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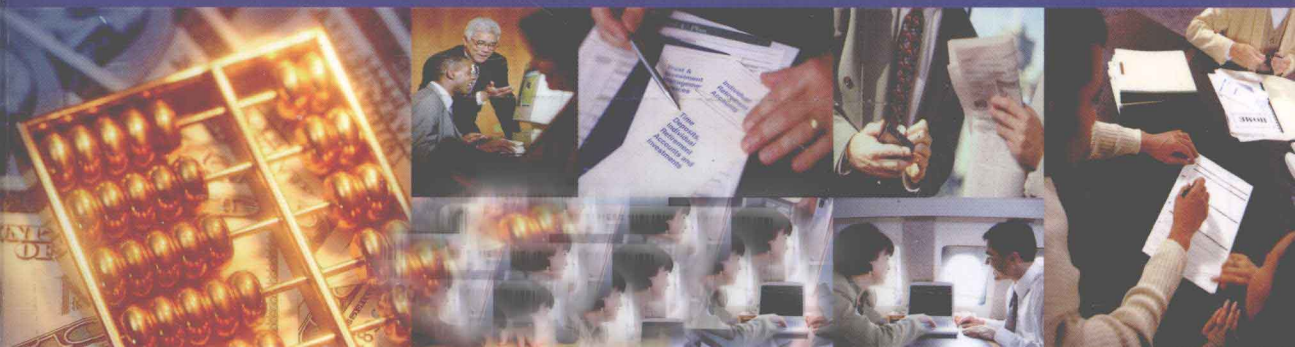
PRACTICAL SPOKEN ENGLISH TALK SHOW

美语会话脱口秀系列

全新升级版

# 财会英语 口语大全

李雪 李铁红 范宏博 主编 [美]Michael Anderson 审订



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本书以工作、生活需要为基本原则来选取素材,分为日常工作、在银行、商务账务往来、财务相关事项、公司运营等5大部分,几乎涵盖了财会工作的各个方面,意在把读者带到英语语境中,全新开发大家的语言潜力。本书在编写过程中,力求保证英语口语的原汁原味,学者可以身临其境,融入英语会话的情景当中,通过学习和实践,更快、更准地把握英语口语的精髓!

### 图书在版编目(CIP)数据

财会英语口语大全 / 李雪, 李铁红, 范宏博主  
编. —北京: 机械工业出版社, 2011. 12  
(美语会话脱口秀系列)  
ISBN 978-7-111-37093-2

I. 财… II. ①李… ②李… ③范… III. ①财务会计—英语—口语—美国 IV. ①H319.9

中国版本图书馆 CIP 数据核字 (2012) 第 005173 号

机械工业出版社 (北京市百万庄大街 22 号 邮政编码 100037)

策划编辑: 郑文斌 责任编辑: 王庆龙

版式设计: 张文贵

责任印制: 杨 曦

保定市中国画美凯印刷有限公司印刷

2012 年 1 月第 1 版 · 第 1 次印刷

180mm × 250mm · 13.25 印张 · 336 千字

标准书号: ISBN 978-7-111-37093-2

ISBN 978-7-89433-291-2 (光盘)

定价: 29.80 元 (含 1CD)

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# 前言

## Preface

随着社会的发展和国际交往的日益频繁，英语已经进入我们生活的各个方面，社会对英语口语水平的要求也越来越高。为了满足社会不同层次、从事不同工作的初级和中级英语学习者对日常英语的不同需要，我们精心编写了“美语会话脱口秀系列”丛书。本丛书包括《外企白领英语口语大全》、《文秘会话英语口语大全》、《社交英语口语大全》、《商务英语口语大全》、《情景英语口语大全》、《酒店职员英语口语大全》、《餐饮业职员英语口语大全》、《金融业职员英语口语大全》、《售货员英语口语大全》、《旅游英语口语大全》、《外贸英语口语大全》、《娱乐休闲英语口语大全》、《财会英语口语大全》、《公务员英语口语大全》和《面试英语口语大全》，共15本书。

