

# THE OPPRESSION OF TAXES AND TARIFFS....

While taxes and tariffs are greeted with disgust in the real world, they can be rather fun when imposed on the other characters of a fantasy campaign setting. After all, why should any self respecting community allow such wealthy adventurers to freely wander about when the village coffers are starving?

This edition of Oppressive Taxes And Tariffs features over a new dozen means of robbing villager, adventurer, and simple traveling alike through the customs of tariffs and tax collection.

# THE CURRENCY OF TAXES AND TARIFFS....

In this guide there is a mention of different varieties of coinage. In an effort to better explain the values of such coins, please refer to the descriptions of these types below.

## Gold Coin:

The most valuable form of coin typically mentioned, the gold coin is the standard coinage of highly skilled craftsmen, council workers, aristocrats, merchants, and other respected individuals. A gold coin is normally worth around 10 silver coins.

## Silver Coin:

A staple form of coinage, the silver coin is usually the standard daily wages of the poor, unskilled laborer. The silver coin can usually also by a plain, simple meal at an inn or tavern. A silver coin is normally worth around 10 copper coins.

## Copper Coin:

A petty form of coinage, a copper coin can normally buy a very small loaf of bread or a rumor from a bartender. A copper coin is normally worth around 10 steel coins.

## Steel Coin:

The most petty and smallest of all coins, these crudely minted coins are primarily used to make change. A steel coin buys very little itself. Normally a small, plain roll can be purchased for 2 or 3 steel coins while a single steel coin may purchase a cup of fresh water at the tavern or 1 single piece of candy, such as a small, boiled sweet.

## *OPPRESSIVE TAXES AND TARIFFS, VOLUME 2*

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This product contains information and ideas that may be used in many, if not most, high fantasy style, paper and dice format role playing games.

## AND NOW THE TAXES AND TARIFFS....

Below are the taxes and tariffs provided in this guide.

## **Alchemist Tariff:**

**Due:** Upon purchase **Amount:** 5 copper coins **Description:** 

Upon the entry of any alchemist item into the community, a tariff of 5 copper coins shall be enforced. This tariff shall be reflective of an item in its most singular, individual unit of sale. For example, 1 bottle of tonic shall carry a tariff of 5 copper coins, while 12 bottles of tonic shall carry a total tariff value of 60 copper coins.

#### **Probable Cause:**

Unlike the alchemist tax, which was designed mostly to gain extra income from the sale of expensive alchemical items, the alchemist tariff was created to discourage the entry of hazardous items or dubious snake oils into the community.



## Alchemist Tax:

**Due:** Upon purchase **Amount:** 5% of sale value **Description:** 

#### Description:

Upon the purchase of any form of alchemical item having a sale value of 1 silver coin or more, a tax equal to 5% of the item's value shall be added to the final sale price. This tax shall then be paid to the local authorities, with collection typically be taken up once per month by the local tax collector.

#### **Probable Cause:**

Most alchemical items are expensive. Their taxes should be likewise.

## **Barber's Tax:**

**Due:** Upon services rendered **Amount:** 4 steel coins

## Description:

A tax of 4 steel coins shall be collected from the barber for each service rendered.

#### **Probable Cause:**

The barber's tax is a common form of services tax.

## **Barrel And Keg Tariff:**

**Due:** Upon entry into the community

Amount: 4 copper coins

## Description:

Upon the entry into the community of any barrel, keg, or similar container capable of holding 5 gallons of content or more, a tariff of 4 copper coins shall be enforced.

#### **Probable Cause:**

In addition to the taxation of barrels and kegs sold, it is deemed in some lands appropriate to charge even a greater tariff on such items entering the community. This tariff, combined with the taxation on all sold barrels and kegs, was put into place to discourage outsiders who sought to sell their used barrels and kegs in distant towns and villages, much to the chagrin of the local coopers.

## **Barrel And Keg Tax:**

**Due:** Upon purchase **Amount:** 3 copper coins

#### **Description:**

Upon the purchase of any barrel, keg, or similar container capable of holding 5 gallons of content or more, a tax of 3 copper coins shall be enforced.

#### **Probable Cause:**

In lands where brewing and winemaking have become a common trade, the taxation of needed barrels and kegs was a way to secure a growing income for the rulers of the land.

## **Buckle Tax:**

**Due:** Upon purchase **Amount:** 3 steel coins **Description:** 

All buckles, whether sold loose or as a portion of a finished good (such as a pair of shoes), shall carry a tax of 3 steel coins.

#### **Probable Cause:**

Buckles tend to be used more by better to do individuals. While the buckle tax is rather light, only measuring in steel coins, the same buckle may be taxed over and over again due to being sold and then resold.

## **Butter Tariff:**

**Due:** Upon entry into the community **Amount:** 3 steel coins per 1 pound

## **Description:**

All butter entering the community shall have a tariff of 3 steel coins per 1 pound of butter enforced.

#### **Probable Cause:**

In addition to the taxation charged should any butter be sold, all cheese entering the community shall have a tariff of 3 steel coins per 1 pound charged towards the individual(s) bringing such items of dairy into the community. This is to help preserve the interests of the local dairy farmers.

## **Butter Tax:**

**Due:** Upon sale **Amount:** 2 steel coins per 1 pound **Description:** All butter sold shall carry a tax of 2 steel coins per ever 1 pound of butter sold. **Probable Cause:**  Dairy products are often fairly expensive yet high in demand. Butter is no exception.

## **Cheese Tariff:**

**Due:** Upon entry into the community **Amount:** 4 steel coins per 1 pound

## Description:

All cheese entering the community shall have a tariff of 4 steel coins per 1 pound of cheese enforced.

