代號：20210
頁次：4－1

114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）
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過境貨物艙單
㈡推廣貿易服務費
㈢從量稅
㈣先估後驗

二、請將下列各題之英文譯為中文：（每小題15分，共30分）
㈠ To combat the transshipment of Mainland China exports through Taiwan under false "Made in Taiwan" labels to evade additional U.S. tariffs, the Customs Administration has enforced a three-level defense system: pre-clearance verification of origin documents, rigorous inspection of origin labeling during transit, and strict post-violation penalties. Continuous improvements to enforcement measures are underway to strengthen border security and uphold trade integrity.

㈡ Since Russia's invasion of Ukraine, major countries have tightened sanctions and export controls against Russia. The Ministry of Economic Affairs has repeatedly announced a list of high-tech goods subject to export controls, aligning the scope of controls with that of the European Union. To help our machinery manufacturers diversify their export markets, the Export-Import Bank of ROC provides machinery export loans, offers funding and interest rate discounts, and subsidizes manufacturers' participation in overseas exhibitions.

乙、測驗題部分：（50 分）　　代號：1202

㈠本試題為單一選擇題，請選出一個正確或最適當答案。

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 Which of the following measures allows the Customs Administration to impose additional tariffs on certain agricultural products (e.g. fruits and vegetables) when accumulative import volume exceeds the trigger quantity, or when import prices are lower than trigger prices?
(A) safeguard measures (B) countervailing measures
(C) antidumping measures (D) special safeguard measures

2 To circumvent the high anti-dumping or countervailing duties imposed by the U.S. or the EU on Chinese goods, many China-based companies export Chinese manufactured goods to Taiwan, just for changing the country of origin labels to "Made in Taiwan," and then further export them to the U.S. or the EU, which has been called _____.
(A) illicit transshipment (B) interdict smuggling
(C) labeling theory (D) money laundering

3 U.S. President Donald Trump imposed additional tariffs on Chinese imported products, and China retaliated with _____ tariffs on American imports.
(A) reciprocal (B) deminis (C) neglectable (D) seasonal

4 Manifests can help verify whether declared items match the physical cargo, aiding in detecting _____ to seize undeclared drugs, cigarettes, live animals, etc.
(A) similarities (B) likenesses (C) equivalence (D) inconsistencies

5 _____ refers to goods that are illegal to import or export, such as narcotics, weapons, and counterfeit items.
(A) Contraband (B) Legitimacy (C) Merchandises (D) Detention

6 Detector dogs are conducive to _____ drug smuggling due to their smell sensitivity, fast hunting skills, and high flexibility for checking inbound or outbound passengers, luggage, postal parcels, and express consignments.
(A) getting along with (B) coming up with (C) getting rid of (D) cracking down on

7 The global stock market _____ after President Donald Trump announced the imposition of reciprocal tariffs on U.S. trading partners worldwide. The Dow Jones Industrial Average and the S&P 500 shed 1.6% and 1.2%, respectively.
(A) skyrocketed (B) surged (C) plunged (D) soared

8 If the customs value of a shipment of imported goods is no more than _____, then such goods are exempt from customs duty, commodity tax, and business tax. However, the said low-value duty exemption does not apply to tobacco, alcohol, or agricultural products subject to tariff quota.
(A) NT$5,000 (B) NT$3,000 (C) NT$2,000 (D) NT$6,000

9 Bringing in or importing pork and its products from African Swine Fever (ASF) infected areas are banned. A passenger who has a first violation of this rule will be fined _____, regardless of nationality.
(A) NT$200,000 (B) NT$300,000 (C) NT$500,000 (D) NT$1,000,000

10 With cutting-edge technology on the horizon, _____ trained by a bunch of data might be applied to tariff classification, the case selection of post-clearance audits, and identifying potential risks of cargo, containers, and passenger luggage.
(A) internet of things (B) artificial intelligence
(C) cryptocurrency (D) blockchain

11 According to the Tobacco Hazards Prevention Act, imitation tobacco products or their components are prohibited from importation. Which of the following items is classified as an imitation tobacco product?
(A) cigarettes (B) tobacco cuts (C) cigars (D) vapes

12 The imposition of a _____ anti-dumping duty is a temporary measure during the investigation period of an anti-dumping case before the final duty rate is determined.
(A) definitive (B) provisional (C) affirmative (D) preferential

13 The Customs officers and the brokers don't see eye to eye on the items' HS codes of this import declaration. What does the idiom "eye to eye" mean?
(A) on the same page (B) on the same boat (C) a battle of wills (D) agree to disagree

14 According to the Regulations Governing Customs Clearance Procedures for Maritime Express Consignments, goods subject to import or export regulations may not be cleared through _____.
(A) online declaration (B) general declaration (C) detailed declaration (D) simplified declaration

15 Which of the following goods is not allowed to be stored in bonded warehouses?
(A) ship supplies (B) exhibition goods
(C) mineral oil (D) controlled drugs

16 If the customs value of imported goods cannot be determined based on the transaction value method, then the _____ method shall be considered first before any other valuation method.
(A) transaction value of similar goods (B) deductive value
(C) computed value (D) transaction value of identical goods

17 To prevent taxpayers who are subject to penalties for hiding or transferring property to evade execution, Customs may apply to the court for provisional _____ or other preservation measures on the taxpayer's assets.
(A) detachment (B) attachment (C) tariff (D) restriction

