

# How Taxes are Made

Student Activity Worksheet

1



## Activity 1

Examine the statements shown by your teacher and identify which statements are true or false.

1	2	3	4	5

## Activity 2

Complete the template and note how the following items may be harmful to society.

**Activity 2**

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Alcohol**

**Tobacco Products**

**Mineral Oils**

**Betting**

**How do the following items cause harm to society?**

6

## Activity 3

Identify whether each of the taxes in the table below is a Sin tax or a Pigouvian tax.

Tax	Sin Tax / Pigouvian Tax
1. Alcohol tax	
2. Betting tax	
3. Plastic bag levy	
4. Mineral oil tax	
5. Carbon tax	

## Activity 4 – Coffee Cup Levy

Examine the infographic shown by your teacher on coffee cup usage in Ireland and complete the following activity in the space below.

**Activity 4**  
**Coffee Cup Levy**

- As part of the Circular Economy Bill, the government plans to introduce a levy of 20c on disposable coffee cups. The aim of this levy is to encourage people to use reusable cups and to reduce the amount of single-use cups that end up in landfill.
- Choose **one** of the following **stakeholders** and **write a short paragraph** from this person's viewpoint about **why they agree / disagree** with the introduction of the **levy**.





**Café Owner**



**Consumer**



**Waste Disposal Company**



**Environmentalism**

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## Activity 6

Using the numbers 1-5, put the stages of a Bill in the correct order.

Stages of a Bill	Order
Final Stage	
The general principles of the Bill are debated	
Report Stage	
The Bill is presented	
Committee Stage	

## Activity 7

You will debate the motion 'All vacant properties in Ireland should be taxed'. Use the template on the following page to structure your arguments in favour / against the motion.

# Classroom Debate Planner

## Debate Topic

Student Name(s):

Which side you're on:

Date:

For

Against

Opening Statement:

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Argument 1:

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Supporting Facts/Evidence:

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Argument 2:

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Supporting Facts/Evidence:

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Closing Arguments:

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