

*Basic Concepts of Public
Finance and Taxation*

(修订版)

李俊生 邵彦/编写

财税英语

中国审计出版社

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修订版前言

早在两年以前出版社就要求我们修订这本教材,以便再版。但是,由于几年来我和我的合作伙伴邵彦女士(她早在本书正式出版前就到美国哥伦比亚大学新闻学院读研究生,毕业后即先后应聘到美国《华盛顿时报》和《世界日报》任记者)一直十分忙碌,无暇顾及这本教材的修订工作。所以,直到今天才向中国审计出版社和朋友们复命。

《财税英语》自从1995年9月第一版发行以来受到了读者的普遍欢迎。许多读者、尤其是许多高校的同行来信或者来电话谈对本书的看法,并建议我们在修订本书时加上对课文的翻译和课后练习题答案。这次修订的主要内容之一,就是在原有课文的基础上增加了每一课的中文参考译文和习题答案。本次修订的另一项内容,就是重新对课文在文字上进行了校订。1998年9月至1999年9月,我在美国纽约的哥伦比亚大学作访问学者期间,曾经和我的美国朋友,美国纽约大学毕业生、纽约市议员助理 Jeffrey P. Laner 先生(他现在又回到学校,在美国纽约的另一所著名大学福特翰姆大学 Fordham University 法学院攻读法学学位)谈及这部教材的修订问题,希望他能帮助我在文字上予以把关。Laner 先生当即豪爽地答应帮我做这件事情,并且非常认真地阅读了这部教材的全部课文,纠正了原来课文当中所有不甚确切的表述,统一了课文的语言风格(由原来的英式英文和美式英文混合的语言风格统一改为美式英文的语言风格),甚至连原版当中的

印刷错误都一一予以更正。

同第一版相比较，现在呈现给读者的这部修订版教材语言更加地道，同时统一了课文的语言风格，避免了因课文语言风格的不同可能对读者造成的理解上的困难；新增加的参考译文和课后练习答案，更方便了读者自学。首先感谢 Jeffrey P. Laner 先生，由于他的帮助，使本书在文字上更加完美；其次，我还要感谢我的几位硕士研究生，如果不是他们为本书提供课文参考译文和习题答案，本书的修订工作不可能现在就完成。按照所完成课文的顺序，他们分别是：张剑宇和周响华女士（负责第 1—10 课的课文翻译和习题答案），孙洪涛先生（负责第 11—15 课的课文翻译和习题答案），董振海先生（负责第 16—20 课的课文翻译和习题答案），马静女士（负责第 21—26 课的课文翻译和习题答案）。最后，也是最重要的，我非常感谢高校同行和广大读者对本书的关怀和爱护，他们当中许多人曾经打电话或写信给我们。尽管在这里我们不能一一列举来电话或者来信的内容，但是他们的许多修改建议，我们在本书的修订过程中都予以十分慎重的考虑，甚至加以吸收。

李俊生

1999 年 12 月 20 日

前 言

本书是为适应高等院校财经专业专业英语教学的需要而编写的。从1990年开始,作者为中央财政金融学院财政专业、农村财政与信用专业、国有资产管理专业、理财专业和国际企业管理专业等专业的大学本科生讲授专业英语,本书就是在作者讲稿的框架基础上、再经过补充一些新的资料编写而成的。

在内容编排上,本书主要介绍现代西方财政、税收基础理论与基本知识,兼介绍有关审计方面的一点知识(主要是政府审计)。全书共分26课,大体上可以用104个学时讲完,具体授课时数,可由教师根据授课对象的专业情况,按目录中标有△符号的章节予以酌减或调整。

本书主要有四个特点:

一是课文编排顺序基本上是从西方财政学基础知识开始,逐步深化。这样,学生不仅可以从本书中学到专业英语知识,而且可以较系统地学到西方财政学基础知识。实际上,本书也可以作为大学本科《西方财政学》课程双语授课教材。

二是本书每一课基本上都是从有关基本概念讲起,这样安排比较适应中国学生和其它有关读者的学习和思维习惯,便于理解和掌握课文的内容。

三是语言比较地道。本书中几乎每一课都是作者根据英美教科书有关内容编写而成的。通过学习本书,读者可以直接了解英美

财税英语文献的某些语言风格和专业术语的用法。

四是本书有关西方税收知识的内容安排较多,共设 8 课,这样,那些企业管理或工商管理专业、财会专业等专业的学生以及其它对西方税收感兴趣的读者,通过学习或阅读本书,也可以了解和掌握一些有关西方税收方面的实用知识和专业术语及其用法。

