

審定日期：103 年 6 月 6 日

技術士技能檢定國貿業務職類丙級術科測試應檢參考資料目錄

(第二部分)

壹、技術士技能檢定國貿業務職類丙級術科測試應檢人須知 -----1

貳、技術士技能檢定國貿業務職類丙級術科測試試題範例 -----2-15

壹、技術士技能檢定國貿業務職類丙級術科測試應檢人須知

- 一、本職類丙級術科測試採紙筆測試，並依「試題保密」方式命製，測試前不公布試題，各術科測試場地統一於同一時間舉行，測試辦理時間及地點由術科測試辦理單位於測試前 14 天（以郵戳為憑），另行通知。
- 二、本職類丙級術科測試時間為二小時，測試範圍包括：貿易概論與流程、基礎貿易英文、出口價格核算、商業信用狀分析、貿易單據製作等，總分為 100 分，成績評定採百分法，60 分以上（含 60 分）為及格，測試方式請參考試題範例。
- 三、應檢人應自備藍色（或黑色）原子筆（或鋼筆）、修正液（或修正帶）、使用經中央主管機關公告之電子計算器機型，除必要文具外，其餘未規定用具一律不得攜帶入場。
- 四、作答時應使用藍色或黑色原子筆、鋼筆，塗改時可使用修正液、修正帶，使用鉛筆作答者，扣該科成績 5 分，使用其它顏色筆作答者該題不予計分。作答時應依題號順序於所附答案紙上作答，未依題號順序作答者，該題以零分計算。
- 五、答案紙上除於指定位置書寫姓名、准考證號碼外，於其他位置註記不應有之文字、符號或標記者，術科測試成績以零分計算。應檢人應於本答案紙指定欄位內填寫姓名、准考證號碼及答案，如於答案紙其他位置書寫或劃記不應有之標記、計算過程、姓名…等，依上開規定辦理。
- 六、應檢人於測試前詳閱准考證背面「技術士技能檢定作業及試場規則」相關規定，並依規定應檢，測試結束後，應將試題及答案紙一併交予監場人員。
- 七、其他未規定事宜，悉依「技術士技能檢定及發證辦法」、「技術士技能檢定作業及試場規則」相關規定辦理。

貳、技術士技能檢定國貿業務職類丙級術科測試試題範例

一、基礎貿易英文

- (一) 台灣貿易有限公司係一家出口貿易公司，專門經營汽車零件出口，今擬拓銷至海外市場，並已擬妥一封開發信，請於下列答案語群中，選出最適當之答案，並將答案代號填入答案紙，完成開發信之內容。

答 案 代 號	答 案 語 群
A	inquiry
B	product
C	payment
D	price list
E	requirement
F	advice
G	business
H	quality
I	market
J	learned

TAIWAN TRADING CO., LTD.
P.O.Box xxx-1966
Taipei, Taiwan

Tel: 886-2-2307-xxxx
Fax: 886-2-2307-xxxx
Date: July 25, 2006

Importadora Davis Ltda.
Diagonal Oriente 1704
Providencia Santiago,
Chile

Attn: Import Manager

Dear Sirs,

Re: Auto Parts

Through the courtesy of World Buyers Information, we have ① of your esteemed name & address, and we take the liberty of introducing captioned products for you, hope these items will meet your ②.

For your information, we have been manufacturing/exporting this ③ for many years, we have been enjoying a good sale of our products all over the world, and are now desirous of expanding our market to your end.

We enclose our newest catalogue as well as ④ for your reference. If our products are suitable or you find any size interesting, please let us know without hesitation, we assure you of our best service at all times.

We look forward to establishing ⑤ relationship with you soon and hope to receive your early reply.

Very truly yours,
Taiwan Trading Co., Ltd.

Calvin Lee
General Manager

CL/yy
Encl: Catalogue and Price List

參考答案

題號	①	②	③	④	⑤
答案	J	E	B	D	G

(二) 完成下列翻譯：(空格裡不只一字)

①我方很樂意與貴公司建立商務往來關係。

We would be delighted to _____ with you.

②付款將透過銀行轉帳。

Payment will be made by _____.

③如您能寄一些材料樣本，將感激不盡。

It _____ if you could send some samples of the material.

④您的貨款已逾期三個月。

Your payment is _____.

