



MINISTERIO DE HACIENDA

*Tribunal de Oposiciones al Cuerpo Superior de
Interventores y Auditores del Estado*

**CUARTO EJERCICIO DE LOS PROCESOS SELECTIVOS PARA INGRESO EN EL
CUERPO SUPERIOR DE INTERVENTORES Y AUDITORES DEL ESTADO
CONVOCADOS POR RESOLUCIÓN DE 22 DE DICIEMBRE DE 2017, DE LA
SUBSECRETARÍA**

(BOE 8 de enero de 2018)

INGLÉS

NOTAS INTRODUCTORIAS.

Este ejercicio se divide en dos partes, con el contenido que se indica a continuación:

- La primera parte consiste en una prueba relacionada con el dominio gramatical y de vocabulario del idioma. Consta de 25 preguntas tipo test, con 4 posibles respuestas, de las cuales sólo una será la correcta (30% de la puntuación total).

Deberá contestarse directamente en el enunciado marcando la respuesta correcta.

- La segunda parte consiste en:
 - ✓ Una prueba de traducción al español del texto en inglés (50% de la puntuación total).
 - ✓ Una prueba de comprensión y redacción. Tras la traducción del texto, se deberá responder brevemente en inglés a la pregunta relacionada con el mismo (20% de la puntuación total).

La contestación a estas pruebas se efectuará en el correspondiente cuadernillo.

El tiempo de realización de este ejercicio será de 1 hora.



MINISTERIO DE HACIENDA

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Madrid, 14 de septiembre de 2018

INGLÉS: PRIMERA PARTE

1. There are some stereotypes in ___ Netherlands that ___ people get completely wrong.
 - a. - / the
 - b. The / -
 - c. The / a
 - d. - / -

2. I don't usually ___ to my friends.
 - a. give some advice
 - b. give an advice
 - c. giving a few advice
 - d. give any advice

3. Experts predict that the economy will get better ____
 - a. at two years.
 - b. within two years.
 - c. in two year's time.
 - d. onto two years.



MINISTERIO DE HACIENDA

*Tribunal de Oposiciones al Cuerpo Superior de
Interventores y Auditores del Estado*

4. Their income is _____ €800 per month.
- a. lower than
 - b. as low than
 - c. lowest than
 - d. the lowest than
5. NASA _____ National Aeronautics Space Administration.
- a. sits for
 - b. lands for
 - c. stands for
 - d. looks for
6. We suggested _____
- a. eat out.
 - b. to eat out.
 - c. ate out.
 - d. eating out.
7. Don't worry! I'll keep it a secret. My lips are _____
- a. blocked.



MINISTERIO DE HACIENDA

*Tribunal de Oposiciones al Cuerpo Superior de
Interventores y Auditores del Estado*

- b. close.
 - c. sealed.
 - d. stamped.
8. He loves being in the spotlight. He's always ____ odd stories about his past.
- a. making up
 - b. taking up
 - c. giving up
 - d. doing up
9. In the end, she never ____ her awful hat.
- a. get back
 - b. go away
 - c. got rid of
 - d. got into
10. Last summer, we ____ a bike for a week to visit the whole island.
- a. bought
 - b. hired
 - c. acquired



MINISTERIO DE HACIENDA

*Tribunal de Oposiciones al Cuerpo Superior de
Interventores y Auditores del Estado*

d. lent

11. If you _____ here tomorrow, be careful with the dog.

a. will come

b. comes

c. come

d. won't come

12. Whenever the new runway is ready, the airport _____

a. will have opened.

b. won't open.

c. will be opened.

d. opening.

