

税收英语

阅读第三级

Taxation English Dialogs

苏波 黄素华 编著
王裕康 Jane Liedtke 审校

对话

新 English for Tax Personnel
起点税收英语丛书

- 外商投资企业和外国企业所得税
- 个人所得税
- 资源税
- 土地增值税
- 印花税
- 车船使用牌照税
- 城市房地产税
- 屠宰税



中国税务出版社

新

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前 言

英语作为一种交流工具,已成为国际交往中运用最为广泛的语言。

改革开放以来,随着对外交往的增加和逐步融入国际社会,英语在我国的应用日益广泛。学习英语不仅是受教育程度的象征,更逐渐成为人们日常工作和生活的需要。2001年,中国加入世界贸易组织并成功取得2008年奥运会的主办权后,全民学英语的热潮在全国掀起,对公务员的英语能力也有了新的要求。

中国现行税制的确立和税制改革较多地借鉴了西方国家的经验,外资企业的大量增加、更多的国内企业走出国门和对外税收业务交流的日益频繁,使学习、掌握英语尤其是税收英语成为广大税务人员的迫切需要。

为满足这种需求,也为解决多年来缺乏由浅入深、针对性强的税收专业英语教材的问题,我们编写了这套《新起点税收英语丛书》。

丛书包括《基础英语会话》、《税收英语基础》、《税收英语对话》(两册)、《国际税收基础》(中英文对照)以及《英汉汉英财税常用词汇》。根据循序渐进的原则和税种划分,《税收英语基础》、《税收英语对话》(两册)分别为英语阅读的第一级、第二级和第三级教材,其中,《基础英语会话》和《税收英语基础》配套录制了CD盘,以提高听说能力;《英汉汉英财税常用词汇》收集了税收、财会以及相关经济领域中常用及近年流行的词汇;《国际税收基础》则是美国原版著作,配以译文,使读者在学习国际税收知识的同时,能体味原汁原味的税收英语。

新

起点税收英语丛书

编写过程中,我们一方面借鉴和吸收了国外(包括世界银行、国际货币基金组织等)有关财税政策等的论述原文,另一方面,则充分考虑到了广大税务人员的实际情况,努力实现两者的最佳组合。期望广大税务人员学习完本丛书后,基本具备以下能力:

1. 具备英语基本会话能力;
2. 熟悉乃至通晓税收知识(包括税法、财会等)的英语词汇和表达方式;
3. 基本具备在税收领域用英语开展国际交流的能力。

本书的编写是多方面智慧和辛勤劳动的结晶。字斟句酌的推敲、反反复复的修改,数易其稿,为的是保证本书的质量。国家税务总局国际税务司张志勇司长对丛书的策划、编写提出了宝贵意见,并亲自组织了《国际税收基础》的翻译工作;王裕康副司长是本丛书的主要策划人,并承担了各书的审校、定稿工作;美国语言教育专家 Jane Liedtke 的审校和录音确保了本套丛书的语言质量,并使读者能学到标准、地道的美国口语;河北省国家税务局的吴国君、孙书润、韩建英、徐文忠编写了《税收英语对话》(阅读第二级和第三级)的中文稿。

中国国际税收研究会卢仁法会长和陈景新常务副会长对本丛书的出版自始至终给予了热忱的支持;中国税务出版社的整体策划是本书的推动力,出版社领导的支持和编辑人员细致的工作是丛书问世的保证。谨对他们的远见卓识和全力支持表示衷心的感谢!

由于编写量大,时间紧迫,本书疏漏之处难免。希望读者在使用中提出宝贵意见,以便再版时修订。我们的愿望,是努力打造出一套为税务人员“量身定做”的、切实满足多方面学习需求的税收英语精品教材。

作 者

2003 年 3 月

新

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UNIT 19

Income Tax for Enterprises with Foreign Investment and Foreign Enterprises

I

外商投资企业和外国企业所得税

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One day, tax officials go to an enterprise to make known the tax laws and regulations, giving guidance on paying taxes.

A: Hello, Mr. Johnson, pleased to meet you.

B: I'm pleased to meet you, too. We are very glad to have you here. I'd like to consult you about income tax for our enterprises.

A: Do you mean the income tax of foreign-invested enterprises and foreign enterprises?

B: Yes, I do.

