

測驗式試題標準答案

104年專門職業及技術人員高等考試驗船師、引水人、第一次食品技師考試、高等暨普通
考試名稱：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

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	D	A	B	A	D	A	D	A	D

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	B	D	C	B	B	A	D

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	A	C	B	C	D	A	B	A	C	A

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	D	A	C	A	B	C	C	D	C	B

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：

104年專門職業及技術人員高等考試驗船師、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
※注意：禁止使用電子計算器。

座號：_____

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，並加註英文簡稱：（每小題5分，共20分）

- (一)自由貿易協定
(二)世界貿易組織
(三)自動提款（櫃員）機
(四)低度開發國家

例題：

中文名詞：財政部

英文翻譯及簡稱：Ministry of Finance (MOF)

二、請將下列各題之英文譯為中文：（每小題15分，共30分）

- (一)Once fully operational, the Customs-Port-Trade (CPT) Single Window will be able to provide one-stop services for traders by integrating customs clearance, licensing, and harbor information systems. This will greatly simplify import and export procedures. Besides, the CPT Single Window will also bring together information from government agencies and traders in a central database that gives access to all kinds of import and export information.
- (二)In many countries, Customs brokers are licensed by their governments to perform the particular tasks of submitting Customs declarations and paying duties and taxes on behalf of importers and exporters. They also provide trade solutions and international trade consulting services for a vast array of businesses, from the smallest one-person shop to huge multinational corporations.

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 Ad-valorem duties and taxes are calculated on the basis of the _____ of an article.
(A)weight (B)value (C)volume (D)length
- 2 If a company exports a product at a price lower than the price it normally charges on its own home market, it is said to be _____ the product.
(A)discharging (B)wholesaling (C)funding (D)dumping
- 3 A country can launch its own investigation and ultimately charge _____ on subsidized imports that are found to be hurting domestic producers.
(A)countervailing duties (B)retaliatory duties (C)safeguard duties (D)special safeguard duties
- 4 Although _____ are areas within the physical territory of Taiwan, they are regarded as outside our Customs territory.
(A)Export Processing Zones (B)Free Trade Zones
(C)Science Parks (D)Industrial Parks
- 5 Goods _____ from import duties and taxes are goods to be cleared by the Customs free of import duties and taxes.
(A)exempt (B)except (C)excerpt (D)excess
- 6 Samples of no commercial value are articles regarded by the Customs to be of _____ value and which are to be used only for soliciting orders for goods of the kind they represent.
(A)considerable (B)calculable (C)reasonable (D)negligible
- 7 Rules of origin, such as the Regulations Governing the Determination of Country of Origin of Import Goods, are the criteria used to define where an imported product was _____.
(A)made (B)consumed (C)sold (D)exported
- 8 All articles which a traveler may reasonably require for his or her personal use during the journey are referred to as personal _____.
(A)affects (B)reflects (C)defects (D)effects
- 9 A _____ is the person actually transporting goods or in charge of or responsible for the operation of the means of transport.
(A)carrier (B)consignor (C)consignee (D)freight forwarder
- 10 Money _____ is the process by which the illegal source of proceeds is concealed by means of financial transactions or any other means to make it appear legitimate.
(A)transfer (B)payment (C)supply (D)laundering
- 11 Drug _____ is closely linked to other illegal activities, and its proceeds are used by organized criminal groups and terrorists.
(A)enforcement (B)detection (C)trafficking (D)inspection

