

112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：

(一)塑膠棧板 (4分)

(二)電子支付 (4分)

(三)快遞貨物專區 (英文縮寫為 EHU) (6分)

(四)全散裝料 (或稱全散裝件，英文縮寫為 CKD) (6分)

二、請將下列各題之英文譯為中文：(每小題 15 分，共 30 分)

(一) When an import declaration has been presented and where the customs authority has reason to doubt the truth or accuracy of the particulars or of documents produced in support of this declaration, the customs authority may ask the importer to provide further explanation, including documents or other evidence, that the declared value represents the total amount actually paid or payable for the imported goods.

(二) Ensuring the enforcement of a national strategic trade control system is a key requirement for all Customs administrations. Strategic hi-tech commodities (or more commonly called strategic goods) comprise weapons of mass destruction, conventional weapons, and the materials, technology and equipment that may be used in their development or production. Many of these commodities have both civil and military applications and are called dual-use goods.

乙、測驗題部分：（50分）

(一)本試題為單一選擇題，請選出一個正確或最適當答案。

(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 No importation of endangered species of wild fauna and flora, and products thereof is allowed without submitting a(an) _____ issued by the exporting country.
(A) country of origin (B) import permit (C) export permit (D) bill of lading
- 2 An exporter or importer shall not _____ on any intellectual property rights protected by laws of this country or other countries.
(A) manifest (B) infringe (C) disturb (D) declare
- 3 If Taiwan exports \$20 billion worth of products and imports \$18 billion worth of products, what does Taiwan have?
(A) Balance of payment (B) Balance of trade
(C) Trade surplus (D) Trade deficit
- 4 Which of the following is not the duty-payer of the customs duty?
(A) the bearer of the bill of lading (B) the consignor of the imported goods
(C) the holder of the imported goods (D) the consignee of the imported goods
- 5 Submissions of the Data required by regulations governing the matters of customs, commercial ports, trade licensing, commodity inspection and quarantine to the competent authorities or the institutions entrusted, by way of on-line transmission or via electronic data transmission, may be done through the _____ System established by the Customs.
(A) Customs Computer (B) Automated Cargo Clearance Procedures
(C) Customs-Port-Trade (CPT) Single Window (D) Trademark Export Monitoring
- 6 Where a notice of post-clearance audit is given within _____ commencing from the date following the release of the imports and/or exports, Customs may proceed with post-clearance audit against the duty-payer, exporters, and related persons within _____ years from the date following the aforesaid release. According to the post-clearance audit result, any case in which duty is refundable or receivable shall be notified within _____ from the date following the release date.
(A) three months; one year; two years (B) six months; two years; three years
(C) three months; two years; three years (D) six months; one year; two years
- 7 Declaration, duty payment and the relevant customs formalities for goods clearance may be _____ to a customs broker.
(A) approved (B) qualified (C) entitled (D) entrusted
- 8 To expedite the clearance of imported goods, Customs may release the goods following examination and payment of duty, according to required declaration matters filed by the duty-payer, then _____ declaration after release.
(A) remunerating (B) scrutinizing (C) remedying (D) exempting

- 9 A customs declaration from a customs broker shall be examined and _____ by its responsibly certified employees.
(A) endorsed (B) approval (C) admitted (D) authorized
- 10 The foreign currency prices for imported goods liable to ad valorem duty shall be converted into New Taiwan Dollar, and the exchange rate used for the conversion shall be published regularly by Customs Administration in reference to the _____ rate of the foreign exchange market.
(A) floating (B) spot (C) fixed (D) forward
- 11 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 in the prescribed form to request a review of the case, and _____ the goods after paying the entire duty amount or providing an appropriate guarantee.
(A) mortgage (B) preserve (C) discard (D) withdraw
- 12 Imported goods that have directly or indirectly received a financial subsidy or any other form of allowance during the process of manufacture in the country of exportation or origin, thereby causing injury to any industry in the Republic of China, may be subject to the imposition of appropriate _____ duty in addition to the customs duty leviable under the Customs Import Tariff.
(A) antidumping (B) temporary import (C) countervailing (D) retaliatory
- 13 If the duty-payer of the imported goods fails to apply for clearance following twenty consecutive days of having the late fee imposed, the goods concerned shall be _____ of by Customs by way of sale.
(A) disposed (B) seized (C) discarded (D) intervened
- 14 Imported or exported goods which are involved in smuggling, duty _____ or other violations of law shall be dealt with in accordance with the provisions of the Act of Customs for the Suppression of Smuggling and other relevant laws.
(A) evasion (B) penalty (C) exempt (D) remission
- 15 The substantive transformation of the imported goods means the first six digits of the Customs Import Tariff code of the processed or manufactured goods are different from those of the goods' _____.
(A) added value (B) raw materials (C) normal value (D) selling price
- 16 An _____ means the import, export, transshipment or transit Customs procedures cleared through computer online transmission or electronic data transmission in standard data exchange formats.
(A) online declaration (B) online payment
(C) online Customs clearance procedure (D) online determination
- 17 Where the manifest of import cargoes carried by an aircraft or vessel has been online transmitted to Customs before its arrival, the duty-payers concerned may make _____ by way of electronic data transmission prior to the importation so as to enjoy expedited Customs clearance procedures.
(A) online payment (B) online Customs clearance procedures
(C) online determinations (D) online declarations

