

◎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 (3 小題，合計 15 分)

1. 由於目前國際棉花市場相當不穩定，所報價格可能會變更。(5 分)
2. 在檢查這批貨時，我們發現少了兩箱，並且有些物品嚴重受損。(5 分)
3. 您下給本公司的任何訂單我們都會從速處理，因為我們可以從庫存供貨。(5 分)

(二) 貿易信函 (15 分)

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

貴公司為一家休閒服飾廠商，在台灣成立已 15 年，現在想透過代理商發展東歐市場。奧地利第一儲蓄銀行 (Erste Group Bank) 為你們介紹了一家公司。請寫一封信給該公司，詢問他們是否有興趣擔任你們的代理。信中請他們特別針對以下問題回覆：1. 在東歐從事貿易有多久時間？ 2. 除了奧地利第一儲蓄銀行外，在東歐還可參詢哪家企業，能為該公司的財務健全背書？ 3. 目前持有何種代理權或經銷權？特別是在休閒服飾方面過去是否有過經驗？還是現在就有代理這類產品？假設他們有意成為你們的代理，請他們提出開發市場的初步建議。若以上問題的答覆令人滿意，你們會很樂意給他們一份代理協議草案詳述你們的計畫及安排。

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) 空運費 (4分)

藍星公司擬出口兩批貨物分別到Chicago及Seattle，採空運運送，貨物資料及空運費率表 (以NTD表示) 如下，請分別求算兩批貨物的空運費。

貨物資料

貨物型號	數量	包裝	體積(per ctn)	重量(per ctn)	目的地
A001	30 pcs	1 pc/ctn	70x60x45cm	25 kgs	Chicago
A002	84 pcs	2 pcs/ctn	12"x18"x15"	15 kgs	Seattle

空運費率表

CITY CODE	MIN CHARGE	-45	+45	+100	+300	+500	+1000
LAX ; SEA	2,200	416.0	312.4	288.0	218.4	188.0	157.6
CHI ; DEN	2,200	441.2	336.8	312.8	244.0	212.8	182.4

(1) A001應付空運費為：NTD ①。

(2) A002應付空運費為：NTD ②。

(二) 進口稅費 (6 分)

某進口商從歐洲進口商品一批，在海關規定的期限內申報 CIF 價格為 EUR7,075.00，適用關稅率為 12%，海關於 108 年 3 月 1 日將該批貨物的稅款繳納證送達進口商，但是進口商遲至 108 年 3 月 31 日才辦理繳納手續，海關公布的 EUR 每句匯率買入 34.20，賣出 35.05，請根據以上資料核算進口應繳稅費：

(3) 進口關稅 = NTD ③。

(4) 推廣貿易服務費 = NTD ④。

(5) 進口稅應加徵的滯納金 = NTD ⑤。

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)

Authentication Correct with Current Key	
Swift Output	: 700 Issue of A Documentary Credit
Sender	: DHBLBDDHATOD DHAKA BANK LIMITED DHAKA, BANGLADESH
Receiver	: PNBPTWTPXXX WELLS FARGO BANK, N.A., TAIPEI BRANCH TAIPEI, TAIWAN
Sequence of Total	27 : 1/1
Form of Doc. Credit	*40A : IRREVOCABLE
Doc. Credit Number	*20 : 325468013645
Date of Issue	31C : 181104
Applicable Rules	*40E : UCP LATEST VERSION
Date and Place of Expiry	*31D : 190420 TAIWAN
Applicant	*50 : UNICORN CO., LTD. ELLAL CHAMBER (8TH FLOOR), 16 MOTIJHEEL C/A DHAKA-1000 BANGLADESH
Beneficiary	*59 : LIBRA CO. LTD. NO. 56, MINZU RD., SANMIN DIST, KAOHSIUNG CITY TAIWAN (R.O.C)
Currency Code Amount	*32B : USD58,000.00
Max. Credit Amount	39B : NOT EXCEEDING
Available with/by	*41D : ANY BANK IN TAIWAN BY NEGOTIATION
Drafts at	42C : SIGHT
Drawee	42D : ISSUING BANK
Partial Shipments	43P : ALLOWED
Transshipment	43T : ALLOWED
Port of Loading	44E : ANY PORT IN TAIWAN
Port of Discharge	44F : CHITTAGONG SEAPORT, BANGLADESH
Latest Date of Shipment	44C : 190331
Description of Goods	45A : AIR FRESHENER H.S.CODE NO.: 3307. 49 TRADE TERMS: CFR CHITTAGONG SEAPORT, BANGLADESH (INCOTERMS 2010) AS PER P/I NO. 364258

