

104 年專門職業及技術人員高等考試驗船師、引水人、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  
※注意：禁止使用電子計算器。

座號：\_\_\_\_\_

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)自由貿易協定  
(二)世界貿易組織  
(三)自動提款（櫃員）機  
(四)低度開發國家

例題：

中文名詞：財政部

英文翻譯及簡稱：Ministry of Finance (MOF)

二、請將下列各題之英文譯為中文：（每小題 15 分，共 30 分）

- (一)Once fully operational, the Customs-Port-Trade (CPT) Single Window will be able to provide one-stop services for traders by integrating customs clearance, licensing, and harbor information systems. This will greatly simplify import and export procedures. Besides, the CPT Single Window will also bring together information from government agencies and traders in a central database that gives access to all kinds of import and export information.
- (二)In many countries, Customs brokers are licensed by their governments to perform the particular tasks of submitting Customs declarations and paying duties and taxes on behalf of importers and exporters. They also provide trade solutions and international trade consulting services for a vast array of businesses, from the smallest one-person shop to huge multinational corporations.

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 Ad-valorem duties and taxes are calculated on the basis of the \_\_\_\_\_ of an article.  
(A)weight (B)value (C)volume (D)length
- 2 If a company exports a product at a price lower than the price it normally charges on its own home market, it is said to be \_\_\_\_\_ the product.  
(A)discharging (B)wholesaling (C)funding (D)dumping
- 3 A country can launch its own investigation and ultimately charge \_\_\_\_\_ on subsidized imports that are found to be hurting domestic producers.  
(A)countervailing duties (B)retaliatory duties (C)safeguard duties (D)special safeguard duties
- 4 Although \_\_\_\_\_ are areas within the physical territory of Taiwan, they are regarded as outside our Customs territory.  
(A)Export Processing Zones (B)Free Trade Zones  
(C)Science Parks (D)Industrial Parks
- 5 Goods \_\_\_\_\_ from import duties and taxes are goods to be cleared by the Customs free of import duties and taxes.  
(A)exempt (B)except (C)excerpt (D)excess
- 6 Samples of no commercial value are articles regarded by the Customs to be of \_\_\_\_\_ value and which are to be used only for soliciting orders for goods of the kind they represent.  
(A)considerable (B)calculable (C)reasonable (D)negligible
- 7 Rules of origin, such as the Regulations Governing the Determination of Country of Origin of Import Goods, are the criteria used to define where an imported product was \_\_\_\_\_.  
(A)made (B)consumed (C)sold (D)exported
- 8 All articles which a traveler may reasonably require for his or her personal use during the journey are referred to as personal \_\_\_\_\_.  
(A)affects (B)reflects (C)defects (D)effects
- 9 A \_\_\_\_\_ is the person actually transporting goods or in charge of or responsible for the operation of the means of transport.  
(A)carrier (B)consignor (C)consignee (D)freight forwarder
- 10 Money \_\_\_\_\_ is the process by which the illegal source of proceeds is concealed by means of financial transactions or any other means to make it appear legitimate.  
(A)transfer (B)payment (C)supply (D)laundering
- 11 Drug \_\_\_\_\_ is closely linked to other illegal activities, and its proceeds are used by organized criminal groups and terrorists.  
(A)enforcement (B)detection (C)trafficking (D)inspection

