

近日，英国爱丁堡刚刚确定了一项新税收规定的细节，该规定将对所有前往爱丁堡旅游的游客收取游客税。新规定将于 **2026 年 7 月** 生效，届时爱丁堡将向游客收取住宿费用的 **5%** 作为游客税。

Although they're common in Europe, this will be the first **city-wide** tourist tax in the UK.

虽然游客税在欧洲已经十分常见，但这个新设的游客税将是英国首个覆盖整个城市的游客税。

The Scottish Parliament passed legislation **paving the way** last year, and now Edinburgh councillors **are set to** introduce the charge. It will apply to anyone booking overnight accommodation including hotels, AirBnBs, hostels and campsites. The 5% charge will be **capped** at five consecutive nights.

苏格兰议会于去年通过的相关法案为收取游客税铺平了道路，而如今爱丁堡的政务委员们已经做出了施行这项税法的决定。该游客税将适用于所有在爱丁堡预定宾馆、民宿、青年旅舍和露营地等住宿场所的游客。这项税收将收取每晚住宿费用的 **5%**，以连续收费五晚为上限。

Edinburgh City Council believes that the **levy** could eventually raise up to £50 million a year with the funds reinvested in the city to support housing, infrastructure and cultural events.

爱丁堡市政务委员会相信这项税收最终每年能带来近五千万英镑的收入，这部分资金会被重新投资于该市，以支持住宅建设、基础设施建设和举办文化活动。

But a number of accommodation operators are **sceptical** about the scheme. Concerns have been raised about the time scale, and some self-catering operators have argued that this is an extra **burden** on top of a new licensing scheme that was introduced in 2023.

但不少住宿设施的经营者都对这项税收计划持怀疑态度。已经有人提出了对游客税中时间规定的担忧，一些提供自炊住宿的经营者还认为这项税收是 2023 年引入的新经营许可证要求之外新增的额外负担。

But, despite these complaints, the **direction of travel** seems clear. A number of other Scottish councils are developing their own proposals for a similar visitor levy.

尽管有这些抱怨，但设立旅游税的发展趋势似乎十分明显。许多苏格兰城市政务委员会都在起草自己的方案，以收取类似的游客税费。

词汇表

city-wide	全市范围的，覆盖全市的
paving the way	为...铺平道路，为...打下基础
are set to	准备好
capped	以...为上限，被限制在...内
levy	税收，税款
sceptical	持怀疑态度的
burden	负担
direction of travel	行进方向，发展趋势

听力练习（答案见下页）

一、听第一遍音频，回答问题。

1. What is this article about?

二、用一分钟阅读下列问题，然后听第二遍音频并回答问题。

1. Edinburgh residents are supportive of the tourist tax.

- a. True
- b. False
- c. Not given

2. The tax will apply to those booking overnight accommodation in hotels only.

- a. True
- b. False
- c. Not given

3. Visitors won't pay the tourist tax beyond _____ consecutive nights.

4. How much could be raised per year, according to Edinburgh City Council?
 - a. £15 million
 - b. £50 million
 - c. £50 billion
5. The only concern about the visitor levy is the time scale.
 - a. True
 - b. False
 - c. Not given

三、听第三遍音频，将句子补充完整。（提示：可以反复听，直到听清楚每一个词）

1. Although they're common in Europe, this will be _____ city-wide tourist tax in the UK.
2. Edinburgh City Council believes that the levy could eventually raise _____ £50 million a year.
3. A number of other Scottish councils are developing their _____ proposals for a similar visitor levy.

答案

一、听第一遍音频，回答问题。

1. What is this article about?

It is about the tourist tax that is about to be introduced in Edinburgh and its potential pros and cons.

二、用一分钟阅读下列问题，然后听第二遍音频并回答问题。

1. c. Not given. How the residents feel about the tax is not mentioned.

2. b. False. The tax will apply to anyone booking overnight accommodation **including hotels, AirBnBs, hostels and campsites.**

3. Visitors won't pay the tourist tax beyond **five** consecutive nights.

4. b. Edinburgh City Council believes that the levy could eventually raise up to **£50 million** a year.

5. b. False. Concerns have been raised about the **time scale**, and some self-catering operators have argued that this is an **extra burden on top of a new licensing scheme** that was introduced in 2023.

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1. Although they're common in Europe, this will be **the first** city-wide tourist tax in the UK.

2. Edinburgh City Council believes that the levy could eventually raise **up to** £50 million a year.

3. A number of other Scottish councils are developing their **own** proposals for a similar visitor levy.