Documents Required

- 46A :
1. FULL SET OF ORIGINAL BILLS OF LADING CONSIGNED TO ORDER OF ISSUING BANK AND NOTIFY APPLICANT.
 2. BENEFICIARY'S SIGNED COMMERCIAL INVOICE IN 03 ORIGINALS PLUS 03 COPIES SHOWING THE FREIGHT CHARGES SEPARATELY.
 3. DETAILED PACKING LIST IN 03 ORIGINALS PLUS 03 COPIES.
 4. CERTIFICATE OF ORIGIN IN DUPLICATE ISSUED BY CHAMBER OF COMMERCE CERTIFYING THAT THE MERCHANDISE IS OF TAIWANESE ORIGIN.
 5. BENEFICIARY MUST SEND 01 (ONE) COMPLETE SET OF NON-NEGOTIABLE SHIPPING DOCUMENTS TO APPLICANT BY COURIER WITHIN 07 (SEVEN) WORKING DAYS AFTER SHIPMENT.
BENEFICIARY' S COMPLIANCE CERTIFICATE TO THIS REGARD AND RESPECTIVE COURIER RECEIPT MUST ACCOMPANY THE ORIGINAL DOCUMENTS.
 6. SHIPMENT OR TRANSSHIPMENT IN ISRAELI FLAG VESSEL OR VESSEL CALLING AT ANY SEAPORT OF ISRAEL IS STRICTLY PROHIBITED.
A CERTIFICATE IN THIS REGARD ISSUED BY RESPECTIVE SHIPPING COMPANY/ITS AGENT MUST ACCOMPANY THE ORIGINAL DOCUMENTS.

Additional Conditions

- 47A :
1. H.S. CODE NO. MUST APPEAR IN ALL SHIPPING DOCUMENTS.
 2. ISSUING BANK, L/C NO. AND DATE MUST APPEAR IN ALL DOCUMENTS.
 3. BILL OF LADING AND DOCUMENTS PRIOR TO THE OPENING DATE OF THIS L/C ARE NOT ACCEPTABLE.
 4. BLANK BACK, SHORT FORM, AND CHARTER PARTY BILL OF LADING ARE NOT ACCEPTABLE.
 5. A BANK FEE OF USD 50.00 IS REQUIRED FOR NEGOTIATION OF DISCREPANT DOCUMENTS WILL BE DEDUCTED AS DISCREPANCY CHARGES FROM THE BILL VALUE FOR PRESENTING EACH SET OF DISCREPANT DOCUMENTS.

Details of Charges

- 71B :
- ALL CHARGES OUTSIDE BANGLADESH ARE FOR BENEFICIARY'S A/C.

Instructions to
Pay/Acc/Neg Bank

- 78 : 1. DOCUMENTS TO BE DISPATCHED TO DHAKA BANK LTD.,
CPC TRADE OPERATIONS, RUPAYAN TRADE CENTER,
LEVEL-8, 114 KAZI NAZRUL ISLAM AVENUE,
BANGLAMOTOR, DHAKA-1000, BANGLADESH BY ANY
INTERNATIONAL COURIER SERVICES THROUGH
BANKING CHANNEL.
2. UPON RECEIPT OF COMPLYING PRESENTATION OF
DOCUMENTS AT OUR COUNTER, WE WILL EFFECT
PAYMENT IN THE CURRENCY OF THE CREDIT AS PER
INSTRUCTIONS OF THE NEGOTIATING BANK ON THEIR
FORWARDING SCHEDULE.

