

代號：20210
頁次：4-1

106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)最惠國待遇

(二)簡易報關

(三)倉庫驗放

(四)輸入商品合格證明

二、請將下列各題之英文譯為中文：（每小題 15 分，共 30 分）

(一) Nowadays, many countries have developed their own authorized economic operator (AEO) system based on international standards such as the WCO SAFE Framework. In addition, if two countries could sign a mutual recognition arrangement of their respective AEO systems, the AEOs of both countries would be able to enjoy all trade facilitation measures provided by both export/import countries.

(二) With a view to preventing avoidable loss or deterioration of perishable goods, and provided that all regulatory requirements have been met, Customs shall provide for the release of perishable goods, under normal circumstances within the shortest possible time. Whereas in exceptional circumstances, it would be appropriate to do so, outside the business hours of customs and other relevant authorities.

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 has to get better at separating _____ commerce from smuggling and fraud.

(A) illegal (B) legal (C) notorious (D) guilty

2 Business firms, through Trade Van, _____ messages by electronic data interchange (EDI).

(A) transmit (B) interdict (C) transport (D) transit

3 After the declaration has been verified with the _____, it will be classified into one of the three clearance modes, C1, C2, or C3.

(A) packing list (B) certificate of origin (C) invoice (D) manifest

- 4 Customs _____ are paid agents for importer and exporter to file declarations to the Customs.
(A) officers (B) brokers (C) inspectors (D) appraisers
- 5 The major procedures for import clearance include data transmission, cargo examination, classification and _____, duty payment, and release.
(A) investigation (B) valuation (C) audit (D) manifest review
- 6 Advance _____ system allows importer and other related parties to make an inquiry to Customs for tariff classification.
(A) valuation (B) release (C) ruling (D) inspection
- 7 With spiraling volume of trade, Customs certainly has the responsibility to _____ trade.
(A) facilitate (B) depress (C) retard (D) reverse
- 8 The Customs' Single Window is used to _____ clearance, as well as to provide prompt querying and analytical functions.
(A) expedite (B) cancel (C) block (D) spoil
- 9 Import and export cargo examinations are usually performed by Customs _____.
(A) appraisers (B) supervisors (C) inspectors (D) brokers
- 10 The intellectual property rights include patent, copyright and _____.
(A) review (B) trademark (C) appeal (D) litigation
- 11 According to Article 31 of ROC Customs Act, the second priority of the valuation base is _____.
(A) transaction value (B) deductive value
(C) transaction value of identical merchandise (D) computed value
- 12 Examination of goods is necessary to determine whether the shipment contains _____ merchandise.
(A) prohibited (B) legal (C) seasonal (D) defect
- 13 A commercial _____, signed by seller, or shipper, or his agent, is necessary for Customs valuation purpose.
(A) certificate of origin (B) packing list (C) invoice (D) manifest
- 14 Customs risk management is a key element to implementing effective Customs controls while facilitating _____ trade.
(A) unfair (B) illicit (C) legitimate (D) suspicious
- 15 A distribution center engaged in international trade often _____ goods ordered from multiple suppliers and sends them to an overseas buyer.
(A) blocks (B) prohibits (C) destroys (D) consolidates
- 16 In a trading environment where participants largely self-regulate, Customs authorities ensures compliance through pre and post clearance monitoring and _____ activities that are proportionate to the level of risk.
(A) intervention (B) political (C) social (D) consumption
- 17 According to Article 30 of ROC Customs Act, the transaction value shall not be used as the basis for determining and calculating the Customs value of imported goods where the buyer and seller are _____ and such relationship influences the value.
(A) related (B) antagonized (C) independent (D) irrelevant

- 18 Where Customs broker continues to commit the same offense after three _____ penalties being imposed, Customs may either suspend its license for a maximum period of six months or abolish the license.
(A) circumventing (B) consecutive (C) wrong (D) invalid
- 19 Customs authorities often carry out post clearance audits to identify possible _____, such as under-valuations, misclassifications, false declarations of origin, etc.
(A) authenticity (B) irregularities (C) compliance (D) legality
- 20 Nowadays, the Customs' responsibilities are not only to collect revenue but also to protect our people, particularly teenagers, from the ravages of drug _____ through its interdiction efforts.
(A) abuse (B) allergy (C) disuse (D) destruction
- 21 The baggage of passengers arriving on a _____ flight is not subject to any Customs controls.
(A) scheduled (B) charter (C) direct (D) domestic
- 22 The time and place of loading and unloading of all imported and exported goods shall be _____ by Customs.
(A) abandoned (B) removed (C) designated (D) depreciated
- 23 Customs may require laboratory analysis of samples of goods if it is necessary to determine the exact _____ of the goods in order to classify them accurately.
(A) weight (B) quantity (C) trademark (D) composition
- 24 Repayment shall be granted by Customs where it is established that duties and taxes have been _____ as a result of an error in their assessment.
(A) overcharged (B) liquidated (C) underpaid (D) undervalued
- 25 Before lodging the goods declaration the declarant may be allowed to draw samples under Customs _____.
(A) valuation (B) experiment (C) supervision (D) dissent
- 26 The royalties and license fees, related to the goods paid by the _____ as a condition of the sale of the goods, shall be added into the Customs value, provided that such an amount is not included in the transaction value of the imported goods.
(A) buyer (B) seller (C) shipper (D) broker
- 27 Seizures and other _____ measures are everyday occurrences for all Customs administrations committed to detecting and preventing illicit trade.
(A) encouragement (B) enforcement (C) informative (D) insensitive
- 28 To accelerate industrial development and accommodate domestic supply and demand, Customs has implemented measures of reduction or exemption of tariffs on industrial raw materials and _____ reduced tariffs on staple goods and daily necessities.
(A) conditionally (B) randomly (C) temporarily (D) terminally
- 29 Besides taking samples of goods, Customs may also ask the declarant to present additional documents in order to _____ the accuracy of the description of the goods as shown in the declaration.
(A) verify (B) fabricate (C) spoil (D) exaggerate

