

**ПРИВАТНЕ АКЦІОНЕРНЕ ТОВАРИСТВО «ВИЩИЙ НАВЧАЛЬНИЙ  
ЗАКЛАД  
«МІЖРЕГІОНАЛЬНА АКАДЕМІЯ УПРАВЛІННЯ ПЕРСОНАЛОМ»**



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**Методичні рекомендації  
Для самостійної роботи студентів  
з дисципліни  
Практикум перекладу фахових текстів**

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Методичні рекомендації містять пояснювальну записку,  
плани семінарських занять, теми самостійного опрацювання, матеріали для  
аудиторної та позааудиторної самостійної роботи, питання для самоконтро-  
лю, зразки залікової контрольної роботи, список літератури.

## **Завдання 1.**

Translate the text into your native language. Write the summary of the article.

### **Iran's Hijab Protesters Cover Familiar Territory**

I met my Iraqi grandmother in a spacious room on the inner courtyard of a home in the Kadhmiya section of Baghdad where she lived alone, a widow. Both of her sons had emigrated to the West for their education, and my father, the younger of the two, was there on his only visit home after leaving the country in 1949 to study at University of California, Berkeley. Zahra Mehdi wore a sleeveless summer dress. Her hair was red with henna. She rolled her own cigarettes. But when it was time for us to bring her to the garden gathering where my American mother and sisters eagerly waited to meet her, she put on a long-sleeved, full length dress and pulled on a black abaya — a large, semicircular shawl that covers the body from head to toe — holding it close over her face so that only her eyes showed.

It was the custom, culture and style for Iraqi women at the time, whether wealthy or poor, to cover up when outdoors and to relax when inside among family members. Girls in some families began the practice when they reached puberty, though by the time I visited Iraq in 1976, girls my age were wearing blue jeans and T-shirts instead, inside and out. My grandmother, on the other hand — a woman who emigrated from Esfahan, Iran, to Karbala, Iraq, in the 1920s — would have been mortified to leave home uncovered. So, too, were a majority of Iranian women in 1935 when Shah Mohammed Reza Pahlavi "emancipated" women and made it illegal to wear a chador, the Farsi name for an abaya, in public. In the years that followed the edict, some Iranian women refused to go out at all. When the Islamic Revolution of 1979 broke out some 40 years later, women clad in chadors took to the streets en masse demanding the shah's ouster. Somehow the garment had become a symbol of national emancipation from dictatorship.

Today, another clamor has erupted on the streets of Tehran — only this time, women are protesting the requirement to cover their hair that arose from the revolution. Dozens have been arrested as more and more participants join in a new

campaign against the chador and hijab, or headscarf. The protests, and the Iranian authorities' response, highlight the thorny issues of culture, politics and faith that are so often wrapped up with women's dressing habits.

### **Covering All the Possibilities**

Isn't it interesting that there and here since time immemorial, progress, oppression and civilization itself have often been measured by women's control over our bodies and ourselves? Our sexuality, professional advancement and pursuit of happiness are a barometer of freedom, stability and social cohesion.

To cover or not to cover? This is neither a binary ultimatum nor a question of fashion. No doubt Muslim women all over the world, with hair tucked away or flowing freely, are proud of U.S. Olympic bronze medalist Ibtihaj Muhammad, the first American fencer to compete with a head covering under her mask. Surely many of us appreciate the new lines of "modest" attire that department stores such as Macy's have unveiled. (Capitalizing on headscarves and modesty is hardly a new phenomenon, though; in fact, I researched a surge in Islamic haute couture in Egypt for a proposed "60 Minutes" episode in 1985.) The issue goes beyond what for me is a tired emphasis on women's hair as a defining part of practicing Islam. In 30 years of reporting on religion, I've been overwhelmed by conversations about covering women's heads. This is not an essential tenet of faith. Monotheism may be essential. Gratitude may be essential. Giving charity and seeking justice may be essential. Fasting, prayer and pilgrimage may be essential. Providing the requisite four adult eyewitnesses to verify accounts of adultery may also be essential.

When it comes to men and women dressing modestly, however, the question is not one of religion but one of culture and even environment. Hot climates offer any number of sensible reasons to cover up, irrespective of propriety or faith: Eyes and skin need protection from the perils of too much sun. And then there's the matter of custom. When covering stories in Iran and Saudi Arabia, for example, I always dressed carefully so as to keep focus on my subject and not to draw attention to myself. Yet climates and cultures can change with time.

## **Завдання 2.**

Translate the text into your native language. Write the summary of the article.

