**ĐỀ THI THUẾ MIỀN TRUNG NGÀY 13/12/2020**

1. The United Nations Secretary-General has often spoken of the need for **individual (Adj)**\_\_\_\_\_\_\_ and human rights in his speeches.

-Loại từ : adj +N

A. free (adv)

**B. freedom (n)**

C. freely (adv)

D. freeing (Ving)

2. Peter is trying his **best** to study in hope that he will \_\_\_\_\_\_\_ **fame** and fortune in the near future. Sự nổi tiếng

A. lose

B. run

C. move

**D. achieve** –đạt đc

3. \_\_\_\_\_\_\_ is the study of the **events** of **the past.**

A. Geography –Môn địa lý

**B. History –môn lịch sử**

C. Arts

D. Literature

4. She was the first in her family to enjoy the privilege of a **university** \_\_\_\_\_.

A. schedule

**B. education**

C. science

D. technology

5. **English** is an important \_\_\_\_\_\_\_ that is required in several national **exam**inations.

A. language

B. test

C. evaluation

**D. subject –môn học**

6. \_\_\_\_\_\_\_ is the study of the **Earth’s** physical features and the people, plants, and animals that live in different **regions** of the world.

A. Science

**B. Geography –**Môn địa lý

C. History

D. Technology

7. Bicycles \_\_\_\_\_\_\_ **in** the driveway.**-Câu bị động (be +V3) ko có O**

A. must not leave **C. must not be left**

B. must not be leaving D. must not have left

8. It's not too late to \_\_\_\_ your **bad habits** (smoking, drinking, overeating, etc.) and immediately start living a happier, healthier life.

**A. get rid of –Bỏ**

B. give on

C. kick

D. remember

9. All bottles \_\_\_\_\_\_\_ **before** transportation. .**-Câu bị động (be +V3) ko có O**

A. frozen

B. were froze

**C. were frozen**

D. are froze

10. English has become a second language in countries like India, Nigeria or Singapore **where** \_\_\_\_\_\_ **for** administration, broadcasting and education.

- Ko có O 🡪 BỊ Động/

A. is used –Sai do where ko làm chủ từ

**B. it is used**

~~C. used~~

D. ~~being used~~

11. The telephone \_\_\_\_\_\_\_ **by** Alexander Graham Bell. .**-Câu bị động**

A. is invented

B. ~~is inventing~~ –Chủ động

C. ~~invented –~~Chủ động

**D. was invented**

12. Lots of houses \_\_\_\_\_\_\_ **by** the earthquake. **Câu bị động**

A~~. are destroying~~

B. ~~destroyed~~

C. were destroying

**D. were destroyed**

13. Neither the students **nor** their lecture**r** \_\_\_\_\_\_\_\_\_ English in the classroom

-**OR, NOR, BUT ALSO 🡪 Chia N sau / Số ít**

A. have used

B. use –chia số nhiều

C. are using

**D. uses –đt chia số ít**

14. Robert **said** that his father \_\_\_\_\_\_\_ to Dallas the year **before.**

 **Câu tường thuật : lùi thì**

A. goes

B. went

C. has gone

**D. had gone**

15. Fish, poultry, beans or nuts \_\_\_\_ **half of** their dinner plate.

A. make of

B. make out

**C. make up = account FOR : Chiếm**

D. make up of

II> BÀI ĐỌC HIỂU

**TAX AND STATE BUDGET**

 Under increasing spending pressure, to stop the **budget deficit from rising**, the Government’s priority is to enhance the efficiency of expenditure while finding alternative sources of revenue.

Improving efficiency is associated with **reforms in the State apparatus operation and payroll**, as well as enhancing public investment quality. Meanwhile, expanding revenue is attached to broadening the tax base.

However**,** raising taxes needs to be done cautiously as this will affect savings and **reduce investment** in production. High tax can also encourage fraud and tax evasion and thus cause tax losses and **lead to market distortion** due to **unfair competition practices**. The reported transfer pricing scheme by foreign-invested enterprises is one example.

16. **Why** does the Government **have to enhance** expenditure efficiency?

