

**Группа:** БУ 3/2  
**Дата проведения:** 27.11.2025г.  
**Дисциплина:** ОГСЭ.02 Иностранный язык в профессиональной деятельности  
**Тема занятия:** Налогообложение. Виды налогов.  
**Цели занятия:**

*Дидактическая:* - углубить и расширить знания и представления студентов по теме;  
*Развивающая:* - развивать творческий потенциал студентов;  
*Воспитательная* - воспитывать стремление к совершенствованию английского языка;  
: - воспитывать умение работать самостоятельно.

**Вид занятия:** практическое занятие

**Основная литература:**

Агабекян И.П. Английский язык для ссузов: учебное пособие. – Москва: Проспект, 2015. – 288 с.

**Дополнительная литература:**

Интернет-ресурсы.

**ДОМАШНЕЕ ЗАДАНИЕ:**

*1. Запишите, переведите на русский язык и выучите определения:*

**Taxation** - the process by which the government of a country obtains money from its people in order to pay for its expenses.

**A tax** is (an amount of) money paid to the government that is based on your income or the cost of goods or services you have bought.

*2. Запишите и выучите новые слова и выражения:*

The State Tax Service Государственная налоговая служба;

to appear - появляться, возникать;

individual - частное лицо;

percent - процент,

income tax - подоходный налог,

profit tax - налог на прибыль;

rate - ставка (налоговая);

VAT = value added tax - налог на добавленную стоимость.

# WHAT ARE TAXES?



**Taxes** are compulsory financial contributions imposed by governments on individuals, businesses, and other entities. They are essential sources of revenue used to fund public services, infrastructure, and government operations.

**Taxes** can take various forms, including *income tax*, *sales tax*, *property tax*, and *corporate tax*, among others. The amount of tax owed is typically determined by factors such as income, profits, or the value of assets.

**Taxation** policies vary widely across jurisdictions and can impact economic behavior, distribution of wealth, and social welfare programs.

## Terms

Income Tax

- Tax on income of a person

Wealth Tax

- Tax on Wealth of a person

Excise Duty

- Tax on manufacturing of goods

Sales Tax

- Tax on sale of goods from one state to another state

Vat

- Tax on sale of goods with in a state

Service Tax

- Tax on services

Import Duty

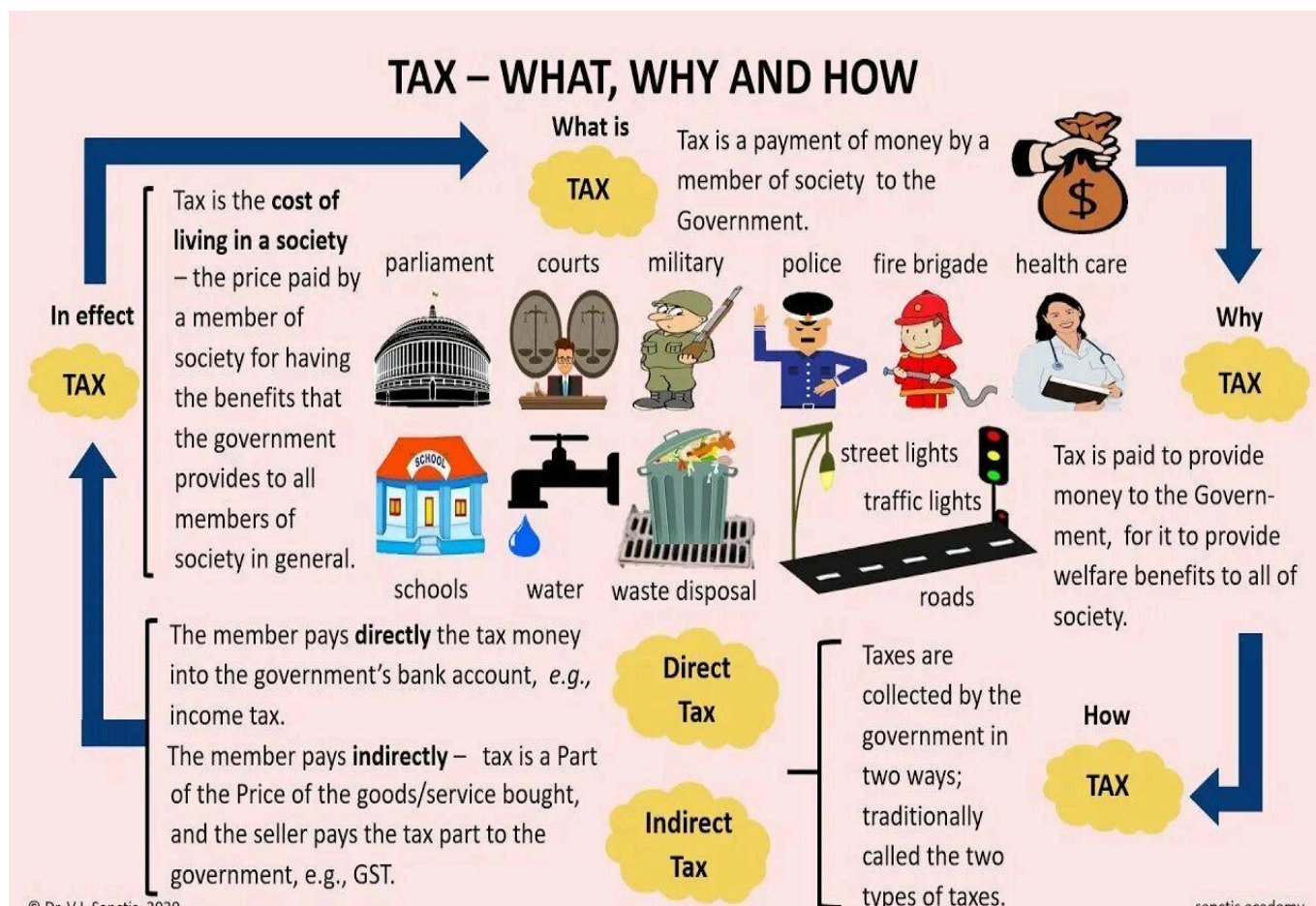
- Tax on purchase of goods from outside India

Export Duty

- Tax on sale of goods outside India.

3. Прочитайте и переведите текст «Налогообложение» на русский язык. Запишите главное.

TAXATION



The State Tax Service in the DPR is a new organization but its role is becoming very important because more and more new businesses are appearing in the country. Individuals whose income is less than 10 million rubles a year pay a 13 percent income tax.

Businesses pay a tax on profit. The rate of the tax depends on the type of their activity. Some businesses are exempt from the tax.

All businesses must pay the value added tax (VAT).

Today it is 20%.

**Types of taxation**

1. **Direct taxation** - this is taxation on income. This covers taxes like income tax profits tax and wealth taxes on inheritance.
2. **Indirect taxation** - this is taxation on expenditure. This covers taxes like VAT, excise duties (tax on cigarettes, alcohol etc.).

- 4. Посмотрите видео «Types of Taxes».  
Выпишите виды налогов.*

<https://yandex.ru/video/preview/426404611073266677>

- 5. Сделайте скрин выполненной работы и пришлите (не забывайте указать фамилию, группу, число за которое сделали домашнее задание):*

<https://vk.com/id34189235>