant receipt January 4, 1946



5 satang Jan 24, 1946



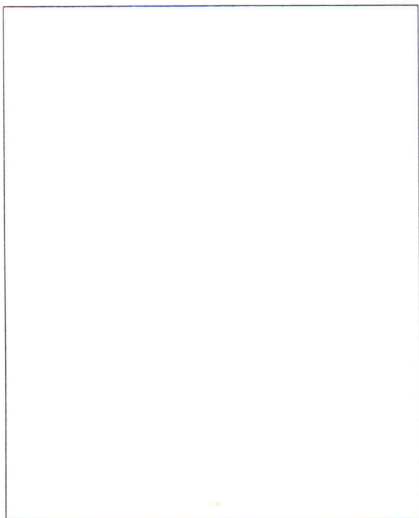
5 satang Jan 24, 1946

Entertainment Tax Second Issue Receipts 10 Satang Stamps

A receipt for a hotel stay for 2 nights, dated October 18, 1946, at a rate of baht 7 per night for a total of baht 14. The 20% tax rate amounts to baht 2.80, paid by eight green stamps of 10 satang and two red stamps of baht 1 both values of the second issue. The purple 5 satang stamp is to pay the documentation tax.

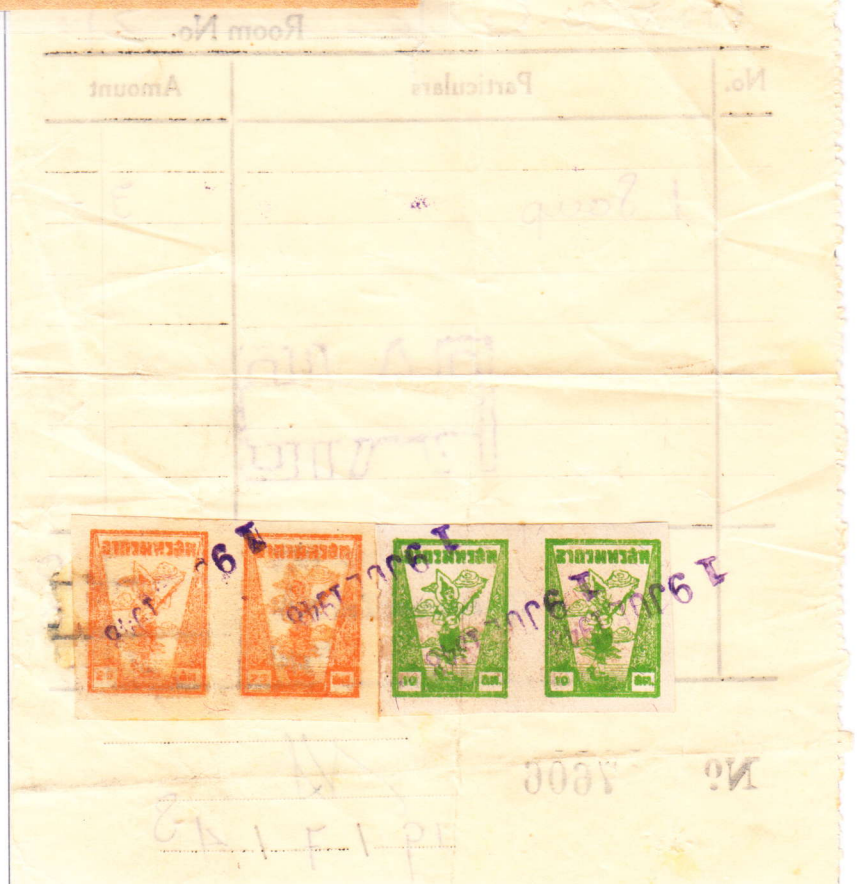


Color copy at 45% of the front side of the receipt.



Color copy frontside at 50%

July 19, 1948, Oriental hotel.
 Receipt for 1 soup at baht 3.30
 Tax paid with 2 green 10 satang
 and 2 orange 25 satang stamps



Entertainment Tax Second Issue Receipt 25 Satang Stamps

Receipt for dinner at the Dairy Industry restaurant dated October 9, 1945

The meal was baht 8.50 and the 20% tax amounted to baht 1.70

Tax was paid with two orange 25 satang and 2 green 10 satang second issue Entertainment stamps. The red 1 baht first issue stamps make the total of baht 1.70. The purple 5 satang general revenue is for the document tax.

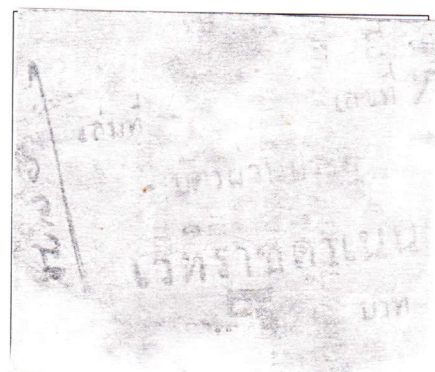


October 9, 1945 receipt for restaurant bill. Two orange 25 satang and 2 green 10 satang stamps of the second issue. The red 1 baht stamp is of the first issue.

Oldest (partial) boxing ticket known dated January 31, 1946, The ticket is from the Ratchadamnoen Muay Thai boxing stadium which opened December 23, 1945. The stamps were glued onto the now partial faded ticket, but the stamps were cut out.



January 31, 1946
six stamps of 25 satang



Partial boxing ticket 5 baht
Front side of left ticket

Entertainment Tax Second Issue Receipt 25 Satang Stamps

Receipt for a hotel stay of 1 night on July 23, 1946. The room rate was baht 5 and the 20% tax amounted to baht 1.00. The tax is paid by four orange 25 satang Entertainment stamps printed on poor quality grey paper. The purple 5 satang General revenue is the document tax.



July 23, 1946 hotel receipt for a 1 night at baht 5. Tax of 20% or baht 1 paid by four 25 satang second issue entertainment stamps.



Color copy of above receipt

Entertainment Tax Second Issue Receipts 25 Satang Stamps

Breakfast and dinner at the Oriental hotel in Bangkok on July 2, 1947. At this time, the printing and paper of the pink 25 satang stamps and also the green 25 satang stamps was of very poor quality, only the color of the ink can tell the value.



