

◎姓名及准考證號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. 如果貴公司想大量訂購，儘管告訴我們，我們會想辦法訂出雙方均可接受的條件。(5 分)
2. 很高興通知您，您訂的貨品已於 5 月 25 日由衡陽輪 (M/S Heng Yang) 載離高雄港 (Kaohsiung) 前往神戶 (Kobe)，相信貨品會平安送抵您的手中。(5 分)
3. 這種情況若再發生，很可能導致我們的顧客轉向別處訂貨，我們可不願意冒這樣的風險。(5 分)

(二) 貿易信函: 請根據以下所述情境，以英文寫一封信。(本題 15 分)

5 月 25 日你接到一位 Ramsey 先生的來信，詢問貴公司出產的「秋嵐」(Autumn Mist) 茶具組。但該系列需求殷切供不應求，你們此時無法供貨。你打算推薦另一類似系列的茶具組給他。

請以 Andrew Liao 的名義回信給 Ramsey 先生，謝謝他的詢問，並說明你們無法供貨的原因，同時建議他，若對該系列的式樣感興趣，可考慮「春曉」(Spring Dawn) 系列；它在色彩和設計上都與「秋嵐」類似，價格適中，並且馬上可以現貨供應。回信時附上最新的目錄、價目表和「春曉」茶具組的說明摺頁供他參考，若此茶具組合他的意，或是他中意其他茶具組的話，請他告知，你們會很樂意準備報價。

二、進出口價格核算 (本題共 4 小題，合計 10 分)

請根據下列資料，分別計算出口還價及進口稅費等各項問題，並將正確答案填入答案紙。

(一) 出口還價

假設賣方出口報價的計算式如下：

$$\begin{aligned} \text{CIFC7} &= \text{工廠價 TWD230} + \text{海運費 USD0.35} + \text{業務費 5\%} \\ &\quad + \text{利潤 10\%} + \text{保險費 0.2\%} + \text{佣金 7\%} \\ &= (230 \div 30.05 + 0.35) \div (1 - 5\%) \div (1 - 10\%) \div (1 - 1.1 \times 0.2\%) \div (1 - 7\%) \\ &= \text{USD10.09} \end{aligned}$$

若接受買方還價 USD10.00，請分別進行下列核算：

- ① 在其他條件不變下，賣方利潤率應降至 _____ %。(2 分)
- ② 在其他條件不變下，賣方應要求工廠降低工廠價至 TWD _____。(3 分)

(二) 進口稅費

某進口商進口一批貨物 2,500 PCS，其申報進口價格為 FOB USD12.00 per PC、總運費為 USD1,100、保險費為 USD450，經查關務署每旬編製報關適用外幣匯率表之「買入」匯率為 USD1=TWD29.921、「賣出」匯率為 USD1=TWD30.452，進口關稅稅率為 6%，貨物稅稅率為 3%。

請依上述資料核算：

- ③ 進口關稅 = TWD _____。(2 分)
- ④ 除了關稅，其他稅費(包括推廣貿易服務費、貨物稅及營業稅)總額為 TWD _____。(3 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、保險單、受益人證明書及產地證明書之編號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 : FIN 700 Issue of a Documentary Credit

Sender : ASCBVNXX

ASIA COMMERCIAL BANK - AN SUONG BRANCH
HO CHI MINH CITY, VN

Receiver : HNBKTWTPXXX

HUA NAN COMMERCIAL BANK, LTD. - KAOHSIUNG BRANCH
KAOHSIUNG CITY, TAIWAN

.....Message Text.....

Sequence of Total	*27	: 1/1
Form of Doc. Credit	*40A	: IRREVOCABLE
Doc. Credit Number	*20	: ANS8742ILS288621
Date of Issue	31C	: 170814
Date and Place of Expiry	31D	: 171108 IN TAIWAN
Applicable Rules	*40E	: UCP LATEST VERSION
Applicant	*50	: VANIA COMPANY LIMITED NO.476, NGUYEN TRI PHUONG ST., DIST.11, HO CHI MINH CITY, VIETNAM
Beneficiary	*59	: WALL ENTERPRISE COMPANY LIMITED NO.71, XINGUANG RD., QIANZHEN DIST., KAOHSIUNG CITY, TAIWAN
Currency Code Amount	*32B	: USD2,967.36
Available with/by	*41D	: ANY BANK BY NEGOTIATION
Drafts at.....	42C	: AT SIGHT FOR FULL INVOICE VALUE
Drawee	42D	: ISSUING BANK
Partial Shipments	43P	: ALLOWED
Transshipment	43T	: ALLOWED
Port of Loading	44E	: ANY PORT IN TAIWAN
Port of Discharge	44F	: ANY PORT IN VIETNAM
Latest Date of Shipment	44C	: 171031

