







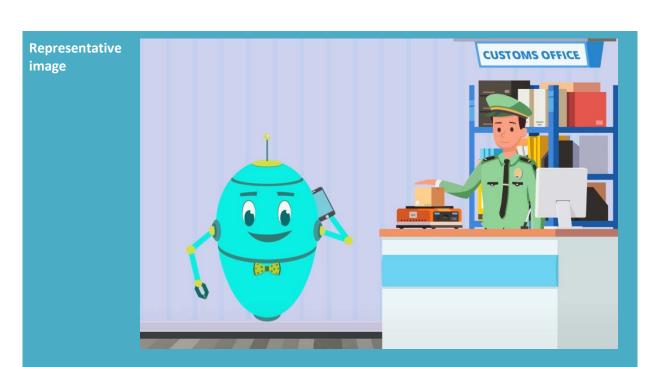


Course: "Digital Tax Education and Tax Payments"

Microlearning Clips

Clip 12: "What is customs duty?"

Clip Description



Title	What is customs duty?
Brief description	The activity aims at helping students know the history of customs duty and what is their role in nowadays' society.
Details	Purpose:
	Students find out the history of customs duties and what is their role in nowadays' society.
	Objectives:
	Find out the origins of customs duties in history and why they had to be paid.
	Understand the role that customs duties play nowadays in our Society.
	Identify how customs duties are applied in the EU.
	Materials:
	Micro-clip "What is a customs duty?"
	Interactive whiteboard (or just an LCD projector)















	Vocabulary:
	Customs duties, duty-free, customs union
How to use this lesson	Activity steps:
	Play the first section of the Clip, illustrating the history of customs duties from Ancient and Medieval Europe to nowadays.
	Play the following section and pause the clip to explain the illustrated reasons why custom duties are beneficial for countries and individuals. After playing the animation, discuss with the students about the reasons we are still using customs duties today.
	Debate on what would be the repercussions of not paying custom duties.
	Wrap up:
	You can organize a class discussion based on the concepts presented in the microclip. The topics addressed may include:
	Ask students to research and present some other customs duties in European history, apart from the illustrated examples.
	Ask students to make a list of 10 different parcels of different values coming from other countries and tell them to calculate how much should be paid on custom duties for each parcel. Compare the results and calculate together the correct amounts.
	You can also use the educational game provided in this section as homework for consolidating the concepts presented in the lesson.
Category	Microlearning
Main target group	13 to 17 year olds
Related school topics	Economics, Ethics, English as a Second Language, Human Sciences



