

108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、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、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)毛重
(二)放行通知
(三)短卸貨物
(四)後送行李

二、請將下列各題之英文譯為中文：（每小題 15 分，共 30 分）

- (一)A Customs declaration is an official document, either paper or electronic, which lists details of goods that are being imported or exported. The data to be included in the Customs declaration are derived from trade and shipping documents regarding the international movement of the goods, such as the invoice, bill of lading, and packing list.
(二)Traders can apply to customs authorities for advance rulings on tariff classification before they import their goods. The advance ruling system for tariff classification provides more predictability to traders because they can communicate with customs authorities and receive a tariff classification decision in advance.

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 If two or more postal articles imported from overseas are sent from the same sender and delivered to the same addressee on the same day, the customs value of such articles shall be calculated in a _____ manner.
(A)separate (B)multipplied (C)consecutive (D)combined
- 2 Started from 1st December 2018, data submissions by way of on-line transmission or through Customs-Port-Trade Single Window for customs clearance should be made in _____ format.
(A)EDI (B)XML (C)TXT (D)DOC

- 3 Customs Administration is considering the use of blockchain technology which allows goods and transactions to be traced, and thus can help to _____ the trust gap that often arises between trading countries.
(A)across (B)bring (C)bridge (D)build
- 4 Participating agencies of the Customs-Port-Trade Single Window system are government entities which offer services, such as services related to customs clearance, maritime and port administration, trade _____, and quarantine inspection.
(A)facilitation (B)promotion (C)licensing (D)certification
- 5 An Authorized Economic Operator (AEO) is deemed to represent a low customs risk and for whom _____ levels of facilitation should be accorded.
(A)greater (B)lesser (C)ordinary (D)lower
- 6 Exhibition goods may be eligible for duty exemptions provided that these goods are to be re-exported _____ 6 months following the date of importation.
(A)within (B)after (C)before (D)from
- 7 Importers, exporters and Customs brokers are all liable _____ any false statements or material omissions made in goods declarations submitted to Customs.
(A)on (B)for (C)to (D)about
- 8 It is clear that all frontline Customs officers shall follow standard operation _____ provided in work manuals.
(A)procedures (B)perceptions (C)perspectives (D)parameters
- 9 All commercially sensitive information passed to Customs should be treated as _____.
(A)profitable (B)confidential (C)influential (D)valuable
- 10 For the purpose of customs valuation, the term “identical goods” means goods which are of the same in all respects, including country of production, physical characteristics, _____ and reputation, as the goods being valued.
(A)quality (B)quantity (C)quantitative (D)qualitative
- 11 In Taiwan, if the underpaid customs duty to be supplemented on a consignment of goods amounts to less than _____ will not be collected.
(A)NTD 50 (B)NTD 100 (C)NTD 200 (D)NTD 300
- 12 Signing a Mutual _____ Arrangement (MRA) on Authorized Economic Operator (AEO) programs between two countries could facilitate bilateral trade, and reinforce cooperation between customs administrations of both countries.
(A)Reciprocal (B)Refine (C)Recognition (D)Reliable
- 13 The application of Big Data and _____ Intelligence technologies allows Taiwan Customs to extract and make effective use of information stored in its existing databases.
(A)Advanced (B)Artificial (C)Available (D)Applicable
- 14 The security, as set forth in the Customs Act, furnished in the form of government bonds shall be mortgaged or pledged to the _____.
(A)importer (B)exporter (C)Ministry of Finance (D)Customs

