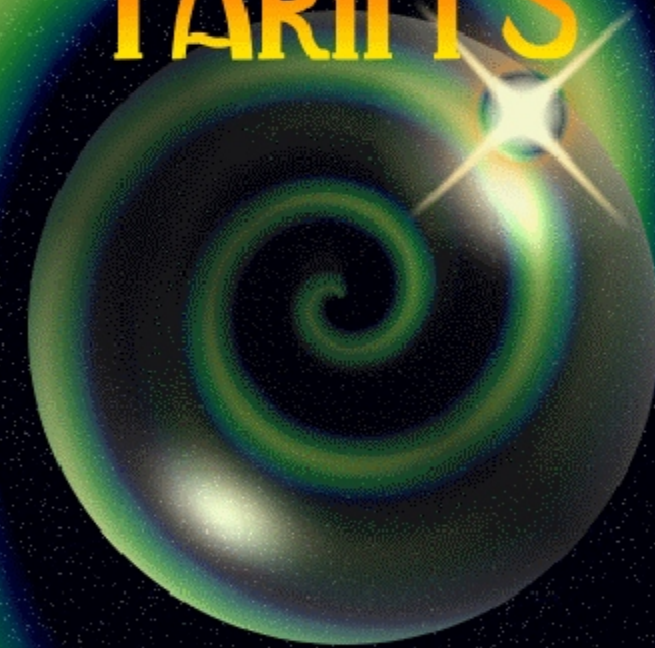


GENERAL FANTASY SERIES

# OPPRESSIVE TAXES AND TARIFFS



## VOLUME 1

Top Fashion games

# OPPRESSIVE TAXES AND TARIFFS, VOL. 1

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Published By Top Fashion Games

[www.topfashiongames.com](http://www.topfashiongames.com)

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### UNIVERSALLY COMPATIBLE:

This product contains information that is designed to be universally compatible with most forms of paper and dice, fantasy role playing games.

## OF TAXES AND TARIFFS:

Since the dawn of established governments various ruling bodies have sought out one means after another of drawing money from citizens and passing travelers alike. While nations, kingdoms, and communities that we create in our role playing fantasy worlds are purely the basis of our own leisure fiction there is no reason that we cannot have a bit of fun of our own when it comes to oppressing the financial gains of the adventurer and the villager alike. Oppressing Taxes And Tariffs, Volume 1 contains over thirty different ways to bleed that extra bit of coinage out of those who are already struggling to get by in your fantasy realm.

## CURRENCY ISSUES:

The supplies listed in this guidebook are described in a manner that would make them most compatible with a wide variety of fantasy role playing systems. The value of an item is set in a coinage system that is quite popular with many role playing games of a fantasy nature, a.k.a. the use of copper, silver, and gold coins. The relative comparable value of each coin is presented below.

1copper= a small amount of money, equal in value to the purchase of a simple torch, a very small loaf of bread, or the petty offering to a beggar.

1silver= a staple monetary sum, equal to a poor, unskilled laborer's work for one day or a plain, simple meal at a small inn. One silver coin is worth around ten copper coins.

1gold= a sum of money mostly used by skilled craftsmen, merchants, and aristocrats. One gold coin is worth around ten silver coins.

## TAXES:

Below is a selection of taxes that your own kingdoms or other governing bodies may wish to adopt in your attempts to oppress the unwashed masses.

### Arm And A Leg Tax

**Due:** Once Per Year

**Amount:** 1 silver coin per applicable appendage/limb

**Description:** Each functioning arm and leg that is attached to all citizens are subject to a tax of 1 silver coin per each limb. Should a limb still remain attached to a citizen but permanently unable to function then that particular limb shall not be taxed.

**Probable Cause:** After the many battles and wars it was determined that individuals who had not become disabled in terms of losing

an arm or a leg were in more fit shape to earn a steady living than the former soldiers who no longer had the full use of such limbs.

### Bloodletter's Tax

**Due:** Once Per Month

**Amount:** 2 copper coins per each client served

**Description:** Each functioning arm and leg that is attached to all citizens are subject to a tax of 1 silver coin per each limb. Should a limb still remain attached to a citizen but permanently unable to function then that

particular limb shall not be taxed.