### **Saudi Arabia: The Kingdom Sharpens Its Business Sense**

The Kingdom of Saudi Arabia has taken key steps toward building a more entrepreneur-friendly economy. On Feb. 18, Riyadh's Cabinet approved the country's first-ever bankruptcy law, and the government later declared that it would soon allow women entrepreneurs to start businesses without male guardianships. Both actions help to unshackle Saudi talent as the government banks its economic future on cultivating a vibrant private sector.

The proposals, whose full details and pace of implementation remain unclear, underscore two key aspects of Saudi reform strategy. First, these reforms are among several delayed necessities for the country's financial health. The country has suffered from a lack of formal bankruptcy regulations for years, as businesspeople in disputes with creditors often skipped the country to avoid possible jail sentences. And Saudi women have been taking on jobs and managing businesses under the radar, especially in rural areas, for decades. Second, the proposals indicate that the government is more willing than ever to shake off old restrictions that enormously benefited traditional social influencers, particularly creditors and men.

The newly unveiled bankruptcy law aims to make investment less risky in the kingdom, allowing businesses to rely less on personal connections and more on transparent laws. Investors were at the mercy of their creditors. Business relationships resembled a patronage system where the creditor's personality served as an extra element of risk. Thus, investors have typically been either quite conservative or, alternatively, more willing to flee the country and abandon their debts. Both outcomes compromised the Saudi economy, limiting the pursuit of risky but potentially innovative ideas. This new bankruptcy law will shift the mentality away from such risk aversion, while allowing creditors who are still owed money to recover some of their losses.

Meanwhile, the announcement about female Saudi entrepreneurs marks another

step toward encouraging economic independence for women. Though women informally run businesses throughout the kingdom, they always run the risk of being punished by religious authorities, male guardians or rival businesses. Implementing the new change will help Saudi society shift away from the patron-dependent model that has long slowed women's advancement. Details of the new proposal remain scarce, but the imperative of employing more women is clear: Female unemployment in the country is nearly double that of men. Of course, Saudi conservatives who have up to now kept quiet about the pace of social change may consider a female boss to be a bridge too far. By refusing to take certain jobs or escalating their complaints to the national stage, these conservatives may compel the Saudi government to reflect on the challenges it is creating for itself.

With all its new reforms, Riyadh is surely keeping in mind the rapid social changes of the 1970s — which contributed to the assassination of King Faisal in 1975 and the Grand Mosque siege in 1979. But Saudi Arabia will endure the risk as Vision 2030 unfolds, embracing potential pain in the hope of making powerful gains.

### **Завдання 3.**

Translate the text into your native language. Write the summary of the article.

### **The Signs, Options and Risks of a U.S. Strike on Syria**

The United States is building a coalition against Syria to respond to an alleged chemical weapons attack on April 7 against civilians and rebel forces in Douma, near Damascus. The primary objective of an operation against Syria will be to deter the further use of chemical weapons, something that a punitive missile strike launched last April by the United States did only temporarily.

This time around, however, a U.S.-led strike against Syria likely would be wider in scope, aiming not only to deter Damascus, but also to impair the Syrian government's ability to carry out chemical weapons attacks. But even with the support of a coalition, and even with a bigger operational scope, the same factors that constrained the United States in April 2017 would also constrain a military operation

this time.

There are, however, some important differences between last year and now. Last April, the United States acted alone when it launched cruise missiles at Syria's Shayrat air base, which was alleged to be the starting point for a sarin gas attack on the town of Khan Shaykhun. This time, a wider operation could involve multiple strikes across several days and would necessitate significantly more forces, including likely coalition members France and the United Kingdom. It is possible Saudi Arabia, Qatar and/or the United Arab Emirates could be involved in a hosting and facilitation capacity. More remotely, one or any of these states might involve themselves militarily. The Qatari emir Sheikh Tamim bin Hamad al-Thani visited the White House on April 10. The inclusion within a coalition of Qatar and members of the Gulf Cooperation Council has a chance of creating limited military cooperation between the council's feuding states.

The operation could expand relative to the Shayrat airstrike to focus on degrading the Syrian government's capability to deliver chemical weapons. French President Emmanuel Macron gave greater weight to the possibility of a wider operation when he said on April 10 that France would target Syria's chemical facilities in a strike. The new round of strikes might include Dumeir, Marj Ruhayyil and Mezzeh air bases around Damascus, which have been instrumental to the government's offensive in eastern Ghouta. They also may include a wider range of other locations associated with Syria's chemical weapons program.

