



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

(CONVOCATORIA RESOLUCIÓN DE 10 DE MAYO DE 2007, BOE DE 5 DE JUNIO)

**24 de noviembre 2007
ejercicio de idiomas**

inglés

traducción

TITLE I

SUBJECT MATTER AND SCOPE

Article 1

1. This Directive establishes the common system of value added tax (VAT).
2. The principle of the common system of VAT entails the application to goods and services of a general tax on consumption exactly proportional to the price of the goods and services, however many transactions take place in the production and distribution process before the stage at which the tax is charged.

On each transaction, VAT, calculated on the price of the goods or services at the rate applicable to such goods or services, shall be chargeable after deduction of the amount of



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VAT borne directly by the various cost components.

The common system of VAT shall be applied up to and including the retail trade stage.

Article 2

1. The following transactions shall be subject to VAT:

(a) the supply of goods for consideration within the territory of a Member State by a taxable person acting as such;

(b) the intra-Community acquisition of goods for consideration within the territory of a Member State by:

(i) a taxable person acting as such, or a non-taxable legal person, where the vendor is a taxable person acting as such who is not eligible for the exemption for small enterprises provided for in Articles 282 to 292 and who is not covered by Articles 33 or 36;

(ii) in the case of new means of transport, a taxable person, or a non-taxable legal person, whose other acquisitions are not subject to VAT pursuant to Article 3(1), or any other non-taxable person;

(iii) in the case of products subject to excise duty, where the excise duty on the intra-Community acquisition is chargeable, pursuant to Directive 92/12/EEC, within the territory of the Member State, a taxable person, or a non-taxable legal person, whose other acquisitions are not subject to VAT pursuant to Article 3(1);

(c) the supply of services for consideration within the territory of a Member State by a taxable person acting as such;

(d) the importation of goods.

2. (a) For the purposes of point (ii) of paragraph 1(b), the following shall be regarded as "means of transport", where they are intended for the transport of persons or goods:

(i) motorised land vehicles the capacity of which exceeds 48 cubic centimetres or the power of which exceeds 7,2 kilowatts;

(ii) vessels exceeding 7,5 metres in length, with the exception of vessels used for navigation on the high seas and carrying passengers for reward, and of vessels used for the purposes of commercial, industrial or fishing activities, or for rescue or assistance at sea, or for inshore fishing;

(iii) aircraft the take-off weight of which exceeds 1150 kilograms, with the exception of aircraft used by airlines operating for reward chiefly on international routes.

(b) These means of transport shall be regarded as "new" in the cases:

(i) of motorised land vehicles, where the supply takes place within six months of the date of first entry into service or where the vehicle has travelled for no more than 6000 kilometres;



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(ii) of vessels, where the supply takes place within three months of the date of first entry into service or where the vessel has sailed for no more than 100 hours;

(iii) of aircraft, where the supply takes place within three months of the date of first entry into service or where the aircraft has flown for no more than 40 hours.

(c) Member States shall lay down the conditions under which the facts referred to in point (b) may be regarded as established.

3. "Products subject to excise duty" shall mean energy products, alcohol and alcoholic beverages and manufactured tobacco, as defined by current Community legislation, but not gas supplied through the natural gas distribution system or electricity.

Article 3

1. By way of derogation from Article 2(1)(b)(i), the following transactions shall not be subject to VAT:

(a) the intra-Community acquisition of goods by a taxable person or a non-taxable legal person, where the supply of such goods within the territory of the Member State of acquisition would be exempt pursuant to Articles 148 and 151;

(b) the intra-Community acquisition of goods, other than those referred to in point (a) and Article 4, and other than new means of transport or products subject to excise duty, by a taxable person for the purposes of his agricultural, forestry or fisheries business subject to the common flat-rate scheme for farmers, or by a taxable person who carries out only supplies of goods or services in respect of which VAT is not deductible, or by a non-taxable legal person.

2. Point (b) of paragraph 1 shall apply only if the following conditions are met:

(a) during the current calendar year, the total value of intra-Community acquisitions of goods does not exceed a threshold which the Member States shall determine but which may not be less than EUR 10000 or the equivalent in national currency;

(b) during the previous calendar year, the total value of intra-Community acquisitions of goods did not exceed the threshold provided for in point (a).