⑤儘管原物料價格上漲，我們仍維持原價。

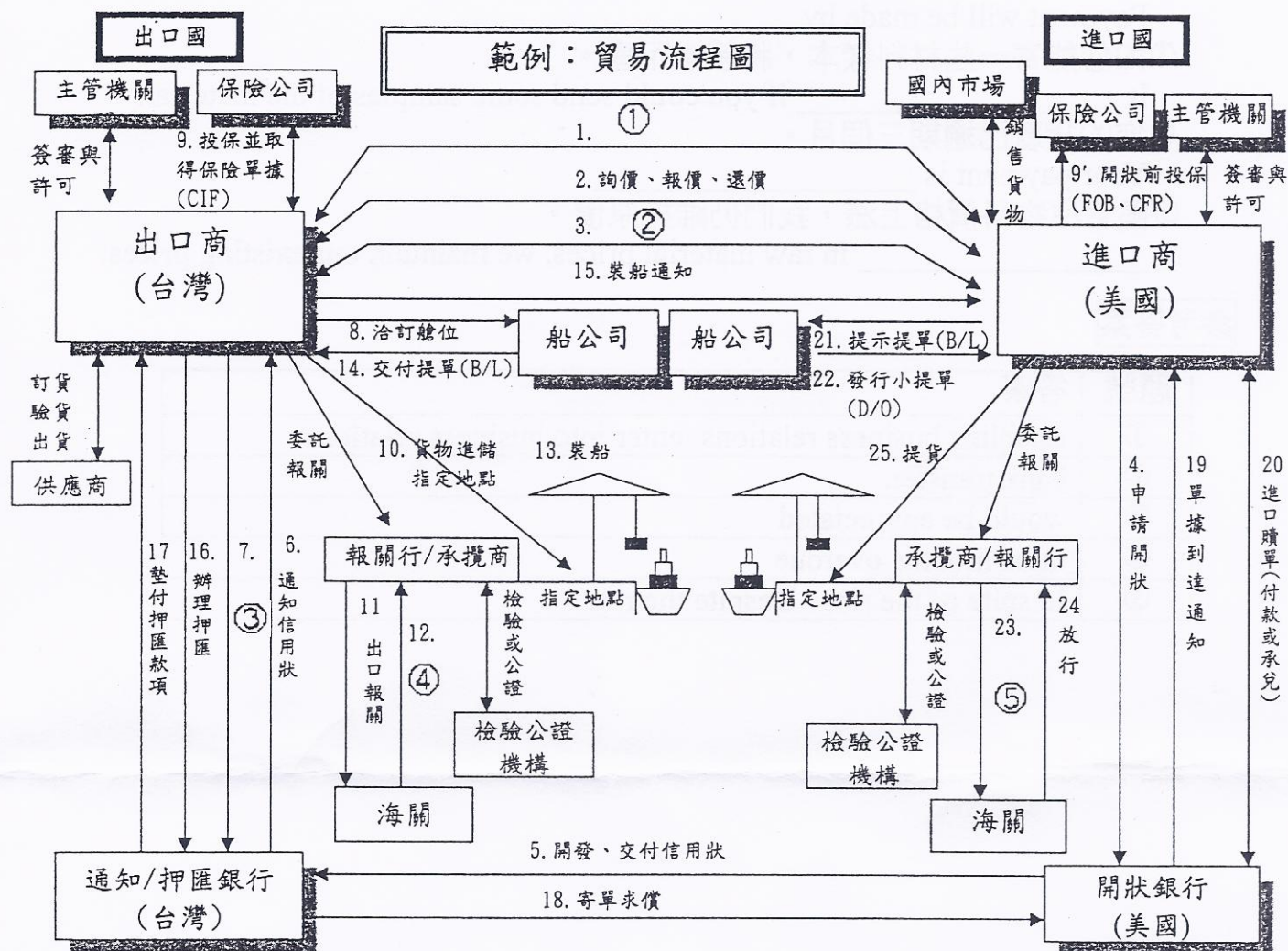
_____ in raw material prices, we maintain our existing prices.

