

◎姓名及准考證碼 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)

## 國貿業務乙級技術士技能檢定術科測試試題

### 一、貿易函電與簽約

(一)預期發票草擬(本題共 15 小題，每小題 1 分，合計 15 分)

請依據下列喜悅貿易有限公司與國外客戶往來四封信函之內容，填製預期發票。並請依照題號①②③...將正確之答案，填入答案紙，完成預期發票之內容。

(二)進口商收到貨物後發現有品質不良及短裝情形，經過拍照及公證等處理後，請以進口商立場擬寫一封索賠函。(本題共 15 分)

#### Mail 1

Dear Michael,

We have received your sample and quotation for school bag which you sent on May 15, 2008.

Our customers are quite satisfied with the unique design and quality of your school bag. However, we noticed that there is a steep increase in your price. You offered us item no.SU-168 school bag(size: 28 x 35 x 12cm) only at USD12.35 per piece on FOB Keelung basis last year, but this time the price you quoted is raised up to USD13.56. Therefore, we are unable to accept the price.

If your price can be cut down to USD12.50, then we will place an order for 4,500pcs. immediately.

Please confirm your acceptance by return e-mail.

Best regards,  
Albert

#### Mail 2

To: New Teltron (Pty) Ltd  
20 Bould Avenue  
Montague Gardens  
Cape Town 7441  
South Africa

From: Happy Trading Co., Ltd.

Re: School Bag

Thank you very much for your letter dated May 25, 2008.

We are glad to hear that your customers are satisfied with our product. In order to continuously expand our product to your end, we agree to accept your price. Please place an order as soon as possible, we will immediately arrange the shipment as you requested.

We thank you for your patronage and look forward to setting up business relationship with you.

Best regards,  
Michael

#### Mail 3

Dear Michael,

We thank you for your letter of May 30, 2008. Enclosed is our order no. TT-1218 for 5,000pcs. of item no. SU-168. Please make sure that strict quality control is maintained in making up the order.

We will open an irrevocable L/C at sight in your favor next week and please pack the goods by standard export carton. Concerning the shipping mark, please write NTPL(IN OVAL)/CAPE TOWN/C/No.1-UP.

Please acknowledge the order and confirm that you will be able to ship the goods by the end of June, 2008. Meanwhile, please send us your proforma invoice for opening L/C.

Best regards  
Albert

Mail 4

Dear Albert,

For your information, we have shipped 250 cartons of school bag per s.s. "EVER GROWTH V.0201-121W" of EVERGREEN LINE, ETD Keelung on June 25th, ETA Cape Town on July 20th. Enclosed please find one set of non-negotiable shipping documents for your reference.

We believe the goods will reach the destination in good condition and thank you for your order and patronage.

Best regards,  
Michael

**HAPPY TRADING CO., LTD.**  
**NO.82 TAI ROAD**  
**TAIPEI, TAIWAN**

Tel: +886-2-2601xxxx

Fax: +886-2-2601xxxx

**PROFORMA INVOICE**

No.

Date :

Ref. to order no. ①

To : ②

Dear Sirs:

We take pleasure in quoting you the following commodity at the price and on the terms and conditions set forth below :

Item	Description & Specifications	Quantity	Unit Price	Total Amount
	③		④	
⑤	⑥	⑦	⑧	⑨
	⑩			

Payment : ⑪

Shipment : ⑫

Packing : ⑬

Insurance: ⑭

Shipping Mark: ⑮

Remark :

Yours truly  
HAPPY TRADING CO., LTD.

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二、進出口價格核算（本題共 10 小題，每小題 2 分，合計 20 分）

請根據下列資料，分別計算出口還價、海空運運費、進口稅費等各項問題，並將正確答案填入答案紙。

1. 出口還價

假設賣方出口報價的計算式如下：

$$\text{CFRC5} = \text{工廠 FOB 價 USD7.45} + \text{運費 USD0.25} + \text{業務費 3.5\%} + \text{利潤 10\%} + \text{佣金 5\%}$$

$$= (7.45 + 0.25) \div (1 - 3.5\%) \div (1 - 10\%) \div (1 - 5\%) = \text{USD9.33}$$

若買方還價 USD9，在其他條件不變的情形進行下列核算：

- ①如果接受買方 USD9 還價，則賣方利潤率=\_\_\_\_\_ %
- ②如果接受買方 USD9 還價且賣方 10%的成交利潤率不得減少，則賣方應要求工廠降低價格至 USD\_\_\_\_\_

