

# New Internationalist

The people, the ideas, the action in the fight for global justice

# Tax



New Internationalist Easier English

Ready Upper Intermediate Lesson

**This lesson:**

- **Reading**
- **Speaking**
- **Vocabulary: collocations**
- **Writing: formal letter**



Discuss:

# TAX

TAX  
AVOIDANCE



**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](https://eewiki.newint.org/index.php/Tax%20cheating,%20easy%20living)

**b) Find 6 problems with not paying tax:**

[https://eewiki.newint.org/index.php/Tax avoidance: the problems](https://eewiki.newint.org/index.php/Tax%20avoidance:%20the%20problems)

**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](https://eewiki.newint.org/index.php/The%20game:%20not%20paying%20tax)

**d) Choose 5 new phrases about tax avoidance to teach:**

[https://eewiki.newint.org/index.php/The dictionary of avoiding tax](https://eewiki.newint.org/index.php/The%20dictionary%20of%20avoiding%20tax)

## Nouns:

- haven
  - avoidance
  - rate
  - cheat
  - law
  - credit
  - business
  - evasion
  - scandal
  - authority
  - bill
  - treaty
- eg. tax haven

**Make phrases with these words and the word 'tax', then choose 5 and write a sentence for each phrase:**

## 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