13. She was just _____ to lock the door when her son arrived.

a. about

b. along

c. thought

d. being



MINISTERIO DE HACIENDA

*Tribunal de Oposiciones al Cuerpo Superior de
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14. The company spent ten years working on this project ____ we could find new ways to improve their sales figures.
- a. so as to
 - b. so long as
 - c. although
 - d. so that
15. “Nowadays people know the price of everything and the ____ of nothing.” -O. Wilde
- a. worthless
 - b. value
 - c. validity
 - d. expense
16. It’s worth ____ with her to Dublin because she knows everything about the city.
- a. visiting
 - b. going
 - c. travel
 - d. taking



MINISTERIO DE HACIENDA

*Tribunal de Oposiciones al Cuerpo Superior de
Interventores y Auditores del Estado*

17. You should _____ him of the new fares.

- a. speak
- b. say
- c. inform
- d. shout

18. All the _____ who were at the football pitch started shouting at the referee.

- a. spectators
- b. viewers
- c. seers
- d. onlookers

19. Children should be the ones who _____ the table before lunch today.

- a. put
- b. lay
- c. do
- d. make



MINISTERIO DE HACIENDA

*Tribunal de Oposiciones al Cuerpo Superior de
Interventores y Auditores del Estado*

20. The company advertised the position on a local newspaper. All candidates had to _____ the job by snail mail.
- a. sign up for
 - b. sum up
 - c. join in
 - d. apply for
21. The survey was _____ by a group of renowned sociologists.
- a. carried out
 - b. carried away
 - c. driven
 - d. leading
22. For further information, do not _____ to contact our Customer Care Department.
- a. doubt
 - b. forgive
 - c. hesitate
 - d. need



MINISTERIO DE HACIENDA

*Tribunal de Oposiciones al Cuerpo Superior de
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23. He would like to know _____ he does for a living.

- a. where
- b. what
- c. which
- d. who

24. She bought a lottery ticket and _____ €30,000.

- a. won
- b. gained
- c. earned
- d. provided

25. I _____ the dog when you called me.

- a. walk
- b. am walking
- c. have walked
- d. was walking



MINISTERIO DE HACIENDA

*Tribunal de Oposiciones al Cuerpo Superior de
Interventores y Auditores del Estado*

INGLÉS: SEGUNDA PARTE

I.- TRANSLATION.

Digital Taxation: Commission proposes new measures to ensure that all companies pay fair tax in the EU.

The European Commission has today proposed new rules to ensure that digital business activities are taxed in a fair and growth-friendly way in the EU. The measures would make the EU a global leader in designing tax laws fit for the modern economy and the digital age.

The recent boom in digital businesses, such as social media companies, collaborative platforms and online content providers, has made a great contribution to economic growth in the EU. But current tax rules were not designed to cater for those companies that are global, virtual or have little or no physical presence. The change has been dramatic: 9 of the world's top 20 companies by market capitalisation are now digital, compared to 1 in 20 ten years ago. The challenge is to make the most of this trend, while ensuring that digital companies also contribute their fair share of tax. If not, there is a real risk to Member State public revenues: digital companies currently have an average effective tax rate half that of the traditional economy in the EU.

Today's proposals come as Member States seek permanent and lasting solutions to ensure a fair share of tax revenues from online activities, as urgently called for by EU leaders in October 2017. Profits made through lucrative activities, such as selling user-generated data and content, are not captured by today's tax rules. Member States are now starting to seek fast, unilateral solutions to tax digital activities, which creates a legal minefield and tax uncertainty for business. However, a coordinated approach is the only way to ensure that the digital economy is taxed in a fair, growth-friendly and sustainable way.

Two distinct legislative proposals proposed by the Commission today will lead to a fairer taxation of digital activities in the EU:



MINISTERIO DE HACIENDA

*Tribunal de Oposiciones al Cuerpo Superior de
Interventores y Auditores del Estado*

- The first initiative aims to reform corporate tax rules so that profits are registered and taxed where businesses have significant interaction with users through digital channels. This forms the Commission's preferred long-term solution.
- The second proposal responds to calls from several Member States for an interim tax which covers the main digital activities that currently escape tax altogether in the EU.

This package sets out a coherent EU approach to a digital taxation system which supports the Digital Single Market and which will feed into international discussions aiming to fix the issue at the global level.



MINISTERIO DE HACIENDA

*Tribunal de Oposiciones al Cuerpo Superior de
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II.- ANSWER THE FOLLOWING QUESTION (50 words).

In your opinion, what other measures can local authorities implement in order to control digital companies offering low cost taxi services or short-term accommodation?