Because a coalition strike would include a widened target set, Stratfor is looking closely for the additional deployment of U.S. and allied forces to the Middle East. Regionally, the largest bases for potential use in an operation against Syria are the U.S. base at al-Udeid in Qatar and British military bases in Cyprus; increased military activity at these locations may indicate the scope of an impending attack.

A wider target set could necessitate basing and securing access for attack routes from Turkey, Jordan and Iraq, which would require negotiations to acquire their consent. While the United States is already in conversation with Iraq on the issue of a potential strike, Baghdad's close ties with Iran might force it to deny the United

States and its partners a flight path through Iraq. Iraq's need to balance its interests between its ties to Iran and to the United States was clear after the 2017 Khan Shaykhun attack, when Iraq's government condemned the use of chemical weapons on Syrian civilians but questioned whether Damascus was culpable.

A wider strike also would likely require the involvement of more assets, such as aircraft carriers from the United States. The USS Harry S. Truman and its support ships are scheduled to leave Norfolk, Virginia, for the Mediterranean and Middle East on April 11, while the USS Theodore Roosevelt and its fleet may redeploy from the Pacific. It will take the USS Truman a week to arrive in the Mediterranean.

The broader the campaign against Syria the greater the risk to Russian forces in the country. The political fallout of Russian deaths from U.S.-led strikes will depend on if the Russians killed are military members or private military contractors. Private military contractors already have been killed by direct U.S. action in Syria with minimal fallout, leaving open the question of how Russia would react if regulars were to be killed in a U.S.-led campaign. The United States may attempt to mitigate this risk, as it did in April 2017, by warning Russia of impending strikes. The Russian presence in Syria — which is mostly concentrated in Tartous, Latakia and Damascus — also limits U.S. options to a defined set of targets. A more holistic campaign would increase the risk of collision with Russian forces. In contrast, striking Iranian forces in Syria has fewer implications for the United States. This was most recently evinced when Israel struck the T4 air base in Syria on April 8, killing several Iranians, without immediate retaliation from Iran.

Meanwhile, in the diplomatic realm, the United States has called for the Organization for the Prohibition of Chemical Weapons to investigate this weekend's attack. The organization has already said it will send investigators to Douma (Russia and Syria are cooperating), but as was clear in 2017, the launch of an investigation will not necessarily delay military action. The longer any potential operation goes on, as well, the more likely that political constraints, such as the U.S. War Powers Act, come into play.

#### **Завдання 4.**

Translate the text into your native language. Write the summary of the article.

#### **At the Boao Forum, Xi Unveils His Vision for the Global Economy**

China's leaders want the world to know that they are serious about economic reform and opening. Speaking April 10 at the Boao Forum for Asia — his first major international event since extending his rule — Chinese President Xi Jinping outlined some of his biggest reform initiatives yet. The changes include measures to liberalize his country's restrictive financial, services and automotive industries; to increase imports by "significantly" lowering tariffs on goods such as automobiles; and to strengthen protections on intellectual property. In addition, Xi announced the establishment of a free trade port that will offer a more relaxed regulatory environment than even the free trade zone in Shanghai. Xi used his measured reform agenda to answer, albeit indirectly, some of the concerns the United States has expressed in its escalating trade dispute with China. But the speech wasn't just Beijing's response to Washington; it was a message to the world about Xi's larger aspirations for his office, and for his country.

Unveiling his latest reforms at the Boao Forum, Xi positioned himself as the heir to the economic opening that former leader Deng Xiaoping began in China 40 years ago. But Xi is no Deng — at least not yet. Deng led his country to prosperity in the global market after decades of inwardness, isolation and political chaos. The current Chinese president, on the other hand, inherited a much different China. Xi faced a highly challenging economic and political situation when he took power in 2013. As he continues China's push toward economic openness, he will have to contend not only with the risk of social instability thanks to a slowing economy but also with unprecedented levels of pressure from international markets, and from the United States in particular. Concern is growing, meanwhile, over the business environment in China, where the government has ramped up its support for domestic firms and seems increasingly comfortable with the consequences of trying to dictate foreign companies' actions.

And though Xi's reform initiatives may seem significant at first glance, many of them are simply repackaged versions of previous promises. The proposals to open up the securities and banking sectors and to increase foreign access to the auto market, for instance, have been on the table since November 2017. The significance of the carefully crafted, yet vague, reforms lies only in the fact that they are part of a five-year plan to consolidate political power under Xi and the Communist Party as the government forges a path to restructure the economy.

Nevertheless, the announcement represents an acknowledgement on Beijing's part that China's economic transformation is inexorable and that as the country moves up the value chain, it will have to embrace greater global integration. One need look no further than Hainan province to see the central government's logic in action.

