

1. Using Extract A, Figure 1 calculates to the nearest pound the annual price of vape fluid after the proposed 2% tax is applied. [2 marks]

~~A 100 per cent vat would cost them £13.75 annually~~

~~2% of £2275= £13.75~~

~~£225 x 2%~~

2. Using Extract B, figures 1 and 2 Explain how changes in prices have impacted the prevalence of smoking in the UK. [4 marks]

Response:	Mark
- Included evidence that higher prices may be reducing the prevalence of smoking in England. - Clearly explains how this data is evidence that tax duties may be reducing the prevalence of smoking in England.	4 marks
- Included evidence that indirect tax may be reducing the prevalence of smoking in England. - Explains how this data is evidence that indirect tax may be reducing the prevalence of smoking in England.	3 marks
- Included some evidence that indirect tax may be reducing the prevalence of smoking in England. - Limited explanation of how this data is evidence that indirect tax may be reducing the prevalence of smoking in England.	2 marks
- Included evidence that graphs clearly show that indirect tax may be reducing the prevalence of smoking in England. - No explanation of how this data is evidence that indirect tax may be reducing the prevalence of smoking in England.	1 mark

Relevant issues include:

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Xiaolong Qi



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