本书在编写过程中得到了许多同仁的大力帮助:

中国审计出版社曾银青、史星同志,不仅为本书编写提供了审计方面的英文资料,而且对本书的写作提供了许多技术性的意见;

澳大利亚专家 George Anderson 阅读了全部书稿并提出了很好的阅读建议;

中央财政金融学院财政系讲师王敏硕士阅读了部分书稿并提出了一些修改意见;

中央财政金融学院学报编辑部孙亦军女士协助作者搜集了大量的英文资料,并承担了部分书稿的誊写工作;

中央财政金融学院金融系贾玉阁女士,财政系硕士研究生王康等也承担了部分书稿誊写工作。

本书在编写过程中还参考了原中央财政金融学院财政系讲师田小白女士(现在美国)编写的《财政英语》(油印)教材。

在此,谨向以上各位朋友表示衷心的感谢。

编 者

中央财政金融学院

1995 年 6 月于北京

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Lesson One

TEXT

PUBLIC GOODS

Samuelson defines a public good (sometimes referred to as social goods or as collective goods) as “one which all enjoy in common in the sense that each individual’s consumption of such a good leads to no subtraction from any other individual’s consumption of that good.” This definition emphasizes that public goods differ noticeably from private goods, which “can be parcelled out among different individuals”. That means a good is private if a person who doesn’t pay can be excluded from its use. To make it simple, public goods and services are those which cannot simply be provided through the market.

They have related qualities. First, public goods and services inevitably have to be supplied to a group of people rather than on an individual basis. Secondly, public goods and services, unlike

private goods and services, cannot be withheld from individuals who refuse to pay for them. Here, it is necessary to point out that although public goods have to be supplied to a group of people, it does not follow that all goods supplied jointly to many people are public goods and services. For example, the service of a movie theater can be jointly enjoyed by many people at about the same cost as by one; but the service is marketable because admission can be denied to those who refuse to pay.

The Range of public Goods

There is no clear-cut scope for public goods and services. However, a broad definition of public goods and services may include the following items; the common defense; law and order; environmental control; monetary stability; regulatory measures; etc. Basically, there are two categories of public goods. The first category refers to pure public goods. Pure public goods concept confines the scope to the peace and security of a community; national defense; the law; air pollution control; fire protection; street lighting; weather forecastim; and public television. In addition to these, there is still one more category which is the quasi-public or impure public goods and services.

The definition of public goods implies its important characteristics. One is the non-rivalry in consumption, that is to say, the consumption by one individual does not reduce the benefits derived by all other individuals. The other characteristic is non-excludability, i. e. , consumers cannot be excluded from consumption benefits.

In the scope of public goods, there has been an interesting term called "free-rider". If a public good is provided, one indi-

vidual cannot deny another individual's consumption of the good. And when an individual wants to consume a good without having to pay for it, there may be an incentive to "keep quiet" in the hope that another will bear the costs of provision. If they do so, and the good is provided, it can be enjoyed at no personal cost. This is the strategy of a "free rider". Yet, it will obviously fail when each individual plays the same strategy. If everyone attempts to free-ride, nothing will be provided and a free ride for everyone becomes impossible.

The Implicative Effects on the Economy Caused by Public Goods

While the benefits derived from the provision of public goods and services are enjoyed by many people, we certainly should not ignore the negative results caused by public goods and services.

1. Market Failure due to Non-rival Consumption

As noted above, non-rivalry in consumption is one of the main characteristics of public goods and services. Because of this nature, exclusion is inappropriate to apply. That is, in the case of public goods and services, A's partaking of the consumption benefits does not reduce the benefits derived by all others. The same benefits are available to all and without mutual interference. Therefore, it will be inefficient to apply exclusion even if this could easily be done. Since A's partaking in the consumption does not interfere with B's partaking, the exclusion of A would be inefficient. Efficient resource use requires that price equal marginal cost. But in the case of public goods and services, marginal cost (the cost of admitting an additional user) is zero,

and so should be the price.

