



Course: “Digital Tax Education and Tax Payments”

Microlearning Clips

Clip 2: “How did taxes come about?”

Clip Scenario

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1. Introduction

1.1. Introducing the character

- the character will appear on the screen
- the proposed name is 2QT (too cute)

2QT: Hello. My name is 2QT. I am an intergalactic fashion designer. I design rocket-propelled clothes.

2QT: I came to planet Earth because I am fascinated by your shoes. I have a great idea. I can design rocket-propelled shoes!

2QT: Europeans love shoes. I will make my shoes in the European Union!

- starts getting information on the subject and comes across the idea of “paying taxes”
 - can’t get his alien head around it, needs to investigate further
- taxes a look at what humans do about taxation
 - 2QT’s thoughts are displayed as text on the screen.

2QT: **But if I set up a business, I’ll have to pay taxes.**

- **What’s the whole idea of tax about, anyway?**

2. Early examples of taxes in European history and their evolution up to the present

2.1. Early examples of taxes in European history and their evolution up to the present

2QT is on the screen scratching his head and thinking. A time machine is near him. A red button ON/OFF is ready to be pressed in order to travel back in time.

- message on the screen
- 2QT: **When did people in Europe come up with the idea of taxes?**
- **Press the red button and go back in time to find out!**

On the screen is an Ancient Greek atmosphere.

- message on the screen
- You are in **Athens**, capital of Ancient Greece. When Athens had to go to war, someone had a **brilliant idea**. **Every** Athenian **citizen** would **pay** some money to the state to **buy weapons** and look after the army. This was an early kind of tax, called **eisphora**.

After the war ended, the citizens stopped paying this tax, and sometimes the State could pay back the tax with stuff they'd captured during the war.

- 2QT: Very clever!
- Animation: 2QT presses the red button and teleports.

On the screen is a Roman Empire atmosphere. 2QT is happy.

- message on the screen
- The **Roman Empire** invented all sorts of taxes. It was very expensive running such a big empire!
- One of the first taxes was called **Munera**, which means **duty** or obligation. It was **paid by wealthy people** to contribute to the Roman Empire.
- Some of the taxes invented during the Roman Empire we still pay in Europe:
- **property tax**
- **customs duties**
- **general tax on sales of goods**
- **inheritance tax**
- 2QT: Those Romans must have been clever!
- Animation: 2QT presses the red button and teleports.

2.2. Funny taxes over time

2QT is on the screen scratching his head and thinking. A time machine is near him. A red button ON/OFF is ready to be pressed in order to travel back in time.

- message on the screen
- 2QT: Have taxes always been good for the people?
- Animation: 2QT presses the red button and teleports.

On the screen is a Viking atmosphere with 2QT wearing a Viking horned helmet

- message on the screen
- 2QT: Wow! I have horns!
- The **Vikings** had a cunning idea. They invaded England and refused to leave unless the English paid them a '**guest fee**'. The English didn't think it was very funny. The Vikings thought it was hilarious.
- Animation: 2QT presses the red button and teleports.

On the screen is a Roman Empire atmosphere.



- 2QT: Back in the Roman Empire! Poo! What's that smell?
- message on the screen
- Human pee, or urine, if you're being polite, was used to make leather, and to clean white robes. Tanners and laundrywomen **bought bucketloads** from public urinals in Rome's **Great Sewer System**. Emperor **Vespasian** realised he could get **lots of money by taxing it**.
- Animation: 2QT presses the red button and teleports.

On the screen Russian atmosphere, Tsar Peter.

- 2QT: **Beard tax?**
- Introduced by **Tsar Peter I of Russia**, it was paid by men who grew a beard, because it wasn't fashionable in Western Europe and Tsar Peter wanted Russia to be European.
- 2QT: I just can't believe that!
- Animation: 2QT presses the red button and teleports.

On the screen England during 1696.

- **England's King William III** had a great idea. Rich people had big houses with lots of glass windows. So in 1696 he introduced... a **window tax**!
- The bigger the house, the more windows it had, and the more tax the owner would pay.
- 2QT: That was so cunning!
- Animation: 2QT presses the red button and teleports
- brief conclusion sequence:
- 2QT: From our journey through time, I learned that citizens have had to pay taxes for some crazy reasons. 2QT: I understand: citizens had to pay some **unfair taxes** when it was a king or **a few rich people who made the rules**. It got better when citizens could elect **a government to manage taxes** for them.

3. Who's in charge of all the tax money?

On the screen is an aerial picture of a small country town surrounded by fields and forests, with roads and a railway line. 2QT and one of the children appear in front of the photo.

- 2QT wants to know who makes all the decisions about how to spend our tax.
 - 2QT: Who is **in charge of all the money collected** in taxes? That's an important job. How do citizens know the money is spent **fairly**?
 - Child: In towns and cities, there is the **Local Council**. My uncle is the Mayor of our town. There are 50,000 people living there.



A picture of the Mayor pops up over the photo. He has a big gold chain round his neck.

