



JĘZYK ANGIELSKI

DLA PRACOWNIKÓW SAL OBSŁUGI PODATNIKA W URZĘDACH SKARBOWYCH

MATERIAŁY SZKOLENIOWE



KAPITAŁ LUDZKI
NARODOWA STRATEGIA SPOJNOŚCI

Szkolenie zorganizowane w ramach projektu
*Szkolenia psychospołeczne i specjalistyczne
dla pracowników administracji skarbowej*
współfinansowane przez Unię Europejską
ze środków Europejskiego Funduszu Społecznego
w ramach Programu Operacyjnego Kapitał Ludzki
(Priorytet V, Działanie 5.1, Poddziałanie 5.1.4)

UNIA EUROPEJSKA
EUROPEJSKI
FUNDUSZ SPOŁECZNY





Chapter 1

Part 1 - The Alphabet and Spelling

Exercise 1

Listen to the teacher pronouncing the letters of the alphabet. Copy the sounds and repeat after him/her.

Alphabet	I - aɪ	R - a: / a:r
A - eɪ	J - dʒeɪ	S - es
B - bi:	K - keɪ	T - ti:
C - si:	L - el	U - ju:
D - di:	M - em	V - vi:
E - i:	N - en	W - dʌblju:
F - ef	O - əʊ (UK) / oʊ (US)	X - eks
G - dʒi:	P - pi:	Y - waɪ
H - eɪtʃ	Q - kju:	Z - zɛd (UK) / zi: (US)

Practise repeating the alphabet with a partner.

Exercise 2

Listen to your teacher and write the names he/she spells. You will hear them twice.

1.
2.
3.
4.
5.

Check your results with a partner.





Exercise 3

Spell the words from the list below. Practice in pairs and correct each other.

1. signature	2. form	3. income tax
4. opening hours	5. Warsaw	6. Madalińskiego Street
7. Kopernika street	8. Ministry of Finance	9. Tax Office
10. Jean Defunes	11. David Harkness	12. Union Square
13. Wroclaw	14. Gdansk	15. Katowice
16. Popieluszki street	17. Klinowa street	18. Sienkiewicza street
19. Caren McCullah	20. Russel LaFrenniere	21. Raul Zajdner

Exercise 4

Write down 5 names, surnames, street names, etc on a piece of paper. In turns, spell the words to your partner. Try not to look at the pronunciation chart from exercise 1. When you complete the task, check your partner’s notes for mistakes.

Exercise 5

Read the dialogue:

- A – What is your surname?
- B – Hannighan.
- A – Could you spell that please?
- B – Sure, It’s H-A-N-N-I-G-H-A-N. Hannighan.
- A – And your first name?
- B – Joshua. That’s J-O-S-H-U-A.
- A – Thank you. And what is your address?
- B – 27 Kosciuszki street, Krakow.
- A – Thank you.

Practise reading the dialogue and spelling.

In pairs, pick a name from the list below and practise the same dialogue. Take turns to cover all the names.

1. Ceferino Rodriguez	2. Alejandro Alvarez	3. Ethan Cook
4. Leonie Rushell	5. Akanke Diya	6. Odion Ogoiele

**Exercise 6**

In form signatures, you will often come across 'dashes' and 'slashes'.

Remember that in spelling **is called 'dash'**, and **'/' is called 'slash'**.

In numbers from 11 to 99, we use their full language equivalents, e.g.:

37 – thirty seven,

but starting from 100 we use digits, e.g.:

100 – one oh oh /wɒn əʊ əʊ/

369 – three six nine.

Practise spelling the form signatures:

1. NIP-1
2. PIT-4R
3. PCC-3/A
4. PIT/D
5. PIT-36L
6. CIT-11R
7. IFT-2R
8. VAT-R
9. AKC-3/F
10. POG-3C

Think of some other forms you usually work with and spell them to your partner.



Part 2 – Modal Verbs – Can, Could

Basic information about modal verbs

1. two modal verbs cannot be put in one clause

You ~~will~~ can do it.

2. modal verbs are followed by 'bare infinitive' – infinitive without 'to'

You can do it.

3. modal verbs do not have endings, such as: -s, -ed, -ing and they do not form tenses

He ~~can~~s do it.

4. modal verbs use inversion to create questions

Can we do it?

Modal Verb - Can

We use the modal verb *can* to talk about ability or possibility in the present or future

I can type 100 words per minute.

You can fill out this form at home.

Can you do me a favour?

Can you call me later?

Negative form of can – *can't* (in spoken language) or *cannot* (full form used in written or formal language).

I can't/cannot find the file.

She can't/cannot speak English.

Modal Verb – Could

Could is the past form of the verb can.

When I was at school I could speak English very well.

In my old job I couldn't take personal phone calls during office hours.



**Could* may be used in polite questions, but *can* is also correct:

Could you help me?	Can you help me?
Could you spell that please?	Can you spell that please?
Could you open the window?	Can you open the window?

Exercise 1

Fill the gaps in the sentences using *can, can't, could, couldn't*.

- When my mother was at university, she speak 5 languages. I know only two.
- I understand him. He is talking to fast.
- Excuse me. Where I find room 223?
- I sing very well, but unfortunately I play any musical instrument.
- I leave these forms here?
- I am sorry, I help you.
- you speak up please?
- He come last Monday, but he phoned and organized a meeting for next week.
- Gina wasn't at the office, but I had her phone number, so I contact her at home.
- you ask him to call me this afternoon? I talk right now.

Exercise 2

Read the dialogue. Fill the gaps with *can, can't* or *could*. Than check your answers with a partner.

A – Good afternoon. How 1..... I help you?

B – Good afternoon. Where 2..... I leave this form.

A – You 3..... leave it in room 101. But it is past 4 pm, so you can't do it today. They are closed.

B – I 4..... come earlier. I am at work till 5 pm. 5..... leave it with you?

A – Unfortunately not. But you 6..... come back tomorrow. Tomorrow they are open until 6 pm.

B – Oh, OK. Thank you.

Exercise 3

Work in pairs. Create similar dialogue about typical office situations. Practise it and present it to the whole group.



Part 3 – Modal Verbs – Must, Have to, Should, Need to

Modal Verbs – Must and Have to

These two modal verbs are used to explain that something is necessary, but in most situations they have a different tone.

Must	Have to
personal obligation – about feelings, when the speaker feels something is important: <i>I must get up early. There are many things I want to do.</i>	impersonal obligation – about facts, when the situation requires something: <i>I have to get up early. My bus leaves at 7.30 am.</i>

Both *must* and *have to* are used to talk about necessities imposed by law. However, *must* is a lot stronger in this case. Therefore, avoid it. *Have to* will work in most situations, and is more polite in communication.

Modal Verb – Should and Need

Should is used when we want to:

- give an opinion about what is the best thing to do

You should return the copy of the document by the end of the month.

You should use a dark colour pen to sign the form.

Need to may be used here. When used in this context, it does not change the meaning, but changes the tone into more personal. *Need* stresses the possible benefit of doing something.

- give advice

You look tired. You should go home.

Do you think I should apply for this position?

- say we expect something to happen

The decision should be ready this week.

Susan should be back from holiday on Monday.



**Exercise 1**

Fill the gaps in the sentences using *must*, *have to* or *should*.

1. I pass the exam. I know the material very well.
2. I can't meet you tonight. I have a lot of work left and I stay in late.
3. I haven't seen John for months. I phone him.
4. Jane doesn't have any time for herself because she work at weekends.
5. If you want to earn more money, you ask your boss for a raise.

Exercise 2

Work in pairs. Tell a foreigner what he/she should/has to do to

- submit a document (you can choose which document)
- receive a copy of a document
- inform about a change of address

Remember to use *have to* and *should*.





Part 4 – Revision of basic vocabulary; introduction to basic tax vocabulary and phrases

Glossary	
dochód - income	płatnik podatków – payer/remitter
dochód brutto – gross income	podatek – tax
dochód netto – net income	podatnik - taxpayer
informacja - information desk	podlegające opodatkowaniu - taxable
kwestionariusz - form	Urząd Skarbowy – Tax Office
kwota – amount	uzyskać kopię – receive a copy
obliczyć – calculate	wymagane dokumenty – required documents
obowiązki płatnika – obligations of a taxpayer	wymóg – requirement
obrót - turnover	wypełnić (formularz) – fill in
odliczalne od podatku – tax deductible	wzór dokumentu - sample document
odpis dokumentu – document transcript	wzór podpisu – specimen signature
okienko (w urzędzie) – counter	załączyć dokument – enclose a document
okres rozliczeniowy - tax period	złożyć (dokument) – submit
opłata skarbową – stamp duty	znaczek skarbowy – revenue (duty) stamp
oryginał dokumentu – original document	zwrot podatku – refund of the tax
oświadczenie o dochodach - statement on income	

Exercise 1

What are the questions most often asked by customers at your office?

Exercise 2

What was the most problematic situation that you had with clients, especially with foreign clients?





Exercise 3

Work in pairs. Try to explain the expressions that you are given by the teacher to another pair. DO NOT use the expression that you have been given; try to explain it in your own words. Next try to guess the expressions that the next pair explains to you.

Exercise 4

In pairs match these expressions with their definitions.

1. document transcript	a) the money a person earns before the tax is taken away
2. tax deductible	b) the amount of business done in a period of time
3. taxable	c) the copy of a necessary document
4. gross income	d) money paid for the services at a Government Office
5. stamp duty	e) the money that is left after the person has paid taxes
6. turnover	f) things that tax is paid for
7. net income	g) things that you don't to have pay taxes for

Exercise 5

Put the following expressions in appropriate spaces. Use them only once.

- a) fill in
- b) submit
- c) receive a copy
- d) duty stamp
- e) amount
- f) enclose
- g) tax period
- h) sample document

1. If you don't know what to write you will find a on the wall.
2. Take this paper and the name, address and the date of birth.
3. In this rubric you have to write the of money that you have earned this year.
4. These are not all the necessary documents. You also need to your birth certificate.
5. The in Poland starts in January and ends in December.
6. You have to all the necessary documents by the end of this week.
7. You need to buy a for 50 zł and put it on the form.
8. If you want to of the document you can get it at the Xerox point on the second floor.



Exercise 6

Work in pairs on Section B from PIT-36.

Act out a scene.

Student A – a non-Polish speaker; Student B – a tax office worker.

Student A needs help with understanding and filling personal information in section B (ask questions: Can you help me?; What does this mean?, etc.).

Student B offers to help – ask for spelling.

When you are finished, switch roles. Give your own personal details.

Homework: Think how you would explain to a foreigner what CIT, PIT, VAT, NIP forms are used for.

Have a look at the vocabulary for the next lesson.



