

◎姓名及准考證號碼 碼書寫請由左至 右橫書填寫	姓名	准考證號碼(免學科者需加註 A)

## 技術士技能檢定國貿業務職類乙級術科測試試題

### 一、貿易函電與簽約 (本題共 2 大題，合計 30 分)

#### (一) 請將下列短文譯成英文 (本題共 3 小題，合計 15 分)

1. 合約從 8 月 1 日算起，為期一年，若雙方同意，則再續約一年。(4 分)
2. 如您從目錄所見，我們提供各式各樣的產品，設計優美、經久耐磨、簡單易用，並且全面保固一年。(5 分)
3. 特此告知，本公司某些產品限時降價。請花一點時間看一下附件型錄。(6 分)

#### (二) 貿易信函 (本題 15 分)

請根據以下所述情境，以 Jasmine Sun 的名義，寫一封英文信函。

杜拜 (Dubai) 一家名為 VitalMed 的公司想向貴公司下訂單。因為是新客戶，他們提供了有生意往來的 Johnson & Co. 公司作為信用諮詢對象。請寫信給 Johnson & Co. 公司，說明來信緣由，並請他們回覆以下問題：

1. VitalMed 和他們往來交易有多久了？
2. VitalMed 是否都準時付款？
3. 若第二個問題的答案為否，請問發生過什麼樣的延遲付款情況？  
收款時又遇過什麼樣的困難？
4. 以其之見，給予 1 萬美元的信用額度是否安全？

此外，也歡迎他們提供其他有關 VitalMed 財務狀況或做生意方式的資訊。信末強調，所回覆的內容都會嚴加保密，並且來日若有需要，你們會很樂意為他們提供類似服務。

### 二、進出口價格核算 (本題共 5 小題，合計 10 分)

請根據下列資料，分別計算航空運費及進口稅費等各項問題，並將正確答案填入答案紙。

#### (一) 航空運費

某公司以空運出口一批貨物，相關資料如下：

- (1)貨物數量: 50 PCS
- (2)包裝方式: 10 PCS/CTN/48 KGS/50 KGS/24" x 24" x 36"
- (3)航空公司所報 GCR 每公斤費率如下：

MIN	+45KGS	+100KGS	+300KGS	+500KGS
TWD2,200	TWD332	TWD308	TWD242	TWD212

請依上述資料核算下列問題：

- ①總體積重量= \_\_\_\_\_ KGS。(2 分)
- ②航空運費= TWD \_\_\_\_\_。(2 分)

#### (二) 進口稅費

某貿易商以海運進口一批吸塵器，申報 FOB 價格為 USD20,000、運費為 USD1,200、保險費為 USD300，經查關務署報關適用外幣匯率表之「賣出」匯率為 USD1=TWD30.140、「買入」匯率為 USD1=TWD30.040，進口關稅率為 5%，推廣貿易服務費率為萬分之四。

請依上述資料核算：

- ③DPV= TWD \_\_\_\_\_。(2 分)
- ④進口關稅= TWD \_\_\_\_\_。(2 分)
- ⑤推廣貿易服務費= TWD \_\_\_\_\_。(2 分)

三、貿易單據審改 (本題共 10 小題，每小題 3 分，合計 30 分)

請根據所附之信用狀內容，審核匯票、商業發票、裝箱單、提單及保險單之編號①②③...內容，並將錯誤之編號及正確答案寫在答案紙。(每題錯誤編號 1 分及正確答案 2 分)

.....Message Header.....  
 Swift Output : FIN710 ADV OF THIRD BANK'S DOC CREDIT  
 Sender : PNBPHKHHXXX (WELLS FARGO BANK, N.A., HONG KONG BRANCH)  
 Receiver : PNBPTWTPXXX (WELLS FARGO BANK, N.A., TAIPEI BRANCH)  
 .....Message Text.....