Oriental hotel breakfast receipt. Price baht 8.80 plus tax of baht 1.75. Three stamps of 25 and one stamp of 1 baht, one 5 satang document tax

ORIENTAL HOTEL BANGKOK, SIAM.		
Room No.		
No.	Particulars	Amount
	Breakfast	8.80
	Tax	1.75
	Service 10%	1.00
	Government Tax 20%	1.75
	Total	12.30
No. 12589		

ORIENTAL HOTEL BANGKOK, SIAM.		
Room No.		
No.	Particulars	Amount
	Dinner	16.50
	Tax	3.30
	Service 10%	1.65
	Government Tax 20%	3.30
	Total	24.75
No. 12757		

Oriental hotel dinner receipt. Price baht 16.50 plus tax of baht 3.30. 4 pink stamps of 25 satang, 3 green stamps of 10 satang and 1 stamps of baht 1. Also a 5 satang document tax.

The red 1 baht and the pink 25 satang have long knife cuts between the stamps I believe this was done by the hotel for easier separation of the stamps.



Entertainment Tax Second Issue Receipt 1 Baht Stamps

Receipt for dinner at the Oriental Hotel in Bangkok on July 2, 1947. The dinner was baht 15, the service charge 10% or baht 1.50. The 20% tax was also charged over the service charge and amounted to baht 3.30. The red 10 satang General revenue stamp is the document tax.



ORIENTAL HOTEL BANGKOK, SIAM.		
		Room No.
No.	Particulars	Amount
	Dinner	15
	Service 10%	1.50
	Government Tax 20%	3.30
	Total	21.50
No. 12758		

Color copy of the receipt. reduced to 40% of the size.

July 2, 1947 receipt for dinner. The tax is paid by three red 1 baht and 3 green 10 satang stamps,



April 17, 1946 hotel receipt for a 1 night stay at baht 5. The tax of 20% was paid by a single 1 baht red entertainment stamp.

Entertainment Tax Second Issue Receipts 10 Baht Stamps



The two receipts shown are part of a series of 7 consecutive receipt for a family staying for 7 weeks at the Oriental hotel in Bangkok. The 10 baht red entertainment stamps are rare on receipt in this quantity of ten per receipt. Six receipts are in my collection.

June 2, 1947, Oriental hotel receipt for 7 nights. Tax of baht 118.80 Paid with scarce Entertainment stamps



May 19, 1947 Oriental hotel receipt for 7 nights. Tax of baht 120.70 paid by entertainment stamps of which ten scarce 10 baht stamps.

Entertainment Tax Second Issue Receipt 10 Baht Stamps

The Trocadero hotel in Bangkok. The tax on hotels and restaurants, payable with Entertainment revenue stamps, was introduced on January 18, 1944.

On February 3, 1944, government officials were called to the Trocadero hotel. Japanese officers who frequented the hotel, refused to pay the new tax. To defuse the situation, the hotel became exempt of this tax. When the war ended in 1945, this exemption was also ended.

The receipt shown below is for a 7 night stay at the hotel from February 2 - 8, 1948. The hotel bill was baht 953 and the 20% tax amounted to baht 190.60, paid with Entertainment stamps, The receipt has also General revenue stamps for baht 2.80 to pay for the document tax. (the bottom 7 blue, red and orange stamps).



February 8, 1948, hotel receipt for a stay of 7 nights for a total of baht 953.

The 20% tax was paid with second issue entertainment stamps. Nineteen red stamps of baht 10, one stamp green of 10 satang and two stamps orange of satang 25, The total tax payment was baht 190.60.

Entertainment Tax Third Issue 1949 - 1953

A new type and design of Entertainment revenues was introduced on April 19, 1949.

Six values of perforated stamps were introduced. Stamps of 5 satang purple, 10 satang light green, 25 satang red orange, 1 baht dark pink, 5 baht dark green and a 10 baht red. The stamps are letter-press printed by Thomas De La Rue in four panes of 100 with vertical and horizontal gutters inbetween. The archives contained file copies of all 6 printed values. the five lowest values had file copies showing most of the 4 panes, while the highest value of 10 baht, the De La Rue archives contained only 2 panes of 100 with horizontal gutter.

Below are the six values mounted on brownish paper by Thomas De La Rue. Unfortunately a previous collector has cut the sheet into individual stamps, below a reconstruction of a historic sheet.



10 satang



25 satang



ENTERTAIN

1 baht



MENT TAX.

5 baht



LETTERPRESS. 6

10 baht



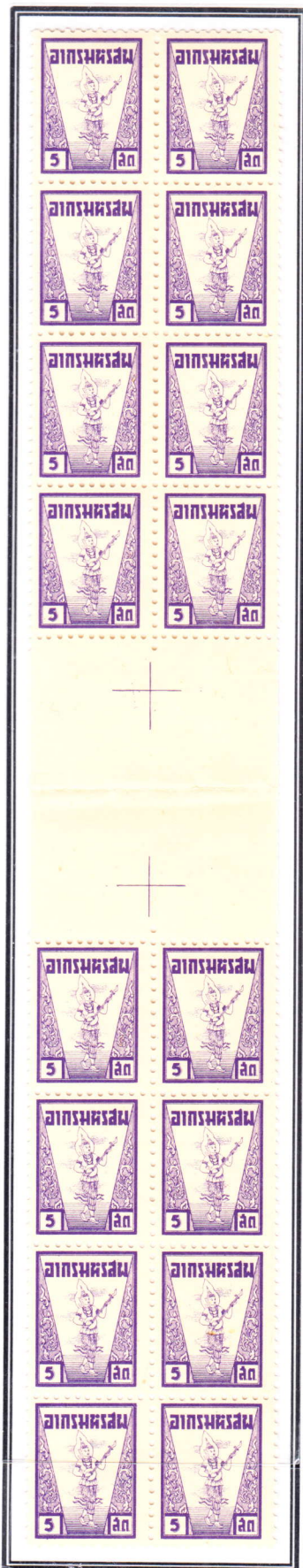
VALUES 400 SET.