2. 海運、空運運費

出口一批貨物總毛重為 90 公斤，總體積為 48"x36"x20" (inch)，向空運公司詢問之 GCR 費率如下：

Min	+45KGM	+100KGM	+300KGM
TWD2500	TWD180	TWD150	TWD130

向海運公司詢問之 W/M 併櫃運費每計費噸為：USD100+ TWD380  
假設匯率 USD1 = TWD32，請依上述條件進行以下運費相關核算：

- ③空運計費重量=\_\_\_\_\_ KGM
- ④空運總運費= TWD\_\_\_\_\_
- ⑤海運體積噸=\_\_\_\_\_ CBM
- ⑥海運總運費= TWD\_\_\_\_\_

3. 進口稅費

從歐洲進口某商品在規定期限內申報 CIF 價格 EUR16,500，關稅為 17%。該批貨物之稅款繳納證海關於 96 年 7 月 1 日送達進口商，然進口商遲至 96 年 7 月 25 日才到台灣銀行收稅處繳納。

海關公佈之通關每旬匯率如下：

六月 對台幣匯率						
國家	幣別代號	年	月	日	對台幣匯率	
					買進	賣出
European Union	EUR	96	6	21-31	42.37000	42.77000

試根據以上資料核算進口應繳稅費：

- ⑦進口關稅 = TWD\_\_\_\_\_
- ⑧推廣貿易服務費 = TWD\_\_\_\_\_
- ⑨進口稅應加徵之滯納金 = TWD\_\_\_\_\_
- ⑩營業稅之滯納金 = TWD\_\_\_\_\_

三、貿易單據審改（本題共 15 小題，每小題 2 分，合計 30 分）

請根據所附之信用狀，審核匯票、商業發票、包裝單、提單及產地證明書之編號①②③…內容，並將錯誤之編號及正確答案依序寫在答案紙，兩者皆正確才予計分。

**HUA NAN COMMERCIAL BANK LTD.**  
MT 700 Issue of a Documentary Credit

Basic Header	:	HNBKTW
Application Header	:	BANK OF NEW ZEALAND, AUCKLAND
User Header	:	Bank Priority 113
Sequence of Total	*27 :	1/1
Form of Doc. Credit	* 40A :	IRREVOCABLE
Doc. Credit Number	*20 :	60-135-94305
Date of Issue	*31C :	070125
Expiry	*31D :	Date 070415 Place BENEFICIARY COUNTRY
Applicant	*50 :	SATELLITE TRACKING SYSTEMS CO.LTD. 6 AWOKINS DRIVE MARTINBOROUGH SOUTH WAIRARAPA, AUCKLAND, NEW ZEALAND
Beneficiary	*59 :	CHIN LING TRADING CO., LTD. NO.100, SEC.1, TAI ROAD TAIPEI, TAIWAN
Amount	*32B :	Currency USD Amount 20,700.00
Available with/by	*41D :	ANY BANK BY NEGOTIATION
Drafts at....	*42C :	SIGHT
Drawee	*42D :	THE ISSUING BANK
Partial Shipments	*43P :	ALLOWED
Transshipment	*43T :	PROHIBITED
Loading in Charge	*44A :	TAIWAN
For transportation to...	*44B :	AUCKLAND,NEW ZEALAND
Description of Goods	*45A :	PACKAGING BAGS AS PER BUYER'S ORDER NO. CL-021507 CFR AUCKLAND
Documents Required	*46A :	+SIGNED COMMERCIAL INVOICE IN DUPLICATE +PACKING LIST IN DUPLICATE +FULL SET CLEAN ON BOARD BILLS OF LADING ISSUED TO ORDER OF BANK OF NEW ZEALAND, FREIGHT PREPAID AND CLAUSED NOTIFY APPLICANT +CERTIFICATE OF ORIGIN

Additional Cond.	*47A :	+THIRD PARTY DOCUMENTS ACCEPTABLE +INSURANCE BUYER CARE +EACH SET OF DOCUMENTS CONTAINING DISCEPANCIES IS SUBJECT TO A FEE OF USD50.00 WHICH IS TO BE DEDUCTED FROM REIMBURSEMENT CLAIM. NET AMOUNT CLAIMED IS TO BE DETAILED ON NEGOTIATING/PAYING BANKS SCHEDULE.
Details of Charges	* 71B :	ALL CHARGES OUTSIDE NEW ZEALAND ARE FOR ACCOUNT OF BENEFICIARY.
Confirmation instruction	* 49 :	WITHOUT
Reimbursement bank	* 53A :	NATIONAL AUSTRALIA BANK LIMITED NEW YORK, NY
Instructions	* 78 :	THE NEGOTIATING BANK IS TO FORWARD TO THE BANK OF NEW ZEALAND, INTERNATIONAL TRADE SERVICES NORTHERN REGION, ATTN: RED, PO BOX 3026, AUCKLAND, NEW ZEALAND, BY FIRST AVAILABLE AIRMAIL A COMPLETE SET OF AFORESAID DOCUMENTS. DUPLICATES BY FOLLOWING AIRMAIL