Sequence of Total \*27 : 1/1  
 Form of Doc. Credit \*40A : IRREVOCABLE  
 Doc. Credit Number \*20 : BAP1122007  
 Date of Issue 31C : 170220  
 Applicable Rules \*40E : UCP LATEST VERSION  
 Date and Place of Expiry \*31D : 170525 TAIWAN  
 Issuing Bank 52D BARCLAYS BANK PLC  
 Applicant \*50 : BRIGHT COMPANY LIMITED  
 123 HAMILTON RD, FELIXSTOWE, IP11 7AD, UK  
 Beneficiary \*59 : E-SUN COMPANY LIMITED  
 NO.100, SEC 3, CHUNG SHAN NORTH RD, TAIPEI CITY  
 TAIWAN  
 Currency Code Amount \*32B : USD42,000.00  
 Available with/by \*41D : WELLS FARGO BANK, N.A., TAIPEI BRANCH  
 BY NEGOTIATION  
 Drafts at..... 42C : AT 30 DAYS SIGHT FOR FULL INVOICE VALUE  
 Drawee 42D : BARCLAYS BANK PLC  
 Partial Shipments 43P : PROHIBITED  
 Transshipment 43T : PROHIBITED  
 Port of Loading 44E : ANY TAIWANESE PORT  
 Port of Discharge 44F : FELIXSTOWE  
 Latest Date of Shipment 44C : 170510  
 Description of Goods 45A : HAND TOOLS  
 AS PER ORDER NO. ES-005  
 CIF FELIXSTOWE INCOTERMS 2010

Documents Required

- 46A : 1. COMMERCIAL INVOICE IN ONE ORIGINAL PLUS ONE COPY STATING THE GOODS ARE OF TAIWAN ORIGIN  
 2. FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING CONSIGNED TO ORDER OF ISSUING BANK NOTIFY APPLICANT MARKED "FREIGHT PREPAID"  
 3. MARINE INSURANCE POLICY/CERTIFICATE FOR 105 PCT OF INVOICE VALUE COVERING INSTITUTE CARGO CLAUSES(A), INSTITUTE WAR CLAUSES (CARGO) WITH CLAIMS PAYABLE AT UNITED KINGDOM IN CURRENCY OF THE DRAFT  
 4. PACKING LIST IN ONE ORIGINAL PLUS ONE COPY  
 5. BENEFICIARY'S CERTIFICATE STATING THAT ONE SET OF COPY SHIPPING DOCUMENTS HAVE BEEN SENT TO THE APPLICANT BY COURIER SERVICE WITHIN 2 DAYS AFTER SHIPMENT

Additional Conditions

- 47A : 1. ALL DOCUMENTS PRESENTED UNDER THIS CREDIT SHOULD BEAR THE NUMBER AND DATE OF THIS CREDIT  
 2. DRAFTS MUST BE MARKED "DRAWN UNDER L/C NO. BAP1122007 ISSUED BY BARCLAYS BANK PLC"  
 DOCUMENTS PRESENTED WITH DISCREPANCY(IES) WILL BE SUBJECT TO A CHARGE OF USD80.00 ON EACH PRESENTATION AND THIS AMOUNT OR ITS EQUIVALENT WILL BE DEDUCTED FROM THE AMOUNT CLAIMED

Details of Charges

- 71B : ALL BANKING CHARGES OUTSIDE UNITED KINGDOM ARE FOR ACCOUNT OF BENEFICIARY

Period for Presentation

- 48 : DOCUMENTS MUST BE PRESENTED AT PLACE OF EXPIRATION WITHIN 14 DAYS OF DATE OF SHIPMENT WITHIN THE L/C VALIDITY

Confirmation Instructions

- \*49 : WITHOUT

Instructions to

- 78 : WE HEREBY ENGAGE WITH DRAWERS AND/OR BONA FIDE HOLDERS THAT DRAFTS DRAWN AND NEGOTIATED IN CONFORMITY WITH THE TERMS OF THIS CREDIT WILL BE HONoured ON PRESENTATION. NEGOTIATING BANK SHOULD FORWARD THE DOCUMENTS DIRECT TO US BY TWO CONSECUTIVE REGISTERED AIRMAILS

Payg/Acceptg/Negotg Bank

.....Message trailer.....