Description of Goods

45A : + COMMODITY : SCREWS AS PER ORDER NO. BH-021
+ QUANTITY : 1,072KGM
+ TRADE TERMS : CIF ANY PORT IN VIETNAM
+ PACKING : 8 KGM/CTN
+ MAIN MARKS : VAN (IN DIA)

Documents Required

46A : 1. COMMERCIAL INVOICE IN 03 ORIGINALS.
2. 2/3 SET OF ORIGINAL CLEAN SHIPPED ON BOARD OCEAN
BILLS OF LADING MADE OUT TO ORDER OF ISSUING
BANK, MARKED "FREIGHT PREPAID" AND NOTIFY
APPLICANT WITH FULL NAME AND ADDRESS, SHOWING
NAME, ADDRESS, TELEPHONE OF AGENT OF CARRIER IN
VIETNAM.
3. INSURANCE POLICY OR CERTIFICATE IN FULL SET FOR
NOT LESS THAN THE CIF VALUE PLUS 10 PCT, BLANK
ENDORSED, SHOWING CLAIM PAYABLE AT DESTINATION
BY AN AGENT IN VIETNAM COVERING RISKS UNDER
THE INSTITUTE CARGO CLAUSES (A) AND INSTITUTE
CARGO CLAUSES (SR&CC).
4. PACKING LIST IN 03 ORIGINALS.
5. CERTIFICATE OF ORIGIN IN 01 ORIGINAL ISSUED BY
TAIWAN CHAMBER OF COMMERCE.
6. BENEFICIARY'S CERTIFICATE CERTIFYING THAT 1/3 SET
OF ORIGINAL B/L AND ONE SET OF N/N DOCUMENTS
HAVE BEEN SENT DIRECTLY TO APPLICANT WITHIN 03
WORKING DAYS AFTER SHIPMENT DATE BY COURIER
SERVICE.

Additional Conditions

47A : 1. UNLESS OTHERWISE STATED IN THIS L/C, ALL
DOCUMENTS AND DRAFTS MUST BE ISSUED IN
ENGLISH.
2. ALL DRAFT(S) AND DOCUMENTS MUST INDICATE L/C
NUMBER.
3. ALL INVOICES AND B/L MUST INDICATE H.S. CODE
9021.39
4. SHIPMENT DATE PRIOR TO L/C ISSUING DATE IS NOT
ACCEPTABLE.
5. ONE EXTRA COPY OF DOCS TO BE PRESENTED FOR
ISSUING BANK'S FILES. IF NOT, USD10.00 WILL BE
DEDUCTED FROM THE PROCEEDS UPON PAYMENT.

Details of Charges 71B : ALL BANKING CHARGES OUTSIDE VIETNAM AND HANDLING FEE ARE FOR BENEFICIARY'S ACCOUNT.

Period for Presentation 48 : ALL DOCUMENTS TO BE PRESENTED WITHIN 07 DAYS AFTER SHIPMENT DATE BUT WITHIN THE VALIDITY OF L/C.

Confirmation Instructions *49 : WITHOUT

Instructions to 78 : +USD50.00 OR EQUIVALENT OF DISCREPANCY FEE PLUS RELATIVE CABLE CHARGES SHOULD BE DEDUCTED FROM THE PROCEEDS FOR EACH PRESENTATION OF DISCREPANT DOCS UNDER THIS L/C.

Payg/Acceptg/Negotg Bank +DRAFT(S) AND ALL DOCUMENTS TO BE FORWARDED TO ASIA COMMERCIAL BANK-AN SUONG BRANCH/ADD: 1/6 TRUONG CHINH ST., TAN THOI NEAT WARD, DIST. 12, HO CHI MINH CITY, VIETNAM, ATTN:TRADE FINANCE DEPT. IN ONE LOT BY COURIER SERVICE

+UPON RECEIPT OF DRAFTS AND REQUIRED DOCS WHICH COMPLY WITH THE TERMS AND CONDITIONS OF THIS CREDIT, WE SHALL REMIT THE PROCEEDS AS PER YOUR INSTRUCTIONS.

