

Foundation Programme in Literacy, Numeracy and Skills

Financial Literacy

{ELECTIVE}

Grade 9



Tax system

MAURITIUS INSTITUTE OF EDUCATION under the aegis of

MINISTRY OF EDUCATION AND HUMAN RESOURCE

Dr Ajay Ramful

Head of Curriculum, MIE

PANEL COORDINATOR

Dr Vandana Tulsidas-Veeraragoo

Senior Lecturer, MIE

PANEL MEMBERS

Dr Roodradeo Beefun
Mrs Bibi Husna Noor Oozeer-Boodhoo
Ms Drishtee Chadee

Senior Lecturer, MIE
Educator
Educator

PROOF READER

Ms Reshma Gungapersand

Senior Lecturer, MIE

DESIGN

Ms Bhoomita Chumun

Graphic Designer

© Mauritius Institute of Education (2025)

Lesson 17 | Tax System

A Tax System

B Competency

- Main Competency
 - Managing Personal Finance
- Sub- Competencies:
 - To understand what makes a good tax system and consequences of not paying tax.

C Learning Outcomes

By the end of the lesson students should be able to:

- Identify the qualities of a good tax system.
- List the consequences of not paying taxes.

D Resources and materials

- Pens or pencils

E Implementation guidelines

Introduction

- Tax system

Explain to students what the tax system is:

A tax system is the way a government collects money from people and businesses to pay for public services like schools, roads and hospitals.

- Inform students that a good tax system should have certain qualities to work well. These qualities help the tax system to be fair and effective.
- Provide the qualities of a good tax system:
 - a) Fairness
 - b) Certainty
 - c) Convenience
 - d) Efficiency

Lesson 17 | Tax System

- The teacher provides explanations on each of the qualities.

i. Fairness

Fairness means that the tax system should treat everyone justly. People who earn more money or have more wealth should pay more tax, while those who earn less should pay less.

ii. Certainty

Certainty means that taxpayers should know exactly how much tax they have to pay, when to pay it, and how to pay it. There should be no confusion or surprises.

iii. Convenience

Convenience means that paying taxes should be easy and not cause problems for people. The government should make it easy for people to pay their taxes on time and in the best way for them.

iv. Efficiency

Efficiency means that the tax system should collect the right amount of money without wasting time or resources. The government should spend as little as possible on collecting taxes and avoid creating unnecessary burdens for taxpayers.

Consequences for not paying tax

1. Begin the lesson by asking students why they think people have to pay tax.
2. Briefly explain that taxes help the government pay for important things like schools, hospitals, roads, and the police force.
3. Brainstorm on the consequences for not paying tax.
4. Give the following consequences for not paying tax.
 - ☐ Less money for schools, hospitals, and roads
 - The government uses tax money to build schools, pay doctors, fix roads and help poor people.
 - If some people do not pay taxes, there is less money to do these things.
 - ☐ Unfair to others
 - People who pay their taxes end up paying more because others are not paying.
 - ☐ Bad for businesses
 - People who cheat on taxes can sell things more cheaply because they do not pay their fair share.
 - ☐ Makes it harder for the country to grow
 - The government cannot build things like new roads or schools if there is not enough money.
 - This makes it harder for the country to get better and richer in the future.

Lesson 17 | Tax System

F Assessment (in worksheet)

- **Activity 1:** Good Tax System
- Aim: To develop a clear understanding of the key qualities of a good tax system.
- **Activity 2:** What happens if we do not pay tax?
- Aim: To understand the consequences of not paying taxes.

G Extension of activity

Encourage students to understand tax system.

