

◎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. 貴公司最近不更換瑕疵印表機之舉是公然違約。 (5 分)
2. 期盼收到您的匯款。若款項已付，則請不用理會此通知。 (4 分)
3. 很抱歉通知您，我們必須婉拒您編號 E306 防水外套的訂單，因為工廠目前在忙長期合約的訂單，分身乏術。 (6 分)

#### (二) 貿易信函: 請根據以下所述情境，以 Henry Lu 的名義用英文寫一封 e-mail。 (本題 15 分)

客戶 Northwood 女士在三個月前訂購了 SH201 吹風機，當時因熱銷缺貨，你們建議她改訂新推出的 SH202 型號。客戶今日來信，抱怨新機種故障多、滯銷情況嚴重；她想將九成的訂貨退回，並且要求你們退款並支付運費。

請回信給客戶，對所購產品不符她的期望表示抱歉，同時對於該機種竟然問題如此之多也感到驚訝，請她將東西退還給你們。你們的實驗室人員已著手探究，欲找出問題的根源。你們很樂意負擔運費，但建議將退款改成訂購 SH201 吹風機的抵用貨款。她的自身經驗就可以證明產品的可靠性，你們確信她的顧客也會滿意該產品。若她同意，SH201 吹風機兩週之內即可上路。

### 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，分別計算空運運費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

某出口商擬以空運方式出口 3 箱貨物至美國紐約，每箱淨重 30 公斤、毛重 33 公斤，體積為 24" x 18" x 16"，經詢問航空公司 GCR 每公斤費率如下：

M	N	+45KGM	+100KGM	+300KGM	+500KGM
TWD2,200	TWD392	TWD301	TWD279	TWD218	TWD191

請依上述資料回答下列問題：

- ①計費重量= \_\_\_\_\_ KGS。
- ②總運費= TWD \_\_\_\_\_。

#### (二) 進口稅費

從日本進口彩色電視機 30 SETS，申報進口價格 FOB YOKOHAMA USD2,504.25/SET、Total Ocean Freight USD1,125.00、Total Insurance Premium USD604.85。經查關務署每旬報關適用外幣匯率表之買進匯率為 USD1=TWD30.845、賣出匯率為 USD1=TWD30.945，進口關稅率為 10%，適用貨物稅稅率為 13%。

請依上述資料進行核算：

- ③完稅價格= TWD \_\_\_\_\_。
- ④貨物稅= TWD \_\_\_\_\_。

(三) 出口還價

假設我方對國外買方出口報價的計算式如下：

CIFC5=FOB 價 USD230+海運費 USD8.75+業務費 8%+利潤 10%  
+保險費(1.1\*1.2%)+佣金 5%

若買方要求降價 USD6.00，在其他條件不變下，進行下列核算：

⑤若接受買方 USD6.00 的降價，則賣方利潤需降至 \_\_\_\_\_ %。

三、貿易單據審改 (本題共 10 小題，每小題 3 分，合計 30 分)

請根據下列信用狀內容，審核所附押匯單證編號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 Input : FIN 700 Issue of a Documentary Credit

Sender : BBDEBRSPRJO  
BANCO BRADESCO S.A., RIO DE JANEIRO BRANCH

Receiver : CCBCTWTP979  
CHANG HWA COMMERCIAL BANK, HSI-NEIHU BRANCH

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

Sequence of Total \*27 : 1/1  
Form of Doc. Credit \*40A : IRREVOCABLE  
Doc. Credit Number \*20 : TR-7712-283  
Date of Issue 31C : 181215  
Date and Place of Expiry 31D : 190327 IN TAIWAN  
Applicable Rules \*40E : UCP LATEST VERSION  
Applicant \*50 : WINDSOR MARAPENDI CO., LTD.  
AVENIDA LUCIO COSTA 5400, RIO DE JANEIRO, STATE OF  
RIO DE JANEIRO 22630-012, BRAZIL  
Beneficiary \*59 : MONTAGO TECHNOLOGY CO., LTD.  
5F, NO.15, LN. 360, SEC.1, NEIHU RD., TAIPEI, TAIWAN  
Currency Code Amount \*32B : USD173,710.00  
Available with/by \*41D : ANY BANK BY NEGOTIATION  
Drafts at..... 42C : 30 DAYS FROM B/L DATE FOR FULL INVOICE VALUE  
Drawee 42D : ISSUING BANK  
Partial Shipments 43P : PERMITTED

