



公开课

生活中的税法魅力

讲义

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Hello everyone, today we are talking

同学们 大家好 今天我们这一讲

What I want to talk about is the first talk about the charm of tax law in life

要讲的是生活中的**税法魅力**的第一讲

税法 (shuì fǎ) tax code; tax law.

The soul of taxation

法治 税收的灵魂

法治 (fǎ zhì) rule of law; to rule by law. **税收** (shuì shōu) taxation. **灵魂** (línghún) soul; spirit.

This lecture mainly elaborates from two aspects

本讲主要从两个方面进行**阐述**

阐述 (chǎnshù) to expound (a position); to elaborate (on a topic); to treat (a subject).

One is to understand taxes

一 是了解**税收**

Analyze some taxation phenomena happening around

分析**身边**发生的一些**税收现象**

身边 (shēn biān) at one's side; on hand.

Second, we have to go into the tax law

二 我们要**走进**税法

走进 (zǒu jìn) to enter.

There is a natural link between taxation and tax law

税收和税法之间有着**天然**的联系

之间 (zhī jiān) between; among; inter-. **有着** (yǒu zhe) to have; to possess. **天然** (tiān rán) natural.

The rule of law is the soul of taxation

法治是**税收**的灵魂

The concept of tax law evolved from simply paying taxes according to the law to

税法理念由单纯的**依法纳税**进化为

理念 (lǐ niàn) idea; concept; philosophy; theory. **依法** (yī fǎ) legal (proceedings); according to law. **纳税** (nà shuì) to pay taxes. **进化** (jìn huà) evolution.

Taxation in accordance with the law

依法征税 **依法纳税**和**依法用税****三位一体**的

征税 (zhēng shuì) to levy taxes. **三位一体** (sān wèi yī tǐ) Holy Trinity; trinity.

Tax management philosophy and pay more attention to taxation according to law

治税理念 而且**更加**注重**依法用税**

加注 (jiā zhù) to increase a bet; to raise (poker); to raise the stakes.

Taxes are inseparable from our lives and have a natural connection

税收和我们的生活**密不可分**有着天然的联系

密不可分 (mì bù kě fēn) inextricably linked (idiom); inseparable.

Before we understand tax law, we must first understand tax

我们在了解税法之前**首先必须要**了解税收

须要 (xū yào) must; have to.

Analyze various tax phenomena in life

分析生活中的各种**税收现象**

Franklin said a famous saying

富兰克林讲过一句**名言**

富兰克林 (fù lán kè lín) Franklin; Benjamin Franklin (1706-1790), US Founding Father, scientist and author; surname Franklin. **名言** (míng yán) saying; famous remark.

Only two things in life are inevitable

人生中只有两件事**不可避免**

不可避免 (bù kě bì miǎn) unavoidably.

That is tax and death

那就是**税收和死亡**

死亡 (sǐ wáng) to die; death.

In our food, clothing, housing and transportation

在我们的**衣食住行**当中

衣食住行 (yī shí zhù xíng) clothing, food, housing and transport (idiom); people's basic needs.

All inseparable from taxes

全都离不开税收

全都 (quán dōu) all; without exception. **离不开** (lí bu kāi) inseparable; inevitably linked to.

Taxation has a natural relationship with our lives

税收和我们的生活有着**天然之缘**

Can you please tell me

那么同学们能不能**说**一**说**

一说 (yī shuō) an expression of opinion; according to some.

Please think about the tax phenomenon around us

我们身边的**税收现象**呢 请大家来**想一想**

Zheng Ran

郑冉同学

郑 (zhèng) Zheng state during the Warring States period; surname Zheng; abbr. for 郑州 (zhèng zhōu). **冉** (rǎn) edge of a tortoiseshell; see 冉冉 (rǎn rǎn).

Business tax is included in the payment of mobile communication fees

缴纳手机通讯费中包含了**营业税**

缴纳 (jiǎo nà) to pay (taxes etc). **通讯** (tōng xùn) communications; news story; dispatch. **营业税** (yíng yè shuì) tax on turnover; sales tax.

Turnover tax is included in food prices

食物价格中包含了**流转税**

流转 (liú zhuǎn) to be on the move; to roam or wander; to circulate (of goods or capital).

Yes, we include some sales tax in the mobile phone bill

是我们在**缴纳手机费**当中就包含了一些**营业税**

Sales tax is also included in our food

在我们的**食物**的当中也包含了**营业税**

This is closely related to our lives

这是与我们的生活有着**密切的联系**

Please again, Qian Chunyan

再请 钱春艳同学

Real estate tax and deed tax are required to buy and sell houses

买卖房屋要缴纳房产税和契税

买卖 (mǎi mài) buying and selling; business; business transactions. 房屋 (fáng wū) house; building. 房产 (fáng chǎn) real estate; the property market (e.g. houses). 契 (qì) to carve; carved words; to agree; a contract; a deed.

Please Xie Tian

请谢恬同学

恬 (tián) quiet; calm; tranquil; peaceful.

Pay vehicle purchase tax when buying a car

在购车的时候要缴纳车辆购置税

车辆 (chē liàng) vehicle. 购置 (gòu zhì) to purchase.

When you use a car, you have to pay vehicle tax

用车的时候要缴纳车船税

Classmates answered very well

同学们回答得很好

得很 (de hěn) (after an adjective) very.

Indeed in our daily lives

确实 在我们的日常生活当中

We cannot do without our taxes

吃穿住行处处都离不开我们的税收

吃穿 (chī chuān) food and clothing. 处处 (chù chù) everywhere; in all respects.

Can feel the existence of our taxes

都能感受到我们税收的存在

Some people compare taxation to the blood of the country

有人把税收比作国家的血脉

比作 (bǐ zuò) to liken to; to compare to. 血脉 (xuè mài) blood vessels.

Like a lubricant for social harmony

比作社会和谐的润滑剂

和谐 (hé xié) harmonious; harmony; (euphemism) to censor. 润滑剂 (rùn huá jì) lubricant.

The reason why the government levies taxes is to provide social public needs

政府之所以征税其目的就是要提供社会公共需要

之所以 (zhī suǒ yǐ) the reason why.

So what are our public needs

那么 我们有哪些公共需要呢

These public needs are mainly reflected in

这些公共需要主要体现在

Public goods and public services

公共的商品和公共的服务上

Let's think about it together

我们一起来想一想

For us to live in a peaceful environment

为了我们生活在和平的环境里

Does it need a strong national defense

是不是需要强大的国防

强大 (qiáng dà) large; formidable; powerful; strong. 国防 (guó fáng) national defense.

For us to live in a stable environment

为了我们生活在安定的环境里

安定 (ān dìng) stable; quiet; settled; stabilize; maintain; stabilized; calm and orderly.

Do you need some security agencies?	是不是需要一些 治安机构	治安 (zhì ān) law and order; public security. 机构 (jī gòu) mechanism; structure; organization; agency; institution.
For a better life	为了我们生活的 更加美好	更加 (gèng jiā) more (than sth else); even more. 美好 (měi hǎo) beautiful; fine.
Does it need more public infrastructure	是不是需要更多的公共 基础设施	基础设施 (jī chǔ shè shī) infrastructure.
Such as railways, highways and airports	比如说 铁路 公路 和 机场	铁路 (tiě lù) railroad; railway. 公路 (gōng lù) highway; road.
Provide these public goods and services through taxation	通过 税收 来提供这些公共商品和 公共服务	
Make our road more spacious	使我们的 道路 更加 宽敞 了	道路 (dào lù) road; path; way. 宽敞 (kuān chāng) spacious; wide.
Make our lives feel happier	使我们的生活感受到 更加 的幸福了	
In addition to these we can also experience	除了这些 之外 我们还能够体会到	之外 (zhī wài) outside; excluding.
Public needs	公共的需要 里面	
For example, we still need medical care	比如说我们还需要 医疗 卫生	卫生 (wèi shēng) health; hygiene; sanitation.
Our classmates are receiving education and need education	我们 在座 的同学在接受教育 需要 教育	在座 (zài zuò) to be present.
Still need some weather forecast	还有需要一些 天气预报	天气预报 (tiān qì yù bào) weather forecast.
Closely related to our daily life	跟我们的日常生活 密切相关	密切相关 (mì qiè xiāng guān) closely related.
Classmates still need to travel, etc.	同学还需要去 旅游 等等	等等 (děng děng) et cetera; and so on ...; wait a minute!; hold on!.
These are closely related to our taxation	这些都跟我们的 税收 有着 密切 的 联系	
Then provide these public goods and services	那么要提供这些公共商品和 公共 服务	
From ancient times to the present, from home to abroad	从古到今 从国内到 国外 都是采用了	国外 (guó wài) abroad; external (affairs); overseas; foreign.
Such a way of levying taxes is supported by taxes	课征 税收 的 这样 一种方式 是由 税 收来 支撑 着	支撑 (zhī chēng) to prop up; to support; strut; brace.

