



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 6 DE NOVIEMBRE DE 2017, BOE 15 DE
NOVIEMBRE DE 2017)

EJERCICIO DE IDIOMAS

INGLÉS

5 de mayo de 2018

Nota: En el test, las respuestas incorrectas no penalizan.

1. When the postman my father a shower.
 - a) arrive/have
 - b) arrived/had
 - c) arrived/ will have
 - d) will arrive/had

2. The thieves ... into the house while the man
 - a) came/was sleeping.
 - b) come/ will be sleeping.
 - c) came/slept.
 - d) will come/ slept.

3. Tommy's father worked in that office two years...
 - a) after
 - b) before
 - c) in
 - d) ago

4. As soon as I ... the burglar breaking into my neighbour's house, I ... the police.
 - a) will see/ called.
 - b) see/called.
 - c) saw/called.
 - d) see/calling.

5. I want to finish my work... we go out.
 - a) until
 - b) while
 - c) before
 - d) as soon as

6. She is going to look after the cat.... I am away on holiday.
 - a) until
 - b) while
 - c) before
 - d) after

7. We will find a hotel ... we arrive in Jakarta.
- a) until
 - b) while
 - c) when
 - d) as long as
8. Choose the right answer.
- a) I don't know why do you want me to do it.
 - b) I don't know why you want me to do it.
 - c) I don't know why that you want me to do it.
 - d) I don't know why you want I to do it.
9. Our doctor advised us to get malaria pills... we travel to Lombok.
- a) until
 - b) before
 - c) as soon as
 - d) as long as
10. If you give the perfume to the shop assistant, she will for you.
- a) wrap it out
 - b) wrap it
 - c) wrap it up
 - d) wrap
11. I was standing at the just about to pay and I remembered I did not have any money.
- a) counter
 - b) table
 - c) shelf
 - d) counterpart
12. I am afraid the..... is out of order. You will have to use the stairs.
- a) elevator
 - b) conveyer
 - c) track
 - d) window

13. You will have to leave a if you want us to order the goods.

- a) card
- b) change
- c) deposit
- d) pay

14. This shirt is too small. I think I will take it back and get a

- a) cost
- b) refund
- c) cash
- d) deposit

15. people eat very healthy food.

- a) Very little
- b) Very less
- c) Very least
- d) Very few

16. I have arranged ... dinner with Barbara on Thursday.

- a) to have
- b) having
- c) have had
- d) had

17. He is that famous actor is always on TV.

- a) which
- b) who
- c) why
- d) what

18. Michael is his sister

- a) not so clever than
- b) not as clever than
- c) not as clever as
- d) not so clever that

19. Have you finished with the newspaper.....
- a) still?
 - b) already?
 - c) now?
 - d) yet?
20. If I want to pass my exam, I study harder.
- a) will have to
 - b) would have to
 - c) had to
 - d) want to
21. The crime of giving money or presents to someone so that they will help you doing something dishonest or illegal:
- a) robbery
 - b) forgery
 - c) counterfeit
 - d) bribery
22. An attempt to do something that takes a lot of effort over a period of time
- a) rough
 - b) struggle
 - c) warrant
 - d) warnt
23. Get over
- a) to recover from
 - b) to get in touch or into communication with;
 - c) to cause (someone) to be free from something
 - d) to get in
24. The company has a ... of nearly 600 ...
- a) staff / employees
 - b) employee /staff
 - c) employer /employees
 - d) employer/ staff

25. If you go on the motorway, you will ...time. It's much quicker than going on the country roads.

- a) spare
- b) save
- c) waste
- d) take up

26. Nowadays, I to taking advantage of my skills.

- a) used
- b) am used
- c) got used
- d) usually

27. The taxpayers' were sent to the bank accounts by the Tax Administration.

- a) return
- b) returns
- c) claims
- d) form

28. The taxpayer withdraws funds from the account in order to cancel the...

- a) money
- b) debt
- c) cash
- d) shortage

29. They are happy to show their performance.

- a) behind
- b) at
- c) in
- d) up

30. The international exchange of data was by law.

- a) enforced
- b) published
- c) divided
- d) obliged

Institutional framework

Since it consists of on-line services provided by digital platforms, the collaborative economy sector transcends, at least in part, the concept of territoriality that marks conventional economic activity. It is therefore important that an appropriate and clear regulatory framework is developed also for the collaborative economy, reflecting the European Commission's overall objective of taxing profits where they are made.

The EESC believes that legal certainty would be bolstered by rules under which businesses providing or promoting collaborative economy services would be considered to have a tax nexus in Europe. With regard to the particular features of digital businesses, discussions are under way on formulating a new type of virtual establishment for companies, defined as a "stable virtual organisation".

This is a helpful approach, avoiding the problems of determining where this type of business is established, but it requires in-depth discussion and thorough research over the coming years. This would enable an EU location to be established for business carried out through the digital market, ensuring that the economic value of transactions is taxed in Europe or, more broadly, in the place where the value is created.

The collaborative economy could make some of the national tax authorities' work easier, as a result of the digitalisation of payments made through collaborative platforms and the complete traceability of such payments. The design of payments systems could make it easier for operators in the sector to fulfil their tax obligations, as is the case in Estonia, where the procedure for drivers and some service providers to declare their income has been simplified in cooperation with digital platforms.

Overall, the EESC hopes that the exchange of accurate and traceable information between tax authorities, operators and collaborative platforms will help to reduce the administrative burden regarding payment of taxes in the collaborative economy sector and the enforcement burden on the financial authorities, with cooperation made simpler and more certain by the technological setting in which transactions take place.

VAT

Regarding collaborative economy activities and whether they are subject to VAT, an initial distinction must be made between activities conducted by different new business models, e.g. directly by collaborative platforms and those of individual service providers registered with such platforms, and models that use platforms to carry out different activities, such as selling user spaces or data to place advertisements.

Regarding the latter examples, companies are already subject to corporate income tax. They gather information from users - every time a user enters a search, companies collect information which they can then sell to advertisers and other interested parties and if value is created, VAT should be levied on the exchange of the data (the collection and selling of the information).

Regarding models that work on matching supply and demand, it can be considered that they create "added value" by providing a service and allowing a transaction/exchange between customers and drivers; this added value should therefore be liable for VAT.

In general terms, for VAT purposes, a distinction must be made between different situations concerning payment methods for services rendered in the collaborative economy: (i) situations where services are rendered against payment of a sum of money; (ii) situations in which remuneration for the service is made not in money but in the form of another service or non-monetary remuneration; and (iii) situations in which the service is rendered freely with no return.