ZEIT FÜR DIE SCHULE

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Mit diesem Arbeitsblatt entdecken Ihre Schülerinnen und Schüler Länder, Märkte und Wirtschaftssysteme – auf **Englisch**.

In Zusammenarbeit mit:

Flossbach von Storch STIFTUNG

TARIFFS

This worksheet is written specifically for learners of English as a foreign language:

(B2), in the Sekundarstufe II:

Gymnasium (G8: ab Jg. 10; G9: ab Jg. 11),

Gesamtschule (ab Jg. 11),

Berufsbildende Schule mit Ziel Abschluss Sek. II

or learners at bilingual schools as well as learners at German schools in English-speaking countries (Deutsche Auslandsschule).

The original article “Everyone’s talking about tariffs” was first published in *Business Spotlight issue* 10/2025, on sale from 12 September 2025.

ZEIT Sprachen publishes digital and print language-learning material for the following languages: English (*Spotlight* and *Business Spotlight*), German (*Deutsch perfekt*), Spanish (*ECOS*), Italian (*Adesso*) and French (*Écoute*). The article used here is taken from *Business Spotlight* magazine and is written in U.S. English.

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Introduction

TARIFFS

In recent months, tariffs have dominated news headlines and international relations. Their use is becoming increasingly common, but the benefits are controversial. Despite being relevant to the English *Abitur* exam topics about the U.S., globalization, interconnectedness and contemporary issues, there is currently very little classroom material available for students or teachers on the topic of tariffs.

This worksheet, based on the original article "Everyone's talking about tariffs," written for *Business Spotlight* magazine, has been created specifically for students in years 11–13 of the German school system and, therefore, includes task types that will help students prepare for the *Abitur* and other final exams.

The article is written at a high B2 level and has a glossary on each page to help students with the more advanced vocabulary.

1. WHAT ARE TARIFFS?

[5 mins]

Choose the correct options to complete the sentences.

1. A tariff is ....

a. a fine against a company for illegal behavior

b. an import tax on goods brought in from other countries

c. a local tax on goods that are being exported to other countries

2. Tariffs are usually ...

a. expressed as a percentage of the value of a good

b. based on the country's current inflation rate

c. lowered by a certain amount each year

3. The money raised from tariffs is paid to ...

a. the World Bank

b. the government of the country into which goods are imported

c. the companies in other countries who exported the goods

2. TARIFFS, TARIFFS, TARIFFS

[10 mins]

A. Work in A & B pairs. Brainstorm how to complete these sentences, using your own words. Use your best business English.

1. The point of tariffs is to …

2. Taxation is the primary way governments …

3. In April 2025, U.S. President Trump announced …

4. The U.S. tariffs are designed to get Americans to …

5. The danger is that protectionist measures reduce …

B Compare your sentences with other students' sentences and discuss.

C Compare your sentences with those in the article.

3. READING AND INFORMATION EXCHANGE

[15 mins]

Choose the correct options to complete the sentences.

A Stay in pairs and divide up the reading as follows:

- Both A & B read the introduction.
- A reads the next two sections: “What are tariffs?” and “Who benefits? Who pays?”
- B reads the last two sections: “Are consumers the losers?” and “Are tariffs here to stay?”
- Both A & B highlight the key points and vocabulary in their sections.

B Now, A & B should summarize the essential information in their sections for their respective partner.

EVERYONE'S TALKING ABOUT TARIFFS

A & B:
There's nothing really new about tariffs. Essentially a tax on imports, tariffs have existed for centuries. The Roman Empire imposed a 25 percent tariff, known as a "tetarte," on nearly all imported goods. Britain's Corn Laws included tariffs that protected local producers from foreign competition during the first half of the 19th century.

tariff Zoll
impose sth. hier: etw. erheben, verhängen
Corn Laws Getreidegesetze

However, the decades after 1970 were a time of globalization and growing international trade. Measured by weight, global seaborne trade grew more than 320 percent from 1970 to 2021. While they've never gone away, tariffs, at least among rich countries, were historically low. Recently, they've been back in the news. But why are tariffs suddenly so important again? And what impact do they have on businesses and consumers?

seaborne trade Seehandel

A: What are tariffs?
Alex Durante is a senior economist at the Tax Foundation, a think tank based in Washington, D.C. "A tariff is simply a tax on imports, paid by the importer when the good arrives through customs," he told Business Spotlight. "In the U.S., the revenue is collected by Customs and Border Protection and is remitted to the Treasury."

