In Lighter Vein

There is nothing so certain as taxes and death, said Benjamin Franklin. It is therefore good to be relieved of this grim reality with some thoughts on the lighter side of taxes and taxation.

Maxims

To tax and to please, as much as to love and be wise, is not given to men.

– Edmund Burke

The thrifty may prosper; The spendthrift will not; But each with the Treasury Will share his lot!

– Anon

Their joint accounts are retarded By one persistent flaw! He’s fast in the deposit She’s quicker on the draw!

-Reply from a Bank to the Revenue

Taxpayers in correspondence with the Revenue

1. I have to inform you that my mother-in-law passed away on receiving your form. Thanking you!

2. Please revise this assessment. I have not worked for the last twelve months, as I have broken my leg. Hoping you will do the same.

3. Reference your queries. I have no children. Trusting this will receive your attention.

4. Reference your Form IV- I am a vermin destroyer. I have not earned anything for a month. I shall be glad to call on you at any time.

Reply of a taxpayer to the Revenue on a contract of offer and acceptance

She offered her honor I honored her offers So all night long It was on her and off her!

Entirely Fiscal!

A woman angrily asked her tax-lawyer husband why he and his beautiful blonde secretary had to work late three nights a week. ‘My dear,’ he explained, ‘this is my busy season and I assure you my relations with her are entirely fiscal.’

“The State has a wide discretion in selecting the persons or objects it will tax.’

Per Hedge J. in Income Tax Officer vs Lawrence Singh Ingty 68 ITR 272 (S.C.)

So it comes as no surprise when it was proposed in the Rhode Is land legislature in the 1970’s that there be enacted a US82 tax on every act of sexual intercourse.

A tax lawyer resisted this tax by invoking the legal maxim ‘Lex non cogit ad impossibilia.’ (‘The law does not compel performance of the impossible.’)

Tax Avoidance

Oh! what a tangled web we weave,

When first we practice to deceive!

But when we’ve practiced quite a while,

How vastly we improve our style.

No taxation without representation

Taxation without representation is tyranny.

Representation without taxa- tion is inconceivable.

– A tax lawyer.

Taxes and the Peeping Tom

The original Peeping Tom was a tailor who lived at the time Lady Godiva made her famous ride, naked, through the English town of Coventry in the eleventh century.

Lady Godiva was the wife of Leofrie, Earl of Mercia, whose do- main included Coventry. Exasperated by her pleas to reduce the taxes he was extorting from the poor townsfolk, the Earl agreed to do so if she rode on her horse, naked, through the town.

Lady Godiva dumbfounded Leofric by taking up the challenge and riding stark naked through the town of Coventry. In gratitude for this charitable act, the people of Coventry saved her blushes by staying indoors and keeping their doors and windows closed.

Everybody, except Tom the tailor who could not resist peeping at the naked beauty. The story goes that he was struck blind for his curiosity!

Taxation and the Female Anatomy

An exotic dancer has been allowed to enlist her enlarged breasts as business assets and claim a US$2,000 deduction for their depreciation on her 1988 tax forum. Cynthia Hess, known as ‘Chesty Love,’ challenged an Internal Revenue Service ruling denying her claim based on previous rulings that enhancements of a taxpayer’s health or appearance, while useful for business, are too personal in nature to deduct as business expenses. Special Trial

Judge Joan Seitz Pate, however ruled that Hess had her breasts enlarged purely for making money and that their cumbersome size precluded her from deriving personal benefit from them. Pate’s ruling allows her to treat her breasts as business assets, similar to equipment, on which rebate can be claimed. ‘Petitioner, in pursuit of additional income, had inserted implants that augmented her breasts to such an extent that they made her appear freakish,’ Pate said. “They were so large that they ruined her personal appearance,

her health and imposed severe stress on her personal and family relationships, the Judge added. Hess’ enlargement to a 56ff-cup size increased her weekly earnings from US$550 to US$ 3,500, but also caused her great physical discomfort and alienation from most of her family.

The dilemma of a President on trying to understand Tax Law

I can’t make a damn thing out of this problem. I listen to one side and they seem right- and God! I talk to the other side and they seem just as right, and here I am

where I started. I know somewhere there is a book that will give me the truth. But Hell! I couldn’t read the book!”

President Harding (Quoted by Randolph Paul Taxation in the United States.’)



Stanley Fernando is a Graduate of the University of Ceylon and an Attorney-at-law, specialising in Tax law. He has been a Lecturer and Examiner in Tax at the Sri Lanka Law College, and a Visiting Lecturer of the University of Colombo.