



Agencia Tributaria

TRIBUNAL PRUEBAS SELECTIVAS  
AL CUERPO SUPERIOR DE INSPECTORES  
DE HACIENDA DEL ESTADO

# OPOSICIÓN AL CUERPO SUPERIOR DE INSPECTORES DE HACIENDA DEL ESTADO

(CONVOCADA POR RESOLUCIÓN DE 30 DE JUNIO DE 2010, BOE DE 10 DE JULIO)

**18 DE DICIEMBRE DE 2010**

**EJERCICIO DE IDIOMAS**

**INGLÉS**

**PARTE 1.-** Contestar a las preguntas tipo test.

**PARTE 2.-** Efectuar la traducción del texto seleccionado.

**PARTE 3.-** Completar los recuadros del texto seleccionado utilizando únicamente cinco de las veinte palabras que se proponen

**NOTA:** Las respuestas erróneas a las preguntas tipo test no restan puntos



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**CONTESTAR A LAS SIGUIENTES PREGUNTAS TIPO TEST**

1. If you cross an international date line, the time \_\_\_\_\_.
  - a) changed
  - b) changes
  - c) would change
  - d) will change
  
2. Finish your job and you \_\_\_\_\_ a bonus.
  - a) would have
  - b) will have
  - c) have
  - d) had have
  
3. The austerity is coming anyway, in the form of budget \_\_\_\_\_ at the state and local levels.
  - a) ways
  - b) cuts
  - c) risks
  - d) expenditures
  
4. The price will be paid by millions of \_\_\_\_\_ workers, many of whom will go jobless for years.
  - a) nonemployeed
  - b) misemployed
  - c) unemployed
  - d) employeed
  
5. Many economists have recommended the imposition of a battery of corrective policies to control public \_\_\_\_\_.
  - a) debt
  - b) relations
  - c) surplus
  - d) changes



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6. If I worked harder I \_\_\_\_\_ the exam.
- a) will pass
  - b) pass
  - c) passed
  - d) would pass
7. Spain had showed signs of crawling \_\_\_\_\_.
- a) in
  - b) on
  - c) out
  - d) off
8. I study English \_\_\_\_\_ Fridays.
- a) on
  - b) at
  - c) in
  - d) of
9. The need for multinational corporations to be able to transfer \_\_\_\_\_ temporarily to another branch, has increased.
- a) employees
  - b) employers
  - c) customers
  - d) risks
10. She is very good at \_\_\_\_\_ friends.
- a) doing
  - b) getting
  - c) making
  - d) picking
11. If you \_\_\_\_\_ your money, you could have bought a laptop.
- a) would have saved
  - b) had saved
  - c) would save
  - d) save



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12. \_\_\_\_\_ way should I turn?

- a) What
- b) Whom
- c) Which
- d) With

13. Look out! We \_\_\_\_\_ the car in front.

- a) will hit
- b) are going to hit
- c) are hitting
- d) hit

14. You \_\_\_\_\_ here until you have apologised.

- a) will stay
- b) stay
- c) are to stay
- d) have stayed

15. Whatever you say, she will go \_\_\_\_\_ with you.

- a) out
- b) along
- c) off
- d) in

16. Andorra is currently a prosperous country mainly because of tourism and its status as a tax \_\_\_\_\_.

- a) haven
- b) heaven
- c) paradise
- d) kingdom

17. Companies that are highly \_\_\_\_\_ may be at risk of bankruptcy if they are unable to make payments on their debt.

- a) loaned
- b) bailout
- c) leveraged
- d) pointed



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18. In Spain, the annual Budget on Tax \_\_\_\_\_ includes only central government taxes, and those taxes not entirely ceded to the regional governments.

- a) duties
- b) expenditures
- c) incomes
- d) preparers

19. It's great to hear from you. It's really \_\_\_\_\_ my day.

- a) took
- b) brought
- c) made
- d) put

20. Let's put \_\_\_\_\_ the meeting until Friday.

- a) in
- b) out
- c) off
- d) at

**TEXTO BASE DEL SEGUNDO Y TERCER PUNTO: PPP = COLABORACION  
PUBLICO - PRIVADA**

## **COMMISSION OF THE EUROPEAN COMMUNITIES**

Brussels, 19.11.2009  
COM(2009) 615 final

**COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN  
PARLIAMENT, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL  
COMMITTEE AND THE COMMITTEE OF THE REGIONS**

**Mobilising private and public investment for recovery and long term structural  
change: developing Public Private Partnerships (PPPs)**