5 satang

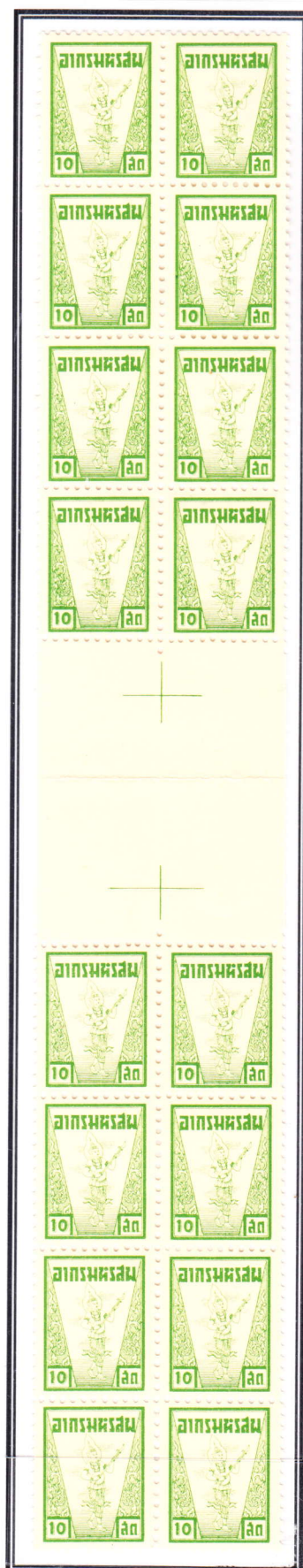
ENTERTAINMENT TAX. LETTERPRESS. 6 VALUES 400 SET.

Entertainment Tax Third Issue 1949 - 1953 Vertical Gutters.

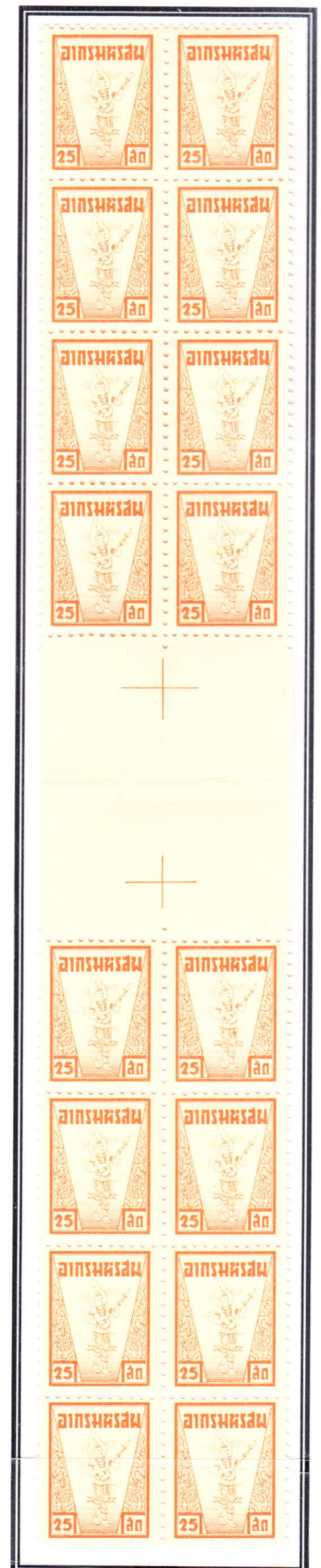
Rare vertical gutter blocks from the file copies in the Thomas De La Rue archives. They exist for 5 of the issued values, except for the 10 baht value which was only in the archives in a horizontal sheet of two panes. The largest gutter blocks existing.



5 satang



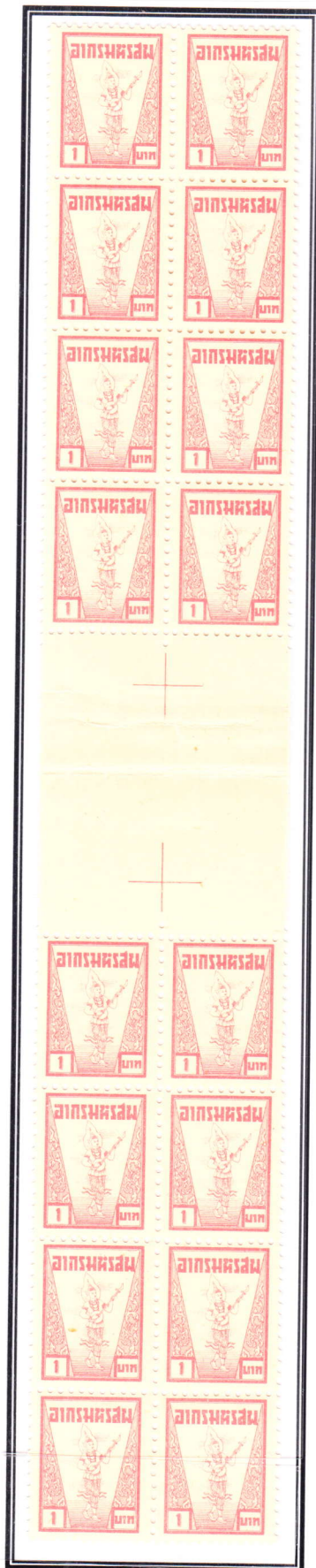
10 satang



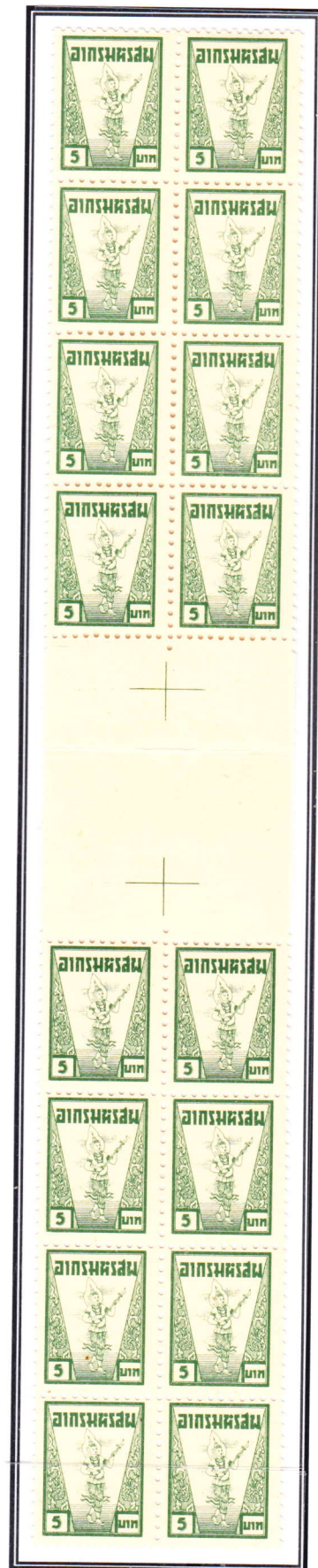
25 satang

Entertainment Tax Third Issue 1949 - 1953 Vertical Gutters.

Rare vertical gutter blocks from the Thomas De La Rue archives. They not exist for the 10 baht value which was only in the archives in a horizontal sheet of two panes. The largest gutter blocks existing. Less than 4 blocks exist per value.



