

Foundation Programme in Literacy, Numeracy and Skills

Financial Literacy

{ELECTIVE}

Grade 9



Value Added Tax (VAT) & Income Tax



MAURITIUS INSTITUTE OF EDUCATION under the aegis of



MINISTRY OF EDUCATION AND HUMAN RESOURCE

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Lesson 13 | Tax

A Tax

B Competency

- Main Competency
 - Managing Personal Finance
- Sub- Competencies:
 - 1. Demonstrate an understanding the concept of tax.
 - 2. Understand the reasons for imposing taxes.

C Learning Outcomes

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

- define the term “tax”.
- give examples how tax revenue is used by the government.
- identify the institution responsible for tax collection.
- explain the main reasons why the government imposes taxes.

D Resources and materials

- Marker
- Whiteboard
- Pens
- Paper

E Implementation guidelines

Introduction

- Begin the lesson by engaging students in a discussion and ask what do they know about taxes.
- Write down keywords from their responses on the board to create a mindmap.
- Explain that taxes play an important role in how a government operate and provide public goods.

Provide a clear definition of tax:

“A tax is a compulsory payment imposed by the government on individuals and businesses to raise revenue for public purposes.”

Lesson 13 | Tax

- Emphasise the fact that taxes are not optional and are essential for funding government services.

Check Understanding:

- Ask students to write down their own definition of tax in their notebooks.
- Discuss and clarify any misconceptions.

Watching a video on tax awareness followed by class discussion.
A list of questions is provided as prompt for educators.

Note to Educators



Students to watch the following video on YouTube (Jeunes & Informés: La fiscalité expliquée aux étudiants de Polytechnics Mauritius par la MRA) or any other related video.

Below are some prompts that you can use for your class discussions.

Here is the direct link to the video:

<https://www.youtube.com/watch?v=iwQQblvwBkk>

In Mauritius and Rodrigues, the government uses the tax received to provide some essential services. Examples are:

- Schools
- Hospitals
- Police
- Public transport
- Roads and bridges

The Mauritius Revenue Authority (MRA) collects tax on behalf of the government.



Lesson 13 | Tax

Conduct a whole class discussion after watching the video.

What is tax and why do people have to pay it?	<i>Can you think of services in your community that taxes help to pay for?</i>
What is the role of the Mauritius Revenue Authority (MRA)?	<i>How does the MRA help ensure that everyone pays their fair share of taxes?</i>
Why is it important to ask for a receipt when you buy something?	<i>How does this help the government collect the right amount of tax?</i>
What might happen if people or businesses do not pay their taxes?	<i>How could this affect services like public schools, hospitals, or roads?</i>

Lesson 13 | Tax

Reasons for which Government Imposes Tax



Raise revenue:

To generate money needed to finance public services like education, health care services , roads and security.



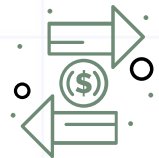
Redistribute income and wealth:

To reduce the gap between the rich and the poor. e.g: income support; pension.



Discourage consumption of demerit goods:

People will not be able to afford goods that are harmful like cigarettes and alcohol.



For environmental protection:

Some people cause pollution and they should be taxed to reduce pollution. e.g: factories, hotels

Activity 1 | Concept of tax

Activity 1: Concept of tax

Aim: To check the understanding of tax.

Activity 2: Test your knowledge

Activity 2

Aim: To reinforce students' understanding on the reasons for which the government imposes tax.

Circle the correct answer:

1. What does MRA stand for?
 - A. Mauritius Radio Authority
 - B. Mauritius Revenue Authority
 - C. Mauritius Running Association

2. What is the main purpose of collecting taxes?
 - A. Buying toys for kids
 - B. Paying for public services like schools and roads
 - C. Making chocolate

3. What is a tax?
 - A. Money people pay to the government.
 - B. A loan from the government
 - C. A reward for saving money

Activity 3 | Reasons for imposing tax

Activity 3: Reasons for imposing taxes

Instructions:

Read each statement below and tick (✓) the reasons why the government collects taxes. Tick the correct reasons why the government collects tax.

Statement	Tick (✓)
1. To build and maintain public schools.	
2. The president can buy a private jet for fun.	
3. To pay for public hospitals and medicines.	
4. To build roads and bridges.	
5. To help poor and elderly people.	
6. To buy toys for every child.	

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