

◎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（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. 為回覆貴公司 12 月 6 日的詢價，本公司很榮幸寄上 E168 腳踏車零件的逐項估價。（4 分）
- 2. 若您能提供具有競爭力的報價並保證在接獲訂單六週內交貨，我們打算下鉅額訂單。（5 分）
- 3. 如我們所附上的公證報告所示，在所訂購的 500 個玻璃瓶中，150 個已完全破裂，100 個有裂痕。（6 分）

（二）貿易信函（本題 15 分）

東洋貿易公司有一批貨品，因為受到紅海危機（Red Sea Crisis）的影響，無法於 1 月 12 日準時交貨。客戶 Amber Lin 於 1 月 15 日詢問。

請根據上述情境，以 Lisa Wang 的名義，用英文寫一封 e-mail，回覆沒有如期交貨的原因。請於信中解釋，如果要讓船隻走紅海航線，就要冒著遭受葉門胡塞武裝（Yemen's Houthis）襲擊的風險，並承擔大幅上漲的保險費。或者可以繞道非洲，不論走任何方向，航程都增加 10 天，而且海運費也大幅增加。例如：40 呎櫃即期運費（Spot Rate）突破 4,000 美元，1 個月以來狂飆 173%。

再跟客戶說明對方長久以來一直是我們很重視的客戶，並為延誤交貨這件事所造成的不便向客戶致歉。如果還有能夠提供協助的地方，以減少這件事所造成的不便，歡迎來電與我們聯絡：313-972-3688。

二、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 Output：FIN 700 Issue of a Documentary Credit

Sender：CIBBMYKLAXXX
CIMB BANK BERHAD KUALA LUMPUR

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

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

Sequence of Total	*27	:	1/1
Form of Doc. Credit	*40A	:	IRREVOCABLE
Date of Issue	31C	:	230317
Date and Place of Expiry	31D	:	230630 IN TAIWAN
Applicable Rules	*40E	:	UCP LATEST VERSION
Applicant	*50	:	TRIDENT INNOVATIONS SDN BHD NO.51 JALAN NAUTIKA B U20/B SEKSYEN U20 PUSAT KOMERSIAL TSB 40160 SHAH ALAM, SELANGOR MALAYSIA
Beneficiary	*59	:	YUAN CHANG CO., LTD. 8F, NO.15, LN. 360, SEC.1, NEIHU RD., TAIPEI, TAIWAN
Currency Code Amount	*32B	:	USD63,282.00
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	:	ANY PORT IN MALAYSIA
Latest Date of Shipment	44C	:	230620
Description of Goods	45A	:	3,300 PCS OF LASER POINTER PEN AS PER P/I NO. 230310 DATED MAR. 10, 2023 TRADE TERMS：CIF ANY PORT IN MALAYSIA INCOTERMS 2020 MAIN MARKS：INVOICE NO.



Documents Required	46A	: 1. 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, CONSIGNED TO ORDER MARKED "FREIGHT PREPAID" AND NOTIFY APPLICANT AND LEAD YOUN LOGISTICS INT'L LTD. (TEL: +60 3-3345 2788) 3. INSURANCE POLICY OR CERTIFICATE IN DUPLICATE MADE OUT TO ORDER FOR THE FULL INVOICE PLUS 15 PERCENT SHOWING "CLAIMS PAYABLE IN MALAYSIA" IN THE SAME CURRENCY OF THE CREDIT COVERING INSTITUTE CARGO CLAUSES(A) AND INSTITUTE STRIKES CLAUSES (CARGO). 4. PACKING LIST IN 3 ORIGINALS AND 3 COPIES .
Additional Conditions	47A	: 1. ALL DRAFTS AND DOCUMENTS MUST INDICATE L/C NUMBER AND P/I NUMBER. 2. 5 PCT MORE OR LESS IN BOTH AMOUNT AND QUANTITY WILL BE ACCEPTABLE. 3. THIRD PARTY TRANSPORTATION DOCUMENTS ARE PERMITTED. 4. 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 MALAYSIA ARE FOR BENEFICIARY'S ACCOUNT.
Period for Presentation	48	: ALL DOCUMENTS TO BE PRESENTED WITHIN 5 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 2ND FLOOR, JALAN BURHANUDDIN HELMI, TAMAN TUN DR.ISMAIL, WILAYAH PERSEKUTUAN, 60000 KUALA LUMPUR, MALAYSIA, 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

At JUNE 20, 2023 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. TF001M635063

Dated XXX

Issued by XXX

To CIMB BANK BERHAD KUALAUMPUR

YUAN CHANG CO., LTD.

