

113年專門職業及技術人員高等考試大地工程技師考試
分階段考試（第一階段考試）、驗船師、第一次食品技師考試、
高等暨普通考試消防設備人員考試、普通考試地政士、專責
報關人員、保險代理人保險經紀人及保險公證人考試試題

等 別：普通考試
類 科：專責報關人員
科 目：關務英文
考試時間：1 小時 30 分

座號：_____

※注意：禁止使用電子計算器。

甲、申論題部分：（50 分）

- (一)不必抄題，作答時請將試題題號及答案依照順序寫在申論試卷上，於本試題上作答者，不予計分。
(二)請以黑色鋼筆或原子筆在申論試卷上作答。

一、請將下列中文名詞譯為英文：

- (一)出口（輸出）管制（4 分）
(二)綠色能源（4 分）
(三)冷軋鋼捲（6 分）
(四)乾蒜球（6 分）

二、請將下列各題之英文譯為中文：（每小題 15 分，共 30 分）

- (一)Customs Duty is usually calculated as a percentage of the value of a product. The percentage, which can be found in the Customs Import Tariff, depends on the tariff number and country of origin of each product. As for the dutiable value, which is required to declare to Customs, is the sum of the cost of goods, insurance, and freight charges incurred to transport the goods.
- (二)Freight forwarders and Customs brokers are both important parties involved in the process of importing and exporting goods, but they have different roles and responsibilities. The main difference is that freight forwarders act as intermediaries between shippers and transport companies in arranging the international shipment of goods. Customs brokers, on the other hand, deal with matters related to clearing goods through Customs on behalf of importers or exporters.

乙、測驗題部分：（50 分）

代號：1202

- (一)本試題為單一選擇題，請選出一個正確或最適當答案。
(二)共 40 題，每題 1.25 分，須用 2B鉛筆在試卡上依題號清楚劃記，於本試題或申論試卷上作答者，不予計分。

- 1 Customs provides preferential measures for goods imported or exported by the AEOs. AEOs stands for _____.
(A) Advanced Economic Operators (B) Authorized Economic Operators
(C) Authorized Exchange Operators (D) Automatic Exchange Operators

- 2 _____ dogs can assist customs officers in checking illegal drugs in the luggage of the passengers at the airport.
(A) Guide (B) Hunting (C) Detector (D) Pet
- 3 A _____ implies there is no tariff on the imported goods from the member countries.
(A) Free Tax Agreement (B) Forward Tax Agreement
(C) First Trade Amendment (D) Free Trade Agreement
- 4 For _____ Customs clearance processes, goods declarations should be lodged by electronic means.
(A) regular (B) manual (C) automated (D) delayed
- 5 The customs value of imported goods subject to ad valorem duties will be determined and calculated on the basis of the _____ value.
(A) transmission (B) transparence (C) transportation (D) transaction
- 6 _____ inspection technology uses technical machines such as X-ray imaging equipment to inspect cargo without unloading the cargo.
(A) Non-intensive (B) Non-intrusive (C) Non-inclusive (D) Non-instructive
- 7 A passenger carrying luggage or goods for home and personal use into Taiwan is allowed to bring a maximum amount of _____ alcoholic beverages.
(A) 1 liter (B) 2 liters (C) 3 liters (D) 5 liters
- 8 After the duty has been paid, Dutiable imported goods are _____.
(A) restricted (B) relieved (C) released (D) retreated
- 9 Arriving passengers shall _____ to Customs via the Red Channel if they carry dutiable goods exceeding their duty-free exemption.
(A) discuss (B) defy (C) declare (D) declaim
- 10 Any person who smuggles import shall be imposed with a fine no more than _____ the value of the cargoes in question.
(A) twice (B) three times (C) four times (D) five times
- 11 The duty-payer shall declare imported goods to Customs within _____ days following the arrival date of the transportation means carrying such goods.
(A) 5 (B) 10 (C) 15 (D) 30
- 12 If the customs value of the imported goods cannot be determined under the provisions of Articles 29,31,32, and 33, the customs value shall be based on a _____ value.
(A) contemporary (B) contingent (C) computed (D) complex
- 13 The duty-payer of the customs duty shall be the _____ of the imported goods, the bearer of the bill of landing, or the holder of the imported goods.
(A) consumer (B) consignee (C) committee (D) conductor
- 14 The articles imported for official use by diplomatic officials of foreign embassies stationed in the Republic of China are _____ from customs duty.
(A) examined (B) executed (C) exempted (D) exercised
- 15 Only those who hold the _____ are allowed to carry controlled drugs for medical use.
(A) problem (B) program (C) prize (D) prescription
- 16 For the necessity of suppressing smuggling, Customs may _____ the suspect, witness and other persons concerned.
(A) insure (B) interpret (C) interrogate (D) integrate
- 17 Declaration, duty payment and the relevant customs formalities for goods clearance may be _____ to a customs broker.
(A) entitled (B) entrusted (C) encountered (D) denied
- 18 Prior to importation, the duty-payer may apply to Customs for an advance tariff classification _____ of the goods.
(A) reduction (B) record (C) routine (D) ruling
- 19 Customs shall order the duty-payer to return the _____ goods abroad within a prescribed period.
(A) problematic (B) prohibited (C) preserve (D) personal
- 20 Imported air cargos of fresh foods, perishable goods, and live animals are allowed for _____ by the Customs with special consideration.
(A) pre-entry disclosure (B) pre-entry declaration
(C) pre-entry determination (D) pre-entry discussion

