

## 第八章

## 思考题:

- 1、在翻译过程中运用增词法要注意什么原则?
- 2、人们通常从哪几个方面考虑在译文中增词?
- 3、增词法往往与哪些翻译技巧结合起来运用?

## 句子练习:

1. Mother is always on the side of her youngest son, right or wrong.
2. Kurt spent seven days in the wind and snow, cold and hungry.
3. They lingered long over his letter.
4. From the California West Coast the voice of a money trader in the giant Bank of America drawled, "thirteen and five eights."
5. Histories make man wise; poems witty; mathematics subtle; natural philosophy deep; morality grave; logic and rhetoric able to contend.
6. We will negotiate for peace, sacrifice for it; we will not surrender for it -- now or ever.
7. Both the United States and China demonstrate the potential of trade to improve the lives of our people.
8. If a small country were attacked, we would feel a moral obligation to help.
9. The country has embarked on its rural development programs.
10. If the nuclear death that threatens us all has to be and can be stopped by the efforts of all, the poverty that overwhelms most of the inhabitants of this earth also requires the united efforts of all.
11. Were I to do it, I should ask for help, too.
12. Moissl's not too concerned about maintaining price differentials for bathing suits -- local tastes in fashion, for instance, can justify ongoing price differentials.
13. Yes, a lot of your countrymen have gone there. Did you ever think of it?
14. Alone, Roosevelt could have accomplished little.
15. When I negotiate, I get nervous. When I get nervous, I eat.
16. This was a wealthy country, but it's been devastated by its leaders.
17. The dishes were passed and emptied, as were the jugs of yellow cider.
18. Wine or fish consumption seems to decrease risk, so fish may be brain food after all.
19. Here was an embarrassment of riches for the old gunfighter -- two engagements within his grasp! He could be the Lord Nelson of either one, but not of both; too far apart, as Bradford said.
20. They stood and stared at each other, pale as culprits.

## 段落练习一

International joint ventures are people intensive. It is the people relationships that are the glue that holds them together. Good people relationships between partners are the rudders which steer joint ventures through troubled waters.

Ideally, these relationships require continuity of the people involved in the development of joint ventures, certainly for a significant period of time during their creation and when they are getting off the ground, but ideally for some time thereafter. Joint ventures are basically partnerships and when the representatives of the partners change too frequently, matters often get off course, sometimes resulting in the forced dissolution of the joint venture. There is much "water over the dam" now in terms of joint ventures and one lesson that can be drawn from the experience is that "people" changes should be made with great care in the naming of company representatives responsible for working with foreign partners on international joint ventures. The fact of change in itself in these representatives frequently is just not a plus in the development of the joint venture relationship.

Joint ventures, in a number of cases, don't work out because the "people" relationships become unglued and/or the business can't be made profitable. With this in mind, international joint ventures should be structured to anticipate the worst contingencies. If this is done even though the contingencies don't occur, you can feel that your company's interests have been protected.

#### 段落练习二

Finally, proper tax planning both from the host country standpoint and the U.S. standpoint will improve your "keeping money" if, as you anticipate, the joint venture is profitable. Certainly at the outset the tax context will influence your decision as to whether to proceed with the joint venture at all. Suffice it to say that if it isn't such that you can return a reasonable profit you probably shouldn't proceed. But, if, as is more likely to be the case, you can adjust your income flows to avert the creation of excess tax credits that can't be used in the United States, you should incorporate this planning into your joint venture structure. Specifically, if it is advantageous for you in Germany for tax purposes because of foreign tax credit considerations to get royalty income, then you may wish to try to maximize this income flow to the fullest extent possible. And when, as in Brazil, dividend flows above a certain level (e.g. 36% of registered capital over a three year period) are subject to severe tax penalties, you certainly would not want to agree to a dividend plan with your partner which would call for dividends exceeding this level.

Joint ventures in most areas of the world are the wave of the future, but to ride this wave successfully, you will need to draw on the collective experience of your joint venture predecessors and to chart your course on such a way as to minimize the collective impact of host country and U.S. taxes. Joint ventures can indeed be profitable in the host country context, but it's your U.S. bottom line that will tell the real story of their success for you.