Activity 1 | Good Tax System

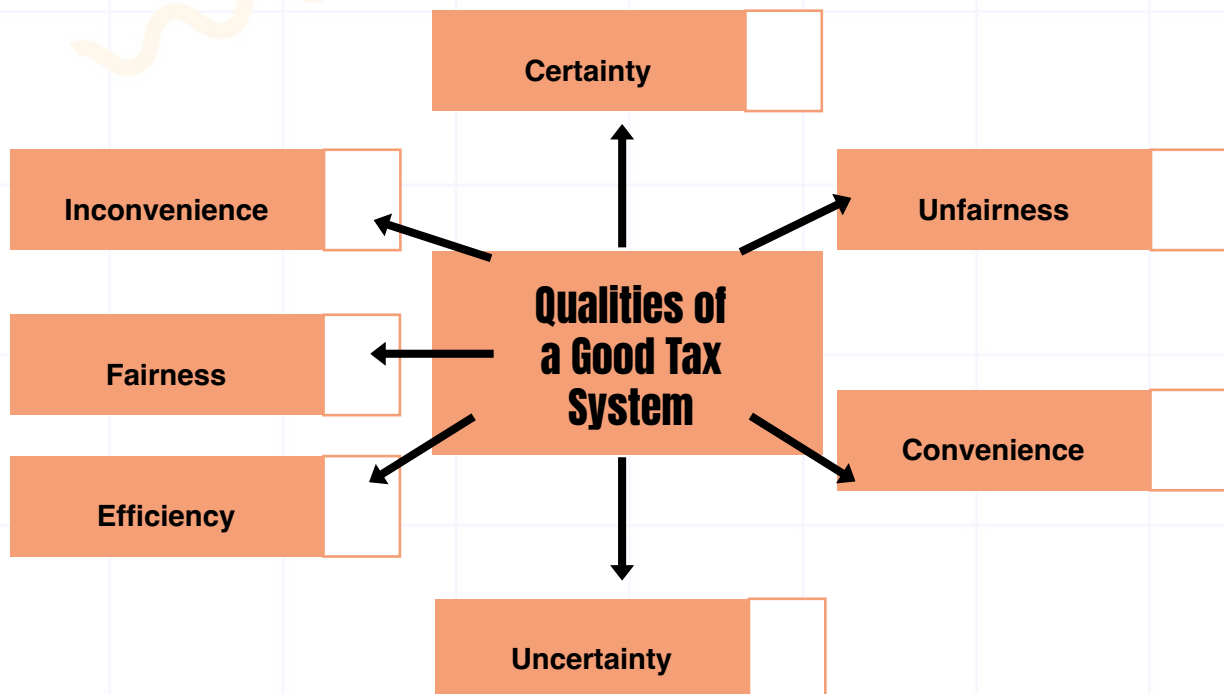
Activity 1: Good Tax System

Aim: To develop a clear understanding of the key qualities of a good tax system.

Procedure:

1. Read each word carefully.
2. Tick the ones that are the qualities of a good tax system in the small box next to it.
3. Leave the box empty if it is not a quality of a good tax system.

Tick the qualities of a good tax system in the small box provided.



Activity 2 | What happens if we do not pay tax?

Activity 2: What happens if we do not pay tax?

Aim: To understand the consequences of not paying taxes.

Procedure:

1. Read each sentence carefully.
2. Think about what happens when people do not pay their taxes.
3. Then, write True or False in the box next to each statement.

Read the conversation between Uncle Simon and his nephew, Julien.



Uncle, why do we pay tax?

Tax helps the countries



What if someone does not pay?

If people do not pay their taxes, it can cause many problems for them and for the country.



1. The government may fine you.
2. There may be less money for schools and hospitals.
3. Important services like roads and police force may stop working well.
4. It is unfair to others who do pay their taxes.
5. The country may not grow or develop properly.

Activity 2 | What happens if we do not pay tax?

Read each sentence carefully. Write True or False.

Statement	True/False
The government may fine people who do not pay tax.	
Not paying taxes means more money for schools and hospitals.	
Roads and police services may stop working well if people do not pay tax.	
It is fair when some people do not pay tax and others do.	
The country may not grow properly if taxes are not collected.	

Foundation Programme in Literacy, Numeracy and Skills

Financial Literacy

{ ELECTIVE }

Grade 9



MAURITIUS INSTITUTE OF EDUCATION under the aegis of



MINISTRY OF EDUCATION AND HUMAN RESOURCE