本系列丛书几乎涵盖了所有日常生活、工作场景所需要的基本英语用语，可供广大读者和英语爱好者灵活选用。丛书以场景对话为主要内容，使读者在阅读中有身临其境的感觉。还包括关键句型、词语加油站、开心一刻。关键句型列举出各场景中出现频率最高的语句，供读者学习、模仿、熟记和运用。词语加油站精选出常用的重点词汇为读者扫除词汇障碍。开心一刻为读者提供了短小精悍的小故事，让读者体会轻松学英语的乐趣。

《美语会话脱口秀系列——财会英语口语大全》一书以工作、生活需要为基本原则来选取素材，分为日常工作、在银行、商务账务往来、财务相关事项、公司运营等5大部分，几乎涵盖了财会工作的各个方面，意在把读者带到英语语境中，全新开发大家的语言潜力。本书在编写过程中，力求保证英语口语的原汁原味，读者可以身临其境，融入英语会话的情景当中，通过学习和实践，更快、更准地把握英语口语的精髓！

事实证明英语学习的最好方法就是听与说的有机结合，而听、说也要尽可能与日常生活相结合，从日常对话入手，逐步培养自己的英语交际能力，通过积极与他人进行互动交流，培养自己的信心，只要有信心、有决心，从点滴做起，就一定会成为英语高手。

我们相信读者通过对本套丛书的学习，能够在短时间内达到脱口而出、流利表达的效果。

英语学习应该从日常生活中的点点滴滴入手，天长日久，水滴石穿。只要有信心、有决心，把身边事作为练习英语口语的素材，并以此书作为参考和辅助材料，就一定能成为他人眼中的英语高手。

限于编者水平，书中难免有不足之处，恳请广大读者及广大英语爱好者给予批评指正。

编者

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# Chapter 1

## Daily Work 日常工作

# Unit 1 Regarding Salary

## 关于工资

### Key Sentence Patterns 关键句型

- ① What are the chances of getting a raise this year? 今年涨工资的几率有多大啊?
- ② Chances are slim! 概率非常小。
- ③ With regard to the good performance of our company, we are sure to get a raise and the bonus. 考虑到我们公司良好的业绩, 我们一定能涨工资、发奖金的。
- ④ The company keeps losing money and they can't afford to give anyone a raise. 公司一直在赔钱, 不可能给任何人加薪的。
- ⑤ When will you be in the position to give me a raise? 你什么时候会考虑给我加薪啊?
- ⑥ Maybe next year we should have the funds to reward you.  
也许明年我们就有资金来回报你了。
- ⑦ Money is really a bit tight now.  
现在资金真的比较紧张。
- ⑧ We will give you what is due to you when our company is better off. 当公司好起来的时候我们一定补偿你应该得到的。
- ⑨ Are you satisfied with the pay you've got this month? 对于这个月的工资你满意吗?
- ⑩ After taxes and insurance, there's not much left to take home.  
除去税和保险, 拿回家的也没多少了。
- ⑪ Working so hard for so little, it just isn't worth it.  
那么辛苦才得到这么一点, 真不值。
- ⑫ It is an exciting moment to get my first bonus. 第一次拿奖金时真激动。

### Pop Conversations 热门话题

#### I Raise salary 涨工资

##### Conversation 01

- A: What are the chances of getting a raise this year?  
B: Chances are slim!  
A: Wow! You haven't gotten a raise for how many years now?  
B: It's been three years! The company keeps losing money and they can't afford to give
- A: 今年涨工资的概率有多大?  
B: 可能性非常小。  
A: 哇! 你多少年没涨过工资了?  
B: 3年了! 公司总是亏损, 没法给我们涨工资啊。



anyone a raise.

A: That's too bad. Did you ever think of working somewhere else?

B: Yeah. In fact, I have an interview next Monday.

A: Good luck!

### Conversation 02

A: Mary, have you noticed that? Labor relations have been getting heated over the last few weeks. There's even talk of a strike if contract negotiations don't go smoothly.

B: I hate to see the negotiations fail, because the last thing we need is more trouble from the labor union. What do they want this time?

A: They are demanding a pay raise for full time employees and better working conditions. They claim there's an increase of pressure at work, so there ought to be some kind of compensation for high pressure on the job.

B: But I think these workers have always been working under pressure.

A: With a reduction in personnel after the Depression, there is more workload per employee; so actually, workers do have more stress now than in the past.