**Probable Cause:** After the many battles and wars it was determined that individuals who had not become disabled in terms of losing an arm or a leg were in more fit shape to earn a steady living than the former soldiers who no longer had the full use of such limbs.

### **Birth Tax**

**Due:** Per Recorded Birth

**Amount:** 1 silver coin per infant born in wedlock, 3 copper coins for a bastard child

**Description:** Any infant born live shall be subject to a birth tax. This tax is equal to 1 silver coin should the child be borne of legitimate wedlock and a sum of 3 copper coins should the child be borne a bastard. The condition of the child's birth, whether legitimate or bastard, shall be recorded in a permanent public record. Still born children, miscarriages, or infants that die within 2 minutes of birth shall not be taxed as such.

**Probable Cause:** The birth tax is a sure fire way to ensure that a citizen of the governed territory shall be taxed from the very minute they breathe their first breath of life.

### **Burial Tax**

**Due:** Per Proper Burial

**Amount:** 1 silver coin, paid for by survivor or estate of the departed

**Description:** A designated survivor or estate of a recently departed who is receiving a burial deemed proper by custom shall be taxed for 1 silver coin. In the event that the departed is buried in a mass or unmarked grave then the burial tax shall be waived.

**Probable Cause:** Yet another way of taxing one from birth to death, the burial tax takes care of those that the birth tax cannot.

### **Cat Tax**

**Due:** Once Per Year

**Amount:** 1 silver coin per each head of

living feline owned

**Description:** Any domesticated, owned animal of feline blood, including domestic cats and exotic great cats alike, shall be subject to a yearly tax of 1 silver coin.

**Probable Cause:** The cat tax was designed as a means to cut down on the feline population of large, urban environments.

### **Cattle Tax**

**Due:** Once Per Year

**Amount:** 5 silver coins per every head of cattle

**Description:** Once per year all taxable citizens in ownership of live cattle shall be subject to the inspection of such livestock by an authorized tax collector. Per each head of cattle owned the citizen shall be required to pay an amount of 5 silver coins.

**Probable Cause:** The cattle tax was imposed as a means of allowing the ruling government to receive a share of profit off of the existence of such creatures.

### **Chimney Tax**

**Due:** Once Per Year

**Amount:** 2 gold coins per every standing, functional chimney

**Description:** Once per year all taxable citizens in ownership of any form of dwelling or building with an attached, standing, functional chimney shall be required to pay a tax equal to 2 gold coins for each chimney owned.

**Probable Cause:** The chimney tax was imposed as a hopeful means of cutting down on smoke in the air.

### **Dancing Tax**

**Due:** Per Session Of Performance

**Amount:** 2 copper coins per 1 hour of performance

**Description:** Any individual, citizen or non-citizen alike, shall be required to pay a

dancing performance tax of 2 copper coins for each hour that the individual dances for the purpose of collecting profit. This tax is to be presented to an authorized member of the local authority at the end of each performance. The individual shall be required to treat any amount of time below an hour or any unfinished hour of a performance session as being a full hour of performance. In keeping with proper accordance of this tax the performer must notify the local authority before engaging in such performance.

**Probable Cause:** The dancing performance tax was created as a means of regulating mostly the traveling performers who were trying to receive coinage for their talents without sharing a taxable amount of such gains with the authority.

#### **Dog And Wolf Tax**

**Due:** Once Per Year

**Amount:** 2 silver coins per each head of living canine owned

**Description:** Any domesticated, owned animal of canine blood, such as dogs and wolves, shall be subject to a yearly tax of 2 silver coins.

**Probable Cause:** The dog and wolf tax was designed as a means to cut down on the canine population of large, urban environments.

#### **Goat Tax**

**Due:** Once Per Year

**Amount:** 2 copper coins per every head of goats

**Description:** Once per year all taxable citizens in ownership of live goats shall be subject to the inspection of such livestock by an authorized tax collector. Per each goat owned the citizen shall be required to pay an amount of 2 copper coins.

**Probable Cause:** The goat tax was imposed

as a means of allowing the ruling government to receive a share of profit off of the existence of such creatures.