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

Bill of Exchange

Draft No. VG-8753

Exchange for USD2,967.36 ① Kaohsiung City, OCT. 14, 2017

At ===== ② sight of this FIRST of Exchange (SECOND being unpaid)

Pay to the order of **HUA NAN COMMERCIAL BANK, LTD.**

The sum of XXX value received

Drawn under L/C No. ANS8742ILS288621 Dated AUG. 14, 2017

Issued by ASIA COMMERCIAL BANK ③

To ASIA COMMERCIAL BANK ④

WALL ENTERPRISE CO., LTD.

GRORSA CHEN

WALL ENTERPRISE COMPANY LIMITED
NO.71, XINGUANG RD., QIANZHEN DIST.
KAOHSIUNG CITY, TAIWAN

Tel: +886-7-5597xxxx
Fax: +886-7-5587xxxx

INVOICE

No. VG-8753 Date: OCT. 14, 2017
Invoice of 1,072 KGM OF SCREWS ⑤
 For account and risk of Messrs. VANIA COMPANY LIMITED ⑥
NO.476, NGUYEN TRI PHUONG ST., DIST.11, HO CHI MINH CITY, VIETNAM
 Shipped Per S.S. XXX
 Sailing on or about OCT. 14, 2017
 Shipment From KAOHSIUNG ⑦ To HO CHI MINH CITY ⑧

Marks & Nos.	Description of Goods	Quantity	Unit Price	Amount
VAN ⑨ (IN DIA) ORDER NO. BH-021 HO CHI MINH CITY C/NO.1-128 MADE IN TAIWAN	<u>SCREWS</u>	⑪	<u>CIF HO CHI MINH CITY</u> ⑩	
	DIN975 4.8 ZP	360 KGM	USD2.63/KGM	
	DIN975 8.8 ZP	384 KGM	USD2.93/KGM	XXX
	DIN975 8.8 HD	328 KGM	USD2.73/KGM	XXX
		1,072 KGM vvvvvvvvv		XXX vvvvv
	AS PER ORDER NO. BH-021			
⑫	SAY TOTAL US DOLLARS TWO THOUSAND NINE HUNDRED SIXTY SEVEN AND CENTS THIRTY SIX ONLY			
	THE GOODS ARE OF TAIWAN ORIGIN			
⑬	L/C NO. ANS8742ILS288621 DATED AUG. 14, 2017			
	H.S. CODE 9021.39			
			WALL ENTERPRISE CO., LTD. <u>GRORGA CHEN</u>	

WALL ENTERPRISE COMPANY LIMITED
NO.71, XINGUANG RD., QIANZHEN DIST.
KAOHSIUNG CITY, TAIWAN

Tel: +886-7-5597xxxx
Fax: +886-7-5587xxxx

PACKING LIST

No. VG-8753 Date: OCT. 14, 2017
Packing List of AS FOLLOWS ⑭
 For account and risk of Messrs XXX
XXX
 Shipped Per S.S. COLOMBO V.023S ⑮
 Sailing on or about OCT. 14, 2017 XXX
 Shipment From XXX
 To XXX

Packing No.	Description	Quantity	Gross Weight	Measurement
	<u>SCREWS</u>			
1-45	DIN975 4.8 ZP	@8 KGM	@8.50 KGM	
⑯	⑰	312 KGM	XXX	
46-93	DIN975 8.8 ZP	@8 KGM	@8.50 KGM	XXX
		384 KGM	XXX.	
94-134	DIN975 8.8 HD	@8 KGM	@8.50 KGM	
		328 KGM	XXX.	
XXX		1,024 KGM	XXX	XXX
vvvvvvvv		vvvvvvvvv	vvvvvvv	vvvvvvvv
	SAY TOTAL	XXX	CARTONS ONLY.	
	L/C NO. ANS8742ILS288621 DATED AUG. 14, 2017			
⑱			WALL ENTERPRISE CO., LTD. <u>GRORGA CHEN</u>	