A. public investment is poor.

B. revenue is contracting

**C. budget deficit is rising**

D. there is no alternative

17. What is the **consequence of expanding tax revenue**?

 Hậu quả của việc tang thuế

A. raising taxes

**B. investment reduction**

C. high payroll poor public investment

D. poor public investment

18. What can be done **to improve efficiency of expenditure?**

A. to enhance public investment

B. to find alternative revenue resources

C. to expand the tax base

**D. to reform operation and payroll of State apparatus**

19. What is the **indirect** consequence of applying a high tax?

 Cái gì gây ra gián tiếp

A. raising revenue

B. tax fraud and evasion

**C. market distortion**

D. reducing budget deficit

20. What is the mis-transfer pricing scheme can be consider an **example of**?

A. illegal

B. tax invasion

C. tax fraud

**D. unfair competition practice**

**III> BÀI ĐỤC LỖ**

The tourist industry is (21)\_\_\_\_\_\_\_\_ to be the largest industry. Before 1950 one million people traveled abroad each year but **by the 1900s** the figure (22)\_\_\_\_\_\_\_\_to 400 million every year.(23)\_\_\_\_\_\_\_\_ large **numbers** of tourists, however, **are** beginning to cause problems. For example, in the Alps the skiers are destroying the mountains they came to enjoy. Even parts of Mount Everest in the Himalayas are reported to be **covered** (24)\_ **with** \_\_\_\_\_\_\_ old tins, tents, and **food** that have been (25)\_\_\_\_\_\_\_\_.But at a time when we have (26)\_\_\_\_\_\_\_\_**freedom** to travel than ever before, more and more people are asking how they can enjoy their holidays (27)\_\_\_\_\_\_\_\_causing problems by spoiling the countryside. Now there is a new holiday (28)\_\_\_\_\_\_\_\_called "Holidays That Don't Cost The Earth". It tells you (29)\_\_\_\_\_\_\_\_you can help the tourist industry by asking your travel agent the right questions (30)\_\_\_\_\_\_\_\_you go on holiday.

21.

A. regarded

**B. considered –đc xem như**

C. seen

D. figured

22.

**A. had risen** B. rose C. has risen D. were rising

**-Chia thì : By + TG 🡪 Chia QKHT**

23.

A. ~~The~~  B. Those C. These  **D. Such-Như vậy**

24

A. by **B. with** C. under D. beneath

-**Covered with : đc bao phủ bởi**

25

A. disposed

B. littered

**C. thrown away –ném đi, ném bỏ**

D. launched

26.

**A. greater**

B. bigger

C. larger

D. better

27

A. apart from

B. instead of

**C. without**

D. hardly

28.

A. guidance

**B. guide**

C. direction

D. instruction

29.

A. where

B. what

C. when

**D. how –cách thức ntn?**

30.

**A. before –trước khi**

B. when

C. as soon as

D. after

**ĐỀ THI TIẾNG ANH THUẾ MIỀN NAM NGÀY 28/11/2020**

1. Paddle-wheel machine helps to clean the **wastewater –nước thải** before \_\_\_\_ it for farming.

A. rearranging

B. recycling

C. reducing

**D. reusing**

2. Many students **prefer \_**\_\_\_\_ assignments on their laptops **to** writ**ing** traditionally.

A. to type

B. to typing

C. type

**D. typing**

3. I **Velcro** has gradually become a familiar \_\_\_\_ for shoes, jackets, and even spacesuits.

A. button

**B. fastener –Miếng dán**

C. locker

D. zipper

4. The school library is **open** \_\_\_\_\_\_\_ all of the students and the teaching staff of the school.

A. for

B. over

**C. to**

D. among

5. If you get a laptop as a reward, **what** will you use it ………?

A. by

**B. for**

C. to

6. It is definitely true that nature has inspired\_\_\_\_\_\_\_\_\_ **inventions** and technologies.

A. ~~numbers~~

B. numeral

C. numerical

**D. numerous**

7. Many young people carry a pair of earbuds as they are small, light, and \_\_\_\_.

A. chargeable

B. economical

**C. portable –xách tay, mang theo đc**

D. transferable

8. Users can **look**……….locations as well as directions to different places on **Google Maps.**

**A. up**

B.after

C.for

D.in

9. You can **get access…………….**the internet, via a range of devices such as desktop or laptop computers, mobile phones, and tablets.

A. of

B. in

**C. to**

D. for

10. Washing machine or vacuum cleaner can help you to …………. timewhile doing housework.

A. kill

**B. save**:Tiết kiệm

C. spend **: sài**

D. waste : lãng phí

11. ………….**by** your father?

