

## Candidate 1 evidence

**Purpose: 'to investigate how the introduction of tourist taxes might impact an economy'**

- Para 1** [From my research, from the Altexsoft Website, I have found that 'the government plan to use the money brought in from the cruise ship parking tax to build new transport infrastructure.' (refer to appendix 3). This suggests that the Government are using the income of the tourist tax to create a better environment for natives. This suggests that the government are spending on additional infrastructure this could then create more jobs in Dubrovnik so this could mean more income tax for the government to spend on local communities. **Income taxes are direct taxes which are imposed on the income or wealth of an individual or firm.** **1F**  
**1A**  
**1A**
- Para 2** [From my research, I have discovered, from the Travelcounsellors website that 'the Icelandic tourist tax has been used to create infrastructure for tourists and better car parking facilities' (refer to appendix 4). This suggests that Iceland are not using the tourist tax to drive away tourists but instead to create a better experience for tourists. This may be to keep tourists spending, causing more income for firms, more VAT for the government which can let the economy thrive. **VAT is an indirect tax, which means a tax on spending** **1F**  
**1A. 1A**  
**1Th**
- Para 3** [From my research, I have found, from the Robbreport website, that 'the government in Amsterdam have increased tourist tax on hotels from 7% to 12.5%, thinking that those willing to pay hefty amounts for 5-star hotels will overlook this tax. However, this may not be the case.' (refer to appendix 1). This suggests that with such a large increase in tax, demand for hotel bookings could fall because people have a certain budget and such a price increase could be too expensive for some people, despite the government making assumptions, which is damaging the local economy, as Amsterdam are losing tourists with potentially big spending power. This is also a negative impact on individuals who may be put off or forced to completely cancel their holiday, due to this tax. **This illustrates the law** **1F**  
**1A**  
**1A**  
**1A**

**10/12**

**Theory 1/3**

## Candidate 2 evidence

**Purpose: 'to investigate whether Scotland should have independence'**

**Para 1** [From my research, I found out, "an independent Scotland would be able to focus on the promotion of Scottish businesses". (see appendix 1) [This source shows me that Scotland would be able to pay more attention to methods used by Scottish businesses to promote their businesses and pay more attention to Scottish customers worldwide.]

1F

Rep

**Para 2** [From my research, I found out that '62% of Scottish voters called for the UK to remain in the European Union' (see appendix 2). [This source shows me that people wanted to remain part of the European Union] due to, in which Humza Yousaf said, 'political support around the EU table'.

1F

Rep

**Para 3** [From my research, I found out 'a yes vote in a referendum...would be followed by negotiations between the UK and Scottish governments...including on how to divide the assets and liabilities of the UK state and on the future relationship between the two new countries' (see appendix 4). [This source shows me that if Scotland became an independent country, then there would be discussions between the two governments – Scottish and UK – based on the fact that it would be difficult to divide the assets and liabilities between the 2 countries, and the state of their relationship in the future.]

1F

Rep

**Para 4** [From my research, I found out that 'since Brexit and the COVID-19 pandemic, which has seen the UK suffer a relatively high death rate from the disease, opinion polls suggest support for independence has risen to around 50 per cent' (see appendix 6). This source shows me that due to the significant amount of deaths (around 16,500 people as of 2023), people want Scotland to become independent as an attempt to try and reduce deaths to prevent lack of workers in the country.

1F

4/12

Theory 0/3