

1. [tæks] n**1. 1) налог, сбор; пошлина**

national taxes - государственные налоги

local taxes - местные сборы

direct [indirect] taxes - прямые [косвенные] налоги

income [land, progressive] tax - подоходный [земельный, прогрессивный] налог

single tax - единый земельный налог

inheritance tax - налог на наследство

profits tax - налоги на прибыли

corporation tax - налог на корпорацию

purchase tax - торговая пошлина

inspector of taxes - налоговый или финансовый инспектор

collector of taxes = tax-collector

free of tax = tax-free

after tax - после удержания налога; за вычетом налога, «чистый»

tax assessment - налогообложение

tax revenue - поступление в казну от налогов

tax benefit - выигрыш на налогах

tax incentives - налоговые льготы (для поощрения капиталовложений)

tax rates - величина налога

tax rates on the unemployed - налоги на безработных

tax cuts - сокращение налогов

to lower /to reduce/ tax rates - уменьшить налоги

to impose /to levy/ a tax on smb., smth. - облагать кого-л., что-л. налогом

to collect taxes - взимать налоги; собирать пошлину

to pay taxes - платить налоги

to pay a hundred dollars in taxes - заплатить налог в сумме ста долларов

2) издержки

court taxes - судебные издержки

2. бремя, испытание; чрезмерное требование

this is a tax on her strength [on her health] - это подрывает /подтачивает/ её силы [её здоровье]

this was a tax on his patience - ему пришлось запастись терпением

this was a tax on my time - это отняло у меня уйму времени

3. амер. разг. размер счёта**4. амер. членские взносы (в обществе, профсоюзе и т. п.)****2. [tæks] v****1. облагать налогом; подвергать обложению (налогом)**

to tax incomes - брать налог с доходов, подвергать доходы налогообложению

to be heavily taxed - нести тяжёлое налоговое бремя

2. юр. таксировать, определять или устанавливать размер (штрафа, издержек, убытков)

to tax the costs of an action - определять размер судебных издержек

3. испытывать, подвергать испытанию

to tax smb.'s patience - испытывать чьё-л. терпение

to tax one's powers to the utmost /to the limit/ - требовать максимального напряжения сил

it taxes one's memory - надо напрячь память

4. 1) делать выговор, выговаривать (кому-л. за что-л.); упрекать

to tax smb. with rudeness [with ingratitude] - упрекать кого-л. в грубости [в неблагодарности]

2) обвинять, осуждать

to tax smb. with trickery - обвинить кого-л. в мошенничестве

to tax smb. with a failure - возложить на кого-л. ответственность за провал

5. амер. разг. назначать или спрашивать цену; брать плату

what will you tax me? - сколько вы с меня возьмёте?

6. амер. взимать членские взносы (в обществе, профсоюзе)**tax**

Oxford Advanced Learners Dictionary 8th Ed.

tax [tax taxes taxed taxing] noun, verb BrE [tæks] [☞] NAmE [tæks] [☞]

noun countable, uncountable

money that you have to pay to the government so that it can pay for public services. People pay tax according to their income and businesses pay tax according to their profits. Tax is also often paid on goods and services

• to raise/cut taxes

• tax increases/cuts

• changes in tax rates

• to pay over £1 000 in tax

• profits before/after tax

• Income tax will be deducted by your employer.

• ~ on sth a tax on cigarettes

see also ↑corporation tax, ↑council tax, ↑direct tax, ↑indirect tax, ↑inheritance tax, ↑poll tax, ↑road tax, ↑sales tax, ↑stealth tax,

↑value added tax, ↑withholding tax

Word Origin:

Middle English (also in the sense 'estimate or determine the amount of a penalty or damages'): from Old French **taxer**, from Latin **taxare** 'to censure, charge, compute', perhaps from Greek **tassein** 'fix'.

Collocations:

The economy

Managing the economy

handle/run/manage the economy
boost investment/spending/employment/growth
stimulate demand/the economy/industry
cut/reduce investment/spending/borrowing
reduce/curb/control/keep down inflation
create/fuel growth/demand/a boom/a bubble
encourage/foster/promote/stimulate/stifle innovation/competition
encourage/work with/compete with the private sector
increase/boost/promote US/agricultural exports
ban/restrict/block cheap/foreign imports
the economy **grows/expands/shrinks/contracts/slows (down)/recovers/improves/is booming**
enjoy an economic/housing/property boom

Economic problems

push up/drive up prices/costs/inflation
damage/hurt/destroy industry/the economy
cause/lead to/go into/avoid/escape recession
experience/suffer a recession/downturn
fight/combat inflation/deflation/unemployment
cause/create inflation/poverty/unemployment
create/burst a housing/stock market bubble
cause/trigger a stock market crash/the collapse of the banking system
face/be plunged into a financial/an economic crisis
be caught in/experience cycles of boom and bust

