



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 21 DE SEPTIEMBRE DE 2023 (BOE 29 DE SEPTIEMBRE
DE 2023)

EJERCICIO DE IDIOMAS

INGLÉS

4 de febrero de 2024

1. My brother to Madrid next week.
 - a) come
 - b) was coming
 - c) is coming
 - d) comes

2. I recorded the match ... we want to watch it again.
 - a) because of
 - b) so that
 - c) in case
 - d) for that reason

3. What if you ... a superpower of your choice? Which would it be?
 - a) will have
 - b) have
 - c) could have
 - d) are going to have

4. As for Sophia Lambert, she was an environmentally ... shopper always on the lookout for ways to reduce waste.
 - a) conscious
 - b) knowledgeable
 - c) aware
 - d) curious

5. The the river, the more water it carries.
 - a) long
 - b) longest
 - c) longer
 - d) more long

6. The supporters were in shock. They ... their team to lose.
 - a) definitely didn't expect
 - b) definitely won't expect
 - c) can have expected
 - d) must not have expected

7. ... say that one apple-a-day keeps the doctor away.
- a) They
 - b) We
 - c) One
 - d) I
8. He listens to ... more than he listens to the others.
- a) himself
 - b) his own
 - c) him
 - d) he
9. The door was stuck but I open it
- a) achieved to
 - b) managed to
 - c) could
 - d) can
10. He says he's your friend, but he didn't help you. If he were your friend, he ... you.
- a) had helped
 - b) would have helped
 - c) would help
 - d) helped
11. The debt is over twenty ...
- a) trillions dollars.
 - b) trillions of dollars.
 - c) of trillions dollars.
 - d) trillion dollars.
12. Do you think you ... cleaning before dad arrives?
- a) finish
 - b) are going to finish
 - c) are finishing
 - d) will have finished
13. We couldn't find a hotel so we ... in the car. It was so uncomfortable!
- a) must have slept
 - b) had to sleep
 - c) should have slept
 - d) need to sleep

14. We don't drink alcohol.
- a) So do we.
 - b) Nor do we.
 - c) We neither do.
 - d) Neither we do.
15. If I'd an extra ten minutes, I might not have failed.
- a) having
 - b) have
 - c) did have
 - d) had
16. She walked along the ... of the plane and found her seat.
- a) corridor
 - b) path
 - c) lane
 - d) aisle
17. Despite all the ... they faced, the Governments were able to come up with a plan to cope with them.
- a) discomforts
 - b) chances
 - c) hardships
 - d) occasions
18. I cannot help ...
- a) but highlight the fact that people who complain more are the ones who are less committed to this cause.
 - b) but highlighting the fact that people who complain more are the ones who are less committed to this cause.
 - c) highlight the fact that people who complain more are the ones who are less committed to this cause.
 - d) but highlighted the fact that people who complain more are the ones who are less committed to this cause.
19. Alicia used to the sun. She's from Seville!
- a) is
 - b) gets
 - c) has been
 - d) was

20. Jenny had spent a lot of time ... planning her holiday.
- a) with
 - b) to
 - c) on
 - d) at
21. The man and the boy found that they ... well together as they chatted.
- a) got so
 - b) got to
 - c) got on
 - d) were
22. ..., if you don't mind.
- a) I'd rather not to go to the basketball match.
 - b) I'd rather not going to the basketball match.
 - c) I rather not go to the basketball match.
 - d) I'd rather not go to the basketball match.
23. All awareness campaigns aim to influence behaviour, ... they are useful to understand changes in a society.
- a) but
 - b) as for
 - c) hence
 - d) yet
24. You should read this novel — it's been ... recommended by all the critics.
- a) highly
 - b) fully
 - c) deeply
 - d) truly
25. I have been thinkingasking a couple of harder questions.
- a) so
 - b) if
 - c) about
 - d) in case
26. It ... that garlic thins the blood.
- a) would have been said
 - b) is to say
 - c) is to say
 - d) is said

27. How many books do you think he ... before he was awarded the Nobel prize for literature?
- a) would have to write
 - b) had written
 - c) was to have written
 - d) must have been writing
28. We were afraid
- a) to fall.
 - b) of falling.
 - c) from falling.
 - d) of fall.
29. I wish George and his father would settle their ... and start talking to each other again.
- a) disagreements
 - b) differences
 - c) arguments
 - d) problems
30. The organization needs to ... a plan to adress the issue.
- a) bring about
 - b) go through
 - c) sort out
 - d) come up with

Simple EU tax policies for a competitive single market

The EU has also made progress in simplifying taxation. New rules have been put in place to ensure quicker and more effective resolution of tax disputes in direct taxation arising from the interpretation or application of agreements and conventions that provide for the elimination of double taxation concluded between Member States. The adopted VAT e-commerce package has lifted one of the biggest barriers for small businesses trading cross-border. Companies that sell goods online to consumers can deal with their VAT obligations in the EU through an easy-to-use online portal in their own language.

Initiatives have also been taken at EU level to help Member States using taxation as a tool for sustainable economic growth, including in the context of the European Semester. In particular, the Commission underlined that growth-friendly tax systems can support private investment and improve the business environment, encourage employment, reduce inequalities, and contribute to an environmentally resilient economy. Moreover, simplifying the tax system can help limit economic distortions and reduce the administrative burden for companies. The adoption of the VAT rates proposal, currently under discussion in Council, will provide Member States the flexibility to set, under strict criteria, their own rates - needed for the recovery from the current crisis - but will also enable Member States to better align VAT policy with environmental and health objectives.

However, tax compliance costs remain high in the EU. Particularly, we need to support young and innovative businesses that struggle more with administrative complexity than big multinationals. Compliance costs are typically substantially higher for small than for large companies. Estimated tax compliance costs for large companies amount to about 2% of taxes paid, while for SMEs the estimate is about 30% of taxes paid. Moreover, the complexity that arises from the patchwork of 27 different tax systems not only creates loopholes for tax abuse, but also uncertainty for honest taxpayers that are simply overwhelmed and thus inadvertently do not comply with the rules.

Therefore, action is also needed at EU level to have a simpler and more modern tax environment. This would help compliant businesses to reap the benefits of the Single Market and sustain economic growth in the EU. As outlined in the Commission's recent Communication on barriers to the Single Market, national rules, and procedures in the area of taxation are consistently highlighted by businesses as one of the biggest obstacles they face. These obstacles impact in particular businesses that are active cross-border, as they need to adapt to different national systems and administrations. The obstacles that businesses indicate include a wide variety of issues covering registration as well as reporting obligations regarding both VAT and business income taxes.