

## مسابقة في مادة اللغة الإنكليزية

المدة: ساعتان ونصف

الاسم: .....

الرقم: .....

*Read the following selection about the origin and significance of duty-free shops. When you are through with the reading, answer the questions that follow.*

### **Duty Free**

**1** Duty-free shops are found in airports and other ports and stations around the world as they provide shoppers with a chance to buy and transport goods across international boundaries without paying local and national taxes. Duty-free shops, an invention of the 20th century, mark a sharp departure from more than 2,000 years of nations' means of generating profits by taxing the trade in commodities and other goods.

**2** As leaders through the ages recognized that **it** was an easy and efficient way to collect profits, the custom remained popular even among the so-called barbarians who conquered the great early civilizations. By the Middle Ages, the feudal lords were still imposing taxes on the goods that were passing in and out of their lands.

**3** The word 'duty', meaning something due or owed, dates back to the end of the 13th century while the denotation of 'duty' as a tax was first recorded in the late 15th century. Besides, 'duty-free', as an adjective, goes back in time to the late 1600s, where it referred to a taxing authority that agreed to stop collecting its usual fee.

**4** Implementing the exemption of certain goods from import or export taxes as a matter of routine is a relatively recent invention of an Irish man, Brendan O'Regan; he recognized that after World War II, the dramatic increase in international, civilian air travel could produce significant profits. Thus, he came up with the idea of placing tax-free shops in international airports.

**5** In 1947, O'Regan convinced the Irish government to pass a law that considered the transit area of Shannon Airport, where he served as Controller, technically 'not' a part of Ireland; therefore, any purchases made **there** would not be subject to taxation. Passed on March 18, 1947, the Customs-Free Airport Act made Shannon Airport the first duty-free port in the world.

**6** Shannon Airport's sales were limited to Irish linen and other locally-produced goods. O'Regan and the company quickly realized that stocking other international goods and selling those duty-free would increase sales of goods. The word 'duty-free' had also begun to be used as a noun to denote the goods purchased in the shop.

**7** The first duty-free shop was founded in the United States (U.S.).

**8** Taxes are not only imposed by an exporting country, but may also be forced when **you** enter a country as well. The U.S. imposes taxes on a wide variety of purchases, though there are exemptions, depending on the place where you purchase or receive the item, the time you spend there, your residency status, and the value of the goods.

**9** For example, a U.S. resident who spends at least 48 hours abroad is usually able to bring back \$800 worth of goods without tax. With the next \$1,000 worth of goods, he will be taxed at a 3% rate; with anything more than that, he will be taxed according to a duty schedule. As for the U.S. resident who does not spend at least 48 hours in the foreign country, the base exemption amount reduces to only \$200.

**10** Some commodities are not subject to duty, such as original paintings or antiques that are over 100 years old or that originate in countries eligible for a special trade program. If you buy products from such countries, you may automatically bring them into the U.S. duty-free. However, you should have proof of the goods' country of origin.

**11** It is important to remember that the duty-free law only applies to goods purchased for personal use, not for resale. For example, gifts acquired abroad for your personal use or for someone else are included in the exemption list as long as **they** are not used for business, promotional or other commercial purposes. The taxes imposed and any exemptions will be governed by other laws, regulations and trade agreements.

## Questions

**A. Answer each of the following questions in 1 - 3 complete sentences using your own words.**

1. Based on Paragraph 1, **why** are duty-free shops found in ports? (01)
2. Based on Paragraphs 4 and 5, **state** one reason that made Brendan O'Regan influential. (01)
3. In reference to Paragraph 9, **explain** how the U.S. resident benefits from **tax exemption** (being not forced to pay). (01)
4. **What** conclusion about "exemption of taxes" can **be drawn** from Paragraph 11? (01)

**B. Choose the two correct statements out of the following:** (01)

1. Duties trace their origin to the great civilizations of Greeks and Romans.
2. Duties and customs houses trace their origin to the great civilizations of Greeks and Romans.
3. In 1947, Shannon Airport's shops exempted all purchases from taxes.
4. In 1947, Shannon Airport's shops exempted local purchases from taxes.

