

**Exercise 1.** Read and comprehend the text bellow and be ready for teacher's questions:

## **Part IV. TAXES AND PUBLIC SPENDING**

### **Text 12. History. Levels of Taxation**

The first known system of taxation was in Ancient Egypt around 3000 BC – 2800 BC in the first dynasty of the Old Kingdom. Records from the time document that the pharaoh would conduct a biennial tour of the kingdom, collecting tax revenues from the people. Other records are granary receipts on limestone flakes and papyrus. Early taxation is also described in the Bible. In Genesis (chapter 47, verse 24 – the New International Version), it states: "But when the crop comes in, give a fifth of it to Pharaoh. The other four-fifths you may keep as seed for the fields and as food for yourselves and your households and your children". Joseph was telling the people of Egypt how to divide their crop, providing a portion to the Pharaoh. A share (20%) of the crop was the tax.

Later, in the Persian Empire, a regulated and sustainable tax system was introduced by Darius I the Great in 500 BC. The Persian system of taxation was tailored to each Satrapy (the area ruled by a Satrap or provincial governor productivity.) It was the responsibility of the Satrap to collect the due amount and to send it to the emperor, after deducting his expenses (the expenses and the power of deciding precisely how and from whom to raise the money in the province, offer maximum opportunity for rich pickings).

The quantities demanded from the various provinces gave a vivid picture of their economic potential. For instance, Babylon was assessed for the highest amount and for a startling mixture of commodities; 1,000 silver talents and four months' supply of food for the army. India, a province famed for its gold, was to supply gold dust equal in value to the very large amount of 4,680 silver talents. Egypt was known for the wealth of its crops; it was to be the granary of the Persian Empire (and, later, of the Roman Empire) and was required to provide 120,000 measures of grain in addition to 700 talents of silver. This was exclusively a tax levied on subject peoples. Persians and Medes paid no tax, but, they were liable at any time to serve in the army.

Numerous records of government tax collection in Europe since at least the 17<sup>th</sup> century are still available today. But taxation levels are hard to compare to the size and flow of the economy since production numbers are not as readily available, however.

Taxation as a percentage of production of final goods may have reached 15% – 20% during the 17th century in places such as France, the Netherlands, and Scandinavia. During the war years of the eighteenth and early nineteenth century, tax rates in Europe increased dramatically as war became more expensive and governments became more centralized and adept at gathering taxes. This increase was greatest in England, Peter Mathias and Patrick O'Brien found that the tax burden increased by 85% over this period.

Vocabulary of hard-to-remember words and economic terms

biennial	baɪ'eniəl	ikiillik
granary	"grænəri	taxıl anbarı
receipt	"ri:si:t	qəbz
limestone	"laɪmstəʊn	əhəngdaşı
flake	"fleɪk	qat, təbəqə
papyrus	"pə'paɪrəs	papirus
crop	"krɒp	məhsul
seed	"si:d	toxum
tailor	"teɪlə	dərzi
deducting	"dɪ'dʌktɪŋ	çıxılma
precisely	"prɪ'saɪslɪ	dəqiq
vivid	"vɪvɪd	canlı
dust	"dʌst	toz
levied	"leɪvɪd	tutulan
liable	"laɪəbl	məsuliyyət daşımaq
assess	"əs'es	qiymətləndirmək
fabled	"feɪbəld	əfsanəvi
adept	"ædept	mahir
burden	"bɜ:rdn	yük

**Exercise 2.** Make questions as shown in the example:

**Example:** Perhaps one day you will meet Britney Spears.

What would you do if you met Britney Spears?

1. Perhaps one day a cat will follow you home.  
What would you do...
2. Perhaps one day somebody will ask you to sing your favourite song.  
What would you do...
3. Perhaps one day you will find a hidden treasure.  
What would you do...
4. Perhaps one day somebody will throw an egg at you.  
What would you do...
5. Perhaps one day your car will be stolen.  
What would you do...

**Exercise 3.** Connect the parts of the sentences:

1. I would buy the ring	A. if it snows.
2. If I had taken my mother's advice	B. I would study French.
3. If you help me	C. I wouldn't have left the university.
4. We will go skiing	D. if it was cheaper.
5. If I had a lot of free time	E. I won't be late for work.

**Exercise 4.** Put the verb in brackets into the correct form:

1. If you drive so fast, you.....(crash).
2. If I had had more time, I.....(help) you.
3. If I had a yacht, I.....often.....(go) sailing.
4. I would travel a lot if I .....(have) a lot of money.

**Exercise 5.** Choose the correct one from the two options:

1. If it rains/will rain, I will stay at home.
2. If I had a lot of money, I buy/I would buy a big house.
3. Jim would have entered the university if he had passed/has passed the exams.
4. If I were/would be you, I would tell him everything.

**Exercise 6.** Translate into English:

1. Beş milyon manatdan çox pulu mənimsəyən iş adamına 15 il həbs verildi.
2. İngiltərədə gələn həftə koronavirusa qarşı əksər məhdudiyyətlər ləğv ediləcək.
3. Dünya Bankı Azərbaycan üzrə hazırlanan sstrategiyanın prioritetlərini açıqlayıb.
4. Daşınmaz dövlət əmlakının icarəsi 4 dəfədən çox artıb.
5. Xəbərdarlıq! Güclü külək əsəcək, qar yağacaq, yollar buz bağlayacaq.
6. Böyük Britaniyada inflyasiya 1992-ci ildən bəri maksimuma çatıb.
7. Unibank ipoteka faiz dərəcəsini endirib.
8. Ötən il adambaşına ÜDM \$590-dək artıb.
9. Kreml Ərdoğanın Rusiya və Ukrayna arasında vasitəçiliklə bağlı təklifinə münasibət bildirib.
10. Vətəndaşlar ildə bir dəfə həm Şuşaya, həm də Ağdama gedə biləcək.