參考答案

題號	答案
①	establish business relations /enter into business relations
②	bank transfer.
③	would be appreciated
④	three months overdue
⑤	In spite of the rise / Despite the rise

二、貿易流程圖

請依下列之貿易流程圖，依序將①②③④⑤之步驟名稱填入答案紙之答案欄內。
(本測試項目評分依下列公佈範例為準)



參考答案

題號	答 案
①	招攬交易、信用調查
②	接受並確認
③	預售外匯 (避險操作)
④	放行
⑤	進口報關

三、出口價格核算

根據以下資料，對貨號 A 與貨號 B 兩種以體積噸計算海運運費的貨物，分別以併櫃與整櫃運量，核算相關運費與報價。

產品資料：

貨 號	A	B
包裝方式	15 SETS/箱 (CTN)	12 PCS/箱 (CTN)
包裝尺寸	50×45×36(cm)	12"×15"×20" (inch)
採購成本	NTD200/SET	NTD240/PC

運費資料：

運 費	併櫃 (CFS)	20 呎整櫃	40 呎整櫃
	USD100	USD2,500	USD4,500
最低裝運量	1 CBM	25 CBM	50 CBM

其他報價資料：

匯率：USD1= NTD33.50	利潤率：10%
保險費率： 0.13%	業務費率：5%

注意事項：

- 1.計算結果要求：CBM 至小數點第 4 位，四捨五入後取 3 位；其餘至小數點第 3 位，四捨五入後取 2 位。
- 2.佣金計算方式：以所求報價條件本身為佣金計算基礎，如 FOBC、CFRC 與 CIFC 分別為 FOB、CFR 與 CIF 為基礎之含佣價。
- 3.計算過程不需列出，直接填入數字答案。

貨號 A：併櫃方式報價

題 目	答 案	單 位
1. 每箱 CBM 數	①	CBM
2. 每 SET 運費	②	USD/SET
3. FOB 報價	③	USD/SET
4. CFR 報價	④	USD/SET
5. CIFC3 報價	⑤	USD/SET

貨號 B：40 呎整櫃方式報價

題 目	答 案	單 位
6. 每箱才數	⑥	才(CFT)
7. 每箱 CBM 數	⑦	CBM
8. 40 呎櫃報價數量	⑧	PCS
9. 每 PC 運費	⑨	USD/PC
10. CIF 報價	⑩	USD/PC

參考答案

①	②	③	④	⑤
0.081	0.54	6.98	7.61	7.86
⑥	⑦	⑧	⑨	⑩
2.08	0.059	10176	0.44	8.91

備註：參考計算方式

本測驗項目依下列核算方式計算，作答時僅填入答案	
①	$0.50 \times 0.45 \times 0.36 = 0.081$
②	$0.081 \times 100 \div 15 = 0.54$
③	$(200 \div 33.50) \div (1-5\%) \div (1-10\%) = 6.98$
④	$[(200 \div 33.50) + 0.54] \div (1-5\%) \div (1-10\%) = 7.61$
⑤	$[(200 \div 33.50) + 0.54] \div (1-1.1 \times 0.13\%) \div (1-5\%) \div (1-10\%) \div (1-3\%) = 7.86$
⑥	$(12 \times 15 \times 20) \div 1728 = 2.08$
⑦	$2.08 \div 35.315 = 0.059$
⑧	$50 \div 0.059 = 847.56$ ，進位取整數 848 箱 $\times 12 = 10176$
⑨	$4500 \div 10176 = 0.44$
⑩	$[(240 \div 33.50) + 0.44] \div (1-1.1 \times 0.13\%) \div (1-5\%) \div (1-10\%) = 8.91$

(於答案卷上註記不應有之文字、符號或標記者，包括計算式者，術科測試成績以零分計算)

四、商業信用狀分析

請依所附完整信用狀之內容，回答答案紙所列問題，並將正確答案填入。

MEGA INTERNATIONAL COMMERCIAL BANK CO., LTD.

TAIPEI, TAIWAN

*** AUTH.CORRECT WITH CURRENT KEY ***

FIN UAK { 1 : F21 ICBCTWTPAxxx1808130031 }
{ 4 : { 177 : Date and Time (YYMMDDHHMM) : 090620 1420 }
{ 451 : acceptance/rejection 0 } }

.....
{ 1 : FIN MESSAGE/Session/OSN F01 ICBCTWTPAxxx1808130031 }
{ 2 : Output Message Type 700 issue of a documentary credit
Input Time/MIR 1501 090620 MRMDUS33
Received from HSBC BANK USA,
NEW YORK
Output Date/time 090620 1420
Priority/Delivery Normal
.....

