

Exotic topic

Robert Jan Koopman

IATJ Assembly

The Hague, September 9 2023



The Hague



▲ Klassieke raceauto's tijdens een persconferentie over de organisatorische voortgang en sportieve stand van zaken over de Formule 1-race Dutch Grand Prix. © ANP / ANP

Zandvoort voert 'funtax' in van 3 euro per Formule 1-bezoeker

“The Zandvoort city council approved on Tuesday the introduction of a so-called entertainment tax, which means that the organization of the Dutch Grand Prix must pay 3 euros for every visitor. The tax will not be levied until next year.”



Encyclopædia Britannica:

Some amusement taxes, such as those on pool and billiard parlours and on racetracks, were originally imposed as sumptuary taxes, intended to discourage such enterprises.

The common justification for singling out amusement for special taxation is that entertainment is not a necessity and that spending on recreation evidences more than ordinary taxpaying ability.

Such views have been somewhat discredited by modern views that support activities that foster mental health

Is shopping Fun ?



Beverwijk Bazaar



Rechtbank Noord-Holland

March 5th, 2019



HOGE RAAD DER NEDERLANDEN

Gerechtshof Amsterdam

October 20th, 2020



HOGE RAAD DER NEDERLANDEN

Hoge Raad December 24th, 2021



HR 24 december 2021, ECLI:NL:HR:2021:1846

Whether an activity in an establishment qualifies as entertainment must – according to established case law of the Hoge Raad - be assessed on the basis of the essential characteristics of that activity and that establishment.

Contrary to what the plea argues, an activity cannot be regarded as entertainment **solely** because the consumer seeks, undergoes, finds, tends to find or is able to find entertainment, diversion, relaxation or amusement, in that activity.

However, the way in which consumers usually experience an activity **can be taken into account** when assessing the characteristics of that activity.

HR 24 december 2021, ECLI:NL:HR:2021:1846:

The Court of Appeal has ruled that the main characteristic of the Beverwijkse Bazaar is that it offers the opportunity to shop and consume food, that these activities cannot be regarded as entertainment and that the activities organized in addition are not of such a nature that the Bazaar could be qualified as entertainment.

That judgment does not err on the understanding of the concept of entertainment. That judgment is otherwise intertwined with the assessment of the facts reserved to the Court of Appeal, it's not incomprehensible and it's adequately reasoned.

It's official: Shopping is not fun



Thank you for staying awake