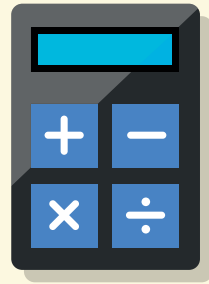




Tax types



This sequence is intended as a framework to be modified and adapted by teachers to suit the needs of a class group.

Resources needed

- Tax types – Explainer
- Excise revenue – Visualiser
- Excise revenue – Worksheet
- Impact of excise tax – Visualiser
- Impact of excise tax – Investigation

Other resources you might like

- Building charts and tables – How-to-sheet
- Calculating percentage change – How-to-sheet

Suggested activity sequence

Part A: What other taxes do we pay?

- 1 Use a *grouping strategy* to organise students in groups of 3 or 4.
- 2 Students read the *Explainer* and in groups develop dot-points of the main points of taxation in Australia and write these on the whiteboard.
- 3 When all dot-points are displayed, discuss them and develop an agreed class list of dot-points which summarise taxes in Australia.

Part B: Calculating revenue from excise

- 1 Use the *Excise revenue – Visualiser* to remind students what a spreadsheet formula looks like, how you anticipate the table will be set out and what the graph for the first question will look like. Make sure students remember how to copy formulae to save them time.

Refer students to *Building charts and tables – How-to-sheet* if needed.

- 2 As a class, read the instructions on the *worksheet* and clarify as required. If necessary, redisplay the visualiser.
- 3 Students work individually on the tasks.
- 4 Once students have completed the tasks, discuss their findings with the whole class.

Part C: Investigating Excise

- 1 Explicitly teach students how to calculate percentage change (increase and decreases).

Refer students to *Calculating percentage change – How-to-sheet* if needed.

- 2 As a class, read the instructions for the *investigation*, and clarify if required.
- 3 Use the *Impact of excise tax – Visualiser* to demonstrate how to use the percentage change formula and how the graph will look.
- 4 Give students time to complete the activity.
- 5 As a class, discuss students' findings.