The threshold which serves as the reference shall consist of the total value, exclusive of VAT due or paid in the Member State in which dispatch or transport of the goods began, of the intra-Community acquisitions of goods as referred to under point (b) of paragraph 1.

3. Member States shall grant taxable persons and non-taxable legal persons eligible under point (b) of paragraph 1 the right to opt for the general scheme provided for in Article 2(1)(b)(i).

Member States shall lay down the detailed rules for the exercise of the option referred to in the first subparagraph, which shall in any event cover a period of two calendar years.



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Article 4

In addition to the transactions referred to in Article 3, the following transactions shall not be subject to VAT:

(a) the intra-Community acquisition of second-hand goods, works of art, collectors' items or antiques, as defined in points (1) to (4) of Article 311(1), where the vendor is a taxable dealer acting as such and VAT has been applied to the goods in the Member State in which their dispatch or transport began, in accordance with the margin scheme provided for in Articles 312 to 325;

(b) the intra-Community acquisition of second-hand means of transport, as defined in Article 327(3), where the vendor is a taxable dealer acting as such and VAT has been applied to the means of transport in the Member State in which their dispatch or transport began, in accordance with the transitional arrangements for second-hand means of transport;

(c) the intra-Community acquisition of second-hand goods, works of art, collectors' items or antiques, as defined in points (1) to (4) of Article 311(1), where the vendor is an organiser of sales by public auction, acting as such, and VAT has been applied to the goods in the Member State in which their dispatch or transport began, in accordance with the special arrangements for sales by public auction.

PREGUNTAS TIPO TEST

1. The train to Madrid at 7 pm.

- a) exits
- b) goes
- c) departs
- d) starts

2. This test was very difficult so I finally....

- a) resigned
- b) left
- c) gave up
- d) designed

3. This machinery needs to be before putting it into operation.

- a) suited
- b) accommodated



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- c) conformed
- d) adjusted

4. I am happy to inform you that you are the candidate who best.... our needs.

- a) armonices
- b) adapts
- c) suits
- d) is

5. The teacher asked the students to talking.

- a) give up
- b) leave
- c) quit
- d) abandon

6. Can you hear what he is?

- a) saying
- b) speaking
- c) telling
- d) talking

7. This television gives you the news.

- a) last
- b) latest
- c) least
- d) later

8. Some people only read the lines in a newspaper.

- a) top
- b) big
- c) main
- d) head

9. It is always when you misunderstand the customs of other countries.

- a) embarrassing
- b) peculiar
- c) singular



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d attitude

10. She is very happy because she starts her new today.

- a) job
- b) work
- c) labour
- d) post

11. Children are not in that public house.

- a) aloud
- b) allowed
- c) accepted
- d) agreed

12. The reason there are no buses is because the drivers are on

- a) hit
- b) stop
- c) strike
- d) leave

13. We by a loud noise during the night.

- a) woke up
- b) are woken up
- c) were woken up
- d) were waking up

14. I forgot a newspaper.

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

15. When do you finish?

- a) study
- b) studied
- c) studying
- d) yet



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16. Do you fancy to a night club?

- a) go
- b) going
- c) to going
- d) went

17. We don't have time to do it!

- a) many
- b) few
- c) much
- d) little

18. My father In Madrid when he was young

- a) living
- b) live
- c) had lived
- d) had live

19. My son or my daughter can your children

- a) look to
- b) see
- c) look after
- d) look in

20. I have brought you this book I promised

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

21. This supermarket opens ... 9 o'clock to 5:30

- a) to
- b) since
- c) from
- d) in



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22. In my family it is a tradition to dinner together ... Christmas day

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

23. The train passed ... the tunnel at a very high speed

- a) in
- b) through
- c) by
- d) for

24. Could you break ... the total sales of your company into countries?

- a) down
- b) in
- c) into
- d) out

25. I called ... the chemist's to buy some medicines

- a) for
- b) at
- c) of
- d) off

26. He lost control of his car and ran the news-stand

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

27. If you feel bad you go to the doctor

- a) have
- b) should
- c) had
- d) had

28. The pharmacy is just ... the corner



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- a) next
- b) close
- c) round
- d) to

29. The pharmacy is just ... the corner

- a) next
- b) close
- c) round
- d) to

30. He is always

- a) drawing
- b) drawwing
- c) drawed
- d) drawwed