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**COMPLETAR LOS RECUADROS DEL TEXTO, UTILIZANDO ÚNICAMENTE CINCO DE LAS SIGUIENTES PALABRAS:**

taxes	hold
therefore	between
off	disposable
take	so
availability	outgoing
incomes	raise
see	expenditure
out	however
in fact	vacancy
debt	beyond

**CHALLENGES: WHY ARE PPPS (PUBLIC PRIVATE PARTNERSHIPS) NOT REACHING THEIR FULL POTENTIAL?**

**Challenges in the current crisis.**

The recent crisis has had a major negative impact on PPP projects since there has been a marked reduction in the  of bank lending and other forms of credit for PPPs, and a significant deterioration of the financial conditions offered for PPP lending, a development associated with a change in the assessment of risk of PPP projects on the part of banks, and some national governments and regional authorities have reduced or put on  their PPP programmes.

The development of PPPs is, therefore, currently being restricted by:

- significant **increases in the cost of**  for PPP projects as a consequence of the credit crunch;



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- the **substantially reduced maturities** being offered by banks on their debt;
- the fact that committed **finance** is only **available at the end of the procurement process**.

Faced with this situation, responses **in Member States** vary. Some authorities have decided to reduce, or temporarily suspend, their PPP programmes.

, others are taking supporting measures, ranging from **state guarantee schemes**, which have been introduced in France, Belgium and Portugal, to new **public sector debt facilities** introduced in the United Kingdom, Germany and France. A number of public authorities are also **modifying the management of procurement** of PPP projects or simplifying national public procurement rules and practices, which often go  the minimum procedural requirements of Community rules in this field. These developments reflect governments' commitments to ensure that PPPs play a more important role in investment — a role that will become still more important as public finances remain under pressure for the foreseeable future.

## TRADUCIR EL SIGUIENTE TEXTO

### **Challenges inherent to complex procurement models such as PPPs**

There are a number of inherent difficulties in setting up PPPs, which need to be addressed more broadly:

- They may require committing significant resources at the preparation and bidding stage and often involve important transaction costs.
- They require **a set of specific skills within the public sector**, involving the preparation, conclusion and management of contracts. The range of complex financial arrangements required for PPPs and the relative lack of expertise in such matters may limit the capacity of the public sector to deliver good PPPs.



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Training and assistance are therefore necessary to accumulate the necessary knowledge for the sound preparation of PPP projects.

- In cases involving **Community funding**, in the short term Member States may view PPPs unfavourably compared to grant funding for projects procured and implemented through traditional means. The long-term benefits of potentially greater efficiency from private sector participation tend to be forgotten when seen against the more urgent need to meet the requirements of EU procedures. Moreover, **a level playing field between public and private management** of public infrastructure and services in the allocation of EU funding to investment projects should be guaranteed. To this end, rules and practices should be reviewed in order to ensure that there is no discrimination in the allocation of funds for investments projects in which the private sector participates.
- PPPs require **long-term governmental commitment and political will** to sharing investment in major projects with the private sector. In particular, the possibility of **future changes in policy** in various regulatory domains (environment, local authorities' autonomy, fiscal policy, economic policy) may introduce uncertainty into the procurement process and can increase costs.
- Successful PPPs need to be designed to allow private partners the potential to generate a return proportionate to the risks they undertake. Since risks are shared with public partners, returns should also be shared. Bidding processes must be competitive and require an appropriate regulatory and financial framework at national level. Public entities should have flexibility in the types of agreements they can conclude, and retain the possibility to award contracts according to value for money, provided for by the best mix of private and public risk allocation.





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### **Specific challenges of Joint Technology Initiatives.**

PPPs in the research field are oriented towards coordinating public and private investment into generating new knowledge and technological breakthroughs. The outputs are therefore less predictable and tangible than for the procurement of infrastructure and services, but potentially enormous.

The first five JTIs were set up as "Community bodies", according to Article 185 of the Financial Regulation, subject to rules and procedures, such as the Framework Financial Regulation for Community bodies, the staff Regulations and the Protocol on privileges and Immunities, which were conceived in the interest of minimizing risks for European public funds rather than facilitating co-investment with private partners in research in fast-moving markets. These JTIs will soon become operationally autonomous and the new instrument responds to a need that the industrial research community has highlighted. At the same time, the partners express the view that the instrument could be implemented more effectively if the set-up and operational procedures were simplified and the legal and administrative framework better tailored to PPPs operating close to the market.