**A. Was that book written**

B. ~~Were that book~~ written

C. ~~did t~~hat book written

D. Was that book be ~~writing~~

12. Thomas Edison, Benjamin Franklin, James Watt are among of **the** greatest ………….. of all time.

A. inventions (n- sự viêc)

B. inventiveness

**C. inventors (n –người)**

D. invents

13. Like Vietnamese, Thai people also **depend** \_\_\_\_ water for their crops.

A. against

B. for

C. in

**D. on**

14. Smartphones are used not only for communication but also for **information** **and**…………….

A. entertain

B. entertainer (n- người)

C. entertaining

**D. entertainment (n- sự vật)**

15. We can ……….. to search for news, watch films, or **download** music.

A. surf the laptop

**B. surf the internet**

C. see the e-book

D. surf the smartphone

**II> ĐỌC HIỂU**

**HCM City Tax Department** releases list of firms on tax debt HCM city’s Tax Department has **announced** **–(thông báo** )a list of nearly 1.700 companies with total unpaid tax debt of almost VNDD 4.5 trillion (US$ 193.5 million). According to the city’s Tax Department, it is applying stronger measures to collect unpaid taxes. By the end of last month, the department collected tax debts **of nearly VND 2.5 trillion**, accounting for about 11 per cent of total debts accumulated until December 31,2018.According to the Finance Ministry’s official dispatch No. 9901/BTC-TCT from November, 2018, tax agencies would make phone calls, send text messages or email to inform companies of their tax debt if they delayed paying for between one and 30 days. If payment is delayed for between 31 and 60 days, the tax agencies would issue notifications and fines. If payment is delayed for between 61 and 90 days, the agency would inform the offending party of the various types of punishment. For debts unpaid for between 91 and 120 days, tax agencies are authorised to implement forcible measures including extracting or freezing bank accounts.

For tax payers who have either **accrued the largest amounts of unpaid taxes in a locality** or have failed to pay their taxes within 120 days despite notifications from tax agencies, the agency will freeze their assets and declare their receipts invalid.

16. **What action** has the HCM City’s tax Department done with the list of companies in tax debt?

A. collected

B. asked for

**C. made public –thông báo cho công chúng/ làm cho công chúng**

D. informed

17. **How much** is 11 per cent of total debts accumulated until December 31,2018equivalent to?

A. 1,700 ~~companies~~

B. VNĐ 4,5 trillion

C. US$ 193.5 million

**D. VNĐ 2.5 trillion**

18. What measures the tax agencies would apply if companies delayed paying tax debt for between one and 30 days?

A. freeze taxpayer’s bank accounts

B. issue fines to the taxpayers

**C. communicate to the taxpayers –giao tiếp/ liên lạc với người nộp thuế**

D. freeze their assets

19. How many categories are the tax debts classified in order to apply different measures?

A. Four

**B. Five**

C. Six

D. Many

20. When will the agency freeze taxpayer’s assets and declare their **receipts invalid**?

A. taxpayers have failed to respond to notification from the agency

B. taxpayers have not made payment within 100 days

**C. taxpayers have accrued the largest amounts of tax debts in locality**

D. taxpayers have not paid a visit to the tax office.

**III> ĐỤC LỖ**

**The interview** is one of the most important (21) \_\_\_\_\_ in the job search process. When an employer invites you to an interview, he/she is indicating **an** (22) **\_+N\_\_\_\_** in yourself. The interview gives both of you the opportunity to (23) \_\_\_\_\_ enough information to determine if you are a good "fit" for each other. Think of an interview as a highly focused professional conversation. You should (24) \_\_\_\_\_ the limited amount of **time** you have learning about the employer's needs and discuss the ways you can meet these needs. In many cases, you will interview at least, twice before being **employed** for a (25) \_\_\_\_\_. Once in a brief screening interview and at least once again in a (26) \_\_\_\_\_ serious meeting when you may also talk to many of your potential coworkers. A job interview is a strategic conversation with a purpose. Your goal is to show the employer that you have the (27) \_\_\_\_\_, background, and ability to do the job and that you can successfully fit into the organization. The interview is also your (28) \_\_\_\_\_ to **gather information** about the job, the organization, and future career opportunities to figure out if the position and work environment are (29) \_\_\_\_\_ for you. Most employers do not hire people based on certificates or diplomas alone. Personality, (30) \_\_**n\_\_\_\_,** enthusiasm, a positive outlook, and excellent interpersonal and communication skills count heavily in the selection process.

21.

**A. parts –phần**

B. roles

C. fields

D. facts

22.

**A. interest** (V , N) **–Loại từ : an +N**

B. interesting -adj

C. interested –adj2 mạt

D.interestingly -adv

23.

A. fill

B. change

**C. exchange –trao đổi**

D. translate

24

A. make

**B. spend (Spend TIME) ; Spend +$ + on**

C. post

D. apply

25

A. condition

B. location

C. sastifaction

**D. position –vị trí**

26.

A. ~~most~~ (ss nhất : The Most)

B. mostly

**C. more**

D. more than + Số đếm

27

**A. skills** –kỹ nang

B. aspects

C. appearances

D. weaknesses

28.

A. fates

B. feasts

C. lucks

**D. opportunities : cơ hội**

**-Opportunities gather information: cơ hội để thu thập thông tin**

29.

A. fit –vừa

**B. right**

C. accurate

D. exact –chính xác

30.

A. confide

**B. confidence (n)- Loại từ : Dấu phẩy nối 2 thứ giống nhau**

C. confident

D. confidently