Advise Through Bank

- 57D : BKAOTWTKXXX
BANK OF KAOHSIUNG
(HEAD OFFICE) KAOHSIUNG, TAIWAN

Sender to Receiver
Information

- 72 : PLS ADVISE THIS L/C TO THE BENEFICIARY UNDER
INTIMATION TO US.

THANKS N REGARDS
CPC TRADE OPERATIONS
DHAKA BANK LIMITED

Bill of Exchange

Draft No. BA-21546 FEB. 15, 2019
Exchange for XXX
At XXX ① sight of this FIRST of Exchange (Second of the same tenor and date being
unpaid)
Pay to the order of **BANK OF KAOHSIUNG**
The sum of U.S. DOLLARS FIFTY EIGHT THOUSAND ONLY ② value received
Drawn under L/C No. 325468013645 ③ Dated DEC. 4, 2018 ④
Issued by DHAKA BANK LIMITED ⑤
To DHAKA BANK LIMITED ⑥ ⑦ LIBRA CO., LTD.
Sharon Chen

⑧ **LIBRA COMPANY LIMITED**
 NO 56, MINZU RD., SANMIN DIST.
 KAOHSIUNG CITY
 TAIWAN (R.O.C.)

Tel: +886-7-215XXXXX
 Fax: +886-7-215XXXXX

INVOICE

No. BA-21546
 INVOICE of 13,518 PCS OF AIR FRESHENER
 For account and risk of Messrs. UNICORN CO., LTD.
 ELLAL CHAMBER (8TH FLOOR), 16 MOTIJHEEL C/A, DHAKA-1000 BANGLADESH
 Shipped Per S.S. OOCL NAGOYA 325S
 Sailing on or about FEB. 15, 2019
 Shipment From KAOHSIUNG, TAIWAN To CHITTAGONG, BANGLADESH

Marks & Nos.	Quantity	Description of Merchandise	Unit Price	Amount
XXX	X	⑭ AIR FRESHENER AS PER P/I NO. 364258	CFR CHITTAGONG SEAPORT BANGLADESH (INCOTERMS 2010)	
	X	FRU 025	USD3.80	X
	X PCS.	FRU 089	USD4.80	X
	vvvvvvvvv			USD X vvvvvvvvvvv

SAY U.S. DOLLARS XXX ONLY

⑮ FOB VALUE : USD57,600.00

FREIGHT CHARGES : USD400.00

⑯ H.S.CODE NO.: 3307.49

⑰ L/C NO. 325468013645 DATED NOV.4, 2018

ISSUING BANK XXX

LIBRA CO., LTD.
Sharon Chen

PACKING/WEIGHT LIST

No. BA-21546
 PACKING LIST of AS FOLLOWS
 For account and risk of Messrs. XXX
 Shipped Per S.S. XXX
 Sailing on or about FEB. 15, 2019
 Shipment From XXX
 To XXX

Date: FEB. 15, 2019
 MARKS & NOS. XXX

Packing No.	Description	Quantity	Net Weight	Gross Weight	Measurement
⑰ 1-145	⑳ AIR FRESHENER FRU 025	@48 PCS 6,960 PCS	@10.2 KGS 1,479 KGS	@11.2 KGS 1624 KGS	@0.042 CBM 6.090CBM
146-282	FRU 089	@48 PCS 6,528PCS	@11.2 KGS 1,523.2 KGS	@13.2 KGS 1795.2 KGS	@0.049 CBM 6.664 CBM
283	FRU 089	30 PCS	8.0 KGS	9.0 KGS	0.049 CBM
Total: X	CTNS	13,518 PCS	3,010.2 KGS	XXX	XXX
vvvvvvvvvv	vvvvvvvvvv	vvvvvvvvvv	vvvvvvvvvv	vvvvvvvvvv	vvvvvvvvvv