Taxation is the primary way governments raise revenue. Tariffs do this, too, to some extent. However, Durante explains: "I don't think the point of tariffs is to raise revenue. The point of tariffs is to discriminate against foreign imports." The current U.S. tariffs, he says, are designed to get Americans to purchase fewer goods from abroad and more from domestic suppliers. "The expectation is that that will support the U.S. economy, specifically, the manufacturing sector."

think tank Denkfabrik
customs Zoll(stelle)
revenue Einnahme(n)
collect sth. hier: etw. kassieren, einziehen
Customs and Border Protection Zoll- und Grenzschutzbehörde
remit sth. etw. überweisen
Treasury Finanzministerium
taxation Besteuerung
raise sth. hier: etw. beschaffen, erheben
domestic inländisch

Who benefits? Who pays?
Tariffs are generally used to protect certain domestic industries from foreign competition. The E.U. currently has tariffs on Chinese electric vehicles (EVs), for example. The argument for the tariffs is that China's state subsidies created an unfair competitive advantage, allowing Chinese manufacturers to undercut local producers. In theory, the tariffs give European manufacturers time to adapt and bring their costs down to a competitive level.

(state) subsidy (staatliche) Subvention
undercut sb. jmdn. unterbieten

On the other hand, the danger is that protectionist measures reduce the incentive to innovate and use resources efficiently. And once something has been given, it's often very hard to take it away. "The industry is going to heavily lobby to keep that policy in place," Durante says.

incentive – *Anreiz*
heavily – *in hohem Maße*
policy – *Politik; Strategie*

In April 2025, U.S. President Trump announced the highest tariffs in America since the 1930s on a wide range of goods. This is difficult for countries that depend on exporting to the world's largest economy, but it causes problems for U.S. companies, too. While domestic industries may support tariffs on some goods, in other cases, the tariffs are bad news.

This is especially likely with tariffs on raw materials — Durante highlights the example of steel and aluminum, as these are inputs needed to make many other products. "The refineries and smelters in the U.S. like these tariffs because they'll discourage businesses from purchasing from competitors abroad," he explains. "But compare that with how many businesses use aluminum in production. On net, the tariffs will make most manufacturers in the U.S. worse off."

aluminum (US) [E(lu:mInEm] – *[wg. Aussprache]*
input – *hier: Rohstoff, Komponente*
refinery – *Raffinerie*
smelter – *Schmelzbetrieb*
worse off: make ~ – *benachteiligen*

This means the net effect of certain tariffs on the economy may be negative — as production and employment might be lower. However, there's a further potential problem. Countries whose goods are tariffed usually retaliate by imposing reciprocal tariffs. After Europe's EV tariffs, for example, China placed tariffs of up to 39 percent on imports of brandy from the E.U. In this way, trade barriers can be used as leverage in a trade dispute but, in extreme cases, things can escalate into a trade war.

net effect – *Nettoeffekt*
tariff sth. – *etw. mit Zoll belegen*
retaliate – *kontern, zurückschlagen*
reciprocal – *zurückwirkend, gegenseitig*
leverage – *Druckmittel*

B: Are consumers the losers?
If tariffs keep cheaper imports out of the market, they can protect local businesses and jobs, but the cost is often higher prices and less choice for consumers. Import businesses pay the tariffs initially. How much of that extra cost gets passed on to customers varies a lot.

While everyone is affected by tariffs in some way, those effects are not shared equally. Tariffs usually apply primarily to goods, not services (although some services rely on manufacturing inputs). Low-income earners spend a larger part of their total income on things they need. "If you are a lower-income household, you are spending much more, as a share of your income, on shoes for your kids, food, things like that," Martha Gimbel, executive director

pass sth. on to sb. – *etw. auf jmdn. abwälzen, an jmdn. weitergeben*
affected: be ~ by sth. – *von etw. beeinträchtigt sein*
share – *Anteil*

of the Budget Lab, at Yale University, told Radio Atlantic. “Whereas higher-income households may be buying vacations, which are not tariffed.”

And that’s not the end of it, as tariffs may allow domestic producers to charge more, even for products that aren’t tariffed. “All of your competitors have to raise their prices by, let’s say, ten percent in the face of tariffs,” Gimbel explains. “You can raise your prices by eight percent, still get a lot of market share and get the benefit of those higher prices.”

charge sth.
etw. berechnen, verlangen

raise sth.
hier: etw. erhöhen

in the face of
angesichts von

This shows how tariffs have downstream effects and can lead to inflation, particularly with essential items such as food. Economists use the word “distortionary” to describe the effects of tariffs. They distort the market because they change incentives, which leads consumers and businesses to behave differently. If companies chose to absorb the cost of a tariff, they’ll have less to invest in their business. If consumers pay more for certain products, they’ll have less money to spend on other goods in the economy. “That means production in those other sectors has to fall,” Durante says. “Ultimately, someone always pays.”

downstream effect
Dominoeffekt, Folgewirkung

item
Gegenstand, Artikel

distortionary
verzerrend

distort sth.
etw. verfälschen, verzerren

absorb sth.
hier: etw. überneh-men, tragen

Are tariffs here to stay?

