

### Dictation Contest (PRJr, 初級) No. 921

Hi everyone! Welcome Back to PR. Jr.  
Today, let me tell you about Tom's story.

Tom is 11 years old. He came to Kagoshima 3 years ago. His mother and father are English teachers.

They came from New York to work in Japan. They live in the countryside near the mountains. Mrs. Tanaka lives next door to them. She grows a lot of fruits and vegetables. She often gives some of them to Tom. They are very delicious!

This is all for today! Bye!

### Dictation Contest (PR 1, 中級) No. 921

Welcome back to PR 1.  
Today, I will be talking about Martina Hingis. Let's begin.

Martina Hingis was the youngest top women's tennis player in the world during the 1990's. She was born in Czechoslovakia on September 30<sup>th</sup>, 1980, and her mother was her coach. At the age of 16, she became the number one player, and it lasted for 209 weeks. Hingis won five Grand Slam tournaments. She stopped playing in 2002 because she hurt her feet. A few years later, however, she started playing again. In 2006, Ai Sugiyama, a Japanese player, beat her at Wimbledon, but in 2007, Hingis won the Toray Pan Pacific Open Tennis Tournament for the fifth time. Later, she retired again.

Well, that's all for today and I'll see you in class. Bye-bye!

## Dictation Contest (PR2 上級) No. 921

Hi guys! Welcome back to PR2.

Today, I will read a news article about billionaire tax. Let's begin.

The EU Tax Observatory suggests that governments worldwide should introduce a global minimum tax on billionaires to combat tax evasion. This tax could generate \$250 billion each year. Currently, billionaires pay very low taxes compared to others because they can hide their wealth in shell companies to avoid taxes. This practice can harm tax systems and public support for taxation. In some cases, billionaires pay as little as 0.5% or even no personal tax. The growing wealth gap and the need for funds for issues like aging populations, climate change, and COVID debt have led to calls for the rich to pay more taxes.

While a coordinated global effort to tax billionaires might take time, there is precedent in ending bank secrecy and reducing tax avoidance by multinational companies. Automatic sharing of account information has reduced offshore tax havens, and a 2021 agreement limits corporate tax avoidance. Although the end of banking secrecy and the corporate minimum tax have put an end to the competition between countries on tax rate, there are still ways for the wealthy and companies to reduce their tax bills, such as investing in real estate and exploiting tax loopholes. Additionally, governments often compete for investment through subsidies, which can harm their tax revenue more than competing solely on low tax rates.

That's all for today. See you in the next video!