:40A FORM OF DOCUMENTARY CREDIT
IRREVOCABLE
:20 DOCUMENTARY CREDIT NUMBER
DC MTN 562462
:31C DATE OF ISSUE
090620
:31D DATE AND PLACE OF EXPIRY
090920 IN COUNTRY OF OPENING BANK
:50 APPLICANT
ABC USA INC.
100 LAGUNA RD. LOS ANGELES CA. 90024, USA
:59 BENEFICIARY
XYZ CO., LTD.
P.O. BOX 1000 TAIPEI, TAIWAN
:32B CURRENCY CODE, AMOUNT
USD204,516.89
:41D AVAILABLE WITH.....BY.....
ANY BANK BY NEGOTIATION
:42C DRAFTS AT....
SIGHT FOR 100PCT OF INVOICE VALUE
:42D DRAWEE
ISSUING BANK
:43P PARTIAL SHIPMENTS
ALLOWED
:43T TRANSHIPMENT
NOT ALLOWED
:44E PORT OF LOADING
KEELUNG

:44F PORT OF DISCHARGE
LOS ANGELES

:44C LATEST DATE OF SHIPMENT
090910

:45A SHIPMENT OF GOODS
ELECTRIC RESISTANCE WELDED PIPE, CFR LOS ANGELES

:46A DOCUMENTS REQUIRED

1. FULL(3/3) SET OF ORIGINAL CLEAN ON BOARD BILLS OF LADING MARKED
FREIGHT PREPAID, CONSIGNED TO OUR ORDER NOTIFY APPLICANT
2. MANUALLY SIGNED COMMERCIAL INVOICE IN THREE COPIES
3. PACKING LIST IN ONE ORIGINAL AND ONE COPY

:47A ADDITIONAL CONDITIONS

- +INSURANCE COVERED BY THE APPLICANT
- +A USD25.00 FEE WILL BE DEDUCTED IF PROCEEDS ARE REMITTED
VIA WIRE TRANSFER

:48 PERIOD FOR PRESENTATION
DOCUMENTS TO BE PRESENTED WITHIN 10 DAYS AFTER THE DATE OF
ISSUANCE OF SHIPPING DOCUMENTS BUT WITHIN THE VALIDITY OF THE
CREDIT

:71B CHARGES
ALL BANKING CHARGES OUTSIDE USA INCLUDING ADVISING CHARGES ARE
FOR ACCOUNT OF BENEFICIARY

:49 CONFIRMATION INSTRUCTIONS
WITHOUT

:72 SENDER TO RECEIVER INFORMATION
THIS CREDIT IS SUBJECT TO UCP (2007 REVISION) ICC PUBLICATION NO.600
{ 5 : { MAC : 32CABC93 } AUTHENTICATION SUCCESSFUL WITH PRIMARY KEY }

*END

參考題目與答案

信用狀當事人（請寫出英文抬頭）		
開狀銀行	HSBC BANK USA, NEW YORK	
受益人	XYZ CO., LTD. P.O. BOX 1000 TAIPEI, TAIWAN	
匯票付款人	HSBC BANK USA, NEW YORK	
信用狀種類		
是否為保兌信用狀？	☐ 是	☒ 否
是否為即期信用狀？	☒ 是	☐ 否
是否為可轉讓信用狀？	☐ 是	☒ 否
信用狀相關期限		
開狀日期	2009 年 6 月 20 日	
信用狀有效期限及地點	2009 年 9 月 20 日於開狀銀行國家	
最後裝運期限	2009 年 9 月 10 日	
運送相關規定		
裝船港	KEELUNG	
運費給付方式	☒ 預付	☐ 到付
是否可分批裝運	☒ 是	☐ 否
提示單據種類、份數、規定		
B/L 份數	三份正本	
CONSIGNEE	TO ORDER OF HSBC BANK USA, NEW YORK	
包裝單份數	一份正本一份副本	

五、貿易單據製作

請依加拿大 Bank of Montreal 開來之信用狀摘要及相關工廠出貨明細資料，填製 (一)Bill of Exchange (二)Invoice (三)Packing List (四)Shipping Order 等單據所要求之內容，並請依照題號①、②、③…，依序將正確答案填入答案紙之答案欄內。