Is the age of free trade and globalization coming to an end? In America, both political parties support tariffs to a certain extent (especially with regard to China). However, tariffs are not the only way that governments can help their domestic industries. Durante mentions both subsidies and tax benefits as potentially better alternatives. “Subsidies are not as distortionary as tariffs, because you’re not directly raising costs on consumers to get them to purchase a domestic good,” he explains.

age
Zeit(alter)

Durante also thinks it’s possible that many tariffs will be reduced in the future, mainly because voters in the U.S. and Europe will not be happy about higher prices for things they want to buy. China, however, is likely to remain an exception: “It’s hard to see a world in which we’re not tariffing China at all.” Tariffs can cause a lot of damage to businesses, both importers and exporters. They have far-reaching effects that may not be immediately clear, as it takes a long time to collect trade data. Even as new trade deals are announced, a lot of the damage has already been done simply because of the uncertainty about how high the barriers to international trade will be.

tariff sb.
jmdm. Zoll auferlegen

trade deal
Handelsabkommen

This article is from *Business Spotlight* 10/2025.

4. UNDERSTANDING THE TEXT

[15 mins]

A: Decide whether these statements are true or false according to the article.

True / False

1. Tariffs are a relatively new form of taxation. ☐ ☐

2. Taxes are the main way governments make money. ☐ ☐

3. The aim of the U.S. tariffs is to encourage the world to buy U.S. exports. ☐ ☐

4. Sometimes, manufacturers get financial support from the government to make their products cheaper. ☐ ☐

5. The U.S. tariffs are likely to make many products more expensive for American consumers. ☐ ☐

6. Higher tariffs usually lead to a greater range of products for consumers to choose from. ☐ ☐

7. Most tariffs apply equally to both goods and services. ☐ ☐

8. It's likely that tariffs will enable local producers to lower the prices of the goods they sell. ☐ ☐

9. Tariffs affect only low-income consumers, not rich people. ☐ ☐

10. Higher tariffs tend to change the way companies do business. ☐ ☐

B: Rewrite the false statements to make them true.

5. DISCUSSION

[10 mins]

Note down three to five points in answer to each of the following questions. Then, use your notes to discuss the questions with the whole class.

1. How do you think higher tariffs will affect your country's economy?

2. How might increased tariffs influence your decisions about what you buy?

6. ANALYZING THE TEXT

[40 mins]

A: Answer these questions in note form or in a mind map to create an outline.

1. What type of text is this? Who is the intended reader?

2. How is the text organized?

3. What tone and register does the author use?

4. What does the author say about the past, the current situation — and the consequences?

5. What statistics are included and why?

6. Who is quoted in the article and why?

7. What emotions (if any) are evident in the text?

8. How does the author make this business topic relevant to everyone?

B: Use your notes to write a two-page analysis of the text. Include your own opinion and explain how the text makes you feel.

7. EXTRA TASK

[home study / research; 45 mins plus]

Do some research on what has happened since this article was published and make some notes. Here are some points to consider:

- What tariff rates apply to which countries / which goods?
- How have the tariffs influenced international relations?
- What trade agreements have been made regarding exports between the U.S., the E.U. and the U.K.

Start by continuing the sentence below and write approximately 500 words in total.
Since the article was published, in September 2025, …

For the teacher

TASKS AND TASK DURATION

Below are suggested timings for using various parts of the worksheet in a 90-minute lesson.

If students require more time with the article, it is possible to extend the discussion task and to carry forward the analysis writing task to the following 45-minute lesson.

Task 7, the extra task, can be set as homework or carried forward into a second double lesson on the same topic.

Task name	Task type	Activity style	Suggested time
1. What are tariffs?	Three multiple-choice questions to introduce the topic and check basic understanding	Individually or in pairs	5 minutes
2. Tariffs, tariffs, tariffs	Brainstorming; choosing and writing the best options; sharing ideas	In pairs or as a class	10 minutes
3. Reading and information exchange	Jigsaw reading; information exchange	In pairs or as a class	15 minutes
4. Understanding the text	Deciding whether statements are true or false; rewriting the false ones to make them true	In pairs	10 minutes
5. Discussion	Discussing two questions and making notes; sharing answers	In pairs, small groups or as a class discussion	10 minutes
6. Analyzing the text	Answering questions in note form to create an outline; writing a two-page analysis based on the outline	Individually	40 minutes
7. Extra task / homework	Research and writing	Individually (as homework) / research and preparation in pairs if done in the lesson	45 minutes plus

Key:

1. What are tariffs?

1. b, 2. a, 3. b

2. Tariffs, tariffs, tariffs

1. … discriminate against foreign imports.
2. … raise revenue.
3. … the highest tariffs in America since the 1930s on a wide range of goods.
4. … purchase fewer goods from abroad and more from domestic suppliers.
5. … the incentive to innovate and use resources efficiently.

4. Understanding the text

1. False. Tariffs have existed for hundreds of years.
2. True
3. False. The aim of the U.S. tariffs is to encourage Americans to buy more products that are made in America.
4. True
5. True. If imports become more expensive, consumers will have to pay more for the things they buy.
6. False. Tariffs tend to reduce the choice of products available to consumers.
7. False. Tariffs generally apply to physical goods rather than services.
8. False. Domestic producers who don't have to pay the tariff may also increase their prices — although it's not certain that they will.
9. False. Tariffs affect everybody, but the effect on low-income consumers is greater.
10. True

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