



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 19 DE MAYO DE 2022 (BOE 25 DE MAYO
DE 2022)

EJERCICIO DE IDIOMAS

INGLÉS

13 de noviembre de 2022

- 1) When did Mary _____ college?
 - a) graduate
 - b) graduate from
 - c) graduating
 - d) graduating form

- 2) Madrid is a large city, _____?
 - a) aren't it
 - b) doesn't it
 - c) wont it
 - d) isn't it

- 3) He usually has dinner at _____. (10:30)
 - a) half past ten
 - b) ten past thirty
 - c) thirty past ten
 - d) thirty to ten

- 4) Do you enjoy _____?
 - a) study
 - b) to studying
 - c) studying
 - d) to study

- 5) Do you have _____ to do this afternoon? If not, I'd like to take you to the theater.
 - a) many works
 - b) much work
 - c) much works
 - d) many work

- 6) We _____ leave now or we will be late.
 - a) may
 - b) must
 - c) can
 - d) will

- 7) Rob has trouble _____.
 - a) remember all the laws
 - b) to remembering all the laws
 - c) to remember all the laws
 - d) remembering all the laws

- 8) _____ company is a company that is controlled by another company.
- a) A conglomerate
 - b) A subsidiary
 - c) A parent
 - d) A merged
- 9) When will the conference _____?
- a) take on
 - b) take place
 - c) hold on
 - d) hold place
- 10) If you disagree with the _____ findings, you can fill an appeal.
- a) revision
 - b) inspection
 - c) audit
 - d) parallel
- 11) The meeting was held _____.
- a) on Monday
 - b) in Monday
 - c) with Monday
 - d) at Monday
- 12) I can't believe what you say. You _____ kidding me!
- a) must
 - b) have got to be
 - c) can be
 - d) must not
- 13) Sam was happy to be _____ such a famous person.
- a) introduced at
 - b) introduced
 - c) introduced with
 - d) introduced to
- 14) The costs of electricity, water and other basic services are known as _____.
- a) basic goods
 - b) installments
 - c) taxes
 - d) utilities

- 15) They are going to _____ a study in order to reduce air pollution.
- a) check out
 - b) carry out
 - c) break down
 - d) bring up
- 16) Japanese houses are made of wood, so they easily _____.
- a) catch the fire
 - b) catch with fire
 - c) catch on fire
 - d) catch to fire
- 17) I need to _____ a book from the library.
- a) buy
 - b) sell
 - c) borrow
 - d) lend
- 18) You're lying! I _____ you!
- a) don't believe
 - b) am not believing
 - c) not believe
 - d) believe
- 19) I like that car, but it's _____ than this one.
- a) expensiver
 - b) expensive
 - c) more expensive
 - d) Expensivist
- 20) The lowering in the value of a given item in a business inventory is called _____.
- a) discount
 - b) depreciation
 - c) amortization
 - d) sale

- 21) It always rains _____ March.
- a) on
 - b) in
 - c) at
 - d) once
- 22) _____ is a collection of investments that include different risk levels and return opportunities.
- a) A face value
 - b) A hedge fund
 - c) A financial institution
 - d) An investment portfolio
- 23) Sara is _____ clever. She passed all of her exams with high marks.
- a) enough
 - b) fairly
 - c) extremely
 - d) Much
- 24) If the Value Added Tax end-of-year return shows a debit balance, the trader may opt to _____ it against its return for the next financial year.
- a) delay
 - b) offset
 - c) compensate
 - d) apply
- 25) Don't worry, you are not late. The chairman _____ the meeting.
- a) has not started
 - b) has not start
 - c) hadn't begin
 - d) have begin
- 26) John _____ at the Tax Agency since 2005.
- a) worked
 - b) has been working
 - c) had worked
 - d) works

- 27) _____ to the cinema this evening. The movie _____ at eight o'clock.
- a) We are going / is starting
 - b) We go / starts
 - c) We are going / starts
 - d) We go / is starting
- 28) A _____ groups together similar business transactions.
- a) general ledger
 - b) journal
 - c) balance sheet
 - d) income statement
- 29) He has three _____.
- a) child
 - b) childs
 - c) children
 - d) childrens
- 30) _____ I don't see you before, have a nice holiday.
- a) Meanwhile
 - b) As soon as
 - c) In case
 - d) Although

INTRODUCTION – ENHANCING THE EU SUSTAINABLE FINANCE FRAMEWORK

Climate change and environmental degradation are defining global challenges of our time. Countries across the world recognise the urgent need to address these challenges, as demonstrated by their support for the Paris Agreement and the UN’s 2030 Agenda for Sustainable Development ¹, and are setting ambitious targets. Based on the European Green Deal, the EU has made a number of ambitious commitments, in particular to become the first climate-neutral continent by 2050 and to reduce greenhouse gas emissions by at least 55% by 2030 compared to 1990 levels ². The EU also aims to strengthen its resilience to climate change, to reverse biodiversity loss and the broader degradation of the environment and to leave nobody behind in the process. To reach these targets, the alignment of all sources of finance – public and private, national and multilateral – is required. The EU needs to cooperate globally and work with low- and middle-income countries in their transition.

The EU sustainable finance framework will play a key role in meeting these targets and supporting a sustainable recovery from the COVID pandemic. Europe will need an estimated EUR 350 billion in additional investment per year over this decade to meet its 2030 emissions-reduction target in energy systems alone, alongside the EUR 130 billion it will need for other environmental goals ³. Investment in unsustainable activities and assets are increasingly likely to become stranded, as climate and environmental challenges become ever more material. The insufficient integration of these risks hampers reallocation of resources and risks leading to disruptive readjustments in the future, with implications for financial stability. Accordingly, environmental regulation must be complemented by a sustainable finance framework which channels finance to investment that reduces exposure to these climate and environmental risks ⁴.

The framework for sustainable finance can make it easier for public authorities to raise sustainable capital. The EU is already taking significant steps in this regard. Under the 2021-2027 Multiannual Financial Framework (MFF) and Next-Generation-EU (NGEU) ⁵, the Union aims to spend up to EUR 605 billion on projects addressing the climate crisis and EUR 100 billion in projects supporting biodiversity. Of the EUR 750 billion allocated for Next-Generation-EU, 30% will be raised through issuance of NGEU green bonds. As the ‘EU climate bank’, the European Investment Bank Group has also taken important steps to support the transition ⁶.

As the scale of investment required is well beyond the capacity of the public sector, the main objective of the sustainable finance framework is to channel private financial flows into relevant economic activities. Private interest in sustainable investment has grown considerably in recent years but requires a framework for sustainable finance which is clear, consistent and robust. The EU is putting that framework in place.

The sustainable finance framework and the Capital Markets Union reinforce each other, creating more opportunities for businesses and investors. Well-integrated and efficient capital markets should act as a catalyst for effective mobilisation and allocation of capital towards sustainable investments ⁷. In turn, the momentum of the sustainable finance policy agenda boosts the importance and urgency of the efforts to build a truly single and sustainable market for capital in the European Union.