Part 5 – Basic Tax Vocabulary

Glossary	
CIT – corporate income tax	podatek dochodowy od osób fizycznych – personal income tax
dane identyfikacyjne – identification data	podstawa opodatkowania- tax base
dochód wolny od podatku – tax-free income	powiat- powiat/district
dowód osobisty – identity card	przychód – revenue
gmina – commune/municipality	składki na ubezpieczenie społeczne – social insurance tax
informacje dodatkowe – additional information	strata podatkowa – tax loss
kod pocztowy – postal code	towary – goods
korekta zeznania – correction of income tax return	usługi - services
kwota do zapłaty – amount payable	VAT – value added tax
małoletnie dzieci – adolescent children	wniosek (o przekazanie środków) - application/motion
małżonek – spouse	województwo – province/voivodship
nadpłata – overpayment	zaliczka podatkowa – advance tax
NIP – taxpayer identification number	załącznik - attachment
odliczenie – deduction	zeznanie podatkowe – income tax return
odsetki - interest	zobowiązanie podatkowe – tax payable
osoba fizyczna – natural person	zryczałtowany podatek dochodowy – flat rate income tax
osoba prawna – legal person	zwolnienie - exemption
pełnomocnik - representative	źródło przychodów – source of revenue
PESEL- personal number	

**Exercise 1**

Work in groups. Come up with a simple explanation of VAT and NIP. When you are finished, present your explanation to the rest of the group and the teacher.

Choose the pair with the clearest explanation for both.

Exercise 2

Work in pairs. Your teacher is a non-Polish speaker. Explain to him/her the difference between CIT and PIT. Use very simple words.

Exercise 3

Divide yourselves into two groups. First group will work on PIT-36 and the second on PIT-36L. Take time to go through the information in your PIT and translate into English as much data as you can. Ask your teacher to help you with vocabulary.

Create pairs when you are finished – one student from group 1 and one student from group 2. Discuss and compare the differences in PIT-36 and PIT-36L. Compare your translations.

Tell your teacher what the difference between PIT-36 and PIT-36L is.

Exercise 4

Work as one group on PIT suitable for your teacher.

One by one ask your teacher for information needed to fill out the appropriate PIT. Focus on the first page only.

Exercise 5

Work with a partner.

Student A works at the tax office, student B is a non-Polish speaker.

Student A (work on PIT-36) – ask student B for personal details and explain what headings in bold mean when student B asks about them.

Student B – ask for help in filling out the document, ask about points in PIT (what they mean).

Switch roles and work on PIT-36L.





Part 6 – Types of Form; Handing out and Collecting Forms

Glossary	
deklaracja podatkowa – tax return	samodzielna działalność gospodarcza – individual business activity
dywidenda - dividend	skrócony - abbreviated
dzierżawa- lease	spółka - partnership
działalność gospodarcza – economic/business activity; self employment	spółka z o.o. – limited liability partnership
formularz podatkowy – tax form	strata - loss
interpretacja indywidualna – individual interpretation	stypendium – scholarship
korekta - correction	ubezpieczenie społeczne – social security
najem- rent	wniosek – application
odliczenie -deduction	wzór –sample/specimen
osoba prawna - legal person	zaliczka na poczet podatku – tax prepayment
oświadczenie - statement	załącznik – attachment
płatnik – payer / remitter	zasiłek – social benefit
poddzierżawa - sublease	zaświadczenie – certificate
podmiot – entity	zeznanie podatkowe- income tax return
podnajem – sub-rent	zgłoszenie aktualizacyjne – update request
potwierdzenie – confirmation/certificate	zgłoszenie identyfikacyjne – identification form
pracodawca - employer	zgłoszenie rejestracyjne – registration form
pracownik - employee	zobowiązania podatkowe –tax payable
przychód ewidencjonowany – recorded revenue	zryczałtowany - flat-rate
roczny - annual	zwolnienie – exemption





Exercise 1

What are the most common forms the customers ask for? What are the most common forms requested by non-Polish speakers?

Exercise 2

Work in groups. Think of several questions customers may ask when they need a specific form. Note them down.

1.
2.
3.
4.
5.

Compare your questions with other groups.

Exercise 3

Read the dialogue:

A – Can I help you?

B – Yes, I would like to get income tax return form, but I do not know where to get it from.

A – I understand. Please, tell me, are you married or single?

B – I am single.

A – OK, You need PIT-36L. You can get it from the counter. It’s the yellow one.

B – OK, thank you very much.

A – You’re welcome.

Act out the dialogue in pairs.

Exercise 4

In pairs, create a similar dialogue, where a non-Polish speaker requests another common form. When you are ready, exchange your dialogues with another pair. Practise reading it with a partner.

Exercise 5

Remain in pairs. Work on your dialogues from exercise 4. Develop the dialogue by asking more specific questions to specify the appropriate form. Include questions regarding employment (e.g.: does the client work for a company or is he/she self employed?, does he/she lease an office?, is he/she a pensioner/student, etc.)

Ask your teacher to help you with vocabulary.

When you are ready, present your dialogue to the rest of the group.



Revision

Exercise 1

Fill the chart with basic information about the forms. Use vocabulary from the glossaries and your own knowledge.

Form	Purpose	For Whom
PIT36		
PIT 36L		
PIT 28		
PIT 28A		
PIT 28B		
PIT 37		
PIT 38		
NIP 1		
NIP2		
CIT2		
VAT R		
VAT 7		
VAT8		
ORD-IN		



**Exercise 2**

Think of some other forms (two or more) which vary in some way (like PIT-36 and PIT-36L). Describe them on a piece of paper.

Exchange your notes with a partner. Make sure that you do not have the same set of forms.

Student A is a non-Polish speaker; Student B is the tax office worker.

Student A – tell the tax office worker why you have come to the office and ask him/her about which form you need to use. Also ask questions about the differences in the forms.

Student B – tell Student A which form he/she should use. Specify the differences between the forms you have on the list.

When you are finished, switch roles.

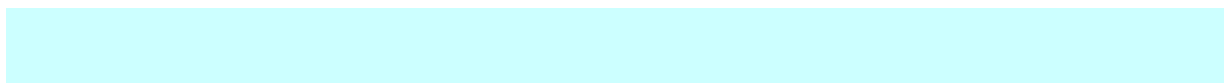
Exercise 3

Work in pairs. Having in mind all typical situations with clients, create a dialogue where you will use all the skills you have learned in Chapter 1.

Your dialogue should include:

- spelling of names, addresses and forms;
- modal verbs;
- questions and answers regarding types of forms and selection of a correct form;
- explaining differences between forms.

When you are ready, present your dialogue to the rest of the group.





Chapter 2

Part 1 – Giving Directions

In	At	On
a room a building a garden town/city	the bus stop the window the top/bottom the end (of the street)	the wall the floor a page (in a book) a notice board
a line a row a queue a street	the front/back of a building a conference	the left/right the first floor a map a list

In/At – for buildings

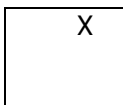
IN – we use *in* when we are talking about the building itself

My office in the City Hall was a bit small.

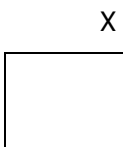
AT – we use *at* when we want to talk about events

I met Mr. Johnson at the train station.

In/At/On – for places



X – in the corner



X – at/on the corner

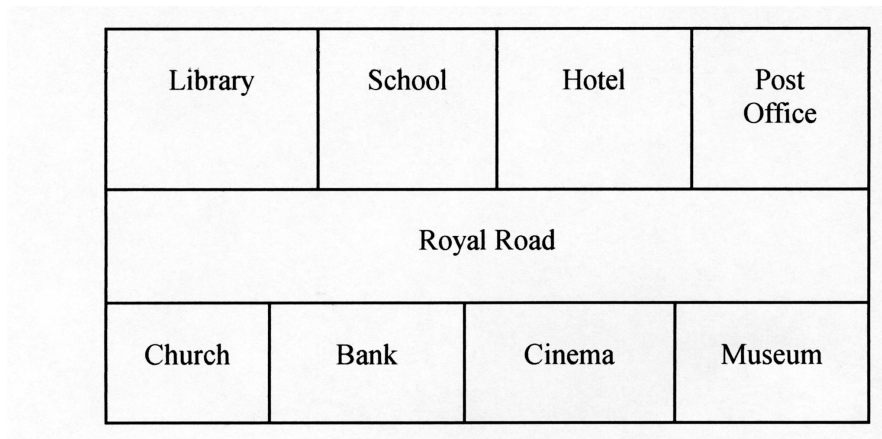


Other useful phrases for giving directions

take... (the left, the second turning on the right, the bus number 517)	turn left / right (at the second traffic lights, at the top of the stairs)
go straight	go across
opposite	in front of
go past / pass	go along
get on/off (a bus/tram, etc.)	on foot

Exercise 1

Look at the picture.



Work in pairs to choose the best option to fill out the gaps in the sentences.

1. Where is the school?

It's the library and the hotel.

- A. between B. next to C. in the middle D. opposite

2. Where is the bank?

It's the school.

- A. behind B. opposite C. between D. next to

3. Where is the church?

It's the bank.

- A. opposite B. in C. between D. next to

4. Where is the hotel?

It'sthe cinema.

- A. opposite B. at the back C. next to D. in front of

5. Where is the post office?

It's Royal Road.

- A. next to B. in front of C. opposite D. on the east side of

6. Where is the museum?

It's the cinema.

- A. behind B. between C. opposite D. next to

7. Where is the cinema?

It's the bank and the museum.

- A. opposite B. next to C. between D. inside

8. Where is the church?

It's the bank.

- A. above B. opposite C. between D. next to

Exercise 2

Read the following directions.

If you are in the city centre and you want to get to the nearest Tax Office go straight down Jerozolimskie Avenue for about 15 minutes. Go past Marriott Hotel and take the underground crossing below Chałubinskiego street. At the next traffic lights turn left into Lindleya Street and go straight for another 5 minutes. The Tax Office is at the corner of Lindleya Street and Nowogrodzka Street.

You can also take a bus or tram. Get off at the second stop at the corner of Jerozolimskie and Lindleya and continue on foot.

Take 5 minutes to prepare similar directions from the city centre to your office. If you work in the same building, one of you should choose a different way or choose a different office.

Present your directions to your partner.

**Exercise 3**

Read the following directions.

Office 314 is on the third floor of this building. To get there, turn left when you leave this room and take the stairs on your right. Go to the third floor and turn right. The room you are looking for is the third door on the left.

Imagine any place in the building where you work. Direct your partner to the place. Don't tell them what the place is. When you finish, ask him/her if they know what the place is. Take turns in pairs.

Exercise 4

Pick a well-known place in your town/city. Direct your partner to the place starting from where you are right now (the classroom). See if they get to the right location. Use phrases from the introduction and exercise 1.





Part 2 – Types of Offices and Their Responsibilities.