Hainan, China's smallest province (and only island province), is in many ways a victim of the country's first phase of economic opening, which concentrated on the coast. Its economy, built largely on tourism and on the precarious real estate industry, has repeatedly collapsed, dragging the province down with it. Furthermore, its geographic isolation and remoteness from the political center have made Beijing leery of the province as a potential rival power base, while depriving Hainan of the opportunities that Southeast Asia's steady economic growth has to offer. Yet the strategic competition playing out in the South China Sea and the country's efforts to reconfigure and further open the economy have kept Hainan from falling off the map. Over the years, the province has benefited from more funding to bolster its infrastructure and financial bases and from policies specifically designed to liberalize its service industry. And today, it is poised to compete with 11 other provinces and cities such as Zhejiang, Tianjin and Fujian to host the new free trade port.

In the meantime, Hainan can enjoy the international spotlight as the home of the once obscure town of Boao and its annual economic forum. The forum strives to promote regional integration and interests in an age of increasingly global trade. As institutions and treaties such as the European Union and the North American Free Trade Agreement began to emerge in the 1990s, the countries of the Asia-Pacific region scrambled to find a similar economic solution. One answer was the Boao

Forum for Asia. Leaders from Australia, the Philippines and Japan first conceived of the event in 1998 as an Asian version of the World Economic Forum in Davos, Switzerland, that would overcome the inherent differences of the region's states and support them in the event of another financial crisis. Its original objectives aside, however, the forum has helped embolden China to take a more ambitious view of its role in the world.

Since the first convention in 2001, the Boao Forum has turned from a talk shop among business and political leaders into an important policy forum, at least for China. The event offers Beijing the perfect opportunity not only to conduct the necessary diplomacy to help further expand its sphere of influence but also to convey its economic vision. And as Xi's wide-ranging address revealed — touching on a range of subjects from the importance of free trade to the pitfalls of a Cold War mentality — that vision is a global one. The institutions that first inspired countries in the Asia-Pacific to create the Boao Forum are faltering as more and more world leaders turn toward protectionism. Xi, in turn, is offering up China's quest for openness as a counterexample in defense of free trade.

Of course, whether China practices what Xi preaches is another story. The country's lingering protectionist habits, after all, are still a point of contention for the rest of the world. Equally uncertain is whether Xi's newly announced reforms can ease tensions with the United States. Even if they keep a trade war at bay, the measures will fall short of addressing Washington's concerns about China's trade imbalance, its intellectual property practices and its industrial overcapacity. Beijing's perception of a long-term U.S. campaign to inhibit China's economic development, meanwhile, will only deepen the central government's commitment to achieving technological independence and dominating the high-tech industry.

As he rolls out his carefully orchestrated reforms, Xi will confront a dilemma familiar to his predecessors in ancient imperial China: The strong centralized economic and political systems required to enact revolutionary reforms may by their very nature impede the measures. But between Deng's economic opening up four decades ago and the numerous failed reforms of this century, Xi at least knows what

he's up against.

### **Завдання 5.**

Translate the text into your native language. Write the summary of the article.

#### **Syria's Druze Maintain a Difficult Neutrality**

The most rebellious community in Syria's modern history is a people called the Druze, most of whom live in a region called the Druze Mountain, Jabal al-Druze, about 70 miles south of Damascus. Members of this syncretic, semi-Shiite Muslim sect battled the country's successive overlords, notably the Ottoman Turks in World War I and the French mandate authorities in the 1920s and '30s. Syrian independence in 1946 did not dampen their enthusiasm for revolt, as they rose against nationalist regimes that they felt threatened their traditional ways of living. Yet when the biggest rebellion in the country's history broke out in March 2011, the Druze stayed out.

The traditional leader of Lebanon's Druze, Walid Jumblatt, called on his Syrian brethren to "join the Syrian rebels who are marking in blood heroic battles against oppression on a daily basis." Jumblatt explained to me in 2012, "The Druze don't live in an Alawite sea. They live in a Sunni sea." In Jumblatt's view, Druze survival depended on joining the majority Sunni population in opposition to rule by Alawites, another minority with roots in Shiite Islam. Although some Druze took part in peaceful demonstrations for reform in 2011, they did not turn to violence. Hassan al-Atrash, a biology teacher and former communist, said, "As far as people were concerned, this was not meant to be a war. They made legal demands for their rights." They thus ignored Jumblatt's call to join the rebels, but they did not join the Syrian army either.

