



Taxing fat



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

Resources needed

- Government influence on decisions - Visualiser
- Impact of tax on production and consumption – Visualiser
- Taxing fat - Group Investigation

Suggested activity sequence

Part A: Does taxing fat work?

- 1 Display page 2 of the visualiser: *Government influence on decisions* to explain how and why the uses taxes to encourage or discourage the consumption of some goods and services.
- 2 Play: *Why Australia needs a sugary drinks tax* to give students an example of how and why governments might consider imposing a tax on goods that are harmful. Give students the *video viewing guide* to complete while they watch the video.
- 3 Display and discuss information on the visualiser: *Impact of tax on production and consumption*.
- 4 As a class discuss:
 - why governments impose higher taxes on goods that are harmful
 - what should happen to revenue collected from this tax
 - whether there is evidence that imposing a tax will result in decreased consumption

- how businesses respond to these types of taxes.

Part B: Make predictions and calculate

- 1 Students complete questions 1 and 2 of part 1 of the *investigation*.
- 2 Use a *grouping strategy* to organise students into groups of 4.
- 3 Groups answer question 3.
- 4 Groups share their decision with the class.
- 5 Record these results on board.
- 6 Students individually answer question 4 using the data on the board.

If necessary, explicitly teach how to calculate the median. Refer to *Calculating mean, median and mode – How-to-sheet*.

Part C: What do others' think?

- 1 As a class, develop simple yes/no style questions about taxing sugar-sweetened beverages in Australia.
- 2 Survey the class on their position and record the results on the board under 2 columns – yes and no.
- 3 Students survey 10 members of their family and community (part 2 – question 1).
- 4 Students collate the results of the survey into tables and graphs.
- 5 Students analyse their data, writing short descriptions of what they see.
- 6 Students complete the remaining questions in part 2 of the investigation.

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

