



**MINISTERIO DE ECONOMÍA Y HACIENDA**

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



## **OPOSICIÓN AL CUERPO SUPERIOR DE INSPECTORES DE HACIENDA DEL ESTADO**

**RESOLUCIÓN DE 14 DE JUNIO DE 2006  
(BOE 30 DE JUNIO DE 2006)**

**18 DE NOVIEMBRE 2006  
EJERCICIO DE IDIOMAS**

**INGLÉS**

**TRADUCCIÓN**

TAXATION >

### **Direct taxation: Introduction**

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Indirect taxation calls for a high degree of harmonisation as it affects the free movement of goods and services. This is not the case for direct taxation, which is why the Treaty establishing the European Community (EC Treaty) does not make specific provision for the alignment of direct taxation. Some aspects of direct taxation do not need to be harmonised or coordinated and are left entirely to the discretion of the Member States in accordance with the principle of subsidiarity. The situation is somewhat different when direct taxation has an impact on the four



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freedoms enshrined in the EC Treaty (free movement of goods, persons, services and capital) and the right of establishment of persons and businesses. National taxation systems must respect these four fundamental freedoms. However, direct taxation systems have never been harmonised in the Community. The little progress that has been made is no more than a partial response to specific situations such as double taxation or cross-border economic activities.

Taxation, and in particular company taxation, is one of the few policy areas where the Council can only adopt legislative measures by unanimity. In practice this has made it difficult to adopt such measures. To start with there were two Directives and one Convention, all agreed in the same Council meeting of 23 July 1990. Then, on 1 December 1997, the Council adopted a package to tackle harmful tax competition with the objective of giving new momentum to tax coordination in the Union, both for companies and for individuals.

### **Company taxation**

The first Directive to enter into force concerns parent companies and subsidiaries. It is designed to eliminate double taxation on dividends paid by subsidiaries to their parent companies located in another Member State.

The second was the so-called merger Directive, establishing a common system of taxation under which any capital gains arising from mergers, divisions, transfers of assets or exchanges of shares is not taxed at the time of the transaction, but only when those gains are actually realised.

The Convention introduces an arbitration procedure designed to prevent double taxation that may occur as a result of differing interpretations by Member States of the transfer prices used by associated enterprises for their joint operations. It entered into force on 1 January 1995 for a period of five years. A new Convention, dealing with the inclusion of Austria, Sweden and Finland, was signed on 21 December 1995.

In the years after July 1990, many efforts were made to achieve progress, but without concrete results. The "Ruding Committee", a committee of independent experts on company taxation, chaired by the former Dutch Minister of Finance Dr Ruding, issued its report on 18 March 1992 evaluating the need for greater harmonisation of business taxation and making a large number of practical recommendations. The Commission tabled a proposal for a Directive to eliminate withholding taxes on cross-border payments of interest and royalties between companies, a proposal for a Directive on cross-border loss compensation and proposals to extend the scope of the parent subsidiary and merger Directives, but all proposals were blocked in the Council.

In April 1996 the Commission presented a new global and comprehensive approach to taxation to Ecofin Ministers meeting in Verona to consider tax issues in the wider context of EU policies. This was followed by the establishment of the High-Level Group, later replaced by the Taxation Policy Group, consisting of high-level personal representatives of Ministers of Finance, chaired by the Commission, and with the task of discussing the Commission's proposals.

### **The "tax package"**



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As a result of these discussions, Ministers of Finance unanimously agreed on 1 December 1997 on a tax package to tackle harmful tax competition, including a code of conduct for company taxation, key elements on the taxation of savings and agreement in principle on the need to eliminate withholding taxes on cross-border interest and royalty payments between companies.

The purpose of the package is to tackle harmful tax competition and eliminate some distortions in the single market. It also aims to help reverse the trend of increasing taxation of labour, thereby making taxation systems more employment-friendly. Its purpose is not to raise taxes, which would damage the international competitiveness of the Union, nor is it intended to be the start of a process of wholesale tax harmonisation, which would be incompatible with the subsidiarity principle.

**Code of conduct.** The Resolution on the code of conduct gives a definition of potentially harmful measures, starting with those tax measures which provide for a significantly lower effective level of taxation, including zero taxation, than those which generally apply in the Member State in question.

The Commission has already proposed classifying the measures by dividing them into five categories:

- "intra-group" services;
- financial and insurance services and off-shore companies;
- other sector-specific measures;
- regional incentives;
- other activities.

In approving the code of conduct for business taxation, the Member States undertook to:

- refrain from introducing any new harmful tax measures;
- re-examine their existing laws and established practices and amend them as necessary with a view to eliminating any harmful measures as soon as possible, taking into account the Council's discussions following the review process;
- inform each other of tax measures which might fall within the scope of the code and supervise the provision of information on those measures;
- promote the adoption of principles aimed at abolishing harmful tax measures in third countries and in territories to which the Treaty does not apply. In particular, Member States with dependent and associated territories or which had special responsibilities or taxation prerogatives in respect of other territories undertook, within the framework of their constitutional arrangements, to ensure that these principles were applied in those territories.