We can take national defense or measures to prevent air pollution as an example. In either of these two cases, exclusion is impossible because the benefits derived from them can be enjoyed by all citizens dwelling within the territory without interference with each other. In other cases, exclusion is feasible, but it should not be applied because exclusion is simply inefficient. For example, in crossing a bridge which is not crowded, charging a toll would be quite feasible, but so long as the bridge is not heavily used, the charge would be inefficient because it may curtail use of the bridge. Since the marginal cost of the use of the bridge is zero, there should be no admission price.

So, when exclusion is inappropriate, even it is feasible, the task of covering the cost of the provision of public goods and services cannot be performed through the usual market mode of sale to individual consumers. Here, market mechanism fails and a political process of budget determination becomes necessary.

2. Market Failure due to Non-excludability

A second instance of market failure arises where consumption is rival but exclusion though appropriate is not feasible.

Not all goods which are rival in consumption have the nature of exclusion. For example, the use of a crowded bridge during rush hours. The use of the available space is distinctly rival and exclusion (the auction off or sale of the available space) would be efficient and should be applied. But only those who value the use of the bridge most and are willing to offer the highest price can enjoy the service. Such exclusion would be impossible or too costly to be administered. The difficulty of applying exclusion is

the cause of market failure.

3. The Combined Causes of Market Failure

The features of non-rival consumption and non-excludability sometimes go together to cause market failure, for example, air-purification, national defense and many other cases like these. In these situations, the two causes of market failure overlap, there is no point in asking which is the basic cause. But non-rivalry in consumption may be more responsible because sometimes it renders exclusion undesirable or inefficient even if technically feasible.

New Words and Expressions

individual 个人,个体

consumption 消费(量),消耗
(量)

subtraction 减去,去掉,

parcel 把...划成部分后分配

exclude 把...排除在外,排斥

inevitably 不可避免地,必然
地

withhold 制止,阻止.

marketable 适合市场销售的,
可买卖的,

deny 拒绝

pay 支付,缴纳

clear-cut 明确的,鲜明的

scope 范围

regulatory 规章的,制订规章
的

pollution 污染

protection 保护,保护者

quasi-public 准公共的

benefit 利益,好处,津贴

derive 取得

incentive 刺激,激励,

personal 个人的,私人的

ignore 不管,不顾

failure 失灵

partake 参与

mutual 互相的,彼此的

inefficient 无效的,效率低的	charge 收费
marginal 边际的	toll 通行费,通过税
dwelt 住,留居	auction 拍卖
territory 地区,领地	overlap 交搭,部分一致
interference 干预,打搅,冲突	render 使得,变为

Special Terms

public goods (social goods, collective goods)	公共物品
pure public goods	纯公共物品
quasi-public goods	准公共物品
non-rivalry	非竞争性
non-excludability	非排它性
free-rider	搭便车者,指那种只得好处而不付费的人
marginal cost	边际成本
market mechanism	市场机制
marginal benefit	边际收益

Notes to the Text

1. Paul A. Samuelson (1915—): 保罗·A·萨缪尔森,美国人,美国哈佛大学经济学博士(1941年),麻省理工大学经济学教授。他的主要著作有:《经济分析的基础》(1947年)、《经济学初步分析》(第一版,1948年)、《线性规划与经济分析》(与其它二人合著,第一版,1958年)。他曾任美国经济学会会长,1970年获诺贝尔经济学奖,并历任美国政府几个财政金融机关的顾问。80年代初期以来,他也从

事商业投机活动。

2. Samuelson defines a public good as “one which all enjoy in common in the sense that each individual’s consumption of such a good leads to no subtraction from any other individual’s consumption of that good”.

萨缪尔森将公共物品定义为“是所有的人共同享用的物品。对于这种物品，一个人对它进行消费时并不会导致另外其它任何人对该物品消费量的减少”。

Excercises

I. Understanding the text

Choose the right answer for each of the following questions:

1. According to Samuelson’s definition, a private good is _____.
 - a. a good that everyone can enjoy
 - b. a good that can exclude those who refuse to pay for consumption
 - c. a privately owned good
 - d. similar to a public good
2. Which of the following is not true for public goods?
 - a. They are supplied to a group of people, not on an individual basis.
 - b. They cannot be withheld from individuals who refuse to pay for them.
 - c. They are also called social goods.
 - d. All goods that are supplied jointly to a group of people are