

Taxing times

Language

Vocabulary connected with taxes, question words, obligation/lack of obligation in the past

Level

Elementary to pre-intermediate and above (equivalent to CEF level A1/A2–B1 and above)

Comment

With tax as a hot topic at the moment, this eLesson looks at unusual taxes in the past and now.

How to use the lesson

- 1 Before students read the text, write the following on the board: *m _ n _ y*. Ask for students' help to complete the word using vowels (*a, e, i, o, u*). The answer is *money*. If possible, have pictures of the objects for exercise 1 and write the gapped words on the board. Then ask students to complete the words using the vowels. If necessary, pre-teach *tax*. Then ask students in pairs to guess which country and when the taxes were / are (the answers are not in the text). Take feedback.
- 2 Pre-teach *fireplace* and *beard* if necessary. Set exercise 2 and give a brief time limit, eg 1–2 minutes depending on students' level, to encourage fast reading. When the time limit is up, students can discuss their answers in pairs if appropriate. Take feedback. **Cultural note** – Benjamin Franklin was one of the Founding Fathers of the USA and signed the Declaration of Independence. The original quote was *In this world nothing can be said to be certain except death and taxes*.
- 3 Exercise 3 gives students practice in question words. If you feel your students might have problems with any of the words, you can refer them to the Glossary. Students could compare their answers in pairs. Take class feedback. Note that question 3 in this exercise is a subject question so does not have an auxiliary verb in the question.
- 4 Students ask and answer the questions in exercise 3. Weaker students could then look back at the text to find the answers before doing oral work with students asking and answering the questions in pairs.
- 5 Exercise 4 helps students build a network of words connected with tax. Weaker students could look back at the text and underline any words including *tax*. Then they could complete exercise 4. Stronger students could try and complete the exercise first and then check their answers by looking back at the text. Take feedback. You could highlight the useful patterns here and encourage students to note them down, eg *a tax on something* (preposition), *to pay tax* (collocation), *a taxpayer / a tax collector* (you could highlight the stress on the first syllable), *to tax something* (transitive).
- 6 Exercise 5 focuses on obligation / lack of obligation. Students complete the exercise and pair check if appropriate. Take feedback. You could provide further practice of obligation by asking students to think about how taxes are different from their country now. If necessary, highlight the present form *has / have to, doesn't / don't have to*. Students could work in pairs to write sentences about the differences. Monitor and help with vocabulary and help students self-correct the grammar if appropriate.
- 7 Exercise 6 gives students personalised speaking practice about taxes. Set the discussion task for small groups if appropriate. Take class feedback. To extend the speaking, groups could prepare their ideas for other things to tax and present them to the class. There could then be a vote on the best ideas.

Answer key

1

Object	Country	Century
hats	England	18th
soap	England	14th and 15th (the Middle Ages)
wallpaper	England	18th
blueberries	USA	now
fur	USA	now
bricks	England	18th

2

1 a 2 d 3 b 4 c

3

- 1 What: in this world nothing is certain except death and taxes
- 2 How much: one shilling
- 3 Who: Tsar Peter 1 of Russia
- 4 Where: in Russia
- 5 Why: to check that they used the right amount of oil, to take away any old oil and make them buy new, taxed cooking oil
- 6 When: in 1930 in India, and at the time of the French Revolution (the end of the 18th century)

4

- 1 taxes
- 2 to tax
- 3 tax collectors / taxed
- 4 tax on
- 5 tax
- 6 pay tax
- 7 taxpayers

5

- 1 had to
- 2 didn't have to
- 3 didn't have to
- 4 had to
- 5 had to

6 Students' own answers / ideas.

Related websites

The following websites might be useful for either you or your students.

- <http://www.knowyourmoney.co.uk/weirdest-taxes/>
- <http://www.efile.com/unusual-strange-funny-taxes-throughout-the-world-and-history/>
- http://dontmesswithtaxes.typepad.com/dont_mess_with_taxes/2009/08/tax-us-more-say-some-rich-americans.html