Form of Doc. Credit	*40	A	: IRREVOCABLE
Doc. Credit Number	*20	:	HKU-8023
Date of Issue	31	C	: 080930
Expiry	*31	D	: 081215 AT OUR COUNTER
Applicant	*50	:	LEE INTERNATIONAL CORPORATION 2527 JOHNSON ROAD, VANCOUVER, B. C. , CANADA
Beneficiary	*59	:	WANG TRADING CO., LTD. NO. 1234, SEC. 1, JHONG SHAN N. RD., TAIPEI, TAIWAN (R.O.C.)
Amount	*32	B	: CURRENCY USD AMOUNT 26,775.00
Available with/by	*41	D	: ANY BANK BY NEGOTIATION
Drafts at...	42	C	: 120 DAYS AFTER SIGHT
Drawee	42	A	: BANK OF MONTREAL
Partial shipments	43	P	: PROHIBITED
Transshipment	43	T	: ALLOWED
Port of Loading	44	E	: ANY TAIWANESE PORT
Port of Discharge	44	F	: VANCOUVER
Latest Date of Ship	44	C	: 081130
Descript. of Goods	45	A	: 8,500 DOZ. OF SLIPPERS(MODEL NO. S-238 & S-240) AS PER BUYER'S ORDER NO. L-123, CIFC5 VANCOUVER SHIPPING MARK: LEE238(IN DIA)/VANCOUVER/1-UP
Documents Required	46	A	: + SIGNED COMMERCIAL INVOICE IN QUADRUPLICATE + PACKING LIST IN TRIPLICATE SHOWING G/W, N/W OF EACH CARTON. + 2/3 SET CLEAN ON BOARD BILLS OF LADING MADE OUT TO ORDER NOTIFY APPLICANT MARKED FREIGHT PREPAID + INSURANCE POLICIES OR CERTIFICATES IN DUPLICATE ENDORSED IN BLANK, FOR FULL CIF INVOICE VALUE PLUS 10%. COVERING ICC(A) AND INSTITUTE STRIKES CLAUSES(CARGO). + BENEFICIARY CERTIFICATE STATING THAT ONE SET OF ORIGINAL DOCUMENTS SENT TO APPLICANT AFTER THE SHIPMENT
Additional Cond.	47	A	: ALL DOCUMENTS MUST BE SHOWN THE CREDIT NUMBER.
Details of Charges	71	B	: ALL BANKING CHARGES OUTSIDE CANADA ARE FOR ACCOUNT OF BENEFICIARY.
Period For Presentations	48	:	: WITHIN 15 DAYS AFTER THE DATE OF SHIPMENT BUT WITHIN THE VALIDITY OF THIS CREDIT.

工廠出貨明細資料:

型號	S-238	S-240
包裝方式	30 DOZ/CTN	20 DOZ/CTN
每箱重量	NW: 5.35KGS ; GW: 5.85KGS	N.W. 6.35KGS ; G.W. 6.85KGS
出貨數量	6,000 DOZ	2,500 DOZ
每箱尺寸	20"×15"×12"	72×52×52(cm)

備註:

1. S-238 每箱 CBM 計算方式：先求 $CFT = (20 \times 15 \times 12) \div 1728 = 2.08$ ；再算 $CBM = 2.08 \div 35.315 = 0.059$
2. S-240 每箱 CFT 計算方式：先求 $CBM = 0.72 \times 0.52 \times 0.52 = 0.195$ ；再算 $CFT = 0.195 \times 35.315 = 6.89$

參考題目與答案

BILL OF EXCHANGE

DRAFT NO. 123

EXCHANGE FOR USD26,775.00

TAIPEI, TAIWAN 25-NOV.-08

AT ① SIGHT OF THIS FIRST OF EXCHANGE (SECOND OF THE SAME TENOR
AND DATE BEING UNPAID) PAY TO THE ORDER OF

FIRST COMMERCIAL BANK

THE SUM OF ② VALUE RECEIVED
DRAWN UNDER LETTER OF CREDIT NO. ③ DATED 30-SEP.-08

ISSUED BY BANK OF MONTREAL

TO

④

WANG TRADING CO., LTD.

XXX

INVOICE

No. 123

Date: 25-NOV-08

INVOICE of (5)

For account and risk of Messrs. (6)

Shipped by x

Sailing on or about 25-NOV-08 Per LINCOLN V.571

From KEELUNG To VANCOUVER

L/C No. HKU-8023 Contract No. L-123

Marks & Nos.	Description of Goods	Quantity	Unit Price	Amount
(7)	<u>SLIPPERS</u>		(8)	
	AS PER BUYER'S			
	ORDER NO. L-123			
	MODEL NO.S-238	6,000 DOZ.	(9)	USD17,100.00
	MODEL NO.S-240	2,500 DOZ.		USD9,675.00
		8,500 DOZ.		USD26,775.00
		vvvvvvvvvv		vvvvvvvvvvvv
	SAY TOTAL U.S. DOLLARS xxxx ONLY			
	DRAWN UNDER BANK OF MONTREAL L/C NO. HKU-8023			
	DATED 30-SEP.-08			
			WANG TRADING CO., LTD.	
			xxx	

PACKING LIST

No. 123

Date: 25-NOV-08

PACKING LIST of _____ X _____

MARKS & NOS.