Their regional capital, Sweida, is one of the few areas in Syria – along with the Kurdish pocket of Afrin in the north until Turkey invaded in January – unscarred by seven years of war. Many Syrians from battle zones like the Yarmouk Palestinian refugee camp in Damascus, eastern Ghouta, Aleppo and Deir el-Zour have taken refuge among the Druze. Raed al-Atrash, a Druze who works for Syrian television in

Sweida, estimated that as many as 40,000 people had fled to the tranquility of the Druze Mountain. He pointed to the dozen or so lively restaurants and cafes on the street where we met as a sign of a kind of normality, albeit a precarious one.

### Self-Defense

Neutrality has not been easy with government forces to the north, the Islamic State to the west, other jihadis in Daraa province to the east and rebels coming across the Jordanian border to the south. The Druze live astride the Golan Heights, half of which has been occupied by Israel since 1967. According to Druze officials in Sweida, some Israeli Druze encouraged them to cut themselves off from Bashar al Assad's regime and establish an autonomous region similar to the U.S.-backed Kurdish zone in northeastern Syria. One source said a Druze religious leader from Israel, Sheikh Muaffaq Tarif, offered them \$20 million to declare a Druze republic. "He gave us the money," he said, "but we used it to buy weapons to defend ourselves, and we did not separate."

Sweida, the regional capital of the Druze, is one of the few areas in Syria unscarred by seven years of war.

Cousins Hassan and Raed al-Atrash are descendants of Sultan Pasha al-Atrash. This legendary, mustachioed tribal chieftain led his people against the Ottoman Empire in 1916 and raised the Arab nationalist flag over Damascus when the British and the Arab irregular forces with Lawrence of Arabia expelled the Turks in September 1918. He also led the Great Syrian Revolt, which nearly ended French rule over Syria in 1925 but resulted in massive destruction. Al-Atrash fled the country, but he returned to harass French and Syrian governments in Damascus. That legacy should have put the Druze at the forefront of rebellion for the last seven years, but it didn't.

Sultan Pasha's granddaughter, a retired French teacher named Rim al-Atrash, told me her grandfather had written a letter to his followers during the 1925 revolt that said, "It's necessary not to destroy public property. It's important not to kill." She added, "That's a real chief of a national revolution." She contrasted his words favorably to the jihadis who destroyed Palmyra, executed Christians and enslaved

Yazidis.

The additional obstacle to Druze participation in the latest uprising was that much of the opposition did not want them. Raed al-Atrash recalled, "At the mosques in Damascus suburbs and Deraa, the sheikhs said it was halal (legitimate) for the jihadis to take Druze women and houses and to kill the men." How could they support religious zealots who sought to destroy them as they did the Yazidis in Iraq? The Druze defended themselves against the Islamic State, Jabhat Fatah al-Sham (formerly known as Jabhat al-Nusra) and other Salafists, but they neither encroached on Sunni territory nor joined the Syrian army.

#### A Flood of Weapons

The frontier between Druze Sweida and Sunni Daraa has become a zone not so much of battle as of crime, as brigands on both sides take advantage of wartime lawlessness to profit from kidnapping, car theft and extortion. "There were 137 kidnappings in three months in Sweida," said one aid worker from the area. "We know this from Facebook posts that people have placed looking for their relatives." The hostages are taken to rebel-held parts of Daraa until ransoms are paid. The aid worker continued, "There are too many weapons. Children at schools are killing each other. Drugs. Stealing cars. If you catch them before they get to Daraa, you can buy your car back."

The proliferation of weapons in private hands resulted from the government policy of arming young Druze men. "Because we were afraid of the jihadis, we asked the government for weapons to defend our areas," said Raed al-Atrash. "They were very effective. We stopped the jihadis from entering Sweida." The long-term effect, however, has been negative. "There was a time when they (the government) needed everyone to have a weapon," said a Syrian security source. "That time has passed." Yet restoring government authority over the Druze Mountain, let alone over Daraa where jihadists remain a potent force, and removing the weapons must await the war's end. The recent international imbroglio over chemical weapons in eastern Ghouta appears to have delayed that prospect indefinitely.

The outside powers that sought to upend al Assad's rule by arming hundreds of

factions failed to understand the dynamics of Syrian society and the loyalties of its communities. The strongest and most effective elements of the rebellion excluded the Druze, Alawites, Ismailis, Christians and Yazidis on principle; they sought to expel or annihilate them. Many of the Sunnis who resented Alawite minority rule feared a Sunni fundamentalist takeover more than they feared al Assad. If all the Sunnis, who were at least 75 percent of the population, had risen up to fight against al Assad, he would not have lasted seven days, let alone seven years.

### **Завдання 6.**

Translate the text into your native language. Write the summary of the article.