- 21 Any person who loads or sells the smuggled cargo shall be imposed with a fine of no more than _____.
(A) NTD50,000 (B) NTD70,000 (C) NTD90,000 (D) NTD100,000
- 22 If the export price of a company's product is lower than the price sold on the domestic market, then it is called _____.
(A) bribing (B) dumping (C) joking (D) refunding
- 23 To ensure the security of goods, Customs may affix _____ to means of bonded transportation.
(A) secrets (B) seals (C) skin (D) stems
- 24 In the event that the untaxed goods carried by transports, the firm operating such a business shall be responsible to _____ any shortfall of the imported duty payable.
(A) make sure (B) make after (C) make up (D) make believe
- 25 To prevent foreign disease from infecting the country, imported animals and plants need to be _____.
(A) qualified (B) quoted (C) questioned (D) quarantined
- 26 Customs personnel shall keep _____ all customs declaration information provided to Customs by duty-payer or exporter of goods.
(A) conditional (B) contradictory (C) confidential (D) commercial
- 27 A passenger aged 20 or over is allowed to bring _____ for duty free exemption into Taiwan.
(A) 1 liter of alcohol and 25 cigars (B) 2 liters of alcohol and 25 cigars
(C) 1 liter of alcohol and 50 cigars (D) 2 liters of alcohol and 50 cigars
- 28 _____ arranges transport of goods as a carrier and issues own bills of lading but does not own or operate a major means of transport.
(A) The Carrier (B) The Seller (C) The Buyer (D) NVOCC
- 29 _____ generally acts as an intermediary between traders and Customs in Customs clearance processes.
(A) The Carrier (B) The Freight Forwarder
(C) The Customs Broker (D) The Customs Office
- 30 _____ the importers in the EU have to report the embedded emissions in goods imported during the previous assigned time period of the calendar year, declaring direct and indirect emissions as well as any carbon price effectively paid abroad.
(A) On a daily basis (B) On a weekly basis
(C) On a monthly basis (D) On a quarterly basis
- 31 Which of the following Incoterms 2020 rule states that "the seller delivers the goods to the buyer when the goods are placed at the disposal of the buyer and cleared the taxes and duties of both export and import".
(A) Delivered at Place (B) Delivered at Place Unloaded
(C) Delivered Duty Paid (D) Free on Board
- 32 Which of following descriptions on CIF of Incoterms 2020 is correct?
(A) The seller must buy insurance cover the risk of buyer of loss to the goods from the port of loading only, and seller should also clear the goods for export, but no obligation to clear the goods for import.
(B) The seller must buy insurance cover the risk of buyer of loss to the goods from the port of loading to the port of destination, and seller should also clear the goods for export, but no obligation to clear the goods for import.
(C) The seller must buy insurance cover the risk of buyer of loss to the goods from the port of loading to the port of destination, and seller should also clear the goods for both export and import.
(D) The seller must buy insurance cover the risk of buyer of loss to the goods from the port of loading to the port of destination, and seller should not clear the goods for both export and import.
- 33 Customs Administration plays a vital role in expediting the international movement of goods. _____ helps the Customs Administration in collaboration with relevant government agencies to assess the efficiency and effectiveness of border clearance processes and to optimize trade facilitation.
(A) World Meteorological Organization (B) World Health Organization
(C) World Trade Organization (D) World Customs Organization
- 34 _____ gives the commercial particulars of the goods, such as transport document numbers, consignors, consignees, marks and numbers, number and kind of packages, descriptions and quantities of the goods, and may be used in place of the Cargo Declaration.
(A) Cargo Manifest (B) Crew List (C) Customs Duties (D) Customs Seal

