Tax

New Internationalist Easier English
Ready Upper Intermediate Lesson
This lesson:

• Reading
• Speaking
• Vocabulary: collocations
• Writing: formal letter
Discuss:

TAX

1/ Why do we pay it?
2/ Who pays it?
3/ Who decides on and controls tax laws?
4/ How can people avoid paying tax?
5/ Which countries win and which countries lose when people avoid paying tax?
Jigsaw reading: read one each, then discuss in groups what you found:

a) Find why we pay tax, and 5 problems with not paying tax:
https://eewiki.newint.org/index.php/Tax_cheating,_easy_living

b) Find 6 problems with not paying tax:
https://eewiki.newint.org/index.php/Tax_avoidance:_the_problems

c) Find 4 countries that do well from tax avoidance and 4 countries that do badly – and find out why:
https://eewiki.newint.org/index.php/The_game:_not_paying_tax

d) Choose 5 new phrases about tax avoidance to teach:
Make phrases with these words and the word ‘tax’, then choose 5 and write a sentence for each phrase:

**Nouns:**
- haven
- avoidance
- rate
- cheat
- law
- credit
- business
- evasion
- scandal
- authority
- bill
- treaty

eg. tax haven

**Verbs:**
- pay
- avoid

**Adjectives:**
- annual
- offshore
- low / high
Writing:
Decide on a person or a big company that you think doesn’t pay enough tax. Write a formal letter:
- Tell them some of the reasons why they should pay tax
- Tell why some of the tax avoidance schemes are not fair
- Encourage them to pay more tax
Homework / follow-up:

Read (some of) the original, more complex articles from New Internationalist – you will now understand them because you read the Easier English article first:

https://newint.org/issues/2016/12/01/the-coming-war-on-china/

(scroll down)

Or click on the links at the bottom of the 4 Easier English articles