

109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、第一次特種考試驗光人員考試試題

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：(每小題 5 分，共 20 分)

(一)裝貨港

(二)包裝材料

(三)運輸工具

(四)貨櫃號碼

二、請將下列各題之英文譯為中文：(每小題 15 分，共 30 分)

(一) At times, for determining the duty liability and permissibility of import it may become necessary for the Customs to examine goods. Where a physical examination of imported goods is required, the removal of goods for examination, unpacking, repacking, etc. is to be performed by or at the expense of the importer. In general, the importer or his/her representative shall be present during physical examinations.

(二) If the transaction value of imported goods, of identical goods, or of similar goods cannot be determined, then deductive value should be the basis of Customs valuation. This method is used unless the importer designates computed value as the preferred valuation method. Basically, deductive value is the resale price in the domestic market after importation of the goods, with deductions for certain expenses.

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 When the goods are packed and ready for delivery, the exporter should find a _____ agency to arrange shipping schedule and handle export procedures.

(A) forwarding

(B) travel

(C) employment

(D) advertising

2 The duty-payer shall declare imported goods to Customs within fifteen days following the _____ date of the transportation means carrying such goods.

(A) departure

(B) shipping

(C) shipment

(D) arrival

- 3 Customs shall follow the _____ of Origin on Imported Goods, when determining the origin of imported goods.
(A) Roles (B) Rolls (C) Rules (D) Routes
- 4 For the necessity of suppressing smuggling, Customs may _____ the suspect, witness and other persons concerned.
(A) interrogate (B) interpret (C) interrupt (D) intervene
- 5 Any person who smuggles import or export cargoes shall be imposed with a _____ no more than three times the value of the cargoes in question.
(A) find (B) file (C) fine (D) fee
- 6 Where a person requests exemption, reduction or drawback of duties by any undue way, a fine no more than five times the duties _____ or rebated shall be imposed, and the cargoes concerned may be confiscated.
(A) evicted (B) estimated (C) evaluated (D) evaded
- 7 All logistics centers shall take a regular _____ at least once a year.
(A) inventor (B) inventory (C) invention (D) investment
- 8 The duty-payers concerned may make online declarations by way of electronic data transmission _____ to the importation so as to enjoy expedited Customs clearance procedures.
(A) prefer (B) prior (C) pertain (D) pursuant
- 9 A Customs broker receiving a Customs clearance processing assignment from an importer or exporter is required to present a power of _____ establishing such appointment.
(A) purchase (B) redemption (C) alienation (D) attorney
- 10 The bonded warehouses may be used for the storage of _____.
(A) narcotics and controlled drugs
(B) goods placed under import control
(C) goods for sale in duty-free shops
(D) animals, plants or their products that fail to pass the quarantine inspection
- 11 The supervising Customs offices may assign Customs officers to conduct periodic or unscheduled _____ of the bonded goods stored in bonded warehouses.
(A) auctions (B) audits (C) authors (D) auditors
- 12 The rate of the Nomenclature of Customs Import Tariff is divided into three columns. The first column applies to goods imported from WTO members or from countries or areas that have _____ treatment with the Republic of China.
(A) recession (B) recipient (C) reciprocal (D) receptor
- 13 After an import _____ of goods has been submitted to the Customs, a duty-payer may proceed with pre-entry declaration to the Customs for goods imported by submitting all required documentation.
(A) manifestation (B) manifest (C) manipulation (D) management
- 14 Under the method of first-come first-serve, the tariff rate quota shall be allocated by the order of the date of _____.
(A) exportation (B) shipping (C) negotiation (D) importation
- 15 All anti-dumping duty shall remain in force only as long as and to the extent necessary to counteract dumping which is causing _____.
(A) injury (B) fairness (C) inflation (D) smuggling

