

2026年6月·第1套 英语六级阅读理解（四选一） 第2篇·51-55 题答案与解析

QUESTIONS & ANALYSIS • 阅读理解和解析

阅读理解和解析 · 51-55 题

本页 51-55 题的答案与逐题解析由懒笔记基于2026年6月·第1套 英语六级阅读理解（四选一）原卷逐题核对整理。与试卷排版同一卷面：先是 Directions 与 9 段原文（段首标 P1-P9 段号、逐段附中文翻译）；之后 5 道题逐题排列，每题英文题干与选项后紧接本题解析——题干与选项中译、答案、题型判定、题干拆句、定位句中英对照与逐选项对错归因。

真题卷第1套(2026-06) • 英语六级

Part III Section C (2)

Directions: There are 2 passages in this section. Each passage is followed by some questions or unfinished statements. For each of them there are four choices marked A), B), C) and D). You should decide on the best choice and mark the corresponding letter on **Answer Sheet 2** with a single line through the centre.

Passage Two

Questions 51 to 55 are based on the following passage.

P1 About a decade ago, the G-20, a forum of the world's biggest economies, agreed to crack down on multinational corporations' abusive use of tax havens. This resulted in a plan that aimed to curb practices that shielded a large chunk of corporate profits from tax authorities.

大约十年前，作为世界最大经济体论坛的二十国集团同意严厉打击跨国公司滥用避税天堂的行为。这促成了一项计划，旨在遏制那些使企业利润中的很大一部分逃避税务机关监管的做法。

P2 But, instead of reining in the use of tax havens—countries such as the Bahamas and Cayman Islands with very low or no effective tax rates—the problem has only gotten worse.

然而，避税天堂的使用非但没有得到遏制——避税天堂包括巴哈马和开曼群岛等实际税率极低或为零的国家和地区——这一问题反而变得更加严重。

P3 In a new study, we measured the excessive profits reported in tax havens that cannot be explained by ordinary economic activity such as employees, factories and research in that country. Our findings show a striking pattern of artificial shifting of paper profits to tax havens by corporations, which has been relentless since the 1980s.

在一项最新研究中，我们测算了避税天堂申报的超额利润，其中有一部分无法用该国的雇员、工厂和研发等正常经济活动来解释。我们的研究结果显示，企业将账面利润人为转移至避税天堂的现象十分明显，而且自20世纪80年代以来一直持续不断。

P4 We found that the world's biggest multinational businesses shifted 37% of the profits—\$969 billion—they earned in other countries to tax havens in 2019. The figure was less than 2% in the 1970s. The main reasons for the large increase were the growth of the tax avoidance industry in the 1980s and U.S. policies that made it easier to shift profits from high-tax countries to tax havens.

我们发现，2019年，全球最大的跨国企业将其在其他国家赚取的利润中的37%（9690亿美元）转移到了避税天堂。20世纪70年代，这一比例还不到2%。这一比例大幅上升的主要原因，是20世纪80年代避税行业的发展，以及美国的相关政策使得企业更容易将利润从高税率国家转移到避税天堂。

P5 We estimate that the amount of corporate taxes lost as a result reached 10% of total corporate revenue in 2019, up from less than 0.1% in the 1970s. In 2019, the total government tax loss globally was \$250 billion. U.S. multinational corporations alone accounted for about half of that, followed by the U.K. and Germany.

我们估计，2019年因此损失的企业税额已达到企业总收入的10%，而20世纪70年代还不到0.1%。2019年，全球政府税收损失总额为2500亿美元。其中，仅美国跨国公司就占了约一半，其后是英国和德国。

P6 How do policymakers fix this? So far, the world as a whole has been trying to solve this problem by cutting or scrapping corporate taxes in a very gradual way. In the past 40 years, the global effective corporate tax rate has fallen from 23% to 17%. At the same time, governments have relied more heavily on consumption taxes.

