

◎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. 因這一年來新台幣升值 5%，我們不得不調整價格。新價格將自 2018 年 3 月 1 日起生效。(6 分)
2. 我們研究了貴公司可攜式投影機 (型號 HV100) 的規格，想請您提供 50 台的投影機報價。(5 分)
3. 所有定價均為 CIF 舊金山 (San Francisco) 報價，預付則可享有九折優待。(4 分)

(二) 貿易信函 (本題 15 分)

請根據以下所述情境，以 Robert Ma 的名義用英文寫一封 e-mail。

貴公司適逢成立 30 周年，產品全面降價促銷。請寫信給你們的一位老客戶 Nigel 先生。附上型錄，請他花點時間看一下，並請他特別留意你們得獎的筆電公事包 Slimcase；該產品在 2015 年國際旅行用品展上造成轟動，目前限時降價 15%，等於是底價。若他想大量訂購，你們會想辦法訂出雙方都能接受的條件。提醒他優惠只到 7 月 31 日，賣完即止。請他好好利用這個機會補貨，千萬別錯失良機。

二、進出口價格核算 (本題共 5 小題，每小題 2 分，合計 10 分)

請根據下列資料，分別計算空運及進口稅費等各項問題，並將正確答案填入答案紙。

(一) 空運運費 (4 分)

新新公司擬以空運方式出口兩種貨號之貨物，其相關資料如下：

貨號 HT-8: 共 6 箱，12kgs/13kgs/60cm x 52cm x 45cm

貨號 SY-9: 共 3 箱，50kgs/58kgs/25" x 16" x 14"

經詢問航空公司 GCR 每公斤費率如下：

Min.	+45KGM	+100KGM	+300KGM	+500KGM
TWD2,000	TWD256	TWD225	TWD203	TWD178

請依上述資料回答下列問題：

①計費重量= _____ KGS。

②倘要降低運費成本，則甲公司應增加出貨重量(進位後)至多少公斤就能以每公斤 TWD178 計算運費？ _____ KGS。

(二) 進口稅費 (6 分)

某進口商從義大利進口電烤箱乙批共 150 sets，其申報進口價格 FOB USD745/set、Total Ocean Freight USD1,250.00、Total Insurance Premium USD559.35；經查財政部關務署報關適用外幣匯率其「買入」匯率為 USD1=TWD30.27；「賣出」匯率為 USD1=TWD30.37，進口關稅率如下表，貨物稅率為 15%。該批貨之進口日期為 107 年 6 月 2 日，但進口商於 107 年 6 月 20 日才向海關申報；而海關填發稅款繳納證之日期為 107 年 6 月 23 日，公司遲至 107 年 7 月 13 日才到台灣銀行收稅處繳納。

國定稅率 Tariff Rate		
第一欄 Column I	第二欄 Column II	第三欄 Column III
3.7%	免稅 (PA,GT,NI,SV,HN,SG,NZ)	10%

請依上述資料進行核算：

③貨物稅= TWD_____。

④滯報費= TWD_____。

⑤營業稅= TWD_____。

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)

FIN UAK		Authentication Correct with Current Key
FIN MESSAGE/Session/OSN	F01	CCBCTWTPAXXX
Output/Message Type	700	Issue of a Documentary Credit
Input Time/MIR	1259	1070312 NBBKSEGGAXXX
Received from	NBBKSEGGAXXX	NORDBANKEN
		GOTABORG
		Normal