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The Code of Conduct Group was officially established by the Ecofin Council on 9 March 1998 to assess the tax measures that might fall within the scope of the code of conduct and to oversee the provision of information on those measures. The work of the Group has been accorded political importance and this is reflected in the appointment, by each Member State and the Commission, of a high-level representative and a deputy. The chairman of the Group, appointed from among the representatives of the Member States, serves for two years from the date of his/her appointment. The Group meets at least twice a year at a high level to facilitate the policy orientation of its work; one or more subgroups may be established to consider particular issues. The work of the Group is confidential. Harmful measures were in principle to be rolled back by 31 December 2002. For new measures there is a standstill clause: Members States will refrain from introducing new harmful measures. The operation of the code is reviewed by the Council after two years. The Resolution includes a reference to the Commission's clear commitment on the state aid rules contained in Articles 87 to 89 of the EC Treaty : it has undertaken to publish guidelines on the application of state aid rules to measures relating to business taxation. The Commission is committed applying the state aid rules more rigorously, taking into account any negative effects of state aid which are brought to light in the review process.



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**PREGUNTAS TIPO TEST**

1. John ..... tennis once or twice a week

- a) is usually playing
- b) usually plays
- c) is playing usually
- d) plays usually

2. What is the longest river ..... the world?

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

3. Our office is ..... the second floor of the building.

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

4. Which of the following expressions is incorrect?

- a) To make a mistake
- b) To do a decision
- c) To make a phone call
- d) To do a research

5. Do you know what time ..... ?

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



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6. You're late ..... usual.

- a) like
- b) as
- c) more
- d) than

7. I have to be ..... the airport..... eight o'clock.

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

8. As far as .....there is only one solution to the problem.

- a) I'm sure
- b) I see
- c) I'm concerned
- d) I think

9. Alice and Bob ..... in London for ten years. Now they live in Scotland.

- a) have been living
- b) lived
- c) has been living
- d) have lived

10. Where .....? In Greece.

- a) are you born
- b) have you been born
- c) were you born
- d) did you born



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11. He works six days.....week.

- a) in
- b) a
- c) for
- d) the

12. I'm going to a wedding on Sunday. .... is getting married.

- a) A friend of mine
- b) A friend of me
- c) One of my friends
- d) Two friends of me

13. The train service is very good. There's a train ..... minutes.

- a) all
- b) every
- c) each
- d) during

14. I'm not very good ..... driving.

- a) about
- b) at
- c) for
- d) in

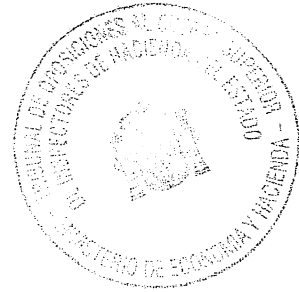
15. The book was really boring. It was ..... I have ever read.

- a) the more boring book
- b) the most boring book
- c) most boring book
- d) the book more boring



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16. Ann ..... and left.

- a) said to me goodbye
- b) said goodbye to me
- c) told me goodbye
- d) said me goodbye

17. I'm thinking ..... a car.

- a) of buying
- b) to buying
- c) of to buy
- d) to buy

18. One of the following is incorrect:

- a) journalist
- b) architect
- c) engineer
- d) manager

19. I can't find my keys. Have you ..... them?

- a) see
- b) seen
- c) looked
- d) to see

20. Correct option is:

- a) Had it stopped raining yet?
- b) Have it stoped raining yet?
- c) Has it stopped raining yet?
- d) Has there stoped raining yet?

21. I'm really looking forward ..... you again.

- a) see





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- b) to see
- c) to seeing
- d) seeing

22. Would you like something ..... eat?

- a) for
- b) at
- c) new
- d) to

23. Alice isn't here ..... the moment.

- a) at
- b) during
- c) to
- d) until

24. He was ..... to attend a meeting yesterday but he was too busy to go.

- a) supposed
- b) obliged
- c) intended
- d) arranged

25. Somebody has smoked all my cigarettes. The packet is ..... .

- a) empty
- b) full
- c) closed
- d) open

26. Would you ..... opening the door on your way out?

- a) mind
- b) care
- c) please
- d) kindly



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27. In life, humour is ..... necessary as health.

- a) much
- b) so
- c) very
- d) as

28. The chairman usually says a few words to ..... up before the meeting finishes.

- a) sum
- b) end
- c) follow
- d) close

29. French ..... the list of the most popular foreign languages taught in this country.

- a) wins
- b) leads
- c) beats
- d) heads

30. How long have Joe and Carol known ..... ?

- a) both
- b) each other
- c) together
- d) both of them