



## Spanish Theater Owner Starts “Carrot Rebellion” to Protest Tax Increase

When Spain’s new prime minister, [Mariano Rajoy](#), violated his campaign promise not to increase the top Value-Added Tax (VAT) rate and instead increased it to 21 percent last summer, Quim Marce knew he was in trouble. His little 300-seat theater [in the village of Bescano](#) had been forced to charge a VAT of eight percent on each ticket, and the new rate of 21 percent would keep his customers away. With unemployment at 25 percent in Bescano, he knew that his very livelihood was threatened. [He told National Public Radio](#) (NPR) reporter Lauren Frayer, “This is the end of our theater ... we’ve got to do something so we don’t pay this 21 percent, and we pay something more fair.”



Frayer exercised some literary license, no doubt, and explained that while gazing out a window one day, Marce got an idea: Sell carrots which are taxed at only four percent as a staple and give away free admissions to his shows. As Marce explained,

We sell one carrot, which costs 13 euros — very expensive for a carrot [\$16.50!]. But then we give away admission to our shows for free. So we end up paying 4 percent [VAT] on the carrot, rather than 21 percent, which is the government’s new tax rate for theater tickets.

Now Marce is getting national notoriety, and his theater is full. He even makes a joke about the carrots:

There’s always an announcement before the show begins that says photos are not permitted and that you should turn off your cell phone. So now we’re going to add: No chomping loudly on your carrots during the show!

[Dan Mitchell](#), a senior fellow at the Cato Institute, [gave Marce only “two cheers”](#) for protesting the increase in the VAT:

As much as I admire non-compliance when tax systems are too onerous, I suspect that these Spaniards are protesting against the idea that they should pay for big government, but I wouldn’t be surprised to learn that they very much support a bloated welfare state [as long as] someone else is picking up the tab. In other words, they’re probably hypocrites.

It’s just a matter of time before the tax authorities discover the fraud and bring down the hammer on Marce. After all, it’s tax evasion, and therefore it cannot be allowed to continue. As economist Fernando Fernandez, a professor at Madrid’s [IE Business School](#), put it:

This is called tax evasion. I mean, we may like it because it has to do with culture, and we like people going to the theater. But this is called tax evasion.

This means that people who do pay taxes have to pay a larger tax. And this makes it more difficult



Written by [Bob Adelman](#) on November 19, 2012

---

to get the fiscal target [[being mandated](#) by the European Union and European Central Bank].

So we have to denounce this just as much as we denounce the filthy rich who don't want to pay taxes. We should do the same.

These sentiments ought to sound eerily familiar to students familiar with [Shay's Rebellion](#) in Massachusetts in 1786-1787. Noting the incipient rebellion against taxes being imposed on poor farmers, President George Washington said:

What a triumph for the advocates of despotism [it would be], to find that we are incapable of governing ourselves and that systems founded on the basis of equal liberty are merely ideal and fallacious.

Daniel Shays, a poor farmhand, joined the Continental Army, fought at Lexington and Concord, Bunker Hill, and Saratoga, and was eventually wounded. He was never paid his promised wages and resigned from the army in 1780, returning to Massachusetts only to discover that he was being sued by the state for nonpayment of taxes. He discovered others in similar circumstances and began to organize a rebellion. So successful was Shays in eliciting support for his rebellion that on September 2, 1786, when Massachusetts Governor James Bowdoin called up the militia to put down the rebellion, most of them refused to turn out, [much to Bowdoin's astonishment](#).

Bowdoin forced the Massachusetts legislature to "vindicate [this] insulted dignity of government" and passed the [Riot Act](#) (with the help of Samuel Adams) which "forbade all gatherings of more than 12 armed persons and empowered sheriffs to kill rioters." Adams went so far as to say: "Rebellion against a king may be pardoned, or lightly punished, but the man who dares to rebel against the laws of a republic ought to suffer death." The legislature passed additional laws prohibiting the exercise of the freedom of speech that was critical of the government, and suspending *habeas corpus* for the protesters.

Finally, after the rebellion had been put down, the legislature added a final insult by passing the [Disqualification Act](#), which stated in part:

That to whomsoever of the offenders aforesaid, the Governor shall think fit, by virtue of any act or resolve of the General Court, to promise a pardon and indemnity, for the offences aforesaid, it shall be under the following restrictions, conditions and disqualifications, that is to say, That they shall keep the peace for the term of three years, from the time of passing this act, and that *during that term of time, they shall not serve as Jurors, be eligible to any Town-Office, or any other Office under the Government of this Commonwealth*, and shall be disqualified from holding or exercising the employments of School-Masters, Innkeepers or Retailers of spirituous liquors, or either of them, or giving their votes for the same term of time, for any officer, civil or military, within this Commonwealth. [Emphasis added.]

There were two other tax rebellions in America's early history, the [Whiskey Rebellion](#) from 1791 to 1794, and [Fries's Rebellion](#) from 1799 to 1800, each with the same result: Tax protesters were met with overwhelming government force, with numerous casualties recorded. Each had the lasting impact of cementing into place the government's right to suppress violent resistance to its laws.

As Mitchell dourly commented, if carrots are outlawed in Marce's theater, he could always sell tomatoes.



## Subscribe to the New American

Get exclusive digital access to the most informative, non-partisan truthful news source for patriotic Americans!

Discover a refreshing blend of time-honored values, principles and insightful perspectives within the pages of "The New American" magazine. Delve into a world where tradition is the foundation, and exploration knows no bounds.

From politics and finance to foreign affairs, environment, culture, and technology, we bring you an unparalleled array of topics that matter most.



### What's Included?

- 24 Issues Per Year
- Optional Print Edition
- Digital Edition Access
- Exclusive Subscriber Content
- Audio provided for all articles
- Unlimited access to past issues
- Coming Soon! Ad FREE
- 60-Day money back guarantee!
- Cancel anytime.

**Subscribe**