Glossary I	
Główny Urząd Statystyczny – Central Statistics Office	Urząd Gminy – Gmina’s (municipality) Hall
Krajowy Rejestr Sądowy - National Court Register	Urząd Miasta – City Hall
Najwyższa Izba Kontroli – Supreme Audit Chamber	Urząd Skarbowy – Tax Office
Sąd Gospodarczy – Commercial Court	Zakład Ubezpieczeń Społecznych – Social Insurance Institution

Glossary II	
administracja państwowa – governmental administration	władze publiczne – public authorities
administracja samorządowa – self-territorial administration	władze skarbowe – fiscal authorities
forma opodatkowania – form of taxation	właściwa gmina – appropriate commune/municipality
konto/rachunek bankowy -bank account	właściwy urząd – appropriate office
notariusz - notary	wniosek o nadanie numeru NIP – taxpayer ID number application
okręg administracyjny - municipality	wykreślić wpis – delete an entry
opłata - charge	wystąpić z wnioskiem – file a motion/application
otrzymać (np. NIP) – obtain, receive	założyć działalność gospodarczą – to establish economic activity
płatnik – remitter/payer	założyć konto – open a bank account
powiat – powiat/county	zapytanie - enquiry
przepisy - regulations	zarejestrować - register
rejestracja dla celów statystycznych – registration for statistical purposes	zasady specjalne – special schemes/rules
samodzielna działalność gospodarcza – self-employment/economic activity	zasięgnąć informacji- enquire
składać (wniosek) – apply for (sth)	zawrzeć (umowę) - conclude
spółka cywilna - company	zawrzeć umowę – conclude a contract
spółka z o.o. – limited liability company (Ltd)	zgłoszenie do ewidencji działalności gospodarczej - Business Activity Record registration
Umowa spółki – Company Contract	zgłoszenie do ubezpieczenia społecznego – social security registration
władze administracyjne – administrative authorities	zgłoszenie płatnika VAT – registration of VAT remitter/payer
władze podatkowe –tax authorities	





Exercise 1

Work in pairs or groups. Make a list of institutions which tax payers have to deal with most often and say in which situations.

INSTUTIONS	SITUATIONS
<p><i>Example:</i> <i>GUS Central Statistics Office</i></p>	<p><i>Registration to get REGON – statistic number for a company or another business activity</i></p>

Exercise 2

Prepare and act out a role play.

Student A – a non-Polish speaker asking for directions to one of the offices from exercise 1.

Student B – an office worker – give the directions to Student A basing on the information from Part 1 of this chapter

Exercise 3

Is it easy to establish a business in Poland?

Is there too much bureaucracy in the current system?

What would you change to make your and your clients' lives easier?



Chapter 3

Part 1 – Modal Verbs – Permission and prohibition, obligation, lack of obligation

Negative forms of modal verbs (without change in meaning)

Permission and Obligation		Prohibition and lack of obligation	
can	permission – <i>You can fill in the form at home.</i>	can't	prohibition – <i>You can't sign your wife's declaration. She has to do it personally.</i>
Have to	obligation – <i>You have to return the form by the end of the week.</i>	don't have to	lack of obligation – <i>You don't have to come personally. You can do it over the phone.</i>
should	(soft) obligation – <i>I need finish this paper work by the end of the day.</i>	shouldn't	(soft) prohibition – <i>You shouldn't listen to the radio at work.</i>
need	(soft) obligation – <i>You need to sign here.</i>	do not need	(soft) lack of obligation - <i>You don't need to come personally. You can do it over the phone.</i>
must	(strong or personal) obligation – <i>You must deliver the form by the end of the month.</i>	mustn't***	strong prohibition – <i>You mustn't smoke at the office.</i>

*** Notice the change of meaning when must takes on the negative form.



**Exercise 1**

Fill the gaps with an appropriate modal verb from the chart above.

1. When you have a small child in the house, you leave small objects lying around.
2. The book is optional. My professor said we read it if we need extra credit.
3. You take your umbrella along with you today.
4. I really use the bathroom
5. I be at the meeting by 10:00. I take a taxi if I want to be on time.
6. You forget to pay the rent tomorrow. The landlord is very strict about paying on time.
7. You be rich to be a success. Some of the most successful people I know haven't got a penny to their name.
8. I've redone this math problem at least twenty times, but my answer is wrong according to the answer key. The answer in the book be wrong!
9. Nancy said you didn't need to buy her anything for her birthday, but I really think you at least get her some flowers or a nice bottle of wine.
10. You put your elbows on the table during a formal dinner. It is very rude.

Exercise 2

What would you say in these situations:

1. Somebody is smoking in the lobby and there is a "no smoking" sign.
2. Somebody has forgotten to bring their ID.
3. Somebody has filled in the form in English.
4. Somebody has forgotten to sign the form.
5. Somebody has missed a deadline of tax return.

Exercise 3

Think of 5 similar situations from your work. With a partner take turns to present the situations and respond to them.



**Part 2 – Rent/Lease**

Glossary	
budynek mieszkalny – dwelling house	osoba dzierżawiąca - leasee
dochód z dzierżawy rent-roll	osoba wynajmująca - tenant
dzierżawa - lease	podatek liniowy – flat tax
dzierżawa długoterminowa (99)– long leasehold	poddzierżawa - sublease
dzierżawa krótkoterminowa – short lease	podstawa opodatkowania- tax base
dzierżawa wieczysta – perpetual lease	powierzchnia - floorage
eksploatacja budynku – use of a building	powierzchnia (budynek) - floorage
forma umowy – contract status	prywatnie - privately
kwartał - quarter	ryczałt ewidencjonowany – flat rate
leasing nieruchomości – property leasing	ulga podatkowa – tax relief
lokal – premises/flat	umowa dzierżawy – contract of location
nieruchomość – property	umowa najmu – hire contract
nieruchomość dzierżawiona - holding	wartość - value
nieruchomość hipoteczna – mortgaged property	warunki dzierżawy – terms of lease
nieruchomość rolna - land	właściciel nieruchomości- tenement householder
nieruchomość samorządowa – council estate	własność spółdzielcza – cooperative property
nieruchomość służebna – serviant estate	wynajem - rent
nieruchomość wykorzystywana – operating property	wziąć w dzierżawę – take on lease
nieruchomość zabudowana – developed property	zaliczka – advance payment
obciążać – burden/charge	zasady ogólne – general terms
oddający w dzierżawę - sublessor	
okres dzierżawy – term/period of lease	





Exercise 1

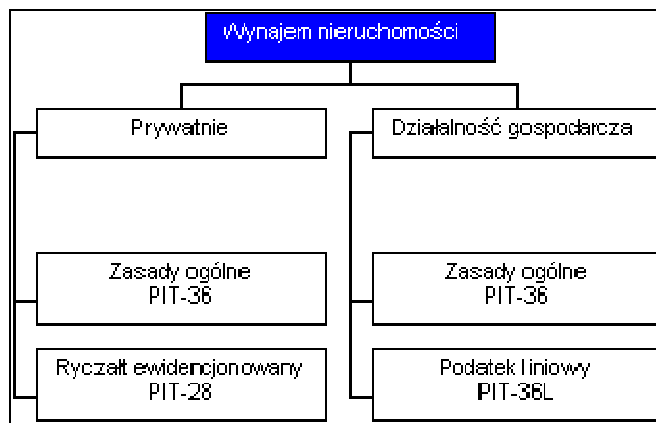
Work in pairs or groups. Explain the difference between rent and lease the way you would do it to a non-Polish speaker.

Basing on your explanations, fill in the chart below.

Rent	Lease

Exercise 2

Have a look at the diagram regarding property.



Work in pairs.

Student A – you are a non-Polish speaker from France residing in Poland and working for a Polish company.

You are the owner of a flat which you would like to rent to some students. You plan to get 2,000zł per month for the rent.

Ask the tax office worker about the tax you would have to pay from this amount and which form you would have to fill in for your tax return. Ask any additional questions you can think of.

Student B – you work at the Tax Office. Tell the foreigner about the taxation rules regarding rent, the tax amount and appropriate forms. Answer any additional questions.

Remember to use modal verbs from Part 1 of the Chapter.



Exercise 3

Work in the same pairs.

Student A – you work at the Tax Office. Tell the foreigner about the taxation rules regarding rent, the tax amount and appropriate forms. Answer any additional questions.

Student B – you are a self-employed non-Polish speaker. You plan to rent an office for your activity. Tell the office worker about your situation and plans.

You want to find out about any possibilities of tax deductions (rent, furniture, equipment, etc.). Ask any additional questions you can think of.

Remember to use modal verbs form Part 1 of the Chapter.





Part 3 – Inheritance

Glossary	
akt darowizny – instrument of donation	spadek - inheritance
budynek mieszkalny – dwelling house	spadkobiorca - heir
darczyńca - donor	spadkodawca - testator
darowizna (otrzymana) - gift	środki pieniężne – financial assets
dług - debt	testament- will
dochód ze spadku – legacy/inheritance revenue	typ - type
forma umowy – contract status	udział/akcja - share
fundusz - fund	ulga podatkowa – tax relief
gospodarstwo rolne - farm	umowa darowizny – contract of donation
hipoteka - mortgage	uwagi - comments
lokal spółdzielczy – cooperative property	wartość rynkowa – market value
łączna wartość - total value	własnościowe prawo do lokalu – title to a cooperative flat
marka - make	własność - ownership
nabycie spadku – acquisition of inheritance	właściciel lokalu spółdzielczego – cooperative property owner
nabyć- acquire	współwłasność – joint ownership
numer rejestracyjny – number plate	zachówek – legitimate portion
obciążać – burden/charge	zaliczka – advance payment
podstawa opodatkowania – tax base	zaliczka- prepayment/advance
powierzchnia (budynku) - floorage	zasiedzenie – acquisitive prescription
prawa własności/majątkowe – property rights	zaświadczenie o nabyciu spadku – inheritance acquisition certificate
przenieść prawo własności – convey property rights	zaświadczenie o zapłaceniu/wysokości/ podatku z tytułu nabycia spadku – certificate of the payment/the amount from inheritance acquisition
rok produkcji – production year	





Exercise 1

Discuss the questions:

1. What are the most common issues connected with inheritance that you deal with at work?
2. Are there many such cases among your foreign customers?
3. What problems do they usually have?

Exercise 2

On the left, make a list of 5 most common inherited things that are taxed. On the right, note down the typical tax amount.

- | | |
|---------|-------|
| 1. .... | ..... |
| 2. .... | ..... |
| 3. .... | ..... |
| 4. .... | ..... |
| 5. .... | ..... |

With a partner, explain the tax rules, reasons for taxation, variations in the amount of taxation.

Exercise 3

Work in 2 groups.

Group 1 – discuss the current tax regulations regarding inheritance.

- What is taxed and what is not?
- Why/Why not?

Group 2 – discuss any plans to change the tax regulations regarding inheritance and your opinions about what changes should be made.

When you are finished, share your conclusions with the teacher and the rest of the class.

Exercise 4

Work in pairs.

Student A – a Tax Office worker.

Student B – a non-Polish speaker.



Situation 1:

Student B – you are a Spanish citizen living in Poland and running your own restaurant.

Recently, your distant Polish aunt has died and left you an inheritance. You know that you need to pay a tax, but you don't know any details. You came to the Tax Office to get some information.