1 baht

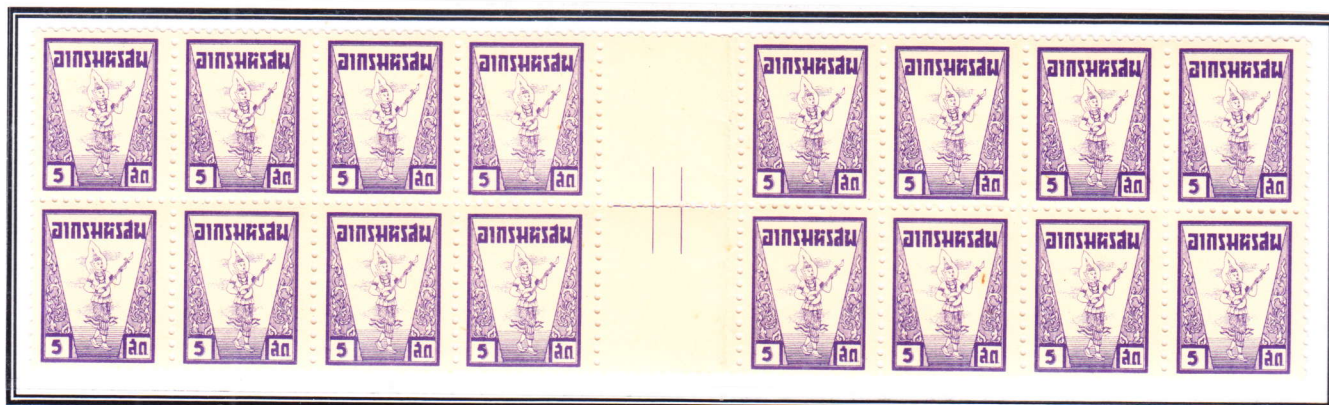


5 baht

Entertainment Tax Third Issue 1949 - 1953 Horizontal Gutters.

Rare horizontal gutter blocks from the file copies in the Thomas De La Rue archives. In my collection, They exist for all of the 6 issued values. Since the file copies were partially broken up, there are less than 5 blocks existing.

Less than 5 blocks of each value exist, the exhibited blocks being the largest known.



5 satang



10 satang



25 satang

Entertainment Tax Third Issue 1949 - 1953 Horizontal Gutters.

Rare horizontal gutter blocks from the file copies in the Thomas De La Rue archives. In my collection, They exist for all of the 6 issued values. Since the file copies were partially broken up, there are less than 5 blocks existing.

Less than 5 blocks of each value exist, the exhibited blocks being the largest known.



5 baht



1 baht



10 baht

Entertainment Tax Third Issue 1949 - 1953

The third issue is printed in sheets of 400 stamps, 4 panes of 100 with vertical and horizontal gutters between the panes. The Thomas De La Rue archives had part sheets of the 5, 10 and 25 satang and the 1 and 5 baht. The cross gutter blocks shown are unique and only available from the De La Rue archives.

I also do have the 5 satang cross gutter block in my collection.

Unique

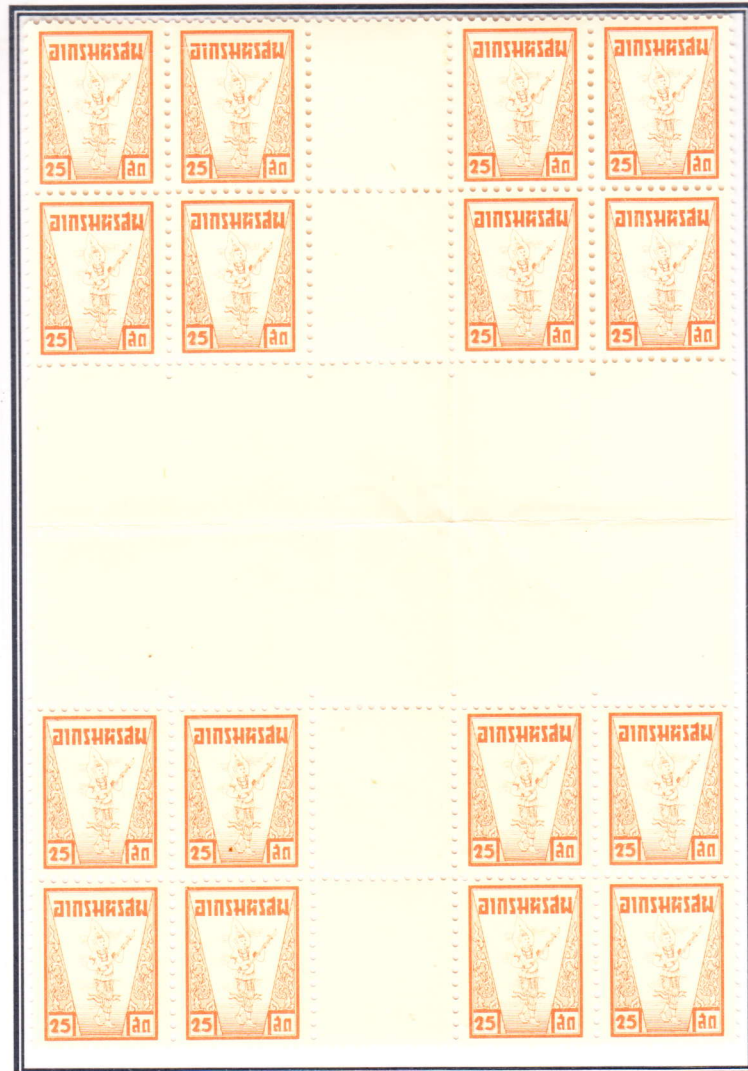
only 1 cross gutter of the 10 satang exists.



10 satang

Unique,

only 1 cross gutter of the 25 satang exists.



25 satang

Entertainment Tax Third Issue 1949 - 1953

The third issue is printed in sheets of 400 stamps, 4 panes of 100 with vertical and horizontal gutters between the panes. The Thomas De La Rue archives had part sheets of the 5, 10 and 25 satang and the 1 and 5 baht. The cross gutter blocks shown are unique and only available from the De La Rue archives.

I also do have the 5 satang cross gutter block in my collection.

Unique, only 1 cross gutter of the 1 baht exists.



1 baht

Unique, only 1 cross gutter of the 5 baht exists.