Our country's taxes account for more than 90% of fiscal revenue

我们国家的税收占**财政收入**的90%以上

财政 (cái zhèng) finances (public); financial.

Is the main source of our fiscal revenue

是我们**财政收入**的最主要的**来源**

来源 (lái yuán) source (of information etc); origin.

According to the statistics of our State Administration of Taxation

据我们国家**税务总局**的**统计**

税务 (shuì wù) taxation services; state revenue service. **总局** (zǒng jú) head office; general office; central office. **统计** (tǒng jì) statistics; to count; to add up.

Our country's taxes have grown rapidly over the years

这些年来我们国家的**税收**快速**增长**

年来 (nián lái) this past year; over the last years. **增长** (zēng zhǎng) to grow; to increase.

Since 1999

从1999年开始

For the first time, our country's tax revenue has broken through the 1 trillion yuan mark

我们国家的**税收****第一次**突破了1万亿元的**大关**

第一次 (dì yī cì) the first time; first; number one. **突破** (tū pò) to break through; to make a breakthrough; to surmount or break the back of (a task etc); (of ball sports) to break through a defense. **大关** (dà guān) strategic pass; barrier or mark (i.e. a level considered impressive, usually a round figure such as 10,000); instrument of torture used to break limbs.

By 2009, it broke the 6 trillion yuan mark

到了2009年**突破**了6万亿元的**大关**

It reached the 1.1 billion yuan mark in 2013 last year

到了去年2013年**达到**了11亿元的**大关**

So what conveniences have these taxes brought to our lives?

那么这些**税收**给我们的**生活**带来了哪些**便利**呢

便利 (biàn lì) convenient; easy; to facilitate.

Are the students in daily life

同学们**有没有**在**日常生活**当中

有没有 (yǒu méi yǒu) (before a noun) Do (you, they etc) have ...?; Is there a ...?; (before a verb) Did (you, they etc) (verb, infinitive)?; Have (you, they etc) (verb, past participle)?.

Feel the benefits of taxation

感受到**税收**给我们带来的**实惠**呢

实惠 (shí huì) tangible benefit; material advantages; cheap; economical; advantageous (deal); substantial (discount).

Everyone can think about it and ask Kainan Wu to talk about it

大家可以想一想 先请**吴凯楠**同学**谈一谈**

吴 (wú) surname Wu; area comprising southern Jiangsu, northern Zhejiang and Shanghai; name of states in Southern China at different historical periods.

Increased investment in education funds, nine-year compulsory education

增加了**教育经费**的投入 **九年义务教育**

经费 (jīng fèi) funds; expenditure. **义务教育** (yì wù jiào yù) compulsory education.

No need to pay tuition anymore

就**再也**不需要**缴纳****学费**了

再也 (zài yě) (not) any more. **学费** (xué fèi) tuition fee; tuition.

OK, please sit down. Let's ask Chen Lu to talk about it

好 请坐下 我们再请陈璐同学说一说

坐下 (zuò xià) to sit down. 陈 (chén) to lay out; to exhibit; to display; to narrate; to state; to explain; to tell; old; stale.

The state has increased funding for public construction

国家在公共建设方面增加了资金

The country attaches great importance to infrastructure construction and people's livelihood projects

国家重视了基础设施建设以及民生工程

民生 (mín shēng) people's livelihood; people's welfare. 工程 (gōng chéng) engineering; an engineering project; project; undertaking.

Provide us with a good living environment

为我们提供了良好的生活环境

Make our life better

使我们的生活更加美好了

Very good, please sit down

很好 请坐下

Without taxes, there would be no manned flying tour of Shenzhou 5

没有税收就没有我们神舟五号载人飞天之旅

神舟 (shén zhōu) Shenzhou (spacecraft); Hasee (computer manufacturer). 五号 (wǔ hào) the fifth; fifth day of a month. 载人 (zài rén) to carry a passenger; (of spaceships etc) manned; also pr. (zǎi rén). 飞天 (fēi tiān) flying Apsara (Buddhist art).

No tax no

没有税收就没有

The beautification, greening and lighting of our city

我们城市的美化绿化和亮化

美化 (měi huà) to make more beautiful; to decorate; embellishment. 绿化 (lǜ huà) to make green with plants; to reforest; (Internet slang) Islamization.

Therefore, taxation has brought many benefits to our lives

所以说税收给我们的生活带来了许多的实惠

However, taxation has a history of more than 4,000 years in our country

然而税收在我们国家有着4000多年的历史

The Xia Dynasty was the first slavery country in our Chinese history

夏王朝是我们中国历史上第一个奴隶制国家

夏王朝 (xià wáng cháo) Xia dynasty, unconfirmed but placed at c. 2070-c. 1600 BC. 历史上 (lì shǐ shàng) historical; in history. 奴隶制 (nú lì zhì) slavery.

Taxation actually coincides with the creation of the country

税收其实和国家的产生是同步的

同步 (tóng bù) synchronous; to synchronize; to keep step with.

The development of taxation and the development of the country

税收的发展和国家的发展

The development of society is also synchronized

社会的发展也是同步的

Xia Yu created Gongfa during the Xia Dynasty

He is the founder of Gongfa

So he is also the founder of our taxation

The Xia Dynasty's tribute

It can be said to be an embryonic stage of our taxation

Then the tribute created by the Xia Dynasty

It can be said to be a prototype of our tax system

The formation and development of our modern taxation system in China

Has important meaning

China's culture is vast and profound

And Chinese characters are even more treasures in our Chinese culture

There are three characters in our Chinese characters

Are closely related to this tax. These three words

They are a tribute character, a fu character and a tax character.

Everyone, look at the structure of the tribute character

It's the upper part, the first is a letter, the bottom is a shell

This work can be understood as a kind of work

It's a kind of labor and this shell

Is the result of labor

夏禹在夏朝的时候创造了贡法

他是贡法的**创始人**

所以他也是我们税收的**奠基人**

夏朝的这个贡

可以说是我们税收的一个**胚胎阶段**

那么夏朝所创造的贡法

可以说是我们税收制度的一种**雏形**

对我们中国现代的税收**及其**制度的形成和发展

有着重要的意义

中国的文化**博大精深**

而中国的汉字更是我们中国文化中的**瑰宝**

我们的汉字当中有三个字

和这个税收有着密切的联系 这三个字

分别就是一个贡字 一个**赋**字和一个**税**字

大家看这个贡字 贡字的结构呢

是**上部**首是一个工字 下面是一个贝字

这个工可以理解为 是一种**劳作**

是一种劳动 而这个贝呢

是劳动所创造出来的成果

夏禹 (xià yǔ) see 大禹 (dà yǔ). 夏朝 (xià cháo) Xia Dynasty (2070-1600 BC).

创始人 (chuàng shǐ rén) creator; founder; initiator.

奠基人 (diàn jī rén) founder; pioneer.

胚胎 (pēi tāi) embryo.

雏形 (chú xíng) embryonic form; fledgling stage; prototype.

及其 (jí qí) and; as well as.

博大精深 (bó dà jīng shēn) wide-ranging and profound; broad and deep.

瑰宝 (guī bǎo) gem; (fig.) rare and valuable item; gem; treasure.

赋 (fù) poetic essay; taxation; to bestow on; to endow with. **个税** (gè shuì) personal income tax (abbr. for 个人所得税).