Here is the list of things you have inherited:

- a flat (45 m2 in the city centre)
- an old Skoda car (form 1978)
- golden necklace (in the family for generations)
- a manuscript of her last book (she was a popular writer, and you hope to publish her book)
- a collection of old vinyl records (you think they might be worth something)

Follow the script to act out a role play.

Student A - a Tax Office worker	Student B – a non-Polish speaker
1. Greet the customer and offer assistance.	2. Introduce yourself and say why you came.
3. Ask about the inheritance.	4. Enumerate the objects
5. Say which elements are taxed and which are tax free.	6. Ask about the tax amount.
7. Explain tax regulations, what should be valued, where, by whom, etc.	8. Ask about any necessary forms for tax return.
9. Answer.	10. Thank the worker and say goodbye

When you are finished, switch roles and act out the second situation.



Situation 2

Student A – You are a German citizen and you work as a language teacher in Poland at a university. Your neighbour died and left you some of her belongings in her will. She had no family and you were very close to her when she was alive. You know that you need to pay a tax, but you don't know any details. You came to the Tax Office to get some information.

Here is the list of things you have inherited:

- flat (60 m2 in the suburbs)
- collection of coins (she said it was very valuable, but you don't know)
- all her clothes and costumes (she was a theatre actress)
- shares





Chapter 4

Modal verbs – Polite phrases in formal communication

In Lesson 4 you covered 2 important modal verbs used in polite communication – *can* and *could*.

Here are some examples of how you can use them at work when talking to a non-Polish speaker:

Can I help you?

Can I see your ID please?

Can / Could you wait a moment please?

Can / Could you tell me...?

Modal Verb – May

May can be used in polite questions and requests instead of *can*:

<p><i>Can I help you?</i></p> <p><i>Can I see your ID please?</i></p>	<p><i>May I help you?</i></p> <p><i>May I see your ID please?</i></p>
-----------------------------------------------------------------------	-----------------------------------------------------------------------

Modal verb – Shall

Shall is used in polite and formal offers.

Shall I spell it for you?

Shall I print this for you?

I shall make a copy for you. (=I will make a copy for you)

Modal Verb – Would

Would + like+ noun

Another way to make a polite offer is to use *would*:

Would you like me to spell it for you?

Would you like a copy of the document?

Would you like me to make you a copy?

Would + person + -ing

Would is also used to make a polite request:

Would you mind signing here?

Would you mind spelling your name for me?



**Exercise 1**

Transform the following sentences into their polite versions.

1. What is your name?	
2. Where do you live?	
3. Give me your ID.	
4. Do you want a pen?	
5. Sing both copies.	
6. Go to room 234.	
7. Wait here.	
8. Fill in this form.	
9. Bring it back next week.	
10. Spell your surname.	

Compare your answers with a partner.

Exercise 2

Work in pairs. Student A is a foreigner who has problems with filling in a form. Student B works at the tax office and offers to help. Choose any form and role-play the situation. When you finish, switch roles.





Part 2 – forms of taxation for natural persons (1)

Glossary	
akcje (giełdowe) – shares/equities	podatek od osób fizycznych - personal income tax
dochód - income	podatek progresywny - progressive tax
dochód wolny od podatku – income free of tax	podatek ryczałtowy - flat rate taxation
dywidendy - dividends	podatki bezpośrednie - direct taxes
działalność rolnicza – agricultural activities	poddzierżawa - sublease
działy specjalne produkcji rolnej – special branches of agriculture	pozarolnicza działalność gospodarcza – non agricultural business activity
dzierżawa - lease	prawa autorskie - copyright
general terms – zasady ogólne	próg podatkowy – tax threshold
indywidualna działalność gospodarcza – self-employment	przedmiot opodatkowania – subject of taxation
indywidualnie - individually	przekroczyć limit - excess the limit
inheritance - spadek	przychód- revenue
karta podatnika - Tax Card	roczny - annual
kwota wolna od podatku – tax-free amount	stałe zatrudnienie – permanent employment
małżonek - spouse	stawka podatkowa - tax rate
miesięczny - monthly	stawka podatku – tax rate
nadwyżka - excess	stosunek pracy – employment relationship
najem - rent	umowa o dzieło- commission contract (of performing a task)
nieruchomości - property	zatrudnienie stałe – permanent employment
osoba fizyczna- natural person	źródło dochodów – source of income
podatek liniowy – flat	

Warm-up

Work in pairs.

Think about the difference between the revenue and income in Polish Tax System. Explain it to the teacher in English.





Exercise 1

Work in groups.

What are the sources of revenue for natural persons? Who in Poland pays progressive tax? Write your answers down and present them to the teacher.

Exercise 2

Work in 2 groups.

Group 1 – talk about progressive tax rules in Poland. Note down as much information important for a non-Polish speaker as possible.

Group 2 – think of questions that are most often asked or might be asked by a non-Polish speaker about progressive tax rules in Poland. Note them down.

Exercise 3

Work in pairs - one person from group 1 from exercise 2, the other from group 2.

One of you is an office clerk. The other one is a foreigner who wants to learn about progressive tax rules in Poland. Use the notes and the questions prepared in exercise 2 to prepare a dialogue..

Exercise 4

Work in pairs.

Student A – works at the office – explain the basis of tax calculation (annual income) and the tax to be paid. Do not take any notes.

Student B - is a foreigner – note down the explanations of Student A. Ask questions if you don't understand the explanation.

When you are ready, form new pairs in which Students A become Students B, and Students B become Students A.

Base for calculation		Amount of tax
above sum	up to sum	
–	.....zł	.....% tax
.....zł	.....zł	.....% tax
.....zł	.....zł	.....% tax

**Part 3 – Forms of taxation for natural persons (2)**

Glossary	
beneficjent - beneficiary	podatek od spadku – inheritance tax
dochód podlegający opodatkowaniu – taxable income	podlegające opodatkowaniu - taxable
działalność gastronomiczna – catering activities	podstawa opodatkowania – tax base
działalność rolnicza – agricultural activities	pracodawca - employer
działalność usługowa – service activities	przedmiot opodatkowania – subject of taxation
działy specjalne produkcji rolnej – special branches of agricultural activities	renta inwalidzka – disability pension
emerytura – retirement pension	renta socjalna – welfare pension
górný pułap podatkowy – tax ceiling	rozliczenie - settlement
invoice – faktura	ulga na dzieci – child relief
nadwyżka - excess	ulga podatkowa – tax relief
odliczenia - deductions	wynagrodzenie- remuneration
odsetki - interests	zasiłek dla bezrobotnych - unemployment benefit
oszczędności – savings	zasiłek społeczny – social benefit
podatek od darowizn – donation tax	zobowiązania podatkowe – tax liabilities

Warm-up

Work in groups.

Is flat tax (podatek liniowy) a good idea? Share your opinions with another group.





Exercise 1

In groups decide which taxpayer fills in particular PIT forms. Think of as many details as possible. Share your opinions.

PIT 36	PIT 36 L	PIT 37	PIT 38

Exercise 2

Work in 2 groups.

Group 1 – discuss the rules of flat rate tax.

Group 2 – discuss the rules of Tax Card.

When you are ready, form pairs – one student from group 1, the other from group 2. Share information from the group discussion.

Exercise 3

Work in pairs.

Both of you choose a history as a foreigner.

One of you is an office clerk and the other a foreigner who wants to choose an appropriate form of taxation. Ask him questions and provide as much information as possible. Inform him about possible deductions from the tax.

Change roles.



Chapter 5

Part 1 - Personal details – spelling, modal verbs and polite phrases in gathering information.

In this lesson you are going to revise and combine all the skills you have learnt in previous chapters.

Your task today is to use polite language and modal verbs and spelling when dealing with forms and helping a foreigner to fill them in correctly.

Exercise 1

Work in pairs. Choose a form. Focus just on the first page.

Act out a role-play.

Student A – tax office worker. Your task is to ask a foreigner for information and write them down.

Remember to use polite language, modal verbs and ask for spelling.

Student B – You need help with filling in a form. Provide the tax office worker with all the necessary personal details.

Switch roles when you finish.

Turn 1	Turn 2
Joshua Klifflog 27.08.1970 PESEL – 70082706579 Woj. Mazowieckie Piaseczno Powiat – Piaseczno Ul. Malkiewicza 16/27 00-765 Married to Joanna Klifflog 31.01.1976 PESEL – 76013106542 Same address	Sammuel Rosental 13.09.1956 PESEL – 56091354529 Woj. świętokrzyskie Włoszczowa Powiat – Włoszczowa Ul. Powstańców Śląskich 24/67 25-456 Married to Weronika Rosental 04.05.1966 PESEL – 6605044387 Same address





Part 2 – Forms of economic activity; Starting a business activity

Glossary	
adres siedziby – head office address	spółdzielnia – co-operative
akt notarialny – notary certificate	spółka – company/partnership
ewidencja - register	spółka akcyjna – joint-stock company/registered company
jednoosobowa działalność gospodarcza – self-employment	spółka cywilna – civil law partnership
nazwa firmy – company name	spółka jawna – general partnership
NIP – tax identification number	spółka komandytowa – limited partnership
notariusz - notary	spółka partnerska – professional partnership
opłata - fee	spółka z ograniczoną odpowiedzialnością – limited liability company (Ltd)
osobowość prawna – legal status	stowarzyszenie – association/society
Państwowa Inspekcja Pracy – National Labour Inspectorate	szyld - signboard
pieczęć - stamp	tablica informacyjna – notice board
przedmiot działalności – object of activity	umowa – contract/ agreement
rada nadzorcza – board of directors	Urząd Miasta/Gminy – Town/Gmina’s Hall
REGON – register of companies	Urząd Statystyczny – Statistics Office
rejestracja - registration	właściciel - owner
rozpoczęcie działalności – beginning/commencement of activity	wpis do ewidencji – register entry
siedziba - seat	Wydział Ewidencji Działalności Gospodarczej – business activity register
siedziba główna- head office	Zakład Ubezpieczeń Społecznych – Social Insurance Institution





Exercise 1

Discuss the questions:

What are the most common types of economic activity in Poland?

Which can be performed by a foreigner? What are the restrictions?

How long is the procedure of starting a economic activity in Poland? Compare it with other countries.

Exercise 2

Fill in the chart with basic information about types of economic activity.

	Self-employment	Civil Law Partnership	General Partnership	Professional Partnership	Limited Liability Company
Founder(s)	Natural person/owner			Minim. 2 natural persons only	
Legal personality/status		no			yes
Representation		Every partner	Every partner		
Liability	Entire property				

Exercise 3

Here are the steps of starting a business activity in Polish – using the dictionary and your own knowledge, translate them into English

otrzymanie numeru REGON i NIP	
zgłoszenie i rejestracja w Urzędzie Skarbowym	
zgłoszenie obowiązku ubezpieczeniowego	



zgłoszenie w Urzędzie Miasta lub Gminy	
założenie rachunku bankowego	
zawiadomienie o działalności PIP	
pieczętka i tablice informacyjne .	

Put the translated steps in the correct order on the left. On the right, note down the relevant institutions according to the actions.

