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The 4 page 60 minute ESL British English lesson – 15/08/15

The UK Airport Shop VAT Rip-Off!

Today, let's talk about how airport shops in the UK are ripping off many of their customers. They do it by asking to see their customers boarding passes. After processing it they get it back. What they don't tell the customer is why they actually do this. The answer was revealed by *The Independent* newspaper. It is simply an elaborate ruse by airport shops to save on their tax bills while keeping prices high.

Like many others I was always under the impression that when asked for my boarding card in the duty free area of the airport I thought it was for security reasons. Wrong! It is more to do with boosting the retailers' profit margin. The retail companies based in the duty free areas of airports are actually taking part in a lucrative tax-avoidance scheme of cynically exploiting airport customers.

What's more it's all perfectly legal because any items the shops sell, in areas of the airport where passengers are going to destinations outside of the European Union, are exempt from 20% VAT. Thus if the retailers can supply proof the goods they have sold were taken outside the EU, they don't pay the VAT on those goods to the government. Your boarding pass is the proof they need. The annoying thing is these shops still charge the same amount for the goods, whether customers are travelling outside the EU or not!

The retailers are making a financial killing. We are talking substantial sums. Most retail chains in the UK are guilty of this practice. To date, they have shrouded their actions behind security and mystery. They have refused any justification of their behaviour. The fact is we are under no legal obligation to show them our boarding passes. What with sky-high airport car parking fees, the new slogan of the UK air travel industry should be 'Fleeced before you fly!'

SPEAKING – WARM UP

Think of three different types of airport shop. Now consider three things you might buy in each of them. Go round the room swapping details with others.

LISTENING – WRITING - DICTATION

The teacher will read some lines of the article slowly to the class.

READING

Students should now read the article aloud, swapping readers every paragraph.

SPEAKING - UNDERSTANDING

1) The article – Students check any unknown vocabulary or phrases with the teacher.

2) The article - Students should look through the article with the teacher.

- 1) What is the article about?
- 2) What do you think about the article?
- 3) Was this an easy or difficult article to understand?
- 4) Was this a boring or interesting article?
- 5) Discuss the article.

3) Article quiz - Students quiz each other in pairs. Score a point for each correct answer. Score half a point each time you have to look at the article for help. See who can get the highest score!

Student A questions

- 1) Name the newspaper.
- 2) What does 'VAT' and 'ripping off' mean?
- 3) Who are exploiting whom?
- 4) What does 'Fleeced before you fly' mean?
- 5) What is a 'boarding pass'?

Student B questions

- 1) What is lucrative?
- 2) What does 'lucrative' mean?
- 3) Explain the term 'financial killing'.
- 4) What does 'sky-high' mean?
- 5) Give a synonym of the word 'thus'.

Category: Airports / Shopping / UK

Level: Intermediate / Upper Intermediate

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WRITING / SPEAKING

In pairs. On the board write as many words as you can about '**Airport Departure Area**'. *One-two minutes.* Compare with other teams. Using your words compile a short dialogue together.

WRITING / SPEAKING

In pairs - Think of three other rip-off fees you might pay for at an airport. Write them below. Talk about them!

- 1) _____
- 2) _____
- 3) _____

WRITING / SPEAKING

In pairs – **Airports** – Write down 20 things you might see at an airport. Discuss together.

SPEAKING

In pairs/As a class – **Airports Scams** – Consider the following: 'Fleeced before you fly'...

Airport cafes, restaurants, ATM cash machine fees, transport links, taxis, currency exchanges, car hire, and car parking fees. Give an example of each.

Can you think of any other rip-off fees you pay at an airport? Give an example of each. Discuss together.

DISCUSSION

Student A questions

- 1) What do you think about what you've read?
- 2) Was *The Independent* newspaper right to publish their findings on airport shops ripping people off with their VAT scam? Explain.
- 3) Are UK retailers at airports making a financial killing? Explain.
- 4) Next time you buy something at a major UK airport will you ask for 20% off to compensate the VAT fee you don't need to pay?
- 5) Does this VAT scam happen in your country?
- 6) What other countries in the world allow this VAT scam to operate?
- 7) Have you learnt anything today?

SPEAKING – ROLEPLAY 1

In groups. One of you is the interviewer. The others are one of the following people. You are in the *Discussion FM* radio studio in London. Today's interview is about: *The UK Airport Shop VAT Rip-Off!*

- 1) A foreign tourist who bought goods in a major UK airport shop recently.
- 2) A UK citizen who has used a major UK airport recently to buy goods in airport shops.
- 3) A spokesperson from a retail chain who has its shops at major airports in the UK.
- 4) A spokesperson from a large UK consumer magazine.

The teacher will choose some groups to roleplay their interview in front of the class.

SPEAKING - ROLEPLAY 2

In pairs - *Student A* is a reporter. *Student B* is holidaymaker. You are at a major UK airport. *Student A* is talking to *Student B* about the great UK airport VAT rip-off scam. *3 mins.*

SPEAKING - DISCUSSION

Allow 10 minutes – As a class.

Discuss the following...

The UK Airport Shop VAT Rip-Off

The teacher can moderate the session.

DISCUSSION

Student B questions

- 1) Did the headline make you want to read the article?
- 2) What do you think of UK airport car parking fees?
- 3) What other things are you fleeced with at an airport?
- 4) Why are Duty Free shops in the UK more expensive than normal shops?
- 5) Are Duty Free shops in your country more expensive than normal shops? Explain.
- 6) Next time you are in an airport shop and you are asked for your boarding card what will you do?
- 7) What do you normally buy at an airport shop?
- 8) Did you like this discussion?

GAP FILL: READING

The UK Airport Shop VAT Rip-Off!