B: I guess the labor union seems to think so.

A: 太糟了。你想过去其他地方工作吗?

B: 有啊, 实际上我下周一就有一个面试。

A: 祝你好运啊!

A: 玛丽, 你注意到了吗? 最近这几周劳资关系越来越紧张。有传闻说如果合同谈判不能顺利进行就会举行罢工。

B: 我不愿意看到谈判失败, 因为我们最不想要的就是工会给我们带来太多的麻烦。这次他们想要干什么?

A: 他们要求给全职员工涨工资, 并改善工作条件。他们声称工作压力越来越大, 所以应该对工作带来的高压给予某种补偿。

B: 但是我认为这些工人的工作压力一直都很大。

A: 由于萧条期之后进行了裁员, 每个员工的工作量就更大了, 所以事实上他们比过去的压力更大。

B: 我想工会好像也这么认为。

## II Make a demand for raising salary

### 要求加薪

### Conversation 03

A: Mr. Brunner, I need a raise.

B: I agree. But money is really a bit tight now.

A: I just helped get an important client.

B: Yes, I know. But we are not in the position yet to give you a raise.

A: When will you be in the position?

A: 布鲁诺先生, 我需要加薪。

B: 这我同意。但是现在资金紧张。

A: 我刚帮着我到一个很重要的客户。

B: 这我知道, 但我们目前没有办法给你加薪。

A: 什么时候才有办法呢?

# Chapter 1

## Daily Work

- B: Maybe next year we should have the funds to reward you.  
A: I can't wait until next year.  
B: I'm afraid you'll have to.

### Conversation 04

- A: Could we possibly discuss my salary some time?  
B: Sure.  
A: First of all, I want you to know that I really like working for this company. Do you think I'm doing a good job here?  
B: Well, you are a very hard worker.  
A: The problem is, my salary just isn't enough to live on, even for food and rent.  
B: What do you propose then?  
A: I'd like a 5% raise.  
B: That's quite a bit. If I give you a raise, I have to give everyone a raise.  
A: Listen, if you give me a raise, I'll take on extra responsibilities.  
B: That sounds reasonable. How about this? From now on, you can be responsible for scheduling. That means that if you can't find someone to cover a shift, you'll have to do it.  
A: That sounds good to me. I really appreciate it.

- B: 到明年吧! 那时候我想我们会有资金来奖赏你的。  
A: 我没办法等到明年。  
B: 恐怕你必须得等。

- A: 我们可不可以找个时间谈谈我的工资问题。  
B: 当然可以。  
A: 首先, 我想告诉你我非常喜欢在咱们公司工作。你觉得我干得还不错吧?  
B: 嗯, 你工作非常勤恳。  
A: 但问题是我的工资还不够糊口, 连房租和吃饭都不够。  
B: 你有什么提议?  
A: 我想涨5%的工资。  
B: 太多了。如果你涨了, 大家都得涨。  
A: 你听我说, 如果你给我涨工资, 我可以承担更多的责任。  
B: 这听起来很合理。要不这样吧, 从现在开始, 倒班安排由你负责。那就是说, 如果有人不能值班你就得自己来值。  
A: 这似乎对我挺合适的。太谢谢你了!

### III Ask about salary 询问薪水

### Conversation 05

- A: How time flies! It's pay day again!  
B: Yes, it is! You're an engineer, aren't you?  
A: Yes, I am.  
B: So you must be earning decently, don't you?  
A: Well, just average.

- A: 时间过得真快啊! 又到发薪的日子了!  
B: 是呀, 真快! 你是工程师, 对吧?  
A: 是的。  
B: 那你钱一定挣得不少啦?  
A: 噢, 只不过一般而已。

B: What's your salary then, may I ask?

A: Sure. My monthly pay is \$2,500. What about yours?

B: I'm paid weekly, and it's around \$700 per week.

A: That means you can get \$2,800 a month. Right? That's quite a sum of money.

B: Yes, but my pay is on an hourly basis and it's not up to much.

A: Then you must be working overtime.

B: That's right. I work 24 hours' overtime a week. And the overtime pay is usually more than the regular pay.

A: So overtime has a bearing on how much you may make in a job. Don't you think so?

