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forward. The forward shifting is possible because the demand for cinema-show is inelastic with regard to price. Even if we consider cinema entertainment as a regular and to a certain extent essential part of the expenditure of the average person and as such a routine luxury, it seems that demand for cinema entertainment remains price-inelastic unlike other luxuries. In fact it seems that for most of the people it being the only affordable entertainment with almost a constant frequency, the demand does not decrease even after significant increases in the price of entertainment due to taxation or other reasons. Theoretically, it may be argued that a very high rate of tax may make complete forward shifting of the entertainment tax difficult. In that case a part of the tax amount will have to be borne by the cinema proprietors by reducing their earnings or there may be some backward shifting in which case a part of the tax amount will be borne by the distributors. Alternatively, the cinema owners may try to reduce their operating costs for which purpose they may follow any one or the combination of the following methods. (i) They will reduce the cost of services and facilities by reducing the quality of services and facilities. (ii) They may reduce the wages of the daily workers. (iii) They may also reduce the number of workers employed. (iv) They may increase their operating efficiency. (v) They may reduce their routine advertisement costs.

In view of the fact that minimum wage legislation may be applicable to the cinema workers, number two method may not