Sumptuary Law at the Movies: The Entertainments Tax Act 1917 (Cth)

Caroline Dick1

Paper prepared for

**2015 ATTA Conference** 

Tax: 'it's time' for change

**ABSTRACT** 

Many people think of sumptuary law as an archaic form of governmental intervention in the personal lives of medieval people and which had no significance in more modern times. This paper however, suggests that sumptuary projects were particularly 'alive' during the First World War. This was a period marked by social and economic anxieties and preoccupations with national security and morality which were analogous to those which prompted the creation of the early sumptuary laws. Throughout the war years the Australian Parliament was constantly looking back to the 'Motherland' for political guidance and moral succour. When the United Kingdom adopted sumptuary measures to regulate the personal lives of her citizens in times of national crisis, the new Commonwealth of Australia closely followed her lead in promulgating similar sumptuary measures. This paper will argue that the Entertainments Tax Act 1917 (Cth) was one such sumptuary measure. This paper will describe how this sumptuary measure not only focused on the wartime regulation of amusements but was also clad with an impulse for moral regulation which was a response to a wider governmental concern for the public well-being and economic future of the Australian population.

<sup>&</sup>lt;sup>1</sup> PhD candidate, School of Law University of Wollongong, contact caroline@uow.edu.au