



MINISTERIO DE HACIENDA

TRIBUNAL DE OPOSICIONES AL CUERPO SUPERIOR DE
INSPECTORES DE HACIENDA DEL ESTADO



OPOSICIONES AL CUERPO SUPERIOR DE INSPECTORES DE HACIENDA DEL ESTADO

RESOLUCIÓN DE 4 DE JUNIO DE 2003 (BOE 14 DE JUNIO)

EJERCICIO DE IDIOMAS

INGLÉS

El ejercicio de idiomas se divide en dos partes, cada una de las cuales se contestará en el correspondiente cuadernillo, con el contenido que se indica a continuación.

La PRIMERA PARTE consiste en una prueba de traducción al español en inglés sin diccionario.

La SEGUNDA PARTE consiste en una prueba relacionada con el dominio gramatical y de vocabulario del idioma. Consta de 30 preguntas tipo test, con 4 posibles respuestas, de las cuales sólo una será correcta. Se deberá contestar la respuesta en el cuadernillo indicado al efecto.

El tiempo de realización de este ejercicio será de setenta y cinco minutos.

14 de febrero de 2004



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TRADUCCIÓN

EU Tax policy- general objectives

What type of EU tax policy would be compatible with or indeed support Member States' efforts to reform their taxation systems?

Clearly, such a policy must, as a priority, serve the interests of citizens and business wishing to avail themselves of the four freedoms of the Internal Market (the free movement of persons, goods and capital, and the freedom to provide services). It must, therefore, focus on the removal of tax obstacles to the exercise of those four freedoms.

Moreover, to the extent that tax systems are used as a tool for allocation, redistribution, and stabilization objectives, the tax consequences must be clear to the intended economic agents. For both these reasons, tax systems must be made simpler and more transparent. In this context it is important to recognize that, while harmful tax competition must be addressed both at EU level and at the broader international level, notably within the OECD, and the State aid provisions of the Treaty must be respected, some degree of tax competition within the EU may be inevitable and may contribute to lower tax pressure.

Secondly, EU initiatives in the tax field must ensure that tax systems contribute to a higher efficiency in the functioning of the goods, services and capital markets as well as to a properly functioning labour market. This is required to achieve the Lisbon goals. In terms of tax policy, this means that it is necessary to focus on the removal of tax obstacles and distortions, the elimination of inefficiencies linked to the operation of 15 different tax systems within the EU and the simplification of these tax systems to make them more accessible to the taxpayer. It also means ensuring more efficient tax collection, to offset any possible losses of revenue from the co-ordinated elimination of tax obstacles.



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Thirdly, as called for in the BEPGs, EU tax policy should continue to facilitate efforts to cut nominal rates while broadening the tax base, thus reducing the economic distortions associated with Member States' tax systems.

These objectives of EU tax policy cannot be sought in isolation and their achievement must be compatible with other general EU policy objectives.

In particular, EU tax policy must

- underpin the Lisbon goal for the EU to become the most competitive and dynamic knowledge-based economy in the world;
- support the continued success and development of the Internal Market by allowing, both before and after enlargement, all EU Member States to compete on a level playing field and extract the full benefits of the Internal Market;
- contribute to a durable reduction in the overall tax burden in the EU, by ensuring that a balance between cutting taxes, investing in public services and sustaining fiscal consolidation is preserved;
- reinforce EU economic, employment, innovation, health and consumer protection, sustainable development, environmental and energy policies; and support the modernization of the European Social Model.

How to achieve these objectives

When discussing the instruments for implementing the general objectives outlined above, one of the questions that is most frequently asked is the extent to which EU tax harmonization is either necessary or desirable.

It is clear that there is no need for an across the board harmonization of Member States' tax systems. Provided that they respect Community rules, Member States are free to choose the tax



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systems that they consider most appropriate and according to their preferences. The level of public expenditure is equally a matter for national preferences as long as this is adequately met by revenues in such a way that budget positions remain close to balance or in surplus. It is essential to underline that in many tax fields harmonization is neither necessary nor desirable in view of the widely differing characteristics of Member States' tax systems and different national preferences. However, Member States' choices do not take place in isolation and international aspects need to be taken into account. So, for instance, EU tax co-ordination should generally contribute to the coherence of Member States' positions in international fora like the OECD.

