

技術士技能檢定國貿業務丙級術科測試應檢人參考資料目錄

(第二部分)

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壹、技術士技能檢定國貿業務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：基礎貿易英文、貿易流程圖、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）及電子計算器，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丙級術科測試試題範例

一、基礎貿易英文

(一) 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，完成函電之內容。

答案代號	答案語群
A	affordable
B	manufacturer
C	provide
D	trading company
E	expand
F	procure
G	advise
H	transit
I	regular
J	transact

Dear Sirs,

We have obtained your name from Exportpages. We are an established ① in Taiwan, specializing in high-end kitchenware. As we are looking to ② our business across China, we are searching for a reliable supplier and a long-time business partner.

Could you send us your latest catalogue and price list? Also, would you kindly ③ us of your payment terms, lead time, and discounts for ④ purchases?

In view of China's booming economy, we would expect to ⑤ a substantial volume of business provided your prices are competitive and your terms favorable.

We look forward to hearing from you soon.

Sincerely,

Bill Kuo

參考答案

題號	①	②	③	④	⑤
答案	D	E	G	I	J

(二) 請填入適當的語詞以完成下列翻譯。

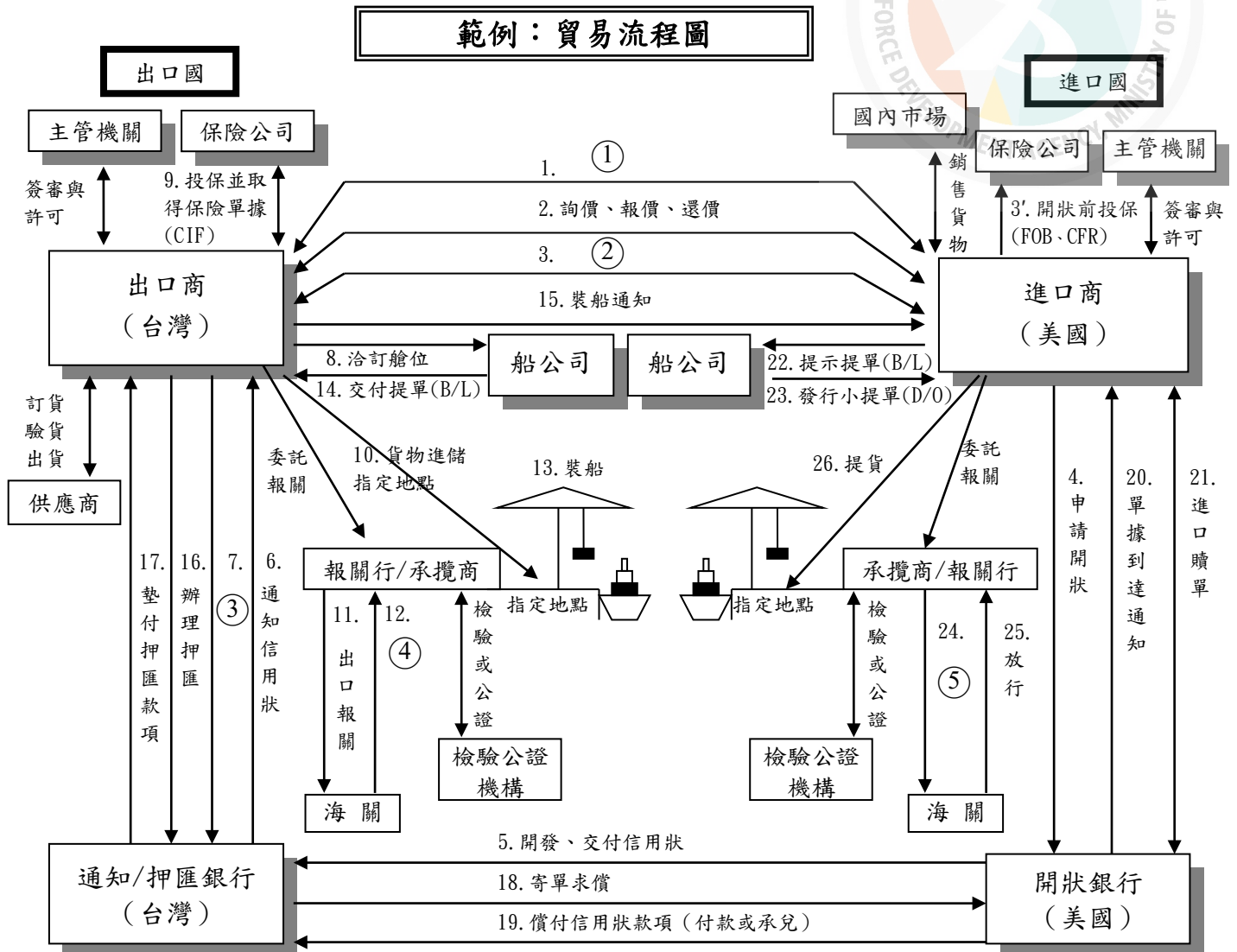
1. 我們想進口瑞士乳酪，希望收到您目前的目錄及外銷價目表。
We are interested in ① Swiss cheese and would ② receiving your latest catalog and export price list.
2. 貨到時少了三箱。
Three cases in the consignment were ③ on ④ .
3. 請盡快開立相關信用狀，以便我方可以安排裝運，不致耽擱。
Please open the relative L/C as soon as ⑤ so we can arrange shipment without ⑥ .
4. 為了成交，我方願意在價格上有一點彈性。
In order to ⑦ the sale, we are willing to be a little ⑧ on the price.
5. 除了上述的同業折扣外，我們還會給初次訂購九七折特別優待。
In ⑨ to the trade discount stated, we would allow you a special first-order discount of ⑩ .

