

111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。
- (三)本科目除專門名詞或數理公式外，應使用本國文字作答。

一、請將下列中文名詞譯為英文：

- (一)活動物（海關進口稅則第 1 章所屬貨品）（4 分）
- (二)行動電話（4 分）
- (三)非洲豬瘟（英文縮寫為 ASF）（6 分）
- (四)航空貨運主提單（英文縮寫為 MAWB）（6 分）

二、請將下列各題之英文譯為中文：

- (一) The COVID-19 pandemic has shown the importance of an automated Customs clearance process. Managing the clearance process remotely and digitally can minimize personal contact and thus protect the health of front-line workers supporting trade operations in the logistics chain. Those workers include customs brokers, freight forwarders, transport operators, and Customs officials.（15 分）
- (二) There are several methods and criteria for determining the country of origin of an imported goods. Goods naturally occurring in a country are deemed originating as “wholly produced” while processed goods have to undergo a substantial transformation to be originating. The substantial transformation criterion is universally recognized and can be described as a change of tariff classification, a specific value addition or specific manufacturing or processing operations.（15 分）

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 Advance rulings can enhance _____ and transparency of cross-border trade transactions and can reduce costs of importers.
- (A) remuneration (B) appeal (C) material injury (D) predictability

- 2 A _____ is a non-counterfeit product imported without the permission of the intellectual property right-holder.
(A) parallel import (B) consolidated import (C) duty drawback (D) duty offset
- 3 Duty-payers who are dissatisfied with the Customs decision on imported goods may request the Customs for review. Which of the following statements about the requesting for review is incorrect?
(A) The request should be made with the required form.
(B) The request should be made to Customs within 30 days following the date of receiving the duty memo.
(C) The scope for review can cover disagreements with the tariff number, duty-paying value, and payable duty.
(D) Once the request for review is made, the goods can still be withdrawn after paying half the amount of duty.
- 4 What statement regarding the correction of import/export declarations is false?
(A) The duty-payer or exporter may submitted along with required supporting documents to file an application with Customs to correct the import/export declaration forms.
(B) Application for the correction of declarations shall be made to the Customs within 6 months from the day a mistake in the declaration is found.
(C) The Customs can deny the correction if the reasons for the application for correction are not specified.
(D) The items for which correction may be requested on import declarations include the country of origin, unit price, and tariff number.
- 5 Which of the following labels is used on an international parcel-post package, providing information that is essential to the handling of the package?
(A) A bill of materials (B) A dispatch note
(C) A release certificate (D) A declaration form for inbound passengers
- 6 By adopting modern technologies, such as blockchain and artificial intelligence, Customs can leverage the opportunities provided by these technologies while _____ and minimising risk.
(A) mounting (B) amplifying (C) expanding (D) mitigating
- 7 Through the Cargo Selectivity System, Customs selects the imported goods to conduct further physical examination or _____.
(A) domestic legalization (B) liquidation process
(C) documentary review (D) administrative remedy
- 8 Any goods used for concealing smuggled goods can be liable to _____.
(A) recondition (B) reconciliation (C) consolidation (D) confiscation
- 9 Customs have seized numerous faulty masks and other personal protective equipment during the Covid-19 _____, highlighting the vulnerability of the medical device supply chain and the need for greater integrity and provenance of medical supplies.
(A) pandemic (B) forfeiture (C) apparatus (D) detention
- 10 Establishing _____ between the private sectors and the customs administration can improve customs control and trade facilitation, which can greatly benefit the economic growth of legitimate enterprises.
(A) proprietorship (B) competition (C) hostility (D) partnership
- 11 _____ occurs when the exporter sells the goods at a price lower than the normal value in the international market, causing major damage or major threat to certain industries of the importing country.
(A) Infringement (B) Exemption (C) Dumping (D) Smuggling
- 12 Which of the following expressions regarding “goods wholly obtained or produced in a country” is false?
(A) The production of goods without the addition of any non-originating materials.
(B) The production of goods involves more than one country.
(C) Products taken from the seabed or beneath the seabed outside the territorial sea of that country, provided that country has the right of exploitation.
(D) Products of sea-fishing taken from the sea by vessels registered in that country.

