



Previna-se!



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**República de Moçambique**  
**Ministério da Educação e Desenvolvimento Humano**  
**Instituto Nacional de Exames, Certificação e Equivalências**

**ESG / 2020**

**Exame Final de Língua Inglesa**

**2ª Chamada**

**12ª Classe**

**90 Minutos**

**Este exame contém quarenta (40) perguntas com 4 alternativas de resposta cada uma. Escolha a alternativa correcta e RISQUE a letra correspondente na sua folha de respostas.**

**Questions 1 to 10 are based on the following document.**

A tax haven is a country or territory where some taxes are levied at a low rate, or not at all. Individuals or corporations move to tax havens if they wish to pay fewer taxes.

Different countries tend to be tax havens for different types of taxes, and for different categories of people or companies. If a country modifies its tax laws to attract foreign capital, it may be regarded as a tax haven. The laws of tax havens are used to evade or avoid tax laws or regulations in other countries.

The Cayman Islands is probably the most famous tax haven in the world. These islands are located in the Caribbean, just south of Cuba. Non-residents pay neither income tax nor inheritance tax. It is an almost zero-percent tax haven. The only instances in which non-residents pay taxes, are when they buy goods or stay in a hotel.

Most tax havens like the Cayman Islands or Barbados have double monetary control system, which distinguishes residents from non-residents, and also foreign currency from local currency. Residents are usually subject to monetary controls but non-residents are not. So a company belonging to a non-resident does not have to pay tax. Tax havens usually have a currency that is easily convertible to US dollars, Euros, or pounds sterling, or that is linked to an easily convertible currency.

The US National Bureau of Economic Research estimates that roughly 15% of countries in the world are tax havens, and that these countries tend to be small and affluent. Better governed and regulated countries are more likely to become tax havens, and are more likely to succeed if they become tax havens for companies.

*Source: Learning English 12- Longman*

1. **What is a tax haven? It is a territory where...**
  - A taxes are only levied to companies.
  - B taxes are only levied to individuals.
  - C the rate of taxes is almost at zero percent.
  - D the rate of taxes is extremely high.
2. **What is the advantage of moving to a tax haven?**
  - A Corporations always move
  - B Taxes are never optional
  - C You pay fewer taxes
  - D You pay the taxes you wish
3. **In what situation can a country be considered as a tax haven? If it...**
  - A increases the rate of taxes.
  - B punishes who doesn't pay the taxes fully.
  - C reduces the taxes to attract foreign capital.
  - D repels foreign capital.

4. **Why are the Cayman Islands considered to be the most famous tax haven in the world? Because...**  
A non-residents pay both income and inheritance taxes  
B non-residents are not allowed to enter the territory.  
C their taxes are very low.  
D they are located in Cuba.
5. **Do non-residents normally pay income and inheritance taxes in the Cayman Islands?**  
A No, not always      B No, they don't      C Yes, sometimes      D Yes, they do
6. **When do non-residents have to pay taxes in the Cayman Islands?**  
A Only when they sell goods      C When they sell goods or hire a hotel  
B Only when they stay in a hotel      D When they stay in a hotel or buy goods
7. **How many monetary control systems do most tax havens have?**  
A One      B Twelve      C Twenty      D Two
8. **What does the monetary control system distinguish?**  
A Foreign currency from the local currency      C Inheritance tax payment  
B Income tax payment      D Rate of taxes levied in local currency
9. **Who are subject to monetary control in the Cayman Islands?**  
A Important people      B Public workers      C Non-residents      D Residents
10. **How are tax haven countries described in the text? They are...**  
A easily convertible to other currencies.  
B small, affluent, better governed and regulated.  
C subject to monetary controls.  
D US dollars, Euros, or pounds sterling.

**Questions 11 to 20 are based on the following document.**

Many offices are opened Monday to Friday from 7:30 to 17:30 taking a lunch break between 12:00 and 14:00. Civil servants are not allowed to close their offices. They take turns to go for break time and have their lunch. There are some offices that open on Saturdays from 7:30 to 12:30. Mozambique is divided in terms of the right attire to use in office. Lightweight suits are advised although some wear casual clothes. Prior appointments are recommended and knowledge of Portuguese is normally necessary for business dealings, although there are translation facilities available in Maputo. January is the main holiday month, so this should be avoided for business trips.

Mozambique is an exporter for the following products: cotton, cashew nuts, sugarcane, tea and cassava (tapioca). Following the Civil War, the Mozambican economy picked up strongly in the late 1999's. Devastating floods, drought and trade-related disputes in the new millennium have intermittently undermined progresses, and required aid donors to step in. Growth was at a healthy 7.9% in 2006, but inflation was also high at 13.2%.

