



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 11 DE NOVIEMBRE DE 2013, BOE DE 26 DE NOVIEMBRE DE 2013)

26 DE ABRIL DE 2014

EJERCICIO DE IDIOMAS

INGLÉS



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1. Many accidents are _____ by dangerous driving
 - a. causing
 - b. being causing
 - c. caused
 - d. to cause

2. I wrote to the company asking them _____ more information about the job.
 - a. with
 - b. for
 - c. to
 - d. from

3. Production at the factory was seriously affected _____ the strike.
 - a. while
 - b. until
 - c. during
 - d. from

4. You can borrow this book if you promise to look _____ it.
 - a. after
 - b. before
 - c. about
 - d. forward

5. _____ the traffic was bad, I arrived on time to the meeting.
 - a. Despite
 - b. Although
 - c. In spite of
 - d. Even

6. She hasn't written to me _____.
 - a. yet
 - b. already
 - c. still
 - d. any



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7. The train will be leaving _____ a few minutes
- on
 - in
 - at
 - before
8. The city center wasn't as crowded this morning _____ it usually is.
- as
 - than
 - such as
 - more
9. Your writing is terrible, I can _____ read it.
- hard
 - harder
 - hardly
 - difficult
10. Can _____ write their names on a piece of paper, please?
- all
 - whole
 - everybody
 - all people
11. We didn't spend _____ money.
- much
 - few
 - lot
 - only
12. Tom said he _____ feeling ill so he _____ in bed
- had woken up/ had stayed
 - has woken up/ has stayed
 - had weak up/ had stayed
 - had been woken up/ had stay



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13. I have been _____ English _____ 1998.
- learning, since
 - learning, for
 - learned, since
 - learnt , for
14. He told me he _____ in France _____ six months last year.
- lived/since
 - has lived/for
 - had lived/for
 - was lived/long as
15. This book is very valuable, you _____ look after it carefully.
- could
 - need
 - must
 - mustn't
16. If that factory closed down, many people _____ out of work.
- must be
 - would be
 - would have been
 - were
17. If you had telephoned us last night, you _____ us at home.
- would find
 - would have found
 - had found
 - were found
18. The next congress is going to be _____ in Brussels.
- held
 - hold
 - holding
 - holded



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19. They gave me a form and told me _____.
- to write it on
 - writing down
 - to fill it in
 - filling it in.
20. Everybody has been _____ the dangers of smoking.
- Warned with
 - Warning
 - Warned about
 - Warning about
21. We all know how intelligent he is, there's no need to_____
- clear up
 - show off
 - show up
 - get off
22. Larry: "I'm annoyed about his comment this morning"
Sarah: " _____ am I."
- Together
 - Neither
 - Either
 - So
23. If John is late again, I'm sure he _____ be dismissed.
- would
 - have
 - will
 - had
24. Are you _____ your holiday?
- looking forward at
 - expecting at
 - looking forward to
 - waiting to



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25. Carlos Slim Helú is the _____ man in the world.
- wealth
 - wealthier
 - wealthiest
 - most wealth
26. After no-one bought tickets to the party, we had to call it _____.
- off
 - down
 - over
 - away
27. How much-----?
- people are coming to the party?
 - friends do you have?
 - eggs are in the refrigerator?
 - money did he lend you?
28. They usually go to work -----train
- under
 - in
 - on
 - by
29. I'm neither more intelligent _____less intelligent than my sister.
- and
 - nor
 - or
 - even
30. The doctor _____ in bed for a few days
- told me to stay
 - has told me stay
 - told me staying
 - told to me to stay



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The Spanish tax on retail sales of diesel and petrol is contrary to EU law

It is not appropriate to limit the temporal effects of this judgment since the Spanish Government and the Generalitat de Catalunya did not act in good faith in maintaining that tax in force for a period of more than 10 years

The Excise Duty Directive concerns, inter alia, mineral oils such as petrol, diesel, heavy fuel oil and kerosene. That directive lays down the rules relating to the levying of excise duties in the EU in such a way as to prevent additional indirect taxes from improperly obstructing trade. However, the directive provides that mineral oils may be subject to indirect taxation other than the harmonised excise duty established by the directive where two conditions are both satisfied. First, the tax must pursue one or more specific purposes. Secondly, that tax must comply with the tax rules applicable to excise duty or VAT so far as concerns the determination of the tax base and the calculation, chargeability and monitoring of the tax.

Relying on the option provided for in the directive, Spain established a tax on the retail sale of certain hydrocarbons (namely petrol, diesel, fuel oil and paraffin) ('the IVMDH'). That tax was intended to finance the new competences transferred to the Spanish Autonomous Communities in the field of health and also, where relevant, environmental expenditure. The IVMDH remained in force in Spain from 1 January 2002 to 1 January 2013, the date on which it was integrated into the harmonised excise duty on mineral oils.

Transportes Jordi Besora SL, a haulage company established in the Autonomous Community of Catalonia, paid, as final consumer, for the tax years 2005 to 2008, a total of € 45.632,38 in respect of the IVMDH. Taking the view that the IVMDH was incompatible with the directive, that company sought a refund of the amount paid. Against that background, the Tribunal Superior de Justicia de Cataluña (High Court of Justice of Catalonia, Spain) asked the Court of Justice whether the IVMDH was compatible with the Excise Duty Directive.

In today's judgment, the Court declares that the IVMDH is contrary to the Excise Duty Directive.

The Court considers that such a tax does not have a specific purpose within the meaning of the Excise Duty Directive. According to the Court, to be specific a purpose



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must not be purely budgetary. In this case, the revenue from the IVMDH was allocated to the Autonomous Communities in order to finance the exercise by them of certain of their competences. However, the reinforcement of the autonomy of a regional or local authority through the grant of a power to generate tax income constitutes a purely budgetary objective that cannot, on its own, constitute a specific purpose. Moreover, the fact that the revenue from the IVMDH had to be allocated, in accordance with national legislation, to covering health expenditure is merely a matter of internal organisation of the budget of Spain and is, therefore, not sufficient for the tax to be regarded as having a specific purpose. Otherwise, any purpose could be regarded as specific, which would deprive the harmonised excise duty established by the directive of all practical effect.

According to the Court, in order to be regarded as pursuing a specific purpose, the IVMDH would have itself to be directed at protecting health and the environment. This would, in particular, be the case if the proceeds of that tax had to be used for the purpose of reducing the social and environmental costs specifically linked to the consumption of the mineral oils on which that tax is imposed, so that there is a direct link between the use of the revenue and the purpose of the tax in question. However, the revenue from the IVMDH has to be allocated by the Autonomous Communities to health expenditure in general and not to health expenditure which is specifically linked to the consumption of the taxed hydrocarbons. Such general expenditure may be financed by the proceeds of all kinds of taxes.

Furthermore, Spanish legislation does not lay down any mechanism for the predetermined allocation of revenue from the IVMDH to environmental purposes. In those circumstances, the IVMDH could be regarded as itself directed at protecting the environment only if its structure – in particular, the taxable item or the rate of tax – were designed in such a way as to dissuade taxpayers from using hydrocarbons or to encourage the use of other products that are less harmful to the environment. That is not, however, the case here.