Transshipment 43T : PERMITTED  
Port of Loading 44E : ANY PORT IN TAIWAN  
Port of Discharge 44F : RIO DE JANEIRO  
Latest Date of Shipment 44C : 190310  
Description of Goods 45A : SHEET-FED SCANNER

ITEM NO.	QTY	U/PRICE	AMOUNT
	SET	USD	USD
PS-186	500	110.30	55,150.00
PS-480	300	395.20	118,560.00

CIF ANY PORT IN BRAZIL INCOTERMS 2010

MAIN MARKS : INVOICE NO.

Documents Required 46A : 1. SIGNED COMMERCIAL INVOICE IN DUPLICATE INDICATING THE GOODS ARE OF TAIWAN ORIGIN.  
2. FULL SET (4/4) OF ORIGINAL CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER AND BLANK ENDORSED MARKED "FREIGHT PREPAID" AND APPLICANT'S NAME AND ADDRESS AS NOTIFY PARTY AS WELL AS ISSUING BANK'S NAME AND ADDRESS.  
3. INSURANCE POLICY OR CERTIFICATE IN DUPLICATE MADE TO THE ORDER OF BANCO BRADESCO S.A., RIO DE JANEIRO BRANCH FOR THE FULL INVOICE PLUS 20 PERCENT SHOWING "CLAIMS PAYABLE IN BRAZIL" IN THE SAME CURRENCY OF THE CREDIT COVERING INSTITUTE CARGO CLAUSES(A) AND INSTITUTE STRIKES CLAUSES (CARGO).  
4. PACKING LIST IN DUPLICATE.  
5. BENEFICIARY'S CERTIFICATE CERTIFYING THAT ONE SET OF N/N SHIPPING DOCUMENTS HAVE BEEN SENT DIRECTLY TO APPLICANT WITHIN 03 WORKING DAYS AFTER SHIPMENT DATE BY COURIER SERVICE.

- Additional Conditions 47A :
1. ALL DOCUMENTS AND DRAFTS MUST BE ISSUED IN ENGLISH.
  2. ALL DRAFTS AND DOCUMENTS MUST INDICATE L/C NUMBER AND DATE.
  3. DISCOUNT CHARGE, IF ANY, ARE FOR ACCOUNT OF BENEFICIARY.
  4. COMMERCIAL INVOICE MUST INDICATE THAT GOODS HAVE BEEN SHIPPED IN STRICT COMPLIANCE WITH CONDITIONS STIPULATED IN PROFORMA INVOICE NO.840727 DATED NOV. 20, 2018.
  5. THE B/L SHOULD BE DATED NOT LATER THAN 190310 NOR PRIOR TO L/C ISSUING DATE.
  6. USD80.00 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.

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

Period for Presentation 48 : ALL DOCUMENTS TO BE PRESENTED WITHIN 05 DAYS AFTER SHIPMENT DATE BUT WITHIN THE VALIDITY OF L/C.

Confirmation Instructions \*49 : WITHOUT

Instructions to Payg/Acceptg/Negotg Bank 78 : +DRAFTS AND ALL DOCUMENTS TO BE FORWARDED TO BANCO BRADESCO S.A., RIO DE JANEIRO BRANCH /ADD: R. DIAS DA CRUZ, 484 - MEIER, RIO DE JANEIRO - RJ, 20720-013 BRAZIL, 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 AT MATURITY AS PER YOUR INSTRUCTIONS.