5 baht

Thailand Entertainment Tax Third Issue 1949 - 1953

Sheet margin information, only the value is written in the same color as the stamps.
All these sheet margin blocks come from the Thomas De La Rue archives and are very rare. Maximum, each value has two bottom margins values and two top values margins. The 10 baht has only two bottom margins values existing.



5 satang



1 baht



25 satang

Sheet Margin Information, Only The Value

5 satang



10 satang



25 satang



1 baht



Sheet Margin Information, Only The Value

5 baht



5 baht



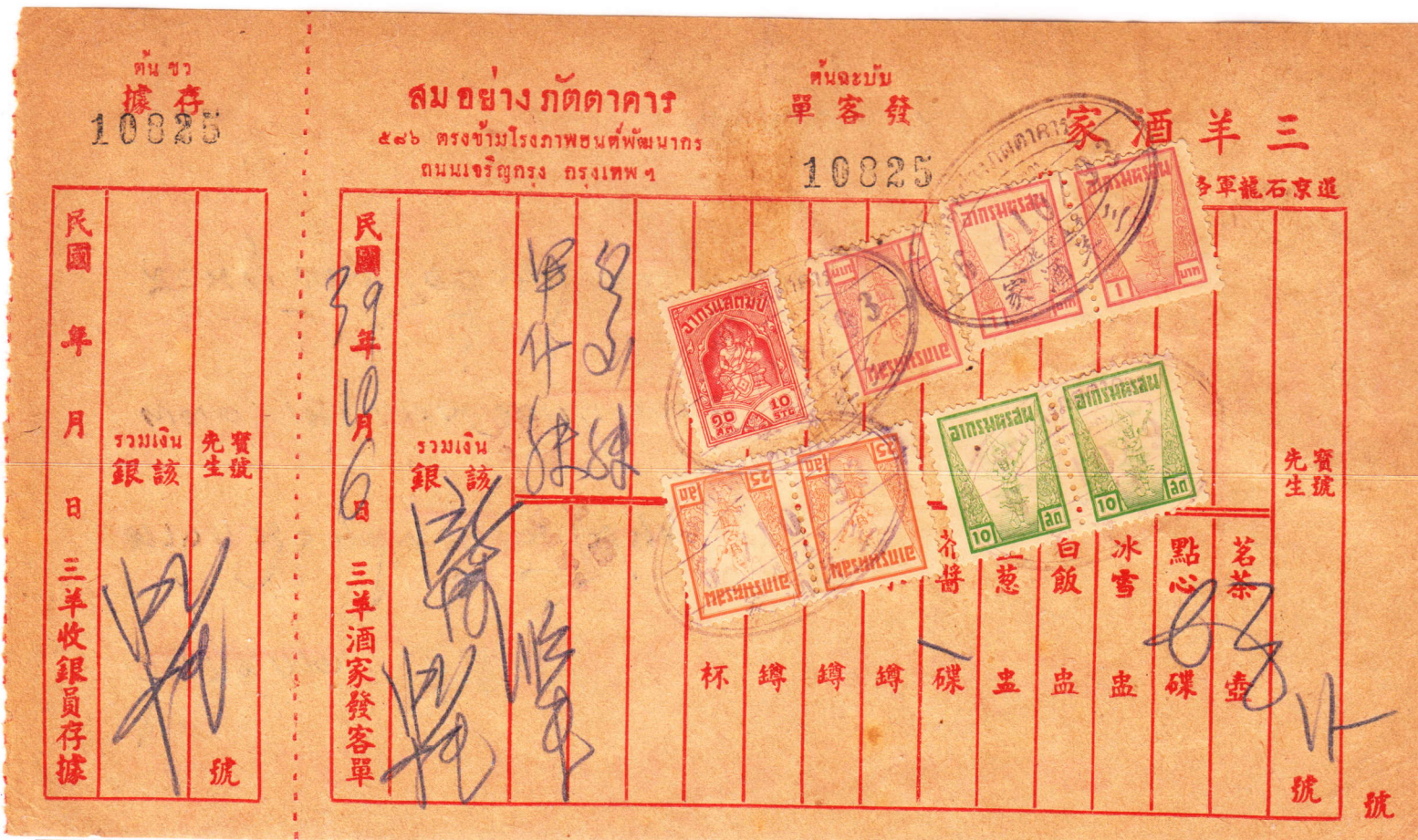
10 baht

Entertainment Tax Third Issue 1949 - 1953 Receipts

Receipt for a 1 night stay at the Rattanakosin hotel in Bangkok on August 9, 1949. The receipt has mixed imperforate second issue and perforated third issue stamps.



August 9, 1949, hotel receipt for 1 night at baht 38.50. The tax of 20% is paid with two 10 satang green stamps second issue and with third issue seven 1 baht pink and two orange 25 satang stamps.



October 8, 1950 a restaurant receipt with third issue stamps of two 10 satang green, two 25 satang orange and three 1 baht pink entertainment stamps. a red color 10 satang general revenue stamp is added for the document tax.

Entertainment Tax Third Issue 1949 - 1953 Receipt

Receipt for a 2 dinners, December 6, 1950. The top of the receipt reads "State Railway of Thailand" The total, including service charge was baht 26.40

กรมรถไฟ
ใบรับเงินสด เลขที่ 738126 ✓

วันที่ 6/12/50 พ.ศ. ๒๕๐๑

รายละเอียด	บาท	สต.
2 Dinners @ 12- 10% State Dinner	24	—
	2.40	
	5.30	
รวม	31.70	

ชื่อโรงแรม, บ้านพัก หรือรถเคเบียง

ได้รับเงินแล้ว

หมายเหตุ: จะได้รับผิดในการหักกลางทางราคาสิ่งของใบรับชนิดนี้โดยปกติโดยปกติได้ชำระเงินแล้ว

December 6, 1950 receipt for 2 dinners. The 20% tax was paid with third issue entertainment stamps. Three green 10 satang and five pink 1 baht stamps

On May 24, 1951, the requirement for hotels and restaurants to add entertainment stamps to their receipts was cancelled.

Thailand Entertainment Tax Fourth Issue 1953 - 1961

On April 25, 1953 a new set of Entertainment revenue stamps was issued. A 5 satang purple, 10 satang light green, 25 satang red orange, 1 baht dark pink, 5 baht dark green and a 10 baht red. On December 13, 1954, two new values were added, a 50 satang blue and a 2 baht brown. On March 1, 1957 yet another value of 3 baht yellow was added. There were no file copies of this fourth issue in the De La Rue archives, only a few loose values, mainly 7 copies of the 10 baht.