*Source: Inglês 12° - Plural Editores*

11. **What is the text about? It is about Mozambican...**  
A business etiquette      C economy  
B culture      D lunch and breakfast

12. **How many days per week are offices opened?**  
 A Five                              B Four                              C Three                              D Two
13. **What time do government offices open?**  
 A A quarter to seven                              C Half past seven a.m.  
 B Five a.m.                              D Seven a.m.
14. **How do civil servants proceed to take lunch break? They...**  
 A all go out at once for their lunch.                              C don't have any lunch break.  
 B close the offices to have their lunch.                              D take turns to have their lunch.
15. **Besides the normal days of the week, when do some offices also open?**  
 A Fridays                              B Mondays                              C Saturdays                              D Sundays
16. **What kind of clothes should one wear in the office?**  
 A Lightweight clothes                              C Only casual  
 B It depends on the individual                              D Long dresses
17. **Which language is normally used in business?**  
 A Chinese                              B English                              C French                              D Portuguese
18. **Why are business trips NOT advisable in January? Because...**  
 A it is the coldest month of the year.                              C many offices are closed in January.  
 B it is the hottest month of the year.                              D many offices start business in January.
19. **According to the text, what are the main exportations of our country?**  
 A Banana, cassava, cashew nuts, peanut  
 B Cashew nuts, potato, tea, groundnuts, coffee  
 C Cocoa, mango, cotton, wheat, orange, maize  
 D Tapioca, sugarcane, tea, cashew nuts, cotton
20. **Why did Mozambican economy require aid donors after the civil war?**  
 A Other countries' governors only wanted to help  
 B Natural and economic factors had affected it  
 C Situations like conflicts and wars had affected it  
 D There were no capitals enough to step it in

**Choose one correct option (A, B, C, or D) that best completes the blank space in each sentence.**

21. **Influenza, commonly referred to as Flu, is a very common...**  
 A disease.                              B medicine.                              C symptom.                              D treatment.
22. **Flu is not limited to humans, most—— and many birds can also catch it.**  
 A contaminations                              B illnesses                              C mammals                              D mozambicans
23. **Cholera is a disease caused by...**  
 A a virus known as corona virus.                              C lack of nutrients in the body.  
 B contaminated water and food.                              D poor diet and drug consumption.
24. **Human flu can pass from one —— to another very easily.**  
 A hospital                              B person                              C treatment                              B vomiting
25. **An employer is a person or institution that owns...**  
 A cars.                              B companies.                              C machineries.                              D workers.

26. **Employment**——is the document that sets up the conditions of employment.  
 A condition                      B contract                      C institution                      D situation
27. **A person who works for another person or institution is called...**  
 A boss.                      B employee.                      C employment.                      D manager.
28. **Permanent employees are typically paid a monthly wage, called...**  
 A award.                      B reward.                      C salary.                      D subsidy.
29. **A legend is a narrative that people tell as a true...**  
 A book.                      B novel.                      C poem.                      D story.
30. **In Mozambique, Stories used to be told exclusively to ----- and at night.**  
 A adults                      B babies                      C children                      D elders
31. **"Nós matamos o cão Tinhoso", is a book of tales written by...**  
 A Luis Bernardo Honwana.                      C Paulina Chiziane.  
 B Noémia de Sousa.                      D Ungulani Ba Ka Khosa.
32. **All the following are Mozambican writers, EXCEPT...**  
 A Agostinho Neto.                      B Jorge Rebelo.                      C Mia Couto.                      D Noémia de Sousa.
33. **Law is a system of -----, which are enforced through a set of institutions.**  
 A data                      B numbers                      C rules                      D words
34. **In 350 BC, Aristotle declared: "The rule of law is better than the rule of an..."**  
 A child.                      B company.                      C individual.                      D school.
35. **The legislative authority in Mozambique is the...**  
 A Assembly of the Republic.                      C Council of ministers.  
 B Constitutional council.                      D President of the Republic.
36. **Mozambican elections are democratic because the citizens----- their governors.**  
 A don't like                      C like all  
 B don't vote on                      D vote on
37. **Cocaine and "crack" come from the leaves of the coca...**  
 A branch.                      B fruit.                      C plant.                      D rut.
38. **Drugs can have physical and ----- effects on people who use them.**  
 A abdominal                      B corporal                      C psychological                      D umbilical
39. **If a person takes many pills at a time, he can die of an accidental...**  
 A eating.                      B drinking.                      C overdose.                      D sleeping.
40. **Alcoholism is the highest --- of alcohol consumption.**  
 A form                      B quality                      C quantity                      D stage

**The end!**