**Bill of Exchange**

**E-SUN COMPANY LIMITED**

No. 908, Dadun Rd., Xitun Dist.  
Taichung City, Taiwan

Tel: +886-4-2254xxxx  
Fax: +886-4-2253xxxx

**PROFORMA INVOICE**

Draft No. ES-1705

Exchange for XXX Taipei, MAY 4, 2017

At ===== sight of this FIRST of Exchange (SECOND being unpaid)

Pay to the order of **WELLS FARGO BANK, N.A., TAIPEI BRANCH**

The sum of US DOLLARS FORTY TWO THOUSAND ONLY value received

Drawn under L/C No. BAP1122007 Dated FEB 20, 2017

Issued by WELLS FARGO BANK, N.A., HONG KONG BRANCH

To BARCLAYS BANK PLC

No. ES-1705

Invoice of AS FOLLOWS

For account and risk of Messrs BRIGHT COMPANY LIMITED

123 HAMILTON RD, FELIXSTOWE, IP11 7AD, UK

Shipped Per S.S. XXX

Sailing on or about MAY 4, 2017

Shipment From TAICHUNG To XXX

⑥ BRIGHT COMPANY LIMITED

*GUSTON WU*

Marks & Nos.	Description of Goods	Quantity	Unit Price	Amount
	<u>HAND TOOLS</u>		<u>CIF FELIXSTOWE</u>	⑩
XXX	GT-001	1,000 PCS	USD8.00/PC	
	GT-002	800 PCS	USD5.00/PC	XXX
	GW-001	2,000 SETS	USD15.00/SET	
		1,800 PCS & 2,000 SETS vvvvvvvvvvv		
	AS PER ORDER NO. ES-005			
	SAY US DOLLARS XXX ONLY			
⑪	THE GOODS ARE OF TAIWAN ORIGIN			
⑫	L/C NO. BAP1122007 DATED FEB 20, 2017			
			⑬	E-SUN COMPANY LIMITED
				<i>MARK LIAI</i>

**E-SUN COMPANY LIMITED**

XXX

Tel: +886-4-2254xxxx

Fax: +886-4-2253xxxx

**⑭ PACKING AND WEIGHT LIST**

No. ES-1705

**Packing List of** AS FOLLOWS

For account and risk of Messrs BRIGHT COMPANY LIMITED

123 HAMILTON RD, FELIXSTOWE, IP11 7AD, UK

Shipped Per S.S. EVERLASTING V.0011 ⑮

Sailing on or about MAY 4, 2017

Shipment From XXX

To XXX

Date: MAY 4, 2017

MARKS & NOS.

⑯

BRI

(IN DIA)

FELIXSTOWE

C/NO.1-190

MADE IN HONG KONG

Packing No.	Description	Quantity	Net Weight	Gross Weight	Measurement
⑰	<u>HAND TOOLS</u>				
1-50	GT-001	@20 PCS 1,000PCS	@12.00 KGS 600.00 KGS	@13.00 KGS 650.00 KGS	
51-90	GT-002	@20 PCS 800PCS	@12.00 KGS 480.00 KGS	@13.00 KGS 520.00 KGS	XXX
91-190	GW-001	@20SETS 2,000SETS	@10.00 KGS 1,000.00 KGS	@11.00 KGS 1,100.00 KGS	
190 CTNS vvvvvvvvvv		1,800 PCS & 2,000 SETS vvvvvvvvvv	XXX. vvvvvvvv	XXX. vvvvvvvv	XXX vvvvvvvv
⑱ SAY TOTAL ONE HUNDRED AND NINETY (190) CARTONS ONLY					
L/C NO. BAP1122007 DATED FEB 20, 2017					
E-SUN COMPANY LIMITED					
<i>MARK L 2911</i>					