上部 (shàng bù) upper section.

劳作 (láo zuò) work; manual labor.

Then these two combine it to form a tribute character

那么这两个把它结合在一起就形成一个贡字

个把 (gè bǎ) one or two; a couple of. 在一起 (zài yì qǐ) together.

This tribute in the slavery society

这个贡在奴隶制社会

In other words, when the Xia Dynasty produced the word tribute

也就是说在夏王朝产生这个贡字的时候

也就是说 (yě jiù shì shuō) in other words; that is to say; so; thus.

Then when it created this tribute,

那么它所创造的 这个贡法的时候

It is mainly reflected in the handover of food

它主要体现在上缴食物上

上缴 (shàng jiǎo) to transfer (income, profits etc) to higher authorities.

But with the subsequent economic and social development, the production of currency

但随着后续经济社会的发展 货币的产生

后续 (hòu xù) follow-up; (dialect) to remarry. 货币 (huò bì) currency; monetary; money.

So it is reflected in the payment

所以它又体现在上缴钱上

The second word is an assignment word

第二个字是一个赋字

So rich

那么赋的话

At the time when we mainly entered feudal society

在当时主要进入到封建社会的时候

封建社会 (fēng jiàn shè huì) feudal society.

Then what you have to pay is land tax or land tax

那么要缴纳的是土地税或者叫田地税

田地 (tián dì) field; farmland; cropland; plight; extent.

But from this assignment, we can see

但从这个赋字我们可以看出

看出 (kàn chū) to make out; to see.

On the left side of it is a character for shellfish and on the right is a character for martial arts

它左偏旁是一个贝字 右边是一个武字

偏旁 (piān páng) component of a Chinese character (as the radical or the phonetic part).

Combining these two together is an assignment

把这两个合并在一起是赋字

合并 (hé bìng) to merge; to annex.

What about this gift

那么这个赋呢

Is the content of the word shell and the content of the word shell above

是贝字的内容和上面那个贝字的内容

上面 (shàng miàn) on top of; above-mentioned; also pr. (shàng mian).

Should be the same

应该是一样的

Food or money

上缴的食物或者是钱

In what form is it turned in?	那是以什么样的形式来上缴呢	是以 (shì yǐ) therefore; thus; so. 什么样 (shén me yàng) what kind?; what sort?; what appearance?.
It is enforced by a political right	它是以一种政治权利来强制性的	强制 (qiáng zhì) to enforce; enforcement; forcibly; compulsory.
Hand in for free	无偿性的 进行上缴	无偿 (wú cháng) free; no charge; at no cost.
Then this martial character is actually	那么这个武字实际上	实际上 (shí jì shàng) in fact; in reality; as a matter of fact; in practice.
It has the nature of an army, the nature of national force	是带有一种军队的性质 国家武力的性质	带有 (dài yǒu) to have; to involve. 军队 (jūn duì) army; troops. 武力 (wǔ lì) military force.
So in this case it reflects the need to use political power	所以在这种情况下 它体现的是要用政治力量	
To protect the payment of goods or money	来保障实物或者钱财的上缴	保障 (bǎo zhàng) to ensure; to guarantee; to safeguard. 实物 (shí wù) material object; concrete object; original object; in kind; object for practical use; definite thing; reality; matter (physics). 钱财 (qián cái) wealth; money.
Then this time	那么这个时候	
More reflects the will of our tax collectors	更多的体现了我们征税人的意志	意志 (yì zhì) will; willpower; determination.
Embodies the will of the country	体现了国家意志	
The word tribute is mainly understood as a kind of tribute	而贡字它主要理解为是一种进贡进献的意思	进贡 (jìn gòng) to offer tribute; to pay tribute that a vassal owes to his suzerain. 进献 (jìn xiàn) to offer as tribute.
And what about this Fu	而这个赋的话呢	
Actually understood as a form of force	实际上理解为用武力的形式	
Impose its land tax	征收它的田地税	征收 (zhēng shōu) to levy (a fine); to impose (a tariff).
So from this it can better reflect	所以从这里面更能够体现出	
The state relies on its own political power	国家凭藉着它自己的政治权利	凭藉 (píng jiè) to rely on; to depend on; by means of; thanks to; sth that one relies on; also written 凭借 (píng jiè).
Get a certain amount of food and money	获得一定的食物和钱	
Then further development	那么后续进一步的发展	进一步 (jìn yī bù) one step further; to move forward a step; further onwards.

With a tax word	有了一个税字	有了(yǒu le) I've got a solution!; to have a bun in the oven (abbr. for 有了胎(yǒu le tāi)).
What about this tax	那么这个税的话呢	
Are the types of taxes we are involved in now	就是现在我们所涉及的各种税收	涉及(shè jí) to involve; to touch upon (a topic). 各类(gè lèi) all categories.
Then the word tax is a word on the left side	那么这个税字 我们看它的左偏旁是一个禾字	禾(hé) cereal; grain.
He means crops	禾就是庄稼的意思	庄稼(zhuāng jia) farm crop.
But there is no shell character here. We have shell character in a tribute character	但这里就没有出现贝字 我们一个贡字有贝字	
A fu character has shell character	一个赋字它有贝字	
Then this He has entered	那么这个禾呢就进入到	
Our feudal society has entered the period of capitalist society	我们的封建社会迈入到资本主义社会时期	迈(mài) to take a step; to stride. 资本主义(zī běn zhǔ yì) capitalism.
Then the crops turned in can be understood as	那么上缴的这种庄稼可以理解为	
Is a kind of food or a kind of money	是一种食物或者是一种钱	
The right side of it is a red word	和它配的右边是个兑字	兑(duì) to cash; to exchange; to add (liquid); to blend; one of the Eight Trigrams 八卦(bā guà), symbolizing swamp; ☱.
Then the word "redemption" refers to something the government has redeemed	那么这个兑字呢 是指政府兑付的东西	兑付(duì fù) to cash (a check).
So from these three words, we can see	那么从这三个字 我们可以看出	
The evolution of our tax	我们一个税收的演变过程	演变(yǎn biàn) to develop; to evolve; development; evolution.
From simple to single	从单纯的单一的	单一(dān yī) single; only; sole.
Tribute to the use of a certain armed force	进贡进献到用一定的武装力量	武装力量(wǔ zhuāng lì liàng) armed force.
Expropriate with its political power	凭借它政治的权利来征收	凭借(píng jiè) to rely on; to depend on; by means of; thanks to; sth that one relies on.
To hand in part of our food or money	到上缴部分我们的食物或者钱	

But our taxpayers also put forward certain requirements	但是我们 纳税人 也 提出 一定的要求	纳税人 (nà shuì rén) taxpayer. 提出 (tí chū) to raise (an issue); to propose; to put forward; to suggest; to post (on a website); to withdraw (cash).
Let the government pay me something	让政府兑付给我一定的东西	
Of course this thing does not mean equivalent exchange	当然这个东西不是说 等价 交换	等价 (děng jià) equal; equal in value; equivalent.
Then this tax word shows	那么这个税字就表现出	
We turned in food or money	我们上缴了食物或者是钱	
The government should pay me something	政府就应该兑付给我一定的东西	
But this payment is not an equivalent exchange	但是这种兑付并不是等价交换	
It's not that we can buy things with money	并不是我们花了钱就可以买到东西	
In fact, taxation has an obvious characteristic	事实上 呢 税收它有一个很明显的 特性	事实上 (shì shí shàng) in fact; in reality; actually; as a matter of fact; de facto; ipso facto. 特性 (tè xìng) property; characteristic.
Compulsory and unpaid	就是在于强制性和无偿性	
The people turned in food or money	老百姓上缴了食物或者是钱	
Then the government will provide its public goods to the people	那么政府就要给老百姓提供它的社会公共产品	
Or social service	或者是社会公共服务	
Then this may appear	那么这种就 有可能 会出现	有可能 (yǒu kě néng) possible; probable; possibly; probably; may; might.
Some people never feel that they have paid taxes	有的人 一直就没有感受到自己交过税	有的 (yǒu de) (there are) some (who are...); some (exist).
But you enjoy public goods	但是你却享受了公共产品	
Then this is not a form of equivalent exchange	那么这个就不属于是一种等价交换的形式	
It reflects this kind of free tax	就体现出税收的这种无偿性	
But at this time	但是在这个时候呢	
We can see that taxpayers	我们可以看出来 纳税人	