B: Definitely. And the degree of responsibility in a job also has a great deal to do with the salary.

A: Yes. And so are other factors such as experience and fringe benefits.

B: No doubt about that. But anyway, I have to work hard to earn my money.

B: 那能不能问你一下你的薪水是多少?

A: 当然可以, 我每月的工资是2500美元, 你的呢?

B: 我拿的是周薪, 每星期大约700美元左右。

A: 那就是说你每月可得2800美元, 对吗? 这是相当可观的一笔钱呢!

B: 是的, 不过我的工资是以小时计算的, 而这笔收入并不足道。

A: 那么你一定在加班工作了。

B: 对, 我一星期加班24小时。而加班工资通常要高于固定工资。

A: 所以加班影响工资收入的多少, 你不这样认为吗?

B: 是这样, 而且工作中所负责的轻重程度同薪水也有密切联系。

A: 是的, 其他如经验、福利待遇等因素也是这样。

B: 这是毫无疑问的, 不过无论如何我得努力工作才挣得到钱。

## • • • • • IV Introduce the pay check • • • • • 介绍工资支票

### Conversation 06

A: Roman, could you come to help me for a minute, please?

B: sure. Just name it.

A: This is my pay check, but I don't understand some of the terms used here.

B: OK, let me tell you. You see, this pay check is divided into two parts by a line of dots. The upper half is a check and the lower half is a pay stub.

A: But what's the use of the pay stub?

B: It's a record of your pay and deductions. You can check it to make sure that your pay

A: 诺曼, 请你帮个忙好吗?

B: 当然可以, 说吧。

A: 这是我的工资支票, 可是我不懂上面的一些术语。

B: 我来告诉你。你看这张工资支票由一条线分成两部分。上半部分是支票, 下半部分是工资单存根。

A: 可是工资单存根有什么用?

B: 那是一份有关你的工资及扣款的记录。你可以检查一下以确认你的工资额是否

is correct.

A: I see. Can you tell me what "regular hours" mean?

B: Well, of course. Regular hours refer to the hours you're required to work each week, while overtime hours refer to the extra hours you work besides regular hours.

A: Then regular pay is the pay for regular hours, and overtime pay is the pay for extra hours. Right?

B: Yes. And gross pay is the total pay before deductions. We also call it total earnings.

A: I guess net pay is the total pay after deductions. Is that correct?

B: Clever you are! And it's also called take-home pay.

A: And one more term, "year-to-date totals". What does it mean exactly?

B: It means the pay you've got, and the tax and other deductions you've paid so far this year.

A: I see. Thanks, Roman.

B: No problem. Remember to check the pay stub before you cash the check.

正确。

A: 我明白了。你能不能告诉我“固定时间”是什么意思?

B: 噢,当然可以。固定时间指每星期你按要求需要工作的时间,而加班时间指固定时间以外工作的时间。

A: 那么固定工资就是对固定时间工作的报酬,而加班工资就是加班工作的工资,对吗?

B: 对。另外,毛工资是扣款前的总工资。我们称它为总收入。

A: 我想净工资就是扣款以后的总工资,对吧?

B: 你真聪明!它也叫实得工资。

A: 还有一个术语,“年度至本日期总计”,它到底是什么意思?

B: 这个术语指本年度到目前为止你所得到的全部工资,以及你已付的税款及其他扣款总额。

A: 我明白了。谢谢,诺曼。

B: 不用谢。兑现支票前记住核对一下你的工资单存根。

## ..... V Find another job because of low salary 因为工资低跳槽 .....

### Conversation 07

A: How's your work?

B: Good, thanks. How about you?

A: Not bad. But we have lost a few of staff lately.

B: Why?

A: Because of the low salaries.

B: But your company is huge. Can't they afford to pay the staff decent wages?

A: I don't know why.

B: Why don't you give them a suggestion?

A: 你的工作怎么样?

B: 还好,谢谢。你呢?

A: 也不错,不过最近有一些职员另谋高就了。

B: 为什么?

A: 因为工资太低。

B: 你们公司是家大企业,难道他们就付不出像样的工资吗?

A: 我不知道为什么。

B: 为什么你不给他们提提建议啊?

A: May be I can have a try. But I'm on vacation now.