### **Digital Tax Proposals Produce New Discord in the EU**

The European Union is preparing to debate the way corporate taxes are calculated and paid. In the coming months, the European Commission and large EU countries like Germany and France will present proposals to change regulations that currently allow companies, especially in the digital sector, to report their income and pay taxes in low-tax nations even if most of their earnings are generated in countries where taxes are higher. But many smaller member states, such as Ireland and Luxembourg, see this potential change as a threat to their economic models. A battle between large and small member states could result, creating further divisions in the European Union during a time in which the bloc is trying to introduce reforms in several areas

The governments in Paris and Berlin are determined to stop what they see as unfair competition from smaller countries that offer tax deals to multinational corporations in the digital economy. Internet giants like Apple Inc., Facebook, Amazon and Google pay few taxes in the EU countries where most of their consumers are located because they have subsidiaries in low-tax EU members like Ireland and Luxembourg. France and Germany are working on proposals that would require companies in the digital sector to pay taxes where they generate money, rather than where they are legally registered. Italy and Spain support these proposals,

which are expected to be introduced by June.

Meanwhile, the European Commission is working on its own proposals to make internet companies pay higher taxes in the EU countries in which they operate. The commission is considering options such as a levy on revenue generated from the provision of digital services or advertising activity, or a withholding tax on digital transactions. Brussels will present its suggestions in late March. These proposals are part of a more ambitious plan, because the commission wants to introduce a single set of rules to calculate the taxable profits of all large companies operating in the European Union. In EU jargon, this is known as a Common Consolidated Corporate Tax Base. Its goal is to present multinational companies with a single EU system to compute their income, instead of the different national rules that exist today. According to the European Commission, this would reduce red tape in Europe while also eliminating the existing mismatches among national tax systems.

But not every country embraces these potential changes. Ireland has been particularly critical, because the proposed reforms threaten its economic model, which is based on offering tax incentives to multinational companies. Some countries in Northern and Central Europe also contend that the European Union does not have the right to interfere with their tax systems.

At this stage, none of the proposed plans implies the imposition of a common corporate tax rate, but Ireland and others like it are concerned that this could happen. Those tax rates vary among EU countries, from below 15 percent in Hungary, Bulgaria, Cyprus and Ireland, to above 30 percent in France and Belgium. Ireland and other low-tax countries fear that the proposed reforms would open the door for the European Union to try to establish a minimum corporate tax rate. This fear is not unfounded: France has said it supports such an idea.

Even if Ireland has the power to block EU initiatives on tax-related issues, the bloc's heavyweights can find ways to pressure Dublin not exercise it.

#### The Battles to Come

Reforming the way digital companies are taxed will not be easy. Changes in EU tax rules must be approved unanimously, giving individual countries veto power. The

European Commission has said it wants to change the voting mechanism for this issue, but doing so also requires unanimity.

Even if Ireland has the power to block EU initiatives on tax-related issues, the bloc's heavyweights can find ways to pressure Dublin not exercise it. For example, the European Union supports Ireland's position that the border between it and Northern Ireland must remain open after Brexit and is asking the United Kingdom to find a solution to the problem. But in exchange for its continuing support on the matter during the Brexit negotiations, the European Union could ask Ireland to drop its opposition to tax changes. This is probably one of the reasons why Dublin has sought to enlist other EU countries on its side in the tax fight.

Should the European Union fail to find unanimity on this issue, a smaller group of countries could decide to implement reforms without involving the entire bloc. This would be only a consolation prize for the likes of Germany and France, as the changes probably would not be sufficient to end what they perceive as unfair competition from the low-tax countries. As a result, pressure on those countries probably will continue regardless of the future of specific measures currently on the table.

### **Завдання 7.**

Translate the text into your native language. Write the summary of the article.

### **A Digital Single Market?**

The debate over the best way to tax digital companies is a natural consequence of the rapidly increasing importance of the sector. Only one digital company was listed among the top 20 companies in Europe by market capitalization in 2006. By 2017, nine were, led by the U.S. giants. According to a recent report by the European Commission, revenue of the top five e-commerce retailers operating in Europe grew by an annual average of 32 percent between 2008 and 2016. During the same period, the revenue of the entire retail sector in the European Union grew by a yearly average of 1 percent. The rapid change is forcing policymakers to undertake the complex

process of adapting to the new environment. Increasing the complexity with internet-based companies is that unlike traditional businesses, it is hard to determine exactly where value is created and how profits should be taxed.

