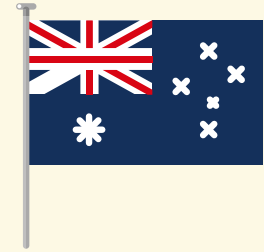




Tax systems, democracy, and human rights



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

Resources needed

- Democracy versus Autocracy – Visualiser
- Tax systems and freedom – Investigation
- *Universal Declaration of Human Rights* to come after Investigation
- Democracy in crisis cartoon
- Writing paragraphs in Civics and Citizenship – Model

Suggested activity sequence

Part A: Exploring the relationship between democracy and freedoms

- 1 Working in pairs, students list 5 countries they associate with freedom and 5 countries they associate with a lack of freedom.
- 2 Record these countries on the board under 2 headings: 'Freedom' and 'Lack of freedom'.
- 3 Students list of qualities that suggest 'freedom' and qualities that suggest a 'lack of freedom'.
- 4 Use student suggestions to create a list of indicators of the qualities of 'freedom' and a list of indicators of the qualities of a 'lack of freedom'. Summarise these on the board.
- 5 Display and discuss the definitions of democracy and autocracy using the *Democracy versus autocracy visualiser*.
- 6 Students complete part 1 of the *Investigation*. Examples of indicators of relevance and reliability include:
 - a non-profit website
 - associated with the University of Oxford
 - provides current information
 - no advertising
 - information is freely available.



Part B: Exploring the relationships between democracy, freedom and human rights

- 1 If possible, display a poster of the *Universal Declaration of Human Rights* in the classroom.

Search for 'universal declaration of human rights' in a browser.

- 2 Display the political cartoon of *Democracy in crisis* on a whiteboard or screen.

Search for the following in a browser: freedom house democracy in crisis cartoon'.

- 3 As a class and with reference to the *Universal Declaration of Human Rights* deconstruct the cartoon in relation to the issues of democracy and freedom.

The following are examples of questions that could be used to prompt student responses:

- Why might the warrior be represented as a woman?
- What countries are identified as joining the battle for democracy and human rights?
- What does the dropped shield represent?
- What elements suggest the current approach of the United States to human rights?
- Why might Germany be seen as a leader in the battle for human rights?
- What might the representation of the warriors' eyes tell us?
- From where might the arrows have been launched?

Part C: Exploring the correlation between tax revenue, freedoms and human rights

- 1 Explain to students that they will work in pairs to explore if there is a relationship between a country's tax system and the freedoms and human rights experienced by its citizens.

- 2 Pairs complete part 2 of the investigation.

- 3 As a class, revisit the relationship between democracy and freedoms, and discuss how a democratic country's tax system might support its democracy (for example, by supporting freedoms and human rights) and societal cohesion (for example, by promoting inclusion).

- 4 Students write a paragraph on the role of a country's tax system in sustaining democracy and promoting social cohesion.

To scaffold student writing, refer them to *Writing paragraphs in Civics and Citizenship – Model*.