This awareness of rights protection is gradually awakening	这种 维权 的 意识 已经在逐步逐步的 觉醒	维权 (wéi quán) to defend (legal) rights. 意识 (yì shí) consciousness; awareness; to be aware; to realize. 觉醒 (jué xǐng) to awaken; to come to realize; awakened to the truth; the truth dawns upon one; scales fall from the eyes; to become aware.
In other words, I don't completely pay for it.	也就是说我不是完全的 无偿的 进行 上缴	
Certain requirements to the government	要对政府提出一定的 要求	
That is, the government wants to do something for our taxpayers	那就是政府要给我们 纳税人 办点 事	
So taxpayers pay the government	所以 纳税人 给政府 交钱	交钱 (jiāo qián) to pay up; to shell out; to hand over the money to cover sth.
The government wants to serve our taxpayers	政府要给我们 纳税人 办事	办事 (bàn shì) to handle (affairs); to work.
The evolution of taxation throughout the history of taxation	税收 的演变 在整个 税收 发展历史	
The most traditional understanding in the process is that	过程当中 最传统 的理解就是认为	
Paying taxes is an inherent obligation	纳税 是 人 与 生 俱来的 义务	与生俱来 (yǔ shēng jù lái) inherent; innate.
As Franklin said before	就像前面 富兰克林 说过的	
Only two things in life are inevitable	人生中只有 两件事 是 不可避免 的	
One of them is tax	其中 一件 就是 税收	
And taxation is regarded as a natural right of the government	而 征税 呢又认为是 政府 当然的 权利	
But this view was in the Renaissance in the 14th and 5th century	但是这个观点在 十四五世纪 的 文艺复兴 时期	十四 (shí sì) fourteen; 14. 文艺复兴 (wén yì fù xīng) the Renaissance.
Started to be challenged	开始 受到了 挑战	
Because during this period a class appeared	因为在这个时期有一个 阶层 出现了	阶层 (jiē céng) hierarchy; stratum; social class.
This class is the middle class	这个 阶层 就是 中产阶级 这个 阶层	中产阶级 (zhōng chǎn jiē jí) middle class.

It's also called the citizen class

那么也叫做市民阶层

叫做 (jiào zuò) to be called; to be known as. 市民 (shì mín) city resident.

And this civic class under a historical condition at that time

而这个市民阶层当中在当时的一个历史条件下

Create a new mechanism

产生一个新的机制

机制 (jī zhì) mechanism.

This new mechanism challenges the kingship

这个新的机制对王权进行了挑战

王权 (wáng quán) royalty; royal power.

Then this new mechanism is called parliament

那这个新的机制就叫做议会

议会 (yì huì) parliament; legislative assembly.

The so-called parliament is to have all classes

所谓议会就是要各个阶层

各个 (gè gè) every; various; separately, one by one.

Can have representatives to participate in a national assembly for discussion

都能够有代表来参加进行讨论的一个全民大会

全民 (quán mín) entire population (of a country). 大会 (dà huì) general assembly; general meeting; convention.

Our country also has it, it's called the People's Congress

我们国家也有 就叫人民代表大会

人民代表 (rén mín dài biǎo) deputy to the People's Congress.

At that time, it was called the parliament, so the government

而在当时叫议会 那么也就是说政府

You can levy taxes, but how do you levy taxes?

你可以征税 但是你要怎么征 征什么税

What is the scale and where is it used?

征多大的规模 用在什么地方

多大 (duō dà) how big; how much; how old etc. 什么地方 (shén me dì fang) somewhere; someplace; where.

Must give us taxpayers an explanation

必须要给我们纳税人有个说明

And have to go to the parliament for discussion

并且要拿到议会上去进行讨论

上去 (shàng qù) to go up.

Let the lawmakers participate in politics

让议员们来参政议政

议员 (yì yuán) member (of a legislative body); representative. 参政 (cān zhèng) to be involved in politics; participation in politics. 议政 (yì zhèng) to discuss politics.

So at that time the parliament was mainly involved in politics

所以在那个时候议会主要是参政议政

At this time, people's awareness of rights protection

那么这个时候人们的这种维权意识

Become stronger and stronger, so from this

就越来越强了 那么从这个里面呢

There is also a story about the generation of our tax law

Plays a vital role

Then this historical event is a glorious revolution

This historical event can also be said to our tax law

Also brought a revolution

In 1640, King Charles I of the Stuart Dynasty

In order to raise

A military expenditure to deal with the Scottish rebellion

Had to convene parliament twice

I want to discuss and approve the levy of this military expenditure in Parliament

But the parliament and the dynasty

In economic interest

There is an opposition in political interests

Which led to the outbreak of the famous British Civil War

And through this event

Also sent Charles I to the guillotine

也有一个故事 对我们**税收税法**的产生

起着一个**至关重要**的作用

那么这个**历史事件**就是**光荣革命**

这个历史事件也可以说给我们的**税法**

也是带来了一场**革命**

当时在1640年 **斯图亚特王朝**英王**查理一世**

他为了通过**税收**来**筹集**

对付苏格兰叛乱的一个**军费**

不得不两次**召集**议会

想在议会当中来讨论通过征收这一笔**军费**

但是当时的议会与当时的**王朝**

在**经济利益**上

政治利益上**都**有一种**对立**

从而导致了著名的**英国内战**的**爆发**

并通过这次**事件**

也将**查理一世**送在了**断头台**上

收税 (shōu shuì) to collect tax.

至关重要 (zhì guān zhòng yào) extremely important; vital; crucial; essential.

历史事件 (lì shǐ shì jiàn) historical incident. **光荣革命** (guāng róng gé mìng) Glorious Revolution (England, 1688).

革命 (gé mìng) revolution; revolutionary (politics).

王朝 (wáng cháo) dynasty. **一世** (yī shì) generation; period of 30 years; one's whole lifetime; lifelong; age; era; times; the whole world; the First (of numbered European kings).

筹集 (chóu jí) to collect money; to raise funds.

对付 (duì fu) to handle; to deal with; to cope; to get by with. **苏格兰** (sū gé lán) Scotland. **叛乱** (pàn luàn) armed rebellion. **军费** (jūn fèi) military expenditure.

召集 (zhào jí) to convene; to gather.

上都 (shàng dū) Shangdu, also known as Xanadu, summer capital of the Yuan Dynasty (1279-1368). **对立** (duì lì) to oppose; to set sth against; to be antagonistic to; antithetical; relative opposite; opposing; diametrical.

爆发 (bào fā) to break out; to erupt; to explode; to burst out.

事件 (shì jiàn) event; happening; incident.

断头台 (duàn tóu tái) guillotine; scaffold.

This is the most famous glorious revolution in Britain

这就是**英国**最著名的光荣革命

英国 (yīng guó) United Kingdom 联合王国 (lián hé wáng guó); United Kingdom of Great Britain and Northern Ireland; abbr. for England **英格兰** (yīng gé lán).

Then this revolution directly led to the king's downfall

那么这场革命直接导致了国王的下台

And killed

并且**断送了性命**

断送 (duàn sòng) to forfeit (future profit, one's life etc); ruined. **性命** (xìng mìng) life.

It wasn't until 1689 that Britain introduced a bill of rights called the Bill of Rights.

直到1689年英国出台了一个叫做《**权利法案**》

权利法案 (quán lì fǎ àn) bill of rights.

The Bill of Rights

这个《**权利法案**》

A very important bill in the history of our tax law

在我们税法历史上是非常重要的一个**法案**

法案 (fǎ àn) bill; proposed law.

It should be said that it has contributed to our tax development

应该说它对我们税收的发展

Plays a vital role

起着至关重要的一个作用

There is a famous saying in it called

它中间有一句名言叫做

Without the permission of Congress

凡**未经国会准许**

未经 (wèi jīng) not having undergone; without (having gone through a certain process). **国会** (guó huì) Parliament (UK); Congress (US); Diet (Japan). **准许** (zhǔn xǔ) to allow; to grant; to permit.