1.
.....
2.
.....
3.
.....
4.
.....
5.
.....
6.
.....
7.
.....





Exercise 4

Act out a role play using NIP-1.

Student A – an office worker - help Student B to fill in the document below, explain what the document requires.

Student B – a non-Polish speaker – come up with personal details.

Remember to use modal verbs, polite phrases and spelling.

When you are ready, change roles.





Chapter 6

Part 1 – Paraphrasing – how to explain in English what words mean

Paraphrasing is useful when you do not know or do not remember the word in English. It may also be useful when the person you are talking to does not understand the word.

There are the basic ways of description.

- **Describing**

To describe an object you can use various adjectives (the age, size, shape, colour, etc.) and their functions.

e.g.: kettle – a big, plastic, electrical object in which you boil water

- **Comparing**

To compare objects you may use the following phrases: like, similar to, the same as, a kind of...

e.g.: closet – a kind of a wooden box with doors and shelves, where you store your clothes

Exercise 1

Think of an object in the classroom or an everyday use object that everybody knows, e.g. a mobile phone. Take a moment to prepare and then describe the object to the rest of the group, but do not tell what it is.

Exercise 2

Think of something less common, more difficult to describe and to guess. Write it down on a piece of paper. Give it to your teacher.

From all the notes collected by the teacher, one by one draw words and describe them to the group. Make sure that your description is clear, and that you use adjectives and comparisons.





Part 2 – Customer service

Communication in customer service has to be formal and polite. That is why modal verbs become very useful, as you already know from Lesson 7.

Another way of being polite is to **avoid prohibition and strong obligation**. Instead, you can **focus on the customer’s abilities, possibilities and soft obligations**.

In other words,

- don't say what he/she can't do – say what they can or should do,
e.g.: NOT - *You can't do it now. You have to fill in this form first.*
but – *You can do it after you fill in this form.*
- don't say what they did wrong, but what they need to correct
e.g.: NOT – *You have made a mistake in the declaration.*
But – *You need to correct this part of the declaration.*

Remember to always stress the possibilities and reduce limitations.

Remember to avoid negative words and expressions, such as:

not, never, no, problem, mistake, fault, wrong, bad, closed.

Exercise 1

Transform the sentences below into polite language in customer service. You can eliminate or add any necessary elements to your new sentences.

1. You have to speak more slowly. I can't understand you.
.....
2. This is the wrong form. You have to get PIT-36.
.....
3. You can't come tomorrow. The office is closed.
.....
4. You have made a lot of mistakes in this form.
.....
5. You don't have the necessary documents with you, so I won't close the procedure today.
.....



Exercise 2

Read the dialogue:

A – Yes?

B – Hello. Can I leave this documents with you?

A – Let me see... No, you can't. It's room 235 and these go to 324. Plus, you haven't completed them – you haven't signed the last page.

Is it polite. Why? Why not. How to make it polite?

Exercise 3

In pairs, prepare a similar dialogue. Exchange your dialogues with another pair and correct them.

Present the dialogues to the rest of the group.





Part 3 – Types of companies – Civil law partnership and Ltd.

Glossary	
akt notarialny – notarial act	spółka cywilna – Civil Law Partnership
forma prawna – legal form	spółka kapitałowa – capital partnership
inwestor - investor	spółka osobowa – private company
kapitał minimalny – minimal capital	spółka z o.o. – Limited Liability Company
Krajowy Rejestr Sądowy – National Court Register	stałe miejsce zamieszkania – permanent residence
małe przedsiębiorstwo – small business	status uchodźcy – refugee status
nieograniczona odpowiedzialność – unlimited liability	umowa cywilnoprawna – civil law agreement
Numer statystyczny REGON – REGON statistical number	umowa pisemna – written contract
obowiązkowe ubezpieczenie – compulsory insurance	wkład wniesiony – contribution/share
obywatel - citizen	wpis do ewidencji działalności gospodarczej – business activity register entry
oddzielne opodatkowanie – separate taxation	wspólna odpowiedzialność – mutual liability
odpowiedzialność - liability	wspólnik – business partner
osoba fizyczna – natural person	wyjątek - exception
osoba prawna – legal person	wymagania - requirements
osoba zagraniczna – foreign person	wymagania kapitałowe – capital requirements
osobowość prawna – legal status	Zakład Ubezpieczeń Społecznych – Social Insurance Institution
osoby ustanawiające – establishing parties	założyć (spółkę) – establish
procedura - procedure	zdolność prawna – legal capacity
przedsiębiorca – entrepreneur/businessman	zezwolenie na pobyt – residence permit
przedsiębiorstwo – enterprise/business	zobowiązania - obligations





Exercise 1

Discuss the questions:

1. What are the rules for performing business activities for EU members and non-EU citizens?
2. Are there any special exceptions for non-EU citizens.

Exercise 2

Work in pairs. Use paraphrasing form Part 1 to describe given phrases to a non-Polish speaker.

Student A – explain 'legal person'.

Student B – explain 'foreign person'.

Exercise 3

In pairs work to fill in the charts below. Use the chart form Exercise 2 form Part 2 in Chapter 5 and your knowledge.

Student A – work on this chart

Civil Law Partnership	
Better for large or small type of business?	
Who can establish the company?	
What are the financial requirements?	
What legal form does it have?	
Who/What is financially responsible for the company?	
What form of taxation applies?	



Student B – work on this chart

Limited Liability Company	
Better for large or small type of business?	
Who can establish the company?	
What are the financial requirements?	
What legal form does it have?	
Who/What is financially responsible for the company?	
What form of taxation applies?	

Exercise 4

Work with your partner from Exercise 3. Discuss and compare your charts. What are the similarities and what are the differences between a Civil Law Partnership and a Limited Liability Company?



Part 4 - Civil law partnership and Ltd – establishment procedures

Glossary	
biuro notarialne – notary's office	ogłoszenie - announcement
biuro rachunkowe – accountancy office	opłata sądowa – court fee/tax
czek - cheque	PIS – National Sanitary Inspectorate
członek zarządu – board member	prokurent – authorised agent
filia - branch	siedziba – head office
formularz urzędowy - office form	składka – fee/contribution
inspektor sanitarny – sanitary inspector	sporządzić umowę – draw up an agreement
kapitał spółki – partnership capital	termin (ostateczny) - deadline
kapitał udziałowy wspólników – partner's capital	umowa spółki – partnership agreement/contract
księga – book/registry/ register	wniosek - motion/application
lista wspólników – list of partners	wzór podpisu – specimen signature
obrót - turnover	zawiadomienie - notification
odprowadzać podatek – pay tax	zgłoszenie - registration

Exercise 1

Revise and discuss the procedure of starting individual business activity.

Exercise 2

Work in two groups.

Group 1 – on the basis of the discussion from Exercise 1, work out the procedure of establishing a Civil Law Partnership

Group 1 – on the basis of the discussion from Exercise 1, work out the procedure of establishing a Limited Liability Company

Points To Consider:

- Institutions and the order
- Requirements for a given company
- Needed documents and contacts
- Payments (how much and where)
- Deadlines
- Tax Office forms





When you are ready, each group should select a representative who will explain the procedure to the teacher.

Exercise 3

Form pairs – Student A from Group 1, Student B from Group 2.

Act out the role plays:

1. Student A – you work for the Tax Office. Your task is to give detailed explanation of how to start a Civil Law Partnership. Answer all questions. Base your answers on the *Points To Consider* from Exercise 2.

Student B – you come from Italy. You and your friend from university would like to open a clothing business in Poland. Ask the office worker about the procedure. Base your questions on the *Points To Consider* from Exercise 2.

2. Student B - you work for the Tax Office. Your task is to give detailed explanation of how to start a Limited Liability Company. Answer all questions. Base your answers on the *Points To Consider* from Exercise 2.

Student A - you come from Brazil. You and your friends from university would like to open a dance school in Poland. Ask the office worker about the procedure. Base your questions on the *Points To Consider* from Exercise 2.

Exercise 4

Discuss the difference between the forms: NIP 2 and NIP 4. To whom and in what situations do they apply?





Part 5 - Civil law partnership and Ltd – taxation

Glossary	
amortyzacja podatkowa – tax depreciation	organizacja użyteczności publicznej – social benefit organization
cele charytatywne – charity purposes	płatnik – remitter
cele publiczne – public goals	podatnik – taxpayer
darowizny (na cel)- donations	podmiot - subject
dochód - income	podstawa opodatkowania - tax base
dywidenda - dividend	przedmiot (działalności) - object
forma uproszczona- simplified form	przychód - revenue
koszty amortyzacji – depreciation costs	rok podatkowy – tax year
kredyt - loan	stawka opodatkowania- tax rate
limit - limit	udział w zyskach – profit share
odliczenia od dochodu – income deductible	zaliczki kwartalne – quarterly prepayment/advance
odliczenia od podatku – tax deductible	zaliczki miesięczne – monthly prepayment/advance

Exercise 1

Work in 2 groups. Discuss taxation regulations for:

Group A – Civil Partnership

Group B – Limited Liability Company

Focus on:

- tax deductions
- the subjects and objects of taxation
- tax rates form income and revenue
- appropriate forms

What is VAT-R, who pays it and under what conditions?



**Exercise 2**

Form pairs. One student from Group 1, the other from Group 2.

Discuss the similarities and differences in taxation between a Civil Partnership and a Limited Liability Company.

Exercise 3

Work in 3 pairs/groups. Think of any questions a non-Polish speaker can ask about taxation when starting a company.

Pair/Group 1 – individual business activity

Pair/Group 2 – Civil Partnership

Pair/Group 3 – Limited Liability Company

Focus on forms of payment (prepayments), deadlines, and the kind of tax-payer.

Make a list of those questions on a separate piece of paper with an appropriate title.

e.g. Civil Partnership

Q. 1. -

Q. 2. -

...

When you are ready, exchange your notes with another group and check your new list for mistakes with your teacher.

Exercise 4

Basing on the questions you corrected in exercise 3, create a dialogue.

Student A – you are a non-Polish speaker. You would like to establish a company (type of company depending on the questions). Use the questions from the list to find out as much as possible about the tax regulations regarding your future company.

Student B (and C) – you are a Tax Office worker. Answer the questions in simple English.

Remember to use polite phrases and customer service skills.





Chapter 7

Part 1 – Describing a process

Phrases to show order

To Begin	To Continue	To Finish
First,... Firstly, ... First of all, ... The first step is to...	Second,... Secondly, ... Later... Next... Then... After that...	Finally, Lastly,

Creating complex sentences

Instead of simply enumerating actions in simple sentences, try to combine them into more complex ones. The easiest way is to use conjunction *and*.

e.g.: *Go to the kitchen. Make some coffee. – Go to the kitchen and make some coffee.*

To create order in complex sentences you may use *and* with some phrases from *To Continue* column.

e.g.: *Open the file. Press Enter. – First open the file and then press Enter.*

Exercise 1

Below are mixed steps how to make scrambled eggs. Work in pairs. For each activity put a number to put them in the correct order.

