



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 11 DE MARZO DE 2013, BOE DE 21 DE MARZO DE 2013)

6 DE JULIO DE 2013

EJERCICIO DE IDIOMAS

INGLÉS

**NOTA: LAS RESPUESTAS ERRÓNEAS A LAS PREGUNTAS TIPO TEST NO
RESTAN PUNTOS**



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1. She is married a doctor
 - a) to
 - b) with
 - c) for
 - d) without

2. A motorbike a car
 - a) don't cost so much as for
 - b) doesn't cost much than without
 - c) doesn't cost as much as
 - d) doesn't cost much as

3. to the theatre for ages.
 - a) I haven't been
 - b) I hasn't been
 - c) I haven't go
 - d) I didn't went

4. They usually go to work train
 - a) on
 - b) in
 - c) by
 - d) through

5. How much
 - a) people are coming to the party?
 - b) friends do you have?
 - c) eggs are there in the refrigerator?
 - d) money did he lend you?



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6. in Paris

- a) They were bore
- b) She was born
- c) I born
- d) He is bore

7. How it ?

- a) do, work
- b) do, works
- c) does, work
- d) does, works

8. The neighbours hearing them quarrel.

- a) are accustomed of
- b) are used to
- c) are accustomed
- d) used on

9. If we..... the environment better, our children will have a lot of problems.

- a) don't take care of
- b) didn't take care of
- c) won't take care of
- d) wouldn't take care of

10. The teacher that founded that school was born .. Berlin, Germany, and died .. a distant island .. the age of ninety.

- a) in, on, at
- b) at, in, with
- c) on, in, with
- d) in, at, at



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11. Let's go for a walk,?

- a) do we
- b) aren't we
- c) won't we
- d) shall we

12. I don't like what to do.

- a) to be tell
- b) been telling
- c) being told
- d) been told

13. My desert is

- a) tastier than yours
- b) more tasty than your is
- c) tastiest than yours
- d) more tastie than your is

14. They don't realize how hard

- a) is
- b) there is
- c) it is
- d) was

15. Mark lost his job two years ago and he is unemployed.

- a) yet
- b) already
- c) still
- d) anymore



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16. Mr. Smith is going away a week in June.

- a) for
- b) at the time of
- c) all
- d) by

17. He has been abroad March.

- a) meantime
- b) since
- c) next
- d) while

18. this money is mine.

- a) Neither of
- b) None of
- c) No of
- d) Not

19. What would you like?

- a) for eat
- b) as eating
- c) to eat
- d) eat

20. clothes are?

- a) Which, this
- b) Whose, these
- c) Whom, that
- d) What's, those



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21. Do you know here?

- a) somebody
- b) nobody
- c) anybody
- d) no one

22. He spoke English

- a) little
- b) small
- c) a few
- d) not too many

23. Where when it happened?

- a) have you being working
- b) were you working
- c) do you work
- d) has you worked

24. Have you been to the beach lately?

- a) Yes, we'd been
- b) Yes, we went
- c) Yes, we been
- d) Yes, we have

25. To trade goods in exchange for other goods rather than for money is:

- a) to barter
- b) to spread
- c) to launch
- d) to roll out



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26. It's time next month's meetings.

- a) we 'd plan
- b) for us to plan
- c) we must plan
- d) we should planned

27. Scientists have that too much tennis can lead players to a painful old age.

- a) found out
- b) blown away
- c) caught up
- d) got round

28. If he had known that his boss was going to be sitting at the next table, he his client's invitation to that restaurant.

- a) wouldn't have accepted
- b) hadn't accepted
- c) shouldn't has accepted
- d) won't have accepted

29. I managed to get a certain amount of work done that afternoon, I felt exhausted.

- a) even though
- b) despite
- c) nevertheless
- d) in spite

30. She seems to look people who are less energetic than herself.

- a) over of
- b) down on
- c) above on
- d) on top of



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TRADUCIR EL SIGUIENTE TEXTO

Financial Transaction Tax under Enhanced Cooperation: Commission sets out the details

The details of the Financial Transaction Tax (FTT) to be implemented under enhanced cooperation have been set out in a proposal adopted by the Commission today. As requested by the 11 Member States that will proceed with this tax, the proposed Directive mirrors the scope and objectives of the original FTT proposal put forward by the Commission in September 2011. The approach of taxing all transactions with an established link to the FTT-zone is maintained, as are the rates of 0.1% for shares and bonds and 0.01% for derivatives.

When applied by the 11 Member States, this Financial Transaction Tax is expected to deliver revenues of 30-35 billion euros a year.

There are certain limited changes in today's FTT proposal compared to the original one, to take into account the fact that the tax will be implemented on a smaller geographical scale than originally foreseen. These changes are mainly to ensure legal clarity and to reinforce anti-avoidance and anti-abuse provisions.

Algirdas Šemeta, Commissioner responsible for Taxation, said: *"With today's proposal, everything is in place to enable a common Financial Transaction Tax to become a reality in the EU. On the table is an unquestionably fair and technically sound tax, which will strengthen our Single Market and temper irresponsible trading. Eleven Member States called for this proposal, so that they can proceed with the FTT through enhanced cooperation. I now call on those same Member States to push ahead with ambition – to drive, decide and deliver on the world's first regional FTT."*

Today's proposal follows EU Finance Ministers' agreement last month to allow the 11 Member States to move ahead with an FTT under enhanced cooperation.

There are 3 core objectives to the FTT. First, it will strengthen the Single Market by reducing the number of divergent national approaches to financial transaction taxation. Secondly, it will ensure that the financial sector makes a fair and substantial contribution to public revenues. Finally, the FTT will support regulatory measures in encouraging the financial sector to engage in more responsible activities, geared towards the real economy.

As in the original proposal, the FTT will have low rates, a wide base and safety nets against the relocation of the financial sector. As before, the "residence principle" will apply. This means that the tax will be due if any party to the transaction is established in a participating Member State, regardless of where the transaction takes place. This is the case both if a financial institution engaged in the transaction is, itself, established in the FTT-zone, or if it is acting on behalf of a party established in that jurisdiction.



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As a further safeguard against avoidance of the tax, today's proposal also adds the "issuance principle". This means that financial instruments issued in the 11 Member States will be taxed when traded, even if those trading them are not established within the FTT-zone. Furthermore, explicit anti-abuse provisions are now included.

As in the original proposal, the FTT will not apply to day-to-day financial activities of citizens and businesses (e.g. loans, payments, insurance, deposits etc.), in order to protect the real economy. Nor will it apply to the traditional investment banking activities in the context of the raising of capital or to financial transactions carried out as part restructuring operations.

The proposal also ring-fences refinancing activities, monetary policy and public debt management. Therefore, transactions with central banks and the ECB, with the European Financial Stability Facility and the European Stability Mechanism, and transactions with the European Union will be exempted from the tax.