Below partial set, glued on paper, comes from the Thomas De La Rue archives. Sadly the set was cut in pieces by a previous collector. Unique.



10, 25 and 50 satang



1 and 5 baht



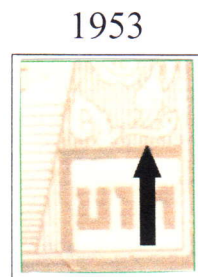
10 baht
very rare

The 10 baht red is only be found in the Thomas De La Rue archives. It has never been seen used. Only 7 copies are known of which 4 are in my collection.

The fourth issue of 1953 looks quite similar to the third issue of 1949. However, there are many design differences. Below shows how most easily to identify the two different printings. All values show a similar design difference, except for the 10 baht



no spacing
at arrow



spacing
at arrow



oval 0 in value tablet



round 0 in value tablet
very rare stamps

Entertainment Tax Fourth Issue 1953 - 1961 Used Stamps

The fourth issue is printed on paper which does show a grey color under UV light. The fifth issue paper, shown further in my exhibit, shows fluoresces under UV light. For the fourth issue, these stamps were only used on various types of entertainment tickets. Because the tickets and stamps had be torn in 2 upon entering the venue, few complete stamps and even less complete stamps on tickets survived this period.



5 satang



10 satang



25 satang



50 satang



1 baht



2 baht



3 baht



5 baht



10 satang, 12/8/1956



25 satang, 12/8/1956

Below, the only two movie tickets in my collection with the stamps non-torn.. The tax rate on movie tickets was throughout the use of entertainment stamps always 50% of the ticket price.

Oldest known movie ticket
November 12, 1955



Tax baht 2.50 paid with five 10 satang and one baht 2 stamp

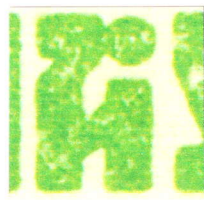


February 26, 1957, Krung Thep theatre. one 10 satang, one 25 satang and three 50 satang stamps all fourth issue.

Entertainment Tax Fourth Issue De La Rue Subtype

In the De La Rue archives, two values of stamps were found printed with a different printing technique as the fourth De La Rue issue, they are called subtype fourth issue. The ink looks smeared out, blurring some of the details in the printing. About thirty stamps 10 satang green and twenty stamps 25 satang orange were found. The margin shows color bars. These stamps are never been seen outside the archives.

From the De La Rue archives



10 and 25 satang, subtype four



In the fourth issue subtype, the top right ball of the letter is connected

In the fourth issue, the ball stands alone and is not connected.



10 satang
subtype



25 satang
subtype

By many collectors considered as proofs, however it is blotting paper used for cleaning the printing plates. Same design as subtype fourth issue.



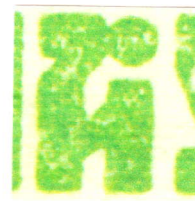
10 satang subtype, double print

Entertainment Tax Fourth Issue De La Rue Subtype Blocks

Found in the De La Rue archives printed between 1953 -1961. Subtype of the fourth issue. These are the only large blocks existing, making them Unique.



10 satang subtype.



In the fourth issue subtype, the top right ball of the letter is connected



25 satang, subtype

Thailand Entertainment Tax Fifth Issue 1962 - 1984

Starting 1962, the De La Rue archives contained sheets of entertainment revenues with their name imprinted in the margin. It seems that De la Rue made new printing plates with four panes, of 100 stamps with plate numbers 1A. 1B. 1C and 1D. However the sheets were cut in either horizontal sheets with horizontal gutter pairs or individual sheets. So the archives did not contain any vertical gutter pairs. There are no visible differences between the fourth issue and these fifth issue printings, however the fifth printings are printed on paper which a white reflection under UV light. The eight values issued were 5, 10, 25 and 50 satang and 1, 2, 3 and 5 baht as shown below.



Spacing at arrow

Unique



5 satang pair imperforate
Very rare, from the archives.
only 1 pair does exist.



5 satang



10 satang



25 satang



50 satang



1 baht



2 baht



3 baht



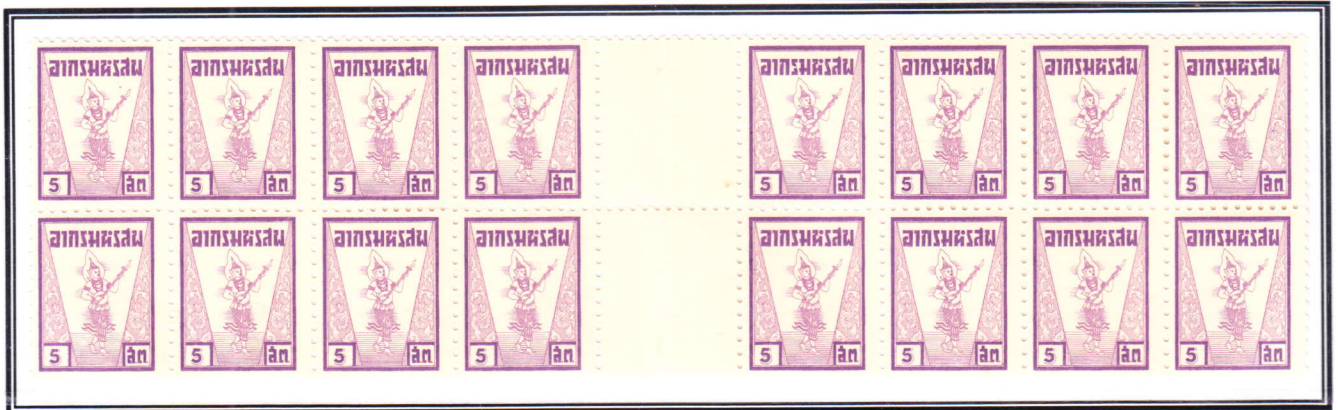
5 baht

Entertainment Tax Fifth Issue 1962 - 1984 Gutter Blocks

The fifth issue is printed by Thomas De La Rue on fluorescent paper.

Printed in sheets of 4 panes of 100, with gutters inbetween., cut in individual sheets before shipping to the customer. However the archives contained a few horizontal half sheets of 2 panes. The gutter blocks shown below are rare with a maximum of 7-8 gutters pairs existing. Gutters are only known for the 5, 10, 25 and 50 satang and for the 2 and 5 baht.