Sequence of Total	*27	: 1/1
Form of Doc. Credit	*40A	: IRREVOCABLE
Doc. Credit Number	*20	: 3330/IR0101998GBG
Date of Issue	31C	: 180312
Applicable Rules	*40E	: UCP LATEST VERSION
Date and Place of Expiry	*31D	: 180612 PLACE IN THE BENEFICIARY'S COUNTRY
Applicant	*50	: UNIVERSALE BYK AB
		BOX 1568, 311 21 FALKENBERG, SWEDEN
Beneficiary	*59	: FANCY INTERNATIONAL CORPORATION
		5F, NO.689, SEC. 1, FEN LIAO EAST RD., LIN KOU DIST.
		NEW TAIPEI CITY, TAIWAN, R.O.C.
Currency Code Amount	*32B	: USD56,080.00
Max. Credit Amount	39B	: NOT EXCEEDING
Available with/by	*41D	: ANY BANK IN TAIWAN BY NEGOTIATION
Drafts at	42C	: 90 DAYS FROM SHIPPING DATE FOR 80% OF INVOICE
		VALUE
Drawee	42D	: ISSUING BANK
Partial Shipments	43P	: PERMITTED
Transshipment	43T	: PROHIBITED
Port of Loading	44E	: ANY ASIAN PORT
Port of Discharge	44F	: STOCKHOLM/GOTHENBURG
Latest Date of Shipment	44C	: 180602
Description of Goods	45A	: 3,500 PCS OF PE CUTTING BOARDS
		CIF STOCKHOLM/GOTHENBURG (INCOTERMS)
		AS PER BUYER'S ORDER NO. FS-180218 DATED FEB. 18, 2018

Documents Required 46A : 1. SIGNED INVOICE IN TRIPLICATE
 2. NEUTRAL PACKING LIST IN DUPLICATE SHOWING NW,
 GW AND MEASUREMENT OF EACH CARTON
 3. FULL SET LESS ONE (3/4) OF CLEAN ON BOARD BILLS
 OF LADING CONSIGNED TO OUR ORDER MARKED
 FREIGHT PREPAID AND NOTIFY PARTY APPLICANT
 4. BENEFICIARY'S CERTIFICATE STATING THAT ONE
 ORIGINAL B/L AND ONE SET OF NON-NEGOTIABLE
 DOCUMENTS HAVE BEEN FORWARDED BY COURIER
 TO APPLICANT WITHIN 5 DAYS AFTER SHIPMENT
 5. INSURANCE POLICY/CERTIFICATE IN DUPLICATE IN
 NEGOTIABLE FORM FOR 110 PCT OF INVOICE VALUE
 BLANK ENDORSED AND WITH CLAIMS PAYABLE IN
 SWEDEN COVERING INSTITUTE CARGO CLAUSES (A)
 AND INSTITUTE STRIKES CLAUSES (CARGO)

Additional Conditions 47A : 1. ALL DOCUMENTS TO BE ISSUED IN ENGLISH
 2. TRANSPORT DOCUMENTS AND OTHER DOCUMENTS
 DATED PRIOR TO THE DATE OF THIS CREDIT ARE NOT
 ACCEPTABLE
 3. ALL DOCUMENTS MUST BEAR OUR CREDIT NUMBER
 4. DISCREPANT DOCUMENTS, IF ACCEPTABLE, WILL BE
 SUBJECT TO A DISCREPANCY HANDLING FEE OF
 SEK350 OR EQUIVALENT WHICH WILL BE FOR
 ACCOUNT OF BENEFICIARY

Details of Charges 71B : ALL BANKING CHARGES OUTSIDE SWEDEN ARE FOR
 BENEFICIARY'S ACCOUNT

Period for Presentation 48 : DOCUMENTS TO BE PRESENTED WITHIN 10 DAYS AFTER
 SHIPPING DATE BUT WITHIN L/C EXPIRY DATE

Confirmation Instruction *49 : WITHOUT

Instructions to Pay/Acc/Neg Bank 78 : UPON RECEIPT OF THE DOCUMENTS IN CONFORMITY
 WITH THE CREDIT, WE SHALL CONFIRM MATURITY DATE
 AND PAYMENT SHALL BE EFFECTED AS PER YOUR
 INSTRUCTIONS

Advise Through Bank 57D : FIRST COMMERCIAL BANK

Sender to Receiver Information 72 : PLEASE FORWARD THE DOCUMENTS IN ONE COVER
 TO NORDBANKEN AB (PUBL), S-405 09 GOTHENBURG,
 SWEDEN

