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| ACTIVITY PLAN | | | | |
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| **Theme** | **Subtopic** | **Activity Title** |
| Global and Local Perspectives in Environmental Education | Environmental Policies and Regulations | Environmental Taxes. |

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| Introduction part (or activity overview) |
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| **Introduction part (or activity overview)** | The aim is to find out what environmental taxes are in the country, why they are levied and how they help to promote a green economy, protect the environment and reduce pollution. |
| **SETTING** | A classroom with computers.  Educational context - small group work (2-3 students). |

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| Materials Needed |
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| **Materials Needed** | Computer, internet, projector, paper, coloured pens. |

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| **Learning Outcomes** | * Understand how taxes can be used to encourage environmental protection and how their impact can have broader social and economic consequences. * Collect information about environmental taxes in the country, prepare reports, and present them in class. * Create an advertisement about one environmental tax that will encourage sustainable behavior. |  |
| **Activity Contents** | **Activity1: Environmental Taxes.**  **Theoretical part (Duration: 30 minutes):**  Information is provided on what taxes are – payments of a mandatory nature set by law to the state (municipal) budgets.  Environmental taxes are those taxes aimed at taxing activities that harm nature. They are based on the simple principle of "the polluter pays" and can not only stop polluting activities but also make environmentally friendly activities competitive.  To transform the economy into a circular one and neutralize the negative impact on the climate, environmental taxes are necessary. Their benefits:   * Assessing the negative side effects; * Encouraging energy conservation and the use of renewable resources; * Deterring anti-ecological behavior; * Motivating companies to engage in sustainable innovations; * Taxes collected by the state and the possibility to reduce taxes in other areas; * Protection of nature.   About environmental taxes: (https://www.circulareconomy.lt/about-environmental-taxes/).  It can be said that taxes that reduce environmental pollution and conserve environmental resources "punish" for activities that impoverish the environment, e.g., air, water, soil pollution, destruction of biodiversity, etc. Moreover, they allow for the application of ecological standards: consumers either pay the tax or change production technologies. For example, companies, wanting to reduce costs, implement new technologies and simultaneously reduce pollution.  **Task 1 (Duration: 45 minutes):** Analysis of the country's environmental taxes.  Step 1: Students analyze their country's environmental tax system: they look for information online about what taxes are applied, how they are collected, and how they are distributed to environmental projects.  Step 2: They prepare reports about their country's environmental taxes. In the reports:   * identify what environmental taxes exist in the country (they can highlight all or just the main ones; or each student group is assigned one tax); * what is the object of the tax; * what is the tax rate; * who pays the tax; * what incentives the tax creates; * what impact the tax has on environmental protection; * how the tax affects the local or national economy (business, job creation, individual behavior);   Step 3: Present the prepared reports to the class.  **Task 2 (Duration: 30 minutes):** Creative task.  Create an advertisement that encourages sustainable behavior using environmental taxes (each group about one tax). The advertisement can be a poster, acted out, filmed, etc.  Evaluated with a grade. Evaluation table No. 1.  Evaluation considers: each student's contribution, the comprehensiveness of the report, the presentation of the presentation, the created advertisement. |  |
| **Assessments** | Evaluated with a grade. Evaluation table No. 1.  The evaluation considers: each student's contribution, the completeness of the report, the delivery of the presentation, the advertisement created. |  |
| **Key Competences** | Communication competence  Cognitive competence  Digital competence  Cultural competence  Social, emotional and healthy living competences  Creativity competence |  |
| **Connections with Eco STEAM** | Eco - encourage thinking about various environmental aspects.  Science - learn to give arguments about the benefits of environmental taxes.  Technology - use of the computer for information search and report preparation.  Engineering - improve technological skills by creating advertisements.  Arts - incorporate artistic aspects in preparing presentations and advertisements.  Math - mathematical skills in analyzing environmental taxes. |  |
| **References** | <https://www.circulareconomy.lt/apie-aplinkosauginius-mokescius/> |  |
| **Notes** | The activity may last 2-3 sessions. |  |

Evaluation Table No. 1.

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| Evaluation Criteria | Points | Comments |
| Student's contribution to the work | \_\_/2 |  |
| Completeness of the report | \_\_/5 |  |
| Presentation | \_\_/5 |  |
| Advertisement created | \_\_/5 |  |