- 35 Regarding “Import Duties and Taxes”, which of the following descriptions is correct?
- (A) Customs duties and all other taxes are collected on or in connection with the importation of goods, and also including any charges collected by the Customs on behalf of other national authorities.
 - (B) Customs duties and all other taxes are collected on or in connection with the exportation of goods, but not including any charges collected by the Customs on behalf of other national authorities.
 - (C) Customs duties and all other taxes are collected on or in connection with the exportation of goods, but also including any charges collected by the Customs on behalf of other national authorities.
 - (D) Customs duties and all other taxes are collected on or in connection with the importation of goods, but not including any charges collected by the Customs on behalf of other national authorities.
- 36 European Union introduces an environmental policy instrument designed to support the EU climate ambitions of achieving a net reduction of greenhouse gas emissions of at least 55% by 2030 and of reaching climate neutrality by 2050. Which of the followings is this policy instrument?
- (A) The Carton Binder Adjustment Mechanism (CBAM)
 - (B) The Carbon Binder Allocation Mechanism (CBAM)
 - (C) The Carbon Border Adjustment Mechanism (CBAM)
 - (D) The Carton Border Allocation Mechanism (CBAM)
- 37 Article 15, Regulations Governing the Establishment and Management of Customs Brokers: In case of the cargoes eligible to be released through “C1” customs clearance mode, the hard copy of the Customs Declaration and its supporting documents should be properly filed in the customs broker's records within the required “preservation period”. How long is this “preservation period”?
- (A) Six months
 - (B) Twelve months
 - (C) Eighteen months
 - (D) Twenty-four months
- 38 According to the Articles 3 and 5, Regulations Governing Issuance of Certificates of Origin and Certificates of Processing, which of the followings is used to calculate the added value of products?
- (A) $(\text{Export price of product} - \text{Prices of directly and indirectly imported raw materials and components}) \div \text{Export price of product}$.
 - (B) $(\text{Export price of product} - \text{Prices of directly and indirectly imported raw materials and components and labor cost}) \div \text{Market price of product}$.
 - (C) $(\text{Export price of product and freight} - \text{Prices of directly and indirectly imported raw materials and components and freight}) \div \text{Export price of product}$.
 - (D) $(\text{Export price of product and insurance} - \text{Prices of directly and indirectly imported raw materials and components}) \div \text{Market price of product}$.
- 39 Article 11 of Regulations Governing Customs Clearance Procedures for Air Express Consignments regulates that the Import express consignments shall be classified according to their natures and values. Which of the followings is correct?
- (A) The import low-value duty-free consignment: with a Customs value not more than 4,000 NT; The import high-value: exceeding 30,000 NT
 - (B) The import low-value duty-free consignment: with a Customs value not more than 3,000 NT; The import high-value: exceeding 40,000 NT
 - (C) The import low-value duty-free consignment: with a Customs value not more than 2,000 NT; The import high-value: exceeding 50,000 NT
 - (D) The import low-value duty-free consignment: with a Customs value not more than 1,000 NT; The import high-value: exceeding 60,000 NT
- 40 According to Regulations Governing Customs Clearance Procedures for Maritime Express Consignments, shipments with gross weight of more than ____ kg packed in a single package is not allowed to be cleared through the Maritime Express Consignments; and containers loaded with maritime express consignments shall be unloaded and warehoused within ____ working days.
- (A) 60 kg and 2 working days
 - (B) 60 kg and 3 working days
 - (C) 70 kg and 3 working days
 - (D) 70 kg and 4 working days