

A Survey Of Amusement Taxes

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KEYWORD(S): AMUSEMENT TAX

SUBJECT(S): TAXATION

The Article first presents all laws of the Philippines which deal with amusements, entertainments and related subjects. The Article aims to present a comparative study of other taxation laws in other foreign jurisdictions and local tax laws, and how each are applied accordingly. The Author begins by providing a definition of Amusement and Entertainment in order to classify which actions are subject to the tax. Next, the Author gives a legal definition as well as classification of the subject, Amusement Tax, including how such concept came to be. From this, he draws out other related and some even uncommon taxes which most often come in lieu or together with said Amusement Tax. The Author examines the particular tax in line with the local and national levels, highlighting the purposes and goals under each level. Finally, by presenting key sections in different tax laws, the Author formulates particular consequences to the taxpayer in different areas, which he looks into vis-à-vis local and foreign tax laws. The Article also provides with a comprehensive list: "A Compilation of Amusement Taxes, From Tax Systems, Thirteenth Edition, Commerce Clearing House, 1952" noting the Amusement Taxes in various countries.