



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 16 DE NOVIEMBRE DE 2015, BOE DE 23 DE NOVIEMBRE DE 2015)

**23 DE ABRIL DE 2016**

**EJERCICIO DE IDIOMAS**

**INGLÉS**



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1. They ----- the clock and saw that it was 2 a.m.
  - a) Watched
  - b) Gazed to
  - c) Looked at
  - d) Faced to
  
2. The german army were advancing to -----Warsow
  - a) Take down
  - b) Take off
  - c) Take over
  - d) Take through
  
3. When he came round, he saw a tall figure moving -----him
  - a) To
  - b) At
  - c) Toward
  - d) Around
  
4. She was gazing -----at her computer screen. She didn't understand where was the file.
  - a) Roughly
  - b) Most frequently
  - c) mostly
  - d) blankly
  
5. Mr. Gomez was very pleased to discover he was due a tax -----
  - a) Return
  - b) Repayment
  - c) Refund
  - d) Rebate



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6. Mary -----her laptop for the fourth time that evening
- a) Refuse
  - b) Redirect
  - c) Restart
  - d) Release
7. Businesses are continually seeking for new ways of generating -----
- a) sales
  - b) billboard
  - c) revenues
  - d) prophecies
8. Monday was a hot day, so Peter was -----after his run
- a) sleeving
  - b) sewing
  - c) sweating
  - d) seeting
9. I have to go to hospital every six months to have a -----
- a) Check-out
  - b) Check-in
  - c) Check-off
  - d) Check-up
10. They're -----from the neighbourhood
- a) Moving away
  - b) Throwing away
  - c) Taking away
  - d) Holding away



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11. ----- Mr. Robinson was in London, he took photos of -----
- a) Meanwhile , Thames
  - b) While , the Thames
  - c) Meanwhile, The Thames
  - d) While, Thames
12. We've got plenty of time to get -----the train station
- a) At
  - b) To
  - c) .
  - d) Up
13. She -----the baby by the beginning of march
- a) will have had
  - b) Has had
  - c) Had had
  - d) Have having
14. During the interviews a number of people -----that they had learnt enough from TV childish programmes.
- a) Booked
  - b) Put on display
  - c) Voiced
  - d) Avoided
15. Martha told us she hadn't studied Maths exam. She -----pass it
- a) didn't expect to
  - b) expect don't
  - c) don't expect to
  - d) expected not to



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16. What is .....movie you have ever seen?

- a) funny
- b) funnier
- c) the funniest
- d) the funny

17. I was .....by my grandmother

- a) bring up
- b) brought up
- c) get up
- d) got up

18. The plane is going to.....in twenty minutes.

- a) fly away
- b) take off
- c) blow up
- d) set up

19. They lived .....France.....three years

- a) at for
- b) in for
- c) on during
- d) in during

20. I am saving my money, .....I can buy a new car.

- a) because
- b) although
- c) so that
- d) if



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21. The firemen are trying to .....the cause of the fire

- a) get in
- b) look up
- c) look out
- d) find out

22. They .....practice more if they want to win the championship.

- a) may
- b) might
- c) should
- d) would

23. My birthday is .....the 10th of june.

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

24. If they .....machines, they would have finished much sooner.

- a) used
- b) have used
- c) were using
- d) had used

25. If it.....fine tomorrow, I'll go for a swim.

- a) were
- b) is
- c) will
- d) would be

26. You .....not drink and drive.

- a) may
- b) might
- c) would
- d) must



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27. He went to the Alps on holiday this year, ..... he usually prefers the beach.

- a) therefore
- b) however
- c) so
- d) since

28. You have to .....your cigarette.....when you enter the non-smoking area.

- a) Put out
- b) Pull down
- c) Give away
- d) Let down

29. He wouldn't have started talking if you .....him.

- a) wouldn't ask
- b) hadn't asked
- c) didn't ask
- d) did ask

30. We are getting married .....the spring.

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



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## **A more robust VAT system**

### **Reviewing the way VAT is collected**

The way VAT is collected has hardly changed since the tax was first introduced in the EU; it still depends primarily on self-assessment by the taxpayer followed later by audits by the tax administration.

As part of the ongoing debate on the strategy to combat VAT fraud, which questioned the efficiency of this collection method, in 2009 the Commission launched a feasibility study on ways of improving and simplifying the collection of VAT by means of modern technologies and/or via financial intermediaries.

