

新航道考研名师李传伟考研英语冲刺30天第二十三天 PDF转换可能丢失图片或格式，建议阅读原文

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第二十三天：完型模拟练习 经过前面的总结与反思，从今天开始进入练习阶段。

后面所有练习主要用于帮助考生复习考试知识点、熟悉考试程序与练习时间控制，并无押题的目的。

Many families feel it is only natural to boost the amount they hand on to the next generation by taking whatever legal steps they can to avoid inheritance tax. By not paying, these families might 1, they are 2 the life chances of their successors, increasing their ability to afford 3 on homes, 4 debt, meet the cost of university fees and higher education, or 5 in their own businesses. 来源：考试大

Another point of view, 6, is that by avoiding tax on wealth they are 7 a system that 8 the life chances of an entire generation. John Whiting, of Pricewaterhouse Coopers, says: 'The question of whether, if you have saved away for years, this 9 be returned to the pot is part of a broader philosophical 10.'

来源：考试大 Inheritance tax is charged at 40 per cent on estates 11 more than £ 263,000 for the tax year 2004-2005. Most accountants consider the tax as, in effect, 12 because of the 13 of ways of 14 it. Increases in house prices over recent years have swelled the estates of people who would not consider themselves 15. Since 1997, the average UK house price expressed as a percentage of the IHT threshold has 16 from 32 per cent to around 65 per cent. The bank HBOS says 2 million UK householders are now 17 the tax on their estates amazingly because

of the value of their homes. 18 Michael Moloco of solicitor Hunters  
PSM 19: ' Basically, IHT is something that 20 owners of most urban  
three-bed family homes. ' 1. [A] claim [B] pronounce [C]  
complain [D] argue来源：考试大2. [A] boosting [B] diminishing  
[C] strengthening [D] manipulating3. [A] withdrawals [B]  
compensations [C] returns [D] deposits4. [A] prevent [B] avoid [C]  
restrict [D] resume5. [A] invest [B] risk [C] accomplish [D] profit来源  
：考试大6. [A] but [B] furthermore [C] however [D] and来源  
：考试大7. [A] subscribing to [B] turning to [C] capitalizing on  
[D] counting on8. [A] understands [B] undermines [C] underlines  
[D] underlies9. [A] would [B] should [C] ought [D] shall来源：考  
试大10. [A] statement [B] argument [C] proposal [D]  
maintenance11. [A] valuing [B] worth [C] priced [D] costing12. [A]  
reluctant [B] gloomy [C] voluntary [D] beneficial13. [A] shortage  
[B] absence [C] myriad [D] avoidance14. [A] evading [B] invading  
[C] utilizing [D] expending15. [A] abundant [B] fortunate [C]  
wealth [D] well-fed16. [A] arisen [B] risen [C]elevated [D]  
inflated17. [A] vulnerable to [B] susceptible to [C] liable to [D]  
subject to18. [A] So [B] Since [C] Thus [D] As来源：考试大19.  
[A] interprets [B] assumes [C] suggests [D] makes20. [A] affects [B]  
effects [C] benefits [D] rejects来源：考试大答案：DADBA  
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