#### **Horse And Donkey Tax**

**Due:** Once Per Year

**Amount:** 8 silver coins per every live horse, mule, or donkey owned

**Description:** Once per year all taxable citizens in ownership of live horses, mules, and donkeys shall be subject to the inspection of such creatures by an authorized tax collector. Per each creature owned the citizen shall be required to pay an amount of 8 silver coins. Other, more exotic creatures of burden that do not fall into the category of being a horse, mule, or donkey may also be taxed by the horse and donkey tax as deemed appropriate.

**Probable Cause:** The horse and donkey tax was imposed as a means of allowing the ruling government to receive a share of profit off of the existence of such creatures.

#### **Land Tax**

**Due:** Once Per Year

**Amount:** 2 gold coins per every acre of land owned/established on

**Description:** Per every acre of land that a citizen either owns or establishes their estate on the citizen shall be required to pay a sum of no less than 2 gold coins. Areas of land less than one acre shall be considered to be one full acre in size.

**Probable Cause:** The land tax is a typical, standard means of acquiring money for the government.

#### **Marriage Tax**

**Due:** Upon Exchanging Of Vows

**Amount:** 4 silver coins per couple married

**Description:** Any couple married within the territory of the governed body shall be required to pay a marriage tax equal to 4 silver coins.

**Probable Cause:** The marriage tax was simply another means of squeezing extra income out of individuals, poor and rich alike.

### **Musical Performance Tax**

**Due:** Per Session Of Performance

**Amount:** 2 copper coins per 1 hour of performance

**Description:** Any individual, citizen or non-citizen alike, shall be required to pay a musical performance tax of 2 copper coins for each hour that the individual sings or plays a musical instrument for the purpose of collecting profit. This tax is to be presented to an authorized member of the local authority at the end of each performance. The individual shall be required to treat any amount of time below an hour or any unfinished hour of a performance session as being a full hour of performance. In keeping with proper accordance of this tax the performer must notify the local authority before engaging in such performance.

**Probable Cause:** As with the musical performance tax, the musical performance tax was created as a means of regulating mostly the traveling performers who were trying to receive coinage for their talents without sharing a taxable amount of such gains with the authority.

### **Poultry Tax**

**Due:** Once Per Year

**Amount:** 1 copper coin per every 10 head of live poultry.

**Description:** Once per year all citizens in ownership of live poultry shall be subject to the inspection of such poultry by an authorized tax collector. Per every 10 head of poultry owned the citizen shall be required to pay an amount of 1 copper coin. Odd amounts or amounts under exactly 10 head shall counted as being worthy of

exactly 10 head for the purposes of such taxation. Poultry shall be considered any form of domesticated fowl that would be deemed worthy as an egg and meat producer, particularly flightless or short flight fowl. This naturally includes chickens, guineas, ducks, geese, partridges, and quail. Other forms of meat and egg domesticated fowl may also be considered.

**Probable Cause:** With live poultry causing noise and pollution in crowded urban environments a poultry tax became a reasonable way to keep both a track on the growth of such population as well as a means of increasing government revenue.

### **Private Well Tax**

**Due:** Once Per Year

**Amount:** 10 gold coins per every functional, private well

**Description:** Once per year all taxable citizens in ownership of any form of functioning private well shall be required to pay a tax equal to 10 gold coins for each private well owned.

**Probable Cause:** The private well tax was imposed as a hopeful means of gaining additional taxation from well to do.

### **Prostitution Tax**

**Due:** Per Client Served

**Amount:** 1 copper coin per each client served, required once per week

**Description:** Any individual, citizen or non-citizen alike, shall be required to pay a prostitution tax of 1 copper coin for each client that the harlot or prostitute entertains. This tax is to be presented to an authorized member of the local authority at the end of profitable week.

**Probable Cause:** While many communities shun prostitution a few have found this ancient practice to be difficult to stop. As prostitution is profitable, such ruling governments have decided to impose taxes

on such working girls and lads.

### **Public Well Tax**

**Due:** Once Per Year

**Amount:** 1 silver coin from all citizens that do not own a private well of their own

**Description:** Once per year all taxable citizens who do not own a private well of their own shall be taxed a sum of 1 silver coin for use of public wells.

