

## Unit 22 – Government and taxation

### Exercise based on Reading, page 110, and Vocabulary, page 112

- praní špinavých peněz v daňových rájích = \_\_\_\_\_
- stát účtuje poplatníkům pozůstalostní daň = \_\_\_\_\_
- vláda nakládající s příjmy jménem občanů = \_\_\_\_\_
- podléhat dani z přidané hodnoty = \_\_\_\_\_
- zpřísnit měnovou politiku a uvolnit rozpočtovou politiku = \_\_\_\_\_
- použít zdroje v souladu v vlastními hodnotami = \_\_\_\_\_
- neuchýlit se k násilí z důvodu přinucení ostatních = \_\_\_\_\_
- uložit dědickou daň = \_\_\_\_\_
- kreativní účetnictví vedoucí k vyhýbání se daním = \_\_\_\_\_
- omezení uvalená na ohroženou ekonomickou svobodu = \_\_\_\_\_
- daňové úniky způsobené mezerami v zákonech = \_\_\_\_\_
- vybírat rovnou daň z příjmu fyzických osob = \_\_\_\_\_

### Exercise based on *The Economist* article

*Listen to the talk on taxing executives and companies in foreign countries and decide whether the following statements are true (T), false (F) or if the information is not mentioned at all (NM):*

- The globalized tax regimes try to follow activities of executives in various countries. T F NM
- The national legislation has designed a model income tax treaty and offered it to OECD. T F NM
- OECD's rules expect that a person should be taxed where their activities take place. T F NM
- These rules also allow foreign companies to be exempt from value-added tax. T F NM
- The example of an American hotel manager shows that in the past the manager would have had to file a British tax return. T F NM
- Tax liability for individuals working abroad has led to extended tax liability for corporations operating abroad. T F NM
- Many middle-sized companies have decided to withdraw from foreign markets in order to avoid their tax liability in these countries. T F NM
- In order to comply with law, companies should be aware of immigration and tax legislation in their home country. T F NM
- A decrease in tax receipts has led to a detailed focus on foreign companies and their tax payments. T F NM
- The statistics has shown that more than a quarter executives of big foreign companies operating in US filed their income tax return there. T F NM