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

**Bill of Exchange**

Draft No. XXX  
 Exchange for XXX TAIPEI, FEB. 20, 2019  
 At MARCH 21, 2019 <sup>①</sup> sight of this FIRST of Exchange (SECOND being unpaid)  
 Pay to the order of **CHANG HWA COMMERCIAL BANK, LTD.**  
 The sum of XXX value received  
 Drawn under L/C No. TR-7712-283 Dated DEC. 15, 2018  
 Issued by BANCO BRADESCO S.A., RIO DE JANEIRO BRANCH <sup>②</sup>  
 To CHANG HWA COMMERCIAL BANK <sup>④</sup>  
HSI-NEIHU BRANCH <sup>③</sup> MONTAGO TECHNOLOGY CO., LTD.

*JOM LEE*

**MONTAGO TECHNOLOGY CO., LTD.**  
**5F, NO.15, LN. 360, SEC.1, NEIHU RD.**  
**TAIPEI, TAIWAN**

Tel: +886-2-2658xxxx  
 Fax: +886-2-2658xxxx

⑤ **INVOICE**

No. PS-237708 Date: FEB. 20, 2019  
**Invoice of** 400 SETS OF SHEET-FED SCANNER ⑥  
 For account and risk of Messrs. WINDSOR MARAPENDI CO., LTD., AVENIDA ⑦  
LUCIO COSTA 5400, RIO DE JANEIRO, STATE OF RIO DE JANEIRO 22630-012, BRAZIL  
 Shipped Per S.S. XXX  
 Sailing on or about FEB. 20, 2019  
 Shipment From KEELUNG ⑧ To RIO DE JANEIRO ⑨

Marks & Nos.	Description of Goods	Quantity	Unit Price	Amount
XXX	⑩ <u>SHEET-FED SCANNER</u>		⑪ <u>CIF RIO DE JANEIRO</u> <u>INCOTERMS 2010</u>	
	PS-186 17.16"x10.31"x 10.47"	250 SETS	USD110.30/SET	XXX
	PS-480 12.15" x 9.08" x 8.99"	150 SETS	USD395.20/SET	XXX
		400 SETS vvvvvvvvv		XXX vvvvvvv
⑫	SAY TOTAL US DOLLARS ONE HUNDRED SEVENTY THREE THOUSAND SEVEN HUNDRED TEN ONLY			
⑬	THE GOODS ARE OF TAIWAN ORIGIN			
⑭	THAT GOODS HAVE BEEN SHIPPED IN STRICT COMPLIANCE WITH CONDITIONS STIPULATED IN COMMERCIAL INVOICE NO.840727 DATED NOV. 20, 2018.			
⑮	L/C NO. TR-7712-283 DATED DEC. 15, 2018			
		MONTAGO TECHNOLOGY CO., LTD. <i>JOAN LEE</i>		

**MONTAGO TECHNOLOGY CO., LTD.**  
**5F, NO.15, LN. 360, SEC.1, NEIHU RD.**  
**TAIPEI, TAIWAN**

Tel: +886-2-2658xxxx  
 Fax: +886-2-2658xxxx

**PACKING LIST**

No. PS-237708 Date: FEB. 20, 2019  
**Packing List of** AS FOLLOWS ⑯  
 For account and risk of Messrs XXX  
 Shipped Per S.S. EVER PRIDE V.S260 ⑰  
 Sailing on or about FEB. 20, 2019  
 Shipment From XXX  
 To XXX

WMC ⑱  
 (IN DIA)  
 RIO DE JANEIRO  
 C/NO.1-186  
 MADE IN TAIWAN

Packing No.	Description	Quantity	Net Weight	Gross Weight	Measurement
⑲	<u>SHEET-FED SCANNER</u>		⑳		㉑
1-63	PS-186 17.16"x10.31"x 10.47"	@4 SETS 248 SETS	@26.28 KGS 1,629.36 KGS	@28.00 KGS 1736.00KGS	@ 2.421 CBM 150.102 CBM
64-93	- DO - PS-480 12.15" x 9.08" x 8.99"	2 SETS @5 SETS 150 SETS	13.14 KGS @33.50 KGS 1,005.00 KGS	14.00 KGS @35.00 KGS 1,050.00 KGS	1.211 CBM @ 2.157 CBM 64.710 CBM
	Total: 93 CTNS vvvvvvvvvvvvv	400 SETS vvvvvvvvv	2,647.50 KGS vvvvvvvvvvv	XXX vvvvvvvvv	XXX vvvvvvvvv
					㉒ SAY TOTAL NINETY THREE (93) CARTONS ONLY
					㉓ L/C NO. TR-7712-283 DATED DEC. 15, 2018
		MONTAGO TECHNOLOGY CO., LTD. <i>JOAN LEE</i>			

