**University of Laarbi Tebessi**

**Faculty of Economic, Commercial and Management Sciences**

**Department of Commercial Sciences**

**Level: 3rd year LMD Marketing Module: English**

**Lesson: 04 Teacher: Miss LITIM Ahlem**

**…………………………………..**

 Governments finance most of their expenditure by taxation. If they spend more than they levy or charge in taxation they have to borrow money.

 Direct taxes are collected by the government from the income of individuals and businesses.

 - Most of countries have a capital gains tax on profits made from the sale of assets, this is usually imposed or levied at much lower rate than income tax.

 - Companies pay corporation tax on their profits. Business profits are generally taxed twice, because after the company pays tax on its profits, shareholders pay income tax on any dividends received from these profits.

 - Companies and their employees have to pay taxes (national insurance) which the government uses to finance social security. Indirect taxes are levied on the production or sale of goods and services they are included in the price paid by the final purchaser as:

 - Value added tax (VAT) which is levied at each stage of production.

 - Government levy excise tax on commodities like tobacco products and petrol.

**Note: Adverbs of frequency**

 -We often use adverbs of frequency to say 'how often' we do something. Here's a list of common adverbs: Always, never, normally, generally, frequently, regularly, seldom, sometimes, usually, occasionally, and rarely.

-We usually put these adverbs in the middle of the sentence, between the subject and the verb:

Eg: I often go to the cinema.

-We can also put them at the very beginning or end of the sentence:

 Eg: -Often I go to the cinema/ I go to the cinema often.

 **Questions:**

1) Give a title to the text: …………………………………………..

 2) Give the synonym of the following words:

 \* charge = ………….. \* have to = ……………….. \* goods = ……………………

 3) Give the opposite to the following words:

 \* spend ≠……………… \* lower ≠…………………. \* profits ≠…………………..

 4) are the following statements true or false , justify from the text.

\*capital gains are generally taxed at a higher rate than income.

 \*direct tax is sum included in the price paid by the last client.

 \*the same sum of money can be taxed more than once.

5) Change the following sentences to passive voice.

 -They sell milk in that shop.

- Milk ………………………………………………………………..

- Farida is teaching the students English.

- The students………………………………………………………………………….

- Everyone must listen carefully to the explanation of the new lesson**.**

- The explanation…………………………………………………………………..

6) Complete the sentences. Use the adverb and the correct form of the verbs in brackets.

- Our teacher, Mrs. Jones,(never / be) late for lessons.

- I(often / clean) my bedroom at the weekend.

-My brother(hardly ever / help) me with my homework.

- I(sometimes / be) bored in the mathematics lessons.

- We(rarely / watch) football on TV.

- You and Tony(never / play) computer games with me.

- You(usually / be) at the sports center on Sunday.



7) Translate the following words into Arabic:

 -Sale of assets, expenditure, taxation, shareholder, purchaser, commodity, corporation, governments finance, business income, profits, social security.