



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 15 DE ABRIL DE 2021 (BOE 26 DE ABRIL
DE 2021)

EJERCICIO DE IDIOMAS

INGLÉS

25 DE SEPTIEMBRE DE 2021

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

1. Por favor, traduzca "Me siento mal."
 - a) I feel badly
 - b) I feel bad
 - c) I fel bad
 - d) I feel me bad

2. Por favor, traduzca "Es un coche rojo."
 - a) It is a red car
 - b) Is not a red car
 - c) It´s a car red
 - d) It is a red card

3. She _____ come tomorrow, but it´s highly improbable.
 - a) could
 - b) can
 - c) might
 - d) may

4. I can´t speak now. I´ll call you _____ later.
 - a) up
 - b) on
 - c) over
 - d) back

5. " _____ I see your papers, please?" asked the policeman.
 - a) Might
 - b) May
 - c) Must
 - d) May have

6. He admitted having stolen the money:
 - a) "I steal the money," he said
 - b) "I´ll steal the money," he said
 - c) "I´d steal the money", he said
 - d) "I stole the money," he said

7. Por favor, traduzca "Creo que sí."

- a) I think yes
- b) I think so
- c) Yes
- d) No

8. The sponge _____ most of the water

- a) ate
- b) absorbed
- c) digested
- d) exhausted

9. They always criticise her behind her _____

- a) back
- b) head
- c) leg
- d) mouth

10. It happened ages ago. I _____ in New York at the time.

- a) will have work
- b) was working
- c) had worked
- d) will work

11. I _____ enjoy going horse-riding when I was younger.

- a) would
- b) had
- c) used to
- d) will

12. Paris has some great museums _____ you can see the impressionist painters.

- a) where
- b) which
- c) that
- d) who

13. Please will you pass me _____ grapes?

- a) littles
- b) Joseph'
- c) some
- d) lots

14. I could talk to him but he doesn't come here often, _____ he?

- a) does
- b) doesn't
- c) do
- d) don't

15. I _____ Julia to tell her as soon as we arrive at the hotel.

- a. going to call
- b. calling
- c. 'll call
- d) 'm call

16. The girl was _____ the bus and _____ boyfriend was driving.

- a) in/his
- b) on/her
- c) on/his
- d) over/his

17. Mary, _____ to come next month?

- a) could you
- b) will you be able
- c) can you
- d) Wall be able

18. I need _____ help from you.

- a) at
- b) many
- c) no
- d) a few

19. The lights are all out. Everyone _____ asleep.

- a) must be
- b) have be
- c) cannot be
- d) would

20. We _____ France five times during the 1980s.

- a) used to visit
- b) would visit
- c) will visit
- d) visited

21. There isn't _____ homework today.

- a) any
- b) a
- c) on
- d) the

22. This parking is free. You _____ to park your car there.

- a) needn't to pay
- b) don't have to pay
- c) doesn't need pay
- d) has to pay

23. This is the film _____ I talked to you about.

- a) that
- b) whose
- c) whom
- d) what

24. "Who was the man you were talking to?"

"He's the man _____ home we stayed in last summer."

- a) who's
- b) whose
- c) that his
- d) where his

25. We _____ into the state of the Swedish car industry.

- a) did some researches
- b) made some research
- c) made research
- d) did some research

26. You can still do it but you are running _____ of time.

- a) in
- b) at
- c) around
- d) out

27. How old are you? I _____ 30 years old in two weeks.

- a) being
- b) am
- c) will be
- d) will have been

28. I really _____ all the help you've given us.

- a) rely
- b) cheer
- c) appreciate
- d) appeal

29. Try not to kick the ball over the fence. The neighbors _____ get angry.

- a) should
- b) must
- c) ought to
- d) could

30. The hotel _____ by October of next year.

- a) will have been built
- b) is built
- c) has been building
- d) will built

Towards a more efficient and democratic decision making in EU Tax policy

Taxation is essential to the functioning of our society and a key instrument of public policy at all levels of governance. It is the primary source of revenue for governments and is central to securing an efficient and stable economy in a fair and inclusive society. This is why measures aimed at coordination, approximation or harmonisation of national legislations in the field of taxation are an important tool for policy at EU level, within the bounds set by the Treaties and in line with the principle of subsidiarity. Therefore, already the 1957 Treaty establishing the European Economic Community provided for the legal bases for such measures, as a necessary element for European integration. Initially, EU tax policy focussed mostly on removing obstacles to the Single Market and on preventing distortions to competition. This led to a number of success stories, such as legislation to minimise double taxation for cross-border businesses, which have been instrumental to building the Internal Market.

For many years, legislation in the field of taxation has been closely linked to national sovereignty, due to its role in national revenues, budgets and policy choices. Member States have defended this sovereignty and seen decision-making based on unanimity, entailing the possibility of a national veto, as a means of protecting it. As a result, the Treaties retained the general rule that the Council must decide unanimously on proposals in the area of taxation before they can be adopted at EU level, a requirement suited to a smaller Union with limited integration, a more traditional economy and fewer cross-border challenges than the current Union.

New challenges that have emerged, in the EU and globally, have exposed the limits of unanimity in tax policy at both EU and national levels. In today's larger, modern and more integrated EU, a purely national approach to taxation no longer works and unanimity is neither a practical nor an effective way of decision-making. National and common interests are intertwined. The increased mobility of businesses and citizens means that one Member State's tax decisions can significantly affect the revenues of the others and the scope to make their own policy choices. Globalisation and digitalisation have created common challenges that need common solutions. External competitive pressures, such as the recent US tax reform, require Member States to act together to safeguard the interests of the Union by reinforcing the competitiveness of the EU tax system. Coordinated EU action in taxation is essential to protect Member States' revenues and ensure a fair tax environment for all. In order to keep pace with today's rapidly changing environment, EU tax policy must be able to react and adapt quickly. However, this is not possible when unanimity is the rule. Issues

that could perhaps afford to be deliberated over several years in the past, today may need to be brought to conclusions in a matter of months. The scale of challenges facing Member States today means that important decisions should not be allowed to be blocked by one single Member State.

Taxation is the last EU policy area where decision-making exclusively relies on unanimity.