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王洪涛 编写



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Part One

Lesson One

Text What Is Tax

Tax, a major source of revenue in most countries refers to any nonpenal yet compulsory payment, levied by the government on¹ the basis of predetermined criteria. It has the following characters:

a. It is compulsory. Tax is backed by the force of law which unilaterally determines the payor and terms of payment. The taxpayer is legally liable to taxation. He shall² pay the tax in such a manner as is required by tax laws. Otherwise he'll face such punishment as fines or even imprisonment.

b. It is without consideration. Unlike fees, licences, tolls or other payments for specially identified services or privileges provided by a governmental unit, tax payment does not entitle the payor to a specific benefit of equal value. Once collected, it will be turned into the state treasury and will not be returned to the taxpayer directly in most cases.

c. It is regular. Tax is mandatory, but not arbitrary.

There are specific provisions for the computation and payment of taxes. Both the tax authority and the tax payer should comply with these requirements.

New Words

criterion (krai'tiəriən) 标准

tax (tæks) n. 税收; 税款

compulsory (kəm'pʌlsəri) a. 强制的; 强迫的

payment (peimənt) n. 支付; 付款

nonpenal (nɒnpi:nl) a. 非惩罚性的

predetermine (pri:di'təmin) v. 事先决定

accomplish (ə'kɒmpliʃ) v. 完成

objective (ɒb'dʒektiv) n. 目标; 目的

unilaterally (ju:ni'lætərəli) adv. 单方面地

fee (fi:) n. 费

licence (ˈlaisəns) n. 许可; 许可证

toll (təʊl) n. 通行费

identify (ai'dentifai) v. 认定; 确定

service (ˈsɜ:vis) n. 服务

privilege (ˈprivilidʒ) n. 特权

provide (prə'vaɪd) v. 提供

unit (ˈju:nɪt) n. 单位

major (ˈmeɪdʒə) a. 主要的

source (sɔ:s) n. 来源; 源泉

revenue (ˈrevɪnju:) n. 收入

distinct (dis'tɪŋkt) a. 明确的
character (ˈkærɪktə) n. 特点; 特征
legally (ˈli: gəli) adv. 从法律上
liable (ˈla:əbl) a. 有义务的
manner (ˈmænə) n. 方式
require (rɪ'kwaɪə) v. 要求
otherwise (ˈʌðəwaɪz) adv. 不然
face (feɪs) v. 面对
punishment (ˈpʌnɪsmənt) n. 惩罚
fine (faɪn) n. 罚款
imprisonment (ɪmp'rɪzənmənt) n. 监禁
consideration (kənsɪdə'reɪʃən) n. 对价; 补偿
collect (kə'lekt) v. 收集
turn (tɜ:n) n. 交; 转动
treasury (ˈtreʒəri) n. 财政部, 金库, 国库
return (rɪ'tə:n) v. 返还
regular (ˈregjələ) a. 固定的; 规律的
mandatory (ˈmændeɪtəri) a. 强制的
arbitrary (ˈa: bɪtrəri) a. 武断的; 随意的
specific (spi'sɪfɪk) a. 具体的
provision (prə'vɪʒən) n. 规定
computation (kəmpju'teɪʃən) n. 计算
authority (ɔ'θɒrɪti) n. 当局; 权威
comply (kəmp'lai) v. 遵守
requirement (rɪ'kwaɪəmənt) n. 要求

Phrases And Expressions

pecially identified 特别确定的

regardless of 不论

be liable to 有义务

be turned into 交入

comply with 遵守

Notes

1. “levied on……”为一过去分词短语，用作宾语修饰 payment, on the basis of prede terminated criteria”，意为“根据事先确定的标准。”

2. shall 是法律用语，强调有义务做某事。

Conversation Greetings

A: Hi!¹ How are you?

B: Just fine, thanks, And you?

A: Wonderful. Things couldn't be better.² Where are you going?

B: To the Foreign Taxation Branch.³

A: Ok. ⁴See you later. So long.⁵

B: So long.