**Economy, Level 3, Mexican Accent, Part II**

Guidelines:

1. Review the questions.
2. Listen to the audio twice in repetition (click on the icon)
3. Attempt to answer the questions
4. Review the transcript and confirm the correct answers, gauge listening comprehension
5. Listen to the audio a third and fourth time while simultaneously reading the audio transcript.
6. Refer to the answers, vocabulary and translation to clarify doubts and uncertainties.

1 min



**Questions**

1. Regarding taxes, what has the government talked about for many years?
	1. Establishing ample fiscal mechanisms
	2. Strengthening tax collection
	3. Implementation of recent reforms
	4. Engraving a basic fiscal code
2. How has the situation contributed to a large financial hole?
	1. Changing the tax code remains only talk
	2. Big tax evaders and unlicensed businesses do not pay taxes
	3. Only a small group of honest citizens pay their taxes
	4. Both A and B
	5. All of the above
3. Which two causes may exist for why the tax system is not working?
	1. SAT calculations and contrary political support
	2. Regulatory framework and tax scheme
	3. Technical reasons and political calculus
	4. Inadequate notice and organizational considerations
4. What produces economic justice, growth and development?
	1. Oil production
	2. Fair taxation
	3. Key revenue
	4. Just compensation
5. What does the government need to compensate for?
	1. Lost revenue
	2. Tax reforms
	3. Social injustice
	4. Weak judicial system

**Transcript**

Durante muchos años, en cada miscelánea fiscal, e incluso en la reciente reforma, se ha hablado de que serán fortalecidos los mecanismos recaudatorios para ampliar la base gravable y no hacer que el peso del erario recaiga sólo en el sector cumplido de la sociedad. Todo lo cual queda en palabras. No se castiga a los grandes evasores ni se mete a pagar impuestos a quienes realizan comercio o actividades en la informalidad. El hoyo fiscal es grande por estas omisiones.

Si esto no se ha logrado por consideraciones técnicas, el SAT tiene que mejorar sus esquemas de eficiencia. Si, por el contrario, no se ha avanzado por consideraciones de cálculo político, para beneficiar a algunos y no tocar a organizaciones populares, entonces el escenario es peor.

La justicia fiscal es clave para que haya justicia económica y crecimiento con desarrollo. Por eso se nos debe explicar muy claramente cómo se va a compensar el hoyo por los menores ingresos energéticos.

**Vocabulary**

miscelánea miscellany

fiscal tax, financial

recaudar to collect, recover, raise

la base gravable tax base

erario public funds, treasury

informalidad unlicensed business activity

SAT IRS