For account and risk of Messrs. _____ x

Shipped by _____ x _____

Per LINCOLN V.571

Sailing on or about 25-NOV-08

Shipment From KEELUNG To VANCOUVER

Packing No.	Description	Quantity	Net Weight	Gross Weight	Measurement
	<u>SLIPPERS</u>				
1-200	MODEL NO. S-238	@30 DOZ.	@5.35 KGS	@5.85 KGS	
		6,000 DOZ.	1070.00KGS	1170.00KGS	
201-325	MODEL NO. S-240	@20 DOZ.	@6.35 KGS	@6.85 KGS	⑩ CBM
		<u>2,500 DOZ.</u>	<u>793.75KGS</u>	<u>856.25KGS</u>	
325 CTNS		8,500 DOZ.	1,863.75 KGS	2,026.25KGS	
vvvvvvvv		vvvvvvvv	vvvvvvvvvv	vvvvvvvvvv	
	⑪ SAY TOTAL				
	L/C NO. HKU-8023				
			WANG TRADING CO., LTD.		
			xxx		

Taiwan Marine Transport Corporation		SHIPPING ORDER				
Shipper: ⑫		Please receive for shipment the under mentioned goods subject to your published regulations and conditions				S/O NO.
Consignee: ⑬		Taiwan Marine Transport Corporation 台灣海運股份有限公司				
Notify Party:(Full name and address) ⑭						
Also Notify:		洽訂船位之廠商: 電話/聯絡人:				
		報關行: 電話/聯絡人:				
Ocean Vessel LINCOLN	Voy. No. 571	Final destination (On Merchant' s Account And Risk)				
Place of Receipt KEELUNG	Port of Loading KEELUNG	⑮ Freight to be: ☐ Prepaid ☐ Collect				
Port of Discharge VANCOUVER	Place of Delivery VANCOUVER	領提單處:	台北	台中	台中港	高雄
Marks and Numbers/ Container No. and Seal No.	Quantity and Unit	Description of Goods		Gross Weight (KGS)	Measurement (M³)	
×	325 CTNS VVVVVVVVV	SLIPPERS		2,026.25KGS	×	
		L/C NO. HKU-8023		櫃型/櫃數 ___X20' /___X40'		
		SAY TOTAL X		SERVICE REQUIRED ☐ FCL/FCL ☐ LCL/LCL ☐ FCL/LCL ☐ LCL/FCL		
SPECIAL NOTE: 1.副本 ____份 2.運費證明 ____份 3.電報放貨 ____ 4.危險品 ____ 5.其他 _____						

填表請注意：

- 危險品請註明 UN NO. IMO CLASS 與燃點，並附上 Shipper' s Certificate。
- 唛頭及品名如超過十行，請以附表繕打，俾便提單製作。

參考答案

題號	答 案
①	120 DAYS AFTER
②	U.S. DOLLARS TWENTY SIX THOUSAND SEVEN HUNDRED AND SEVENTY FIVE ONLY
③	HKU-8023
④	BANK OF MONTREAL
⑤	8,500 DOZ OF SLIPPERS
⑥	LEE INTERNATIONAL CORPORATION 2527 JOHNSON ROAD, VANCOUVER, B. C., CANADA
⑦	LEE238 (IN DIA) VANCOUVER C/NO. 1-325 MADE IN TAIWAN
⑧	CIFC5 VANCOUVER
⑨	USD2.85 USD3.87
	@0.059 CBM
⑩	11.800 CBM @0.195 CBM <u>24.375 CBM</u> 36.175 CBM vvvvvvvvvv
⑪	THREE HUNDRED TWENTY FIVE (325) CARTONS ONLY.
⑫	WANG TRADING CO., LTD. NO. 1234, SEC. 1, JHONG SHAN N. RD., TAIPEI, TAIWAN (R.O.C.)
⑬	TO ORDER
⑭	LEE INTERNATIONAL CORPORATION 2527 JOHNSON ROAD, VANCOUVER, B. C., CANADA
⑮	請勾選： ☒ Prepaid ☐ Collect