①

DATE: MAY 20, 2023

②

③

④

JOAN LEE

Tel: +886-2-2656xxxx
Fax: +886-2-2656xxxx

No.	LP-23778	Date :	XXX
Invoice of	3300 PCS OF LASER POINTER PEN (6)		
For account and risk of Messrs	TRIDENT INNOVATIONS SDN BHD (7)		
NO.51 JALAN NAUTIKA B U20/B SEKSYEN U20 PUSAT KOMERSIAL TSB 40160 SHAH ALAM, SELANGOR MALAYSIA			
Shipped Per S.S.	XXX		
Sailing on or about	XXX		
Shipment From	TAIWAN (8)	To	XXX

Marks & Nos.	Description of Goods	Quantity	Unit Price	Amount
	⑨ <u>LASER POINTER PENS</u> XXX { P-158 Stylus Pen P-159 Cat Laser Toy	XXX XXX XXX vvvvvvvvvvvv	⑩ <u>CIF ANY PORT IN MALAYSIA</u> <u>INCOTERMS 2020</u> USD21.38/PC USD15.32/PC	XXX XXX vvvvvvvvvvvv
SAY TOTAL XXX				
⑪	THE GOODS ARE OF TAIWAN ORIGIN AS PER P/I NO. 230310			
⑫	L/C NO.TF001M635063 DATED MAR. 17, 2023			
		⑬	YUAN CHANG CO., LTD.	
				

Tel: +886-2-2656xxxx
Fax: +886-2-2656xxxx

No.	LP-23778	Date :	XXX
Packing List of	AS FOLLOWS	(16)	MARKS & NOS.
For account and risk of Messrs	XXX		
Shipped Per S.S.	EVER PRIDE	V.S260	(17)
Sailing on or about	XXX		
Shipment From	XXX		
To	XXX		

Packing No.	Description	Quantity	Net Weight	Gross Weight	Measurement
①9	<u>LASER POINTER PENS</u>		②0		②1
1-65	[P-158 Stylus Pen	@30 PCS	@7.50 KGS	@9.00 KGS	@0.029 CBM
		1950 PCS	487.50 KGS	585.00KGS	1.885 CBM
66-115	[P-159 Cat Laser Toy	@24 PCS	@9.50 KGS	@11.00 KGS	@0.047 CBM
		1200 PCS	475.00 KGS	550.00 KGS	2.350 CBM
Total: 115 CTNS VVVVVVVVVVVVVVVV		3150 PCS VVVVVVVV	962.50 KGS VVVVVVVVVV	XXX VVVVVVVVVV	4.235 CBM VVVVVVVVVVVV
②② SAY TOTAL ONE HUNDRED AND FIFTEEN (115) CARTONS ONLY					
L/C NO. TF001M635063 P/I NO. XXX					
			②3	YUAN CHANG CO., LTD.	
			JOHN LEE		

Shipper YUAN CHANG CO., LTD. (24) 8F, NO.15, LN. 360, SEC.1, NEIHU RD., TAIPEI, TAIWAN			S/O No. 87421		B/L No. KIDE010631678900		
Consignee TO ORDER (25)			EVERGREEN LINE BILL OF LADING ORIGINAL FORWARDING AGENT REFERENCES (COMPLETE NAME AND ADDRESS)				
Notify Party TRIDENT INNOVATIONS SDN BHD NO.51 JALAN NAUTIKA B U20/B SEKSYEN U20 PUSAT KOMERSIAL TSB 40160 SHAH ALAM, SELANGOR MALAYSIA (26)							
Pre-carriage by		Place of Receipt					
Ocean Vessel EVER PRIDE	Voy. No. S260	Port of Loading KEELUNG					
Port of Discharge PORT KLANG		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 M³/cbm	
XXX		XXX	LASER POINTER PEN “FREIGHT PREPAID” (27) L/C NO.TF001M635063 DATED MAR. 17, 2023.		KGS 962.50 (28)	CBM 4.235 (29)	
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							
RCV	DELY	Type of Goods					
1.CY	1.CY	1.ORD	Freight prepaid at XXX	Freight payable at	Place and date of issue XXX		
2.CFS	2.CFS	2.REEF	Ex. Rate	Number of original B(s)/L (30) FOUR (4)	EVERGREEN LINE.		
3.DOOR	3.DOOR	3.DANG					
Date Laden on board the vessel MAY 19, 2023				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