# BILL OF EXCHANGE

Draft No. STS-032707

For 070125 ①

TAIWAN March 29, 2007

At ② sight of this FIRST of Exchange (Second the same tenor and date being unpaid) Pay to the order of **TAIWAN COOPERATIVE BANK**

the sum of SAY U.S. DOLLARS TWENTY THOUSAND SEVEN HUNDRED ONLY. ③  
value received

Drawn under BANK OF NEW ZEALAND, AUCKLAND

Irrevocable L/C No. 60-135-94305

Dated JAN. 25, 2007 ④

TO THE ISSUING BANK ⑤

⑥ CHIN LING TRADING CO., LTD.

Amy Chen

# CHIN LING TRADING CO., LTD.

NO.100, SEC. 1, TAI ROAD

TAIPEI, TAIWAN

Tel: +886-2-2601xxxx

Fax: +886-2-2601xxxx

# INVOICE

No. STS-032707

Date: MAR 29, 2007

Invoice of 3,500 pcs. of Packaging Bags ⑦

For account and risk of Messrs. SATELLITE TRACKING SYSTEMS CO., LTD. 6 AWOKINS DRIVE MARTINBOROUGH SOUTH WAIRARAPA, AUCKLAND, NEW ZEALAND ⑧

Shipped Per S.S. VALENCIA BRIDGE V.14 ⑨

Sailing on /or about MAR 29, 2007 ⑩

Shipment From: KEELUNG, TAIWAN ⑪ To: AUCKLAND, NEW ZEALAND ⑫

Order/Contract No. CL-021507

Marks & Nos.	Quantity	Description of Merchandise	Unit Price	Amount
		⑮ <u>PACKAGING BAGS</u>	⑯ <u>CIF AUCKLAND</u>	
			<u>Per pc</u>	
⑬ STS (IN TRI) AUCKLAND C/No.1-325 MADE IN TAIWAN	⑭ 2,000 pcs.	ST-105 Shopping Bag Size: 25 x 20 x 10cm	USD6.75	USD13,500.00
	<u>1,500 pcs.</u>	ST-204 Kraft Bag	USD4.80	<u>USD 7,200.00</u>
	3,500 pcs. vvvvvvvv	Size: 25 x 8 x 34cm		USD20,700.00 vvvvvvvvvvvv
		⑰ SAY TWENTY THOUSAND SEVEN HUNDRED ONLY.		
		⑱ DRAWN UNDER HUA NAN COMMERCIAL BANK LTD. L/C NO.60-135-94305 DATED JAN. 25,2007		
		⑲ AS PER BUYER'S ORDER NO.CL-021507.		
			CHIN LING TRADING CO., LTD. <u>Amy Chen</u>	

**CHIN LING TRADING CO., LTD.**  
 NO.100, SEC. 1, TAI ROAD  
 TAIPEI, TAIWAN

Tel: +886-2-2601xxxx  
 Fax: +886-2-2601xxxx

**PACKING LIST**

No. STS-032707  
 PACKING LIST OF 3,500 pcs. of Packaging Bags ⑳  
 For account and risk of Messrs. SATELLITE TRACKING ㉑  
SYSTEMS CO.,LTD. 6 AWOKINS DRIVE MARTINBOROUGH  
SOUTH WAIRARAPA, AUCKLAND, NEW ZEALAND  
 Shipped Per S.S. VALENCIA BRIDGE V.14 ㉒  
 Sailing on or about MAR 29,2007  
 Shipment From KAOHSIUNG, TAIWAN  
 To AUCKLAND, NEW ZEALAND ㉓

