



Agencia Tributaria

TRIBUNAL PRUEBAS SELECTIVAS  
AL CUERPO SUPERIOR DE INSPECTORES  
DE HACIENDA DEL ESTADO

**OPOSICIÓN AL CUERPO SUPERIOR DE INSPECTORES DE  
HACIENDA DEL ESTADO**

(CONVOCATORIA RESOLUCIÓN DE 16 DE NOVIEMBRE DE 2018, BOE 22 DE  
NOVIEMBRE DE 2018)

**EJERCICIO DE IDIOMAS**

**INGLÉS**

**13 de abril de 2019**

**Nota: En el test, las respuestas incorrectas no penalizan.**

1. This is my first time in London. .... you believe it?
  - a. Did
  - b. Are
  - c. Can
  - d. Have you
  
2. ....are you going to stay at Madrid?
  - a. How much
  - b. When
  - c. What
  - d. How long
  
3. We are hungry. We haven't .... much today.
  - a. Eaten
  - b. Eat
  - c. Ate
  - d. Do
  
4. His political views are completely opposite ...mine
  - a. To
  - b. As
  - c. Form
  - d. Than
  
5. I can't go out this weekend. I have to look... my sister.
  - a. Up
  - b. On
  - c. After
  - d. Down
  
6. It's time...
  - a. To wake up
  - b. Waking up
  - c. To waking up
  - d. To waken up
  
7. Don't walk so fast! I can't ...
  - a. Keep on you
  - b. Keep up with you.
  - c. Keeping you up
  - d. Keep of you

8. It is very cold in here, is the.....on?  
a. Cooler  
b. Calefactory  
c. Heating  
d. Heated
9. I am very glad to see you. We haven't met ... ages.  
a. During  
b. For  
c. Since  
d. The
10. We arrived... Venizelos airport on Tuesday afternoon:  
a. in  
b. at  
c. on  
d. by
11. She is looking forward...that report:  
a. to see  
b. seeing  
c. see  
d. to seeing
12. Have you sent that e-mail to Mrs. Hartman? Yes, I've...done that:  
a. still  
b. already  
c. yet  
d. now
13. We can't get there by 3:00 pm. There is...time:  
a. few  
b. too little  
c. too much little  
d. too few
14. We've been working in the new building... over a year.  
a. at  
b. on  
c. for  
d. of

15. Don't forget...the rubbish
- To put out
  - putting out
  - to putting out
  - put out
16. You can meet me...you like
- whenever
  - soon
  - always
  - whatever
17. That's the...of my worries, it'll never happen
- fewer
  - less
  - last
  - least
18. How long have you worked there? I don't remember... you before
- did meet
  - meeting
  - to meeting
  - to meet
19. As I didn't have time to do my hair myself, I... at the hairdresser's
- had it done
  - had it did
  - did it did
  - had done it
20. By this time tomorrow I ...my tooth out, and no more pain!
- will have
  - will have had
  - are having
  - will had had
21. It was so nice seeing Kaja again! We should have called her...
- months back
  - for months
  - since months
  - in months

22. Choose the correct sentence:
- I told her what she finished the exercise
  - I told her to finish the exercise
  - I told she finish the exercise
  - I told her that she finished the exercise
23. He wrote the story... He really is very clever
- by his own
  - on his own
  - on himself
  - by his ownership
24. Let's go for a walk in the mountains...
- Don't we?
  - Let us?
  - Shall we?
  - Will we?
25. If I...you, I'd take the risk
- am
  - have been
  - were
  - would be
26. Michael... Madrid in the morning
- to leaving
  - leaves for
  - is leaving for
  - leave for
27. If you had asked me...to the meeting with you
- I might had gone
  - I might have been
  - I might have gone
  - I might would have

28. Andrew is a... he is always watching tv in the sofa

- a. tough cookie
- b. coach potato
- c. big cheese
- d. rotten Apple

29. He's very cautious: he thinks carefully before he decides to do something.  
He is...:

- a. circumspect
- b. considerate
- c. easygoing
- d. selfish

30. He ... very close to me

- a. Used to be
- b. Use be
- c. Was using
- d. uses

**The prohibition of abusive practices in the sphere of VAT is applicable regardless of a national measure giving effect to it in Member States**

1. Mr Cussens, Mr Jennings and Mr Kingston jointly owned a development site in Ireland on which they constructed 15 holiday homes intended for sale.
2. Before making the sales, those co-owners carried out, in 2002, a number of transactions with a company associated with them, namely Shamrock Estates. On 8 March 2002 they entered into two leases with that company, namely (i) a lease by which they granted it those properties for a term of 20 years and one month from that date ('the long lease') and (ii) a lease under which Shamrock Estates leased the properties back to them for a term of two years.
3. On 3 April 2002 those two leases were extinguished by mutual surrender of the lessees, and the co-owners therefore recovered full ownership of the properties. In May 2002 the co-owners sold all the properties to third parties, who acquired full ownership of them. Under Irish VAT legislation, no VAT was payable on those sales, as the properties had previously been the subject of a first supply on which VAT was chargeable, when the long lease was granted. VAT was chargeable only on the long lease.
4. By tax assessment of 27 August 2004, the Irish tax authority (the Revenue Commissioners) asked the co-owners to pay additional VAT, in respect of the property sales carried out in May 2002. The Revenue Commissioners took the view that the leases constituted a first supply artificially created in order to avoid the subsequent sales being liable to VAT and that supply should therefore be disregarded for the purposes of assessing VAT.
5. The co-owners appealed against that decision. The High Court (Ireland) held that, as the leases lacked commercial reality, they constituted an abusive practice within the meaning of the case-law stemming from the judgment of the Court of Justice in *Halifax*.<sup>1</sup> It held that the principle that abusive practices are prohibited, as resulting from that case-law, requires abusive measures to be redefined in accordance with reality, even in the absence of national legislation transposing that principle.
6. The Supreme Court (Ireland), before which the co-owners brought an appeal, asked the Court of Justice whether that principle is capable, regardless of a national measure giving effect to it in the domestic legal order, of being applied directly in order to refuse to exempt sales of immovable property from VAT. In addition, the Supreme Court raised the issue whether such application of the principle was consistent with the principles of legal certainty and of the protection of legitimate

expectations, given that the transactions at issue were carried out before the judgment in *Halifax* was delivered.

7. In today's judgment, the Court observes, first of all, that the principle that abusive practices are prohibited, as applied in the judgment in *Halifax* to the provisions of the VAT Directive, is not a rule established by a directive. On the contrary, that principle is based on settled case-law that, first, EU law cannot be relied on for abusive or fraudulent ends and, secondly, the application of EU legislation cannot be extended to cover abusive practices by economic operators.
8. The Court explains next that that case-law has been formulated in various areas of EU law. Furthermore, the principle that abusive practices are prohibited is applied to the rights and advantages provided for by EU law irrespective of whether those rights and advantages have their basis in the Treaties, in a regulation or in a directive. Thus, according to the Court, the principle in question displays the general, comprehensive character which is naturally inherent in general principles of EU law. Consequently, it may be relied on against a taxable person to refuse him, inter alia, the right to exemption from VAT, even in the absence of provisions of national law providing for such refusal.
9. Finally, the Court confirms that such application of the principle that abusive practices are prohibited is consistent with the principles of legal certainty and of the protection of legitimate expectations, even if its application concerns transactions carried out before the judgment in *Halifax* was delivered.