政策制定者应如何解决这一问题？到目前为止，世界各国总体上一一直试图通过非常渐进地削减或取消企业税来解决这一问题。在过去40年里，全球企业实际税率已从23%降至17%。与此同时，各国政府越来越依赖消费税。

P7 But the root cause of profit-shifting is the incentives involved, such as generous or lenient corporate tax rates in other countries. If countries could agree on a global minimum corporate tax rate of, say, 20%, the problem of profit-shifting would largely disappear, as tax havens would simply cease to exist.

但利润转移的根本原因在于相关激励措施，例如其他国家慷慨或宽松的企业税率。如果各国能够就全球最低企业税率达成一致，比如确定为20%，利润转移问题将基本消失，因为避税天堂将不复存在。

P8 This type of mechanism is exactly what more than 130 countries signed onto in 2021, with implementation of a 15% minimum tax set to begin soon in the EU, U.K., Japan, Indonesia and many other countries. The U.S. has notably not been able to pass this legislation.

这类机制正是2021年由130多个国家签署支持的方案；欧盟、英国、日本、印度尼西亚以及许多其他国家将很快开始实施15%的最低税率。值得注意的是，美国一直未能通过这项立法。

P9 Our research suggests implementing this type of tax reform is necessary in reversing the shift of ever-greater amounts of corporate profits to tax havens—instead of being taxed by the governments where they operate and create value.

我们的研究表明，实施这类税制改革对于扭转企业利润越来越多地流向避税天堂的趋势是必要的；这些利润本应由企业开展经营并创造价值所在国的政府征税。

题目与逐题解析

51. What do we learn about the G-20's agreement on curbing the use of tax havens?

- A) It has aggravated the problem in non-G-20 countries.
- B) It has taken a toll on countries such as Cayman Islands.
- C) It has failed to achieve the expected outcome.
- D) It has failed to result in any long-term plan.

我们从G20遏制避税天堂使用的协议中了解到什么？

- A) 加剧了非G20国家的问题。 B) 对开曼群岛等国家造成了损失。 C) 未能达到预期效果。
D) 未能形成任何长期计划。

【答案】 C (细节题)

【判型】 What do we learn about the G-20's agreement...? 询问关于该协议的事实信息，没有 infer/suggest/imply 等推断标志。

【拆句】 What do we learn about the G-20's agreement on curbing the use of tax havens? 为主谓宾结构，介词 on 后接动名词短语作后置修饰，整体无否定、比较等陷阱，平铺直叙。

【定位】 About a decade ago, the G-20, a forum of the world's biggest economies, agreed to crack down on multinational corporations' abusive use of tax havens. This resulted in a plan that aimed to curb practices that shielded a large chunk of corporate profits from tax authorities. But, instead of reining in the use of tax havens—countries such as the Bahamas and Cayman Islands with very low or no effective tax rates—the problem has only gotten worse.

大约十年前，世界最大经济体论坛 G-20 同意打击跨国企业滥用避税天堂的行为。这产生了一项计划，旨在遏制将大量企业利润 shield 在税务机关之外的做法。但是，非但没有遏制避税天堂的使用——例如巴哈马和开曼群岛等实际税率极低或为零的国家——问题反而变得更糟。

【选项】 A) 无中生有

原文只说 the problem has only gotten worse, 未限定问题恶化的地理范围; 选项凭空添加 non-G-20 countries.

B) 偷换概念

原文 countries such as the Bahamas and Cayman Islands 是 tax havens 的举例, 选项却把它们说成协议的受害者。

C) ✓ 正确

agreed to crack down on multinational corporations' abusive use of tax havens. This resulted in a plan that aimed to curb practices

↔ **the expected outcome**

the problem has only gotten worse ↔ **failed to achieve**

It has failed to achieve the expected outcome. 准确概括了 计划旨在遏制 与 问题反而恶化 之间的转折关系。

D) 与原文相反

原文 This resulted in a plan 明确说明协议产生了计划, 选项却说 failed to result in any long-term plan.

52. What mainly accounted for the large increase in the world's biggest multinational corporations' shift of profits to tax havens?

- A) Fluctuating tax rates globally.
- B) Lenient policies of the U.S.
- C) Heavy taxes imposed on them.
- D) Rapid growth of their business.