Excuses king privilege

借口国王**特权**

特权 (tè quán) prerogative; privilege; privileged.

Expropriation for the king or expropriation for the king's use

为国王而征收 或供国王使用而征收**金钱**

金钱 (jīn qián) money; currency.

Anything beyond the time limit or method approved by Congress is illegal

超出国会准许之**时限**或方式者**皆为非法**

出国 (chū guó) to go abroad; to leave the country; emigration. **时限** (shí xiàn) time limit. **皆** (jiē) all; each and every; in all cases. **非法** (fēi fǎ) illegal.

So in this "Bill of Rights"

所以在这个《**权利法案**》里面

In particular, if we collect taxes, we must get approval from Congress

特别**重申**我们征税的话 必须要经国会准许

重申 (chóng shēn) to reaffirm; to reiterate.

Then the government tax can be

那么这一点政府征税可以

Then we have to discuss it through our Congress

那么要通过我们国会来进行讨论

After the councillors participate in politics,	经过议员们参政议政 经过大家 审定 以后	审定 (shěn dìng) to examine sth and make a decision; to screen; to evaluate; to approve.
It can only be implemented if approved, otherwise it cannot be implemented	得到批准方可 实施 不能的话就不能够 实施	实施 (shí shī) to implement; to carry out.
This is tax legalism	这就是税收 法定主义	法定 (fǎ dìng) legal; statutory; rightful. 主义 (zhǔ yì) -ism; ideology.
That is to say officially confirmed	也就是说正式确定了	
A tax legalism in the modern sense	近代意义上的一个税收法定主义	
From this time the tax law officially came into being	从这个时候税法正式产生	
So it plays a vital role in our tax law	所以它对我们的税法起着至关重要的一个作用	
Since this historical event	从这个历史事件以后	
Leading to (general) countries must stipulate in the constitution	导致 (一般) 的国家都必须在 宪法 当中规定	宪法 (xiàn fǎ) constitution (of a country).
Government taxation authority	政府征税的 权限	权限 (quán xiàn) scope of authority; extent of power; (access etc) privileges.
Of course, there is currently no provision in our country's Constitution	当然在我们国家的《宪法》当中目前还没有规定	
In our country's constitution	我们国家的《宪法》当中	
The only requirement is the duty of the taxpayer	唯一规定的是纳税人的义务	
Which we will mention later	就是后面我们要 提到 的	提到 (tí dào) to mention; to raise (a subject); to refer to.
Paying taxes is the obligation of every citizen	纳税是每一个 公民 的义务	公民 (gōng mín) citizen.
Is the responsibility of every citizen	是每一个公民的责任	
This article is written into the Constitution	这一条写进了《宪法》	
However, the government levies taxes, is it permitted?	然而政府征税 它的权限是否得到准许	
Not yet entered	目前还没有进入到	

In the fundamental law of our country	我们国家的根本大法当中	
In the Constitution	《宪法》当中	
But after this incident	但是从这个事件之后	
All other countries have the authority to tax the government	其他所有的国家都把政府征税的权限	
Written into the constitution	写入到了宪法当中	
In other words, government taxes must be collected according to law	也就是说政府征税必须依法征收	
Be bound by law	要受到法律的 约束	约束 (yuē shù) to restrict; to limit to; to constrain; restriction; constraint.
Can't levy arbitrarily, if you levy arbitrarily	不能够随便乱征 如果随便乱征的话	
Then the tax collector does not get permission	那么征税人没有得到权限的 许可	许可 (xǔ kě) to allow; to permit.
It is illegal to expropriate	就征收的话 属于 违法	违法 (wéi fǎ) illegal; to break the law.
Of course, if your taxpayer did not pay taxes in accordance with the law	当然你纳税人没有 按照法律 的要求纳税的话	按照法律 (àn zhào fǎ lǜ) according to the law.
Is also illegal, so in this process	也属于违法 所以在这个过程中	
We can analyze	我们就可以分析一下	
The logical relationship between taxation and taxation in time	征税和纳税在时间上的逻辑关系	
What should it look like	应该是什么样的呢	
Taxation and payment according to our analysis just now	征税和纳税根据我们刚才的分析	
What should its logical relationship in time look like?	它在时间上的逻辑关系应该是什么样的呢	
It should be that the government wants to levy taxes.	应该是政府要征税 首先要提出一个 议案 出来	议案 (yì àn) proposal; motion.
Then it will be discussed by the council	然后交由议会来进行讨论	

Get permission or approval from the taxpayer	得到纳税人的许可或者是 认可	认可 (rèn kě) to approve; approval; acknowledgment; OK.
Authorize the collection within the scope permitted by law, right?	在法律允许的范围内 授权 进行征收 对吧	授权 (shòu quán) to authorize.
Then can it be collected	然后呢 才可以征收	
Then the logical relationship between them should be	那么他们之间的这种逻辑关系就应该是	
The will of the taxpayer	征税人的意志	
It must be based on the will of the taxpayer.	必须以纳税人准许的意志为 前提 方可征收	前提 (qián tí) premise; precondition; prerequisite.
Taxpayers can only collect tax according to the law	纳税人只有在依法征收的前提下	
Pay as required by law	按照法律的要求进行缴纳	
This is their logical relationship in time	这就是 它们 的时间上的逻辑关系	它们 (tā men) they (for inanimate objects).
Look at this logical relationship	大家看看这种逻辑关系	
Is it (and) our traditional philosophy	是不是（和）我们传统的理念上的关系	
There are some conflicts	有一些冲突 呢	有一些 (yǒu yī xiē) somewhat; rather; some. 冲突 (chōng tū) conflict; to conflict; clash of opposing forces; collision (of interests); contention.
In our traditional philosophy, paying taxes is a natural obligation	在我们的传统理念上 纳税是人 天生 的义务	天生 (tiān shēng) nature; disposition; innate; natural.
Taxation	与生俱来的义务 而征税呢	
It is the right of the country	却是 国家 理所当然 的权利	却是 (què shì) nevertheless; actually; the fact is 理所当然 (lǐ suǒ dāng rán) as it should be by rights (idiom); proper and to be expected as a matter of course; inevitable and right.
So from the analysis of our case just now	那么从刚才我们这个 案例 里面分析	案例 (àn lì) case (law).
Is it challenged?	是不是受到了挑战	
So now it has been further developed into	所以现在已经进一步发展为	

Tax must be levied according to law, and tax must also be paid according to law	征税必须依法征收 纳税也必须依法纳税	
So this is what we can see from this case	那么这是我们从这个案例当中可以看出	
The logical relationship between taxation and taxation	征税和纳税二者之间的逻辑关系	二者 (èr zhě) both; both of them; neither.
Then a complete tax process should be	那么完整的一个税收流程应该是	流程 (liú chéng) course; stream; sequence of processes; work flow in manufacturing.
The government levies taxes, the taxpayers pay the taxes and the government uses the taxes	政府征税 纳税人缴税 然后政府用税	缴税 (jiǎo shuì) to pay tax.
Well, in more popular language, it can be said	那么用比较通俗的语言 可以说是	通俗 (tōng sú) common; everyday; average.
The tax authority collects taxes and then the taxpayer pays	税务机关来收税 然后呢 纳税人交钱	机关 (jī guān) mechanism; gear; machine-operated; office; agency; organ; organization; establishment; institution; body; stratagem; scheme; intrigue; plot; trick.
The government uses money. Such a process must be able	政府来用钱 这样一种流程必能	用钱 (yòng qián) variant of 佣钱 (yòng qián).
With the awakening of our tax law awareness	随着我们税法意识的觉醒	
The strengthening of this awareness of rights	这种维权意识的加强	加强 (jiā qiáng) to reinforce; to strengthen; to increase.
So the development trend of our country	所以 我们国家的发展趋势	
It must be the rule of law in taxation	必然是在税收上要法治	
The rule of law should be the soul of our taxation	法治应该是我们税收的灵魂	
So, national taxes must be levied according to law	所以说呢 国家征税必须依法征收	
Taxpayers must pay taxes in accordance with the law	纳税人缴税必须依法纳税	
Government taxes must be used in accordance with the law	政府用税必须依法用税	
This constitutes our original simple tax payment	这样就构成了我们由原来的单纯的依法纳税	

And then transformed into taxation according to law

进而转化为由依法征税 依法纳税

进而 (jìn ér) and then (what follows next). 转化 (zhuǎn huà) to change; to transform; isomerization (chemistry).