Date: MAR 29,2007  
 MARKS & NOS.  
 STS  
 AUCKLAND  
 C/No.1-325  
 MADE IN TAIWAN

Packing No.	Description	Quantity	Net Weight	Gross Weight	Measurement
⑳	㉕ <b>PACKAGING BAGS</b>				
ST-105	Shopping Bag Size: 25 x 20 x 10cm	@ 10 PCS. 2000 PCS.	@8 KGS. 1600 KGS.	@10 KGS. 2000 KGS.	@0.078 CBM 15.6 CBM
ST-204	Kraft Bag Size: 25 x 8 x 34cm	@ 12 PCS. 1500 PCS.	@6.5 KGS. 812.5 KGS.	@8 KGS. 1000 KGS.	@0.092 CBM 11.5 CBM
Total: 325 Cartons vvvvvvvvvv		3,500 PCS. vvvvvvvv	2,412.5 KGS. vvvvvvvv	3,000 KGS. vvvvvvvv	27.10 CBM vvvvvvvv
㉖ SAY TOTAL THREE HUNDRED TWENTY FIVE (325) CARTONS ONLY.					
			CHIN LING TRADING CO., LTD.  <i>Amy Chen</i>		

Shipper  
 CHIN LING TRADING CO., LTD. ㉗  
 NO.100, SEC.1, TAI ROAD

B/L No.  
 KEEAUK973T6289

**K LINE**  
**BILL OF LADING**

Consignee ㉘  
 TO ORDER

Notify party carrier not to be responsible for failure to notify  
 SATELLITE TRACKING SYSTEMS CO.,LTD.  
 6 AWOKINS DRIVE MARTINBOROUGH  
 SOUTH WAIRARAPA, AUCKLAND, ㉙  
 NEW ZEALAND

Pre-carriage by Place of Receipt  
 KEELUNG CFS

Ocean Vessel	Voy. No.	Port of Loading	FORWARDING AGENT REFERENCES (COMPLETE NAME AND ADDRESS)		
VALENCIA BRIDGE 14	KAOHSIUNG				
Port of Discharge	Place of Delivery	Final destination (for the Merchant reference)			
AUCKLAND	AUCKLAND CFS				
Container No.	Seal No.	Number of containers or packages	Kind of packages; Description of goods	Gross weight Kgs/lbs	Measurement M <sup>3</sup> /CBM
KKLU 2032425	WH98-823255 / 20'	㉚	㉛ PACKAGING BAGS	㉜	
㉙	ST AUCKLAND C/NO.1-325 MADE IN TAIWAN	3,500 pcs. vvvvvvvv	㉞ "FREIGHT PREPAYABLE"	3,000 KGS. vvvvvvvv	27.10 CBM vvvvvvvv
Total No. of container or packages (in words)		SAY TOTAL THREE HUNDRED TWENTY FIVE (325) CARTONS ONLY.			
Freight		Weight Measurement	Rate	Per	Prepaid
CHARGES		AS ARRANGED			
Carrier's Reference		TOTAL			
Service		Type of Goods			
RCV	DELY				
1.CY	1.CY	1.ORD	Freight prepaid at <b>TAIPEI</b>	Freight payable at	Place and date of issue <b>MARCH 29, 2007</b>
2.CFS	2.CFS	2.REEF	Ex. Rate	No. of original B/L <b>THREE (3)</b>	<b>K LINE</b>
3.DOOR	3.DOOR	3.DANG			
WH	Date	Laden on board the vessel			
B/L	<b>MARCH 29, 2007</b>	Signature			
					By <b>AS CARRIER</b>

1. Exporter's Name and Address <b>CHIN LING TRADING CO.,LTD.</b> ③⑥ NO.100, SEC. 1, TAI ROAD, TAIPEI, TAIWAN	CERTIFICATE NO.  Page	
2. Importer's Name and Address <b>SATELLITE TRACKING SYSTEMS CO.,LTD.</b> ③⑦ <b>6 AWOKINS DRIVE MARTINBOROUGH</b> <b>SOUTH WAIRARAPA, AUCKLAND,</b> <b>NEW ZEALAND</b>	<b>CERTIFICATE OF ORIGIN</b>  (Issued in Taiwan)  <b>ORIGINAL</b>	
3. Shipped on Board <b>March 29, 2007</b> 4. Vessel/Flight No. <b>VALENCIA V.14</b> ③⑧ 5. Port of Loading <b>KAOHSIUNG,TAIWAN</b>	6. Port of Discharge <b>AUCKLAND</b> 7. Country of Destination <b>NZ</b>	
8. Description of Goods; Packaging Marks and Numbers	9. Quantity/Unit	
③⑨  <b>STS                    PACKAGING BAGS</b> <b>AUCKLAND</b> <b>C/No.1-325</b> <b>MADE IN TAIWAN      SAY TOTAL THREE HUNDRED TWENTY FIVE</b> <b>(325)CARTONS ONLY.</b>	④⑩  <b>325 cartons</b> v v v v v v v v v v	
This certificate shall be considered null and void in case of any alteration.		
<b>Certification</b> It is hereby certified that the goods described in this certificate originate in Taiwan.           _____ Authorized signature		