是什么主要导致世界上最大的跨国公司将利润转移至避税天堂的行为大幅增加?

A) 全球税率波动。 B) 美国宽松的政策。 C) 对它们征收的高额税款。 D) 其业务的快速增长。

【答案】 B (细节题)

【判型】 What mainly accounted for...? 直接询问导致某现象的主要原因, 属于因果型细节题。

【拆句】 What mainly accounted for the large increase in the world's biggest multinational corporations' shift of profits to tax havens? 中, mainly accounted for 是因果谓语, in... 是 the large increase 的后置定语, 整体问的是利润转移大幅增长的主因。

【定位】 The main reasons for the large increase were the growth of the tax avoidance industry in the 1980s and U.S. policies that made it easier to shift profits from high-tax countries to tax havens.

大幅增长的主要原因是 1980 年代避税产业的兴起, 以及美国政策使得将利润从高税率国家转移到避税天堂变得更容易。

【选项】 A) 无中生有

原文只提到全球有效企业税率从 23% 降至 17%，这是单向下降而非 fluctuating（波动），更非利润转移激增的主因。

B) ✓ 正确

U.S. policies that made it easier to shift profits from high-tax countries to tax havens ↔

Lenient policies of the U.S.

shift profits from high-tax countries to tax havens ↔ **shift of profits to tax havens**

Lenient policies of the U.S. 是 U.S. policies that made it easier to shift profits... 的同义概括。

C) 偷换概念

原文 high-tax countries 指税率较高的国家，选项却偷换为 Heavy taxes imposed on them（对企业征收重税），将国家属性错误地套到企业上。

D) 偷换概念

原文 growth 的主语是 the tax avoidance industry，选项却改成 their business（跨国企业业务），主体被替换。

53. What have policymakers been doing to prevent government tax loss?

- A) Reducing corporate taxes step by step.
- B) Scrapping consumption taxes gradually.
- C) Making joint efforts to levy corporate taxes.
- D) Adjusting global effective corporate tax rates.

政策制定者一直在采取什么措施来防止政府税收流失？

A) 逐步降低企业税。 B) 逐步取消消费税。 C) 共同努力征收企业税。 D) 调整全球有效企业税率。

【答案】 A （细节题）

【判型】 What have policymakers been doing...? 询问主体已采取的行动，属于事实型细节题。

【拆句】 What have policymakers been doing to prevent government tax loss? 为现在完成进行时，强调动作从过去持续到现在，to prevent... 表目的，句法较平实。

【定位】 So far, the world as a whole has been trying to solve this problem by cutting or scrapping corporate taxes in a very gradual way.

到目前为止，全世界作为一个整体，一直在试图通过以非常渐进的方式削减或取消企业所得税来解决这个问题。

【选项】 A) ✓ 正确

cutting or scrapping corporate taxes in a very gradual way ↔

Reducing corporate taxes step by step.

Reducing corporate taxes step by step. 是 cutting or scrapping corporate taxes in a very gradual way 的简洁同义改写。

B) 与原文相反

原文 governments have relied more heavily on consumption taxes 说明政府更依赖消费税，而非取消消费税。

C) 偷换概念

原文说 cutting or scrapping corporate taxes（削减或取消企业所得税），选项却说 making joint efforts to levy corporate taxes（联合征收企业所得税），方向相反且添加 joint efforts 这一未提及信息。

D) 以偏概全

原文 the global effective corporate tax rate has fallen from 23% to 17% 是削减企业所得税后的结果，选项却把它说成政策制定者'正在做的事'本身。

54. What does the author say would bring tax havens to an end?

- A) The alignment of corporate taxes with consumption taxes.
- B) The implementation of generous tax rates in all countries.
- C) The agreement on the root cause of global profit-shifting.
- D) The imposition of a global minimum corporate tax rate.

