

Группа: ТЭК 3/1
Дата проведения: 07.11.2022 г.
Специальность: 38.02.05 Товароведение и экспертиза качества
потребительских товаров

Дисциплина: ОГСЭ.03 Иностранный язык

Тема занятия: Налогообложение. Налоговая система

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.

https://www.youtube.com/watch?v=Z2r_apNMTeM

Домашнее задание

1. Изучите, выпишите новые слова в словарь.

Taxation - налогообложение

a tax declaration - налоговая декларация	direct taxes - прямые налоги
compulsory - принудительный, обязательный	indirect taxes - косвенные налоги
a taxpayer - налогоплательщик	an income tax - налог на прибыль предприятий
a fiscal period - налоговый период	a tax haven - «налоговый рай», оффшорная зона, территория с льготным режимом налогообложения
a tax base - объект налогообложения	to levy - облагать налогом
a tax holiday - налоговая льгота	
a tax rate - налоговая ставка	

2. Посмотрите видео, обратите внимание на лексику.

https://www.youtube.com/watch?v=Z2r_apNMTeM

3. Прочитайте текст и письменно ответьте на вопросы.

A tax is a compulsory charge or other levy imposed on an individual or a legal entity by a state or a functional equivalent of a state. Taxes could also be imposed by a subnational entity.

Taxes may be paid in cash or in kind or as corvee labor. In modern capitalist taxation systems, taxes are designed to encourage the most efficient circulation of goods and services and are levied in cash. In kind and corvee taxation are characteristic of traditional or pre-capitalist states and their functional equivalents. The means of taxation, and the uses to which the funds raised through taxation should be put, are a matter of hot dispute in politics and economics, so discussions of taxation are frequently tendentious.

Public finance is the field of political science and economics that deals with taxation.

Taxes are sometimes referred to as direct or indirect. In economics, direct taxes refer to those taxes that are collected from the people or organizations on whom they are imposed. For example, income taxes are collected from the person who earns the income. By contrast, indirect taxes are collected from someone other than the person responsible for paying the taxes.

From whom a tax is collected is a matter of law. However, who pays the tax is determined by the market place and is found by comparing the price of the good (including tax) after the tax is imposed to the price of the good before the tax was imposed.

QUESTIONS

1. What is the definition of a tax?
2. How can taxes be paid?
3. What are the two main kinds of taxes?
4. What determines who pays the tax?

4. Изучите виды налогов. Письменно переведите названия видов.

Словарь <https://www.multitran.com/>

There are several very common types of taxes:

1. **Income tax**—a percentage of generated income that is relinquished to the state or federal government
2. **Payroll tax**—a percentage withheld from an employee's pay by an employer, who pays it to the government on the employee's behalf to fund Medicare and Social Security programs
3. **Corporate tax**—a percentage of corporate profits taken as tax by the government to fund federal programs
4. **Sales tax**—taxes levied on certain goods and services; varies by jurisdiction
5. **Property tax**—based on the value of land and property assets
6. **Tariff**—taxes on imported goods; imposed with the aim of strengthening domestic businesses
7. **Estate tax**—rate applied to the fair market value (FMV) of property in a person's estate at the time of death; the total estate must exceed thresholds set by state and federal governments

Фото выполненных заданий высылаем на почту

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**В письме обязательно указать фамилию, группу, число, за которое
сделали домашнее задание!**

Выполненное задание отправить до 08.11!