



Unit 7

Customs

Lesson Plan





1.0 Learning Outcome

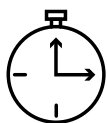
To examine the purpose of customs and the benefits that Ireland gains from being part of the European Union Customs Union. To explore the application of taxes and duties on the purchase of goods for personal use.



2.0 Learning Intentions

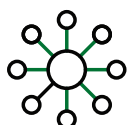
At the end of this lesson, I will be able to:

1.	Provide a brief overview of the European Union
2.	Differentiate between imports and exports
3.	Define the term 'Customs'
4.	Outline the benefits of Ireland's membership of the EU Customs Union
5.	Describe the circumstances where VAT and Customs Duty are imposed on imported goods
6.	Explain the functions of Customs Authorities and the methods used by these agencies to monitor and control imported goods



3.0 Duration

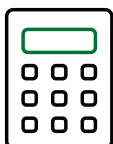
2 x 1hr classes



4.0 Links

Literacy Links

European Union, Imports, Exports, Customs, EU Customs Union, Customs Duty, VAT, Customs checks, Brexit, Customs authorities



Numeracy Links

Tax rates, Addition, Subtraction, Percentages, Multiplication, Division



Cross-Curricular Links

Accounting, Business, Computer Science, Economics, Geography, History, Maths, Politics and Society



TY Skills

Being personally effective, Communicating, Critical and creative thinking, Information processing, Working with others



5.0 Resources

The resources required for this lesson are:

1.	Whiteboard, projector, PC / laptop with an internet connection
2.	Lesson Plan
3.	PowerPoint Presentation
4.	Student Activity Worksheets 1 and 2
5.	Student Activity Worksheet 2 Solutions
6.	Buying Goods Online Worksheet
7.	Buying Goods Online Worksheet Solutions
8.	Customs Duty and VAT Calculations Worksheet
9.	Customs Duty and VAT Calculations Worksheet Solutions
10.	Student Learning Journal

6.0 Lesson Introduction

The **teacher** briefly **outlines the learning intentions** on **PowerPoint Slide 2** to highlight the topics to be covered during the lesson. A copy of **Unit 7: Student Activity Worksheets 1 and 2** are **distributed** to all students.

6.1 Retrieval Practice

Activity 1

Split the class into Team 1 and Team 2. The **noughts and crosses grid** on **PowerPoint slide 3** is projected for all students to see. The **teacher asks Team 1 a question**. If answered correctly, a student from this team can fill one of the squares on the grid with an X. The teacher then asks **Team 2 a question**. If a correct answer is given, the team can choose to fill a square with an O. The **game ends** when **one team has three (X/O) in a row, horizontally, diagonally, or vertically or when all the squares on the grid are filled**.

Question	Solution
1. Name the tax collection system used to collect income from employment.	PAYE system
2. Which Schedule relates to business income?	Schedule D
3. How many cases are there in Schedule D?	5
4. Gross income less expenses equals?	Net income
5. What do the letters ROS mean?	Revenue Online Service
6. What is the pay and file deadline date for Income Tax?	31st October
7. What is a service?	Work done for others
8. What is the standard VAT rate in Ireland?	23%
9. Name one service that is VAT exempt.	Medical/Insurance/Educational/ Banking/Passenger transport/Financial
10. Name one example of PAYE income.	Wage/salary/bonus/commission

7.0 European Union Introduction

Activity 2

The **teacher** shows six **questions** related to the **European Union** on **PowerPoint slide 4**. Students use **think-pair-share to formulate answers**, which can be recorded on **Unit 7: Student Activity Worksheet 1, Activity 2**. Teacher takes **verbal feedback** from students and **discusses their answers** as a whole class activity.

Question	Solution
1. What do the letters EU mean?	European Union
2. How many countries are there in the EU?	27
3. What country recently left the EU?	United Kingdom
4. In what year did Ireland join the EU?	1973
5. How many countries use the euro in the EU?	20
6. Describe the EU flag.	A circle of 12 gold stars on a blue background

7.1 European Union Facts

Students examine the map of the European Union and **three interesting facts** about the EU on **PowerPoint slide 5**.

