

Complete Lesson Transcript – Lesson 324 [English]

Kirin: Chinese Learn Online lesson 324 .

Hello everyone , I am Teacher Yang .

Raphael: Hello everyone , I am Teacher Lai .

Adam: And hello, I'm Adam.

Kirin: Welcome to our learning Chinese course .

Raphael: Let's first take a look at the new words we are going to use today .

Kirin: To build / construct .

Adam: To build or construct.

Kirin: Land .

Adam: Land.

Kirin: Natural .

Adam: Natural.

Kirin: Public .

Adam: Public.

Kirin: But / However .

Adam: But or however.

Kirin: Depend upon / Lean on .

Adam: Depend upon or lean on.

Kirin: Basically .

Adam: Basically.

Raphael: Two lessons ago , we introduced some of the work that accountants do . Now one thing that an accountant does is to help companies calculate how much tax they should pay each year . Now normally when do we have to pay tax ?

Kirin: Most of the time it's when the money we made is more than the money we spent .

Raphael: Right . Now who do we pay this tax to ?

Kirin: We have to pay it to our country's government .

Raphael: Very good . Now what does the government do with the tax that we pay ?

Kirin: Umm, in our society , many people's salaries are distributed by the government there .
Such as policemen, teachers, some doctors , as well as government employees etc .

Raphael: Right . The government will also use the taxes that citizens have paid for public
construction . For example hospitals, parks, schools etc . Now why do some countries have a
high tax rate , but others are much lower ?

Kirin: Since every country has a different economic situation . For example in some countries ,
when you are sick and have to see a doctor, you don't have to pay any money . Since the
government will pay it for you . But in other countries you have to pay for it yourself .

Raphael: So if a country's economy develops well , the benefits that a government gives its
citizens may increase .

Kirin: Perhaps . But apart from the taxes that people pay from the money they earn ,
governments also receive taxes from other areas .

Raphael: Correct . For example if a country's land mass is very large , their natural resources
might also be more . So if a company wants to take these resources and sell them to their
clients , they have to first pay taxes to the government .

Kirin: Oh, in this type of situation , the natural resources are a lot, but there is no way for the
country to use them , so the speed at which their economy develops might not be as fast as
other countries , but their government might rely on making money from selling these natural
resources .

Raphael: Umm, basically it's like that, correct . But you also have to pay attention to problems
from other aspects .

Kirin: Correct . Like how big the population is . If the population is very large , the government
may have to spend more money to build more hospitals, schools and parks .

Raphael: But if the population is large , won't the taxes that the government receives also be
more ?

Kirin: Not necessarily . In some countries , although the population might be higher , the money that their population earns isn't much . So there is no way for the government to take a lot of tax from them . In this type of situation , the government needs to find a different way to make money , otherwise there is no way to give its citizens good services .

Raphael: Hmm, because of this , the government wants to come up with a good solution . For example most of the time when we buy things , there are already some taxes added to the price . For example when we fill up with gas , some of it is the taxes that we have to pay the government .

Kirin: Ah, this way richer people have to pay more taxes , since they spend more money .

Raphael: Hmmn, this way might be more fair . Ok, let's take a moment to review the new words taught today .

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Kirin: Basically .

Raphael: Ok, our premium subscribers can visit our website chineselearnonline-com for more practice .

Kirin: Keep at it .