Shipper ②④ MONTAGO TECHNOLOGY CO., LTD. 5F, NO.15, LN. 360, SEC.1, NEIHU RD., TAIPEI, TAIWAN		S/O No. 87421	B/L No. KIDE010631678900		
Consignee TO ORDER ②⑤		<b>EVERGREEN LINE</b> <b>BILL OF LADING</b>  ORIGINAL FORWARDING AGENT REFERENCES (COMPLETE NAME AND ADDRESS)			
Notify Party WINDSOR MARAPENDI CO., LTD. AVENIDA LUCIO COSTA 5400, RIO DE JANEIRO, STATE OF RIO DE JANEIRO 22630-012, BRAZIL ②⑥					
Pre-carriage by	Place of Receipt				
Ocean Vessel EVER PRIDE	Voy. No. S260	Port of Loading KEELUNG			
Port of Discharge RIO DE JANEIRO	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 <sup>3</sup> /cbm
XXX	XXX CTNS  ②⑨	SHEET-FED SCANNER  "FREIGHT PREPAID" L/C NO. TR-7712-283 DATED DEC. 15, 2018		KGS 2,800.00 ②⑦	CBM 216.023 ②⑧
Total No. of Containers or Packages (in words)	SAY TOTAL XXX CTNS ONLY.				
Freight AS ARRANGED	Weight Measurement	Rate	Per	Prepaid	Collect
CHARGES					
Carrier's Reference			TOTAL		
Service		Type of Goods			
RCV	DELY				
1.CY	1.CY	1.ORD	Freight prepaid at XXX	Freight payable at XXX	Place and date of issue XXX
2.CFS	2.CFS	2.REEF	Ex. Rate	Number of original B(s)/L ③⑩ THREE (3)	EVERGREEN LINE.
3.DOOR	3.DOOR	3.DANG			
Date Laden on board the vessel FEB. 20, 2019 ③①					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.790806M-810223

ASSURED

CLAIM, IF ANY, PAYABLE

TO THE ORDER OF BANCO BRADESCO S.A. ③②  
RIO DE JANEIRO BRANCH

AT/IN

BRAZIL IN USD ③③

INVOICE NO. XXX

CLAIM AGENT:

L/C NO. TR-7712-283 DATED DEC. 15, 2018

NEAREST LLOYD'S

AGENT

AMOUNT INSURED USD95,540.50 ③④  
SAY U.S. DOLLARS XXX ONLY

WHEN PRESENTING

CLAIM ALL

OF THE CONCERNED

SHIP OR VESSEL EVER PRIDE V.S260

DOCUMENTS SHOULD BE

SAILING ON/OR ABOUT FEB. 20, 2019 ③⑤

WRITTEN IN OR

FROM KEELUNG TO RIO DE JANEIRO

TRANSLATED INTO

ENGLISH.

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

400 SETS OF SHEET-FED SCANNER ③⑥

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) ③⑦

INSTITUTE STRIKES CLAUSES (CARGO)

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

SIGNED IN TAIPEI ON FEB. 20, 2019 ③⑧

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.

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.

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

**MONTAGO TECHNOLOGY CO., LTD.**  
**5F, NO.15, LN. 360, SEC.1, NEIHU RD.**  
**TAIPEI, TAIWAN**

**BENEFICIARY'S CERTIFICATE**

To whom it may concern :

Re:  
Commodity: 400 sets of SHEET-FED SCANNER  
③ Issuing Bank : BANCO BRADESCO S.A., RIO DE  
JANEIRO BRANCH  
L/C No. TR-7712-283  
Date: DEC. 15, 2018

④ We certify that one set of n/n shipping documents have been sent directly to applicant  
within 03 days after shipment date by courier service.