Public finance

cut/reduce/slash/increase/double the defence/(especially US) defense/education/aid budget
increase/boost/slash/cut public spending
increase/put up/raise/cut/lower/reduce taxes
raise/cut/lower/reduce interest rates
ease/loosen/tighten monetary policy
balance the (state/federal) budget
achieve/maintain a balanced budget
run a (\$4 trillion) budget deficit/surplus
more collocations at ↑[politics](#), ↑[voting](#)

Synonyms:

tax

duty • **customs** • **tariff** • **rates**

These are all words for money that you have to pay to the government

tax • money that you have to pay to the government so that it can pay for public services: ▪ income tax ◇▪ tax cuts

duty • a tax that you pay on things that you buy, especially those that you bring into a country: ▪ The company has to pay customs duties on all imports.

customs • tax that is paid when goods are brought in from other countries

tariff • a tax that is paid on goods coming into or going out of a country, often in order to protect industry from cheap imports: ▪ A general tariff was imposed on foreign imports.

rates • (in Britain) a tax paid by businesses to a local authority for land and buildings that they use, and in the past also paid by anyone who owned a house: ▪ Business rates are very high in the city centre.

(a) tax/duty/tariff/rates **on** sth

to pay an amount of money **in** tax/duty/customs/rates

to **pay** (a) tax/duty/customs/tariff/rates

to **collect** taxes/duties/rates

to **increase/raise/reduce** taxes/duty/tariffs/rates

to **cut** taxes/duties/rates

to **impose** a tax/duty/tariff

to **put** a tax/duty **on** sth

Example Bank:

- April is tax season.
- By broadening the tax base the chancellor could raise more revenues
- By broadening the tax base= making more people pay tax the chancellor could raise more revenues
- Claims for expenses can be set off against tax.
- Collectively, smokers pay over £15 000 a day in tax.

- Direct taxes could only be levied with the consent of Parliament.
- He gave the Porsche to his mother as a tax dodge.
- He is non-resident for tax purposes.
- He was criticized for putting a new tax burden on the poor.
- He was ordered to pay \$2 million in tax arrears.
- Her accountant was good at exploiting tax loopholes.
- Her salary puts her in the highest tax band.
- His tax affairs are under investigation by the police.
- It's time to renew your car tax.
- Profits after tax were \$562 000.
- She is living as a tax exile in Monaco.
- She was charged with conspiracy to evade taxes.
- Taxes look set to rise again.
- The government may put an indirect tax on books.
- The island is a popular tax haven for the very rich.
- The privatized utility companies may be faced with a windfall tax on the profits of the last few years.
- The tax office demanded £80 000 in back taxes.
- The tax year begins in April.
- There are tax advantages to working freelance.
- You have to fill in your tax return by tomorrow.
- You will only receive tax relief on the first \$30 000.
- Your employer will deduct the tax for you.
- a higher-rate tax payer
- an increase in tax liability on company cars
- an increase in the basic rate of tax
- introducing a 60% tax on alcohol
- putting a new tax burden on the middle classes
- the amount on which capital gains tax is payable
- the government department responsible for collecting taxes
- the rules for deciding on someone's residence status for UK tax purposes
- I pay £8 000 a year in tax.
- The business makes £750 000 after tax.
- The government had to raise taxes to pay for the war.
- The middle classes are demanding tax cuts.
- There's no tax on cigarettes in some countries.
- You must pay road tax if you have a car.
- income/sales/road/property tax

Derived †tax somebody with something

verb

1. ~ **sb/sth** to put a tax on sb/sth; to make sb pay tax
 - Any interest payments are taxed as part of your income.
 - His declared aim was to tax the rich.
2. ~ **sth** (BrE) to pay tax on a vehicle so that you may use it on the roads
 - The car is taxed until July.
3. ~ **sb/sth** to need a great amount of physical or mental effort
 - The questions did not tax me.
 - The problem is currently **taxing the brains** of the nation's experts (= making them think very hard).

Verb forms:

verb forms	
present simple	
I / you / we / they	tax
	BrE /tæks/
	NAme /tæks/
he / she / it	taxes
	BrE /tæksɪz/
	NAme /tæksɪz/
past simple, past participle	taxed
	BrE /tækst/
	NAme /tækst/
-ing form	taxing
	BrE /tæksɪŋ/
	NAme /tæksɪŋ/

Word Origin:

Middle English (also in the sense 'estimate or determine the amount of a penalty or damages'): from Old French **taxer**, from Latin **taxare** 'to censure, charge, compute', perhaps from Greek **tassein** 'fix'.

Example Bank:

- Drinks would be taxed according to their alcoholic strength.
- Many goods were taxed at 17.5%.
- Many self-employed people are heavily taxed.