Shipper E-SUN COMPANY LIMITED ⑲		S/O No. 23501	B/L No. EISU012345678900	
Consignee TO ORDER OF ISSUING BANK ⑳		<b>EVERGREEN LINE</b>		
Notify Party BRIGHT COMPANY LIMITED ㉑ 123 HAMILTON RD, FELIXSTOWE, IP11 7AD, UK		<b>BILL OF LADING</b>		
Pre-carriage by	Place of Receipt TAICHUNG, TAIWAN	FORWARDING AGENT REFERENCES (COMPLETE NAME AND ADDRESS)		
Ocean Vessel EVERLASTING	Voy. No. 6002W	Port of Loading TAICHUNG, TAIWAN		
Port of Discharge FELIXSTOWE, UK	Place of Delivery FELIXSTOWE, UK	Final destination (for the Merchant reference)		
Container No. And Seal No. Marks & Nos.	Number of Containers or Packages	Description of Goods	Gross Weight Kgs/lbs	Measurement M <sup>3</sup> /cbm
CONTAINER NO./ SEAL NO.	1 CTNR	<u>HAND TOOLS</u> SHIPPER'S LOAD AND COUNT L/C NO. BAP1122007 DATED FEB 20, 2017 "FREIGHT PREPAID" ㉒	2,080.00 KGS ㉓	XXX
Total No. of Containers or Packages (in words) SAY TOTAL XXX ONLY.				
Freight	Weight Measurement	Rate	Per	Prepaid
<b>AS ARRANGED</b>				
CHARGES				
Carrier's Reference		TOTAL		
Service	Type of Goods			
RCV	DELY			
1.CY	1.CY	1.ORD	Freight prepaid at	Freight payable at
2.CFS	2.CFS	2.REEF	XXX	Place and date of issue
3.DOOR	3.DOOR	3.DANG	Ex. Rate	MAY 4, 2017
			Number of original B(s)/L	<b>EVERGREEN LINE</b>
			THREE (3) ㉔	
Date	Laden on board the vessel			<b>AS CARRIER</b>
MAY 4, 2017				

富邦產物保險股份有限公司

Fubon Insurance Co., Ltd.

財政部核發營業執照號碼: 台保字第 028 號

HEAD OFFICE: 237 CHIE KUO SOUTH ROAD, SECTION 1, TAIPEI, TAIWAN, R.O.C.

TELEPHONE: 90202706-7890 FAX: (02)2704-2915

MARINE CARGO POLICY

ORIGINAL

POLICY NO. 75A5M-00072530 ASSURED  
 CLAIM, IF ANY, PAYABLE AT E-SUN COMPANY LIMITED ②⑥  
 UNITED KINGDOM IN CURRENCY INVOICE NO. ES-1705  
 OF GBP(£) ②⑤

CLAIM AGENT: L/C NO. BAP1122007 DATED FEB 20, 2017  
 NEAREST LLOYD'S AGENT AMOUNT INSURED USD44,500.00 ②⑦  
 SAY U.S. DOLLARS FORTY FOUR THOUSAND AND FIVE HUNDRED  
 ONLY  
 WHEN PRESENTING CLAIM ALL SHIP OR VESSEL  
 OF THE CONCERNED EVERLASTING V.6002W SAILING ON/OR ABOUT MAY 4, 2017  
 DOCUMENTS SHOULD BE WRITTEN IN OR TRANSLATED INTO ENGLISH.  
 SUBJECT-MATTER INSURED (WARRANTED ALL BRAND-NEW UNLESS OTHERWISE SPECIFIED)

190 CARTONS OF HAND TOOLS

CONDITIONS

SUBJECT TO THE FOLLOWING CLAUSES AS ATTACHED HERETO

Institute Radioactive Contamination Exclusion Clause

Computer Millennium Clause (cargo)

-With Named Peril Extension (JC 98/024)

Termination of Transit Clause (Terrorism)

Institute Classification Clause

Cargo ISM Endorsement

INSTITUTE CARGO CLAUSES (A) ②⑧

INSTITUTE WAR CLAUSES (CARGO)

Marks and Numbers as per INVOICE NO. specified above. Valued at the same AMOUNT INSURED

SIGNED IN XXX ON MAY 2, 2017 ②⑨  
 INSTITUTE REPLACEMENT  
 CLAUSE(APPLYING TO MACHINERY). In the event of loss of or damage to any part or parts of an insured machine caused by a peril covered by the Policy, the sum recoverable shall not exceed the cost of replacement or repair of such part or parts plus charges for forwarding and refitting, if incurred, but excluding duty unless the full duty is included in the amount insured, in which case loss, if any, sustained by payment of additional duty shall also be recoverable.