A: 也许我可以试试。但现在我在度假。

## VI Short of salary savings

### 存不下工资

#### Conversation 08

A: What's wrong with you? You look not in the mood.

A: 你怎么了? 看上去情绪不太好。

B: It's not for me, but my daughter. She always has no idea on how her monthly income was gone. She has worked for five years and has no family burden. But she has no savings at all.

B: 不是因为我, 而是我女儿。她总是不知道自己每个月的工资都花到哪儿去了。到现在她已经工作5年了, 也没有家庭负担, 可是一点积蓄也没有。

A: You've said she earns a decent monthly income of around 6,000 yuan, is that right?

A: 你曾说过她一个月的工资挺高的, 有大约6000元, 是吧?

B: Yeah. But she still cannot make ends meet.

B: 是呀, 可是她还是不够花。

A: How does she spend her money?

A: 那她都花钱干什么呀?

B: Well, each month she spends more than 1,000 yuan on taking taxis, another 1,000 yuan on attending get-together parties with friends. And she spends the rest money on brand-name cosmetics, fashion clothes and shoes.

B: 哎, 每个月花1000多块钱打车, 另外1000多块钱参加朋友的各种聚会, 剩下的钱就花在名牌化妆品、时髦的衣服和鞋上了。

A: That's young people's new lifestyle. They can surely make it. Don't worry too much about her.

A: 那是年轻人新的生活方式, 他们能处理好的, 你就不用太为她担心了。

#### Word Service Station 词语加油站

stub (支票、收据等的) 票根、存根  
profit 利润  
gloomy 不景气的, 灰暗的  
cost 成本  
bonus 奖金  
insurance 保险  
depreciation 贬值  
income tax 所得税

earnings 收入  
bankrupt 破产的  
recession 萧条  
budget 预算  
allowance 津贴  
welfare 福利  
appreciation 升值  
sum 一笔金额, 款项



## A Hearty Moment 开心一刻

### Prepare Yourself

A story around campus has it that a student once sent a telegram to his parents reading: "Mom — flunked all courses. Kicked out of school. Prepare Pop."

Two days later he received a response: "Pop prepared. Prepare yourself."

### 自己做好准备

校园里流传着这样的故事：一个学生一次给父母拍了一份电报，上面写着：“妈妈——我所有功课都不及格，被学校开除。让爸爸作好准备。”

两天以后，他收到了回电：“爸爸已准备好。你自己作好准备吧！”

# Unit 2 Taxation 依法纳税

## Key Sentence Patterns 关键句型

- ① Our company is also engaged in sales of imported cars. It's said that we shall pay not only customs duty and VAT but also consumption tax, is it right?  
我们公司从事进口汽车的销售, 据说, 我们不但要缴纳关税和增值税, 而且还要缴纳消费税, 对吗?
- ② For your company, consumption tax shall be reported and paid to the customs office where the declaration takes place. 对贵公司来说, 应该向报关地海关缴纳消费税。
- ③ Is the assessable period of the Consumption Tax the same as that of VAT? 消费税的纳税期限是否与增值税的纳税期限相同?
- ④ May I ask you something about taxes?  
我想了解一下税收制度。
- ⑤ Taxes can be levied on many usual things such as property, income, tobacco, wine, car, jewelry and so on.  
纳税物品有很多种, 比如财产、收入、烟酒、汽车、首饰等。
- ⑥ The government collects taxes from the people and uses them for the people. 政府的税收政策就是取之于民, 用之于民。
- ⑦ All the tax money collected is used to develop economy, science, culture, education and national defense.  
所有的税款都用于促进经济、社会、文化、教育、国防等各个方面的发展。
- ⑧ The tax money is primarily used to improve the material and cultural life of the people.  
税款主要用于改善人民的物质文化生活。
- ⑨ The most important taxes are income taxes, property taxes and sales taxes.  
最重要的有所得税、财产税和销售税。
- ⑩ An income tax as its name indicates is a tax on earnings.  
所得税就是根据个人的收入纳税。
- ⑪ A sales tax must be levied on purchases. 销售税就是根据成交额纳税。
- ⑫ Do I have to pay excess baggage charges?  
我得付额外费用吗?
- ⑬ The duty is 120 dollars in all.  
税金总共是 120 美元。

## Pop Conversations 热门话题

### I Introduce the tax system 介绍税收制度

#### Conversation 01

A: Excuse me. May I ask you something about

A: 打扰一下, 我想了解一下税收制度。

# Chapter 1

## Daily Work

taxes?

