

综合写作作业说明：

1. Reading time: 2 min
2. 阅读完之后，播放听力
3. Writing time: 20 min
4. 完成作业后，可以在系统中点击查看答案，显示听力文本及Sample answer。

注：TPO53的音频前半部分为directions，想要直接进入听力环节的学生可以拖动光标直接移至Listening。

TPO 53 综合写作Reading

Many countries require cigarette smokers to pay particularly high taxes on their purchase of cigarettes, similar taxes are being considered for unhealthy food. The policy of imposing high taxes on cigarettes and other unhealthy products has a number of social benefits.

First of all, the taxes discourage people from indulging in unhealthy behaviors. Raising taxes on cigarettes, for instance, leads people to buy fewer of them. Smoking has declined as taxes on tobacco have risen, showing that these taxes do work to make society healthier. It can be expected that imposing similar taxes on unhealthy food and beverages would help reduce obesity rates.

Second, taxes of this kind are financially fair. When people get sick as a result of their smoking or eating unhealthy foods, they create medical costs. It is unfair that everyone in the society—including nonsmokers and people who follow a healthy diet—should contribute equally to covering these costs. Taxing people who engage in unhealthy behaviors creates extra income that can be used to cover the medical costs. In this way, some of the financial burden is shifted from all of society to just those who choose to participate in the unhealthy activities.

Finally, the high rate of taxation on cigarettes significantly increases revenue of the government. In addition to using this tax revenue on medical assistance, governments often use the revenue for other projects that benefit public welfare, such as building stadiums or creating public parks. Even basic government-supported services like public education benefit from these taxes. Thus, the taxes on cigarettes—and the proposed taxes on unhealthy foods—benefit everyone.