CO-INSURANCE CLAUSE

(applicable in case of Co-Insurance)

It is hereby understood and agreed that the Policy is issued by FUBON INSURANCE COMPANY LIMITED, on behalf of the co-insurance who, liable for their respective subscription specified in this Policy.

Warranted shipped under deck unless otherwise specified or containerized shipment.

In the event of loss or damage which may involve a claim under the insurance, no claim shall be paid unless immediate notice of such loss or damage has been given to and a Survey Report obtained from this Company's Office or Agents specified in this Policy.

In case of loss or damage, please refer to the 'IMPORTANT' clause printed on the attached hereto and please observe in compliance therewith.

NUMBERS OF POLICIES ISSUED IN **DUPLICATE**  
 This insurance does not cover any loss or damage to the property which at the time of the happening of such loss or damage is insured by or would but for the existence of the Policy be insured by any fire or other insurance policy or policies except in respect of any excess beyond the amount which would have been payable under the fire or other insurance policy or policies had this insurance not been effected.

Notwithstanding anything contained herein or attached hereto to the country. This insurance is understood and agreed to be subject to English law and practice only as to liability for and settlement of any and all claims.

We, FUBON INSURANCE COMPANY LIMITED, hereby agree in consideration of the payment to us by or on behalf of the Assured of the Premium as arranged to insure against loss damage liability or expense to the extent and in the manner herein provided.

In witness whereof, I the undersigned of FUBON INSURANCE COMPANY LIMITED, on behalf of the said Company have subscribed My Name in the place specified as above to the policies, the issued numbers thereof being specified as above, of the same tenor and date, one of which being accomplished, the others to be void, as of the date specified as above.

For FUBON INSURANCE COMPANY LIMITED

Not Valid unless countersigned by

President

四、貿易個案分析 (本題共 3 大題, 合計 30 分)

請回答下列各問題, 並將適當答案寫在答案紙。

(一) 某出口商與國外進口商簽訂一大宗物資的買賣契約, 部分內容如下:

Quantity : 10 (Ten) MT, plus or minus 10%

Unit Price : US20.00/MT CIF Vancouver

Payment : By draft at sight under an irrevocable L/C

Partial Shipments : Prohibited

請依照上述案例回答以下問題:

1. 在不考慮其他因素下, 若裝船時突然該商品的市價上漲, 一般出口商會選擇多裝還是少裝貨物的數量? (1 分) 為什麼? (2 分)
2. 在不考慮其他因素下, 若裝船時突然美元匯率大漲, 一般出口商會選擇多裝還是少裝貨物的數量? (1 分) 為什麼? (2 分)
3. 買賣契約原約定的交貨條件是 CIF, 但不料之後收到的信用狀卻誤載為 CFR, 結果出口商也沒有跟進口商提出要求修改信用狀, 仍照 CFR 出口並押匯取得貨款, 請問出口商這種處理方式會讓進口商暴露在何種風險下? (4 分)

(二) 榕芯公司收到美國芝加哥客戶開來信用狀乙紙，有關裝運條款及貨運單據規定如下：

44E: ANY ASIAN PORT

44F: CHICAGO

46A: FULL SET CLEAN ON BOARD BILLS OF LADING ISSUED TO ORDER OF SHIPPER

經兩週後船務人員安排出貨事宜並取得提單，其提單上有關裝運欄位

顯示如下：

PORT OF LOADING: BANGKOK

PORT OF DISCHARGE: SEATTLE

FINAL DESTINATION: CHICAGO

榕芯公司提示該提單以及信用狀所規定之其他單據至往來銀行辦理押匯，竟遭銀行告知單據有瑕疵。

請問：

1. 榕芯公司提示的運送單據，到底哪裡出現問題？ (2分)

2. 遇到此情形，當初收到信用狀後，榕芯公司應如何處理才是正確？ (4分)

3. 依本例若貨物於 Seattle 運往 Chicago 途中發生貨物毀損或滅失，應由何階段運送人負責？ (2分) 為什麼？ (2分)

