



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 2019, BOE 26 DE NOVIEMBRE DE 2019)

**EJERCICIO DE IDIOMAS**

**INGLÉS**

20 de septiembre de 2020

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

1. Can I have...cup of tea?
  - a. another
  - b. two
  - c. which
  - d. an
  
2. All their books ... on the table.
  - a. is
  - b. have
  - c. has
  - d. are
  
3. My birthday is in ... .
  - a. Now
  - b. december
  - c. October
  - d. Yesterday
  
4. The girl is ... a horse.
  - a. driving
  - b. riding
  - c. run
  - d. draw
  
5. How ... did you take to finish the exam?
  - a. much
  - b. time
  - c. many
  - d. long
  
6. ... do you play tennis? I play tennis every Saturday morning.
  - a. Where
  - b. Why
  - c. Who
  - d. When
  
7. To get by
  - a. to succeed with the least possible effort or accomplishment
  - b. to avoid being caught by someone
  - c. to cross a bridge or a ford
  - d. to come or go again to a person, place, or condition

8. I study ... pass the exam.
- so
  - to
  - for
  - when
9. There is ... food in the fridge, in case you are hungry.
- any
  - a
  - some
  - an
10. My room is ... than yours.
- big
  - bigger
  - more big
  - grander
11. Where's Julia's room? ... room is upstairs.
- Your
  - His
  - Their
  - Her
12. ... car is this? This is John's car.
- Whose
  - Who
  - Where
  - When
13. I'm going to ... a cake.
- do
  - make
  - toast
  - cooking
14. I haven't phoned home ... Thanksgiving.
- from
  - when
  - to
  - since

15. She ... a raincoat and furthermore, she carried out an umbrella.

- a. were wearing
- b. wore
- c. wears
- d. wear

16. Ann is my sister. I am her brother. We are ....

- a. sons
- b. daughters
- c. siblings
- d. aunts

17. When I arrived, they ... tv.

- a. were watching
- b. are watching
- c. is watching
- d. was watching

18. Can I ... the window? It's too hot here today.

- a. to open
- b. opening
- c. opens
- d. open

19. I don't like ... .

- a. to swimming
- b. swimming
- c. swam
- d. swim

20. ... buy this house?

- a. Do you want to
- b. Have you got
- c. Do you like when
- d. Haven't to go to

21. We misunderstood the business. It is a ....

- a. big fish
- b. big deal
- c. bigger
- d. expensive one

22. The family has decided to replace the ... bicycles.

- a. children's
- b. childrens's
- c. child'
- d. childrens

23. Inflation has fallen... 5% for the first time in three years.

- a. above
- b. of
- c. below
- d. as

24. ... apples?

- a. Do she like
- b. Likes she
- c. Does she likes
- d. Does she like

25. It's the most beautiful house ....

- a. I've ever see
- b. I've ever seen
- c. I've ever saw
- d. I've never see

26. Back ... 2016, I started my business.

- a. in
- b. on
- c. from
- d. at

27. Last year I ... to go to the gym

- a. start
- b. begin
- c. began
- d. went

28. I'm looking forward ... you.

- a. to seeing
- b. seeing
- c. to see
- d. seeying

29. There was a crash on the motorway so the traffic was held ....

- a. in
- b. up
- c. on
- d. about

30. "*The action of buying and selling goods and services*" is the definition of:

- a. finance
- b. accounting
- c. mortgage
- d. trade

Fair taxation is central to the EU's social and economic model and its sustainability. It is essential for sustainable revenues, a competitive business environment and overall taxpayer morale. It is crucial to meet some of the EU's core objectives, including a just society, a strong Single Market with sustainable revenues, a level-playing field for all companies, and a stable economy built on growth, jobs and investment. For those reasons, President von der Leyen has stressed that a fair tax system, where everybody pays their fair share, is one of the priorities for the Commission. In view of the global recovery, it is equally important for partner countries that the recovery is supported by domestic resource mobilization with a functioning taxation system at the heart of it. This will help in addressing the socio-economic consequences of the COVID-19 crisis.

The European Parliament has also repeatedly called for EU action to clamp down on harmful tax competition and aggressive tax planning and to tackle tax havens, for fairer and more effective taxation and to reduce the risk of money laundering. The agenda for fair taxation will be all the more important in the months and years ahead, as the EU works to recover from the fallout of the COVID-19 crisis and to accelerate the green and digital transition. It will be crucial for stable public revenues, a healthy business environment and investment in public services, correcting market failures, and sending the right price signals for sustainable consumption, which will help to pave the way for a swift and sustainable recovery across the EU and beyond, as stressed in the recent Commission Communication 'Europe's moment: Repair and Prepare for the Next Generation'.

Tax good governance is the foundation on which fair taxation is built. Broadly, tax good governance encompasses tax transparency, fair tax competition, the absence of harmful tax measures and the application of internationally agreed standards. In recent years, there has been significant action – at EU and international level – to strengthen these principles and to ensure that they are upheld.

The Commission has pushed an ambitious agenda to improve tax good governance and clamp down hard on tax abuse, in the EU and beyond. As a result, Member States are now equipped with a robust tax transparency framework, common anti-tax avoidance measures and a new mechanism for resolving tax disputes. Enhanced transparency requirements for legal entities and arrangements have reduced risks of misuse for tax avoidance. Tax crimes have been added to the scope of predicate offences to money laundering and all professionals offering advice or assistance on tax matters are now subject to EU

anti-money laundering/countering the financing of terrorism obligation to reduce criminals' avenues to launder their illicit proceeds. Through state aid cases and European Semester recommendations, the Commission has challenged harmful competition and called out unfair tax practices. In addition, Member States continue to peer review each others' tax regimes, under the Code of Conduct on Business Taxation ("Code"), to ensure that they comply with the principles of fair tax competition.

In parallel, the EU has worked to promote higher levels of tax good governance internationally too. It has strongly supported the OECD's work on tax transparency and Base Erosion and Profit Shifting (BEPS), and set an example globally by integrating the new global norms into EU law. Many of the new initiatives implemented at EU level have an external element – including Country-by-Country Reporting, the common hybrid mismatch rules and requirements for tax advisors to report tax-planning schemes. In addition, by launching the work on the fair taxation of the digital economy, the EU helped to provide new impetus into international discussions on this issue.