代號：20210
頁次：4－1

103 年專門職業及技術人員高等考試驗船師、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）

㈠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。
㈡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成英文：（每小題 4 分，共 20 分）

㈠通商口岸

㈡違禁物品

㈢菸酒稅

㈣關稅配額

㈤互惠待遇

二、請將下列各題之英文譯成中文：（每小題 15 分，共 30 分）

㈠Taipei Customs advised that international Internet buyers who have evaded paying taxes should make voluntarily supplementary declaration and payment before being reported by tax authorities or the Customs to avoid penalty. Otherwise, the tax authorities concerned will give penalties and recover taxes in pursuant with Customs Anti-smuggling Act and other related regulations.

㈡The bonded warehouses shall be established in harbor areas, airports, export processing zones, science-based industrial parks, agricultural science and technology park, areas in the vicinity of harbors, or other areas approved by the Customs. The supervising Customs offices may assign Customs officers to conduct periodic or unscheduled audits of the bonded goods stored in bonded warehouses.

乙、測驗題部分：（50 分）　　**代號：1202**

㈠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。
㈡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 _____ in general refers to narcotics, arms and ammunitions, weapons, pirated goods, etc.

㈠Counterfeit　㈡Contraband　㈢Declaration　㈣Defraud

2 The Customs broker must be familiar with Customs regulations and keep abreast of the _____ made through constant changes in the law and administrative regulations.

㈠justification　㈡amendment　㈢jurisdiction　㈣classification

3 This handbag is made of _____ materials and should last for a long time.
(A)raw (B)fragile (C)durable (D)multiple

4 More people would be able to read the insurance policy without difficulty if the instructions were _____.
(A)simplify (B)simplicity (C)simply (D)simplified

5 The two main _____ of a computer are software and hardware.
(A)accessories (B)divisions (C)categories (D)components

6 _____ the impact of Euro debt crisis, exports to the Europe have been decreasing for three consecutive years.
(A)Due to (B)Because (C)Despite (D)Unless

7 Customs Administration should make sure that duty _____ on products transported inside the country.
(A)pays (B)to be paid (C)is paying (D)has been paid

8 To import alcoholic beverage, a photocopy of the business license of the importer or the _____ issued by the Ministry of Finance is required.
(A)approval (B)affidavit (C)clearance (D)manifest

9 Last week Taipei Customs seized 6,830 grams of heroin _____ in false layer of luggage carried by two inbound Malaysian passengers.
(A)confiscated (B)revealed (C)concealed (D)conducted

10 Imported products must _____ to certain standards and labeling regulations set by the Customs Administration.
(A)connect (B)conform (C)consent (D)accord

11 If inbound passengers carry alcoholic beverage and cigarettes _____ the duty-free amount allowed, they have to pay the import tax.
(A)exceed (B)to exceed (C)exceeded (D)exceeding

12 After signing the bilateral trade agreement, we may have the benefit of tariff reductions or _____ on hundreds of items.
(A)implementations (B)preferences (C)obligations (D)exemptions

13 According to the authorities, failure to comply with the new rule could result in monetary _____, increased inspections and delay of cargo.
(A)penalty (B)custody (C)compensation (D)responsibility

14 Among all the duties of Customs Administration, combating narcotics has the highest _____.
(A)policy (B)priority (C)principal (D)performance

15 _____ in your country there are no specific requirements to label goods under the Customs regulations, the countries that you are exporting to may require that.
(A)As (B)Provided that (C)Although (D)Unlike

16 To be _____ to import your car free of duty, you must have owned and used it while overseas for at least 12 months before departing for the country.
(A)eligible (B)legible (C)legitimate (D)legal

17 A passenger, who fails to declare or makes a false or incomplete declaration to a Customs officer is _____ prosecution.

(A)responsible for (B)prior to (C)complied with (D)liable to

18 With globalization, the tendency is for governments to _____ restrictions on joint ventures with firms from abroad.

(A)raise (B)impose (C)lift (D)add

19 To _____ the inspection process, passengers should have all the required documents ready.

(A)justify (B)qualify (C)expedite (D)analyze

20 Taiwan has more than USD3 trillion of foreign exchange _____, and is ranked 4th in the world.

(A)surplus (B)balance (C)savings (D)reserves

21 The Customs strengthened the cooperation with other agencies, to _____ the exportation of stolen cars and motorcycles and other stolen goods.