**C. Answer the following questions in complete sentences.**

1. **What** is the function of Paragraph 3? (01)
2. **Choose** one correct answer out of the following. Then **justify** your answer. (01)

The writer achieves credibility by using:

- a- Specific names
  - b- Percentages
  - c- Dates
  - d- All of the above
3. a. **Choose two correct types** of audience that might be interested in the reading selection. (0.5)
    1. Travelers
    2. Doctors
    3. Shoppers
    4. Teachers
  - b. **State** the interest each type of audience finds in the selection. (0.5)

- D. The table below shows the average amount of money spent by tourists, from four top countries, on tax-free shopping in 2010. (01)

Average Amount Spent by Tourists on Tax-free Shopping in 2010				
Nationality	Japanese	Chinese	American	Russian
Amount Spent (in €)	495	718	467	368

Source: Global Blue, a Switzerland-based shopping services provider

Read the table above carefully, and explain how tourists in four different countries spent money on tax-free shopping in 2010.

- E. Based on the contextual clues, circle the correct meaning of each of the following words. The words are underlined in the selection.

<u>commodities</u> (Paragraph. 1)	<u>denotation</u> (Paragraph. 3)	<u>transit</u> (Paragraph. 5)	<u>regulations</u> (Paragraph. 11)
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1. commodities:

- a. taxes
- b. goods
- c. fees

2. denotation:

- a. meaning
- b. antonym
- c. sense

3. transit:

- a. terminal
- b. travel
- c. gate

4. regulations:

- a. obstacles
- b. impediments
- c. rules

- F. What does each of the following words, bold-typed in the selection, refer to? (01)

1. **it** (Paragraph 2)

3. **you** (Paragraph 8)

2. **there** (Paragraph 5)

4. **they** (Paragraph 11)

**Part Two: Writing (Choose ONE of the two prompts below.)**  
**(Score: 8/20)**

**Prompt (A):** *Some people believe that **the rich should pay more taxes**, for those who earn more must pay more in order to help the poor who struggle in life.*

*Others believe that **rich people should not pay more taxes** because they have worked hard for their money, and anyone else has the same opportunity to do so.*

In a well-organized argumentative essay of 250 - 300 words, **show with which point of view you stand.**

Make sure that **your essay supports your position and refutes the opposite** point of view.

**Use the outline below as needed.**

- I. Introduction
  - A. Hook about paying taxes (a catchy statement, definition, question)
  - B. A narrower statement (linking the hook to the thesis statement)
  - C. Thesis statement (showing your claim or the point of view you support and the controlling ideas; that is, mention whether you support the statement indicating that the **rich should pay more taxes than the poor** or you support the opposite statement indicating that the **rich shouldn't pay more taxes than the poor** )
- II. Topic sentence ( showing your claim)
  - A. Supporting evidence 1 (details, examples)
  - B. Supporting evidence 2 (details, examples)
  - C. Supporting evidence 3 (details, examples)
  - D. Concluding sentence
- III. Topic sentence ( showing the point of view you oppose/counter claim)
  - A. Supporting evidence 1 + refutation 1 (details, examples)
  - B. Supporting evidence 2+ refutation 2 (details, examples)
  - C. Supporting evidence 3 + refutation 3 (details, examples)
  - D. Concluding sentence
- IV. Conclusion
  - A. Restatement of the thesis statement (summary of the claim and counter claim pieces of evidence)
  - B. Final thoughts

**Prompt (B):** *With increased tax incomes, the government can spend more money on important public services such as health and education.*

In a well-organized expository essay of 250-300 words, illustrate the statement above, focusing on the fact that **spending the money which the government collects from taxes on public services will result in many positive impacts (improved medical care, increased educational standards, better environmental conditions, etc.).**

**Use the outline below as needed.**

I. Introduction

- A. Hook related to the uses or definitions of tax or taxes collected by the government (a catchy statement, definition, question)
- B. A narrower statement (linking the hook to the thesis statement)
- C. Thesis statement (showing the specific topic, attitude, and controlling ideas)