1	Break the eggs; put the yolk and white into a bowl.
	Put some oil on a frying pan; heat it on the stove.
	Fry them slowly; keep stirring them with a wooden spoon.
	Stir them with a fork or spoon.
8	Serve them with fresh tomatoes and bread.
	Pour the stirred eggs onto the heated pan.
	Add some salt and pepper.
	When they are ready, put them on a plate.





Part 2 - Purpose, reason, and result for processes and procedures

Ways of explaining *purpose*

To	For	So That
To + infinitive	For + noun	So that + subject + verb
Used to describe a purpose	Used to say why we need something	Used to express purpose
<i>I come to class to speak better English.</i>	<i>She went to the supply room for printer paper.</i>	<i>I need to leave work early so that I can go to the dentist.</i>

Ways of explaining *reason*

Because	As	Since
Informal	Formal	Formal
<i>I can't go out tonight because I have a lot of work.</i>	<i>I do not feel very well as I have not eaten breakfast yet.</i>	<i>I cannot visit him since I do not know where he lives.</i>

Result

- As a result – *Many people wait with their tax declaration till the last minute. As a result, I have to stay at work longer.*

As a result is used to start a new sentence presenting result.

- 1st Conditional

If + Present Simple, will + verb

1st conditional is often used to show condition (if-clause) and result (will clause). It refers to future possibilities.

e.g.: If you fill in the form, I will be able to help you.

If you take vitamins, you will feel better.

Exercise 1

Finish the sentences using *to, for, so that, because/as/since, as a result* to make them true for you.

- I learn English so that... ..
- I cannot fly a plane as... ..
- I need my wallet to.....
- It rained when I was on holiday. As a result
- After work I have to go to the shop for.....

**Exercise 2**

Fill the gaps in the sentences below using *to, for, so that, because/as/since, as a result*.

1. I went on holiday some rest.
2. Mike is taking a business course get more qualifications.
3. I am tired today I hardly slept last night.
4. I'll leave the door open you can come in without a key.
5. I changed my diet and started exercising. I lost 10 kilos.
6. John lost his job he neglected his responsibilities.
7. I made a note in my diary I wouldn't forget about the meeting.
8. Brenda's idea turned out to be a success at the meeting with the clients. she got a big bonus.
9. I need to take a break I cannot focus on my work anymore.
10. My phone is almost dead. I need to go home my charger.

Exercise 3

Fill the gaps with appropriate forms of verbs from the brackets to create 1st conditional sentences.

1. If you (come) back next week, the documents (be) ready.
2. If she (work) hard, she (be) ready on time.
3. I (stay) at home tomorrow, if it (rain).
4. She (be served) faster, if she (arrive) early.
5. If you (go) out without an umbrella, you (get) wet.

Exercise 4

Use your notes from Exercise 2 from Part 1. Develop your description to provide purpose, reasons and results of specific actions. Present your description to a partner.

Exercise 5

Work in groups. Think of another common procedure that non-Polish speakers often have to go through. Prepare a presentation of the order of the procedure and include explanations of purpose, reasons and results of specific actions.

When you are finished, select one person from your group to present it to the rest of the class.





Revision

Exercise 1

Work in pairs. Use the chart from the next page. Revise all institutions that the customer has to go to in order to become self-employed and put them in the right order in the left column. Next, in the middle column, put the steps that the customer has to take in each institution.

Do not use the right column yet.

When you are ready, explain the procedure to the teacher.

Exercise 2

Work with a partner.

Add information about the purpose of taking the steps mentioned in the chart in Exercise 1.

When you are finished switch partners with another pair and create a dialogue based on the following flow chart:

Student A – office worker	Student B – non-Polish speaker
<p>2. Say hello and ask how you can help.</p> <p>4. Explain the first step – where to go, what to do, what for.</p> <p>6. Answer the questions</p> <p>8. Tell the client about REGON and NIP...</p>	<p>1. Introduce yourself and say what you want to do.</p> <p>3. Ask about the steps of self-employment procedure.</p> <p>5. Ask about required documents, payments and dates.</p> <p>7. Ask about the next step.</p> <p>...</p>

Continue the dialogue asking about and explaining all the steps. Use polite phrases, ask for and explain purposes, reasons and results.



Purpose	
Step	
Institution	



**Exercise 3**

Work in groups.

Group 1 - Discuss how the steps for self-employment are different from civil law partnership procedures.

Group 2 - Discuss how the steps for self-employment are different from limited liability partnership procedures.

Exercise 4

In the same groups discuss the differences in taxation between the types of companies in your task from exercise 3.

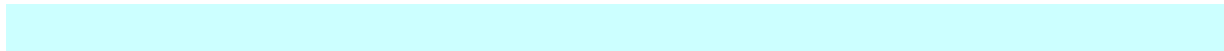
Exercise 5

Form pairs – one student from group 1 and the other from group 2 (from Exercise 3 and 4) and discuss the differences between the types of companies that you talked about in the previous exercise. Describe whole procedures and tax regulations. Include purposes and results.

Exercise 6

Work in pairs. One of you works at the office, the other one is a foreigner who wants to know the procedure for starting a civil law partnership. Create a conversation based on the flow chart from Exercise 2 – the worker gives information about the institutions and answers foreigner's questions about all the necessary steps in these institutions.

Change roles and create the conversation about the limited liability partnership procedures.





Chapter 8

Part 1 – Dates in English

Ordinal Numbers

1st - first

2nd - second

3rd - third

4th - fourth

5th - fifth

6th - sixth

7th - seventh

8th - eighth

9th - ninth

10th - tenth

11th - eleventh

12th - twelfth

13th - thirteenth

14th - fourteenth

15th - fifteenth

16th - sixteenth

17th - seventeenth

18th - eighteenth

19th - nineteenth

20th - twentieth

21st - twenty-first

22nd - twenty-second

23rd - twenty-third

24th - twenty-fourth

30th - thirtieth

31st - thirty-first

40th - fortieth

50th - fiftieth

60th - sixtieth

100th - one hundredth

1,000th - one thousandth



Writing and pronouncing dates

Polish	English	How to say it
19.11.1977	November 19 th , 1977 or 19 th November, 1977	November the nineteenth, nineteen seventy-seven (AmE) the nineteenth of November, nineteen seventy-seven (BrE)
03.05.2009	May 5 th , 2009 or 5 th May, 2009	May the fifth, two thousand nine (AmE) the 5 th of May, two thousand nine (BrE)

Note – Americans also write dates like this: 11/19/1977, 05/03/2009.

Prepositions of time

IN

- months – *in June, in December*
- years – *in 1978, in 2006*
- decades – *in the 1990s*

ON

- days of the week – *on Monday, on Tuesday*
- dates including *day* – *on 2nd March, 1998*
- specific days – *on the last day of January*

AT

- hours – *at 11 o'clock, at 4 pm*
- 2-3 days – *at weekend, at Christmas*
- beginning or end of a period – *at the beginning of the month, at the end of the year*

BY

- final date (no later than) – *by the end of the week, by the end of the month*

FROM and TO

- from – the beginning of a period
- to – the end of the period

e.g.: *The office is opened from 8 am to 5 pm.*

Exercise 1

Practise saying the years:

1748, 1925, 1410, 1999, 2008, 2009



Exercise 2

Fill the gaps with in/on/at/by

1. June, 1974
2. 5 pm
3. Monday
4. the first day of June
5. the end of December
6. next week
7. weekend

Exercise 3

Work with a partner. Take turns to tell each other when you and your family members were born and some other important dates in your life.

Exercise 4

Work individually. Create a list of important dates and periods in your work (they may relate to your responsibilities or the customers' deadlines) and note down what they refer to.

Remember to put them chronologically.

Date/Period	Reference
1.	
2.	
3.	
4.	
5.	

Exercise 5

Tell your partner about the dates and periods you listed in Exercise 4. Use the language from Chapter 6 to show their order. Explain to your partner the sequence providing appropriate deadlines and the results of particular steps as well as the consequences of not fulfilling the requirements.



Part 2 – dates, procedures and sequence

Glossary	
aktywa - assets	rozliczenie roczne – annual settlement
deklaracja podatkowa – tax return	rozliczenie- settlement
dochody kapitałowe – income from capital	składki zdrowotne – health insurance contribution/premium
działalność gospodarcza – economic/business activity	stypendium - scholarship
działalność rolnicza – agricultural activities	termin ostateczny – deadline/time limit
karta podatkowa - taxpayer's card	ulga podatkowa – tax relief
księga przychodów i rozchodów – tax register of revenues and expenses	wpłaty kwartalne – quarterly payments
kwota wolna od podatku – tax-free amount	wybór zasad opodatkowania – tax principle selection
majątek - property	zaliczka na podatek dochodowy od osób fizycznych – personal income tax advance
najem - rent	zaliczka na podatek dochodowy od osób prawnych – corporate tax advance
nierezydent – non-resident	zasady uproszczone – simplified rules
odliczenia- deductions	zawiadomienie – notice/notification
osoby duchowne - clergymen	zbycie akcji – disposal of stock
oświadczenie – statement/declaration	zbycie aktywów – disposal of assets
papiery wartościowe - securities	zeznanie podatkowe – income tax return
płatność - payment	zgłoszenie rejestracyjne – registration request
pobierać (zaliczki) – withhold/collect	zwolnienie z podatku – exemption from tax
podatek należny – tax due	źródło przychodów – source of revenue





Exercise 1

Work in 3 groups to fill in the charts with the 5 most important dates in tax calendar. Provide information regarding documents, as well as payments needed, as in the example.

Group 1 - PIT calendar

Date	Declaration /Form / Statement	Payment
<i>January 31st</i>	<i>PIT 16 A (taxpayer's card – health insurance premium deductions)</i>	<i>flat rate for December</i>
1		
2		
3		
4		
5		

Group 2 - PIT remitter's calendar

Date	Declaration /Form / Statement	Payment
1		
2		
3		
4		
5		





Group 3 - CIT calendar

Date	Declaration /Form / Statement	Payment
1		
2		
3		
4		
5		

Exercise 2

Group 1 – take turns to present your dates to the rest of the class. Group 2 and 3 – fill in PIT calendar.

Group 2 and 3 – do the same with your charts, so that the rest of the students can complete PIT remitter’s calendar and CIT calendar.

Exercise 3

Work in pairs. Each pair choose 2 dates from the calendars.

Create a dialogue based on the first date.

Student A – you are an office worker. Your task is to explain to the non-Polish speaker the procedure – what should be done, where and when.

Student B – you are a non-Polish speaker. You want to find out what you have to do to fulfil the requirements, where and by when. Ask any additional questions.

When you are ready, change roles and work on the second date you have chosen.

Exercise 4

What are the procedures which have no fixed dates?