Trailer MAC: 29540C0E
 CHK: C32E6E0C2F99

Bill of Exchange	
Draft No. <u>UB-180518</u>	Taipei, Taiwan ^① <u>MAY 20, 2018</u>
Exchange for <u>XXX</u>	
At <u>90 DAYS FROM MAY 20, 2018</u> ^② eight of this FIRST of Exchange (Second of the same tenor and date being unpaid)	
Pay to the order of <u>TAIPEI FUBON COMMERCIAL BANK</u> ^③	
^④	The sum of <u>SAY U.S.DOLLARS SEVENTY THOUSAND ONE HUNDRED ONLY</u> value received
Drawn under L/C No. <u>3330/IR0101998GBG</u> ^⑤	Dated ^⑥ <u>MARCH 12, 2018</u>
Issued by <u>XXX</u>	
To <u>NBBKSEGGAXXX</u> ^⑦	FANCY INTERNATIONAL CORP. <i>Cecelia Wang</i>

FANCY INTERNATIONAL CORPORATION

5F, NO.689, SEC. 1, FEN LIAO EAST RD.
LIN KOU DIST., NEW TAIPEI CITY
TAIWAN, R.O.C.

Tel: +886-2-260xxxxx

Fax: +886-2-260xxxxx

⑧ **FINAL INVOICE**

No. UB-180518

Date: MAY 20, 2018

INVOICE of XXX

For account and risk of Messrs. UNIVERSALE BYK AB BOX 1568, 311 21 FALKENBERG, SWEDEN ⑨

Shipped Per S.S. YM WIND V-003W

Sailing on or about MAY 20, 2018

Shipment From ANY ASIAN PORT ⑩ To XXX

⑰ **FANCY INTERNATIONAL CORPORATION**

5F, NO.689, SEC. 1, FEN LIAO EAST RD.
LIN KOU DIST., NEW TAIPEI CITY
TAIWAN, R.O.C.

Tel: +886-2-260xxxxx

Fax: +886-2-260xxxxx

⑱ **PACKING NOTE**

No. UB-180518

Date: MAY 20, 2018

PACKING LIST of XXX

MARKS & NOS.

For account and risk of Messrs. UNIVERSALE BYK AB BOX 1568, 311 21 FALKENBERG, SWEDEN ⑲

XXX

Shipped Per S.S. YM WIND V-003W

Sailing on or about MAY 20, 2018

Shipment From XXX

To STOCKHOLM/GOTHENBURG ⑳

Marks & Nos.	Quantity	Description of Merchandise	Unit Price	Amount
⑪ USB GOTHENBURG C/NO.1-450 MADE IN TAIWAN		⑫ <u>CUTTING BOARDS</u>	<u>XXX</u>	
	2,000 pcs.	CY-101 9½" x 15¼" x 1/2"	USD16.15/pc.	USD32,300.00
	1,500 pcs.	CY-1824 18" x 24" x 1/2"	USD25.20/pc.	USD37,800.00
	3,500 pcs. vvvvvvvvv			USD70,100.00 vvvvvvvvvvvvv
⑬ SAY U.S.DOLLARS SEVENTY THOUSAND ONE HUNDRED ONLY				
⑭ DRAWN UNDER NORDBANKEN, GOTABORG L/C NO. 3330/IR0101998GBG DATED MAR. 12, 2018				
⑮ AS PER BUYER'S ORDER NO.FS-180218 DATED FEB. 18, 2018				
⑯ FANCY INTERNATIONAL CORP. <i>Cecelia Wang</i>				

Packing No.	Description	Quantity	Net Weight	Gross Weight	Measurement
	⑰ <u>CUTTING BOARDS</u>				
1-200	CY-101 9½"x15¼"x 1/2"	@10 PCS	@15.2 KGS	@16.7 KGS	@0.042 CBM
		2000 PCS	3040 KGS	3340 KGS	8.400 CBM
201-450	CY-1824 18" x 24" x 1/2"	@6 PCS	@17.0 KGS	@18.5 KGS	@0.049CBM
		1500 PCS	4250 KGS	4625 KGS	12.250 CBM
Total: 450 CTNS vvvvvvvvvvvvv		3,500 PCS vvvvvvvvv	7,290KGS vvvvvvvvv	7,965 KGS vvvvvvvvv	20.650 CBM vvvvvvvvvv
⑱ SAY TOTAL FOUR HUNDRED AND FIFTY (450) CARTONS ONLY					
⑲ L/C NO. 3330/IR0101998GBG					