The taxation concept of the trinity of taxation according to law

和依法用税三位一体的这种治税理念

This is our taxation legalization

这就是我们的税收法治化

Then here

那么在这里面

Constructed (built) a framework for our taxation legalization

构 (建) 了我们这样一种税收法治化的一个框架

建 (jiàn) to establish; to found; to set up; to build; to construct. 框架 (kuàng jià) frame; framework; fig. pattern; outline; organizing plan.

So from the original three words

所以从原来三个字来看

来看 (lái kàn) to come and see; to see a topic from a certain point of view.

Now a legal regulation has been added

现在还加了一个法律规范

规范 (guī fàn) norm; standard; specification; regulation; rule; within the rules; to fix rules; to regulate; to specify.

In other words, with the awakening of the taxpayer's consciousness

也就是说随着这个纳税人的意识的觉醒

More use the law to protect their rights

更多的会用法律来维护自己的权利

维护 (wéi hù) to defend; to safeguard; to protect; to uphold; to maintain.

The government must collect taxes according to law

政府要征税必须依法征收

Your government must use taxes in accordance with the law

你政府要用税必须依法用税

This is what we have built

这就是构 (建) 了我们这样一个

A framework for the rule of taxation

税收法治的一个框架 那么这个框架呢

Let's take a look at taxation according to law

我们先来看看依法征税

看一看 (kàn yī kàn) to have a look.

Inside taxation

依法征税里面

In our "Tax Collection and Administration Law of the People's Republic of China"

在我们《中华人民共和国税收征收管理法》

中华人民共和国 (zhōng huá rén mín gòng hé guó) People's Republic of China.

Article 28 makes clear provisions

第28条作了明确的规定

In other words, taxation has been written into the law	也就是说征税已经写入了法律	
Taxation authority	征税的权限	
In the “People’s Republic of China Tax Collection and Administration Law”	在《中华人民共和国税收征收管理法》里面	
Expressly stipulated	作了 明文规定	明文规定 (míng wén guī dìng) expressly stipulated (in writing).
Tax authorities must follow the law	税务机关要 依照 法律	依照 (yī zhào) according to; in light of.
Tax collection according to administrative regulations	行政法规 的规定征收 税款	行政法 (xíng zhèng fǎ) administrative law. 税款 (shuì kuǎn) tax payments.
Must not violate the law	不得 违反法律	不得 (bù dé) must not; may not; not to be allowed; cannot.
According to administrative regulations	行政法规的规定 开征 停征 多征 少征	开征 (kāi zhēng) to start collecting taxes.
Early collection Delayed collection or apportionment of taxes	提前征收 延缓 征收或者 摊派 税款	延缓 (yán huǎn) to defer; to postpone; to put off; to retard; to slow sth down. 摊派 (tān pài) to apportion expenses, responsibilities etc; to demand contributions.
Everyone can see	大家可以看出来	
From offering tribute to acquiring fields by force	从进献进贡到以武力获取田地	
Then we just asked me to pay	再到我们 仅仅 是提出来我交钱	仅仅 (jǐn jǐn) barely; only; merely; only (this and nothing more).
Your government handles things for me	你政府给我办事 到后面要 依法 办事	
So this is the process of the development of the tax law	所以这就是一个税法的发展 进程 的过程	进程 (jìn chéng) process; course.
It’s also that our people’s tax law awareness is constantly strengthening	也是我们 百姓 税法意识在不断地加强	百姓 (bǎi xìng) common people.
It can be seen that the taxation has been written into the law	由此 可以看出 关于征税已经写入了法律	由此 (yóu cǐ) hereby; from this.
So the tax collection agency is only the national government agency	那么征税的机关呢 只有国家 政府机关	政府机关 (zhèng fǔ jī guān) government (viewed as an organization); institutions of government; government office.
For example, tax authorities, such as customs	比如说 税务机关 比如说 海关	

So what taxes do we currently collect

And these taxes can be said to be fully justified

There are currently five major categories

Turnover tax

It mainly includes value-added tax, consumption tax, business tax and customs duty

With the acceleration of the VAT reform

Business tax is about to withdraw from the stage of history

The second one is income tax, which includes corporate income tax

And personal income tax

Including property tax, vehicle and vessel tax, stamp tax, deed tax

There are also resources (classes) like resource tax, land appreciation tax

Urban land use tax with specific purpose tax

Like city maintenance and construction tax, vehicle purchase tax, etc.

Governments that are not authorized by law are not allowed to levy, so

We are now more and more aware of this right levied by the government

To our corporate taxpayers or corporate

那么我们目前征收了哪些税呢

而且这些税可以说都是经过充分论证的

目前主要有五大类

那么一类是流转税

它主要包含了增值税 消费税 营业税和关税

随着营改增步伐的加快

营业税即将退出历史舞台

第二个呢是所得税 它包含了企业所得税

和个人所得税 再有财产行为税

包括了房产税 车船税 印花税 契税

还有资源（类）像资源税 土地增值税

城镇土地使用税 有特定目的税

像城市维护建设税 车辆购置税 等等

法律没有授权的 政府是不允许征收 所以呢

我们现在越来越感受到政府征收的这种权利

对我们企业的纳税人或者是企业

论证 (lùn zhèng) to prove a point; to expound on; to demonstrate or prove (through argument); proof.

大类 (dà lèi) main type; main class; main category.

一类 (yī lèi) same type; category 1 (i.e. class A).

增值税 (zēng zhí shuì) value-added tax (VAT). 消费税 (xiāo fèi shuì) consumption tax; sales tax. 关税 (guān shuì) customs duty; tariff.

步伐 (bù fá) pace; (measured) step; march. 加快 (jiā kuài) to accelerate; to speed up.

即将 (jí jiāng) on the eve of; to be about to; to be on the verge of. 退出 (tuì chū) to withdraw; to abort; to quit; to log out (computing).

所得税 (suǒ dé shuì) income tax.

印花税 (yìn huā shuì) stamp duty.

城镇 (chéng zhèn) town; cities and towns. 特定 (tè dìng) special; specific; designated; particular.

The impact is very big, it affects thousands of individuals

影响都是非常大的 它关系到千千万万的个体

关系到 (guān xiào) relates to; bears upon. 千千万万 (qiān qiān wàn wàn) lit. by the thousands and tens of thousands (idiom); untold numbers; innumerable; thousands upon thousands. 个体 (gè tǐ) individual.

So if the government levies, it must be levied in accordance with the law

所以政府征收的话 必须依照法律来征收

This is the legal principle of taxation that we mentioned earlier

这是我们前面讲到的税收法定原则

讲到 (jiǎng dào) to talk about sth.

Then one of the most basic requirements of this tax statutory principle is

那么这个税收法定原则最基本的要求就是

Any taxation or the introduction of any policy

任何一个征税或者说任何一项政策的出台

政策 (zhèng cè) policy.

Or any policy adjustment or reform

或者是任何一项政策的调整 或者是改革

Must be carried out within the scope permitted by law

都必须在法律允许的范围内进行

If there is no legal permission, a policy is introduced

如果说没有得到法律的允许 一项政策的出台

It can be said that it does not necessarily bring good news to taxpayers

可以说不一定给纳税人带来福音

不一定 (bù yī dìng) not necessarily; maybe. 福音 (fú yīn) good news; glad tidings; gospel.

May even bring disaster

甚至可能会带来灾难

灾难 (zāi nàn) disaster; catastrophe.

Here are two cases for analysis

这里有两个案例我们来进行分析

The first and most typical case is the case of a tax hearing

第一个最典型的案例就是个税听证会这个案例

典型 (diǎn xíng) model; typical case; archetype; typical; representative. 听证会 (tīng zhèng huì) (legislative) hearing.

