

# Taxing times

Benjamin Franklin said that in this world nothing is certain except death and taxes. This is true, but what people have to pay tax on changes and some of the taxes in the past were very unusual.

One common way is to tax people. For example, in England in 1381 people over 15 years old had to pay one shilling tax. This was very unfair because if you were poor a shilling was a very large amount of money, but not for someone rich. Also people can hide if you try to count them in order to tax them. So in 17th century England they decided to tax windows and fireplaces, because rich people would have more fireplaces or windows, so the tax would be fairer. But in order to avoid paying tax, some people blocked their fireplaces or windows so that they didn't have to pay tax on them. You can still see houses in England today with bricked up windows.

One unusual tax was a tax on beards. Several rulers used this tax, including Henry VIII and Elizabeth I of England and Tsar Peter I of Russia. In Russia in 1705, everyone had to pay a tax if they had a beard, except churchmen because they had to wear a beard. If people didn't pay the tax, they had to wear a sign which said 'beards are ridiculous'.

The Pharaohs of Egypt taxed many food products. One of their strangest taxes was on cooking oil. People had to buy their cooking oil from the Pharaoh's officials and Egyptian tax collectors went to people's houses to check that they used the right amount of oil and to take away any old oil and make them buy new, taxed cooking oil.

Salt is a very popular thing to tax because people can't live without it. For example, in India there was a tax on salt for thousands of years. When the British increased the salt tax dramatically, there were many protests like Mahatma Gandhi's salt march in 1930. The French also had a salt tax, which led to protests around the time of the French Revolution.

People understand they need to pay tax, but are unhappy if it isn't fair. At the moment some taxpayers are asking their governments to tax them more. For example, in France and the USA some people are asking for a 'millionaires' tax to help their country in these difficult financial times.

**1** Use vowels (*a, e, i, o, u*) to complete the objects. Then guess the country (England, USA) and when they are / were taxed.

Object	Country	Century
h _ ts		
s _ _ p		
w _ llp _ p _ r		
bl _ _ b _ rr _ _ s		
f _ r		
br _ cks		

**2** Now read about some more taxes. Match the country to the object taxed.

- |                          |                      |
|--------------------------|----------------------|
| 1 Windows and fireplaces | a England            |
| 2 Beards                 | b Egypt              |
| 3 Cooking oil            | c India and France   |
| 4 Salt                   | d Russia and England |

### 3 Use the question words to complete the questions. Then answer them.

How much    What    When    Where    Who    Why

- 1 \_\_\_\_\_ did Benjamin Franklin say about taxes?
- 2 \_\_\_\_\_ did people in England over 15 years old have to pay in tax in 1381?
- 3 \_\_\_\_\_ put a tax on beards in Russia in 1705?
- 4 \_\_\_\_\_ did people have to wear a sign which said 'beards are ridiculous'?
- 5 \_\_\_\_\_ did tax collectors go to people's houses in Egypt?
- 6 \_\_\_\_\_ did people protest about a salt tax?

### 4 Complete the sentences with words connected with tax from the box below.

pay tax    tax    taxed    tax collectors    tax on    taxes    taxpayers    to tax

- 1 Nothing is certain except death and \_\_\_\_\_ .
- 2 People can hide if you try to count them in order \_\_\_\_\_ them.
- 3 Egyptian \_\_\_\_\_ went to people's houses to check they used the right amount of oil and to take away any old oil and make them buy new \_\_\_\_\_ cooking oil.
- 4 In India there was a \_\_\_\_\_ salt for thousands of years.
- 5 The French also had a salt \_\_\_\_\_ .
- 6 People understand they need to \_\_\_\_\_ .
- 7 Some \_\_\_\_\_ are asking for a 'millionaires' tax'.

### 5 To talk about what was necessary or not necessary in the past we use *had to* or *didn't have to*. Complete the sentences below using the correct form.

- 1 In England in 1381 people, over 15 years old \_\_\_\_\_ pay one shilling tax.
- 2 Some people blocked their fireplaces or windows so that they \_\_\_\_\_ pay tax on them.
- 3 In Russia in 1705, churchmen \_\_\_\_\_ pay a tax if they had a beard, but all other people with beards needed to pay a tax on their beards.
- 4 If people didn't pay the tax on beards, they \_\_\_\_\_ wear a sign which said 'beards are ridiculous'.
- 5 People \_\_\_\_\_ buy their cooking oil from the Pharaoh's officials in ancient Egypt.

### 6 Discuss these questions with your partner(s).

- What did you find interesting or surprising about taxes?
- Which things are taxed in your country? Which of these do you think are fair?
- Think of three other things you think should be taxed and why

### Glossary

**avoid** (verb) – to choose not to do something because you don't want to do it

**block** (verb) – you can block a window or a fireplace so you can't use it

**certain** (adj) – definitely going to happen

**dramatically** (adv) – if prices increase dramatically, the price goes up a lot

**fireplace** (noun) – a place in a room where a fire burns

**financial** (adj) – involving money

**hide** (verb) – to go or be somewhere where no one can find you or see you

**march** (noun) – a walk by a group of people in order to protest about something

**pharaoh** (noun) – a ruler in ancient Egypt

**protest** (verb) – to disagree strongly with something, often by taking action in public / **protest** (noun)

**ridiculous** (adj) – silly, something to laugh at