Shipper WALL ENTERPRISE CO., LTD. ⑰		S/O No. 87421	B/L No. KIDE010631678900	
Consignee TO ORDER OF ASIA COMMERCIAL BANK-AN SUONG BRANCH ⑳		EVERGREEN LINE BILL OF LADING		
Notify Party VANIA COMPANY LIMITED ㉑ NO.476, NGUYEN TRI PHUONG ST., DIST.11 HO CHI MINH CITY, VIETNAM				
Pre-carriage by	Place of Receipt	Forwarding Agent References (Complete Name And Address)		
Ocean Vessel Voy. No. COLOMBO 023S	Port of Loading KAOHSIUNG			
Port of Discharge HO CHI MINH CITY	Place of Delivery	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 ³ /cbm
XXX	XXX CTNS	SCREWS "FREIGHT PREPAID" ㉒ L/C NO. ANS8742ILS288621 DATED AUG. 14, 2017	⑳ 1,088.00 KGM	XXX
AGENT OF CARRIER: SAMUDERA SHIPPING LTD. 2nd Floor, Dinhle Building, 1 Dinhle Str., District 4, Ho Chi Minh City, Vietnam TEL: 84-56 818516				
Total No. of Containers or Pkgs: SAY TOTAL XXX CTNS ONLY.				
Freight	Weight Measurement	Rate	Per	Prepaid
AS ARRANGED				
CHARGES				
Carrier's Reference		TOTAL		
RCV	DELY	Type of Goods		
1.CY	1.CY	1.ORD	Freight prepaid at XXX	Freight payable at Place and date of issue OCT. 14, 2017
2.CFS	2.CFS	2.REEF	Ex. Rate	Number of original B(s)/L THREE (3)
3.DOOR	3.DOOR	3.DANG	EVERGREEN LINE	
Date Laden on board the vessel OCT. 14, 2017 ㉔				
AS CARRIER				

富邦產物保險股份有限公司

Fubon Insurance Co., LIMITED

財政部核發營業執照號碼: 台保字第 028 號

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

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

MARINE CARGO POLICY

ORIGINAL

POLICY NO.43M5M-00074230

ASSURED

CLAIM, IF ANY, PAYABLE AT

WALL ENTERPRISE CO., LTD.

VIETNAM IN CURRENCY OF

INVOICE NO. VG-8753

USD ㉕

CLAIM AGENT:

L/C NO. ANS8742ILS288621 DATED AUG. 14, 2017

NEAREST LLOYD'S AGENT

AMOUNT INSURED USD3,409.34 ㉖

SAY U.S. DOLLARS XXX ONLY

WHEN PRESENTING CLAIM ALL OF THE CONCERNED DOCUMENTS SHOULD BE WRITTEN IN OR TRANSLATED INTO ENGLISH.

SHIP OR VESSEL COLOMBO V.023S ㉗

SAILING ON/OR ABOUT OCT. 14, 2017 ㉘

FROM KAOHSIUNG TO HO CHI MINH CITY ㉙

SUBJECT-MATTER INSURED (WARRANTED ALL BRAND-NEW UNLESS OTHERWISE SPECIFIED)

SCREWS

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) ㉚

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

SIGNED IN KAOHSIUNG ON OCT. 15, 2017 ㉛

NUMBERS OF POLICIES ISSUED IN DUPLICATE

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.

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.

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.

For FUBON INSURANCE COMPANY LIMITED

Not Valid unless countersigned by

President

WALL ENTERPRISE COMPANY LIMITED
 NO.71, XINGUANG RD., QIANZHEN DIST.
 KAOHSIUNG CITY, TAIWAN

BENEFICIARY'S CERTIFICATE

TO WHOM IT MAY CONCERN :

Re :
 COMMODITY : SCREWS AS PER
 ORDER NO. BH-021
 AMOUNT : XXX
 ③②

WE CERTIFY THAT 1/3 SET OF ORIGINAL B/L AND ONE SET OF N/N
 DOCUMENTS HAVE BEEN SENT DIRECTLY TO APPLICANT WITHIN 03
 WORKING DAYS AFTER SHIPMENT DATE BY COURIER SERVICE.

③③ WALL ENTERPRISE CO., LTD.

GRORGA CHEN

Exporter's name and Address WALL ENTERPRISE CO., LTD. ③④ NO.71, XINGUANG RD., QIANZHEN DIST., KAOHSIUNG CITY, TAIWAN		Certificate No. CERTIFICATE OF ORIGIN (Issued in Taiwan) ORIGINAL
Importer's name and Address VANIA COMPANY LIMITED ③⑤ NO. 476, NGUYEN TRI PHUONG ST. DIST.11, HO CHI MINH CITY VIETNAM		
Shipped on Board OCT. 14, 2017		Port of Discharge HO CHI MINH CITY
Vessel No. COLOMBO V.023S ③⑥		Country of Destination VIETNAM ③⑦
Port of Loading KAOHSIUNG, TAIWAN		L/C NO. ANS8742ILS288621
Description of Goods	Packing Marks and Numbers	Quantity/Unit
SCREWS	XXX	XXX
This certificate shall be considered null and void in case of alteration		
Certification IT IS HEREBY CERTIFIED THAT THE GOODS DESCRIBED IN THIS CERTIFICATE ORIGINATE IN TAIWAN. ③⑧		
		③⑨ WALL ENTERPRISE CO., LTD. <u>GRORGA CHEN</u>