Then personal income tax reform

那么个人所得税进行改革

In 2005

在2005年的时候

We held a hearing

我们举办了一次听证会

Is to discuss the draft of the tax amendment

是对个税修正案的草案进行讨论

修正案 (xiū zhèng àn) amendment; revised draft. 草案 (cǎo àn) draft (legislation, proposal etc).

This discussion can be said to have solicited opinions from top to bottom

这次讨论可以说从上到下进行了征求意见

And on September 27, 2005

并且于2005年的9月27日

A tax hearing was held at the National People's Congress

在全国人大召开了个税听证会

全国人大 (quán guó rén dà) abbr. for 全国人大会议 (quán guó rén dà huì yì), National People's Congress (NPC).

At that time, the hearing had representatives from all walks of life

当时这次听证会有来自各行各业的代表

各行各业 (gè háng gè yè) every trade; all professions; all walks of life.

There are also tax experts and ordinary people

也有税务专家 也有普通百姓

And even our student representatives

甚至还有我们学生代表

Then at this meeting

那么在这次会议上

The main discussion is to adjust its (exemption amount)

主要讨论就是要调整它的 (免征额)

免 (miǎn) to excuse sb; to exempt; to remove or dismiss from office; to avoid; to avert; to escape; to be prohibited. 额 (é) forehead; horizontal tablet or inscribed board; specified number or amount.

(Exemption amount) increased from 800 yuan to 1600 yuan

(免征额) 由800元提升为1600元

So this increase is directly related to our tax

那么这个提升 直接关系到我们个税

The vital interests of taxpayers

纳税人的切身利益 个税改革经过了

切身 (qiè shēn) direct; concerning oneself; personal.

After many adjustments, the tax (exemption amount) will also be changed from the original

多次调整 那么征税的 (免征额) 也由原来的

多次 (duō cì) many times; repeatedly.

800 yuan to 1600 yuan to 2000 yuan to the current 3500 yuan

800元到1600元到2000元到现在的3500元

到现在 (dào xiàn zài) up until now; to date.

Take our 2009 as a direct taxpayer

以我们的2009年为界 直接个税的纳税人

Decline from 84 million to 24 million

由原来的8400万人下降为2400万人

万人 (wàn rén) ten thousand people; all the people; everyman. 下降 (xià jiàng) to decline; to drop; to fall; to go down; to decrease.

So the reform of personal tax directly benefited more than 60 million people

所以个税的改革直接就使6000多万人受益

受益 (shòu yì) to benefit from; profit.

Then this reform has listened extensively to public opinion because of hearings

Listened to the voices of the common people listened to the demands of taxpayers

Makes this tax reform easier to implement

The effect achieved is also relatively good

Is very popular among the people, so this is a tax reform

Tax system changes
Government taxation through legal procedures

Obtain support from the public and taxpayers

And implement a tax that is more efficient

However, there are also some policies that are not satisfactory

For example, the government according to our current housing prices are relatively high

Especially in the past few years, soaring housing prices are difficult to control

Directly affect the lives of ordinary people

So, in order to adjust housing prices, the government controls soaring housing prices

Introduced a "National Five Articles"

那么这项改革因为有了听证会广泛地听取了民意

听取了老百姓的心声 听取了纳税人的诉求

使得这个个税的改革推行起来是比较容易的

取得的效果也是比较好的

是深受老百姓欢迎的 那么这是一个税收改革

税制变化 政府征税通过法律程序

取得民众和纳税人的支持

而推行效率比较高的一个税

然而也有一些政策的出台不尽如人意

比如说政府根据我们现在房价比较高

尤其是有几年房价飙升难以掌控

直接影响老百姓的生活

那么政府为了调节房价 控制房价飙升

出台了一个「国五条」

听取 (tīng qǔ) to hear (news); to listen to. 民意 (mín yì) public opinion; popular will; public will.

心声 (xīn shēng) thoughts; feelings; aspirations; heartfelt wishes; inner voice. 诉求 (sù qiú) to appeal; to demand (an answer); requirement; demand; claim; appeal; (marketing) message.

使得 (shǐ de) usable; workable; feasible; doable; to make; to cause. 推行 (tuī xíng) to put into effect; to carry out.

取得 (qǔ dé) to acquire; to get; to obtain.

深受 (shēn shòu) to receive in no small measure.

税制 (shuì zhì) tax system.

民众 (mín zhòng) populace; masses; the people.

不尽 (bù jìn) not completely; endlessly. 人意 (rén yì) people's expectations.

房价 (fáng jià) house price; cost of housing.

尤其是 (yóu qí shì) especially; most of all; above all; in particular. 几年 (jǐ nián) a few years; several years; how many years. 飙升 (biāo shēng) to rise rapidly; to soar. 难以 (nán yǐ) hard to (predict, imagine etc). 掌控 (zhǎng kòng) to control; in control of.

调节 (tiáo jié) to adjust; to regulate; to harmonize; to reconcile (accountancy etc).

But the introduction of this “National Five Articles” can be said to be a bit hasty

但这个「国五条」的出台可以说有一点仓促

有一点 (yǒu yī diǎn) a little; somewhat. 仓促 (cāng cù) all of a sudden; hurriedly.

Did not hold a hearing like a tax

没有像个税那样举办听证会

那样 (nà yàng) that kind; that sort.

Did not convene people to discuss like a tax

没有像个税那样召集民众来进行讨论

Listen to the voice of the people listen to the demands of taxpayers

听取民众的心声 听取纳税人的诉求

Therefore, some hastily implemented it

因此它这个出台有一些仓促 执行起来

执行 (zhí xíng) to implement; to carry out; to execute; to run.

There will be some resistance

就会受到一些阻力

阻力 (zǔ lì) resistance; drag.

Then the introduction of such a policy

那么这样一种政策的出台

If the government wants to collect such an income tax

政府想征收这样一笔所得税的话

That's not a good policy

那就不是一个好的政策

Such a tax is not welcomed by taxpayers

这样一种税收就不受纳税人的欢迎

Must be within the scope of authority granted by law

必须要在法律赋予的权限范围之内

赋予 (fù yǔ) to assign; to entrust (a task); to give; to bestow. 之内 (zhī nèi) inside; within.

To listen to the public opinion of taxpayers to understand the voice of taxpayers

要听取纳税人的民意 来了解纳税人的心声

Because taxpayers' legal awareness is getting stronger

因为纳税人的法律意识越来越强了

Taxpayers' awareness of rights protection is also getting stronger

纳税人的维权意识也越来越强了

In other words, the tax law has penetrated into the minds of taxpayers

也就是说 税法已经深入到纳税人的心中了

深入 (shēn rù) to penetrate deeply; thorough. 心中 (xīn zhōng) central point; in one's thoughts; in one's heart.

Tax law has become a law for taxpayers to protect their rights

税法已经成为纳税人维权的法律了

Then we have to (talk) pay taxes according to law

接着我们就要（讲）依法纳税

Article 56 of the Constitution of the People's Republic of China expressly stipulates

Citizens of the People's Republic of China have the obligation to pay taxes in accordance with the law

So from this we can see

Paying taxes according to law is written into the constitution.

As a taxpayer,

Paying taxes in accordance with the law is indeed

A core of our tax legal construction

We must make taxpayers aware of paying taxes according to law

For (everyone) should be a taxpayer

Or a taxpayer

Or dealing with services, then we must deal with taxes

We become taxpayers or taxpayers

Therefore, taxpayers have the responsibility according to the law, and we all become taxpayers

Tax

In our "Budget Law of the People's Republic of China"

It is reflected in Article 43 of the Budget Law

Budgets at all levels are implemented by the government at the same level

《**中华人民共和国宪法**》第56条明文规定

中华人民共和国公民有依照法律纳税的义务

那么从这里面我们可以看出

依法纳税写入了宪法 作为**纳税人来讲**

依法纳税确实是

我们**税收法治建设**的一个核心

我们要使**纳税人**有依法纳税的意识

对于**（每个人）**来讲都应该是**纳税人**

或者是**赋税人** 只要我们跟商品

或者是**服务打交道** 那我们就必然和**税打交道**

我们就成为**纳税人** 或者是**赋税人**

所以说依法纳税**人人有责** 我们都成为**纳税人**

依法用税

在我们《**中华人民共和国预算法**》里面

而体现出来 在《**预算法**》的第43条规定

各级预算由本级政府组织执行

中国人 (zhōng guó rén) Chinese person. **共和国** (gòng hé guó) republic.

