

Use the question-specific markscheme together with the markbands. Award up to the maximum marks as indicated.

Section A

Microeconomics

1. (a) Explain how the incidence of an indirect tax depends on the price elasticity of demand and the price elasticity of supply. [10]

Answers may include:

- definitions of indirect tax, incidence of tax, price elasticity of demand and price elasticity of supply
- diagram to show the incidence of tax
- explanation of the relationship between PED and PES and the incidence of tax between the producer and the consumer. Explanation that if $PES > PED$ the incidence on consumers is greater, and if $PES < PED$ the tax incidence on producers is greater
- examples of goods that may be more or less elastic, examples of goods where the incidence of tax falls more on the producer or the consumer.

Assessment Criteria

Part (a) 10 marks

Level	Marks
0 The work does not reach a standard described by the descriptors below.	0
1 There is little understanding of the specific demands of the question. Relevant economic terms are not defined. There is very little knowledge of relevant economic theory. There are significant errors.	1–3
2 There is some understanding of the specific demands of the question. Some relevant economic terms are defined. There is some knowledge of relevant economic theory. There are some errors.	4–6
3 There is understanding of the specific demands of the question. Relevant economic terms are defined. Relevant economic theory is explained and applied. Where appropriate, diagrams are included and applied. Where appropriate, examples are used. There are few errors.	7–8
4 There is clear understanding of the specific demands of the question. Relevant economic terms are clearly defined. Relevant economic theory is clearly explained and applied. Where appropriate, diagrams are included and applied effectively. Where appropriate, examples are used effectively. There are no significant errors.	9–10

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