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）
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為英文：（每小題 5 分，共 20 分）
㈠最惠國待遇
㈡簡易報關
㈢倉庫驗放
㈣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）
㈠ 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.
㈡ 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
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 Customs has to get better at separating _____ commerce from smuggling and fraud.
㈠ illegal　㈡ legal　㈢ notorious　㈣ guilty

2 Business firms, through Trade Van, _____ messages by electronic data interchange (EDI).
㈠ transmit　㈡ interdict　㈢ transport　㈣ 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.
㈠ packing list　㈡ certificate of origin　㈢ invoice　㈣ 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