Today, let's talk about how airport shops in the UK are ripping off many of their (1)__. They do it by asking to see their customers boarding passes. After processing it they get it back. What they don't tell the customer is why they actually do this. The answer was revealed by *The Independent* newspaper. It is simply an (2)__ (3)__ by airport shops to save on their tax bills while keeping prices high.

Like many others I was always under the (4)__ that when asked for my boarding card in the duty free area of the airport I thought it was for security reasons. Wrong! It is more to do with boosting the retailers' (5)__ margin. The retail companies based in the (6)__ areas of airports are actually taking part in a lucrative tax-avoidance scheme of (7)__ exploiting (8)__ customers.

airport / profit / ruse / impression / cynically / customers / elaborate / duty free

What's more it's all perfectly legal because any items the shops sell, in areas of the airport where passengers are going to (1)__ outside of the European Union, are exempt from 20% VAT. Thus if the retailers can supply proof the goods they have sold were taken outside the EU, they don't pay the VAT on those goods to the government. Your boarding pass is the (2)__ they need. The annoying thing is these shops still charge the same amount for the goods, whether customers are travelling outside the EU or not! The retailers are making a financial killing. We are talking (3)__ sums. Most retail chains in the UK are (4)__ of this (5)__. To date, they have shrouded their actions behind security and mystery. They have refused any (6)__ of their (7)__. The fact is we are under no legal (8)__ to show them our boarding passes. What with sky-high airport car parking fees, the new slogan of the UK air travel industry should be 'Fleeced before you fly!'

substantial / proof / justification / practice / behaviour / obligation / destinations / guilty

GAP FILL: GRAMMAR

The UK Airport Shop VAT Rip-Off!

Today, let's talk about (1)__ airport shops in the UK are ripping off many of their customers. They do it by asking to see their customers boarding passes. After processing it (2)__ get it back. What they don't tell the customer is (3)__ they actually do this. The answer was revealed (4)__ *The Independent* newspaper. It is simply an elaborate ruse by airport shops to save (5)__ their tax bills while keeping prices high.

Like many others (6)__ was always under the impression that when asked for my boarding card in the duty free area of the airport I thought it was (7)__ security reasons. Wrong! It is more to do with boosting the retailers' profit margin. The retail companies based in the duty free areas (8)__ airports are actually taking part in a lucrative tax-avoidance scheme of cynically exploiting airport customers.

by / on / of / I / how / for / they / why

What's (1)__ it's all perfectly legal because any items the shops sell, in areas of the airport where passengers are going to destinations outside of the European Union, are exempt from 20% VAT. Thus if the retailers can supply proof the goods they have sold were taken outside the EU, they don't pay the VAT on (2)__ goods to the government. (3)__ boarding pass is the proof they need. The annoying thing is (4)__ shops still charge the same amount for the goods, (5)__ customers are travelling outside the EU or not! The retailers are making a financial killing. We are talking substantial sums. (6)__ retail chains in the UK are guilty of this practice. To date, they have shrouded their actions behind security and mystery. They have refused any justification of (7)__ behaviour. The fact is we are under no legal obligation to show them our boarding passes. What with sky-high airport car parking fees, the new slogan of the UK air travel industry (8)__ be 'Fleeced before you fly!'

their / whether / should / most / those / more / these / your

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GAP FILL: LISTENING

The UK Airport Shop VAT Rip-Off!

Today, let's talk about _____ the UK are ripping off many of their customers. They do it by asking to see their customers boarding passes. After processing it they get it back. What they don't tell the customer is why they actually do this. The answer was revealed by *The Independent* newspaper. It is simply _____ airport shops to save on their tax bills while keeping prices high. Like many others I was always _____ that when asked for my boarding card in the duty free area of the airport I thought it was for security reasons. Wrong! It is more to do with boosting the retailers' profit margin. The retail companies based in the duty free areas of airports are actually taking part in a _____ scheme of cynically exploiting airport customers. What's more it's _____ because any items the shops sell, in areas of the airport where passengers are going to destinations outside of the European Union, are exempt from 20% VAT. Thus if the retailers can supply proof the goods they have sold were _____, they

don't pay the VAT on those goods to the government. Your boarding pass is the proof they need. The annoying thing is these shops still charge the same amount for the goods, _____ whether customers are travelling outside the EU or not! The retailers are making _____. We are talking substantial sums. Most retail chains in the UK are guilty of this practice. To date, they have shrouded their actions behind security and mystery. They have refused any justification _____. The fact is we are under no legal obligation to show them our boarding passes. What with sky-high airport car parking fees, the new slogan of the UK air travel industry should be '_____!'

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WRITING/SPELLING

WRITING / SPEAKING

1) On the board - *In pairs/As a class*, list 20 things you can buy in a Duty Free airport shop. *One-two minutes. Talk about each of them.*

2) Sentence starters - Finish these sentence starters. Correct your mistakes. Compare what other people have written.

- 1) Airport shops _____
- 2) Duty Free _____
- 3) My boarding pass _____

3) Write down 50 words about: *The UK Airport Shop VAT Rip-Off*. Your words can be read out in class.

4) Homework - Write and send a 200 word email to your teacher about: *The UK Airport Shop VAT Rip-Off*. Your email can be read out in class.

SPELLING

The teacher will ask the class individually to spell the following words that are in the article. Afterwards check your answers.

- 1) impression
- 2) behaviour
- 3) thought
- 4) security
- 5) wrong
- 6) margin
- 7) actually
- 8) lucrative
- 9) avoidance
- 10) scheme

SPELLING

Use the following ratings:

Pass = 12

Good = 15

Very good = 18

Excellent = 20

- 11) cynically
- 12) exploiting
- 13) obligation
- 14) passengers
- 15) destinations
- 16) still
- 17) substantial
- 18) guilty
- 19) proof
- 20) justification

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