

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

(CONVOCATORIA RESOLUCIÓN DE 3 DE NOVIEMBRE DE 2016, BOE DE 14 DE NOVIEMBRE DE 2016)

**6 DE MAYO DE 2017**

**EJERCICIO DE IDIOMAS**

**INGLÉS**

- 1) The opposite of "compliment Peter on" is:
  - a) ignored Peter
  - b) put Peter off
  - c) criticize Peter for
  - d) take care of Peter
  
- 2) Please, ----- the application form and send it to us.
  - a) charge
  - b) fill in
  - c) fill up
  - d) refill
  
- 3) The tadpole will -----a frog.
  - a) turn on
  - b) turn up
  - c) turn into
  - d) turn onto
  
- 4) In the sentence "She said that she was ill" you can ----- the word "that".
  - a) get on
  - b) cut out
  - c) leave out
  - d) put out.
  
- 5) I regret growing up in a small family. I wish -----, (The second sentence means the same as the first).
  - a) I have grown up in a large family
  - b) I grew up in a large family
  - c) I had grown up in a large family
  - d) I should have grown up in a large family
  
- 6) The police never ----- who committed the murder
  - a) got off
  - b) found about.
  - c) solved out

- d) found out.
- 7) ----- motivation comes from inside the person and may involve setting goals or personal targets.
- a) Interior
  - b) Internnal
  - c) Inner
  - d) Intrinsic
- 8) I did not realize I had made a mistake until somebody ----- to me.
- a) pointed in
  - b) signed out
  - c) pointed it out
  - d) denoted
- 9) The financial deposit is completely -----.
- a) returnable
  - b) rebatable
  - c) refutable
  - d) refundable
- 10) The open air concert had to be ----- because of the weather.
- a) called away
  - b) called it out
  - c) called off
  - d) called down
- 11) Are you enjoying working from home? Yes, but I miss the people. I -----  
---- working alone with no one around.
- a) am using to
  - b) used to
  - c) am getting used to
  - d) would use to
- 12) My family always ----- in my decisions.
- a) backed me up
  - b) backed me away
  - c) brought me about
  - d) broke me out

- 13) ----- is a formal arrangement between two or more firms to create a new ----- for the purpose of carrying out some kind of mutually beneficial activity, often related to business expansion, especially new products and/or ----- development.
- a) negotiation, organization, strategy
  - b) business, agreement, merchandising
  - c) contract, market, business
  - d) joint venture, business, market
- 14) They were unable to attend ----- the bad weather in Ireland.
- a) because
  - b) because of
  - c) due
  - d) on behalf of
- 15) If I studied harder I ----- the exam.
- a) should have passed
  - b) had passed
  - c) would pass
  - d) would have passed
- 16) ----- getting a large fine, both brothers were put in prison for three months.
- a) In place of
  - b) Because
  - c) In addition to
  - d) In front of
- 17) European countries have progressively lowered their corporate tax -----, in order to protect their tax bases and attract foreign direct investment.
- a) systems
  - b) incomes
  - c) laws
  - d) rates

18) We estimate that there will be ----- 10.000 people at the concert.

- a) until
- b) near by
- c) up to
- d) at

19) They're ----- from the suburb.

- a) moving away
- b) getting off
- c) approaching off
- d) escaping away

20) ----- the economic situation, the EU recommends Greece puts end to its excessive deficit by 2016.

- a) In order to
- b) Taking account of
- c) Although
- d) Because

21) We set ----- early, at 6.00 in the morning.

- a) up
- b) off
- c) on
- d)

22) Europe's priority today is to ----- sustainable growth and investment within a fairer and deeper Single Market.

- a) create
- b) hinder
- c) promote
- d) degrade

23) They -----the number of guests and order too much food.

- a) misunderstand
- b) underrated
- c) overestimated
- d) miscalculate

24) The Single Market offers unique advantages to citizens and businesses. It has increased ----- by lowering prices and increasing choices. It has helped businesses to access larger markets, tap new sources of finance and ----- their activities according to their economic needs.

- a) opportunities/endorse
- b) welfare/expel
- c) poverty/allocate
- d) welfare/allocate

25) STOP!! STOP!! –the woman -----, avoiding an accident.

- a) gabbled
- b) told
- c) yelled
- d) said

26) Which of the sentences is correct?

- a) In Arab countries food is eaten usually with three fingers just of the right hand
- b) In Arab countries, the food is eaten usually with just the three fingers in the right hand
- c) In Arab countries food is usually eaten with just three fingers of the right hand
- d) The food of Arab countries is eaten usually with the just three fingers on the right hand

27) There is strong public demand for greater----- in taxation.

- a) Increase
- b) fairness
- c) unfairness
- d) weakness

28) Most Member States of the EU have bilateral tax ----- with each other to ----- double taxation when it occurs, and there are ----- to resolve disputes when they occur.

- a) regulation/avoid/mechanism
- b) treaties/relieve/procedures
- c) systems/establish/instruments
- d) measures/relieve/ways

29) Cooperation between Member States is an essential element in ----- tax avoidance and aggressive tax -----.