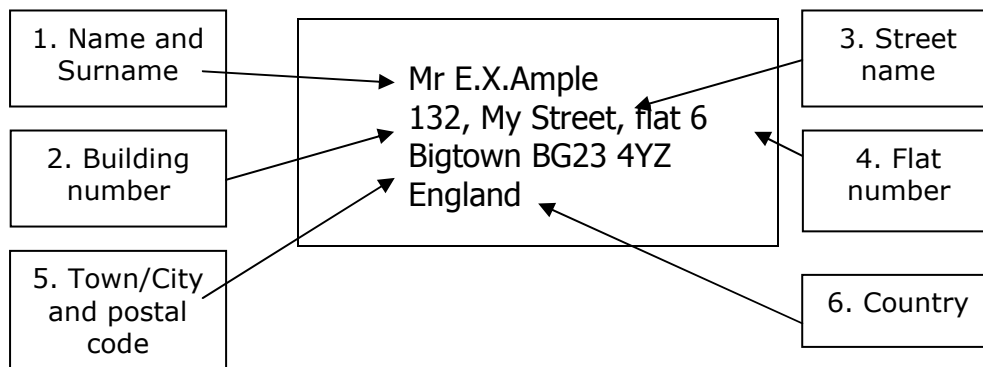


Chapter 9

Part 1 – Addresses in English

Typical address in English:

1. Name and surname – in English first name always comes first (even in documentation and ID)
2. Building number (remember to put it before the street name).
3. Name of the street – in capital letters
4. Flat number (optional).
5. Town/City and a postal code – postal codes in English consist of numbers and capital letters.
6. Country



Streets in English

There are several types of locations in English (similar to Polish, e.g.: *ulica, aleja, plac, rondo, itp*)

- street – *Wall Street*
- avenue – *5th Avenue*
- road – *Abbey Road*
- drive – *Mulholland Drive*
- boulevard – *Sunset Boulevard*
- square – *Time Square*

Exercise 1

Write down your address in Polish and in English.





Exercise 2

Change the Polish addresses in the column on the left into English and note them down on the right.

Polish	English
ul. Najśw. Marii Panny 3 59-220 Legnica
ul. Stanisława Staszica 1, 05-800 Pruszków
ul. Jagiellońska 7 34-500 Zakopane
ul. Okopowa 2 12-200 Pisz,
ul. Częstochowska 20 25-234 Kielce

Exercise 3

Work in pairs to act out a role play

Student A – You are a non-Polish speaker. You are in the Tax Office and you need to get to appropriate Social Insurance Institution. You do not know which one and where it is. Ask the office worker which one you should go to and about its address.

Student B – You work at the Tax Office. Ask Student A about his/her address and then direct the customer to the appropriate Social Insurance Institution.

Exercise 4

Act out the role play again, but this time include giving directions to the Institution.



Part 2 – Difficult Customers

Exercise 1

Tell the group about some rude or difficult customers you have met. How did you deal with them?

Exercise 2

Read the tips for dealing with difficult customers.

1. Make a good and positive first impression. The way you greet the customer and start a conversation may largely determine the tone of the conversation. To avoid unpleasant situations, pay attention to:
 - Appropriate non-verbal behaviour
 - Eye contact
 - Posture that shows interest
 - Appropriate tone of voice (friendly and calm)
2. Use WE technique. 'We' means you and the customer and that you work together to deal with an issue or find a solution to the problem, and that you are on the same side. This means that you should avoid using 'I' and 'you'.
Warning – overuse of 'we' may offend the customer. He/She may feel that he is treated like a child.
3. Give the customer time to calm down and realize his behaviour. To do it, you can say: I'll be back in two minutes. I need to check if we have the right information.
But don't say – We need a time out, so you can calm down. (never tell the client to calm down – it will have the opposite effect)
4. 'Remove' the audience. If you feel that the customer is not talking directly to you, but is also looking at other customers, you can be sure that they are his/her audience. To calm the customer down, serve him/her away from others.
e.g.: Mr Jones, let's continue in my office. We will have more privacy there.
5. Use telephone silence when talking on the phone. Angry customers tend to talk for a long time and not give you possibility to respond. If that happens, do not try to interrupt or answer, do not let the caller know that you are listening by saying 'yes', 'uh-huh', 'I understand' – don't say anything. After a while, the customer will stop to ask if you are there and pause. This will be your opportunity to respond and a signal for the customer to change his/her attitude.

Tell your partner what you think about the tips. Do you think they would work in the situations you talked about in Exercise 1?





Part 3 – Applications and updates; Change of address; Payments

Glossary	
aktualizacja - update	upoważnienie - authorisation
dane – data/details	wnioskodawca – applicant
decyzja na piśmie – decision in writing	wpis - entry
ewidencja działalności gospodarczej – business activity register	wstrzymanie - suspension
ewidencja- record/register/registry	wydać (pozwolenie) - issue
kara upomnienia – admonition penalty	wznowienie – renewal/ resumption
korekta - correction	zaległości podatkowe – tax arrears
likwidacja – liquidation/dissolution	zaświadczenie - certificate
odpowiedź - reply	zaświadczenie o niezaleganiu – tax clearance certificate
odroczenie płatności podatku – deferment of tax	zaświadczenie o potrąceniu podatku – tax deduction certificate
odwołanie od decyzji – appeal from a decision	zaświadczenie o zwolnieniu z podatku – exemption certificate
postępowanie egzekucyjne – execution proceedings	zatwierdzenie orzeczenia – approval of a decision
postępowanie podatkowe – tax proceedings/procedure	zawiadomienie – notice/notification
prośba - request	zażalenie - complaint
przedsiębiorca - entrepreneur	złożyć oświadczenie – submit a statement
przestępstwo podatkowe – tax offence	zobowiązania finansowe – financial commitments
rozłożenie na raty – payment by instalments	zobowiązania podatkowe – tax payable, liability
stan majątkowy – financial position/status	zwrot - return
stan prawny – legal status	zwrot kosztów – cost refund

Exercise 1

What are the most common kinds of applications you deal with at work?





Exercise 2

Work with a partner. Go through the form below and act out a role play.

Student A – non-Polish speaker. You need to fill in the form, but you need help with translation. Ask the office worker to help you.

Student B – office worker. Help the non-Polish speaker with translation and filling in the form.

Remember to use customer service skills and spelling.

**WNIOSEK
DO NACZELNIKA URZĘDU SKARBOWEGO W GOSTYNIU**

DANE WNIOSKODAWCY		
DANE IDENTYFIKACYJNE	1. NIP	2. Nazwa pełna/Nazwisko, pierwsze imię, data urodzenia
ADRES SIEDZIBY/ADRES ZAMIESZKANIA	3. Kraj	4. Województwo
	5. Powiat	6. Gmina
	7. Ulica	8. Nr domu
	9. Nr lokalu	10. Miejscowość
	11. Kod pocztowy	12. Poczta

Proszę o wydanie zaświadczenia:

- o niezaleganiu w podatkach (*)
- stwierdzające stan zaległości (*)
- o odroczeniu, rozłożeniu na raty zaległości podatkowych (*)
- o prowadzonym postępowaniu egzekucyjnym w administracji (*)
- o prowadzonym postępowaniu w sprawach o przestępstwa skarbowe lub wykroczenia skarbowe (*)
- o wysokości zobowiązań spadkodawcy (*)
- o wysokości zaległości podatkowych zbywającego (*)
- o wysokości zaległości podatkowych podatnika (*)





.....

 Zaświadczenie jest potrzebne celem przedłożenia w:

 w sprawie

Prowadzę działalność gospodarczą w zakresie:

 opodatkowaną w formie:

Jednocześnie oświadczam, że w sprawie zobowiązań podatkowych oprócz Urzędu Skarbowego w Gostyniu właściwy miejscowo jest Urząd Skarbowy w

Upoważnienie**
 Upoważniam do odbioru zaświadczenia

dowód osobisty seria i nr

Zaświadczenie wydawane jest po okazaniu dokumentu tożsamości.

(podpis wnioskodawcy)
 * właściwe podkreślić
 ** wypełnić tylko w przypadku upoważnienia innej osoby do odbioru zaświadczenia

When you are ready, switch roles.

Exercise 3

Discuss the questions in groups:

What is the Tax Office procedure of changing address?

What forms are needed to do so?

What are the deadlines?

What is changed and what stays the same (stamp, NIP, etc.)?

Exercise 4

Which taxpayers submit particular types of NIP – NIP 1, NIP 2, NIP 3?

What are the differences between them?





Exercise 5

Work with a partner to fill in the chart:

	NIP 1	NIP 2	NIP 3
Taxpayer			
Required information			
Additional documents			
Deadline			

Exercise 6

Work in pairs to create a dialogue.

Situation 1

Student A – you are a self-employed non-Polish speaker. You have changed your address and you ask an office worker to help you choose the appropriate NIP and fill it in. Ask questions about additional documents and requirements.

Student B – you are an office worker. Help the non-Polish speaker choose the appropriate form, translate and fill in the document. Tell him/her about any other requirements.

Work on the appropriate form.

Situation 2

Student B – you are a non-Polish speaker employed by a Polish company. You have changed your address and you ask an office worker to help you choose the appropriate NIP and fill it in. Ask questions about additional documents and requirements.

Student A - you are an office worker. Help the non-Polish speaker choose the appropriate form, translate and fill in the document. Tell him/her about any other requirements.

Work on the appropriate form.



Exercise 7

Work with a partner to fill in the chart, as in Exercise 5:

	VAT R	VAT Z	VAT 24
Taxpayer			
Required information			
Additional documents			
Deadline			

Exercise 8

Prepare a role play

Student A – a non-Polish speaker. You call the tax office to find out how you can acquire a specific form (choose any form discusses in this Chapter).

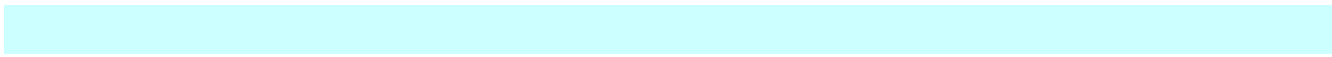
Student B – you work at the Tax Office. Answer the call and provide the caller with the necessary information. Explain the ways of acquiring the specific form.

When you are ready, switch roles. Choose another form.

Exercise 9

What services that you discussed today require stamp duty?

What are the deadlines and forms of payment?





Chapter 10

Part 1 – Telephone calls (1) – opening and closing a conversation

Exercise 1

How often do you have to talk on the phone with customers?

In what situations do you usually call? What are the reasons for customers' calls?

Do you often have to talk to non-Polish speakers on the phone?

Exercise 2

In the chart below you have expressions to start a conversation on the phone. Work with a partner. Practise forming various structures to greet somebody on the phone.

Starting a conversation

Greeting	Identifying yourself	Where from
<p>Hello</p> <p>Good morning</p> <p>Good afternoon</p>	<p>My name is ...</p> <p>This is ...</p>	<p>CALLING</p> <p>from ...</p> <p>I am calling from...</p> <p>ANSWERING</p> <p>from ...</p>

Exercise 3

Have a look at the useful language for making telephone calls.