作者说什么将终结避税天堂？

- A) 使企业税与消费税保持一致。 B) 在所有国家实行优惠税率。
- C) 就全球利润转移的根本原因达成一致。 D) 征收全球最低企业税率。

【答案】 D (细节题)

【判型】 What does the author say would bring tax havens to an end? 直接询问作者提出的条件与结果，没有 infer/suggest 等推断标志。

【拆句】 What does the author say would bring tax havens to an end? 中，What 引导宾语从句，would bring... to an end 是固定短语表'使...终结'，整体询问作者提出的充分条件。

【定位】 If countries could agree on a global minimum corporate tax rate of, say, 20%, the problem of profit-shifting would largely disappear, as tax havens would simply cease to exist.

如果各国能就比如说 20% 的全球最低企业所得税率达成一致，利润转移问题就会基本消失，因为避税天堂将不复存在。

【选项】 A) **无中生有**

原文 P6 提到企业所得税与消费税并存，但从未说二者需要 alignment（协调一致）来终结避税天堂。

B) **与原文相反**

原文 the root cause of profit-shifting is the incentives involved, such as generous or lenient corporate tax rates in other countries 指出慷慨/宽松税率是问题根源，而非解决方案。

C) **偷换概念**

原文说要 agree on a global minimum corporate tax rate，选项偷换为 agree on the root cause of global profit-shifting，对象完全不同。

D) **✓ 正确**

agree on a global minimum corporate tax rate ↔

The imposition of a global minimum corporate tax rate.

tax havens would simply cease to exist ↔ **bring tax havens to an end**

The imposition of a global minimum corporate tax rate. 对应 agree on a global minimum corporate tax rate，是使避税天堂消失的条件。

55. What could be expected of the global problem of profit-shifting in the near future?

- A) It would be solved with more countries cutting tax rates.
- B) It would end with governments' awareness of its severity.
- C) It would cease to exist with worldwide corporate support.
- D) It would continue because of noncooperation from the U.S.

预计全球利润转移问题在不久的将来会怎样？

- A) 随着更多国家降低税率，这一问题将得到解决。
- B) 随着各国政府意识到其严重性，这一问题将会结束。
- C) 随着全球企业的支持，这一问题将不复存在。
- D) 由于美国不合作，这一问题将会持续下去。

【答案】 **D** （推断题）

【判型】 What could be expected of... in the near future? 要求根据文中当前事实推断未来趋势，含有 could / expected / near future 等推断与未来指向词。

【拆句】 What could be expected of the global problem of profit-shifting in the near future? 中，could be expected of 表示'对...可以预期什么'，in the near future 限定时间范围，整体为推断语气。

【定位】 This type of mechanism is exactly what more than 130 countries signed onto in 2021, with implementation of a 15% minimum tax set to begin soon in the EU, U.K., Japan, Indonesia and many other countries. The U.S. has notably not been able to pass this legislation. Our research suggests implementing this type of tax reform is necessary in reversing the shift of ever-greater amounts of corporate profits to tax havens—instead of being taxed by the governments where they operate and create value.

这种机制正是 130 多个国家在 2021 年签署的，15% 最低税的实施即将在欧盟、英国、日本、印度尼西亚和许多其他国家开始。但美国显然未能通过这项立法。我们的研究表明，实施这种税收改革对于扭转企业利润越来越多地流向避税天堂的趋势是必要的——这些利润本应由其运营和创造价值所在地的政府征税。

【选项】 A) 与原文相反

原文 P6-P7 指出削减企业所得税是过去做法且未解决问题，作者主张的是全球最低税率而非继续减税。

B) 无中生有

原文未提及 governments' awareness of its severity（各国政府对其严重性的认识）会终结该问题。

C) 无中生有

原文讨论的是各国政府的政策行动，未提及 worldwide corporate support（全球企业支持）会终结利润转移。

D) ✓ 正确

The U.S. has notably not been able to pass this legislation. ↔

because of noncooperation from the U.S.

implementing this type of tax reform is necessary in reversing the shift of ever-greater amounts of corporate profits to tax havens

↔ **It would continue**

It would continue because of noncooperation from the U.S. 从 美国未通过立法 与 改革对扭转趋势必要 推得，未跨步。

SENTENCE INSIGHTS • 句子精讲

15 句真题句逐层精讲

下列真题句各有独立的句子解析页——中文翻译、结构树逐层拆解、成分与时态、考点讲解与真题高频词。点击句子进入完整解析。

This resulted in a plan that aimed to curb practices that shielded a large chunk of corporate profits from tax authorities.