Activity 3

Students carry out some **online research** to **find two** additional **interesting facts** about the **European Union**. The facts can be **recorded** on **Unit 7: Student Activity Worksheet 1, Activity 3**. Facts identified by students can be **shared with classmates**.

8.0 Imports and Exports

Activity 4

The teacher could use an **online polling website**, e.g. www.sli.do, www.menti.com to create questions asking **students** to **suggest definitions for imports and exports**, as well as **reasons** why countries **import and export goods and services**. If device/internet access is not available, **students** could **work in pairs/groups** to **record** their suggestions on **Unit 7: Student Activity Worksheet 1, Activity 4**. Student suggestions can be recorded by the teacher on **PowerPoint slide 6**.

Suggested student answers may include:

Term	Definitions & Reasons
Import	<ul style="list-style-type: none">When goods and services are brought into one country from another country for sale
Export	<ul style="list-style-type: none">When goods and services are produced in one country and sold to another country
Reasons for imports	<ul style="list-style-type: none">Ireland does not have certain natural resources, e.g. oil, coalIreland's climate is not suitable for growing certain items e.g. citrus fruits, tea, coffeeIt gives Irish consumers more choice when buying goods and servicesAs the market is small in Ireland it may not be profitable for Irish firms to provide certain products
Reasons for exports	<ul style="list-style-type: none">Ireland exports certain products that are not produced in other countries, e.g. due to climate or landMany Irish products have a high-quality reputation abroad and this creates a demand for Irish goods and servicesAs the Irish market is small, Irish firm sell their goods and services abroad to increase their sales and profits

8.1 Imports into Ireland

Activity 5

Students **work in pairs** to **identify** examples of **goods and services** that are **imported into Ireland**. Students can also identify the **countries** from which these **goods and services originate**. Students may need **access** to the **internet/devices** to find accurate information on both products and countries.

The information can be **recorded** on **Unit 7: Student Activity Worksheet 1, Activity 5**. Students can **share their answers with the class** and the teacher can **record** these on **PowerPoint slide 7**.

The **teacher** shows a **graph** detailing the **top five trading partners** for imports to Ireland on **PowerPoint slide 8**. In addition, **students** can **examine** the most recent **CSO infographic on Ireland's trade in goods in 2023** shown on **PowerPoint slide 9**. Students could **discuss information** that they find **interesting / unusual** from this infographic.

9.0 Customs Introduction

Activity 6

Students can **work in groups** to complete a **placemat exercise** to answer four **questions** related to **customs** on **Unit 7: Student Activity Worksheet 1, Activity 6**. Students may need to carry out some **online research** to complete this activity.

A **whole class discussion** can take place to review the **group answers** and can be **recorded** by the teacher on **PowerPoint slide 11**.

9.1 Customs and Customs Union

The **teacher** provides a **definition** of **customs** and outlines the existence of a **customs union** within the European Union on **PowerPoint slides 12-13**. Students can examine recent **statistics** about the **Customs Union** on **PowerPoint slide 14**.

Activity 7

The **teacher asks** students if they can think of any **benefits of being part of a customs union**. Students then **watch** the clip titled 'What does the EU Customs mean for me?' [1m 59] on **PowerPoint slide 15** and complete the **grid** on **Unit 7: Student Activity Worksheet 1, Activity 7**.

Teacher goes through the benefits on **PowerPoint slides 16-18**.

9.2 Customs Controls and Checks

The **teacher asks students** some **questions** to prompt a brief **discussion on customs controls** and **checks** including:

1.	Where do goods from abroad enter Ireland?
2.	Can you name any of the main airports and ports in Ireland?
3.	Have you encountered customs controls or checks? [Some students may reference baggage checks when departing the airport / roadside checks]
4.	Have you ever seen any roadside customs checks?
5.	What are the customs officers monitoring / checking?

Teacher shows **PowerPoint slide 19** and can **ask students** the following **questions**:

- In the image in the top right, what are the dogs being used for by customs officials?
- In the image on the bottom right, what would customs officials be monitoring in mail centres?
- In the image on the bottom left, why are the customs officers checking the petrol/diesel in the vehicle?

