

Тема занятия: «Налоги и налоговая система. Налоги в Великобритании»

Цель занятия: выучить новый лексический материал по теме «Налоги и налоговая система. Налоги в Великобритании»; совершенствовать навыки чтения и перевода текста профессионального направления; систематизировать знания, ответив на контрольные вопросы по теме занятия.

Уважаемые студенты! Ознакомьтесь с материалами практического занятия на тему «Налоги и налоговая система. Налоги в Великобритании». Конспект занятия выполняйте **в рабочей тетради письменно, обязательно указывая дату занятия, тему занятия, номер упражнения.** Ответы предоставить преподавателю на проверку **до 07. 06. 2023 г.** в электронном виде (**фотоотчёт**) на e-mail mikagol2605@mail.ru. Телефон преподавателя для консультации и возникающих вопросов: +79591415816.

С уважением, Голодюк Марина Викторовна.

- 1. Запишите новую лексику в словарь, выучите новую лексику.**
- 2. Прочитайте и устно переведите тексты «Taxation and tax system» и «Taxes in the UK».**
- 3. Дайте письменно ответы на вопросы к текстам.**
- 4. Выполните письменно задания к текстам.**

Taxation and tax system.

Taxation is the process by which the people pay the expenses of carrying on the government. Many kinds of taxes are used in the world. The main taxes can be divided into taxes paid on income and capital, called “direct” taxes and those paid when money is spent, called “indirect” taxes. Indirect taxes are paid on goods and services.

The taxes are paid by the shops or manufactures, but then passed on to the consumers in the form of higher prices. The advantage of this tax is that it is directly in line with inflation. If the prices rise, so does the tax.

TAX a rate or sum of money levied upon assets or real property (property tax), or income derived from wages, etc. (income tax), or upon the sale or purchase of goods (sales tax).

VALUE ADDED TAX is a tax imposed upon the difference between the cost of an asset to the taxpayer and the present fair market value of such asset; a tax based on a percentage of the value of the property subject to taxation, as opposed to a specific tax, which is a fixed sum applied to all of a certain class of articles.

INCOME TAX is imposed upon income received which is recognized for tax purposes by the taxpayers, reduced by the allowable deduction and credits.

PROPERTY TAX generally, tax imposed by municipalities upon owners of property within their jurisdiction based upon the value of such property.

SALES TAX a tax generally imposed by state or local government on the sale of certain items that are generally not for resale.

UNIFIED ESTATE AND GIFT TAX in the USA a federal tax imposed upon the net value of an estate and on gifts of certain amounts. The transferor is liable for the gift taxes but if the transferor fails to pay the gift tax, the transferee may be held liable for its payment.

Дайте письменно ответы на вопросы:

1. What is a tax?
2. What is Value Added Tax imposed upon?
3. What Income Tax imposed upon?
4. What tax is paid based upon the value of property?
5. What happens if the transferor fails to pay the gift tax?

Найдите в тексте эквиваленты слов и выражений профессионально-ориентированной лексики:

Налог, сумма денег, взимаемая с..., налог на доход, налог на собственность, налог с продаж, налог на добавленную стоимость, налог накладывается на..., рыночная стоимость, налогоплательщик, владельцы собственности, единый налог на наследование и дарение.

Taxes in the UK

trust	трест, концерт	partnership	товарищество
income	доходы	Board of Inland Revenue	департамент внутренних налогов и сборов
tax	налог	completion	заполнение (листа)
rate	ставка, тариф	to lodge	подавать (жалобу)
code	код	independent	независимый
board	управление, совет	emergency	аварийный, запасной
revenue	доход	to clarify	вносить ясность, уточнять
appeal	апелляция, жалоба	reference	ссылка, указание
gain	увеличение, прирост	income tax	подходный налог
fiscal	финансовый	corporation tax	налог с доходов корпораций
equal	равный	installment	налог с доходов корпораций
returns	доход, поступление	to charge	частичный взнос
inland	внутренний	taxpayer	взыскивать, взимать
refund	возврат, возмещение	assessment	налогоплательщик
			обложение (налогом)

Individuals, partnerships and trusts pay *income* tax and *capital gains tax*. Companies pay *corporation taxes*.

Income tax and capital gains tax are charged for a tax year, sometimes called *fiscal year or year of assessment*. The tax year runs from 6 April to the following 5 April.

Corporation taxes are charged for a financial year which runs from 1 April to the following 31 March.

Companies generally pay corporation taxes nine months after the end of the accounting period.

Individuals usually pay taxes in two equal installments on 1 January and 1 July. Usually taxpayers are given 30 days to pay from the date of issue of an assessment

Tax assessments are normally based on returns issued by the Board of Inland Revenue, often called Inland Revenue or IR, for completion by the taxpayer.

If the company or person believes the assessment is incorrect an appeal may be lodged against it. Appeals are made to either the General Commissioners or the Special Commissioners. The commissioners are completely independent of the Inland Revenue.

Employees pay taxes in a different way. When an employee takes a new job he has to give his new employer his *P.45*. This is a document which shows the employee's tax coding and the amount of tax he has paid so far in the tax year.

If an employee has no *P.45*, he is put on an *emergency* coding. This means he has to pay tax at the single rate until his *P.45* is found or until the tax office clarifies his tax position. When the position is clarified the employee receives a refund of any tax overpaid.

Employees are taxed under *P.A.Y.E.* system which means *Pay as You Earn*. Every employee has the tax deducted weekly or monthly. The deductions are calculated by reference to the employee's tax coding. This information is supplied to the employer by the tax office.

Дайте письменные ответы на вопросы:

1. What kinds of taxes are there in the U.K.?
2. What is a fiscal year? How long does it last?
3. How many days have taxpayers to pay the taxes?
4. What is *P. 45*?
5. What does *P.A.Y.E* mean?

Дополните предложения в соответствии с текстом. Запишите предложения:

1. Individuals, partnerships and trusts pay
2. The tax year runs from
3. Corporation taxes are charged for
4. Individuals usually pay taxes in two
5. Employees pay taxes
6. When the employee takes a new job he
7. If an employee has no *P. 45*
8. When the position is clarified