#### **Probable Cause:**

In addition to the taxation charged should any cheese be sold, all cheese entering the community shall have a tariff of 4 steel coins per 1 pound charged towards the individual(s) bringing such items of dairy into the community. This is to help preserve the interests of the local dairy farmers.

## **Cheese Tax:**

Due: Upon sale

Amount: 3 steel coins per 1 pound

**Description:** 

All cheese sold shall carry a tax of 2 steel coins per ever 1 pound of butter sold.

#### **Probable Cause:**

Dairy products are often fairly expensive yet high in demand. Cheese is no exception.

## **Covered Foot Tariff:**

**Due:** Upon entry into the community **Amount:** 1 silver coin per person

## **Description:**

Anyone entering the community with their feet covered with a manner of footwear, as in shoes, boots, sandals, or so forth, shall be required to pay a tariff of 1 silver coin.

## **Probable Cause:**

As most of the more common, poorer citizens and visitors cannot afford true forms of shoes, boots, and so forth, the ruling government decided to impose a tariff on any visitor entering the community who could afford to wear such articles of clothing.

## **Door Tax:**

**Due:** Once per year **Amount:** 3 copper coins per door **Description:**  All citizens of the community shall be taxed on the total number of doors that exist within their homes and respective buildings (barns, etc.), with such doors noted being both interior and exterior. The tax for each single entry door is a rate of 3 copper coins. Double doors shall be treated as two single entry doors. Open doorways without doors shall not fall under this taxation.

#### **Probable Cause:**

As numerous amounts of doors indicated a sign of wealthy construction in one's buildings, many communities found it wise to present a tax on such doors.

## **Dowry Tax:**

**Due:** Upon presentation of a dowry for one's daughter

Amount: 10% of the dowry value

#### **Description:**

Anyone receiving a dowry for offering their daughter's hand in marriage shall be subject to a tax equal to 10% of the dowry's total value.

#### **Probable Cause:**

This tax was brought about as a means to allow the ruling government to gain a bit of profit from the dowry that is presented to the father of a bride.

## Jewelry Tax:

**Due:** Upon sale **Amount:** 5% of the jewelry value

#### **Description:**

Upon the sale of any form of jewelry the merchant is expected to include a 5% sales tax, which shall be recovered by the local tax collector at regular intervals (usually once per month).

#### **Probable Cause:**

As most forms of jewelry usually bring a rather expensive price, the ruling government found the taxation of the sale of such items to be rather lucrative.

## **Magical Scroll Tax:**

Due: Upon sale Amount: 3 silver coins Description: Any scroll of a magical nature shall have a tax equal to 3 silver coins, which is to be gathered at the time of sale of the scroll.

## **Probable Cause:**

As scrolls of spells or other such magical natures tend to bring a handsome price, many communities found it to be within their interest to charge a tax of a few silver coins for the sale of such scrolls.



## Meal Tax:

**Due:** Upon sale **Amount:** 8% of meal's value **Description:** 

All forms of prepared and served food, including meals, appetizers, and so forth, shall be subject to a sales tax. This tax shall be worth no less than 8% of the food or meal's value.

#### **Probable Cause:**

Though a bit steep, many ruling governments found it necessary to impose a means of taxation on the meals served at inns and taverns.

## **Punishment Tax:**

**Due:** Once per year **Amount:** 4 copper coins **Description:** 

All adult citizens are required to pay a punishment tax once per year. This tax is to help keep up the wages of the community torturer and executor, as well as to uphold the maintenance of used items of punishment. The amount of this tax is 4 copper coins.

#### **Probable Cause:**

While most crimes have a fine accompanying whatever other means of torture, those responsible for dishing out whatever punishments still need to eat, even when no crimes are being committed.

## Road Tax:

**Due:** Once per year **Amount:** 8 copper coins

### **Description:**

All adult citizens are required to pay a road tax once per year. This tax is to help keep up the community roads. The rate of such tax is equal to 8 copper coins.

#### **Probable Cause:**

Such a tax is a common thing in many communities.

## Spell Caster's Tax:

**Due:** Upon service rendered **Amount:** 2 silver coins

## **Description:**

Any spell cast for the direct or indirect means of profit shall be subject to a tax of 2 silver coins.

#### **Probable Cause:**

As it is known that many a spell caster performs their mystical arts for the purpose of profit, many ruling governments have found it appropriate to tax all spell casters



on the services provided with such spells.

## <u>Tea Tax:</u>

**Due:** Upon trade or sale **Amount:** 5% of trade worth

#### **Description:**

Any form of trade or sale in the commodity of dried or fresh tea leaves shall be subject to a sales tax. This tax is to be equal to 5%of the commodity's total worth or price.

#### **Probable Cause:**

This taxation is quite popular in lands where tea is commonly consumed.

## **Unmarried Daughter Tax:**

Due: Once per year

Amount: 1 silver coin per unmarried daughter

## **Description:**

The parents of unmarried daughters shall pay a tax of 1 silver coin per daughter per year.

#### **Probable Cause:**

Such a tax was introduced with the intent to discourage families from holding out with the marriage of their daughters in hopes of gaining a larger dowry. While the tax did improve some courting relations, most individuals found the tax to be worth paying if the dowry expected was particularly valuable.

## Vineyard Tax:

**Due:** Once per year

Amount: 3 silver coins per acre of vineyard **Description:** 

Vineyard owners shall be required to pay a yearly tax that is equal to 3 silver coins per 1 acre of vineyard owned.

#### **Probable Cause:**

Such a tax was introduced to force wealthy vineyard owners to share more of the burden of the community's taxation needs.