參考答案

題號	答案	題號	答案
①	importing	②	appreciate
③	missing/ short-shipped	④	arrival
⑤	possible	⑥	delay
⑦	make	⑧	flexible
⑨	addition	⑩	3%

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 A1 與貨號 A2 兩種以體積噸計算海運運費的貨物，分別以整櫃與併櫃運量，核算相關運費與報價。

產品資料：

貨 號	A1	A2
包裝方式	15 PCS/CTN	18 PCS/CTN
包裝尺寸	32" × 24" × 20"	72 CM X 63 CM X 55 CM
採購成本	TWD320/PC	TWD240/PC

運費資料：

運 費	併櫃(CFS)	20 呎整櫃	40 呎整櫃
	USD80	USD2,200	USD4,200
最低裝運量	1 CBM	25 CBM	50 CBM

其他報價資料：

匯率：USD1=TWD30.47	利潤率： 15%
保險費率： ICC(A) 0.12%	業務費率： 8%

注意事項：

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

貨號 A1：20 呎整櫃（TEU）方式報價

題 目	答 案	單 位
1. 每箱才數	①	CFT
2. 每箱 CBM 數	②	CBM
3. TEU 報價數量	③	PCS
4. 每 PC 運費	④	USD/PC
5. CFR 報價	⑤	USD/PC

貨號 A2：併櫃方式報價

題 目	答 案	單 位
6. 每箱 CFT 數	⑥	CFT
7. 每箱運費	⑦	USD/CTN
8. 每 PC 運費	⑧	USD/PC
9. FOBC5 報價	⑨	USD/PC
10. CIFC7 報價	⑩	USD/PC

參考答案

①	②	③	④	⑤
8.89	0.252	1500	1.47	15.31
⑥	⑦	⑧	⑨	⑩
8.79	19.92	1.11	10.60	12.37

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	$(32 \times 24 \times 20) \div 1728 = 8.89$
②	$8.89 \div 35.315 = 0.252$
③	$25 \div 0.252 = 99.21$ ，進位取整數 $100 \times 15 = 1500$
④	$2200 \div 1500 = 1.47$
⑤	$[(320 \div 30.47) + 1.47] \div (1-15\%) \div (1-8\%) = 15.31$
⑥	$0.72 \times 0.63 \times 0.55 = 0.249$ $0.249 \times 35.315 = 8.79$
⑦	$80 \times 0.249 = 19.92$
⑧	$19.92 \div 18 = 1.11$
⑨	$(240 \div 30.47) \div (1-15\%) \div (1-8\%) \div (1-5\%) = 10.60$
⑩	$[(240 \div 30.47) + 1.11] \div (1-1.1 \times 0.12\%) \div (1-15\%) \div (1-8\%) \div (1-7\%) = 12.37$

(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

請依下列信用狀之內容，回答答案紙所列問題，並將正確答案填入。

-----Message Header-----

Swift Output : FIN 700 ISSUE OF A DOCUMENTARY CREDIT
Sender : BANK OF TAIWAN CHUNGLUN BRANCH
Receiver : BANK OF TAIWAN GUANGZHOU BRANCH

-----Message Text -----

: 40A : Form of Documentary Credit
IRREVOCABLE AND TRANSFERABLE

: 20 : Documentary Credit Number
DC00045127

: 31C : Date of Issue
171223

: 40E : Applicable Rules
UCP LATEST VERSION

: 31D : Date and Place of Expiry
180323 IN THE COUNTRY OF BENEFICIARY

: 50 : Applicant
MAYFULL CO., LTD.
8F., NO.52, SEC. 1, BADE RD., ZHONGZHENG DIST.
TAIPEI CITY 100, TAIWAN (R.O.C.)

