

代號：20210
頁次：4-1

107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、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)匯率
(二)三角貿易
(三)風險管理
(四)委外加工（指貨物運往國外加工後復運進口之作業）

二、請將下列各題之英文譯為中文：（每小題 15 分，共 30 分）

- (一) Strengthening its cooperation with the business community and other law enforcement agencies is essential for Customs in targeting movements of specific high-risk goods such as narcotics and tobacco, counterfeit and pirated goods, and environmentally sensitive goods.
(二) A Free Trade Zone (FTZ) or Free Trade Harbor Area is an area “inside national territory but outside Customs territory.” As a result, most types of goods can be imported into the FTZ without going through formal Customs procedures or paying import duties and taxes. Import duties and taxes are only paid on goods entering Customs territory for domestic consumption.

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 The original _____ has been sent to the bank together with other shipping documents for negotiation.
(A) bill of lading (B) bill of landing (C) bell of lading (D) bell of landing
- 2 “Customs duty” is defined as the import duty leviable on goods imported from _____.
(A) aboard (B) abode (C) abroad (D) abort
- 3 Separation of the role of assessment and collection of customs _____ helped to minimize opportunities for corruption.
(A) avenues (B) revenues (C) relevance (D) irrelevant
- 4 The irregularities may have retarded, but they had not _____, the growth in the volume of trade at the port.
(A) prevailed (B) prevented (C) protected (D) proven

- 5 The sale of legal imports declined, but their distribution to the interior was not seriously _____.
(A) curdled (B) curveted (C) curretet (D) curtailed
- 6 He _____ great profit from being a comprador, an agent having a good command of English, for a foreign company.
(A) ripped (B) reeled (C) reefed (D) reaped
- 7 Never be afraid to _____ your voice for honesty and truth and compassion against injustice and lying and greed. Honesty is the best policy.
(A) arise (B) raise (C) arising (D) raising
- 8 If the time and manner of the payment is not convenient, then it may lead to tax _____ and corruption.
(A) evasion (B) evolution (C) evaluation (D) evacuation
- 9 The system of taxation should be made as _____ as possible, and the tax rate, as lower as possible.
(A) single (B) simple (C) simmer (D) shingle
- 10 The master will be responsible _____ the correctness of the Manifest, which shall contain a full and true account of the particulars of the cargo on board.
(A) in (B) of (C) on (D) for
- 11 The Customs Authorities at each port shall _____ all the means they may judge most proper to prevent the Duties suffering from fraud or smuggling.
(A) adapt (B) adept (C) adopt (D) adroit
- 12 In developing the Arusha Declaration, the CCC (Customs Cooperation Council) took into consideration similar papers drafted by the International _____ of Commerce and OECD (Organization for Economic Cooperation and Development).
(A) Champ (B) Chamber (C) Member (D) Camphor
- 13 Application for _____ of duties and taxes on raw materials for export products shall be filed only for products which have been exported.
(A) offering or refund (B) offering or refined (C) offsetting or refined (D) offsetting or refund
- 14 Customs duty shall be collected by Customs _____ on ad valorem basis or on a specific basis in accordance with the Customs Import Tariff.
(A) neither (B) whether (C) either (D) both
- 15 The goods which may be _____ pursuant to Customs Anti-Smuggling Act are not limited to those belonging to the person disposed.
(A) confessed (B) confiscated (C) confirmed (D) confused
- 16 A person who has loaded or unloaded, delivered, received, stored, bought or sold smuggled goods in ignorance shall be _____ penalties provided such case is confirmed by Customs.
(A) exempted from (B) examined for (C) bound to (D) responsible for