Rare horizontal gutter block



5 satang

Rare horizontal gutter block



10 satang

Rare horizontal gutter block



50 satang

Entertainment Tax Fifth Issue 1962 - 1984 Gutter Blocks

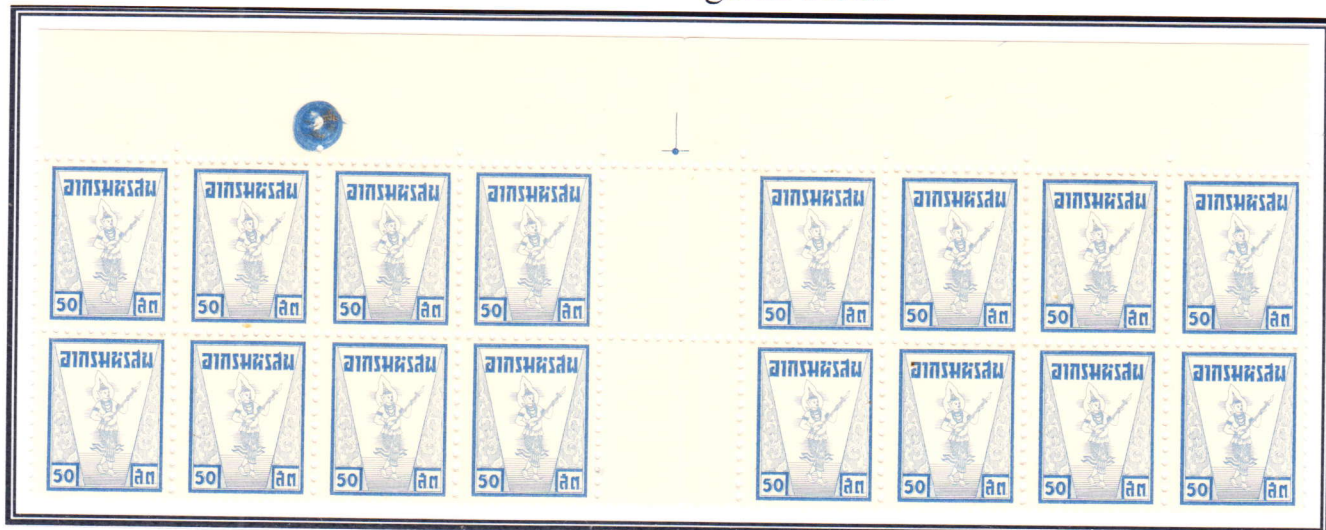
Horizontal gutter blocks coming from the Thomas De La Rue archives.
Positional blocks from the top of the panes with cutting guide lines.
Only available from the archives.

Rare horizontal gutter block



25 satang

Rare horizontal gutter block



50 satang

Entertainment Tax Fifth Issue Gutters and Imprints

Unique, the only blocks existing
From the De La Rue archives,



50 satang, bottom 2 rows with imprint and horizontal gutters, De la Rue archives panes 1C and 1D



2 baht, bottom 2 rows with imprints and horizontal gutters, De la Rue archives panes 1A and 1B

Entertainment Tax Fifth Issue 1962 Imprint Blocks

Thomas De La Rue made new printing plates for Entertainment stamps. The plates, 4 panes of 100 stamps, have the imprint of Thomas De La Rue in small letters. Each of the 4 panes has this imprint. All stamps were printed on fluorescent paper

Rare imprint block from the archives.



5 satang

Rare imprint block from the archives, with printing date.



10 satang

Rare imprint block from the archives, Plate 1B



25 satang

Entertainment Tax Fifth Issue 1962 Imprint Blocks



1 baht, imprint block as issued, plate 1D



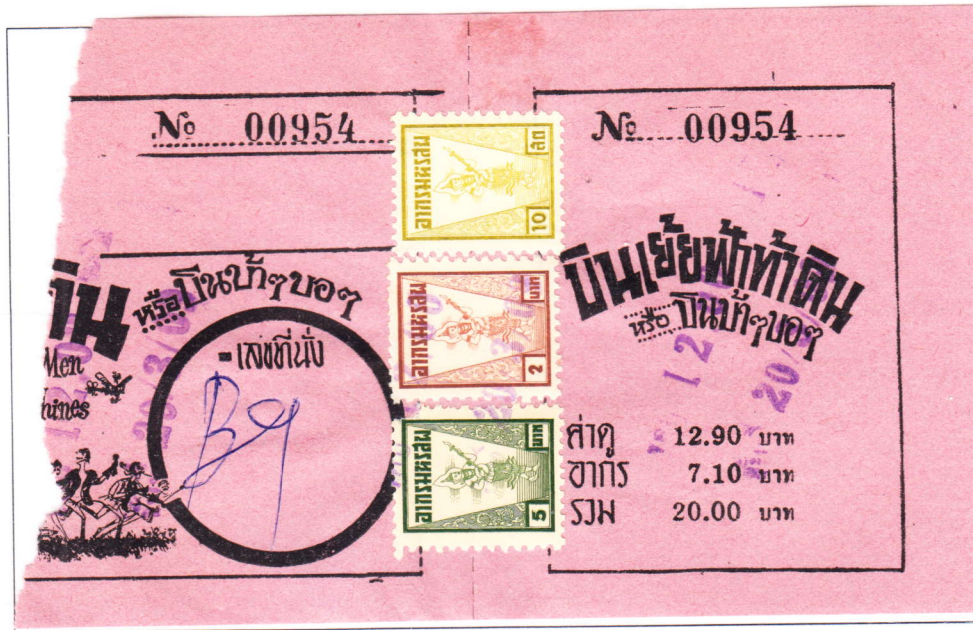
3 baht, rare imprint block from the archives, plate 1A