**四、貿易個案分析**（本題共3小題，合計20分）

請回答下列各問題，並將適當答案寫在答案紙。

(一) 台灣母公司向其海外子公司採購產品，其付款安排通常會就母公司與子公司之財務操作，取得銀行授信能力及融資方式等因素加以考量：

1. 請以答案卷所附表格，對 FORFAITING 與 FACTORING 簡要比較（6分）
2. 請以子公司能否取得當地銀行融資之觀點，分析台灣母公司採取 P/A(payment in advance)或 O/A 付款方式之緣由。（4分）

(二) 信用狀規定：「20,000 M/T, Partial shipments permitted, shipment in 5 lots only from Jan. to May, 4,000 M/T each month」該信用狀受益人在1月份裝運4,000噸，開狀銀行已憑單付款。第二批貨物原訂2月26日裝運出口，但碼頭工人罷工，延遲至3月3日才裝船運出。受益人憑3月3日的裝船提單向銀行押匯。

請依據 UCP 600 之規定，回答以下問題並說明理由：（5分）

1. 開狀銀行有權拒付第二批貨款嗎？受益人可否再利用本信用狀出第三批貨物並押匯？
2. 受益人可否以「不可抗力」為理由要求開狀銀行付款？

(三) 某進口商按 CFR 基隆從美國進口一批華盛頓蘋果，契約規定商品的品質條件為 landed quality final。當貨物運抵基隆時，在部分蘋果上發現有大量蟲卵，不符合檢疫標準，故被海關扣留。

請根據上述個案回答以下問題並說明理由：（5分）

1. 這項風險損失應該由出口商負擔還是由進口商負擔？
2. 對此損失，買方有權主張損害賠償或退貨撤銷契約？

初閱總分		複閱總分	
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國貿業務乙級技術士技能檢定術科測驗答案紙

初閱		複閱	
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姓名		准考證號碼(免學科者需加註 A)	
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一、貿易函電與簽約

(一)預期發票草擬(本題共 15 小題，每小題 1 分，合計 15 分)

(二)索賠函(本題共 15 分)

題 號	答 案
①	
②	
③	
④	
⑤	
⑥	
⑦	
⑧	
⑨	
⑩	
⑪	
⑫	
⑬	
⑭	
⑮	

裝

訂

線

一、答案卷共 3 頁，於每頁指定欄位書寫姓名及准考證號碼。  
 二、請各位應檢人勿將答案卷拆開。  
 三、作答時一律不可使用“鉛筆”。  
 四、可使用計算機(不具有儲存程式功能)。

注意事項



准考證號碼(免學科者需加註 A)	
姓名	

一、 答案卷共 3 頁，於每頁指定欄位書寫姓名及准考證號碼。  
 二、 請各位應檢人勿將答案卷折開。  
 三、 作答時一律不可使用“鉛筆”。  
 四、 可使用計算機(不具有儲存程式功能)。

**注意事項**

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## 二、 進出口價格核算 (本題共 10 小題，每小題 2 分，合計 20 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		計算至小數點第 2 位，四捨五入後取 1 位
②		計算至小數點第 3 位，四捨五入後取 2 位
③		
④		
⑤		計算至小數點第 4 位，四捨五入後取 3 位
⑥		計算至小數點第 1 位，四捨五入後整數
⑦		
⑧		
⑨		
⑩		

## 三、 貿易單據審改 (本題共 15 小題，每小題 2 分，合計 30 分)

題號	錯誤編號	正 確 答 案
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		

**注意事項**  
一、答案卷共 3 頁，於每頁指定欄位書寫姓名及准考證號碼。  
二、請各位應檢人勿將答案卷拆開。  
三、作答時一律不可使用“鉛筆”。  
四、可使用計算機(不具有儲存程式功能)。

姓名	准考證號碼(免學科者需加註 A)

裝  
訂  
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初閱		複閱	
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#### 四、貿易個案分析 (本題共 3 小題，合計 20 分)

(一)

##### 1. FORFAITING 與 FACTORING 簡要比較表

比較項目	FORFAITING	FACTORING
適用付款方式		
融資貨幣種類		
有無追索權		
主要適用地區		