

105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、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，並加註英文簡稱：（每小題 5 分，共 20 分）

- (一)世界關務組織
(二)併裝櫃（註：或稱併櫃，有別於「整櫃」之貨物運送型態）
(三)優質企業（註：指經海關認證之貿易供應鏈業者）
(四)出口港船邊交貨（註：屬 Incoterms 2010 所列貿易條件之一）

例題：

中文名詞：事後稽核

英文翻譯及簡稱：Post-Clearance Audit (PCA)

二、請將下列各題之英文譯為中文：（每小題 15 分，共 30 分）

- (一)The Customs value of imported goods is determined mainly for the purposes of applying ad valorem rates of Customs duties. It constitutes the taxable basis for Customs duties. It is also an essential element for compiling trade statistics and collecting internal taxes applicable to imported goods.
(二)Through use of a risk management system, Customs can determine which traders are generally in compliance with Customs legislation and thus pose a low risk for control purposes. These traders can then be approved for “fast track” procedures that require little intervention by Customs for the release of their goods.

乙、測驗題部分：（50 分）

代號：1202

- (一)本測驗試題為單一選擇題，請選出一個正確或最適當的答案，複選作答者，該題不予計分。
(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 In the case that Customs is _____ of the truth and accuracy of the transaction documents provided by the duty-payer, or that Customs still feels the same after the provision of such an explanation, it shall be deemed that the customs value cannot be determined under the provision of Article 29, Customs Act .
(A)blameful (B)doubtful (C)predictable (D)eligible
- 2 To improve the service quality and enhance administrative effectiveness, the Customs has implemented the system on Electronic _____ of the Offsetting or Refund of Duties and Taxes on raw materials for export products.
(A)producing (B)computing (C)conducting (D)processing

- 3 In order to save energy and reduce carbon _____, the receipts of duty payment, service charge payment and deposit, will be gradually switched into the new electronic versions incorporating the standardized bar codes.
(A)dimensions (B)resolutions (C)emissions (D)executions
- 4 The country of origin for a product shall be determined in accordance with the “Rules of Origin on Imported Goods”, in case of the country of origin being unable to be ascertained, or when deemed necessary, the Customs may request the duty payer to submit a _____ of country of origin for purpose of ascertainment.
(A)documentary (B)contract (C)certificate (D)circular
- 5 A payment made by one party (the “licensee or franchisee”) to another that owns a particular asset (the “licensor or franchisor”) for the right to ongoing use of that asset.
(A)compensation (B)royalty (C)disbursement (D)revenue
- 6 The Customs levies duty, on ad valorem, specific or tariff quota basis, on goods imported into the _____ of the Republic of China, in accordance with the Customs Act, Enforcement Rules Governing the Implementation of the Customs Act, Customs Import Tariff and other regulations concerned.
(A)district (B)region (C)territory (D)extension
- 7 In order to effectively interdict smuggling and illicit trade, the Customs will keep on strengthening the exchange of _____ with foreign Customs.
(A)intelligence (B)intelligible (C)intelligent (D)intellect
- 8 Non- _____ Inspection technology enables Customs to detect contraband (e.g., narcotics and weapons) and materials that pose potential nuclear and radiological threats.
(A)intuitive (B)indecisive (C)intrusive (D)intrinsic
- 9 South Sudan was officially listed as one of the Least Developed Countries on the second column of Import Tariff Schedule from July 25, 2014 and goods imported from this country shall enjoy _____ tariff rates.
(A)prefer (B)preference (C)preferable (D)preferential
- 10 Customs Act was amended on August 20, 2014, allowing sea freight _____ to submit cargo manifests directly to the Customs.
(A)consignors (B)forwarders (C)holders (D)carriers
- 11 With imported, exported or transited goods, Customs may examine or exempt examination either by _____ or by application. Customs may, if necessary, withdraw samples.
(A)augmentation (B)authentication (C)authorization (D)audition
- 12 Dutiable imported goods shall be released after the duty has been paid. Except in cases others prescribed in Customs Act or a _____ has been filed with and approved by Customs, the imported goods shall be released before duty payment.
(A)appraisal (B)guarantee (C)insurance (D)premise
- 13 Heroin, morphine, opium, cocaine, cannabis, amphetamine, etc. prescribed in the “Act for the Control of Narcotics” and their derivatives and products are called _____ articles, and shall not be imported.
(A)forbid (B)forbidding (C)forbidden (D)forbade
- 14 An applicant applying for the _____ of a countervailing duty or anti-dumping duty on imported products shall file a written application containing the relevant items together with sufficient materials as required.
(A)proscription (B)substitution (C)imposition (D)hesitation
- 15 Customs valuation plays a fundamental role in the import of goods. It is the _____ that countries use to value imported goods in order to collect duty. The WTO Customs Valuation Agreement sets the international rules that must be followed.
(A)sociology (B)methodology (C)ideology (D)geology
- 16 “Electronic commerce” means the production, advertising, sale and _____ of products via telecommunications networks.
(A)diversification (B)duplication (C)distribution (D)disputation