SAY TOTAL XXX CARTONS ONLY

H.S.CODE NO.: XXX

L/C NO. XXX DATED XXX

㉑ ISSUING BANK : DHAKA BANK LIMITED DHAKA, BANGLADESH

⑳ LIBRA CO., LTD.
Sharon Chen

Shipper LIBRA CO., LTD. ②③ NO 56, MINZU RD., SANMIN DIST. KAOHSIUNG CITY, TAIWAN (R.O.C)		S/O No. 4658	B/L No. XIMJBAI6799819	
Consignee TO ORDER OF ISSUING BANK ②④		ORIENTAL LOGISTICS GROUP LTD. 19F, 90, SEC.2, NANKING E. RD., TAIPEI, TAIWAN		
Notify Party UNICORN CO., LTD. ②⑤ ELLAL CHAMBER (8TH FLOOR), 16 MOTIJHEEL C/A DHAKA-1000 BANGLADESH		FORWARDING AGENT REFERENCES (COMPLETE NAME AND ADDRESS)		
Pre-carriage by	Place of Receipt KAOHSIUNG			
Ocean Vessel Voy. No. OOCL NAGOYA 325S	Port of Loading KAOHSIUNG			
Port of Discharge CHITTAGONG	Place of Delivery	Final destination (for the Merchant reference)		
Container No. Marks & Numbers	Seal No.	Number of Containers or Packages	Description of Goods	Gross Weight Measurement
OOLU213456 / 20' OOLFD	DT5136	LCL-LCL X CTNS VVVVVVVV	AIR FRESHENER L/C NO. XXX DATED XXX ISSUING BANK XXX H.S.CODE NO.: XXX ②⑥ "FREIGHT COLLECT" SAY TOTAL XXX ONLY.	②⑦ 3,428.2KGS VVVVVVVV ②⑧ 12.803CBM VVVVVVVV
Total No. of Containers or Packages (in words)	ORIGINAL			
Freight Charges	Weight Measurement	Rate	Per	Prepaid Collect
FREIGHT AS ARRANGED				
Carrier's Reference		TOTAL		
Service	Type of Goods			
RCV DELY				
1.CY 2.CFS 3.DOOR	1.ORD 2.REEF 3.DANG	Freight prepaid at KAOHSIUNG	Freight payable at Ex. Rate	Place and date of issue ORIENTAL LOGISTICS GROUP LTD. <i>Tom Chung</i> As CARRIER
Date Laden on board the vessel APR. 4, 2019 ②⑨		Number of original B(s)/L THREE (3)		

LIBRA COMPANY LIMITED

③⑩ NO 56, MINZU RD., SANMIN DIST.
KAOHSIUNG CITY, TAIWAN (R.O.C)

CERTIFICATE

TO WHOM IT MAY CONCERNED

VESSEL	BUILT	NATIONALITY	OWNER
OOCL NAGOYA ③⑪	2009	HONG KONG	NEWCONTAINER NO.49(LUXEMBOURG) SHIPPING S.R.L.

THE UNDERSIGNED DOES HEREBY DECLARE ON BEHALF OF THE OWNER, MASTER, OR AGENT OF THE ABOVE NAMED VESSEL THAT SAID VESSEL IS NOT REGISTERED IN ISRAEL OR OWNED BY NATIONAL RESIDENTS OF ISRAEL AND WILL NOT CALL AT OR PASS THROUGH ANY ISRAELI PORT.

**L/C NO.: 325468013645
**DATE OF ISSUE: 181104
**ISSUING BANK: DHAKA BANK LIMITED
**APPLICANT'S NAME AND ADDRESS:
UNICORN CO., LTD.
ELLAL CHAMBER (8TH FLOOR), 16 MOTIJHEEL C/A DHAKA-1000 BANGLADESH

WE HEREBY CERTIFY THAT SHIPMENT OR TRANSSHIPMENT IN ISRAELI FLAG VESSEL OR VESSEL CALLING AT ANY SEAPORT OF ISRAEL IS STRICTLY PROHIBITED.