II. Topic sentence 1

- A. Supporting evidence 1 (details, examples)
- B. Supporting evidence 2 (details, examples)
- C. Supporting evidence 3 (details, examples)
- D. Concluding sentence

III. Topic sentence 2

- A. Supporting evidence 1 (details, examples)
- B. Supporting evidence 2 (details, examples)
- C. Supporting evidence 3 (details, examples)
- D. Concluding sentence

IV. Conclusion

- A. Restatement of the thesis statement
- B. Final thoughts

Content and organization of ideas (3.5), language and style (3.5), tidiness and legible handwriting (01)			

### Duty Free

Q	Answer	Score
I-A-1	Duty-free shops are found in ports because the goods that can be exempted from taxes/duties are those bought and transported across boundaries/countries.	01
I-A-2	Brendan O'Regan was very unique and innovative at that time because he convinced the government to pass a law about it. <b>(0.5 for each)</b>	01
I-A-3	The residents have to take into consideration the duration of their staying abroad (travel) in order to benefit from tax exemption, which should not be less than 48 hours. In addition, the value of goods should be considered because taxes will be imposed, at low percentages, when the goods cost more than \$800. <b>(two pieces of evidence are required; 0.5 for each)</b>	01
I-A-4	The exemption of taxes takes into consideration the type of the commodities and purchases. It does not include the purchases that are not for personal use. Thus, the exemption of taxes is regulated by very strict regulations.	01
B	1 and 4 are the correct answers.	01
I-C-1	Paragraph 3 provides background information about the word 'duty'. It gives details about its meaning, the date it goes back to, the first time it was used as a tax, and the way it became an adjective (duty-free). <b>(0.5 for the function and 0.5 for justification)</b>	01
I-C-2	D is the correct answer. The writer uses different types of evidence to achieve credibility. First, he uses specific names as in Paragraphs 2 and 5: 'Greeks and Romans', 'Customs-Free Airport Act', and 'Shannon Airport'. Second, he uses dates as in Paragraphs 2 and 3: 'Middle Ages' and 'the late 1600s'. Third, he uses numbers and percentages/statistics as in Paragraph 9: "48 hours", "\$800", and "3%". <b>(0.5 for each with its examples; two types of evidence are enough)</b>	01
I-C-3	1 and 3 are the correct answers. The first type of audience might be travellers/tourists because the selection provides details about the exemption of duties on goods passengers purchase for personal use. The second type might be shoppers or people working in the field of trade because the selection provides details about taxes and profits related to buying and selling of goods in airports and ports around the world.	01



	<b>(0.5 for each with its justification; any other reasonable and specific type with its justification is accepted)</b>	
<b>I-D</b>	The table shows how tourists in four different countries spent money on tax-free shopping in 2010. As for Chinese tourists, they spent 718 Euros on average, which is double the average spent by Russians (368 Euros). In the middle, the Japanese spend 495 Euros and the American 467 Euros. Thus, in 2010, the Chinese were the top tax-free shoppers among other European and American countries. <b>(0.25 for the introductory sentence, 0.5 for the explanation, and 0.25 for the concluding sentence)</b>	<b>01</b>
<b>I-E-1</b>	1.b	<b>0.5</b>
<b>I-E-2</b>	2.a	<b>0.5</b>
<b>I-E-3</b>	3.b	<b>0.5</b>
<b>I-E-4</b>	4.c	<b>0.5</b>
<b>I-F-1</b>	“it” refers to the “practice of imposing taxes”	<b>0.25</b>
<b>I-F-2</b>	“there” refers to transit area	<b>0.25</b>
<b>I-F-3</b>	“you” refers to traveler(s) / reader(s) / audience who travel	<b>0.25</b>
<b>I-F-4</b>	“they” refers to gifts	<b>0.25</b>
<b>II-A</b>	Content and organization	<b>3.5</b>
<b>II-B</b>	Language and style	<b>3.5</b>
<b>II-C</b>	Tidiness and handwriting	<b>01</b>