- 17 When a product made legally (i.e. not pirated) abroad is imported without the permission of the intellectual property right-holder (e.g. the trademark or patent owner), it is called “_____ imports”. Some countries allow this, others do not.
(A)triangular (B)parallel (C>false (D)genuine
- 18 The WCO Council adopted the revised Kyoto Convention in June 1999 as the blueprint for modern and efficient Customs procedures in the 21st century. The Convention elaborates several key governing principles, including _____ use of information technology.
(A)arbitrary (B)compulsory (C)minimum (D)maximum
- 19 The Customs is commissioned to enforce other Customs-related laws and regulations. One of the extra functions relates to trade control over national or foreign _____, such as checking national or foreign banknotes, RMB and gold carried by inbound/outbound passengers.
(A)remittances (B)exchanges (C)currencies (D)transfers
- 20 Trade liberalization through the _____ of tariff and non-tariff measures (NTMs) encourages greater trade and investment flows.
(A)reputation (B)elimination (C)illumination (D)deregulation
- 21 Inward passengers must declare to Customs or _____ authority, if there are animals, plants or their products in their luggage.
(A)immigration (B)navigation (C)quarantine (D)security
- 22 An applicant disagreeing with the pre-assessed tariff number issued by the local customs office may apply for a _____ with the Customs Administration prior to the importation of the cargo.
(A)recommendation (B)qualification (C)reevaluation (D)liquidation
- 23 In light of the _____ of the first Maritime Express Handling Unit (MEHU) at the Port of Taipei, Keelung Customs commenced the maritime express consignments clearance system on April 30, 2015.
(A)aggregation (B)depreciation (C)depletion (D)inauguration
- 24 Customs personnel shall keep _____ all customs declaration information provided to Customs by duty-payers or exporters of goods.
(A)confidential (B)individual (C)residual (D)substantial
- 25 In order to enhance competitiveness and provide sound environment such as convenient and cost-saving procedures to trade related operators, the Customs Administration has launched a “Multi Country Cargo _____” system.
(A)Condensation (B)Concentration (C)Consolidation (D)Compression
- 26 According to Trade Facilitation Agreement of the WTO, with a view to preventing avoidable loss or deterioration of _____ goods, and provided that all regulatory requirements have been met, Customs shall provide for the release of such goods.
(A)preserved (B)perishable (C)popular (D)purchased
- 27 The World Customs Organization recently has urged Customs administrations to pay attention to “the Digital Customs _____” which aims to replace paper-based Customs procedures with electronic operation.
(A)program (B)initiative (C)initiation (D)plan
- 28 In addition to Pillar 1 (Customs-to-Customs cooperation) and Pillar 2 (Customs-to-Business cooperation), there have been discussions to add a Pillar 3 to the SAFE Framework, which could cover Customs-to-other border agencies cooperation. Therefore, the WCO initiated the concept of CBM which stands for _____ Border Management.
(A)Competitive (B)Complemented (C)Coordinated (D)Cooperative

- 29 According to the public notice from the Customs Administration, where specifies that imported betel nuts is to be beyond the standard trigger volume. Once the volume is over the trigger volume, the _____ duty shall be calculated based on the duty leviable on the imports determined by Customs Administration.
(A)additional (B)extra (C)specific (D)supplementary
- 30 If the customs value of the imported goods cannot be determined under the provisions of Articles 29 (transaction value), 31 (transaction value of identical goods), and 32 (transaction value of similar goods), the customs value shall be based on a _____ value.
(A)detective (B)deductive (C)reductive (D)depressive
- 31 In December 2013, the World Trade Organization held its 9th Ministerial Conference in Bali, has finally reached consensus on having a brand new Agreement on Trade Facilitation (TFA). The TFA aims to improve _____ procedures and enhance customs cooperation among Members.
(A)border (B)customs (C)trade (D)transparent
- 32 _____ rules of origin are stipulated in free trade agreements or regional trade agreements, enable these agreements to be correctly implemented, which promotes the development of trade and encourages investment.
(A)Non-reciprocal (B)Non-preferential (C)Reciprocal (D)Preferential
- 33 The ATA carnet is an international Customs document that a traveler may use temporarily to import certain goods into a country. It also serves as a security that participating countries accept as a _____ against the payment of Customs duties may be due for temporary admission.
(A)deposit (B)guarantee (C)mortgage (D>warranty
- 34 The Customs-Port-Trade Single Window is a service window _____ the present trade licensing, customs declaration and port applications, allowing enterprises, the public and value added service providers to complete application and acquire operation and statistic data.
(A)integrating (B)interfacing (C)involving (D)evolving
- 35 In case of drug trafficking via post parcels or packets sent by courier service, addresses might be fake. _____ delivery can help reveal the identity of the people behind these fake addresses.
(A)Controlled (B)Covered (C)Under-controlled (D)Under-covered
- 36 The Customs Administration has expanded the scope of advance ruling for _____ of the goods and determination of customs valuation – limited to the adjustments of transaction value.
(A)description (B)declaration (C)origin (D)decision
- 37 Whilst quota is allocated by the method of _____, the Customs shall announce if the quantity of declaration reaches certain volume, and shall examine and release the imported goods after that the procedure of allocation is performed by the Ministry of Finance.
(A)first-come first-out (B)first-come last-out (C)last-come first-serve (D)first-come first-serve
- 38 In August 2015, Taiwan accepted the Protocol Amending the WTO Agreement (the Protocol). Accordingly, the Protocol shall enter into force for Taiwan upon acceptance by two _____ of the Members. This shows Taiwan commits to implement the TFA once it enters into force.
(A)second (B)seconds (C)third (D)thirds
- 39 The term “royalties and license fees” referred to in the Customs Act shall exclude charges for the right to _____ imported goods in the R.O.C.
(A)refine (B)repair (C)reproduce (D)remodel
- 40 The term “commissions” referred to in Article 29 of Customs Act shall not include fees paid by the buyer to his agent for purchase of the imported goods abroad. Accordingly, the commission is also called ‘_____ commission’.
(A)broker (B)broker’s (C)buying (D)selling