Ireland and others have argued that the issue should not be discussed at the EU level, but rather at the level of the Organization for Economic Cooperation and Development (OECD), a club of rich countries. Ireland and other low-tax nations argue that restricting the reforms to the European Union would reduce the bloc's competitiveness and make it less attractive to foreign investors. They also argue that a change in taxation could lead to higher prices for consumers. While the European Commission supports the idea of discussing the issue at the OECD level, it has said it is willing to push ahead with a European solution in the likely case that a broader consensus cannot be found.

Ultimately, these disputes are the result of an attempt by Brussels and the largest EU countries to move the bloc toward a federal system. Just as the European Union created a single market for the movements of goods, services, capital and people, it is now trying to introduce a "digital single market" with uniform rules. For many EU member states, this push will threaten their national interests and economic models. For tech companies, the taxation issue is only the tip of the iceberg. In the coming years, disputes with the European Union over issues such as data policy and privacy regulations will also surface.

France and Germany will probably reach an agreement between themselves on the taxation issue in the coming months and, together with other big economies like Italy and Spain, pressure smaller EU members to accept their plans. But unanimity probably will be hard to find, and the bloc will have to decide whether to pressure the rebel members to comply, at the risk of deepening fragmentation in the bloc, or to simply leave the reforms to a smaller group of countries.

### **Завдання 8.**

Translate the text into your native language. Write the summary of the article.

## **What if Brexit Happened Without an Exit Deal?**

Negotiators for the United Kingdom and the European Union are racing the clock to reach agreements on a long list of remaining issues before the United Kingdom formally leaves the bloc on March 29, 2019. Ongoing discussions are focused on a Withdrawal Agreement that would establish the legal terms of the Brexit and a political declaration outlining the general framework for future ties between the European Union and the United Kingdom. London and Brussels would ideally like both documents to be finalized in time to be signed during a European Council summit in October. But negotiators are still far apart on both deals, opening the door for a no-deal scenario, in which Brexit would happen without any prearranged conditions. If that happened, the economies and the political and institutional systems of both would have to cope with a number of possibly disruptive effects.

### **The Current Situation**

London and Brussels are already aligned on several aspects of the Withdrawal Agreement. For example, the United Kingdom has agreed to pay its "Brexit bill" — some 39 billion pounds (\$52 billion) to the European Union to honor its financial commitments to the bloc, and both have pledged to preserve the residency rights of EU citizens living in the United Kingdom and likewise of British citizens on the Continent. They have also negotiated a transition period that would allow the United Kingdom to remain within the EU single market until December 2020. This would give both parties time to adapt to the new reality and to negotiate a trade agreement.

But the Withdrawal Agreement is not complete, and several sticky issues remain unresolved, including future cooperation on police and judicial issues and the role of the European Court of Justice in the United Kingdom after Brexit. But by far the most controversial issue remains the eventual status of the border between Northern Ireland and the Republic of Ireland. Both parties want the border to remain open, but they cannot agree on a way to accomplish that. In March, negotiators settled on a "backstop option" that would leave Northern Ireland in the EU customs union if a better solution cannot be found before Brexit day arrives. In July, however, the British House of Commons voted to make that option illegal, possibly complicating

the chances of reaching a border agreement (the bill has yet to be ratified by the House of Lords).

British Prime Minister Theresa May's government is internally divided between those who want to keep close ties with the European Union and factions pushing for a hard exit. This has forced May to seek compromise with both groups, often resulting in complex policy proposals. Further complicating the situation are the divisions in the British Parliament between hardliners and soft-liners, meaning that even if May can hold her government together, she cannot guarantee that her proposals will pass parliamentary muster. The European Union, in the meantime, says that it will not approve an ad hoc agreement with the United Kingdom, insisting that it must follow an existing trade model, whether that be membership in the single market or the customs union or a free trade agreement.

### **Завдання 9.**

Translate the text into your native language. Write the summary of the article.

#### **What a No-Deal Scenario Would Mean For Trade**

If the two sides fail to reach a Withdrawal Agreement by early 2019, or if they sign a deal that either the British Parliament or the European Council reject, it would most likely force the United Kingdom to exit the European Union under a no-deal scenario. While EU rules allow for the negotiation period to be extended after the March 2019 deadline, the bloc would likely demand concessions on a soft exit in exchange, a prospect that British politicians could find unacceptable.

Without the Withdrawal Agreement, beginning March 30, 2019, the United Kingdom would find itself suddenly out of the single market, and EU laws and regulations would no longer apply to it. The European Union would treat the United Kingdom as it would any other country with which it has no agreements, applying tariffs and customs controls, and enforcing EU sanitary and phytosanitary standards for British goods. The new border controls would cause delays at borders and ports, and supplies of food and other goods would stack up as they awaited inspection. (The

British government recently suggested that in a no-deal scenario, it could waive checks to keep traffic moving, but it would require the European Union to do the same.)