: 59 : Beneficiary
GENERAL LIGHT ELECTRICAL APPLIANCES CO., LTD.
3F., NO.11, DEZHENG SOUTH ROAD, GUANGZHOU, CHINA

: 32B : Currency Code, Amount
USD38,400.00

: 41D : Available with . . . by . . .
ANY BANK BY NEGOTIATION

: 42C : Drafts at
AT 60 DAYS AFTER SIGHT FOR 100% INVOICE VALUE

: 42A : Drawee
ISSUING BANK

: 43P : Partial Shipments
ALLOWED

: 43T : Transshipment
PROHIBITED

: 44E : Port of Loading
GUANGZHOU PORT, CHINA

: 44F : Port of Discharge
KEELUNG PORT, TAIWAN

: 44C : Latest Date of Shipment
180310



- : 45A : Description of Goods and/or Services
12,000 PCS TUNGSTEN HALOGEN LAMPS W600
AS PER SALES CONFIRMATION NO. HF1456 DATED NOV. 22, 2017
PRICE : USD3.20/PC CFR KEELUNG PORT, TAIWAN
CCC CODE : 8539.21.00.00-9
- : 46A : Documents Required
1. SIGNED INVOICE IN 2 ORIGINALS AND 3 COPIES INDICATING THIS CREDIT NUMBER.
 2. PACKING LIST IN 2 ORIGINALS AND 3 COPIES SHOWING ITEM CODE AS PER HARMONIZED SYSTEM.
 3. 2/3 SET OF ORIGINAL CLEAN ON BOARD BILL OF LADING MADE OUT TO THE ORDER OF SHIPPER AND BLANK ENDORSED MARKED FREIGHT PREPAID, NOTIFY APPLICANT.
 4. BENEFICIARY'S CERTIFICATE STATING THAT ONE ORIGINAL B/L AND ONE SET OF NON-NEGOTIABLE SHIPPING DOCUMENTS HAVE BEEN SENT DIRECTLY TO THE APPLICANT WITHIN 24 HOURS AFTER SHIPMENT BY AIR COURIER.
 5. PRE-SHIPMENT INSPECTION CERTIFICATE TO BE ISSUED BY SGS-CSTC STANDARDS TECHNICAL SERVICES CO., LTD. GUANGZHOU BRANCH REGARDING THE GOODS OF QUANTITY, QUALITY, SPECIFICATION AND MANUFACTURING YEAR.
- : 47A : Additional Conditions
1. SHORT FORM BILL OF LADING/ BLANK BACK BILL OF LADING, CHARTER PARTY BILL OF LADING ARE NOT ACCEPTABLE.
 2. INSURANCE ARRANGED BY APPLICANT.
 3. THIS L/C IS TRANSFERABLE BY THE ADVISING BANK.
 4. NEGOTIATION AGAINST DISCREPANT DOCUMENTS MUST NOT BE MADE UNDER RESERVE WITHOUT OUR PRIOR APPROVAL.
 5. ADDITIONS, CORRECTIONS, ERASURES, AMENDMENTS MUST BE DULY STAMPED BY THE PARTY/AUTHORITY ISSUING THE DOCUMENT IN QUESTION.
 6. USD90.00 (OR EQUIVALENT) WILL BE DEDUCTED AT PAYMENT FOR EACH PRESENTATION OF DISCREPANT DOCUMENTS UNDER THIS CREDIT.
- : 71B : Charges
ALL BANKING CHARGES OUTSIDE TAIWAN ARE FOR ACCOUNT OF BENEFICIARY.
- : 49 : CONFIRMATION INSTRUCTIONS
MAY ADD
- : 78 : Instructions to Pay/Acc/Neg Bank
ALL DOCUMENTS MUST BE FORWARDED TO US (ADDRESS: NO.184, SEC. 5, NANJING E. RD., SONGSHAN DIST., TAIPEI CITY 105, TAIWAN (R.O.C.) BY COURIER SERVICE IN ONE LOT.