POLICY NO.790806M-810223

CLAIM, IF ANY, PAYABLE AT/IN MALAYSIA IN USD (32)

ASSURED TO ORDER (31)

INVOICE NO. XXX P/I NO. XXX

L/C NO.TF001M635063 DATED MAR. 17, 2023 (33)

AMOUNT INSURED USD 69610.20 SAY U.S. DOLLARS XXX ONLY (34)

SHIP OR VESSEL EVER PRIDE V.S260 SAILING ON/OR ABOUT MAY 20, 2023 FROM KEELUNG TO PORT KLANG (35)

CLAIM AGENT:

NEAREST LLOYD'S AGENT

WHEN PRESENTING CLAIM ALL OF THE CONCERNED DOCUMENTS SHOULD BE WRITTEN IN OR TRANSLATED INTO ENGLISH.

SUBJECT-MATTER INSURED (WARRANTED ALL BRAND-NEW UNLESS OTHERWISE SPECIFIED) XXX OF LASER POINTER PEN

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) (36)

INSTITUTE STRIKES CLAUSES (CARGO)

Marks and Numbers as per INVOICE NO. specified above.

SIGNED IN TAIPEI ON MAY 20, 2023 (37)

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.

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.

Valued at the same AMOUNT INSURED

NUMBERS OF POLICIES ISSUED IN **DUPLICATE**

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. 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

三、進出口價格核算（本題共 4 小題，合計 10 分）

請根據下列資料，分別計算各項問題，並將正確答案填入答案紙。

（一）某出口商分別出口貨物到德國漢堡及美國紐約。輸往漢堡的貨物採海運，每箱體積為 24"×20"×20"，共計 80 箱，向船公司詢問併櫃運費為 USD100/ CBM，加收 BAF 10%、CAF 12%。輸往紐約的貨物採空運，淨重為 66 公斤，毛重為 71 公斤，體積為 84cm×72cm×72cm，向航空公司詢問 GCR 之費率如下：

Min	+45 KGM	+100 KGM	+300 KGM
NTD2,200	NTD230	NTD200	NTD175

請依上述條件核算：

- ① 海運費 = USD_____。（2 分）
- ② 空運費 = NTD_____。（3 分）

（二）某進口商進口一批大客車使用之橡膠輪胎，發票金額為 CIFC6 USD84,786。經查詢得知關稅稅率為 10%，每旬報關適用外幣匯率其買入匯率為 USD1=NTD31.2500，賣出匯率為 USD1=NTD31.6500，貨物稅率為 10%，申報進口價格。

請依上述資料核算：

- ③ 完稅價格 = NTD_____。（2 分）
- ④ 營業稅 = NTD_____。（3 分）

四、貿易個案分析（本題共 3 大題，合計 30 分）

（一）某台商以 CIF Keelung 併櫃方式進口一批瓷器，付款條件為即期信用狀，國外出口商於貨物裝船後，即持已裝船清潔提單和投保 ICC(A)、「倉庫到倉庫」的保險單辦理押匯。請問：

- 1. 貨到基隆港後即卸載於碼頭附近貨櫃集散站，由於該台商公司所屬倉庫暫無空位可供容納，致三個月內無提貨計畫，則該保險契約將於何時終止？（2 分）
- 2. 台商提貨複驗後，發現有部分瓷器含鉛量過高，遠超買賣契約規定的標準，可否向保險公司索賠？理由為何？（2 分）
- 3. 台商提貨時發現有短損，應向運送人或是保險公司索賠？理由為何？（3 分）
- 4. 因船東與船舶債權人的財務糾紛，貨物被迫在中途港卸載，所衍生的倉租及轉運費，可否向保險公司索賠？理由為何？（3 分）

(二) 美國 Sager Trading Company 欲向台灣台南宏豐紡廠公司下單麂皮布種 20,000 yds 整櫃出口，並要求出口文件中需提供裝運前經第三方檢驗的合格檢驗報告書。賣方有鑑於須以整櫃出口且需要檢驗報告，故報價 FOB KAOHSIUNG CY USD 4.50/ Yard (含內陸運輸險)，Sight L/C 確認訂單。