- 12 Non-tariff measures, such as _____ standards for manufactured and agricultural goods, can have a significant impact on trade - possibly even more than tariffs.
(A)regulatory (B)flexible (C)voluntary (D)supplementary
- 13 Many governments lose large amounts of revenue as a result of the _____ trade in tobacco products.
(A)normal (B)legitimate (C)illicit (D)regular
- 14 Where an appeal to the Customs is _____, the appellant shall have the right of a further appeal to an authority independent of the Customs authority.
(A)accepted (B)dismissed (C)endorsed (D)consented
- 15 For _____ customs clearance processes, goods declarations should be lodged by electronic means.
(A)documentary (B)paper-based (C>manual (D)automated
- 16 Some governments of importing countries assert that _____ inspections ensure that the price charged by the exporter reflects the true value of the goods and prevent substandard goods from entering their country.
(A)transshipment (B)overshipment (C)preshipment (D)undershipment
- 17 Trade in _____ goods may infringe intellectual property rights.
(A)genuine (B)counterfeit (C)premium (D)ordinary
- 18 _____ shall be granted where it is established that duties and taxes have been overcharged as a result of an error in their assessment.
(A)Restoration (B)Repayment (C)Recollection (D)Reservation
- 19 The Customs valuation system _____ the use of arbitrary or fictitious duty-paid values.
(A)prohibits (B)permits (C)encourages (D)respects
- 20 Non-Intrusive Inspection systems enable customs officers to examine sea containers for the presence of contraband without physically opening or _____ them.
(A)checking (B)unchecking (C)loading (D)unloading
- 21 High tariffs and taxes may _____ smuggling of goods through nontraditional entry points.
(A)induce (B)reduce (C)exclude (D)deter
- 22 Customs control shall be limited to that necessary to ensure _____ with the Customs law.
(A)compliment (B)difference (C)compliance (D)disparity
- 23 Some shippers may underdeclare weight to _____ taxes and fees calculated on cargo weight.
(A)increase (B)minimize (C)negotiate (D)support
- 24 Don't worry, be happy; a good beginning _____ a good ending.
(A)brakes (B)breaks (C)makes (D)takes
- 25 In levying taxes and shearing sheep it is well to _____ when you get down to the skin.
(A)sleep (B)slip (C)step (D)stop
- 26 An old saying goes that: it is never too old to _____, never too late to turn.
(A)learn (B)loan (C)roam (D)Rome
- 27 Don't be a briber and shall not _____ a bribe, for a bribe blinds the eyes of the wise.
(A)access (B)accept (C)be (D)become

- 28 Prior to importation, the duty-payer may apply to Customs for an _____ tariff classification ruling of the goods and Customs shall reply in writing.
(A)advance (B)advanced (C)advancer (D)advancing
- 29 The GATT (General Agreement on Tariffs and Trade)/WTO would go down in history as a 70-year experiment where world trade was rules-based _____ power-based.
(A)instead (B)instead of (C)instead of (D)instead of
- 30 Your academic preparation, passing-this-examination, and _____ about working are important for the firm.
(A)enthusiasm (B)enthusiastic (C)pessimism (D)pessimistic
- 31 Regional and multilateral trade agreements dealt primarily with barriers to goods _____ borders – especially tariffs.
(A)cross (B)crossed (C)crosses (D)crossing
- 32 There is no paradise on earth equal to the union of love _____. ---Rousseau
(A)and innocence (B)and innocent (C)but innocence (D)but innocent
- 33 The customs union is a form of _____.
(A)interstate integrity (B)interstates integrity (C)interstate integration (D)interstates integration
- 34 The Taipei Customs Office was _____ the top ten rating for the 2010 Global Airport Service Quality Survey for Customs.
(A)awarded (B)awarding (C)rewarded (D)rewarding
- 35 In order to _____ the ECFA to implement the preferential tariffs, all Mainland Chinese products imported by a manufacturer must be declared in accordance with the regulations, in order to speed up the customs clearance process and thereby share preferential tariff benefits.
(A)comply to (B)comply with (C)compliance to (D)compliance with
- 36 Any duty leviable under this Act (Customs Act, Article 99) that is under the amount announced by the Ministry of Finance may be _____.
(A)collectable (B)collected (C)exempted (D)refundable
- 37 The commodity tax collected by the Customs _____ the authorities concerned shall be offset or refunded along with the customs duties.
(A)in terms of (B)in the light of (C)on behalf of (D)on the ground of
- 38 The Harmonized System is used by more than 200 countries and _____ as a basis for their Customs tariffs and for the collection of international trade statistics.
(A)economics (B)economical (C)economy (D)economies
- 39 There is no international definition of Origin. Rules of origin are now more _____ than ever.
(A)topic (B)topics (C)topical (D)topicals
- 40 The role of Customs enforcement is to effectively protect society and secure the collection of legally due revenue by _____ cross-border crimes.
(A)fight against (B)fighting against (C)fight for (D)fighting for