来讲 (lái jiǎng) as to; considering; for.

法治建设 (fǎ zhì jiàn shè) legislation; constructing legal institutions.

每个人 (měi ge rén) everybody; everyone.

赋税 (fù shuì) taxation.

人人有责 (rén rén yǒu zé) it is everyone's duty.

算法 (suàn fǎ) arithmetic; algorithm; method of calculation.

各级 (gè jí) all levels. **预算** (yù suàn) budget.

The specific work is the responsibility of the finance department at the same level. In Article 47

具体工作由本级**财政部门**负责 在第47条

财政部 (cái zhèng bù) Ministry of Finance.

It also stipulates that the financial departments of governments at all levels must follow the law

还规定 各级政府**财政部门**必须依照法律

Administrative regulations or regulations of the financial department of the State Council

行政法规 或者是**国务院**财政部的规定

国务院 (guó wù yuàn) State Council (PRC); State Department (USA).

Allocate budget expenditure funds in full and in time

及时**足额**地**拨付**预算**支出**资金

足额 (zú é) sufficient; full (payment). **拨付** (bō fù) appropriate sum of money. **支出** (zhī chū) to spend; to pay out; expense.

Strengthen the management and supervision of budget expenditures

加强预算支出的管理和**监督**

监督 (jiān dū) to control; to supervise; to inspect.

Governments at all levels, departments and units

各级政府 各部门 各单位的支出

Must be executed according to budget

必须按照预算执行

Paying taxes in accordance with the law is stipulated in our fundamental law, the Constitution

依法纳税在我们的根本大法《**宪法**》中规定

Taxation according to law is stipulated in our tax collection law

依法征税在我们的**税收征收法律**中进行了规定

Taxation according to law is stipulated in our "Budget Law"

依法用税在我们《**预算法**》中进行了规定

So our taxation legal system is becoming more and more perfect

所以说我们现在**税收法律制度**越来越**健全**

健全 (jiàn quán) robust; sound.

This kind of tax is used in accordance with the law

这种**依法用税** **依法征税** **依法纳税**

Trinity taxation philosophy

三位一体的治税的理念

And the taxation framework is getting more and more perfect

和治税的**框架**越来越**健全**

So the government must use the money in accordance with the law	所以政府用钱必须依照法律来进行使用	
Can not be used indiscriminately	不能乱用 不能 滥用	滥用 (làn yòng) to misuse; to abuse.
So here is a little story	那么这里有一个 小小 的故事	小小 (xiǎo xiǎo) very small; very few; very minor.
On CCTV	在 中央电视台	中央电视台 (zhōng yāng diàn shì tái) China Central Television (CCTV), PRC state TV network.
Let the world understand China in such a column	让世界了解中国 这样一个 栏目 当中	栏目 (lán mù) regular column or segment (in a publication or broadcast program); program (TV or radio).
What about a mayor in China and a mayor in the United States	那么中国的一个 市长 和美国的一位市长呢	市长 (shì zhǎng) mayor.
Make a TV call, city exchange, the second half of the program	进行电视 通话 城市交流 节目 后半 段	通话 (tōng huà) to hold a conversation; to talk over the telephone; phone call. 后半 (hòu bàn) latter half.
Out of courtesy, the mayors of both sides offered invitations	出于 礼貌 双方市长 都提出邀请	出于 (chū yú) due to; to stem from.
Invite the other person to visit their city	邀请对方来 访问 自己的城市	访问 (fǎng wèn) to visit; to call on; to interview.
Then the mayor of the US is happily accepting	那么美方市长在高兴地接受	
After the invitation of our mayor	我方 市长的邀请之后呢	我方 (wǒ fāng) our side; we.
Express that she has no expense to visit China	表达她没有费用 来访 华	来访 (lái fǎng) to pay a visit.
And explained that her office funding comes from taxes paid by citizens	并解释她的 办公 经费来自于市民缴纳的 税收	办公 (bàn gōng) to handle official business; to work (esp. in an office).
Every expenditure must be accountable to her citizens	每一笔 开支 必须要对她的市民负责	开支 (kāi zhī) expenditures; expenses; to spend money; (coll.) to pay wages.
The cost of visiting China is an extra expense	访华的费用呢 是一笔 额外 的开支	额外 (é wài) extra; added; additional.
So it is not included in her office expenses	所以它 不在 她的办公费用之列	不在 (bù zài) not to be present; to be out; (euphemism) to pass away; to be deceased.
So she needs to collect donations from related companies if she wants to visit China	那么她要访华需先向 有关 的一些企业 募捐	有关 (yǒu guān) to have sth to do with; to relate to; related to; to concern; concerning. 募捐 (mù juān) to solicit contributions; to collect donations.

Only after the fundraiser can we arrange the itinerary to visit China

得到募捐之后 才可以安排访华的行程

行程 (xíng chéng) journey; course of a journey; distance traveled; trajectory; itinerary; route; course (of history); (Tw) (computing) process.

So this story tells us that the mayor of the US

那么这个故事告诉我们 美方的这位市长

这位 (zhè wèi) this (person).

She is a government representative when she uses people's taxes

她是一个政府代表 使用老百姓的税收的时候

Is very cautious and must be used within the budget

是非常的谨慎 必须在预算范围之内使用

Is a kind of respect for taxpayers

是对纳税人的一种尊重

By 2012, our "Eight Regulations" were issued

到了2012年我们「八项规定」的出台

For government offices

对政府办公用房

Standards for official vehicles
Standards for reception dining

对公务用车的标准 对接待用餐的标准

公务 (gōng wù) official business. 对接 (duì jiē) to join up; to dock; a joint (between components). 用餐 (yòng cān) to eat a meal.

Have made clear regulations

都作了明确的规定

For example, we use official cars

比如说 我们用公务用车

Only those above the department level are allowed to have official vehicles

只有厅部以上的 才允许有公务用车

So government officials at the following levels have no authority to use cars

那么 以下级别的政府官员就没有权限用车

别的 (bié de) else; other. 政府官员 (zhèng fǔ guān yuán) government employee.

This will inevitably save a lot of money

这就必然会节省一大笔的开支

这就 (zhè jiù) immediately; at once.

So now many cities are selling official cars

所以现在有很多的城市都在把公务用车出售

出售 (chū shòu) to sell; to offer for sale; to put on the market.

This is to implement the "Eight Regulations" of the central government

这就是执行中央的「八项规定」

中央 (zhōng yāng) central; middle; center; central authorities (of a state).

We can see from these regulations

从这些规定我们可以看出

This government pays more and more attention to taxation according to law

这届政府越来越重视依法用税

Increasing respect for taxpayers' taxes	越来越尊重纳税人的税收	
As our taxation legal process accelerates	随着我们税收法治进程的加快	
As the tax law gets more and more popular	随着税法越来越 深入人心	深入人心 (shēn rù rén xīn) to enter deeply into people's hearts; to have a real impact on the people (idiom).
With the continuous strengthening of our taxpayers' awareness of tax law	随着我们纳税人这种税法意识的不断加强	
Then the charm of our tax law	那么, 我们这种税收税法的这种魅力	
Will show more and more fully	会越来越充分地 展现 出来	展现 (zhǎn xiàn) to come out; to emerge; to reveal; to display.
I also firmly believe that the tax law will	我也 坚信 税法一定会	坚信 (jiān xìn) to believe firmly; without any doubt.
Escorting our happy life	为我们幸福的生活进行 保驾护航	保驾 (bǎo jià) (in former times) to escort the emperor (or other important personage); (nowadays) to escort sb (usually jocular). 护航 (hù háng) a naval escort; to convoy.
Thanks classmates	谢谢同学们	