<p>Confirming caller</p> <p>Is this...</p> <p>May I speak with...</p> <p>Am I speaking with...</p>	<p>Stating purpose</p> <p>I am calling about...</p> <p>I am calling to...</p> <p>I would like to...</p>
----------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------





<p style="text-align: center;">Closing conversation</p> <p style="text-align: center;">CALLING</p> <p style="text-align: center;">Thank you for your time...</p> <p style="text-align: center;">Thank you for the information</p> <p style="text-align: center;">ANSWERING</p> <p style="text-align: center;">I am glad I could help.</p> <p style="text-align: center;">Please call if you have any other questions.</p>	<p style="text-align: center;">Saying goodbye</p> <p style="text-align: center;">Bye</p> <p style="text-align: center;">Goodbye</p> <p style="text-align: center;">Good day.</p> <p style="text-align: center;">Have a good day. Bye.</p>
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Add any more phrases you think are suitable.

Exercise 4

What do you think attentive listening is? Note down some examples.

.....

.....

.....

.....

Exercise 5

Work with a partner and act out a role play below.

Student A – you are a non-Polish speaker and you would like to know the opening and closing hours of the Tax Office.

Student B – you are the office worker. Answer the caller’s questions.



Caller – non-Polish speaker	Office worker
2. Explain who you are and why you are calling. 4. Express gratitude for information	1. Answer the phone and identify yourself 3. Listen attentively and answer the question. 5. Close the conversation and say goodbye.

When you are ready, change roles and practise the dialogue again.





Part 2 – Providing information over the phone – work hours, range of activities, dates and addresses.

Exercise 1

What are the most common questions you get from callers?

What information can you provide over the phone?

What are the questions that you cannot answer over the phone?

What are the problems you get asked about, but are not within your range of responsibilities?

Exercise 2

Fill in the work hours of your Tax Office for each day of the week

Monday	Tuesday	Wednesday	Thursday	Friday
From.....	From.....	From.....	From.....	From.....
To	To	To	To	To

What about Saturdays?

Are there any changes in the work hours during some specific periods in the year? What are they?

Exercise 3

Work in pairs and prepare a dialogue between an office worker and a non-Polish speaker. Non-Polish speaker calls the office to find out about the regular working hours of the office and any changes during the last week of March. He/She also needs the address of the office and some directions how to get there from the city/town centre. The office worker provides information based on exercise 2 regarding the working hours, gives the address and spells it, as well as gives the directions.

When you are ready, exchange dialogues with another pair.

Exercise 4

Correct any mistakes in the dialogue you got in exercise 3. Act out the dialogue.

Switch roles and act it out again. Try not to read it, rather use it as guidelines.

**Exercise 5**

Work in pairs.

Student A – go back to the dates in charts from Chapter 8 and choose a point from one of the calendars. In the dialogue, your task is to ask Student B (office worker) about the requirements – dates, forms, procedures.

Student B – you are an office worker. Your task is to provide the caller with all the necessary information.

When you are ready, switch roles and act out the role play again using a different point from the charts in Chapter 8.





Chapter 11

Part 1 – Telephone calls (2) – taking and leaving messages

Exercise 1

Read the dialogue.

A – Good afternoon. Tax Office, Joanna Kowalska speaking.

B – Hello. May I speak with Marek Kozlowski please?

A – I am sorry. He is out of the office today. **Would you like to leave a message?**

B – Oh, yes. Tell him to call me back, please. My name is Susan Goldsmith. It is important.

A – Could you spell your surname please?

B – Of course. It's G-O-L-D-S-M-I-T-H.

A – And what is your phone number?

B – It's 607549879.

A - Ok, let me just confirm that. Message for Marek Kozlowski from Susan Goldsmith, telephone number 607549879, and you want him to call you back.

B – That's correct. Thank you.

A – You're welcome. I will make sure he gets the message. Have a good day.

Exercise 2

Work with a partner. Create a similar dialogue on a separate piece of paper where:

Speaker A calls a customer to inform him that a signature in the form he/she submitted is missing. The customer is not available so the caller asks if he/she can leave a message.

Speaker B is the customer's wife/husband and takes the message.

Exercise 3

Exchange dialogues with another pair, correct any mistakes and act the dialogue out.

Note the message in the form below.

Message for: From: Date: Telephone number: Message:





Revision

Exercise 1

Work in teams.

Each team, in turns, will select a student to present a word.

Student – draw a word/phrase from the set on the teacher's desk and explain it to your group. You cannot use the word or phrase to describe it. If your team-mates guess the word from the card, your team gets a point. If you use the word in your explanation or your team-mates do not guess the word, you do not get points.

e.g. – telephone – a device you use to talk to somebody from a distance, it has numbers, keys and a speaker.

Play the game.

Exercise 2

Work in pairs.

Each pair, on turns, will be asked by the teacher to explain some terms, meanings, procedures. Give the explanations to the teacher, who will be acting as a non-Polish speaker, and make sure you use simple language.





Chapter 12

Final Exam

Chapter 13

Part 1 – Formal correspondence in English – basic information

Greetings and salutations

Recipient Known	Recipient Unknown
Greetings	
Dear Mr Smith Dear Mrs Smith Dear Ms Smith (better option for addressing women)	Dear Sir Dear Madam Dear Sir/Madam Dear All
Salutations	
Yours sincerely (formal) Best regards (less formal) Kind regards (less formal)	Yours faithfully (formal) Best regards (less formal) Kind regards (less formal)

Opening line for letters/e-mails

- I am writing to ... (inform/request/remind/etc.)
- I am writing in response to ... (your letter/e-mail)

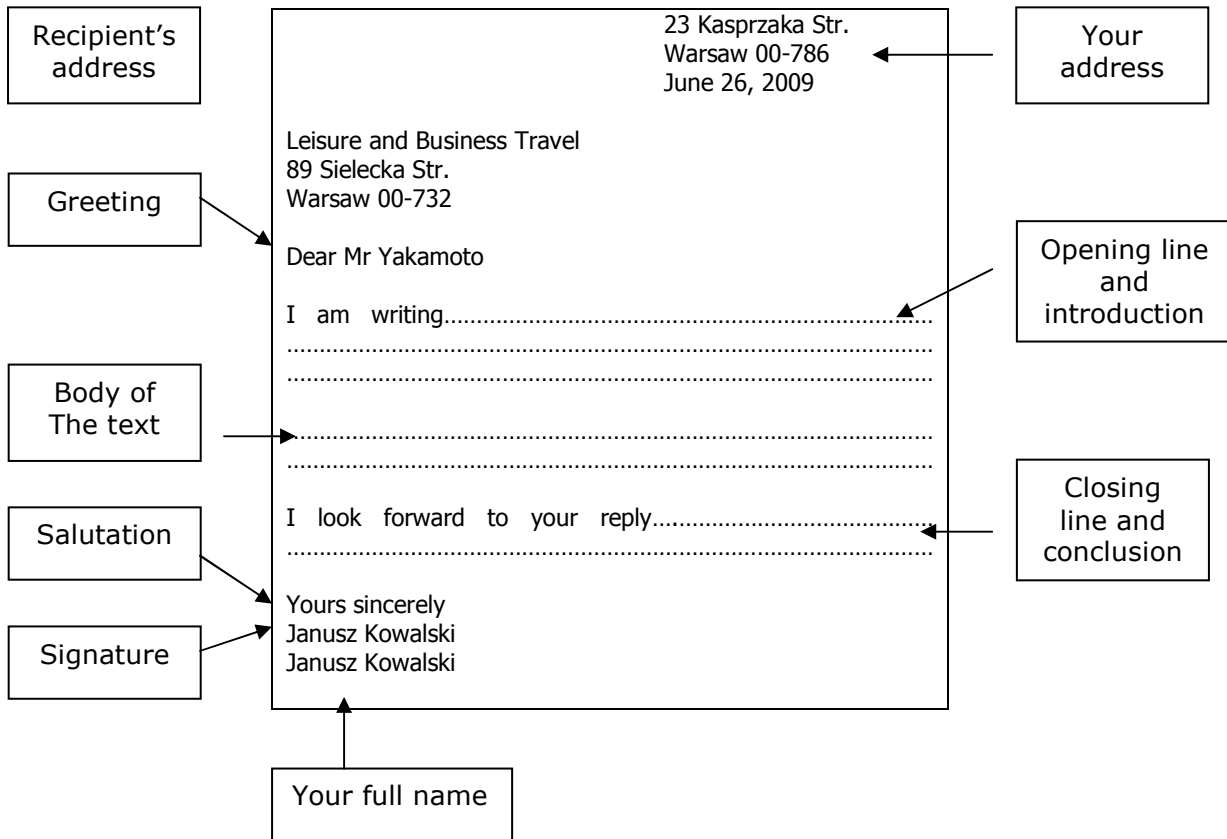
Closing line for letters/e-mails

- I look forward to ... (your reply)
- I await your reply.





Formal letter layout



Do's and Don'ts of formal writing

Do's	DON'Ts
Use full forms – I am, you will	Do not use contracted forms – I'm, you'll
Use formal language – postpone, cancel	Do not use phrasal verbs – put off, call off
Use Passive Voice	Avoid Continuous tenses



Exercise 1

Use the phrases and formal letter layout from the introduction to write a short letter to your foreign customer. Inform him that his tax return lacks a signature and that he should send a correction of his PIT-36.

Dotted lines for writing the letter.





Part 2 – European Union vocabulary

Glossary	
dostawa towarów – supply of goods	podatek konsumpcyjny – consumption tax
dostawca - supplier	podmiot – entity/subject
dystrybucja - distribution	rodzaj podatnika – taxpayer's type
informacja podsumowująca – summary information	towary – goods/commodities
kod kraju – country code	transakcja - transaction
kodeks karny skarbowy – Fiscal Penal Code	transakcja trójstronna – trilateral/tripartite transaction
konsument końcowy – final consumer	Unia Europejska – European Union (EU)
kontrahent - contractor	wewnątrzwspólnotowe nabycie towarów – intra-Community acquisition of goods
kwartał - quarter	Wspólnota Europejska – European Community
kwota dostaw – amount of supply	wysyłka towarów – shipment of goods
nabycie (zakup) - acquisition	załącznik - attachment
państwa członkowskie – member states	





Exercise 1

Work in pairs. Put an appropriate country code next to each country.

Codes: DK, FR, LU, CY, LV, HU, SK, EE, PT, IE, ES, BE, DE, FI, IT, SE, LT, SI, MT, CZ, NL, GB, GR, AT.

Austria			Ireland	
Belgium			Italy	
Cyprus			Latvia	
Czech Republic			Lithuania	
Denmark			Luxemburg	
Estonia			Malta	
Finland			Netherlands	
France			Portugal	
Germany			Slovakia	
Great Britain			Slovenia	
Greece			Spain	
Hungary			Sweden	

Exercise 2

Work in pairs. One student is a foreigner. The other one helps him/her fill in VAT UE form. Decide if attachments VAT UE A (shipment) and VAT UE B (acquisition) are necessary.

When you are ready, change partners.