Activity 8

Students can watch the video clip titled '**One minute in the life of the Customs Union**' [1m 33] on **PowerPoint slide 20** and **record** their answers on **Unit 7: Student Activity Worksheet 1, Activity 8**. Students can **share** their **answers** with their classmates.

Students can also **examine** the **EU infographic** on the investment in EU customs controls on **PowerPoint slide 21**.



Extension Task

9.2.1 Customs Control and Seizures

If students want to find further information about customs controls and seizures made by the Revenue Commissioners, they could access the following online links:

Counterfeit GAA jerseys, drugs and tobacco products among items seized in major Revenue operations

<https://www.irishmirror.ie/news/irish-news/counterfeit-gaa-jerseys-drugs-tobacco-35518471>

Revenue warns of spike in seizures of counterfeit goods

<https://www.irishtimes.com/video/video/2024/11/25/revenue-warns-of-spike-in-seizures-of-counterfeit-goods/>

9.3 Taxes and Duties

The **teacher** outlines the **taxes** and **duties** that may be applicable to **imported goods** into Ireland shown on **PowerPoint slide 22**. **Students** can be asked to provide a **definition** of **Excise Duty** and **VAT**, as they will be familiar with both based on learning from earlier lessons. Additional information on **VAT** and **Customs Duty** can be outlined by the teacher on **PowerPoint slide 23**.

Teacher distributes the **Buying Goods Online Worksheet** to students. As a **whole class exercise**, teacher and students **go through** the five **questions** to **identify** if **Customs Duty** and **VAT will be charged** on the products referenced.

Activity 9

If **time permits**, students can conduct some **online research** to **define Anti-Dumping Duty** and **Countervailing Duty**, which can be **recorded** on **Unit 7: Student Activity Worksheet 1, Activity 8**. Students can provide **verbal feedback** to the class on these levies.

Anti-Dumping Duties are introduced to protect EU industry from the possible damage caused by the dumping of low-priced goods on the EU market.

Countervailing Duty applies to goods that have benefited from government subsidies in their country of origin. This results in substantially lower than normal prices.

These charges are generally introduced following a complaint by an EU trader against the dumping of goods or the introduction of subsidies. The EU Commission examine such complaints.

9.4 Brexit and Trade Deals

The **teacher** begins a **discussion on Brexit** and students examine the **questions** posed on **PowerPoint slide 24**.

Solutions

Question	Solution
1. What is Brexit?	The withdrawal of the United Kingdom from the European Union
2. When did Brexit take place?	31 January 2020
3. What impact does Brexit have on trade between the EU and the UK?	<ul style="list-style-type: none">• Reduced EU imports into the UK• Some UK firms have stopped exporting to the EU and vice versa• Increased taxes, customs controls, and documentation• Delayed delivery of products

If time permits, the class could view the **video clip titled ‘[The United Kingdom is leaving the EU. Here’s what that means.](#)’** [2m 08] which explores Brexit.

The **teacher** explains the impact of the **trade deal negotiated between the EU and the UK** post-Brexit on **Customs Duty** and **VAT** charges on **PowerPoint slide 25**.

10.0 Customs Authorities

Teacher explains the **role of customs authorities** across the EU on **PowerPoint slide 26**.

11.0 Extension Tasks



Extension Task

11.1 Customs Video Clips

Students can watch the following clips and answer questions on **Unit 7, Student Activity Worksheet 1, Activities 10-12**. These clips feature on **PowerPoint slides 27-29**.

- The Real Price of Fake Goods [2m 43]
- Weird Customs’ Seizures [1m 05]
- A Day in the Life of a Customs’ Sniffer Dog [1m 01]



Extension Task

11.2 Application of Customs Duty and VAT

If students want to examine a practical example of the **application** of **Customs Duty** and **VAT** on the purchase of goods, they could complete **Unit 7: Calculating Customs Duty and VAT on Goods for Personal Use Worksheet**.

12.0 Revision Activity

Individually students complete **Student Activity Worksheet 2** to revise the content covered in Unit 7.

13.0 Learners' Journal

Teacher distributes **learning journal template** and **students complete** the learning journal associated with this lesson.