

110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、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

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)天然氣(天然瓦斯)
(二)合成纖維
(三)靠泊港(船舶於航程中停靠之港口)
(四)物聯網(英文縮寫為IoT)

二、請將下列各題之英文譯為中文：(每小題15分，共30分)

- (一)The commercial invoice is one of the most important documents in international trade and ocean freight shipping. It is a legal document issued by the seller(exporter) to the buyer(importer) in an international transaction and serves as a contract and a proof of sale between the buyer and seller. Commercial invoices are often used by Customs to determine the true value of goods when assessing duties.
(二)Non-intrusive inspection systems such as large-scale x-ray scanning equipment can give a quick insight into the cargo load of a container without the need to open and unload it, thus confirming and clearing up the results of risk assessment. This can help to significantly reduce the number of unnecessary physical examinations and to minimize the potential disruption to the flow of legitimate shipments.

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 Customs authorities will not facilitate the flow of _____ travelers and trade practices.
(A)rightful (B)genuine (C)legitimate (D)deceptive
2 _____ are essential to determine if goods are eligible for preferential tariffs or non-preferential tariffs.
(A)Rules of Origin (B)Customs classification
(C)Customs Valuation (D)Customs Assessment
3 Customs uses advance information submitted by carriers, freight forwarders or other relevant trade chain partners to _____ high-risk shipments for examination.
(A)widget (B)target (C)gadget (D)badge

- 4 Most trading countries, including Taiwan, the United States and India, use the Harmonized System (HS) as the basis of their classifications systems. The first _____ digits of HS codes are a common identifier across all countries using the HS for that particular good.
(A)4 (B)6 (C)8 (D)10
- 5 A customs _____ is an official document that lists and gives details of goods that are being imported or exported.
(A)admission (B)deposition (C)declaration (D)notification
- 6 If a qualified importer wants to import cosmetics containing medical or poisonous drugs, which government agency he needs to apply for a license?
(A)Customs Administration (B)Bureau of Foreign Trade
(C)Ministry of Health and Welfare (D)Council of Agricultural
- 7 The customs value of imported goods subject to ad valorem duties shall normally be determined and calculated on the basis of the _____ value.
(A)reimbursement (B)selling commission (C)transaction (D)de minimis shipment
- 8 Free trade zone means a part of the territory of a Contracting Party where any goods introduced are generally regarded, insofar as import duties and taxes are concerned, as being _____ the Customs territory.
(A)central (B)internal (C)definite (D)outside
- 9 Customs can give a notice for post-clearance audit within _____ months commencing from the date following the release of the imports / exports.
(A)6 (B)4 (C)3 (D)2
- 10 The ATA Carnet is an international Customs document that permits duty-free and tax-free _____ admission of most goods for up to one year.
(A)Temporary (B)Endurance (C)Temperament (D)Permanent
- 11 All electronic Customs declaration and supporting documents pertaining to the importation / exportation shall be recorded for at least _____ years following the date on which the goods concerned are released.
(A)5 (B)3 (C)2 (D)4
- 12 Imported goods that are found to have been imported at a price less than the normal value of its like product, thereby causing injury to any industry in Taiwan, may be subject to the imposition of _____ duty in addition to the customs duty.
(A)anti-fraud (B)anti-dumping (C)anti-bullying (D)anti-doping
- 13 Customs _____ all mailing goods coming into Taiwan and examines more closely those that may pose a threat to the safety of people.
(A)screens (B)screams (C)scratches (D)scrapes
- 14 Duties and taxes apply to all goods imported by mail that exceed the de minimis level of NT\$ _____.
(A)1,000 (B)2,000 (C)4,000 (D)5,000
- 15 A large proportion of world trade is carried out by _____ enterprises.
(A)multifunctional (B)multicultural (C)multinational (D)multicellular
- 16 If a trader disagrees with the classification number that is applied to his or her goods, the trader has the right to _____ it under the Customs Act.
(A)record (B)accord (C)disband (D)dispute