第1段，第2句

“主句 + 宾语 + 定语从句修饰宾语 + 嵌套定语从句”在各类英语考试阅读中高频出现，掌握该句型的拆解方法具有极高的迁移价值。

In a new study, we measured the excessive profits reported in tax havens that cannot be explained by ordinary economic activity such as employees, factories and research in that country.

第3段，第1句

“主句 + 后置分词短语 + 限制性定语从句 + 举例介词短语”是四六级与考研阅读中极具代表性的学术论文句式，掌握后复用价值极高。

Our findings show a striking pattern of artificial shifting of paper profits to tax havens by corporations, which has been relentless since the 1980s.

第3段，第2句

主句带长后置定语、句末加逗号带 'which' 引导非限制性定语从句补充说明，是四六级与考研阅读学术真题中最常见的句型结构之一，极具迁移价值。

The main reasons for the large increase were the growth of the tax avoidance industry in the 1980s and U.S. policies that made it easier to shift profits from high-tax countries to tax havens.

第4段，第3句

句中 'make it + 宾补 + 真实宾语' 的形式宾语结构以及 'nouns + that ...' 限定性定语从句是学术英语与各类英语考试高频出现的典型句式，迁移价值极高。

We estimate that the amount of corporate taxes lost as a result reached 10% of total corporate revenue in 2019, up from less than 0.1% in the 1970s.

第5段，第1句

句式非常标准典型，属于四六级及考研阅读中高频出现的“主语 + 观点谓语 + that 宾语从句（含数据趋势对比）”学术与新闻常考句型。

U.S. multinational corporations alone accounted for about half of that, followed by the U.K. and Germany.

第5段，第3句

"主句 + 过去分词短语 (followed by...) 作后置补充说明" 是四六级与考研英语阅读中极其常见且典型的常考句式，具有很高的迁移与复用价值。

So far, the world as a whole has been trying to solve this problem by cutting or scrapping corporate taxes in a very gradual way.

第6段，第2句

"时间状语 + 主语 + 完成进行时谓语 + 不定式 + by 引导的手段状语"是各类阅读理解和写作中极其高频出现的典型句式，具有很强的可迁移性。

If countries could agree on a global minimum corporate tax rate of, say, 20%, the problem of profit-shifting would largely disappear, as tax havens would simply cease to exist.

第7段，第2句

本句是考研与四六级阅读中极具代表性的'条件从句 + 主句 + 原因从句'结构，且融合了虚拟语气表达，复用与迁移价值极高。

This type of mechanism is exactly what more than 130 countries signed onto in 2021, with implementation of a 15% minimum tax set to begin soon in the EU, U.K., Japan, Indonesia and many other countries.

第8段，第1句

句子采用了典型的表语从句结构与句末伴随状语搭配，非常符合四六级与考研英语真题的长难句考查习惯。

The U.S. has notably not been able to pass this legislation.

第8段，第2句

"be able to do" 及其完成时态表达在各类英语考试阅读中极为高频，且副词置于助动词之后的否定结构也是极为标准的规范书面语句式。

Our research suggests implementing this type of tax reform is necessary in reversing the shift of ever-greater amounts of corporate profits to tax havens—instead of being taxed by the governments where they operate and create value.

第9段，第1句

“主语 + 动词 + 宾语从句 + 介词短语修饰 + 定语从句末尾修饰”是英语阅读真题中最典型的复杂长难句句型之一。掌握此类句子的层级拆解与成分划分方法，可大量迁移至其他真题长难句中。

It has taken a toll on countries such as Cayman Islands.

第51题，B

句型结构为非常标准的“主语 + 谓语 + 宾语 + 介词短语状语”，在各类阅读考试中高频出现，具有良好的可迁移性。

It has failed to achieve the expected outcome.

