



Course: “Digital Tax Education and Tax Payments”

Microlearning Clips

Clip 10: “Can tax help protect the environment?”

Clip Scenario

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## 1. Introduction

### 1.1. Introducing the character

- the character will appear on the screen
  - Hello! My name is 2QT.
- clothing appears in the background
  - I design rocket propelled clothes.
- rocket shoes appear in the background
  - I came to Earth because I am fascinated by your shoes.
  - I have a great idea: I can design rocket propelled shoes!
- the EU is indicated on the map
  - I will make my shoes in the European Union.
- 2QT puzzled (can't get his alien head around it)
  - 2QT: But if I own a factory, I don't want to damage the environment.
  - 2QT: I wonder - **Can tax help protect the environment?**

## 2. Presentation of environmental taxes

### 2.1. Taxes created to support the protection of the environment

- A screen with children in the park next to a road.
- A lot of traffic in the scene - cars that are highly polluting (animation on the emissions of the cars)
  - 2QT: **That doesn't look good!** What happens to the flowers in park when that smoke covers them? How about the children? They look **affected by the smoke!**
- The flowers next to the road die, and all the environment is affected. Children are sad.
- A factory at the suburbs of a city pouring out pollution.
- Next to the factory a house.
- A family is outside, and the father feels the emissions and immediately starts coughing.
  - 2QT: Is your father all right? He looks a bit sick.



- Eric the child: He is not all right. He suffers from a **lung disease** caused by the **smoke** of that factory.
- Eric the child: He is taking medication, but he needs to live in a place that is not so badly polluted.
- 2QT has a worried face.
  - 2QT: I have seen the **damage caused by pollution** to the environment and also to people!
  - 2QT: Someone **has to do** something about this!
  - 2QT: What can be done to **protect** the environment and the people from pollution?
- An environment engineer (Matteo) appears on the screen.
  - Matteo the engineer: The state is already taking **measures to help repair** the damage from pollution, and to **stop people causing pollution**.
  - 2QT: How is the state helping?
  - Matteo the engineer: The state collects **environmental tax** to finance activities which help to **protect the environment**. **Also, factories are asked by the State to install filters called catalysts that reduce the environmental damage.**
- An animation of a green umbrella that protects the city (environment) and the people appears. The smoke from the factory is stopped by the umbrella.
  - 2QT: Are people also protected from this damage?
  - Matteo the engineer: These activities help to **heal the environment** so that people and their kids can live **healthy lives**.
  - 2QT: **What are environmental taxes?**
  - Matteo the engineer: **Environmental taxes are paid on activities that have a bad effect on the environment and harm Planet Earth.**
- 2QT is happy and pleased.
  - 2QT: Good, I understand now. But tell me more.

## 2.2. Types of environmental taxes



- An image representing the four types of environmental taxes: energy, transport, pollution and resource.
- The elements are all animated.
- Matteo and 2QT are on different parts of the screen.
- Energy - power plant, an oil extractor and petrol refinery
- Transport – plane, helicopter and car
- Pollution – an oil spill from a oil tanker in the sea
- Resource – a lumberjack who is cutting down trees
- The image zooms in on the energy taxes
- An image representing a power plant, an oil extractor and oil refinery (the elements are all animated – smoke, electricity)
  - 2QT: Do these activities have a **bad effect on the environment**?
  - Matteo the engineer: **Yes, they poison the air, water and earth.** This is **why** energy taxes are paid by the companies who produce the energy and by people who use it.
- The screen shows again the four types, but the energy is inactive.
- The image zoom in on the transport taxes.
- An image representing a plane and a helicopter flying above the road, and a car on the road.
  - 2QT: **Transportation** affects the environment, so it is **taxed** too, right?
  - Matteo the engineer: Yes, you've got the idea. To reduce the negative effects on the environment, the State is **banning from circulation or imposing higher taxes for older cars** with larger engines that have more emissions than the new ones.
- The screen shows again the four types, but the energy and the transport are inactive.
- The image zoom in on the pollution taxes.
- An image representing an oil spill from a oil tanker in the sea.
  - 2QT: **This is massive pollution! Do they just have to pay taxes?**
  - Matteo: No. If they are responsible for an accident like this, they will pay a **big fine** as well. The oil will kill birds, animals and fish in the sea.
  - Matteo: Also, water is polluted by the thrown **plastic garbage**. Plastic only deteriorates in **300 years** so it affects the wildlife a lot.
  - Matteo: For example, in some EU countries, plastic bags are taxed to reduce their use.





- Matteo nods his head.
- The screen shows again the four types, but the energy, the transport and the pollution are inactive.
- The image zooms in on the resources taxes.
- An image representing a lumberjack who is cutting down trees.
  - Matteo the engineer: This business makes money from **cutting down the forest**. Do you think they have to pay tax?
  - 2QT: Yes, because the lumberjack is altering the natural environment and is using a precious resource.
  - Matteo the engineer: Exactly! One of the measures taken by the State in this case is to oblige land owners to clean their terrains and **plant new trees**.
  - Matteo the engineer: Congratulations, 2QT! You just learned about environment taxes!

### 3. Final Screen

- 2QT smiling
  - 2QT: Does anyone **in your family** pay an environmental tax? Can you give some **examples**?
  - 2QT: How do you think that **environmental tax helps** to protect people?
- closes the story.