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。

(作答時請說明理由，否則不予計分)

(一) 台灣 T 公司出售一批金額 20 萬歐元的電子產品給法國 F 公司，付款條件為 "O/A 90 days after B/L date by T/T"，T 公司向 H 銀行申辦國際應收帳款承購(international factoring)。本案 H 銀行以無追索權承購 T 公司的 20 萬歐元應收帳款，並預支 16 萬歐元(發票金額的 80%)給 T 公司。

請問：

1. 若付款期限到期，F 公司因資金周轉不靈無法付款，則 H 銀行可否向 T 公司要求償還預支的 16 萬歐元？為什麼？(3 分)
2. 若付款期限到期，因產品品質不良遭 F 公司拒付，則 H 銀行可否向 T 公司要求償還預支的 16 萬歐元？為什麼？(3 分)
3. 根據國際私法統一協會(UNIDROIT)的國際應收帳款承購業務公約(Convention on International Factoring)，應收帳款承購商(factor)可提供出口商哪些服務項目？(4 分)

(二) 楷侑公司從德國進口機械工具乙批，貿易條件為 FOB Bremen (Incoterms 2010)。當該批貨物完成出口報關程序後，在 Bremen 碼頭等候橋式起重機將貨櫃吊上船舶時，不慎被後車碰撞導致部份貨物毀損。楷侑公司在開發信用狀前即已向 A 保險公司辦理投保手續，保險條件為 ICC(A) from warehouse to buyer's warehouse。依本案例情形，請問：

1. 本案保險是否生效，理由為何？(1 分) 另保險責任從何時開始？(2 分)
2. 楷侑公司是否可向 A 保險公司申請理賠？請說明理由。(3 分)
3. 本案對德國出口商是否有不利之處，應如何規避？(4 分)

(三) 聖典公司與美國進口商簽妥一份貿易契約，約定以信用狀為付款方式，不久聖典公司收到對方銀行開來之信用狀，相關內容如下：

Description of Goods : Three-color (black, white, red) towel

Additional Conditions : All shipping documents must contain the contract number and the letter of credit number.

聖典公司收到信用狀後，隨即辦理裝運並以相關單據向銀行辦理押匯成功。但開狀銀行卻以下列理由發出拒付通知：

- (1) 商業發票僅顯示 "Three-color towel"，並未顯示 "(black, white, red)"。除此之外商業發票還顯示 "Deduct 20% advance payment"。
- (2) 匯票並未加註契約號碼。

請問：

1. 開狀銀行主張商業發票僅顯示 "Three-color towel"，並未顯示 "(black, white, red)"，是否有理？請說明理由。(2 分)
2. 開狀銀行主張商業發票顯示 "Deduct 20% advance payment"，是否有理？請說明理由。(2 分)
3. 開狀銀行主張匯票並未加註契約號碼，是否有理？請根據 ISBP745 的規定說明理由。(6 分)

准考證號碼(免學科者需加註 A)	
姓名	

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。
注意事項

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)

1. 如果貴公司想大量訂購，儘管告訴我們，我們會想辦法訂出雙方均可接受的條件。(5 分)

(二) 貿易信函 (本題 15 分)

2. 很高興通知您，您訂的貨品已於 5 月 25 日由衡陽輪 (M/S Heng Yang) 載離高雄港 (Kaohsiung)，前往神戶 (Kobe)，相信貨品會平安送抵您的手中。(5 分)

3. 這種情況若再發生，很可能導致我們的顧客轉向別處訂貨，我們可不願意冒這樣的風險。(5 分)

名	
姓	

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。 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。

裝 訂 線

初 閱		複 閱	
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二、進出口價格核算(本題共 4 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		四捨五入後取整數 (2 分)
②		四捨五入後取整數 (3 分)
③		計算至元，元以下捨去 (2 分)
④		計算至元，元以下捨去 (3 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)

(二)

(三)



姓	
名	

<p>注意事項</p> <p>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。</p>	
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裝 訂 線