- 17 Declaration, duty payment and the relevant customs formalities for goods clearance may be _____ to a customs broker.
(A) entreated (B) entrusted (C) entertained (D) enclosed
- 18 The service provided by the Customs-Port-Trade Single Window is _____ twenty four hours a day all year-round.
(A) audible (B) authorizable (C) available (D) avoidable
- 19 Imported samples may proceed with a pre-entry declaration and submit an import declaration form to the Customs for review in _____.
(A) adverse (B) advice (C) advise (D) advance
- 20 To ensure the security of goods, Customs may affix _____ to means of bonded transportation, means of transportation approved by Customs and sea shipping containers discharged at the docks.
(A) seals (B) sails (C) sealers (D) sailors
- 21 For the necessity of _____ smuggling, Customs may interrogate the suspect, witness and other persons concerned.
(A) suppressing (B) supposed (C) supplemental (D) supporting
- 22 A special cargo inspection fee shall be levied on import or export cargo approved by the Customs for inspection conducted _____ office hours.
(A) inside (B) outside (C) between (D) among
- 23 Articles infringing upon _____ rights, trademark rights and copyrights shall not be imported.
(A) pattern (B) paternal (C) pretend (D) patent
- 24 The customs value of imported goods subject to ad valorem duties shall be determined and calculated on the basis of the _____ value.
(A) transfer (B) transaction (C) transportation (D) transparence
- 25 If the duty-payer who is dissatisfied with the decision of Customs on the tariff classification of the imported goods, may, within thirty days following the date of receiving the duty memo, file with Customs to request a _____ of the case.
(A) review (B) revival (C) return (D) retreat
- 26 Dutiable imported goods are normally _____ after the duty has been paid.
(A) relaxed (B) relegated (C) relieved (D) released
- 27 In the case where import relief or special safeguard measures are adopted, the Ministry of Finance may increase the duty rate, a tariff _____ may be adopted or additional duties imposed on specified imported goods.
(A) quota (B) quotation (C) quality (D) quorum
- 28 As Armstrong became the first man to set foot on the moon, he spoke the celebrated sentence, "That's one small step for a man, one _____ leap for mankind."
(A) glance (B) glass (C) giant (D) giddy

- 29 A Customs declaration should include a full and accurate _____ of the merchandise, which will determine the classification number and duty rate that Customs assigns that item.
(A)valuation (B)question (C)location (D)description
- 30 As _____ delivery items generally require immediate release, the customs clearance processes can affect speed and reliability of delivery.
(A)external (B)express (C)extensive (D)excess
- 31 Normally the _____ forwarders involved in cross-border movement of goods are not the suppliers or the ultimate recipient of the goods.
(A)flight (B)freight (C)fight (D)fright
- 32 The _____ involved in an international transaction for the sale of goods to Taiwan will not be the person responsible for the payment of import duties and taxes.
(A)consignee (B)buyer (C)seller (D)importer
- 33 A declarant who makes errors regularly in the information supplied to Customs by means of goods declarations may be confronted with more _____ examinations of the goods.
(A)favorable (B)frequent (C)courteous (D)casual
- 34 _____ inspection technology (NII technology) refers to technical equipment and machines such as X-ray imaging equipment that allow the inspection of containerized cargo without the need to open the container and unload the cargo.
(A)Non-intrusive (B)Non-intensive (C)Non-incentive (D)Non-inclusive
- 35 Many Customs administrations prescribe that declarations of imported or exported goods shall be lodged in paper form or electronically using electronic data _____ (EDI).
(A)interaction (B)interview (C)interchange (D)intervention
- 36 Every importer will need to obtain a permit, license or letter of authority from the proper Government agency to be able to import _____ or restricted goods.
(A)prohibited (B)promoted (C)proposed (D)promised
- 37 The basic role of rules of origin is the determination of the economic _____ as opposed to the geographical _____ of the given goods.
(A)contribution (B)importance (C)impact (D)nationality
- 38 Many Customs administrations provide greater facilities for the clearance of perishable goods, _____ animals and urgent consignments.
(A)like (B)life (C)live (D)line
- 39 Traders may be _____ if they do not comply with the Customs requirements imposed under the Customs Act and other related legislation.
(A)penalized (B)encouraged (C)approved (D)rewarded
- 40 _____ dogs are important partners of Customs officers in the never-ending war against drug traffickers.
(A)Assistance (B)Detector (C)Guide (D)Hunting