- 30 As _____ delivery items generally require immediate release, the Customs clearance processes can affect speed and reliability of delivery.
(A) ordinary (B) illicit (C) prohibited (D) express
- 31 When goods have been exported, the person concerned may, through the _____ procedure, ask for a total or partial refund in respect of Customs duties and taxes charged on imported materials used in the production of those goods.
(A) transit (B) lobby (C) drawback (D) delivery
- 32 It is recognized by most countries that clear and _____ rules of origin and their application facilitate the flow of international trade.
(A) inconsistent (B) arbitrary (C) predictable (D) burdensome
- 33 Very often Customs administrations are entrusted with oversight authority in respect of the business _____ and professional conduct of Customs brokers.
(A) models (B) ethics (C) assets (D) opportunities
- 34 The international wildlife trade is regulated by the Convention on International Trade in _____ Species of Wild Fauna and Flora (CITES).
(A) Entitled (B) Entrusted (C) Endangered (D) Enrolled
- 35 For _____ Customs clearance processes, the format of the electronically lodged goods declaration shall be based on international standards for electronic information exchange.
(A) extending (B) automated (C) manual (D) confusing
- 36 Customs duties on imports give price advantage to similar locally-produced goods and raise _____ for the government.
(A) debts (B) liabilities (C) costs (D) revenues
- 37 Prior to _____, the duty-payer or the duty-payer's agent may apply to Customs for an advance origin ruling of specific imported goods and Customs shall reply in writing.
(A) exportation (B) importation (C) transportation (D) transshipment
- 38 The Customs is promoting the _____ operation of the submission of required documents for import/export declaration to simplify Customs procedures and save trade cost for stakeholders.
(A) excessive (B) paperless (C) warehousing (D) production
- 39 If the duty-payer is not satisfied with the decision of the Customs on tariff classification or Customs value, he or she may file with the Customs in the prescribed form to request a review of the case, prior to filing an _____ or administrative remedy.
(A) appeal (B) approval (C) assignment (D) assistance
- 40 To encourage private support and donation to government agencies for holding international athletic contest, importation of necessary sports equipment or supplies are to be _____ from import duties whereas the Ministry of Education has so certified.
(A) collected (B) included (C) exempt (D) escaped

測驗式試題標準答案

106年專技高考大地工程技師分階段、驗船師、引水人、第一次食品技師考試、高普考消
考試名稱：防設備人員考試、普考地政士、專責報關人員、保險代理人保險經紀人及保險公證人考試
、特考驗光人員考試

類科名稱：專責報關人員

科目名稱：關務英文（試題代號：1202）

單選題數：40題

單選每題配分：1.25分

複選題數：

複選每題配分：

標準答案：

題號	第1題	第2題	第3題	第4題	第5題	第6題	第7題	第8題	第9題	第10題
答案	B	A	D	B	B	C	A	A	C	B

題號	第11題	第12題	第13題	第14題	第15題	第16題	第17題	第18題	第19題	第20題
答案	C	A	C	C	D	A	A	B	B	A

題號	第21題	第22題	第23題	第24題	第25題	第26題	第27題	第28題	第29題	第30題
答案	D	C	D	A	C	A	B	C	A	D

題號	第31題	第32題	第33題	第34題	第35題	第36題	第37題	第38題	第39題	第40題
答案	C	C	B	C	B	D	B	B	A	C

題號	第41題	第42題	第43題	第44題	第45題	第46題	第47題	第48題	第49題	第50題
答案										

題號	第51題	第52題	第53題	第54題	第55題	第56題	第57題	第58題	第59題	第60題
答案										

題號	第61題	第62題	第63題	第64題	第65題	第66題	第67題	第68題	第69題	第70題
答案										

題號	第71題	第72題	第73題	第74題	第75題	第76題	第77題	第78題	第79題	第80題
答案										

題號	第81題	第82題	第83題	第84題	第85題	第86題	第87題	第88題	第89題	第90題
答案										

題號	第91題	第92題	第93題	第94題	第95題	第96題	第97題	第98題	第99題	第100題
答案										

備註：