- 17 Taiwan's trade _____ system continues to provide robust protection to the domestic industries and workers against the impacts of unfairly traded imports.
(A)report (B)remedy (C)restriction (D)relation
- 18 Authorized Economic Operators (AEOs) is a _____ public-private sector partnership program.
(A)mandatory (B)voluntary (C)forced (D)obligatory
- 19 Customs may _____ articles suspected of bearing a counterfeit version of a trademark that is registered with the national competent authority.
(A)forward (B)release (C)default (D)detain
- 20 _____ of paper documents reduces costs and time required for printing and transporting documents between parties.
(A)Modernization (B)Digitalization (C)Centralization (D)Devitalization
- 21 In determining the Customs value of imported goods, which of the following rules is NOT specified in the Customs Act?
(A)Computed value (B)Residual value
(C)Transaction value (D)Transaction value of identical goods
- 22 According to the Act for the Establishment and Management of Free Trade Zones, which of the following activities is NOT allowed within a free trade zone?
(A)Applying for authorization to use the monthly consolidated declaration
(B)Applying for transporting duty-free goods out of the free trade zone for exhibition
(C)Storage of industrial waste without prior approval of the competent authority
(D)Transfer of merchandise from one zone to another
- 23 Which of the following statements, regarding bonded warehouse operations, is TRUE?
(A)The bonded warehouse can cease operations without prior approval from the Customs.
(B)Customs may inspect the goods stored in the bonded warehouse when necessary.
(C)The private bonded warehouses can be used for the storage of goods other than those owned by the warehouse proprietors.
(D)Bonded warehouse proprietors are not required to maintain inventory records of the merchandise received in the warehouse.
- 24 The country of origin of imported goods shall be determined by the _____.
(A)Bureau of Foreign Trade
(B)Bureau of Animal and Plant Health Inspection and Quarantine
(C)Customs Authorities
(D)National Taxation Bureau
- 25 Which of the following will not provide for revocation of a customs broker's operating license?
(A)Serious violations of Customs regulations (B)Receiving a tax evasion penalty
(C)Losing financial credibility (D)Applying for remote online declaration processing
- 26 According to the Customs Import Tariff of the Republic of China, the _____ of duty rates shall apply to goods imported from WTO members.
(A)first column (Column I) (B)second column (Column II)
(C)third column (Column III) (D)fourth column (Column IV)
- 27 Which of the following is NOT valid security, guarantee or deposit as set forth in the Customs Act?
(A)Bonds issued by the government (B)Cash
(C)Property with dispute over ownership rights (D)Time deposit certificates issued by a bank

- 28 Prior to importation, the duty-payer or the duty-payer's agent may apply to Customs for _____ tariff classification rulings of the goods and Customs shall reply in writing.
(A)advance (B)advertise (C)post (D)postal
- 29 The implementation of tariff _____ allows a pre-determined quantity of a product to be imported at lower import duty rates than the duty rate normally available for that product.
(A)quality (B)quantity (C)quota (D)quotation
- 30 Imported goods suspected of infringing Intellectual Property Rights may be _____ by Customs.
(A)consigned (B)seized (C)conferred (D)consolidated
- 31 In the case where the import duty is not paid within the prescribed time limit, a _____ fee shall be levied at the rate of 0.05 percent of the amount of duty per day beginning from the date following that on which the time limit for duty payment expires.
(A)delinquent (B)transaction (C)maintenance (D)membership
- 32 Customs clearance has been prioritized to facilitate the cross-border movement of _____ goods to minimize the overall impact of COVID-19 pandemic.
(A)counterfeit (B)dangerous (C)relief (D)smuggled
- 33 An economic operator with Authorized Economic Operator (AEO) status granted by Customs is entitled to more _____ than other economic operators in respect of customs controls, including fewer physical or document-based controls.
(A)financial analysis (B)favorable treatment (C)frequent visits (D)fundamental construction
- 34 The taxpayer of imported taxable tobacco and alcohol products shall declare and pay tobacco or alcohol tax as well as the health and welfare _____ to the Customs at the time of importation.
(A)salvage (B)savings (C)solvency (D)surcharge
- 35 The Taxpayer Rights Protection Act has been implemented to insure rights of taxpayers, achieve tax _____, and carry through the due process of law.
(A)evasion (B)equity (C)haven (D)withholding
- 36 Customs promotes the Real-Name _____ System to accelerate clearance of express consignments and secure personal information.
(A)Authentication (B)Automobile (C)Autonomy (D)Automatic
- 37 African _____ fever is a severe viral disease affecting domestic and wild pigs. Travelers are reminded not to bring pork and pork products from those affected regions into Taiwan.
(A)poultry (B)primate (C)reptile (D)swine
- 38 The duties or taxes paid on raw materials for manufacturing a commodity can be _____ upon the export of that commodity.
(A)rechargeable (B)recyclable (C)reusable (D)refundable
- 39 If an offense subject to the imposition of a fine pursuant to the Customs Anti-smuggling Act is minor by nature, the fine may be reduced or _____.
(A)raised (B)reinforced (C)repeated (D)remitted
- 40 When goods liable to ad valorem duty are imported into the Republic of China, the foreign currency prices for those goods shall be converted into _____ using the exchange rates published regularly by the Customs Administration.
(A)U.S. Dollar (B)Chinese Yuan Renminbi
(C)New Taiwan Dollar (D)Bitcoin