**Probable Cause:** The public well tax is a means of allowing the government to pay for upkeep of public wells.

### **Room Tax**

**Due:** Once Per Year

**Amount:** 5 silver coins for every room of home, building, or shed owned

**Description:** Once per year all taxable citizens in ownership of any form of dwelling or building shall be required to pay a fee equal to 5 silver coins for every room in such dwellings or buildings. Each hallway or straight hallway section, regardless of size, shall be considered to be an individual room. Dirt based cellars, overhead lofts and attics, as well as dungeons and general underground areas shall also be subject to the room tax.

**Probable Cause:** As it has proven difficult and costly to take the time to measure one's built property by standard practices the room tax was put into effect as a means of quickly accessing the property of a citizen.

### **Swine Tax**

**Due:** Once Per Year

**Amount:** 5 copper coins per every live pig or boar owned

**Description:** Once per year all taxable citizens in ownership of live forms of swine shall be subject to the inspection of such creatures by an authorized tax collector. Per each creature owned the citizen shall be required to pay an amount of 5 copper coins.

**Probable Cause:** The swine tax was imposed as a means of allowing the ruling government to receive a share of profit off of the existence of such creatures.

### **Virginity Tax**

**Due:** Once Per Year

**Amount:** 5 silver coins

**Description:** Any citizen, male or female, who is determined to be of courting or marrying age shall be required to pay a tax of 5 silver coins if they are declared to be a virgin.

**Probable Cause:** A reasonably oppressive law with intentions of squeezing out an extra amount of money from the citizens each year, the virginity tax requires any marriage age individual claiming to be a virgin to pay the heavy tax. As virginity is taken seriously by the good folk of the community in regards to courting and marriage, most individuals of this age (or their relatives) are inclined to pay the tax than claim (or admit) that the taxed individual is in fact not a virgin.

### **Wheel Tax**

**Due:** Upon Purchase

**Amount:** 2 gold coins per each wheel of a functioning transport item

**Description:** For each wheel placed upon a functioning transport item, such as a wagon or cart, the purchaser shall be required to pay exactly 2 gold coins. As such, a purchased wagon with four wheels will cost a combined tariff total of 8 gold coins.

**Probable Cause:** With a great number of wealthy merchants buying up all available wagons and carts it became reasonable enough for the government to impose a costly wheel tax, forcing these purchases to provide extra funding to the ruling state.

## **TARIFFS:**

Below is a selection of tariffs that your own kingdoms or other governing bodies may wish to adopt in your attempts to oppress the unwashed masses.

### **Bare Foot Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 1 copper coin per foot

**Description:** Any individual whether it be citizen or visitor shall be required to pay a tariff of 1 copper coin per bare, uncovered foot upon entry into the noted community or border governed with this tariff.

**Probable Cause:** Individuals who are not capable to afford shoes are often considered to be “undesirables” by the more prosperous folk of the community. The bare foot tariff was put into place in an effort to cut down on the entry of stragglers, drifters, and beggars attempting to take up residence within the community.

### **Cat Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 2 silver coins per each head of living feline owned/brought in

**Description:** Any domesticated, owned, or otherwise transported animal of feline blood, including domestic cats and exotic great cats alike, shall be subject to an entry tariff of 2 silver coins.

**Probable Cause:** The cat tariff was designed as a means to cut down on the feline population of large, urban environments.

### **Cattle Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 8 silver coins for every head of live cattle transported/brought in

**Description:** All live cattle brought into the governed body shall be subject to a tariff worth 8 silver coins for each head.

**Probable Cause:** This tariff is a fairly common practice of imposing fees upon the importing of livestock.

### **Dog And Wolf Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 3 silver coins per each head of living canine owned/brought in

**Description:** Any domesticated, owned, or otherwise transported animal of canine blood, such as dogs and wolves, shall be subject to an entry tariff of 3 silver coins.

**Probable Cause:** The dog and wolf tariff was designed as a means to cut down on the canine population of large, urban environments.

### **Fruit And Vegetable Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 1 copper coin per every 5lbs. of fruits and vegetables

**Description:** Any non-citizen bringing in a supply of fruits or vegetables shall be subject to a tariff fee. This fee is equal to 1 copper coin per every 5lbs. of fruits and vegetables brought into the border or community.