- 12 Non-tariff measures, such as \_\_\_\_\_ standards for manufactured and agricultural goods, can have a significant impact on trade - possibly even more than tariffs.  
(A)regulatory (B)flexible (C)voluntary (D)supplementary
- 13 Many governments lose large amounts of revenue as a result of the \_\_\_\_\_ trade in tobacco products.  
(A)normal (B)legitimate (C)illicit (D)regular
- 14 Where an appeal to the Customs is \_\_\_\_\_, the appellant shall have the right of a further appeal to an authority independent of the Customs authority.  
(A)accepted (B)dismissed (C)endorsed (D)consented
- 15 For \_\_\_\_\_ customs clearance processes, goods declarations should be lodged by electronic means.  
(A)documentary (B)paper-based (C>manual (D)automated
- 16 Some governments of importing countries assert that \_\_\_\_\_ inspections ensure that the price charged by the exporter reflects the true value of the goods and prevent substandard goods from entering their country.  
(A)transshipment (B)overshipment (C)preshipment (D)undershipment
- 17 Trade in \_\_\_\_\_ goods may infringe intellectual property rights.  
(A)genuine (B)counterfeit (C)premium (D)ordinary
- 18 \_\_\_\_\_ shall be granted where it is established that duties and taxes have been overcharged as a result of an error in their assessment.  
(A)Restoration (B)Repayment (C)Recollection (D)Reservation
- 19 The Customs valuation system \_\_\_\_\_ the use of arbitrary or fictitious duty-paid values.  
(A)prohibits (B)permits (C)encourages (D)respects
- 20 Non-Intrusive Inspection systems enable customs officers to examine sea containers for the presence of contraband without physically opening or \_\_\_\_\_ them.  
(A)checking (B)unchecking (C)loading (D)unloading
- 21 High tariffs and taxes may \_\_\_\_\_ smuggling of goods through nontraditional entry points.  
(A)induce (B)reduce (C)exclude (D)deter
- 22 Customs control shall be limited to that necessary to ensure \_\_\_\_\_ with the Customs law.  
(A)compliment (B)difference (C)compliance (D)disparity
- 23 Some shippers may underdeclare weight to \_\_\_\_\_ taxes and fees calculated on cargo weight.  
(A)increase (B)minimize (C)negotiate (D)support
- 24 Don't worry, be happy; a good beginning \_\_\_\_\_ a good ending.  
(A)brakes (B)breaks (C)makes (D)takes
- 25 In levying taxes and shearing sheep it is well to \_\_\_\_\_ when you get down to the skin.  
(A)sleep (B)slip (C)step (D)stop
- 26 An old saying goes that: it is never too old to \_\_\_\_\_, never too late to turn.  
(A)learn (B)loan (C)roam (D)Rome
- 27 Don't be a briber and shall not \_\_\_\_\_ a bribe, for a bribe blinds the eyes of the wise.  
(A)access (B)accept (C)be (D)become

- 28 Prior to importation, the duty-payer may apply to Customs for an \_\_\_\_\_ tariff classification ruling of the goods and Customs shall reply in writing.  
(A)advance (B)advanced (C)advancer (D)advancing
- 29 The GATT (General Agreement on Tariffs and Trade)/WTO would go down in history as a 70-year experiment where world trade was rules-based \_\_\_\_\_ power-based.  
(A)instead (B)instead of (C)instead of (D)instead of
- 30 Your academic preparation, passing-this-examination, and \_\_\_\_\_ about working are important for the firm.  
(A)enthusiasm (B)enthusiastic (C)pessimism (D)pessimistic
- 31 Regional and multilateral trade agreements dealt primarily with barriers to goods \_\_\_\_\_ borders – especially tariffs.  
(A)cross (B)crossed (C)crosses (D)crossing
- 32 There is no paradise on earth equal to the union of love \_\_\_\_\_. ---Rousseau  
(A)and innocence (B)and innocent (C)but innocence (D)but innocent
- 33 The customs union is a form of \_\_\_\_\_.  
(A)interstate integrity (B)interstates integrity (C)interstate integration (D)interstates integration
- 34 The Taipei Customs Office was \_\_\_\_\_ the top ten rating for the 2010 Global Airport Service Quality Survey for Customs.  
(A)awarded (B)awarding (C)rewarded (D)rewarding
- 35 In order to \_\_\_\_\_ the ECFA to implement the preferential tariffs, all Mainland Chinese products imported by a manufacturer must be declared in accordance with the regulations, in order to speed up the customs clearance process and thereby share preferential tariff benefits.  
(A)comply to (B)comply with (C)compliance to (D)compliance with
- 36 Any duty leviable under this Act (Customs Act, Article 99) that is under the amount announced by the Ministry of Finance may be \_\_\_\_\_.  
(A)collectable (B)collected (C)exempted (D)refundable
- 37 The commodity tax collected by the Customs \_\_\_\_\_ the authorities concerned shall be offset or refunded along with the customs duties.  
(A)in terms of (B)in the light of (C)on behalf of (D)on the ground of
- 38 The Harmonized System is used by more than 200 countries and \_\_\_\_\_ as a basis for their Customs tariffs and for the collection of international trade statistics.  
(A)economics (B)economical (C)economy (D)economies
- 39 There is no international definition of Origin. Rules of origin are now more \_\_\_\_\_ than ever.  
(A)topic (B)topics (C)topical (D)topicals
- 40 The role of Customs enforcement is to effectively protect society and secure the collection of legally due revenue by \_\_\_\_\_ cross-border crimes.  
(A)fight against (B)fighting against (C)fight for (D)fighting for