A: It's a pleasure to share this information with you. Different from domestically financed enterprises, only foreign invested enterprises and foreign enterprises are taxpayers of the Income Tax for Enterprises with Foreign Investment and Foreign Enterprises. Foreign-invested enterprises refer to those three kinds of foreign invested enterprises having establishments or places in China and engaged in production or business operations such as Sino-foreign joint ventures, cooperative businesses, and foreign investment enterprises. Foreign enterprises refer to foreign companies, enterprises and other economic organizations having establishments or places in China and engaged in

production and business operations in China. It also refers to those foreign companies, enterprises and other economic organizations without establishments or facilities in China but having income derived from conducting business within China.

B: I've got it. May I ask what is taxable under the Income Tax for Enterprises with Foreign Investment and Foreign Enterprises?

A: Income derived from production and business operations and other income are taxable objects. Taxable scope **should** include the following:

I. Income of foreign invested enterprises with their head offices in China derived from sources inside or outside China;

II. Income of foreign enterprises having establishments in China derived from sources inside or outside China;

III. Income of foreign enterprises without establishments or facilities in China derived from sources within China.

B: You've done a good job of telling me the categories!

I. Notes

1. make sth. known 宣传 to make known tax laws and regulations (宣传税收法规) 又如 *You never know.* 很难说。 *I know right from wrong.* 我能分辨是非。 *You'll have to try harder, you know, if you want to succeed.* 你要知道, 如果你想成功, 就得更努力。
2. give guidance on doing 指导做某事 giving guidance on paying taxes 指导纳税
3. We are very glad to have you here. 十分欢迎你的光临。
4. to consult sb. about sth 向某人咨询某事 如 *We consulted him on the makeup of the new Cabinet* 就新内阁的组成征求他的意见。 *He consulted with his publisher about his forthcoming book.* 就他即将问世的作品与自己的出版商交换意见。
5. foreign-invested enterprises 外商投资企业
6. foreign enterprises 外国企业

7. It's a pleasure to be consulted. 很乐意接受咨询。
8. different from 与……不同 *American cars are different from ours.* 美国汽车与我们的汽车不同。 *Your hairstyle is different from mine.* 你的发式跟我的不一样。
9. domestically financed enterprises 内资企业
10. refer to 指, 引证 *This matter is finished, so please do not refer to it again.* 这事已经结束, 所以别再提了。 *He referred to many authorities on the subject.* 他引证了这一学科方面的许多权威性典籍。 *Does this remark refer to me?* 这句话是指我而言的吗?
11. having establishments or facilities in China 在中国设立机构或场所
12. engaged in production or business operations 从事生产经营 to be engaged in 从事, 忙于 *She is engaged in washing her hair now.* 她现在正忙着洗头呢。 *They are engaged in conversation, so they did not see me.* 他们正谈得来劲, 所以没看见我。
13. such as 诸如 *On an occasion such as this, you should dress formally.* 在这样的一种场合, 你应该穿得正式。 *Don't do anything silly such as marry him.* 别做傻事, 比如说嫁给他。 *Nouns such as book, pen and apple are countable nouns.* 书、笔和苹果一类的名词是可数名词。
14. Sino-foreign joint ventures 中外合资企业
15. cooperative business 合作经营企业
16. economic organizations 经济组织
17. having income from sources within China 源于中国境内所得
18. I've got it. 我懂了 *Do you get me?* 你懂我的意思吗? *Yes, I get you.* 是的, 我懂。
19. May I ask... 请问 *May I know your name?* 我可以知道你叫什么吗? *May I ask how old you are?* 请问您多大岁数了? 这种类型的疑问句口气比较委婉。
20. taxable objects 征税对象
21. taxable scope 征税范围
22. inside or outside China 中国境内境外
23. income derived from conducting business within China 源于中国境内所得
24. with their head offices in China 总部设在中国

25. without establishments or facilities in China 未在中国设立机构场所
26. You've done a good job! 你讲得好! Good job! 讲得好! (或指事情干得好)

II. Fill in the Blanks

1. Tax officials go to an enterprise to _____ known tax laws and regulations.
2. We are very glad to _____ you here.
3. I'd like to consult with you _____ income tax of enterprises.
4. Do you mean the income tax _____ foreign-invested enterprises?
5. It's a pleasure to _____ this information with you.
6. This tax is for taxpayers engaged _____ production or business operations.
7. But they have income _____ from conducting business within China.
8. Income from production and business operations and other incomes are _____ objects.
9. Income of foreign enterprises derived from _____ within China is taxable.
10. You've done a good _____ !