交貨期到且賣方如期於高雄港結關出貨，但業務卻遺忘貨物必須裝運前須經第三方檢驗合格方能出貨，於是緊急於提供樣品檢驗，並於裝運日後三天才收到合格的檢驗報告書。

之後賣方裝運出口後憑 L/C 向往來銀行-A 銀行提示單據並申請出口押匯，但 A 銀行表示，押匯文件中的合格檢驗報告書日期並非於裝運日前，與 L/C 不符，單據瑕疵拒絕押匯，但賣方有鑑於貨物已出口無法補救，請求 A 銀行同意以保結書 (L/I) 押匯。但在提示單據後，開狀銀行以單據嚴重瑕疵予以拒付貨款。試問：

1. FOB KAOHSIUNG CY 與 FOB KAOHSIUNG PORT，對賣方而言有何不同？

(4 分)

2. 請寫出 L/I 英文全名。請說明何謂保結押匯？(3 分)

3. 提示單據後遭開狀銀行拒付，但此時賣方卻認為押匯銀行已同意保結押匯不得拒付，試問開狀銀行或賣方，誰的主張正確？請說明原因(3 分)

(三) 台灣百利公司自美國客戶 (UA. Ltd.) 收到一張訂單；UA. Ltd. 希望以 FOB Los Angeles 以及 D/A 120 days 的條件向百利公司進口一批禮品。在幾經磋商之後，雙方確定以 CIF Los Angeles 條件進行交易，且付款條件改為 120 天期遠期信用狀。

百利公司隨後收到開狀銀行的信用狀，有關之單據要求部分規定如下：

1. Signed commercial invoice in 3 copies, indicating L/C no.
2. Neutral packing list in 3 copies.
3. Certificate of inspection in 1 copy.
4. 2/3 set of clean on board bills of lading made out to the order of UA. Ltd., marked “freight prepaid” and notify applicant.
5. Insurance policy or certificate in negotiable form, in duplicate covering marine Institute cargo clauses (B) with I.O.P. and institute war clauses ; institute strike, riots & civil commotions clauses for full invoice value plus 10% with claims payable in Los Angeles in the currency of the draft.
6. Beneficiary's certificate stating that 1/3 original B/L and one set of non-negotiable documents have been airmailed directly to the applicant.

請根據上述資料回答下列問題：

1. 本交易以 120 天期遠期信用狀取代 D/A 120 days，對百利公司有何利益？(2 分)
2. 試說明 CIF Los Angeles 與 FOB Los Angeles 有何不同？(2 分)
3. 上述信用狀有關提單之規定，對出口商有何風險？(3 分)
4. 保險單據規定 “I.O.P.”，其英文全文為何？何種情況下會出現這樣的條件？(3 分)



准考證號碼（免學科者需加註 A）	
姓名	

一、答案紙共 4 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折開。 三、作答時一律不可使用“鉛筆”。
注意事項

裝
訂
線

初閱總分		複閱總分		重閱總分		☐ 缺考
						☐ 違規

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		重閱	
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一、貿易函電（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. 為回覆貴公司 12 月 6 日的詢價，本公司很榮幸寄上 E168 腳踏車零件的逐項估價。（4 分）
2. 若您能提供具有競爭力的報價並保證在接獲訂單六週內交貨，我們打算下鉅額訂單。（5 分）
3. 如我們所附上的公證報告所示，在所訂購的 500 個玻璃瓶中，150 個已完全破裂，100 個有裂痕。（6 分）

二、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）

初閱		複閱		重閱	
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姓名	
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一、答案紙共 4 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”。
注意事項

裝訂線

題號	錯誤編號	正確答案
1		
2		
3		
4		
5		

6		
7		
8		
9		
10		



備註：依技術士技能檢定作業及試場規則第 16 條規定，答案卷上（含背面）註記不應有之文字、符號或標記者，該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。
20000-113201 國貿業務乙級答案紙 第 2 頁 / 共 4 頁

姓名	
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一、答案紙共 4 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”。
注意事項

裝訂線

三、進出口價格核算（本題共 4 小題，合計 10 分）

題號	答案	核算要求
①		
②		
③		計至元為止，元以下四捨五入
④		元以下尾數捨棄不計

計算過程：

初閱		複閱		重閱	
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備註：依技術士技能檢定作業及試場規則第 16 條規定，答案卷上（含背面）註記不應有之文字、符號或標記者，該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。
20000-113201 國貿業務乙級答案紙 第 3 頁 / 共 4 頁

四、貿易個案分析（本題共 3 大題，合計 30 分）

（一）

裝

訂

（二）

線

（三）

初閱		複閱		重閱	
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姓名

- 一、答案紙共 4 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”。

注意事 項