B: Sure. I'm at your service.

A: What kind of things should taxes be levied on?

B: Taxes can be levied on many usual things such as property, income, tobacco, wine, car, jewelry and so on.

A: What is the tax money used for?

B: The government collects taxes from the people and uses them for the people.

A: Could you be more specific?

B: All the tax money collected is used to develop economy, science, culture, education and national defense.

A: In other words, the tax money is primarily used to improve the material and cultural life of the people.

B: That's correct. Our government has been following the tax principle all the time.

B: 乐意效劳。

A: 请问哪些物品应该纳税?

B: 纳税物品有很多种, 比如财产、收入、烟酒、汽车、首饰等。

A: 这些税款怎么使用呢?

B: 政府的税收政策就是取之于民, 用之于民。

A: 您能说得具体点吗?

B: 所有的税款都用于促进经济、社会、文化、教育、国防等各个方面的发展。

A: 换句话说, 税款主要用于改善人民的物质文化生活。

B: 是啊, 政府一直坚持这样的税收政策。

## II Explain the tax categories 解释税种

### Conversation 02

A: Taxes refer to every corner of our life.

B: Indeed. The most important taxes are income taxes, property taxes and sales taxes.

A: Could you please explain them respectively?

B: An income tax as its name indicates is a tax on earnings.

A: What kind of people should pay for income tax?

B: Both individuals and a business corporation should pay for income tax only if their income exceeds a certain amount of money.

A: How about a property tax?

B: It is a tax levied on any kind of property. The property may be personal and may be items owned by business corporations such as house, machines and equipment.

A: Then a sales tax must be levied on

A: 税收涉及我们生活的方方面面。

B: 确实如此。最重要的有所得税、财产税和销售税。

A: 您能否分别解释一下呢?

B: 所得税就是根据个人的收入纳税。

A: 哪些人应该缴纳所得税呢?

B: 只有收入超过特定金额, 个人或公司才缴纳所得税。

A: 财产税指什么呢?

B: 任何形式的财产都应纳税, 可能是个人财产, 也可能是公司财产, 比如厂房、机器和设备。

A: 那么销售税就是根据成交额纳税吧。

purchases.

B: Yes. The sales tax can be divided into several kinds including general sales taxes, excise taxes, and import taxes.

A: Thank you for your explanation.

B: 是的, 销售税可以分为几种, 比如一般性销售税、货物税、进口税等等。

A: 谢谢您的解释。

### III Airport tax 机场税

#### Conversation 03

A: Could you please pay \$300 airport tax?

B: Sorry, I think I've already paid that when I bought my ticket, and here is the receipt.

A: Hmm... that's right. Will you please put your luggage on the scale?

B: All right. What's the free allowance?

A: 15kg, Miss. Your suitcase is 20kg overweight.

B: Do I have to pay excess baggage charges?

A: Yes.

A: 请付 300 美元的机场税, 好吗?

B: 对不起, 我觉得我在买票时已经付过了, 这是收据。

A: 嗯……好吧。请把你的行李放在磅秤上好吗?

B: 好的。允许带东西的重量是多少?

A: 15 千克, 小姐。你的旅行箱超重了 20 千克。

B: 我得付额外费用吗?

A: 是的。

### IV Pay the duty 交税金

#### Conversation 04

A: How much is the duty I have to pay?

B: The duty is 120 dollars in all.

A: Do I pay here?

B: No, you take this duty memo and pay at the window over there.

A: 我该付多少税金?

B: 税金总共是 120 美元。

A: 在你这儿付吗?

B: 不, 你拿上这张税单去那边的窗口付款。

### V Tax on sale 销售税

#### Conversation 05

A: I feel it's a little short in the sleeves and tight around my shoulders.

B: Well, take off this one, please. I will get you a size 42 then. How do you feel about

A: 我感觉袖子有点儿短, 肩部有点紧。

B: 那脱了这件吧。我给您拿一件 42 号的……您觉得这件怎么样?