18 Signing a Mutual Recognition Arrangement on Authorized Economic Operator (AEO) programs between two countries could facilitate _____ trade.
(A) bilateral (B) multilateral (C) trilateral (D) unilateral

19 Repeated violations of the same provision under applicable management regulations may result in _____ of the customs broker's license.
(A) revocation (B) validation (C) extention (D) continuation

20 Security and safety Authorized Economic Operators should submit a self-assessment table and other required documents with the customs every three years to apply for _____ the AEO status.
(A) terminating (B) cancelling (C) reviewing (D) suspending

21 Selling counterfeit products that feature a recognizable brand logo or name may constitute _____ infringement.
(A) trademark (B) copyright (C) patent (D) trade secret

22 According to Article 13 of the Foreign Trade Act, the specific _____ destined for the restricted regions shall not be allowed to transit, transship, or be stored in bonded warehouses, logistics centers, or free trade zones via any commercial ports in Taiwan without authorization.
(A) sensitive goods (B) contraband
(C) dual-use goods (D) strategic high-tech commodities

23 When bonded goods are to be moved out of a bonded warehouse for export, they should be sealed under customs supervision. Moreover, foreign tobacco and alcohol, goods subject to tariff quotas, etc., must be _____ by Customs officers.
(A) released (B) seized (C) examined (D) escorted

24 Which of the following statements is incorrect?
(A) The competent authority of the Agricultural Technology Park is the Ministry of Agriculture.
(B) The competent authority of the Free Trade Zones is the Ministry of Finance.
(C) The competent authority of the Science Parks is the Ministry of Science and Technology.
(D) The competent authority of the Technology Industrial Parks is the Ministry of Economic Affairs.

25 According to Regulations Governing Customs Clearance Procedures for Air or for Maritime Express Consignments, what kind of imported goods shall not be cleared at Express Handling Units in any circumstances?
(A) fresh apple (B) sport shirts (C) tableware (D) watches

26 Live animals and plants are not allowed to be included in maritime express consignments. However, Customs has pointed out that many cases of live animal and plant _____ have recently been uncovered at Express Handling Units.
(A) trafficking (B) buying (C) packing (D) violating

27 According to the Regulations for the examination of Import and Export Goods, such examinations shall be conducted primarily on a _____ basis. The number of packages to be examined may be adjusted based on factors such as the nature and type of the goods.
(A) temporary (B) trial sampling (C) commercial (D) selective

28 Which of the following duties is not calculated based on the Customs Value of an article?
(A) Specific Duty (B) Anti-dumping Duty (C) Ad-valorem Duty (D) Countervailing Duty

29 According to the Customs Act, the duty-payer shall declare imported goods to Customs within _____ of the transportation means carrying such goods.
(A) ten days before the arrival date (B) fifteen days before the arrival date
(C) ten days following the arrival date (D) fifteen days following the arrival date

30 If imported goods require an exemption from customs duties upon re-exportation, the original _____ number must be entered on the re-export declaration for customs review.
(A) packing list (B) commercial invoice (C) export licence (D) import declaration

31 As seizures of cannabis and its related products increased, the Customs _____ the public not to bring them in to avoid penalties.
(A) forced (B) limited (C) pushed (D) urged

32 Imported goods that are damaged and therefore have no value due to _____ or other force majeure after unloading and before customs examination and release may be exempt from customs duties.
(A) improper storage conditions (B) natural disaster
(C) transit (D) warehouse operations

33 Raw materials imported for use in manufacturing articles intended for export may be exempt from duty if they are re-exported within _____ following the date of release for entry or the re-exportation are approved by the Ministry of Finance.
(A) ninety days (B) three years (C) six months (D) one year

34 According to the Customs Act, if imported goods receive financial subsidies during the manufacturing and sales process in the exporting country, Which of the following duties can be imposed in addition to normal customs duty?
(A) countervailing duty (B) antidumping duty (C) compound duty (D) retaliatory duty

35 When entrusted by the shipper to deliver imported express goods door-to-door, express consignment operators may declare the consignments to Customs as the _____ of the consignments and pay duties and charges in accordance with related regulations.
(A) owner (B) holder (C) carrier (D) agent

36 Suppose customs issues a written notice stating that the documents submitted by an applicant for an advance ruling on customs valuation are incomplete. Within how many days should the applicant provide the required supplemental documents from the day following the date of receiving the notice mentioned above?
(A) ten days (B) thirty days (C) fifteen days (D) five days

37 Which of the following household appliances are not subject to commodity tax upon importation?
(A) Refrigerators (B) Color television sets (C) Air conditioners (D) Washing machines

38 Generally speaking, dutiable imported goods shall be released after the duty has been paid. However, if a _____, as authorized by customs, is provided, the imported goods shall be released prior to duty payment.
(A) application (B) guarantee (C) verification (D) tariff

39 Customs may verify the declared customs value when handling the application for customs value determination of One-Time Transfer Pricing in a fiscal year if there is doubt regarding the _____.
(A) uniform invoice (B) interim invoice (C) proforma invoice (D) commercial invoice

40 If a discrepancy in the quantity or amount of bonded goods stored in a logistics center is found, and such discrepancy is due to _____, the goods may be approved by customs for an accounting write-off.
(A) the nature of goods (B) mismanagement
(C) theft (D) irregularities in inventory accounting