- The Council talk about **what to do with the tax money**, and they **vote** to decide, and there is a **team** of people to **organise** it.
- 2QT: Who is on the **Town Council**?
- Child: Any citizen who lives here can stand for **election** as a **Councillor**. It's a good way to **contribute** to your community.
- The aerial photo zooms out and shows a whole country (no identifiable country shape, but with clearly marked borders).
 - 2QT: This is a country in the **EU**? Does it have a Council too?
 - Child: This **EU country** has **50 million citizens**. There is a national **Parliament** which makes decisions for the **whole country**. There is a **Prime Minister** who leads the **government**, and other **ministers** for different departments, like **Foreign Affairs**, and **Industry**, and **Agriculture**. The members of **Parliament** talk about everything, and **vote** to decide on **new laws** and **how to spend** our **tax money**.
- A woman pops up against the map with a badge „Prime Minister“, then a group of people (diverse ethnic, gender, age) with MP badges
 - Child: They spend the tax money on **national services**.
- The aerial photo zooms out to show the whole of the EU.
 - 2QT: There is someone in charge of the whole **European Union**? That's a huge job!
 - Child: The EU has a **Council** and a **Parliament**. There is so much work organising **28 countries** and **500 million citizens**!

A man pops up against the map with a badge „President“, then a group of people (diverse ethnic, gender, age) with MEP badges.

- 2QT: No wonder it's so important to **pay our taxes**. Now you have explained, the taxes we pay don't seem much at all, for all these **services** and all the **work** that's done.

4. Tax: everyone pays, everyone benefits

4.1. Everyone benefits

2QT is on the screen near a picture showing a baby, a child, a young person, a family, a very old person.

- message on the screen
- 2QT: Everyone benefits their whole life? Please explain!
- You benefit as soon as you're born, through **healthcare** and **social services**. Then you get your **education** and **leisure** when you're a child, and when you



have your own **family** you really appreciate everything you get from the **local council** and the **state**.

- 2QT: What would happen if a taxpayer decided **not to pay tax** because he **doesn't use these services**?
- 2QT: He's strong and healthy so he **doesn't need a doctor**.
- 2QT: He has never been robbed, so he has **never needed the police** to find the thief.
- 2QT: He doesn't have children, so **he doesn't need a school** for them.
- But he **does use the roads and the trains**, he **wants his country to be safe**, he **wants to play sport** and go to the **theatre**, he **wants a clean city** and a **safe city**. Maybe he doesn't know how much **value** he gets from the tax he pays!
- 2QT: So paying tax is about **contributing to society**, not just buying a service. I see! What a good feeling that gives me!
- brief conclusion sequence:

a message like a diagram recapping the information already presented in the animation.

- The **taxes** that we citizens pay are not just to **respond to our personal needs** and **benefit our family** directly. Each contribution helps to **support everyone**. At some point, we all need education, healthcare, justice, and to be safe to enjoy our lives in a peaceful country.

5. Spot the benefit

On the screen a city street appears. We see a shop, an office building, a house, a small hotel. 2QT is with three children (different ethnic backgrounds; one girl, one boy, different ages).

- 2QT: Can you show me anything that tax has paid for?
- Girl: That shop is my mum's **new business**. She got some **money** and lots of **free advice** to help her get started.
- gold star appears on the shop with a ***ting!*** sound effect. This happens for every benefit.
 - Girl: In that block are the offices of the **Town Council**. They organise all the **public services** for the town. Everything is paid out of taxes. ***ting!***
 - Boy: I live in that **house**! My dad runs that **hotel**! We pay local taxes to get our **rubbish collected** ***ting!*** and for the **library** ***ting!*** and my **school**. ***ting!***
- A dustbin lorry appears and takes black bags away. - ***ting!***
 - Girl: ... the **street lights** ***ting!***
 - Girl: ... the **roads and pavements mended** ***ting!***
 - 2QT: So it's the cities that get all the benefit from taxes?
 - Boy: NO! Silly 2QT!

- scene changes to a small village in beautiful countryside, with hills and a forest (with sign saying "National Park"). 2QT and the three children are there.

- 2QT: There are no public services here!
- Boy: Clean air and **clean environment**... ***ting! ***
- Boy: Managing the **National Park**... ***ting! ***
- Girl: **Local bus** service... ***ting! *** and a **car park** for visitors... ***ting! ***
- Girl: Village **school**, ***ting! *** **health centre**, ***ting! *** **post office**... ***ting! ***
- 2QT: Oh yes, I see now. Taxes go a long way!

- 2QT and the children are in a big railway station. There are buses parked, and to one side is an army lorry with soldiers standing around. On the other side is a police car with flashing lights.

- 2QT: Can you show me more public services?
- Girl: YES!
- Girl: The **railways** can take you to the next station or right across Europe! ***Ting! ***
- Boy: The **army** is there to keep our whole country safe. ***Ting! ***
- Boy: The **police** protect us and the town, and catch criminals. ***Ting! ***
- 2QT: Okay, you've convinced me!