Shipper FANCY INTERNATIONAL CORPORATION (24)		S/O No. 7918	B/L No. THGGTB86799817		
Consignee TO ORDER OF FIRST COMMERCIAL BANK (25)		Yangming Marine Transport Corporation			
Notify Party UNIVERSALE BYK AB BOX 1568, 311 21 FALKENBERG, SWEDEN (26)		FORWARDING AGENT REFERENCES (COMPLETE NAME AND ADDRESS)			
Pre-carriage by	Place of Receipt KEELUNG CFS				
Ocean Vessel YM WIND	Voy. No. 003W	Port of Loading TAICHUNG	Final destination (for the Merchant reference)		
Port of Discharge GOTHENBURG	Place of Delivery GOTHENBURG				
Container No. Marks & Numbers	Seal No.	Number of Containers or Packages	Description of Goods	Gross Weight	Measurement
YMLU 2032876 /20'	YM998563	(27) 450 CTNS VVVVVVVVVV	(28) Shipper's Load, Count & Seal (29) CUTTING BOARDS L/C NO. 3330/IR0101998GBG (32) "FREIGHT PREPAID"	(30) 7,965 KGS VVVVVVVVVV	(31) 20.650 CBM VVVVVVVVVV
Total No. of Containers or Packages (in words)		SAY TOTAL FOUR HUNDRED AND FIFTY (450) CARTONS ONLY.			
Freight AS ARRANGED		Weight Measurement	Rate	Per	Prepaid
CHARGES					Collect
Carrier's Reference		TOTAL			
Service		Type of Goods			
RCV	DELY				
1.CY	1.CY	1.ORD	Freight prepaid at TAIPEI	Freight payable at	Place and date of issue
2.CFS	2.CFS	2.REEF			
3.DOOR	3.DOOR	3.DANG	Ex. Rate	Number of original B(s)/L (33) THREE (3)	Yangming Marine Transport Corp.
Date MAY 20, 2018		Laden on board the vessel AS CARRIER			

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, SEC.1, TAIPEI, TAIWAN, R.O.C.

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

MARINE CARGO POLICY

ORIGINAL

POLICY NO.23A3M-00099999

ASSURED

CLAIM, IF ANY, PAYABLE AT/IN

FANCY INTERNATIONAL CORPORATION (34)

SWEDEN IN USD

INVOICE NO. UB-180518

CLAIM AGENT:

AMOUNT INSURED USD75,708.00 (35)

NEAREST LLOYD'S AGENT

SAY U.S.DOLLARS SEVENTY FIVE THOUSAND SEVEN HUNDRED AND EIGHT ONLY

WHEN PRESENTING CLAIM ALL

SHIP OR VESSEL

OF THE CONCERNED

YM WIND V- 003W SAILING ON/OR ABOUT MAY 20, 2018

DOCUMENTS SHOULD BE

FROM XXX TO XXX

WRITTEN IN OR TRANSLATED

INTO ENGLISH.

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

PE CUTTING BOARDS 3,500 PCS. (450 CARTONS) L/C NO. 3330/IR0101998GBG (36)

CONDITIONS

SUBJECT TO THE FOLLOWING CLAUSES AS ATTACHED HERETO

Institute Radioactive Contamination Exclusion Clause

Termination of Transit Clause (Terrorism)

Institute Classification Clause

INSTITUTE CARGO CLAUSES (A) (37)

INSTITUTE STRIKES CLAUSES (CARGO)

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

SIGNED IN TAIPEI ON (38) MAY 16, 2018

NUMBERS OF POLICES 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.

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.

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.

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 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.