- a) increasing/planning
- b) tackling/planning
- c) boosting/systems
- d) launching/strategies

30) The Directive on Administrative Cooperation ----- Cooperation between Member States on tax inspections and audits, and ----- the Exchange of best practices between tax authorities.

- a) regulates/prevent
- b) discourages/disincentives
- c) provides for/encourages
- d) impose/establish

## **Guidelines on regional State aid for 2014-2020**

1. On the basis of Article 107 3) a) and c) of the Treaty on the Functioning of the European Union, the Commission may consider compatible with the internal market State aid to promote the economic development of certain disadvantaged areas within the European Union. This kind of State aid is known as regional aid.
2. In these guidelines, the Commission sets out the conditions under which regional aid may be considered to be compatible with the internal market and establishes the criteria for identifying the areas that fulfil the conditions of Article 107 3) a) and c) of the Treaty.
3. The primary objective of State aid control in the field of regional aid is to allow aid for regional development while ensuring a level playing field between Member States, in particular by preventing subsidy races that may occur when they try to attract or retain businesses in disadvantaged areas of the Union, and to limit the effects of regional aid on trade and competition to the minimum necessary.
4. The objective of geographical development distinguishes regional aid from other forms of aid, such as aid for research, development and innovation, employment, training, energy or for environmental protection, which pursue other objectives of common interest in accordance with Article 107 3) of the Treaty. In some circumstances higher aid intensities may be allowed for those other types of aid, whenever granted to undertakings established in disadvantaged areas, in recognition of the specific difficulties which they face in such areas.
5. Regional aid can only play an effective role if it is used sparingly and proportionately and is concentrated on the most disadvantaged regions of the European Union. In particular, the permissible aid ceilings should reflect the relative seriousness of the problems affecting the development of the regions concerned. Furthermore, the advantages of the aid in terms of the development of a less-favoured region must outweigh the resulting distortions of competition. The weight given to the positive effects of the aid is likely to vary according to the applied derogation of Article 107 3) of the Treaty, so that a greater distortion of competition can be accepted in the case of the most disadvantaged regions covered by Article 107 3) a) than in those covered by Article 107 3) c).
6. Regional aid can further be effective in promoting the economic development of disadvantaged areas only if it is awarded to induce additional investment or economic activity in those areas. In certain very limited, well-identified cases, the obstacles that these particular areas may encounter in attracting or maintaining economic activity may be so severe or permanent that investment aid alone may not be sufficient to allow the development of that area. Only in such cases may regional investment aid be supplemented by regional operating aid not linked to an investment.

7. In the Communication on State aid modernisation of 8 May 2012, the Commission announced three objectives pursued through the modernisation of State aid control:
  - a) to foster sustainable, smart and inclusive growth in a competitive internal market;
  - b) to focus Commission ex ante scrutiny on cases with the biggest impact on the internal market while strengthening the cooperation with Member States in State aid enforcement;
  - c) to streamline the rules and provide for faster decisions.
8. In particular, the Communication called for a common approach to the revision of the different guidelines and frameworks with a view to strengthening the internal market, promoting more effectiveness in public spending through a better contribution of State aid to the objectives of common interest, greater scrutiny of the incentive effect, limiting the aid to the minimum, and avoiding the potential negative effects of the aid on competition and trade. The compatibility conditions set out in these guidelines are based on those common assessment principles and are applicable to notified aid schemes and individual aid.

#### **Avoidance of undue negative effects on competition and trade**

9. For the aid to be compatible, the negative effects of the aid measure in terms of distortions of competition and impact on trade between Member States must be limited and outweighed by the positive effects in terms of contribution to the objective of common interest. Certain situations can be identified where the negative effects manifestly outweigh any positive effects, meaning that the aid cannot be found compatible with the internal market.

#### ***General considerations***

10. Two main potential distortions of competition and trade may be caused by regional aid. These are product market distortions and location effects. Both types may lead to allocative inefficiencies (undermining the economic performance of the internal market) and to distributional concerns (distribution of economic activity across regions).
11. One potentially harmful effect of State aid is that it prevents the market mechanism from delivering efficient outcomes by rewarding the most efficient producers and putting pressure on the least inefficient to improve, restructure or exit the market. A substantial capacity expansion induced by State aid in an underperforming market might in particular unduly distort competition, as the creation or maintenance of overcapacity could lead to a squeeze on profit margins, a reduction of competitors' investments or even the exit of competitors from the market. This might lead to a situation where competitors that would otherwise be able to stay on the market are forced out of the market. It may also prevent undertakings from entering or expanding in the market and it may weaken incentives for competitors to innovate. This results in inefficient market structures which are also harmful to consumers in the long run. Further, the

availability of aid may induce complacent or unduly risky behaviour on the part of potential beneficiaries. The long term run effect on the overall performance of the sector is likely to be negative.

12. Aid may also have distortive effects in terms of increasing or maintaining substantial market power on the part of the beneficiary. Even where aid does not strengthen substantial market power directly, it may do so indirectly, by discouraging the expansion of existing competitors or inducing their exit or discouraging the entry of new competitors.