III. Questions and Answers

1. Why do tax officials go to an enterprise?
2. Is Mr. Johnson glad to receive them at his company?
3. What would he like to consult them about?
4. What are the three kinds of foreign invested enterprises?
5. What are foreign enterprises?
6. Who are taxpayers of Foreign Enterprise Income Tax?
7. If a foreign enterprise has its head office in China, should it pay income tax?
8. If a foreign enterprise has establishments or facilities in China, should it pay income tax?
9. If a foreign enterprise has no establishments or facilities in China, should it still pay income tax?
10. Has the tax official clearly explained the taxes to Mr. Johnson?

新

起点
税收英语丛书

IV. Words and Expressions

investment	<i>n.</i>	/ in'vestmənt/	投资
to make known		/ nəʊn/	宣传
tax laws and regulations		/ ,regu'leɪʃən/	税收法规
give guidance on		/ 'gaɪdəns/	提供指导
different	<i>a.</i>	/ 'dɪfrənt/	不同
domestically	<i>adv.</i>	/ dəu'mestɪkəli/	国内的
finance	<i>n. v.</i>	/ faɪ'næns/	财政
refer to	<i>v.</i>	/ rɪ'fə:/	指
establishment	<i>n.</i>	/ ɪ'stæblɪʃmənt/	设施
facilities	<i>n.</i>	/ fə'sɪlɪtɪz/	设备
engage	<i>v.</i>	/ ɪn'geɪdʒ/	从事
production	<i>n.</i>	/ prə'dʌkʃn/	生产
operation	<i>n.</i>	/ ɔpə'reɪʃən/	运行
such as			诸如
economic	<i>a.</i>	/ ɪk'nɒmɪk/	经济的
organization	<i>n.</i>	/ ɔ:ɡənəɪ'zeɪʃn/	组织
without	<i>prep.</i>	/ 'wɪðəʊt/	没有
source	<i>n.</i>	/ sɔ:s/	来源
taxable	<i>a.</i>	/ 'tæksəbl/	可征税的
object	<i>n.</i>	/ 'ɒbdʒekt/	目标, 对象
scope	<i>n.</i>	/ skəʊp/	范围
head office	<i>n.</i>	/ hed/ / 'ɒfɪs/	总部
following	<i>a.</i>	/ 'fɒləʊɪŋ/	下面的
category	<i>n.</i>	/ 'kætəɡəri/	目录、范畴

V. 第十九单元译文

一天, 税务人员到企业宣传税法, 辅导纳税。

A: 您好! 约翰逊先生, 见到你真高兴!

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起点·突破·超越·飞翔

B: 我也是。十分欢迎您的光临! 我想咨询一下企业所得税的问题。

A: 您指的是外商投资企业和外国企业所得税吗?

B: 是的。

A: 我很乐意与你共享信息! 与内资企业不同, 外商投资企业和外国企业所得税的纳税人, 仅限于外商投资企业和外国企业。外商投资企业指的是在中国境内设立的“三资企业”, 如中外合资经营企业、中外合作经营企业和外资企业。而外国企业是指在中国境内设立机构、场所从事生产、经营和虽未设立机构、场所, 而有来源于中国境内所得的外国公司、企业和其他经济组织。

B: 我明白了。请问该税种的征税对象有哪些?

A: 它以生产、经营所得和其他所得为征税对象。具体征税范围包括:

- (一) 总机构设在中国境内的外商投资企业来源于中国境内、境外的所得;
- (二) 在中国境内设立机构的外国企业来源于中国境内、境外的所得
- (三) 未在中国境内设立机构、场所的外国企业来源于中国境内的所得。

B: 这些您讲得非常好!

VI. 填空答案

1. make 2. have 3. about 4. of 5. share 6. in 7. derived
8. taxable 9. sources 10. job

VII. 问答题答案

1. They want to make known tax laws and regulations and give guidance on paying taxes.
2. Yes, he is very glad to have them there.
3. He would like to consult them about income taxes for foreign enterprises.
4. They are Sino-foreign joint ventures, cooperative businesses and foreign invested enterprises.
5. They are those having establishments or facilities in China and engaged in

production and business operations and also those foreign companies and enterprises and other economic organizations without establishments or facilities in China but having income from sources within China.