- You will be taxed on all your income.
- goods which are most heavily taxed

tax

I. **tax**¹ **S1 W1** /tæks/ *BrE* ^ˈ *AmE* ^ˈ *noun*

[Word Family: *noun*: ↑tax, ↑taxation; *adjective*: ↑taxable, ↑taxing; *verb*: ↑tax]

[uncountable and countable] an amount of money that you must pay to the government according to your income, property, goods etc and that is used to pay for public services

tax on

- a tax on fuel
- He already pays 40% tax on his income.

before/after tax

- profits before tax of £85.9 m

⇒ ↑capital gains tax, ⇒ corporation tax at ↑corporation(1), ⇒ ↑council tax, ↑income tax, ↑sales tax, ↑stealth tax, ↑VAT, ↑PAYE

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COLLOCATIONS

■ verbs

- **pay tax** Many people feel they are paying too much tax.
- **raise/increase taxes** (also **put up taxes** *British English*) He claimed the Labour Party would put up taxes.
- **lower/cut/reduce taxes** There's no point promising to cut taxes if you can't afford it.

■ ADJECTIVES/NOUN + tax

- **high** Higher taxes will slow down consumer spending.
- **low** Republican voters say they want lower taxes and sensible spending cuts.
- **income tax** (=tax paid on money that you earn) The rich should pay more income tax.
- **sales tax** (=a tax on things you buy) We have to pay 15% sales tax on everything we buy.
- **inheritance tax** (=tax paid on money, property etc that you receive from someone when they die) Inheritance tax applies to the total value of the deceased's assets.
- **a direct tax** (=a tax on income) The government's revenue comes mainly from direct taxes.
- **an indirect tax** (=a tax on things you buy) The effect of indirect taxes is to raise the prices of goods.
- **a flat (rate) tax** (=a tax that is the same for different people or things) Corporate taxes are to be abolished and replaced by a flat rate tax.

■ tax + NOUN

- **the tax rate/the rate of tax** The government reduced the basic rate of tax to 25p in the pound.
- **tax cuts** He believes that big tax cuts will encourage economic growth.
- **tax increases** He accused the president of planning the biggest tax increases in U.S. history.
- **tax incentives** (=lower taxes that encourage people to do something) We have introduced new tax incentives for savings.
- **a tax allowance** (=an amount you can earn without paying tax on it) Cutting personal tax allowances penalizes the poor.
- **the tax burden** (=the amount of tax paid) The total tax burden has risen only slightly.

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THESAURUS

- **tax** money that you must pay to the government, especially from the money you earn, or as an additional payment when you buy something: How much income tax do you pay each month? | The Republicans promised to reduce taxes before the last election. | Consumers are angry that the tax on petrol has gone up yet again.
- **duty** a tax you pay on something you buy: The budget also sharply raised the duty on alcohol and tobacco. | customs duty (=tax you pay on goods you buy and bring into the country)
- **tariff** a tax on goods coming into a country or going out of a country, especially to protect a country's industry from cheap goods from other countries: the import tariffs on hi-tech equipment | The government's tariff and trade policies came under fierce attack.
- **levy** an extra amount of money that you have to pay the government, usually as a tax, often in order to encourage people not to use or do something: A new levy on fuel inefficient vehicles has been proposed.
- **surcharge** an amount of money that you have to pay in addition to the agreed or stated price of something: British Airways will increase its fuel surcharge on all airline tickets from June 3. | When you get cash at some machines, you have to pay an ATM surcharge.

II. **tax**² *BrE* ^ˈ *AmE* ^ˈ *verb* [transitive]

[Word Family: *noun*: ↑tax, ↑taxation; *adjective*: ↑taxable, ↑taxing; *verb*: ↑tax]

[Date: 1200-1300; Language: Old French; Origin: taxer 'to make a judgment about, tax', from Latin taxare 'to feel, make a judgment about, blame', from tangere; ⇒ ↑tangible]

1. to charge a tax on something

tax something at 10%/a higher rate etc

- They may be taxed at a higher rate.

tax somebody on something

- The individual is taxed on the amount of dividend received.
- Cigarettes are heavily taxed in Britain.

2. *British English* to pay the sum of money charged each year for using a vehicle on British roads ⇒ ↑car tax, ↑road tax

3. to make someone have to work hard or make an effort

tax sb's patience/strength etc

- The kids are really taxing my patience today.
- It shouldn't tax your brain too much.

⇒ †taxing

tax somebody with something *phrasal verb formal*

to complain to someone they have done something wrong

tax

12500 **541**^{MCW}

15000 **470**^{COCA}

RANGE: **1k TAX**¹⁰³⁴³⁶

tax ⁵⁹⁴⁹³

taxes ²⁷⁵⁹⁹

taxed ¹⁴¹⁰

taxing ¹²¹⁷

taxpayer ³⁴⁶³

taxpayers ⁷³⁵⁶

taxation ¹⁶⁸⁹

taxable ¹¹⁰³

nontaxable ³⁴

untaxed ⁷²

COCA 500k Unlemmatized

14881 **691**⁵⁶⁸²⁸ *nn1*

1005 **17363**¹³⁶⁰ *vv0*

979 **18677**¹²¹² *vvi*

59 **97260**⁶² *jj*

18 **154393**²⁶ *nnu*

3 **409561**⁵ *np1*