



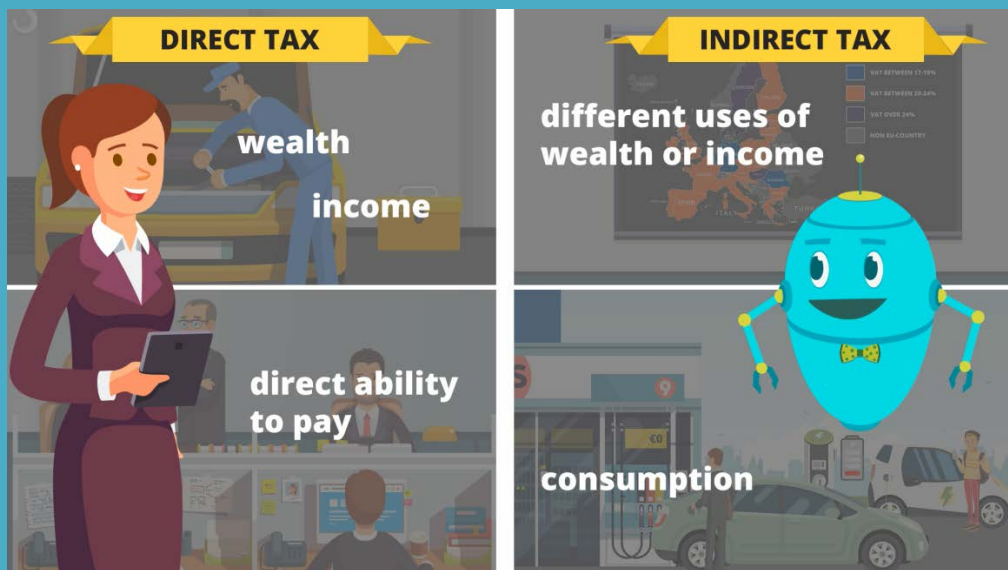
Course: "Digital Tax Education and Tax Payments"

Microlearning Clips

**Clip 7: "What kinds of taxes are there?"**

Clip Description

Representative image



<b>Title</b>	What kinds of taxes are there?
<b>Brief description</b>	The activity aims at helping students getting to understand the main types of taxes in force in the European Union.
<b>Details</b>	<p><b>Purpose:</b> Students should understand the main types of taxes in force in the European Union.</p> <p><b>Objectives:</b> Identify and understand the main types of taxes in force in Member States. Understand the differences between direct and indirect taxes. Explain the need for taxing individuals' and companies' activities. Identify in which category each of the presented examples fits best.</p> <p><b>Materials:</b> Micro-clip "What kinds of taxes are there?"</p>



	<p>Interactive whiteboard (or just an LCD projector)</p> <p><b>Vocabulary:</b> taxes, direct and indirect taxes, corporate taxes, excise duty, VAT</p>
<p><b>How to use this lesson</b></p>	<p><b>Activity steps:</b></p> <p>Play the introductory part of the clip. Pause the clip and make sure that the students have understood the plot.</p> <p>Play the first section where the concepts of direct and indirect tax are presented. Explain why a part of an individual monthly income goes to taxes and how is that related to the benefits he/she gets. Explain why indirect tax is different from the direct tax.</p> <p>Play the following sections where Gabrielle, the professor of economics illustrates examples for both direct and indirect taxes. Discuss with the students all the concepts presented in the examples.</p> <p>Play the part where the professor concludes the presented examples, presenting key aspects of both categories of taxes. Play the last section and discuss about customs duties and their necessity for the Economy.</p> <p><b>Wrap up:</b></p> <p>You can organize a class discussion based on the concepts presented in the micro-clip. The topics addressed may include:</p> <p>Ask students to make a list related to their family with direct and indirect taxes they have paid over time.</p> <p>Organize a game in class in which you have one customs officer, and the rest of the students have to pick up a parcel, and pay their duties if necessary – depending of the value of the parcel.</p> <p>You can also use the educational game provided in this section as homework for consolidating the concepts presented in the lesson.</p>
<p><b>Category</b></p>	<p>Microlearning</p>
<p><b>Target</b></p>	<p>Children</p>
<p><b>Main target group</b></p>	<p>9 to 12 year olds</p>
<p><b>Related school topics</b></p>	<p>Economics, Ethics, European Hours, English as a Second Language, Human Sciences</p>

