

考研英语 英语一 2020年Text 4

法国开创数字服务税先河

审题划出关键点，精准定位，提高正确率：

36. The French Senate has passed a bill to _____
37. It can be learned from Paragraph 2 that the digital services tax _____
38. The countries adopting the unilateral measures share the opinion that _____
39. It can be learned from Paragraph 5 that the OECD's current work _____
40. Which of the following might be the best title for this text?
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段1

①Last Thursday, the French Senate passed a digital services tax, which would impose an entirely new tax on large multinationals that provide digital services to consumers or users in France. ②Digital services include everything from providing a platform for selling goods and services online to targeting advertising based on user data, and the tax applies to gross revenue from such services. ③Many French politicians and media outlets have referred to this as a “GAFA tax,” meaning that it is designed to apply primarily to companies such as Google, Apple, Facebook and Amazon – in other words, multinational tech companies based in the United States.

【段1】 _____

段1生词：

- senate n. 参议院
- a digital services tax 数字服务税
- impose v. _____
- multinational n. 跨国公司
- target v. 把.....作为目标，瞄准..... n. 目标；靶子
- user data _____

- apply to... _____
- gross revenue _____
- media outlets 媒体, 媒介业务
- refer to... _____
- primarily adv. 主要地, 初级地, 根本地
primary adj. 主要的, 初级的, 根本的

段2

①The digital services tax now awaits the signature of President Emmanuel Macron, who has expressed support for the measure, and it could go into effect within the next few weeks. ②But it has already sparked significant controversy, with the United States trade representative opening an investigation into whether the tax discriminates against American companies, which in turn could lead to trade sanctions against France.

【段2】 _____

段2生词：

- await v. 等待
- signature n. 签署, 签字
- express support for... 表示支持.....
- express v. 表示; 表达; 代表
- go into effect 生效
- spark significant controversy _____
- significant adj. _____ ; _____
significantly adv. _____
significance n. 重要性, _____
- open an investigation into... _____
- investigation n. _____

investigate v. _____

- discriminate v. 歧视；区别对待

discrimination n. 歧视；区别对待

- in turn 反过来，转而；轮流，依次
- lead to sth. _____；通往
- trade sanctions against... 对.....贸易制裁
- sanction n. _____

段3

①The French tax is not just a unilateral move by one country in need of revenue.
②Instead, the digital services tax is part of a much larger trend, with countries over the past few years proposing or putting in place an alphabet soup of new international tax provisions. ③These have included Britain's DPT (diverted profits tax), Australia's MAAL (multinational anti-avoidance law), and India's SEP (significant economic presence) test, to name but a few. ④At the same time, the European Union, Spain, Britain and several other countries have all seriously contemplated digital services taxes.

【段3】 _____

段3生词：

- unilateral adj. _____
- in need of... _____
- put in place 实施
- international tax provisions 国际税收规定
- provision n. _____；供应，供给
- diverted profits tax 转移利润税
- multinational anti-avoidance law 跨国公司反避税法
- to name but a few 仅仅列举几个
- contemplate v. _____；注视，凝视

段4

①These unilateral developments differ in their specifics, but they are all designed to tax multinationals on income and revenue that countries believe they should have a right to tax, even if international tax rules do not grant them that right. ②In other words, they all share a view that the international tax system has failed to keep up with the current economy.

【段4】 _____

段4生词：

- differ v. 相异，有区别
- specifics n. _____
- grant v. _____
- share a view _____
- keep up with... 跟上.....

段5

①In response to these many unilateral measures, the Organization for Economic Cooperation and Development (OECD) is currently working with 131 countries to reach a consensus by the end of 2020 on an international solution. ②Both France and the United States are involved in the organization's work, but France's digital services tax and the American response raise questions about what the future holds for the international tax system.

【段5】 _____

段5生词：

- in response to... _____
- unilateral measures 单边措施
- reach a consensus _____

- consensus n. _____
- be involved in... _____
- raise questions about... _____

段6

①France's planned tax is a clear warning: Unless a broad consensus can be reached on reforming the international tax system, other nations are likely to follow suit, and American companies will face a cascade of different taxes from dozens of nations that will prove burdensome and costly.

【段6】_____

【句】长难句①见微信公众号田静老师的每日长难句145。

段6生词：

- a broad consensus can be reached on... 在.....上可以达成广泛的共识（广泛共识被达成）
- follow suit 效仿，照着做
- a cascade of... _____
- cascade n. 倾泻，大量；小瀑布
- burdensome adj. _____
- costly adj. 花钱多的，昂贵的，代价高的

36. The French Senate has passed a bill to _____

- [A] regulate digital services platforms.
- [B] impose a levy on tech multinationals.
- [C] protect French companies' interests.
- [D] curb the influence of advertising.

我的答案：_____ 正确答案：_____

定位原文在哪段？ _____

每个选项的正误原因？ _____

静姐的“填坑指南”： _____

37. It can be learned from Paragraph 2 that the digital services tax _____

- [A] will prompt the tech giants to quit France.
- [B] aims to ease international trade tensions.
- [C] is apt to arouse criticism at home and abroad.
- [D] may trigger countermeasures against France.

我的答案： _____ 正确答案： _____

选项C和D的正误原因？ _____

静姐的“填坑指南”： _____

38. The countries adopting the unilateral measures share the opinion that _____

- [A] the current international tax system needs upgrading.
- [B] redistribution of tech giants' revenue must be ensured.
- [C] tech multinationals' monopoly should be prevented.
- [D] all countries ought to enjoy equal taxing rights.

我的答案： _____ 正确答案： _____

定位原文在哪段？ _____

根据哪句话可以判断出答案？ _____

静姐的“填坑指南”：本题题干的定位很关键，题干的_____对
应原文的_____。

39. It can be learned from Paragraph 5 that the OECD's current work _____

- [A] is being resisted by US companies.
- [B] is faced with uncertain prospects.

[C] needs to be readjusted immediately.

[D] needs to involve more countries.

我的答案：_____ 正确答案：_____

选项A、C和D的正误原因？_____

静姐的“填坑指南”：_____

40. Which of the following might be the best title for this text?

[A] France Leads the Charge on Digital Tax

[B] France Is Confronted with Trade Sanctions

[C] France Demands a Role in the Digital Economy

[D] France Says “No” to Tech Multinationals

我的答案：_____ 正确答案：_____

每个选项的正误原因？_____

静姐的“填坑指南”：_____