The following four models were explored in some depth:

- ✓ The customer instructs his bank to pay for the goods or services, with the bank splitting the payment into the taxable amount paid to the supplier and the VAT amount transferred directly to the tax authority. This model eliminates 'missing trader' fraud but it would require substantial changes in the way all businesses and tax administrations handle VAT. The issue of how to deal with cash or credit card transactions needs further work.
- ✓ All invoice data is sent in real time to a central VAT monitoring database. The tax authorities would obtain information much more quickly than they do now and a number of current VAT obligations could be abolished. It would be more effective and less burdensome if e-invoicing were used for all B2B transactions.
- ✓ The taxable person uploads predefined transaction data presented in an agreed format into a secure VAT data warehouse maintained by the taxable person and accessible, either directly or on demand at very short notice, to the tax authority. Some Member States have moved in that direction and it has not caused major problems. However, the model does not prevent 'missing trader' fraud; if the trader goes missing, his or her VAT data warehouse disappears too. But it does allow quicker detection.
- ✓ A taxable person's VAT compliance process and internal controls are certified. Some Member States have moved in that direction. The model should increase trust between tax authorities and taxpayers; however, the certification process is time-consuming and requires substantial investment by tax authorities in human resources.

The study shows all four models to have a positive cost-benefit ratio. The required initial investment cost differs, however, and this influences how soon the national treasuries receive a net benefit. Moreover, a combination of the different models could also be a more efficient way forward.





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## **Protecting bona fide traders against potential involvement in VAT fraud**

Several Member States have introduced national measures to limit VAT losses from 'missing trader' fraud by trying to recover the tax from other taxable persons involved in the same transaction chain. The European Court of Justice has confirmed that where the tax administration is able to prove that the customer knew or should have known that his or her purchase was part of a transaction connected with fraudulent evasion of VAT, it can refuse the customer the right to deduct.

Tax administrations must prove such knowledge in each individual case. This is a lengthy, costly and complicated procedure. In addition, it risks leaving taxable persons in a vulnerable position, particularly when dealing with a new supplier. They have to perform additional checks on the compliance of each supplier. Bona fide businesses nonetheless run a risk that their right to deduct will be challenged because they have inadvertently been dealing with fraudsters.

The first model removes opportunities for 'missing trader' fraud by means of a far-reaching, compulsory mechanism of split payment. A simpler, optional mechanism could also be envisaged.

The optional mechanism would allow customers to protect themselves against such risks and save them from checking their suppliers' compliance. The customer would exercise the option by paying the VAT directly to the tax authorities and the net amount to his supplier.

For tax authorities, this would ensure the collection of VAT on transactions judged by traders themselves to be a potential risk. They would also obtain additional information and be alerted to new trends in fraud.

However, this option may have an unwelcome impact on the relation between the supplier and customer and therefore on business activities in general. This option could also have a cash flow effect for suppliers.

## **An efficient and modern administrating of the VAT system**

Given taxpayers' crucial role in making the VAT system work, the efficiency of their relationship with the tax authorities will greatly influence the cost of administering the system, for both parties. This relationship is determined not only by reporting, payment or auditing obligations but also by the quality, reliability and accessibility of information provided by tax authorities.

Tax administration issues are primarily the Member State's responsibility. However, these issues have an impact on the proper functioning of the single market, as confirmed by the Court of Auditors' report on the EU's 'own resources'.



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The Commission pointed to the need to reflect on these issues in its Communication of December 2008, A coordinated strategy to improve the fight against VAT fraud in the EU. It suggested devising a new approach based on voluntary compliance, risk assessment and monitoring, with the aim of reducing both the involvement of tax authorities and the administrative burden on businesses. The following measures which could be envisaged are not exhaustive:

- enhancing the dialogue between tax authorities and other stakeholders, for instance by setting up a permanent discussion forum allowing tax authorities and business representatives at EU level to exchange views;
- pooling best practice in the Member States, for instance by drafting guidelines for streamlining administrative practices and abolishing unnecessary burdens on businesses;
- drafting an EU policy on voluntary compliance tailored to the EU VAT system through specific arrangements with stakeholders; for instance, by developing the idea of ‘Partnerships’ between tax administrations and taxpayers and of prior rulings on the tax treatment of certain transactions;
- paying attention to IT issues when implementing the new VAT rules: defining a proper timeframe and agreeing on a work process for adapting IT systems, both for businesses and tax authorities; facilitating automated information transfer between taxpayers and the tax authorities through better interoperability; and perhaps developing specific software to be supported at EU level and made available to all Member States.