(三) 韓國 K 公司向台灣 T 公司進口一批電子產品，在 purchase confirmation 中約定仲裁條款如下：「All disputes arising in connection with the present contract shall be finally settled by arbitration in Seoul, Republic of Korea under the laws and rules of the Republic of Korea. The award rendered by the arbitrator(s) shall be final and binding upon both parties concerned.」。K 公司提貨後認為貨物嚴重品質不良，要求損害賠償，但遭 T 公司拒絕。K 公司遂堅持向台北地方法院提起訴訟。

1. 若 T 公司不想與 K 公司進行訴訟，擬主張以仲裁解決糾紛。則本案糾紛應以訴訟或仲裁方式進行解決？(1分)請說明理由。(1分)

2. 試就下列四個項目比較訴訟與仲裁兩種制度。(每項目 2 分，共 8 分)

	訴訟	仲裁
是否需要當事人合意才能進行？(2分)		
當事人對法院判決與仲裁判斷是否可提出上訴？(2分)		
關於法院確定判決與仲裁判斷，當事人是否可據以聲請強制執行名義？(2分)		
法官或仲裁人是如何產生的？(2分)		

准考證號碼(免學科者需加註 A)	
姓名	

**注意事項**

一、答案紙共 3 頁，本頁請於指定姓名欄位內書寫姓名，指定准考證號碼欄位內書寫准考證號碼。  
 二、請應檢人勿將答案紙折開。  
 三、作答時一律不可使用「鉛筆」。  
 四、使用經中央主管機關公告之電子計算器機型。

初閱總分		複閱總分	
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<input type="checkbox"/> 缺考	<input type="checkbox"/> 違規
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## 技術士技能檢定國貿業務職類乙級術科測試答案紙

初閱		複閱	
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一、貿易函電與簽約 (本題共 2 大題，合計 30 分)

(一) 請將下列短文譯成英文 (本題共 3 小題，合計 15 分)

(二) 貿易信函 (本題 15 分)

1. 合約從 8 月 1 日算起，為期一年，若雙方同意，則再續約一年。  
(4 分)

2. 如您從目錄所見，我們提供各式各樣的產品，設計優美、經久耐磨、簡單易用，並且全面保固一年。(5 分)

3. 特此告知，本公司某些產品限時降價。請花一點時間看一下附件型錄。  
(6 分)

名	
姓	

注意	一、答案紙共 3 頁，本頁請於指定姓名欄位內書寫姓名。 二、請應檢人勿將答案紙拆開。 三、作答時一律不可使用“鉛筆”。 四、使用經中央主管機關公告之電子計算器機型。
事項	

初 閱		複 閱	
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二、進出口價格核算 (本題共 5 小題，合計 10 分)

(請依核算要求填入答案即可，不需寫出計算過程)

題 號	答 案	核 算 要 求 (分數)
①		(2 分)
②		計算至元 (2 分)
③		計算至元 (2 分)
④		元以下捨去 (2 分)
⑤		計算至元 (2 分)

初 閱		複 閱	
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三、貿易單據審改 (本題共 10 小題，每小題 3 分，合計 30 分)

(每題錯誤編號 1 分及正確答案 2 分)

題 號	錯誤編號	正 確 答 案
1		

2		
3		
4		
5		
6		
7		
8		
9		
10		



初閱		複閱	
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四、貿易個案分析 (本題共 3 大題，合計 30 分)

(一)

(三)

1.

2.

	訴訟	仲裁
是否需要當事人合意才能進行？(2 分)		
當事人對法院判決與仲裁判斷是否可提出上訴？(2 分)		
關於法院確定判決與仲裁判斷，當事人是否可據以聲請強制執行名義？(2 分)		
法官或仲裁人是如何產生的？(2 分)		

(二)

姓	
名	

注意事項	<p>一、答案紙共 3 頁，本頁請於指定姓名欄位內書寫姓名。</p> <p>二、請應檢人勿將答案紙拆開。</p> <p>三、作答時一律不可使用「鉛筆」。</p> <p>四、使用經中央主管機關公告之電子計算器機型。</p>
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