- 13 The cargo _____ is the prime document for control of imported goods, providing basic information to identify the cargo.
(A) manure (B) manicure (C) manifest (D) maniac
- 14 Many _____ products expose the public to serious health and safety risks that can range from mild injuries to lethal consequences.
(A) counterfeit (B) countermeasure (C) counteract (D) countervailing
- 15 A port of _____ is a place where a vessel unloads some or all of its shipments.
(A) disregard (B) discharge (C) discourage (D) embarkation
- 16 In times of lockdowns, _____ outdated paper-based business processes is urgently needed to keep businesses running.
(A) decentralizing (B) digitizing (C) demolishing (D) decomposing
- 17 A proprietor of a registered trademark may provide the Customs with _____ or equivalent assurance for detention of articles that are suspected of infringing the rights in the trademark.
(A) a security deposit (B) an airway bill (C) a proforma invoice (D) an import permit
- 18 Customs valuation refers to the appraisal of the value of imported goods in order to assess the amount of customs duties at _____.
(A) the exchange rates (B) the fixed interest rates
(C) the ad valorem rates (D) the specific rates
- 19 Imported goods are given a _____ to ensure the appropriate amount of duties and taxes get paid.
(A) drawback code (B) model code
(C) unified business code (D) tariff classification code
- 20 The Harmonized Commodity Description and Coding System (HS) codes are made up of the following, except _____.
(A) chapters (B) rates (C) headings (D) sections
- 21 In the FOB terms, the seller must deliver the goods by placing them on board the _____ nominated by the buyer at the loading point.
(A) container (B) truck (C) vessel (D) taxi
- 22 The criteria for offsetting and/or refund of customs duties and commodity taxes paid on raw materials shall be established by the Ministry of Economic Affairs, and the criteria established on a generally applicable basis shall be applicable for a period of not more than _____ years.
(A) three (B) four (C) five (D) six
- 23 Upon declaration of importation, an import declaration form shall be filled out and submitted along with a bill of invoice, _____ and relevant documents required for importation.
(A) shopping list (B) parking list (C) packing list (D) patient list
- 24 In the maritime express consignments, the classification of duty-free low-value import consignment with a customs value of not more than NT\$_____.
(A) 2,000 (B) 3,000 (C) 4,000 (D) 5,000
- 25 A party involved in the international movement of goods in whatever function that has been approved by a national customs administration as complying with World Customs Organization supply chain security standards is called _____.
(A) Authorized Economic Operator (B) Approved Energy Operator
(C) Associated Economic Outlook (D) Authorized Energy Operator
- 26 For any vessel upon its arrival in the United States, U.S. Customs must receive the cargo manifest of the vessel from the carrier _____ hours before the related cargo is laden aboard the vessel at the foreign port.
(A) 12 (B) 24 (C) 36 (D) 48
- 27 The maximum limit for the dutiable goods contained in the personal accompanied and unaccompanied luggage or cargo brought by inward passengers into Taiwan is _____ US Dollars per person.
(A) 5,000 (B) 10,000 (C) 15,000 (D) 20,000

- 28 The customs value of imported goods subject to ad valorem duties shall be calculated on the basis of the transaction value. The term “transaction value” means:
- (A) the freight paid for the imported goods sold from the exporting country to Taiwan.
 - (B) the price paid for the imported goods sold from the exporting country to Taiwan.
 - (C) the insurance paid for the imported goods sold from the exporting country to Taiwan.
 - (D) the price paid for the imported goods sold in the exporting country.
- 29 The enforcement of suppressing smuggling shall be conducted by Customs Administration, at the commercial ports of the Republic of China, in the waters within _____ nautical miles from shore.
- (A) 6
 - (B) 12
 - (C) 18
 - (D) 24
- 30 The shipments with gross weight of more than _____ kg packed in a single package or bag should not be allowed to cleared through maritime express consignments.
- (A) 60
 - (B) 70
 - (C) 80
 - (D) 90
- 31 Export processing factories may be registered, with the approval of Customs and under its supervision, as bonded factories. Raw materials imported and stored by bonded factories for processing into exported products shall be _____ from customs duties.
- (A) examined
 - (B) exempt
 - (C) excused
 - (D) exercised
- 32 What is the benefit for a customs broker with AEOS status?
- (A) Customs may reduce the examination rate for goods.
 - (B) Customs may increase the examination rate for goods.
 - (C) Customs may slow down the examination efficiency for goods.
 - (D) Customs may reduce the working hours for the examination for goods.
- 33 In the Regulations Governing the Determination of Country of Origin of Imported Goods, the substantive transformation refers to the processing or production of the goods and its added value rate is more than _____%.
- (A) 20
 - (B) 25
 - (C) 30
 - (D) 35
- 34 Inward passengers carrying luggage or goods for home and personal use into Taiwan are entitled to a duty-free allowance on _____ of liquor product.
- (A) one liter
 - (B) two liters
 - (C) three liters
 - (D) four liters
- 35 Rules of Origin are essential to determining the amounts of customs duties and taxes to apply on goods, in parallel with customs _____ and assessment.
- (A) exercise
 - (B) jobs
 - (C) classification
 - (D) declaration
- 36 The value for customs purposes of imported merchandise should be based on the actual _____ of the imported merchandise on which duty is assessed.
- (A) value
 - (B) size
 - (C) dimension
 - (D) weight
- 37 The Ministry of Finance provided CPT single window services, the CPT stands for _____.
- (A) Customer-Purchase-Trade
 - (B) Customer-Price-Transfer
 - (C) Customs-Power-Training
 - (D) Customs-Port-Trade
- 38 The Customs Authorities at the place of importation shall finalize the determination of the origin of the imported goods within _____ after the import declaration date.
- (A) one month
 - (B) two months
 - (C) three months
 - (D) four months
- 39 The term “customs broker” herein refers to a profit-making establishment engaging in the import and export cargo customs _____ and tariff payment processing agency operations.
- (A) clean
 - (B) claim
 - (C) clearance
 - (D) close
- 40 The maximum storage period of bonded goods in duty-free shops is _____, starting from the initial time of goods stored into self-provided bonded warehouse.
- (A) one year
 - (B) two years
 - (C) three years
 - (D) four years