- 16 Customs may provide _____ measures for goods imported or exported by the Authorized Economic Operators.
(A) predatory (B) preferential (C) prevailing (D) preventive
- 17 The Customs value of imported goods shall be the _____ value, that is the price actually paid or payable for the goods when sold for export to the country of importation adjusted in accordance with the relevant provisions.
(A) transmission (B) transportation (C) transit (D) transaction
- 18 A _____ is a reservation slip issued by the carriers to inform the exporter of the particulars of shipment arrangement after shipping space is booked.
(A) delivery order (B) bill of lading (C) shipping order (D) airway bill
- 19 To pass through the _____ without declaration, the inbound passengers must not carry dutiable or prohibited items.
(A) quarantine counter (B) green channel
(C) goods to declare counter (D) immigration counter
- 20 If the total Customs value does not exceed NT\$12,000, samples carried by inbound passengers may be granted duty _____.
(A) reimbursement (B) remuneration (C) exemption (D) compensation
- 21 Any exported products shall be marked itself or on its internal and external package with the _____ in a conspicuous and durable manner.
(A) country of origin (B) packing list (C) export licensing (D) freight prepaid
- 22 To support trade promotion activities, the trade promotion service fee has been charged at the rate of 0.04% on the _____ value of imports.
(A) FAS (B) FOB (C) CFR (D) CIF
- 23 The addressee shall file for Customs clearance within 15 days from the day he receives a notice from the postal authority to complete the Customs examination procedure when _____ value exceeds the equivalent of US\$5,000.
(A) FAS (B) FOB (C) CFR (D) CIF
- 24 An applicant, submitting _____ documents for an advance ruling on Customs valuation, shall remedy such document within 30 days.
(A) incomplete (B) classification (C) shipping (D) packing
- 25 Duty and taxes on raw materials for export goods to be offset or refunded are limited to import duty, commodity tax and _____.
(A) corporate tax (B) income tax (C) business tax (D) inheritance tax
- 26 Which of the following goods are prohibited from storing in bonded warehouses?
(A) Parts and components of used vehicles, scrap iron, and scrap metal
(B) Exhibition goods
(C) Materials for repairing containers or pallets
(D) Goods for inspection, sorting, segmentation, assembly, or reloading

- 27 The collecting agencies of the tobacco and alcohol taxes shall collect the _____ on tobacco products along with the taxes.
(A) excise & utilities taxes
(B) wholesaler & manufacturer business licensing fees
(C) health and welfare surcharges
(D) annual fees
- 28 _____ is a profit-making enterprise that participates in the import and export cargo Customs clearance and tariff payment processing agency operations.
(A) A Customs broker (B) A freight forwarder (C) A shipping company (D) A warehouse operator
- 29 Every registered freight forwarder shall provide Customs with a _____.
(A) deposal (B) deport (C) deposit (D) disposal
- 30 Declarations for import and export express _____ shall be online transmitted to Customs via a through-Customs value-added network.
(A) consignees (B) consigners (C) consignments (D) assignments
- 31 A _____ bill of lading signifies that the goods received by the shipping company for shipment on board a named vessel are in perfect condition.
(A) closed (B) clean (C) clerk (D) classified
- 32 Passengers are required to declare to the Customs if they are carrying cash in New Taiwan dollars in a (an) _____ value exceeding NT\$100,000.
(A) face (B) aggregate (C) partial (D) transaction
- 33 _____ is an electronic seal without embedded active transmitter for wireless communication and no signal is transmitted actively.
(A) Passive electronic seal
(B) General mechanical seal
(C) High-security mechanical freight container seal
(D) Active electronic seal
- 34 A global recession is on us and experts believe COVID-19 could drag world economy into a _____.
(A) recovery (B) expansion (C) concession (D) depression
- 35 Regulations regarding clearance and management of importation and exportation under Customs Act shall apply mutatis mutandis to _____ of transshipment and transited goods.
(A) those (B) this (C) there (D) where
- 36 In order to protect local _____ development, it is forbidden to import the flora and fauna from specific areas or for certain amounts.
(A) environment (B) innovation (C) reconstruction (D) agriculture industry
- 37 For containers under Customs escort transportation placed in different Customs district, the escort transportation fee shall be assessed based on the _____ of the escort transportation.
(A) distance (B) weight (C) volume (D) dimension
- 38 This is the first known case of an inmate _____ in the federal prison system to contract the disease.
(A) retained (B) entertained (C) detained (D) sustained
- 39 An applicant may apply to the inspection authority for a re-inspection at no cost within 15 days after receiving a (an) _____ inspection notice.
(A) illegal (B) periodic (C) residential (D) unsatisfactory
- 40 Customs personnel shall keep _____ all information transmitted through the Customs-Port-Trade (CPT) Single Window.
(A) erasing (B) confidential (C) changing (D) telling