**Probable Cause:** As a means of protecting the interests of the providers of fresh produce within the community the governing bodies found a great need of providing a staple form of tariff upon the importing of fruits and vegetables.

### **Goat Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 3 copper coins for every head of live goats transported/brought in

**Description:** All live goats brought into the governed body shall be subject to a tariff worth 3 copper coins for each head.

**Probable Cause:** This tariff is a fairly common practice of imposing fees upon the importing of livestock.



### **Horse And Donkey Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 15 silver coins for every live horse, mule, or donkey brought in/transported

**Description:** All live horses, mules, and donkeys brought into the governed body shall be subject to a tariff worth 15 silver coins.

**Probable Cause:** This tariff is a fairly common practice of imposing fees upon the importing of such animals.

### **Non-Domestic Meat Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 1 silver coin per 1lb. of meat

**Description:** Any non-citizen bringing in a supply of meat that is determined to be of a source other than domesticated livestock or poultry shall be required to pay a tariff of an amount no less than 1 silver coin per every 1lb. of such meat. Citizens of the community or who live within the border that the tariff covers are exempt from paying this tariff.

**Probable Cause:** As the wealthier butcher shops and taverns that cater to a more prominent (and bored) audience began to see a supply and demand for exotic meats, particularly the flesh of monsters, visiting adventurers began to become rather wealthy off of the carcasses of their kills. The communities and nations who imposed the non-domestic meat tariff saw it fit that they too should obtain some sense of profit off of such deliveries beyond the normal sales or business taxes.

### **Poultry Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 2 copper coins per every 10 head of live poultry.

**Description:** All individuals, citizen or non-citizen, in immediate possession or ownership of transported, live poultry shall

be subject to the inspection of such poultry by an authorized tariff or customs collector. Per every 10 head of poultry owned the individual shall be required to pay an amount of 1 copper coin. Odd amounts or amounts under exactly 10 head shall counted as being worthy of exactly 10 head for the purposes of such tariff fees. Poultry shall be considered any form of domesticated fowl that would be deemed worthy as an egg and meat producer, particularly flightless or short flight fowl. This naturally includes chickens, guineas, ducks, geese, partridges, and quail. Other forms of meat and egg domesticated fowl may also be considered.

**Probable Cause:** With live poultry causing noise and pollution in crowded urban environments a poultry tariff became a reasonable way to keep both a track on the growth of such population as well as a means of increasing government revenue.

### **Swine Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 1 silver coin for every head of live pigs or boars transported/brought in

**Description:** All live pigs or boars brought into the governed body shall be subject to a tariff worth 1 silver coin for each head.

**Probable Cause:** This tariff is a fairly common practice of imposing fees upon the importing of livestock.

### **Vinegar Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 1 copper coin per every 5 gallons of vinegar

**Description:** For every 5 gallons of vinegar, regardless of quality, that is brought into the community or governed territory shall require a paid tariff of 1 copper coin.

**Probable Cause:** As vinegar usually brings a moderate return yield in regards to profit, the government decided to place a required fee on traveling merchants wishing to make

proper sale off of such potables.

### **Wine And Cider Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 1 copper coin per each gallon of wine or cider

**Description:** For each gallon wine or cider, regardless of quality, that is brought into the community or governed territory shall require a paid tariff of 1 copper coin.

**Probable Cause:** As alcoholic beverages bring in a high return yield in regards to profit, the government decided to place a required fee on traveling merchants wishing to make proper sale off of such potables.

### **Wheel Tariff**

**Due:** Upon Entry Of Community/Border

**Amount:** 3 silver coins per each wheel of a functioning transport item

**Description:** For each wheel placed upon a functioning transport item, such as a wagon or cart, that enters or leaves the border or the community governed by this tariff, the owner of such a transport item shall be subject of paying a tariff of 3 silver coins.

As such, a wagon with four wheels will cost a combined tariff total of 12 silver coins.

**Probable Cause:** With a great number of wealthy, traveling merchants crowding up the community streets with their burdened carts, wagons, and other transport devices the ruling governments found it necessary to impose special tariffs on such objects. Much to the chagrin of traveling merchants these individuals found their selves required to pay a tariff when both entering and leaving a governed area.