參考題目與答案

題 目	答 案
PAYING BANK ? (英文作答)	BANK OF TAIWAN CHUNGLUN BRANCH
TRANSFERRING BANK ? (英文作答)	BANK OF TAIWAN GUANGZHOU BRANCH
如提單簽發日為 2018 年 2 月 25 日 (星期日)，最遲單據提示日期為何？	2018 年 <u>3</u> 月 <u>19</u> 日
信用狀種類	<input checked="" type="checkbox"/> 賣方遠期信用狀 <input type="checkbox"/> 買方遠期信用狀 <input checked="" type="checkbox"/> 可轉讓信用狀 <input type="checkbox"/> 不可轉讓信用狀
在何種情況下允許受益人辦理保結押匯？ (中文作答)	開狀銀行事先同意
根據本信用狀 46A 第 2 項規定，裝箱單上記載 的 ITEM CODE 號碼？	8539.21
售貨確認書號碼	HF1456
根據本信用狀 46A 第 5 項規定，請回答有關 PRE-SHIPMENT INSPECTION CERTIFICATE 相關問題。 (中文回答)	1. 單據名稱 <u>裝運前檢驗證明書</u> 2. 應記載內容除商品品質及數量外，尚包括 (1) <u>規格</u> (2) <u>製造年份</u>
根據本信用狀 46A 第 3 項規定，受益人僅需提 示 2/3 SET B/L，請問剩下 1/3 SET B/L: (中文作答)	1. 寄給誰 <u>開狀申請人</u> 2. 寄送方式 <u>航空快遞</u> 3. 通常可用於何種提貨方式 <u>副提單背書</u>

五、貿易單據製作

請依所附信用狀部分內容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。



- 20 : Doc. Credit Number
ABMB-9886-3
- 31D : Date and Place of Expiry
200515 IN THE BENEFICIARY'S COUNTRY
- 52D : DC Issuing Bank
ALLIANCE BANK MALAYSIA BERHAD
- 50 : Applicant
ASIA ENTERPRISES SDN BHD
NO. 6862, JALAN DATO LIM HOE LEK, PAHANG, 25200 KUANTANG, MALAYSIA
- 59 : Beneficiary
NOVELTY INDUSTRIAL COMPANY LIMITED
NO. 7986, SEC. 2, DENG LIN ROAD WUGU DISTRICT, NEW TAIPEI CITY
TAIWAN R.O.C.
- 32B : Currency Code, Amount
USD53,325.00
- 42C : Drafts at
90 DAYS FROM DATE FOR 100 PCT OF INVOICE VALUE
- 42A : Drawee
ISSUING BANK
- 44E : Port of Loading/Airport of Departure
ANY PORT IN TAIWAN
- 44F : Port of Discharge/Airport of Destination
PORT KLANG
- 45A : Description of Goods and/or Services
CHILDREN'S TRICYCLE
BT-12 1,500 PCS USD18.75/PC
BT-15 2,000 PCS USD12.60/PC
TRADE TERMS: FOB ANY PORT IN TAIWAN INCOTERMS 2020
- 46A : Documents Required
1. MANUALLY SIGNED COMMERCIAL INVOICE IN QUADRUPLICATE
INDICATING THAT THE GOODS ARE OF TAIWANESE ORIGIN
2. FULL SET OF CLEAN ON BOARD BILLS OF LADING MADE OUT TO ORDER
AND ENDORSED IN BLANK MARKED FREIGHT PAYABLE AT DESTINATION
AND NOTIFY APPLICANT
3. MANUALLY SIGNED PACKING LIST IN TRIPLICATE SHOWING NET WEIGHT,
GROSS WEIGHT AND MEASUREMENT
- 47A : Additional Conditions
1. COMMERCIAL INVOICE AND PACKING LIST MUST SHOW P/O NO.NI-200120
2. SHIPPING MARK: AE (IN TRI)

工廠出貨明細資料：

貨號	BT-12	BT-15
包裝方式	1 PC/CTN	8 PCS/CTN
每箱重量	NW: 4.20 KGS ; GW: 5.20 KGS	NW: 12.50 KGS ; GW:14.25 KGS
每箱尺寸	34 CM × 59 CM × 54 CM	24" × 18" × 16"
出貨數量	600 PCS	1,000 PCS

備註：

1. BT-12 每箱 CFT 計算方式：先求 $CBM=0.34 \times 0.59 \times 0.54=0.108$ ；再算 $CFT=0.108 \times 35.315=3.81$
2. BT-15 每箱 CBM 計算方式：先求 $CFT=(24 \times 18 \times 16) \div 1728=4.00$ ；再算 $CBM=4.00 \div 35.315=0.113$

