名前 _____ 日付 _____／_____

QUESTION

Read the article below and summarize it in your own words as far as possible in English. Summarize it between 90 and 110 words.

以下の記事を読み、できる限り自分の言葉を使って英語で要約しなさい。90〜110語で要約しなさい。

READING

Multinational companies operate across several countries and can take advantage of differences in corporate tax rates and tax rules. In some cases, firms arrange transactions within their own corporate groups so that profits are reported in jurisdictions where taxes are lower, even when much of the underlying business activity takes place elsewhere. Although these practices may comply with existing laws, they can significantly reduce the amount of tax paid in countries where companies employ workers, sell products, or use public infrastructure. As international business has expanded, concerns about this form of profit shifting have grown.

Lower tax payments can create problems for governments and domestic businesses. When large companies reduce their tax liabilities, national revenues may fall, leaving less money available for public services such as education, transportation, and health care. Governments may then need to raise other taxes or limit spending. The issue can also affect competition. Smaller domestic firms usually have fewer opportunities to move profits across borders, so they may face a heavier tax burden than multinational rivals operating in the same market. This can make the tax system appear unfair and weaken public confidence in it.

To address the problem, many governments have supported international agreements that establish a minimum level of corporate taxation. The goal is to reduce the advantage of shifting profits to very low-tax jurisdictions and to discourage countries from competing by continually lowering tax rates. However, implementing such a system is difficult. Countries have different economic priorities and may benefit from existing tax arrangements, making agreement over common rules hard to achieve. In addition, companies can adapt quickly to new regulations and may develop alternative strategies to reduce their tax bills. As a result, a minimum tax can limit some forms of avoidance without eliminating the problem entirely.

要約は2ページ目に書きます。記事の和訳は載せていません（読む練習のため）。答え合わせはQRから。

スマホで読み取ると、書いた英文をその場でAIが添削します。

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名前 ＿＿＿＿＿＿＿＿＿＿＿＿　日付 ＿＿＿＿／＿＿＿＿

1ページ目の記事を、90〜110語の英語で要約します。記事の言葉をそのまま写さず、自分の言葉で言い換えましょう。

解答欄

枠の中に書いてください

目安 90〜110語（1行に8〜9語ほど）

メモ（要点を3つ書き出してから、まとめます）

スマホで読み取ると、書いた英文をその場でAIが添削します。

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