6. Income from production and business operations and other income are taxable objects.
7. Yes. No matter whether it has income derived from inside or outside China, it should.
8. Yes, if it has income derived from sources within China.
9. Yes, if only it has income derived from sources within China.
10. Yes, he has done a good job.

新

起点
税收
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UNIT 20

Income Tax for Enterprises with
Foreign Investment and Foreign Enterprises

II

外商投资企业和外国企业所得税

新

新编英语教材

- B: I've noticed that foreign-invested enterprises and foreign enterprises receive proportional tax rate.
- A: That's right. Production and business operations are subject to the 33% proportional tax rate. Dividends, interest, rentals and royalty payments and other income are subject to the 20% proportional tax rate (These kinds of taxes are usually called withholding taxes or withholding income taxes internationally). Since Jan. 1, 2002 the withholding taxes have been levied at a reduced rate of 10% to encourage large-scale investment. Besides, in comparison with tax rates for companies abroad, our tax rate is, on the average, at lower rates, and the tax burden is comparatively light. Thus foreign investors can potentially gain.
- B: Exactly. These years, more and more foreign enterprises have come to invest in China. That's due in part to China's lenient taxation.
- A: You said it. In order to lure foreign investment, the Chinese government has made a series of policies of preferential tax treatment. These include preferential tax treatment for regional investment and production investment, for enterprises that export products and those with advanced technology,

infrastructure projects, specially designated projects, refunds for reinvestment, investment tax credit for enterprise to purchase China-made equipment as well as preferential tax treatment of withholding income taxes. All are enticing. Information about this is available by studying taxation laws.

B: Wow! So many preferential tax policies! I will study all of them so as to increase our returns on our investment. Thus we can share the benefits of China's reform and open policy.

A: Just set your mind at rest. We'll make sure that you get all the benefit of our preferential tax policies.

B: Thank you.

I. Notes

1. I've noticed that ... 我注意到 *I didn't notice that my purse was missing until I got home.* 我到家才注意到我的钱包丢了。
2. to be subject to the 33% proportional tax rate 采用 33% 的比例税率 to be subject to 应课税的; 隶属于; 受支配。如 *We are all subject to the laws of nature.* 我们都受大自然规律的支配。
3. dividend 股息
4. interest 利息
5. rentals 租金
6. royalty payment 特许权使用费
7. to be called 被称为 如 *He is called Li Min.* 他叫李民。
8. withholding taxes 预提税
9. to be levied 被征收 *levy taxes* 征税
10. at a reduced rate of 10% 减按 10% 的税率
11. to encourage large-scale investment 鼓励规模投资
12. in comparison with 与……比较, 如 *Advanced and backward only exist in comparison with each other.* 先进和落后只在相互比较中才存在。
13. companies abroad 国外公司
14. at lower rates 处于较低的水平 如 *Taxes are now at peak rates.* 税率现

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起点
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在达到高峰。

15. on the average 平均 如 *On the average, there are 1, 000 visitors a day.*
一天平均有一千人来参观。 *On the average, they earn \$ 1000 US dollars per month.* 他们平均一个月挣一千美元。
16. tax burden 税负
17. comparatively light 较轻
18. can potentially gain 获得更多的利益
19. Exactly 千真万确
20. due to 由于 *He arrived late due to the storm.* 他来迟了是由于暴风雨。
The flight was cancelled due to the fog. 班机因雾停航。
21. lenient taxation 宽松的税收环境
22. You said it. = What you said is right. 你说得对。
23. in order to 为了 *We started early in order to arrive before dark.* 为了在天黑前到达, 我们早早地动了身。
24. to make a series of policies of preferential tax treatment 制定了一系列税收优惠政策
25. regional investment 地区投资
26. production investment 生产性投资
27. enterprises with advanced technology 先进技术企业
28. infrastructure project 基础项目
29. specially designated project 特定项目
30. refunds for reinvestment 再投资退税
31. purchase China-made equipment 购买国产设备
32. withholding income tax 预提所得税
33. so as to 以便 *Check the names carefully so as to avoid mistakes.* 仔细核对名字以免发生错误。
34. to increase our return 得到更多的回报
35. share the benefits 分享果实 (好处)
36. set your mind at rest 放心

II. Fill the blanks

1. Foreign-invested enterprises and foreign enterprises _____ proportional tax