- 18 What statement regarding “online declaration” is correct?
- (A) Any online declaration shall be checked and may be selected for further cargo examination by Customs broker.
 - (B) C3: the responsible Customs broker shall submit a hard copy of the declaration and relevant documents for further review by the end of office hours of the day after the date of receiving the online determinations from Customs.
 - (C) C2: Customs broker shall submit a hard copy of the declaration and relevant documents for carrying out physical examination by the end of office hours of the day after the date of receiving the online determinations from Customs.
 - (D) C1: after the payment of the duty and charge, Customs make online determinations of release to the Customs broker. Where necessary, Customs may request the responsible Customs broker to submit documents pertaining to a Customs declaration.
- 19 A through-Customs value-added network and CPT Single Window shall keep all electronic Customs declaration and relevant files recorded by its computer for at least five years following the date on which the cargoes concerned are _____, and may destroy them afterward.
- (A) released
 - (B) cleared
 - (C) arrived
 - (D) declared
- 20 Which of the following way is not a duty-payer who has made an online Customs clearance declaration may choose to pay taxes, deposits or other payments?
- (A) Electronic remittance, sent from an online financial institution appointed by the contracted bank to the National Treasury or Customs account.
 - (B) Pre-release payment, accompanied by a guarantee as provided for in the Regulations Governing the Implementation of Pre-release Duty Payment Procedures for Import Goods.
 - (C) Over-the-counter cash transaction, paid to the branch office of the bank entrusted by National Treasury.
 - (D) Online fund transfer.
- 21 Customs shall _____ the cargoes deemed as violating Customs Anti-Smuggling Act.
- (A) interrogate
 - (B) intercept
 - (C) seize
 - (D) apprehend
- 22 A customs broker is required to have a minimum capitalization of _____ NT Dollars; moreover, broker should employ at least one duly _____ customs clearance agent.
- (A) One Million; assigned
 - (B) Five Million; authorized
 - (C) One Million; endorsed
 - (D) Five Million; licensed
- 23 The customs authority issues a customs broker operating license to all approved customs broker establishment applications; moreover, the customs authority shall conduct a _____ procedure every five years.
- (A) mitigation
 - (B) liquidation
 - (C) calibration
 - (D) retrenchment