MONTAGO TECHNOLOGY CO., LTD.

*JOHAN LEE*

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) 某出口商跟巴西進口商簽訂一份合約，合約部份內容如下：

PRICE : USD39.00/SET CIF CLEARED SANTOS, INCLUDING INSURANCE

COVERED UNTIL BUYER' S WAREHOUSE IN CAMPINAS

PACKING : IN 20'/40' CONTAINER, CY/CY

SHIPMENT : FROM KAOHSIUNG TO SANTOS

INSURANCE : AGAINST ICC(C) FOR 110% INVOICE VALUE

請問：

1. 本案例所使用的貿易條件相較於CIF SANTOS，出口商需多負擔哪些費用？(2分)
2. 出口商按船公司指示如期將貨櫃拖到指定的貨櫃集散場。後來因為颱風侵襲，把貨櫃吹壞，全部貨物因此損壞。請問：
  - (1) 該損失歸買方或賣方？為什麼？(2分)
  - (2) 可否向保險公司或船公司要求索賠？為什麼？(2分)
3. 本案例下，貿易條件與保險條件應如何修正，會對出口商比較有保障？(3分)
4. 為什麼一般投保海上運輸保險時，保險金額通常是 CIF 金額的 110%？(1分)

(二) 某出口商依信用狀要求提出相關押匯單據，根據 UCP 600 或 ISBP 之規定，出口商所提示的單據出現下列狀況是否會被開狀銀行拒付？請詳述理由。

1. 信用狀規定：「數量1,000公噸，禁止分批裝運，每公噸USD30 CIF NEW YORK，信用狀金額USD30,000...」出口商實際裝運數量1,030公噸。  
(3分)
2. 信用狀要求提示由獨立檢驗機構簽發的「ANALYSIS CERTIFICATE」，但出口商提示名稱為「QUALITY CERTIFICATE」，單據部分內容載明：「WE CERTIFY THAT THE PRODUCT HAS BEEN ANALYZED BY US WITH THE FOLLOWING RESULTS...」。(3分)
3. 信用狀中保險條款：「INSURANCE POLICY IN DUPLICATE FOR THE 110% OF THE INVOICE VALUE COVERING INSTITUTE CARGO CLAUSES(C) AND INSTITUTE STRIKES CLAUSES (CARGO), LOSS IF ANY, PAY TO TONG HSING ELECTRONIC INDUSTRIES, LTD.」出口商提示的保險單據ASSURED為TONG HSING ELECTRONIC INDUSTRIES, LTD.，但卻未出現「LOSS IF ANY, PAY TO TONG HSING ELECTRONIC INDUSTRIES, LTD.」等類似文句。(4分)

(三) 芊芊公司係從事食品業的進口貿易商，在考量成本下打算從國外進口原料並在台灣進行處理然後在台銷售。對於原產地的標示期望能瞭解政府所規定的標準。請問：

1. 我國對於進口貨物原產地認定標準為何？(2分)
2. 實質轉型係指何種情形？(2分)
3. 倘從澳洲進口燕麥粒，在台灣進行壓軋製成燕麥片，請問原產地標示為何？理由何在？(3分)
4. 倘從美國進口燕麥粒，在台灣製成即食燕麥片，請問原產地標示為何？理由何在？(3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。
<b>注意事項</b>

初閱總分		複閱總分	
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初閱		複閱	
----	--	----	--

<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

(二) 貿易信函 (本題 15 分)

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. 貴公司最近不更換瑕疵印表機之舉是公然違約。 (5 分)
  
2. 期盼收到您的匯款。若款項已付，則請不用理會此通知。 (4 分)
  
3. 很抱歉通知您，我們必須婉拒您編號 E306 防水外套的訂單，因為工廠目前在忙長期合約的訂單，分身乏術。 (6 分)



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		
②		
③		
④		
⑤		計算至小數點第二位，四捨五入取一位

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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裝 訂 線

姓	
名	

<b>注意事項</b>
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。

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)

*WDA*