參考題目

BILL OF EXCHANGE		
DRAFT NO. <u>1968</u>		
FOR <u>①</u>	DATED <u>APRIL 10, 2020</u>	
AT <u>90 DAYS FROM DATE</u> 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	XXX	VALUE
RECEIVED		
DRAWN UNDER LETTER OF CREDIT NO. <u>②</u> DATED <u>FEB. 25, 2020</u>		
ISSUED BY <u>XXX</u>		
TO <u>③</u>	NOVELTY INDUSTRIAL CO., LTD.	
	<i>Deris Chiang</i>	

NOVELTY INDUSTRIAL COMPANY LIMITED

No. 7986, Sec. 2, Deng Lin Road
Wugu Dist., New Taipei City
Taiwan, R.O.C.



INVOICE

Date: APRIL 10, 2020

No. AE-200408

Invoice of ④

For account and risk of Messrs XXX

Shipped Per S.S. EVER LIBRA V.1492-025W

Sailing on or about APRIL 10, 2020

Shipment From XXX To ⑤

Marks & Nos.	Quantity	Description of Merchandise	Unit Price	Amount
		<u>CHILDREN'S TRICYCLE</u>	<u>XXX</u>	
XXX	XXX	BT-12 Plastic Tricycle Size: 70 cm × 45 cm × 50 cm BT-15 Plastic Tricycle Size: 53 cm × 49 cm × 45 cm	⑥	XXX XXX
	XXX PCS vvvvvvvv			USD XXX vvvvvvvv
	SAY _____	⑦		
	DRAWN UNDER	XXX L/C NO. XXX DATED	FEB. 25, 2020	
	<u>XXX</u>			
		⑧ <i>Deris Chiang</i>		

NOVELTY INDUSTRIAL COMPANY LIMITED

No. 7986, Sec. 2, Deng Lin Road
Wugu Dist., New Taipei City
Taiwan, R.O.C.



PACKING LIST

No. AE-200408

Date: APRIL 10, 2020

Packing List of XXX

MARKS & NOS.

For account and risk of Messrs ⑨

XXX

Shipped Per S.S. EVER LIBRA V.1492-025W

Sailing on or about APRIL 10, 2020

Shipment From KEELUNG

To XXX

Packing No.	Description of Goods	Quantity	Net Weight	Gross Weight	Measurement
	<u>CHILDREN TRICYCLE</u>				
⑩	BT-12 Plastic Tricycle Size: 70 cm × 45 cm × 50 cm	@1 PC 600 PCS	@4.2 KGS 2520 KGS	@5.2 KGS 3120 KGS	@0.108 CBM 64.8 CBM
	BT-15 Plastic Tricycle Size: 53 cm × 49 cm × 45 cm	@8 PCS 1000 PCS	@12.5 KGS 1562.5 KGS	@14.25 KGS 1781.25 KGS	@0.113 CBM 14.125 CBM
	TOTAL: XXX CTNS vvvvvvvvvv	1600 PCS vvvvvvv	4082.5 KGS vvvvvvvvv	4901.25 KGS vvvvvvvvv	78.925 CBM vvvvvvvvv
	SAY TOTAL XXX CARTONS ONLY ⑪ _____				
			NOVELTY INDUSTRIAL CO., LTD. <i>Deris Chiang</i> _____		

參考答案

題號	答
①	USD23,850.00
②	ABMB-9886-3
③	ALLIANCE BANK MALAYSIA BERHAD
④	1,600 PCS OF CHILDREN'S TRICYCLE
⑤	PORT KLANG
⑥	USD18.75/PC USD12.60/PC
⑦	U.S. DOLLARS TWENTY THREE THOUSAND EIGHT HUNDRED AND FIFTY ONLY
⑧	NOVELTY INDUSTRIAL COMPANY LIMITED
⑨	ASIA ENTERPRISES SDN BHD NO.6862, JALAN DATO LIM HOE LEK, PAHANG 25200 KUANTANG, MALAYSIA
⑩	1-600 601-725
⑪	P/O NO.NI-200120
⑫	EVER LIBRA
⑬	KEELUNG
⑭	FREIGHT TO BE : <input type="checkbox"/> PREPAID <input checked="" type="checkbox"/> COLLECT
⑮	AE (IN TRI) PORT KLANG C/NO.1-725 MADE IN TAIWAN