- 15 Customs duty payable on imported goods shall be paid within _____ days following the date of receiving the duty memo.
(A)fourteen (B)forty (C)fifteen (D)fifty
- 16 Declaration, duty payment and the relevant customs formalities for goods clearance _____ be entrusted to a customs broker.
(A)shall (B)will (C)must (D)may
- 17 Goods _____ produced in a given country shall be taken as originating in that country.
(A)partly (B)wholly (C)finally (D)mainly
- 18 When Customs sell goods that have been voluntarily _____, all the proceeds of the sale would remain with the government.
(A)abandoned (B)approved (C)assigned (D)admitted
- 19 A _____ is a waiver, in whole or in part, of the Customs duties and/or taxes normally payable on imported goods.
(A)return (B)remission (C)rebate (D)repayment
- 20 Each _____ of the Customs Import Tariff is identified by a four-digit code.
(A)section (B)chapter (C)heading (D)subheading
- 21 _____ or license fees that are paid by the buyer as a condition of sale of the goods and are not included in the actual price paid or payable should be included in the customs value.
(A)Quantities (B)Royalties (C)Facilities (D)Penalties
- 22 It is common that, with economic development, the role of customs duty in revenue _____ declines.
(A)generation (B)erosion (C)leakage (D)expenditure
- 23 While revenue is a primary consideration, Customs duties may also be levied to protect the domestic industry from foreign _____.
(A)participation (B)competition (C)investment (D)support
- 24 While the Harmonized System (HS) is a six-digit nomenclature at the international level for the classification of goods, countries adopting the HS could make further national _____ according to their particular needs.
(A)subcontracts (B)subtitles (C)subdivisions (D)subscripts
- 25 In general goods and means of _____ moved across the border of a country shall be declared to Customs authorities of that country.
(A)transport (B)consumption (C)production (D)communication
- 26 The increased use of new and _____ processes and information technology reduces paperwork and gives importers a quicker and more efficient service.
(A>manual (B)prolonged (C)automated (D)hand-operated
- 27 The clearance of goods usually involves the submission of a goods declaration and the payment of _____ duties and taxes.
(A)countable (B)reasonable (C)invisible (D)applicable
- 28 The liability to duties and taxes is incurred when imported goods are cleared for domestic consumption from a bonded _____.
(A)penthouse (B)warehouse (C)teahouse (D)guesthouse

- 29 The electronic funds _____ systems allows for quick and efficient payment of import duties and taxes.
(A)sharing (B)management (C)control (D)transfer
- 30 People can now log on to the Internet and buy a wide variety of items from “_____ shops” around the world, which will have to be imported and exported.
(A)grocery (B)specialty (C)virtual (D)physical
- 31 Customs brokers are essentially concerned with presenting and processing Customs documentation _____ importers or exporters.
(A)on behalf of (B)by means of (C)in addition to (D)with regard to
- 32 According to the requirements for advance electronic manifest reporting for cargo shipped by a vessel, the cargo manifest shall be submitted to Taiwan Customs prior to _____.
(A)the loading of cargo onto the vessel in the exporting country
(B)the departure of the vessel from the exporting country
(C)the arrival of the vessel in Taiwan
(D)the unloading of cargo from the vessel arrived in Taiwan
- 33 Many Customs administrations concentrate their controls on the post-importation environment, whilst retaining _____ and targeted inspections at the frontier.
(A)random (B)complete (C)overall (D)selective
- 34 The pre-arrival clearance process is particularly important for certain types of goods that are highly perishable or that in some other way require _____ handling upon arrival.
(A)slow (B)simple (C)regular (D)rapid
- 35 For checking travelers and their baggage arriving by air or sea, Customs control should be facilitated by the use of the dual-channel or _____ system.
(A)orange/blue (B)yellow/grey (C)red/green (D)black/white
- 36 Facilitating the trade of _____ businesses is in fact compatible with the goal of effective revenue collection.
(A)compliant (B)dummy (C)speculative (D)fictitious
- 37 In the international arena, Customs plays an important monitoring role in checking the borders for contraband, smuggling and such other non-tax _____ activities.
(A)legal (B)normal (C)routine (D)criminal
- 38 Many Customs Administrations are responsible for the compilation of the country’s _____ trade statistics.
(A)domestic (B)internal (C)local (D)external
- 39 Keeping all information received by the Customs in an electronic format which is easily available will reduce the paper flow and paper _____ requirements.
(A)shortage (B)passage (C)storage (D)coverage
- 40 Following the terrorist attacks of September 2001, regulatory _____ in cross-border trade increased globally as supply chain security emerged as the new international imperative.
(A)simplification (B)facilitation (C)intervention (D)liberalization