第51题，C

“主语 + fail to do sth”是表达未能达到某种结果的经典句型，在各类英语考试阅读理解中高频出现，具有极高迁移价值。

What does the author say would bring tax havens to an end?

第54题 题干

该句型在四六级和考研阅读题干与选项中高频出现（如 “What does the author suggest ...”），是测试长难句理解与题干分析精度的代表性结构。

It would be solved with more countries cutting tax rates.

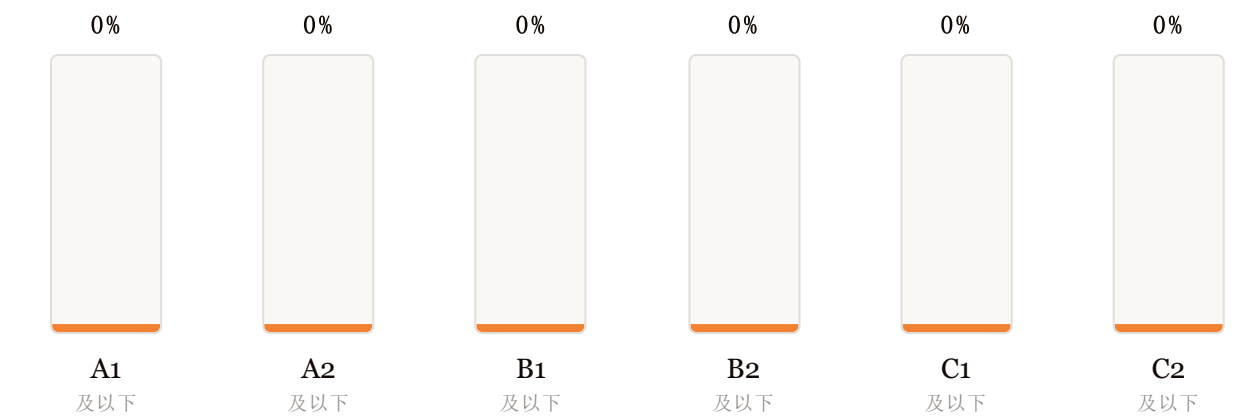
第55题，A

“with + 复合宾语”作状语表示条件或伴随是各类英语考试的高频常考句式，高度典型且复用迁移价值极高。

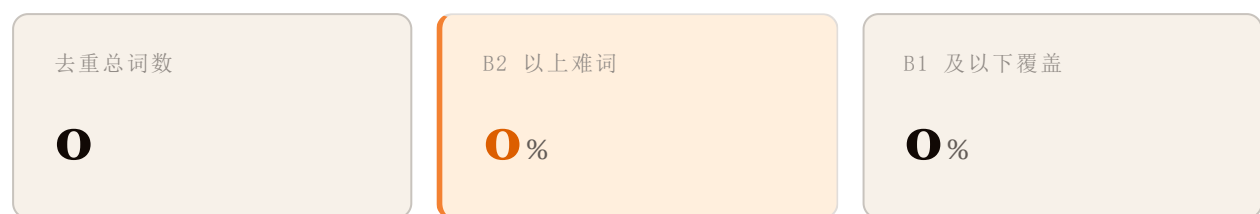
VOCABULARY • 词汇难度分布

全文 0 词按 CEFR 难度累积覆盖

全文去重后共 0 个单词，按欧框 CEFR 等级统计。每根柱表示「该等级及以下」的累积占比（CDF），最右一柱为 100%。B2 以上（C1/C2）为高阶词，本篇共 0 个 · 约 0%。



每柱为「按 CEFR 等级及以下」的累积覆盖率 (CDF) · 数据为全文去重词 0 个 · 末柱为 100%



英语六级 2026年6月·第1套 · 全卷构成

Part I	写作	题目解析 →
Part II	听力	题目解析 →
Part III Section A	完形填空（选词填空）	题目解析 →
Part III Section B	长篇阅读（信息匹配）	题目解析 →
Part III Section C	阅读理解（四选一）	题目解析 →
Part III Section C (2)	阅读理解（四选一）	本题
Part IV	汉译英（段落翻译）	题目解析 →