

English for Taxation

税务英语

全国行业英语系列统编教材

主编 史洁



高等教育出版社
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English for Taxation



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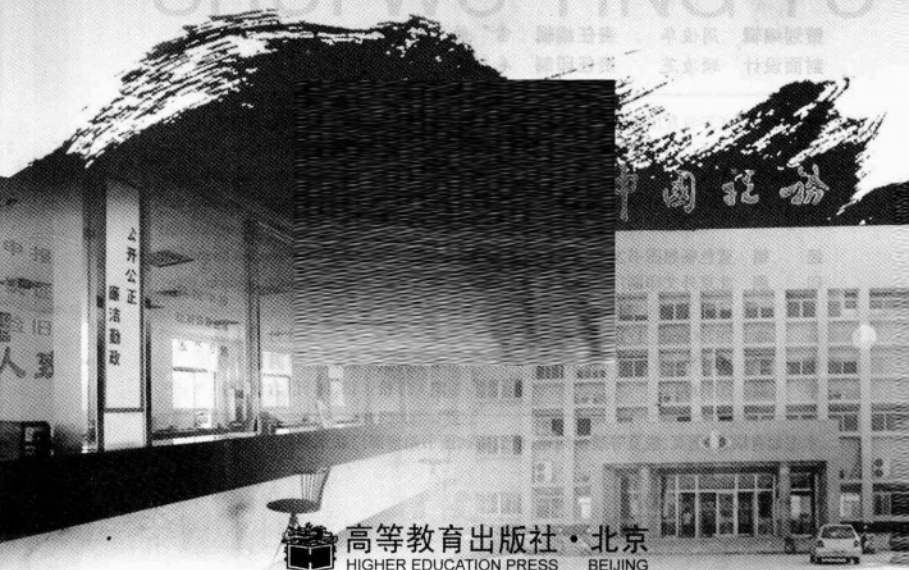
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前言

Preface

随着我国经济改革的进一步深化,高职高专传统的人才培养模式与社会对人才需求之间的矛盾日益突出,而经济全球化又对高职高专学生专业知识和英语应用能力的结合提出了更高的要求。如何“以学生为中心,以社会需求为中心”,培养知识、能力、素质三位一体的高新技术应用型人才,如何以就业为导向,推进工学结合,创新人才培养模式,实现我国职业教育的新发展,是高等职业教育面临的重大课题。《税务英语》以税务行业工作岗位所需的英语知识技能为依据编写,其编写理念主要体现在以下两个方面。

（一）对话设计思路

《税务英语》的对话内容以税务相关岗位中可能遇到的求职、面试及岗位工作（行动）领域为依据,设计出求职面试、税务公务员接待外商咨询以及税务中介机构职员接洽客户等三大学习情境,将税务工作岗位所需要的专业能力、英语应用能力及专业和英语应用相结合的能力贯穿于本书的学习与训练之中。

（二）课文选材理念

《税务英语》课文的选材是以税务专业学生“就业面向岗位”的需求为中心,以培养税务专业学生在就业岗位中掌握税务专业英语术语及运用英语处理



税务业务能力为主导,以突出与税务专业对应的就业岗位所需的专业知识与必要英语技能为依据设计的。

为了真正体现“以学生为中心,以社会需求为中心”的人才培养理念,本书不仅在课文选材上注重趣味性、科学性和实用性,贴近生活、贴近工作岗位,而且在课后教学活动的设计上,注重灵活性、多样性、创新性。全书共分12个单元,包括税务介绍、增值税、消费税、关税、企业所得税、个人所得税以及纳税人的权利和义务等等,基本覆盖了税务专业的主要内容。每一单元均包括对话、正文、补充阅读、练习等内容。考虑到读者的需要,本教材既注意了内容的覆盖面,也注重了专业知识与英语相结合的深度和难度。

本书适用于财税类相关专业的专科、本科学生及税务英语专业的学生,也是一本很好的自学参考教材。

本书由史洁任主编,对全书进行了策划、修改及统稿。第一单元由史洁执笔,第二、三单元由闫玲英执笔,第四、五单元由韩芳执笔,第六、七单元由薛建青执笔,第八、九单元由田莉执笔,第十、十一单元由杨飞执笔,第十二单元由李宝强执笔。

学海无涯。尽管编者倾尽了心力,但仍不能保证本书的完美无瑕,谨请读者批评指正。

编者

2010年1月

郑 重 声 明

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目录

Contents

Unit 1	What is Tax?	1
Unit 2	Tax System	13
Unit 3	Value Added Tax	26
Unit 4	Consumption Tax	40
Unit 5	Tariffs	54
Unit 6	Enterprise Income Tax	65
Unit 7	Income Tax	77
Unit 8	Other Taxes Related to People's Lives	90
Unit 9	Taxpayers' Rights and Obligations	103



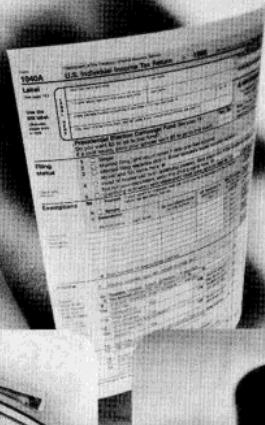
Unit 10 Interesting Foreign Taxes I *118*

Unit 11 Interesting Foreign Taxes II *132*

Unit 12 Penalties for Tax Evasion *144*

Appendix Tax Quotes *157*

Unit 1 What is Tax?