5 baht, rare block from the archives

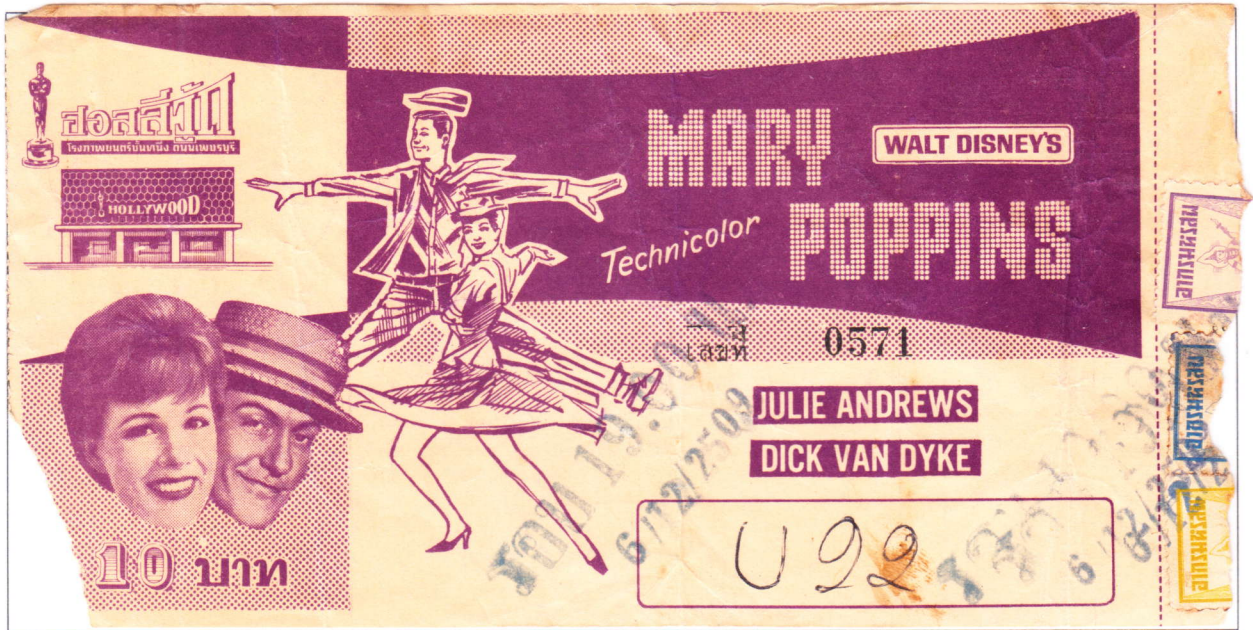
Entertainment Tax Fifth Issue 1962 - 1973 Movie Tickets

From the early 1960's, the movie industry in Thailand started booming with in Bangkok alone, already some 100 theatres. These movie tickets not rare and easy to find. Below three tickets from the 1966-1967 time period. To prevent the revenue stamps on the tickets to be recycled, the law stated that upon entering of the cinema, tickets and stamps had to be torn. Below tickets did not follow that law.



Entertainment Tax Fifth Issue 1962 - 1973 Movie Tickets

Below three movie tickets from the 1963-1966 period have the stamps correctly torn, following the law. The tax rate was always 50% on movie tickets, plus a small, I guess, municipal tax of 4%



Entertainment Tax Fifth Issue 1973 Ultra Bright Paper

Starting 1973, De La Rue started printing on so called ultra bright paper.



5 satang, from the archives 1973



10 satang, as issued, plate 2A



10 satang, as issued, plate 2A

Entertainment Tax Fifth Issue 1973 Ultra Bright Paper

Starting 1973, De La Rue started printing on so called ultra bright paper. This paper looks very white under UV light. Below are imprint blocks reading Thomas De La Rue from file copies out of the printers archives.



2A

THOMAS DE LA RUE & COMPANY, LIMITED



CND6418/7

2 baht, rare imprint block from the archives, plate 2A



3B

THOMAS DE LA RUE & COMPANY, LIMITED

5 baht, rare imprint block from the archives, plate 2A



2A

THOMAS DE LA RUE & COMPANY, LIMITED

1973+

5 baht, rare imprint block from the archives, plate 2A

Entertainment Tax Fifth Issue 1973 - 1975 Movie Tickets

Below two unused movie tickets of the Capitol Cinema. The stamps used are printed on Ultra Bright fluorescent paper, after 1973.

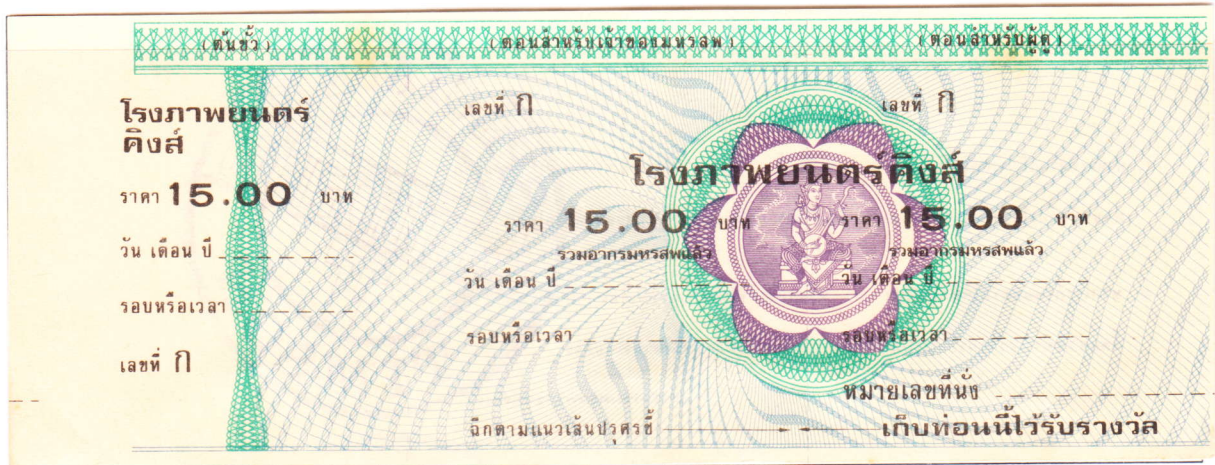


Entertainment Tax 1974, Pre-printed Movie Tickets

In November 1974, the Revenue Department decided to start printing movie tickets. These tickets did not need additional Entertainment tax stamps. This meant the end of the use of stamps. The back side of the tickets contain rules how the cinema should handle those tickets, so cheating on movie tax and reselling of already used movie tickets would stop. Very rare Specimen movie tickets.



10 baht, Specimen movie ticket, no serial number. Only 2 copies exist.



15 baht, Specimen movie ticket, no serial number. Only 2 copies exist



Backside of a 15 baht Specimen movie ticket, Printed by Timson. Rules for the cinema how to handle tickets on the backside.

Entertainment Tax 1974 - 1984 Used Movie Tickets

In November 1974, the Revenue Department decided to start printing movie tickets. These tickets did not need additional Entertainment tax stamps. This meant the end of the use of actual stamps. Because the Revenue Department logo was replacing actual entertainment revenue stamps, these tickets are considered Revenue Receipts.



20 baht used 1976



20 baht used 1978



30 baht used 1979



30 baht used 1979

The collection of tax on movie tickets was terminated as of January 1, 1985