(A)interact (B)intercede (C)intercept (D)interject

22 Any fines imposed and finally determined under the Customs Act shall be paid within fourteen days following the date of receiving the _____ from Customs.

(A)note (B)notice (C)notified (D)notify

23 An amount of one to three times of _____ taxes shall be fined or the goods shall be confiscated or both shall apply if import goods declared are found involving false declaration of name, quantity, or weight of the goods.

(A)added (B)avoided (C)evaded (D)exempted

24 Passengers carrying foreign currency more than US$10,000 (or its _____ in other foreign currencies) must file a written declaration and pass through the “Goods To Declare” counter (Red Lane).

(A)same (B)similar (C)equality (D)equivalent

25 Any person who smuggles import or export cargoes, or handles smuggled cargoes shall be _____ with a fine equivalent to one to three times the value of the cargoes in question.

(A)disposed (B)exposed (C)imposed (D)opposed

26 China postponed plans to send two pandas to Malaysia _____ tensions over the disappearance of Malaysia Airlines Flight 370.

(A)in line with (B)in terms of (C)in the wake of (D)in spite of

27 A drug trafficking ring’s dream of making a big fortune by smuggling drugs into Taiwan before the 2014 Kenting Spring Scream Festival was _____ by Keelung Customs on March 11, 2014.

(A)bankrupted (B)corrupted (C)disrupted (D)erupted

28 To encourage customs brokers to use Advance Cargo Information System, a _____ measure has been adopted by the Customs.

(A)reviewing (B)recommending (C)reinforcing (D)rewarding

29 The Customs has been promoting the use of Radio _____ Identification (RFID) e-seals in order to make the transportation of containerized cargo visible, interoperable and reliable.
(A)Fraction (B)Franchise (C)Freelance (D)Frequency

30 The Arrangement on Mutual _____ of the Supply Chain Security Programs between Taiwan and the United States was signed in Washington D.C., the United States, on November 26, 2012.
(A)Consolidation (B)Coordination (C)Recognition (D)Reconciliation

31 To minimize potential _____ in customs clearance for passengers and import/export goods during a long break, the Customs took flexible measures by providing extra officers and working hours to serve the needs of the traders and passengers.
(A)concession (B)congestion (C)diffusion (D)digestion

32 With the continued advancement of risk management mechanism, the Customs has partially replaced physical examination by the _____ of high-tech mobile X-ray container inspection machines, starting from January 1, 2011.
(A)deployment (B)appointment (C)enrollment (D)recruitment

33 Except for the products that are subject to a tariff rate quota, dutiable miscellaneous articles besides personal effects carried by incoming passengers and miscellaneous articles imported by postal parcels, are dutiable at the rate 5% _____.
(A)ad valorem (B)progressive (C)specific (D)value added

34 All happy families _____ one another; each unhappy family is unhappy in its own way.
(A)resemblance (B)resemble (C)resembles (D)resembling

35 The butterfly effect is the idea that a butterfly _____ its wings on one side of the world could cause a hurricane on the other side.
(A)flap (B)flapped (C)flapping (D)is flapping

36 Coast-guard crews search for _____ after a South Korean ferry capsized off the country's southern coast on April 16.
(A)surfers (B)surrenders (C)surveyors (D)survivors

37 With the _____ of printing invoices, the use of electronic ones can lead to considerable savings in resources for both enterprises and consumers.
(A)acquisition (B)elimination (C)fabrication (D)rehabilitation

38 To increase the supply of _____ rental homes for young families and the disadvantaged, the government has been promoting for-rent-only social housing units.
(A)affordable (B)durable (C)extendible (D)reliable

39 The fate of the Fourth Nuclear Power Plant should not be decided by a few individuals or interest groups but should be determined by all citizens through a national _____.
(A)collaboration (B)conjunction (C)dedication (D)referendum

40 Life is _____ risky. No matter what you do, you will face risks.
(A)avoidable (B)avoidably (C)to avoid (D)unavoidably