- 24 The customs broker should desist from the following behaviors, except:
- (A) Disclosure of the customer trade documents or business secrets acquired from the customer.
 - (B) Collaborate with their customers to commit declaration procedures.
 - (C) Bribe or provide other illegal benefits affecting the behaviors of customs personnel or functions of customs offices.
 - (D) Other actions in violation of customs and tariff related laws and regulations.
- 25 Which of the following expressions regarding “Air Express Consignments” is false?
- (A) The “Express Handling Unit” means a place designated exclusively for storage of import, export and transit express consignments and for processing through-customs procedures.
 - (B) Declarations for express consignments may be lodged to Customs prior to their importations.
 - (C) The term “air express delivery enterprise” means any profit-seeking enterprise engaged in business of forwarding and delivering air express consignments.
 - (D) Declarations for import and export express consignments shall be online transmitted to Customs via a through-Customs value-added network.
- 26 What statement regarding the “Maritime Express Consignments” is incorrect?
- (A) Controlled commodities, imported fresh agriculture and protected wildlife and their products are prohibited from importation by the Customs Act.
 - (B) Any applicant that applies to establish a Unit shall have a net asset value of not less than NT\$5 million. If the applicant’s net asset value is less than NT\$5 million, a guarantee shall be provided.
 - (C) All of the imported and exported maritime express consignments shall be inspected by X-ray instruments, except for goods which are not suitable for x-ray inspection and exempted by the Customs.
 - (D) Containers loaded with maritime express consignments shall be unloaded and warehoused within three working days unless otherwise specially approved by the Customs.
- 27 An import duty based on the quantity of carbon emissions produced during the production of the product is known as a _____. As a carbon tax, it reduces emissions. It has an impact on exports and production as a trade-related measure.
- (A) Carbon Barrier Tax
 - (B) Carbon Emissions Tax
 - (C) Carbon Border Tax
 - (D) Carbon Levy Tax
- 28 According to Article 20, Paragraph 3 of the Implementing Rules of the Customs Act, if taxable or duty-free imported goods cannot provide relevant certificates for repair, assembly fees or free repairs, the Customs may levy _____ % of the customs value of the goods themselves as the customs value of repair and assembly costs.
- (A) 10
 - (B) 20
 - (C) 25
 - (D) 30
- 29 In order to prevent foreign diseases from infecting the country and causing domestic ecological catastrophe, imported animals and plants need to be _____.
- (A) quarantined
 - (B) quantified
 - (C) quoted
 - (D) quartered
- 30 _____ certifies that goods are subject to reduced tariffs or exemptions when goods are exported to particular countries under a bilateral or multilateral free trade agreement.
- (A) Customs Declaration
 - (B) Veterinary Certificate
 - (C) Phytosanitary Certificate
 - (D) Preferential Certificate of Origin

- 31 According to INCOTERMS 2020, which of the following trade term stipulates that the seller has the responsibility to deliver the goods to the buyer after paying the customs duty at the destination of the importing country?
(A) EXW (B) FAS (C) DDP (D) FOB
- 32 Article 16 of the Customs Act stipulates that the import declaration should be handled by the duty-payer to the Customs within _____ days from the next day of import of conveyance loaded with goods.
(A) 10 (B) 15 (C) 20 (D) 30
- 33 According to the regulations of Taiwan, inward passengers should be granted DUTY EXEMPTION, if they, being of 20 years or over in age, bring in _____.
(A) 100 cigarettes, or 10 cigars, or 1 pound of tobacco
(B) 200 cigarettes, or 25 cigars, or 1 pound of tobacco
(C) 300 cigarettes, or 50 cigars, or 2 pounds of tobacco
(D) 400 cigarettes, or 50 cigars, or 2 pounds of tobacco
- 34 The regulation of the express consignments shall be included in: (1) Shipments other than controlled commodities, contraband, articles of infringing intellectual property rights, fresh agriculture/fishery/livestock products, live animals/plants, and conserved wildlife and their products; and (2) Shipments with a gross weight of each package (bag) not more than _____ kilograms.
(A) 50 (B) 60 (C) 70 (D) 80
- 35 According to article 63 of Customs Act, manufacturer may apply for a duty refund or an offsetting of the accounts for export products, with relevant export documents, within _____ years, following the date on which the raw materials were released for importation.
(A) one (B) one and a half (C) two (D) three
- 36 Which the following categorization does NOT belong to import express consignments ?
(A) X2 (B) X3 (C) X4 (D) X5
- 37 The duration of the storage of goods in free trade zones shall be free from any limitation provided, however, that for goods with a storage duration over _____ years, a list thereof shall be printed out and made available for inspection by Customs.
(A) 2 (B) 3 (C) 4 (D) 5
- 38 _____ is defined as cargo transported from foreign countries and temporarily unloaded at warehouses waiting for transshipment to other countries.
(A) Transit cargo (B) Direct cargo (C) Express cargo (D) Parcel cargo
- 39 According to Article 57 of the Customs Act, the customs will exempt from duty if the exported goods meet the customs regulations to return the import within _____ years from the next day after the export release.
(A) 1 (B) 2 (C) 3 (D) 4
- 40 Intellectual Property Rights (IPR) refers to the legal rights given to the inventor or creator to protect his invention or creation for a certain period of time. _____ does NOT belong to the type of IPR.
(A) Patent (B) Trademark
(C) Financial securities (D) Copyright