Without a deal, World Trade Organization (WTO) rules would govern relations between the European Union and United Kingdom. British exporters would have to contend with EU tariffs that are low on average (roughly 5 percent). However, the rates run higher in specific sectors (10 percent for cars, for example, and an average of 11 percent on agricultural products). EU exporters, in turn, would have to deal with whatever tariffs London decides to impose. Even if the United Kingdom unilaterally reduced or eliminated its own tariffs to prevent an escalation of the price of imports, non-tariff barriers (such as standards and regulations) would still create obstacles for bilateral trade. The United Kingdom could try to remain aligned with EU standards and regulations to limit disruptions in trade, but it's only natural that over time, the two would progressively drift apart.

The effects of a no-deal situation would be even more pronounced in the case of services, which constitute about 80 percent of the British economy. The British financial sector would lose the "passporting rights" that allow companies to sell their services within the single market without having to apply for authorization in each country. Without those rights, the financial services sector, which accounts for more than 6 percent of Britain's gross domestic product, would be among the main losers. Although not every financial activity would be affected in the same way (banks that operate domestically would not be as affected as other activities that rely on foreign customers), a no-deal could deal a heavy blow to the sector.

And the impact on services would go well beyond finance. Providers of professional and business services, like legal, accounting, advertising, architectural and engineering services, now have relatively unrestricted access to EU countries through the single market. In a no-deal scenario, London would have to reach specific agreements with Brussels to preserve this access. Similarly, a no-deal would mean that for British airlines to maintain the access to European markets that they now enjoy through the European Common Aviation Area, London would have strike a new

agreement with the European Union. At the same time, to preserve their access to the single market, companies in a wide range of other sectors would have to move some of their operations to continental Europe.

Under a no-deal scenario London would be free to sign free trade agreements with any countries it wishes to (such as the United States and Australia). But negotiating, ratifying and enforcing such deals takes years. In the meantime, the United Kingdom would lose access to the free trade agreements that the European Union already has with countries like Canada, Japan and South Korea.

### **Завдання 10.**

Translate the text into your native language. Write the summary of the article.

#### **The Economic Impact Would Be Spread Unevenly**

Trade, supply chains, capital movement and migration flows between the European Union and United Kingdom are so tightly entwined that the economic impact of a no-deal scenario would be felt in both. But the effects would be spread unevenly. A recent International Monetary Fund (IMF) report found that if the European Union and the United Kingdom start trading under WTO rules, the economic growth of the 27 remaining EU countries would fall by as much as 1.5 percent by 2030. Countries with close ties to the United Kingdom like Ireland, the Netherlands, Denmark and Belgium would feel a particular sting, but the pain would be much milder in those with bigger economies or weaker UK ties like Italy or Spain. The biggest downturn would come in the United Kingdom itself, where the economy could contract by as much as 4 percent in the decade after Brexit. According to the IMF, softer versions of Brexit (like a comprehensive free trade agreement or remaining in the single market) would lead to softer economic impacts everywhere.

In January, British media published a leaked internal British government document that paints an even darker picture. That report estimated that British economic growth would be reduced by as much as 8 percent in the first 15 years after Brexit in a no-deal situation, compared to reductions by 5 percent under a free trade

deal and by 2 percent with membership in the single market. Impact reports by private companies offer different figures, but most agree that trade under WTO rules would be the most disruptive scenario for both the United Kingdom and the European Union, and that the British would feel the strongest impact.

The unprecedented situation presented to Europe's political, economic and institutional actors by a no-deal scenario would generate confusion and uncertainty. But the chaos would not necessarily last for a long period or affect every aspect of EU-UK relations the same way. Even in a no-deal scenario, both parties would still be interested in reaching a permanent trade agreement, which means that negotiations between London and Brussels would likely continue. In the meantime, the United Kingdom and the European Union would probably reach temporary deals to try to minimize disruptions as much as possible, with many people carrying out business as usual while they waited for further instructions. A no-deal scenario would trigger a significant change after four and a half decades of British membership in the EU, but while its ties with the Continent would be disrupted, they would not be completely severed.

### **Рекомендовані джерела**

1. [www.BBS World Service.com](http://www.BBSWorldService.com)
2. [www.CNN.com](http://www.CNN.com)
3. News of the world
4. News from Ukraine
5. KyivPost
6. The Telegraph
7. Euronews.com