But a high degree of harmonization is essential in the indirect tax field. The Treaty specifically provides for such harmonization (Article 93), because indirect taxes may create an immediate obstacle to the free movement of goods and the free supply of services within an Internal Market. They may also create distortions of competition. A large number of Directives and Regulations have already been agreed in this area. The Commission's legislative strategy, particularly in respect of VAT as well as environmental and energy taxation, has been clearly established.

As far as taxes on personal income are concerned, the view is that such taxes may be left to Member States even when the European Union achieves a higher level of integration than at present. Nevertheless, Member States must respect the fundamental Treaty principles on non-discrimination and the free movement of workers within the EU. Furthermore, even in this area it may be necessary to co-ordinate national tax systems in order to prevent discrimination in crossborder situations or to remove obstacles to the exercise of the four freedoms (the tax treatment of occupational pensions is a good example of this).



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PREGUNTAS TIPO TEST

- 1) I came to England english
 - a) for learning
 - b) for to learn
 - c) to learn
 - d) to learning

- 2)
 - a) I never go to bed before ten
 - b) I go never to bed before ten
 - c) Never I go to bed before ten
 - e) I go to bed before ten never

- 3) She'sthan me
 - a) more old
 - b) older
 - c) more older
 - d) most old

- 4) England is than Spain
 - a) expensiver
 - b) more expensiver
 - c) more expensive
 - d) the more expensive

- 5) I television this evening
 - a) am going to watch
 - b) watching
 - c) watch
 - d) go to watch



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- 6) I was in England two weeks
- a) during
 - b) for
 - c) in
 - d) on
- 7) When I looked out of the window
- a) it was raining
 - b) it were raining
 - c) it rained
 - d) it's raining
- 8) What at ten o'clock when I phoned?
- a) did you do
 - b) you were doing
 - c) were you doing
 - d) did you
- 9) a) I come if you pay for me
b) I'll come if you pay for me
c) I'll come if you paid for me
e) I come if you'll pay for me
- 10) He speaks english
- a) good but slow
 - b) well but slow
 - c) good but slowly
 - d) well but slowly



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- 11) The match on Saturday
- a) is going to play
 - b) is going to be played
 - c) is playing
 - d) is going to be playing
- 12) a) If he asked you out, would you go?
b) If he asks you out, would you go?
c) If he asked you out, will you go?
e) If he asked you out, do you go?
- 13) Do you think they'll win? Yes, I
- a) hope
 - b) hope that
 - c) hope so
 - d) hope it
- 14) Didn't I tell?
- a) you shut the door
 - b) you to shut the door
 - c) you the door to shut
 - d) that you shut the door
- 15) this letter for me
- a) I want that you post
 - b) I want you to post
 - c) I want you post
 - d) I want you posting



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- 16) If you want to borrow a book, you go to
- a) The bookshop
 - b) The library
 - c) The bookshelf
 - d) The biblioteque
- 17) To grow up means
- a) To plant vegetables
 - b) To build a house
 - c) To go from childhood to adulthood
 - d) To become stronger
- 18) a) What time is the train going to leave?
b) What time the train is going to leave?
c) What time is going to leave the train?
e) What time going to leave is the train?
- 19) The past simple of the verb "To light" is
- a) light
 - b) lighted
 - c) lought
 - d) lit
- 20) If your neighbours are talking about your friends.
- a) They are whispering
 - b) They are mumbling
 - c) They are chating
 - d) They are gossiping



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- 21) A small, roughly built wooden hut is a
- a) shanty
 - b) barrack
 - c) tent
 - d) vila
- 22) The ease with which British citizens can get credit has led to increasing within society at large.
- a) slum
 - b) debt
 - c) recession
 - d) suburbs
- 23) The question of equality between the sexes is very nowadays.
- a) topical
 - b) actual
 - c) actually
 - d) radical
- 24) I think my girlfriend is getting tired me.
- a) of
 - b) at
 - c) on
 - d) about



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- 25) Someone has spilled water on the floor. I'll have to it
up
- a) wipe
 - b) pick
 - c) squeeze
 - d) rub
- 26) Choose the word that cannot be used referring to the noun
"food"
- a) wealthy
 - b) rich
 - c) fresh
 - e) tasteful
- 27) We're all going out for a pizza. Would you like to come
- a) up
 - b) along
 - c) out
 - d) with
- 28) We had beautiful weather last weekend
- a) such
 - b) so
 - c) such a
 - d) so a



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29) I left college 1982.

- a) in
- b) at
- c) on
- d) since

30) Which of the following cannot be used in this sentence:
"..... people live in this country".

- a) High
- b) Starving
- c) Elderly
- d) Sociable