XXX

.....
AS CARRIER

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) 對於外國以不公平貿易方式銷售至我國之貨物，政府除徵收關稅外，得依法另課徵反傾銷稅或平衡稅等特別關稅。2018 年我國 TE 公司申請對自韓國產製進口不銹鋼冷軋鋼品課徵反傾銷稅案，經主管機關裁定反傾銷稅案成立，政府自 2019 年 8 月 29 日起對自韓國廠商進口之不銹鋼冷軋鋼品課徵 37.65% 的反傾銷稅。

請問：

1. 何謂「傾銷」？(2 分)
2. 平衡稅是針對何種不公平貿易方式進口之貨物所課徵的特別關稅？(2 分)
3. 依我國貿易法，反傾銷稅或平衡稅案件成立的要件為何？(2 分)
4. 我國反傾銷稅及平衡稅案件的兩個主管機關為何？(2 分) 該兩個主管機關分別負責那些反傾銷稅及平衡稅案件的業務？(2 分)

(二) S 公司以信用狀方式出口 2 只 20 呎貨櫃的石英鐘至巴西，信用狀相關規定如下：

1. TRADE TERMS : CIP RIO DE JANEIRO INCOTERMS 2010
2. SHIPMENT FROM TAIWAN PORT TO RIO DE JANEIRO IN JANUARY. PARTIAL SHIPMENT PROHIBITED.
3. FULL SET OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER...
4. INSURANCE POLICY IN NEGOTIABLE FORM COVERING ICC(A) FOR 110PCT INVOICE VALUE

S 公司按信用狀規定，於 1 月 30 日在 KEELUNG 裝載 1 只 20 呎貨櫃於「UNI-ARISE」貨輪，1 月 31 日又在 KAOHSIUNG 裝載另 1 只 20 呎貨櫃於同一貨輪，分別取得在 KEELUNG 和 KAOHSIUNG 所簽發的兩套提單。S 公司隨即持單辦理押匯，卻遭押匯銀行以提單嚴重不符改以託收方式辦理。

貨物一抵達 RIO DE JANEIRO 後，便被貨車送往進口商的倉庫。進口商聘請了公證行見證貨櫃卸貨。貨櫃外表完整無缺，但當打開貨櫃時，大部分的石英鐘框發生龜裂，無法銷售，此乃因鐘框部分乾燥度不夠，致使在高溫之目的地發生裂痕現象。進口商聯繫保險公司提出索賠，卻遭保險公司拒絕。請就本案分析：

1. 押匯銀行處理是否合理？理由為何？(3 分)
2. 除本案情形之外，押匯銀行還可能在那些情況之下辦理「信用狀項下託收」(請寫出兩種可能情況)？(4 分)
3. 保險公司拒絕理賠是否合理？理由為何？(3 分)

(三) 某澳洲進口商以 FOB 條件下了一份訂單給台灣的出口商，以下是訂單的部份內容：

QUALITY : Strictly the same as our sample submitted to you on MAR. 20, 2018.

PRICE : USD39.00/PC FOB Keelung.

SHIPMENT : During August, 2018

PAYMENT : By T/T one week after we receive the goods.

INSPECTION : Landed independent surveyor's report to be final.

1. 若你是台灣的出口商，上述訂單內容對你有何權益上的損失？(6 分)
2. 最後交易成立了，不料 8 月突然遇到颱風加連月豪雨，以致工廠生產進度嚴重受影響，出口商將證明寄給澳商並要求對方將交貨期延至九月，澳商接受。台商於九月完成備貨後卻遲遲等不到船，幾經催促後澳商直至十月底才派船前往台灣接貨，導致出口商多支付了 2000 美元的倉租費用，於是台商以澳商未按時派船接貨為由，要求澳商賠償 2000 美元的倉租費用，然澳商則以台商違約在先，不予理賠。在此情況下，台商或是澳商的主張有理？為什麼？(4 分)

准考證號碼(免學科者需加註 A)	
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，指定准考證號碼欄位內書寫准考證號碼。</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>
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)

(二) 貿易信函 (本題 15 分)

(一) 請將下列短文譯成英文 (本題共 3 小題，合計 15 分)

- 由於目前國際棉花市場相當不穩定，所報價格可能會變更。(5 分)
- 在檢查這批貨時，我們發現少了兩箱，並且有些物品嚴重受損。(5 分)
- 您下給本公司的任何訂單我們都會從速處理，因為我們可以從庫存供貨。(5 分)

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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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		元以下捨去
④		元以下捨去
⑤		元以下捨去

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) *WDA*

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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