SECTION I

Dialogue

Job Interview

*Applying for the position of an official
of the Internal Revenue Service*



Interviewee: Nice to meet you. I am here for an interview as requested.

Interviewer: Nice to meet you, too. I am Wang Ling, the Personnel Officer. Tell me a little bit about yourself, please.

Interviewee: My name is Li Yu. I was born in 1980 and graduated from Shanxi Finance and Taxation College. My

major is taxation.

Interviewer: Our advertisement says English competence is one of the key requirements of this position. Then how do you think of your proficiency in written and spoken English?

Interviewee: I have learned English for 10 years, and I have passed College English Test Band 4 and 6. My spoken English is fairly good enough to express myself fluently and communicate with native speakers.

Interviewer: What special skills do you have?

Interviewee: I have experience in computer operation, and I'm proficient in Microsoft Windows, including Microsoft Word and Excel.

Interviewer: Have you obtained any certificate of technical qualifications or license?

Interviewee: Yes, I have obtained a Computer Operation Qualification Certificate and a driver's license.

Interviewer: OK, very good. The staff in our department should be proficient in tax policies, the tax business, the financial accounting methods, and the production and



management processes in enterprise. How about your academic study?

Interviewee: I have been doing quite well at college and I hope to be able to make practical use of my knowledge in your department. My specialization at college is just in line with the areas your department deals with.

Interviewer: In addition to the direct tax civil service, employees in the tax authorities should carry out statutory duties and responsibilities, build a harmonious relationship with taxpayers and establish the idea of service for taxpayers. What about your ability to communicate with others?

Interviewee: I like meeting various kinds of people and have good interpersonal relationship. So I think I am competent for the work.

Interviewer: All right. We shall inform you as soon as we make our decision.



SECTION II

Further Study



What is Tax?

The kid had swallowed a coin and it got stuck in his throat, and his mother ran out in the street yelling for help. A man passing by took the boy by his shoulders and hit him with a few strong strokes on the back, and then he coughed the coin out.

"I don't know how to thank you, doc ...", his mother started.

"I'm not a doctor", the man replied, "I'm from the IRS"
(Internal Revenue Service).





* * * * *

A nervous taxpayer was unhappily conversing with the IRS Tax auditor who had come to review his records.

At one point the auditor exclaimed, "Mr. Carelton, we feel it is a great privilege to be allowed to live and work in the USA. As a citizen you have an obligation to pay taxes, and we expect you to eagerly pay them with a smile."

"Thank God," returned Mr. Carelton, with a giant grin on his face, "I thought you were going to want me to pay with cash."

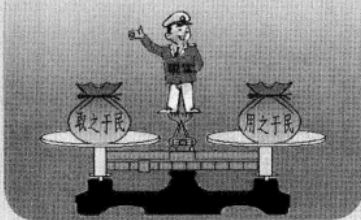
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From the above two stories, we know that tax is everywhere in our daily life. "In this world nothing is certain but death and tax", said by Benjamin Franklin. Then, what is tax?

Tax is a fee charged by a government on a product, income, or activity. If tax is levied directly on personal or corporate

income, then it is a direct tax. If tax is levied on the price of a good or service, then it is called an indirect tax. The purpose of taxation is to finance government

税收的天平



expenditure. One of the most important uses of taxes is to finance public goods and services, such as street lighting and cleaning. Since public goods and services do not allow a non-payer to be excluded, or allow exclusion by a consumer, there cannot be a market in the good or service, so they need to be provided by the government or a quasi-government agency, which tend to finance themselves largely through taxes.

Related Terms

revenue	/ˈrevənju:/	<i>n.</i>	财政收入; 税收
Internal Revenue Service			国税局
proficient	/prəʊˈfɪʃənt/	<i>adj.</i>	熟练的, 精通的
statutory	/ˈstætjʊtəri/	<i>adj.</i>	法令的, 法定的; 可依法惩处的
converse	/kənˈvɜːs/	<i>v.</i>	交谈, 谈话
giant	/ˈdʒaɪənt/	<i>adj.</i>	巨大的
grin	/grɪn/	<i>n. & v.</i>	露齿笑, 咧口笑
business tax		<i>n.</i>	营业税
value added tax		<i>n.</i>	增值税
taxpayer	/ˈtæks,peɪə/	<i>n.</i>	纳税人



charge	/tʃɑːdʒ/	v.	征收
levy	/ˈlevɪ/	v.	征收, 课税, 召集
direct tax			直接税
indirect tax			间接税
exclude	/ɪksˈklʊd/	v.	除外, 排除, 拒绝
quasi-government agency			类似政府的机构



Supplementary Material

法国人和美国人在一起聊天。法国人说：“我们法国的国旗很有意思，它非常完美地表达了我们纳税人的思想感情——蓝色是我们收到的税收单据的颜色；白色是我们阅读税收单据时的表情；红色是我们交纳赋税时气愤的脸庞的象征。”

美国人说：“我们美国的国旗更有意思，为了突出我们拿到税收单据时所承受的打击，我们在国旗上画了许多星星。”

从上面这则笑话我们可以看出，税务与我们每个人息息相关，当人类出现阶级和社会以后，国家便开始向公民