

Part One: Reading

(15points)

A/ Comprehension

(08points)

Read the text carefully and do the activities.

Tax evasion, the illegal practice of not paying taxes, stems from various causes and leads to significant consequences. One key cause is the desire to maximise profits or reduce financial burdens, especially among individuals or corporations that perceive tax laws as burdensome or unfair. Evasion may also occur due to a lack of understanding of the legal requirements or a belief that the risks of getting caught are low. High tax rates, a complex tax system, and insufficient enforcement are also factors that contribute to evasion.

The consequences of tax evasion are severe, affecting both individuals and society at large. For individuals, the penalties can include hefty fines, interest on unpaid taxes, and even imprisonment. On a societal level, tax evasion undermines public trust in the tax system, creates an unfair economic playing field, and reduces government revenue, which can lead to cuts in public services. In some instances, evasion also enables other forms of crime, such as money laundering, bribery, and corruption.

Efforts to combat tax evasion had better include stricter enforcement, higher penalties, and governments should cooperate to track and punish tax evaders.

Adapted from <https://legaldictionary.net/tax evasion/>

1. Say whether the following statements are true or false.

- Tax evasion can result from a lack of understanding of tax laws.
- Tax evasion has no impact on public services.
- Bribery and corruption are often linked to tax evasion.
- Governments ought to strengthen laws to fight tax evasion.

2. Answer the following questions according to the text.

- What are the causes of tax evasion? Mention only two.
- Does tax evasion affect individuals only? Justify.
- How could tax evasion be fought?

3. Find what or who the underlined words in the text refer to.

- that (§1)
- both (§2) ...

4. Choose the most appropriate title.

- The Impact of Tax Evasion
- Causes and Consequences of Tax Evasion
- Corruption and Bribery in Business

B/ Text Exploration

(07 points)

1. Find in the text words or phrases that are closest in meaning to the following.

- a. decrease (§1) = b. income (§2) = c. tougher (§3).....

2. Give the opposites of the following words keeping the same root.

- a. belief ≠ b. trust ≠ c. significant ≠.....

3. Combine each pair of sentences with the connectors given between brackets. Make necessary changes.

- a. Governments enforce strict measures. Individuals comply with tax laws. (**providing that**)
b. The penalties for tax evasion are severe. Many people are afraid to evade paying taxes. (**so...that**)

4. Fill in the blanks with the words from the list below

laws - revenue - illegal - destabilises

Tax evasion undermines economies and public trust by enabling bribery which often ...**(a)**...financial systems. Governments impose penalties to deter such...**(b)**...practices and ensure compliance with tax laws. When tax evasion reduces government ...**(c)**..., the quality of public services declines. Stricter ...**(d)**...are essential to maintain fairness and prevent further wrongdoings.

Part Two: Written Expression

(05 points)

Choose ONE of the following topics

Topic one: You are a student who has recently learned about *Tax Evasion* in social studies class. Your classmates are curious about the topic, but they do not have a clear understanding of it and its consequences. Write a presentation of about 80 to 120 words in which you inform your classmates about *Tax Evasion and its effects*.

Make the best use of the following notes:

- Illegal act of avoiding taxes by lying about incomes and expenses
- Methods: hiding income, fake deductions, fake documents...
- Consequences: on individuals (fines, jail time, loss of assets...), on public (less money for public services, higher taxes for others..)

Topic two: In recent years, illegal migration has become a growing issue in your country, with many believing it is the only way out of poverty and social unrest. As a member of an anti-corruption organization, write a newspaper article of about 80 to 120 words in which you denounce this opinion.

انتهى الموضوع

بالتوفيق