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

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)安安公司收到乙紙訂單，貿易條件為 **EXW Taoyuan Factory**，買方委託台灣的朋友(林先生)處理該訂單事宜，由於林先生不諳通關程序，買方要求由賣方負責辦理報關手續。安安公司依約生產完成後通知林先生安排交通工具到桃園工廠裝貨，而當貨車抵達後在搬運裝載時不慎絆倒貨物摔落地面損壞。

依本案例情形，請問：

- 1.買方要求賣方負責辦理報關手續，是否合理？請說明理由。若賣方接受，則原 **EXW** 報價應如何修正較妥當？(5 分)
- 2.關於貨物毀損，該項損失應由何方承擔？請分別依 **Incoterms 2010** 貿易條件之選擇及投保內容，說明如何規避此種風險發生？(5 分)

(二)某一出口商以 **CIF** 跟國外買方成立一契約，而在買方開出信用狀後不久又接獲對方欲多訂產品，以致合約變動後的總金額超過原信用狀的金額，為了免除修改信用狀的麻煩，對方要求超過部分以支票支付，若出口商接受進口商的要求，請問：

- 1.以支票支付的部分，出口商應如何杜絕收到空頭支票的風險？(3 分)
- 2.若裝船後，進口商才來電聲稱貨物已經轉售予他人，因此要求更改提單上的 "**Notify Party**" 及 "**Port of Discharge**"，請問：
 - (1)若出口商向船公司提出以上要求而船公司也同意修改，則實務上船公司會如何處理？(3 分)
 - (2)但這樣的更改，押匯時會有被銀行拒付的問題，請問：一般單據瑕疵出口商該如何處理？(請舉出 4 項) (4 分)

(三)台灣甲公司以 **CFR** 出口 500 箱紅茶給德國的 D 公司。甲公司委託乙公司代理進行裝櫃作業。乙公司將紅茶裝入丙船公司所提供的兩個二十呎貨櫃，再交由丙船公司運往德國。D 公司提貨後，經檢驗報告確定其中一個貨櫃中的 250 箱紅茶受到化學藥材氣味汙染。事後並查明該有問題的貨櫃，上一航次裝載的貨物正是造成紅茶受汙染的化學藥材，該藥材會散發強烈的刺激味。

由於該批紅茶沒有投保運輸險，D 公司擬向甲公司、乙公司和丙船公司提出索賠，但甲公司、乙公司和丙船公司各提出理由為自己辯護。

(作答時請說明理由，否則不予計分)

- 1.甲公司聲稱，該 500 箱紅茶於裝船前經過品質檢驗合格，公司已善盡買賣契約中的責任，因此不應對 D 公司負擔貨損之責任。
請問：甲公司是否已善盡買賣契約中賣方的責任？(2 分)
- 2.乙公司聲稱，(1)乙公司並非買賣契約之當事人，因此 D 公司應找甲公司索賠而不是乙公司。(2)乙公司受甲公司委託進行裝櫃作業，只對裝櫃負責，因此不須對後續發生的損失負責。
請問：(1)根據此買賣契約，D 公司是否應找乙公司索賠？(2 分)
(2)乙公司是否須對 250 箱紅茶受到化學藥材汙染的損失負責？(3 分)
- 3.丙船公司聲稱，該批紅茶為整櫃裝運(FCL)，B/L 上記載「**shipper's load and count**」，因此船公司不須對 250 箱紅茶受到化學藥材汙染的損失負責。
請問：丙船公司是否仍須對 250 箱紅茶受到化學藥材汙染的損失負責？(3 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。

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. 因這一年來新台幣升值 5%，我們不得不調整價格。新價格將自 2018 年 3 月 1 日起生效。(6 分)

2. 我們研究了貴公司可攜式投影機 (型號 HV100) 的規格，想請您提供 50 台的投影機報價。(5 分)

3. 所有定價均為 CIF 舊金山 (San Francisco) 報價，預付則可享有九折優待。(4 分)

Robert Ma

初閱		複閱	
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二、進出口價格核算 (本題共 5 小題，每小題 2 分，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
①		計算至小數點第一位。
②		計算至小數點第一位。
③		
④		
⑤		

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		

名	
姓	

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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四、貿易個案分析 (本題共 3 大題，合計 30 分)

(一)

(三) (作答時請說明理由，否則不予計分)

(二)

姓	
名	

<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>
注意事項

裝 訂 線

