

國貿業務丙級技術士技能檢定術科測試應檢參考資料目錄

(第二部份)

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壹、國貿業務丙級技術士技能檢定術科測試應檢人須知

- 一、本職類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 20 天，另行通知。
- 二、本職類術科測試時間為二小時，試題共五大題，測試範圍包括：1.貿易概論與流程 2.基礎貿易英文 3.出口價格核算 4.商業信用狀分析 5.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）、計算機（不具有儲存程式功能）等，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，不敷使用時可於背面作答，未依題號順序作答者，該題以零分計算。
- 五、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。
- 六、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、國貿業務丙級技術士技能檢定術科測驗試題範例

一、基礎貿易英文

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。(本題語群選項不可重覆)

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

標準答案

題號	①	②	③	④	⑤
答案	J	E	B	D	G

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.

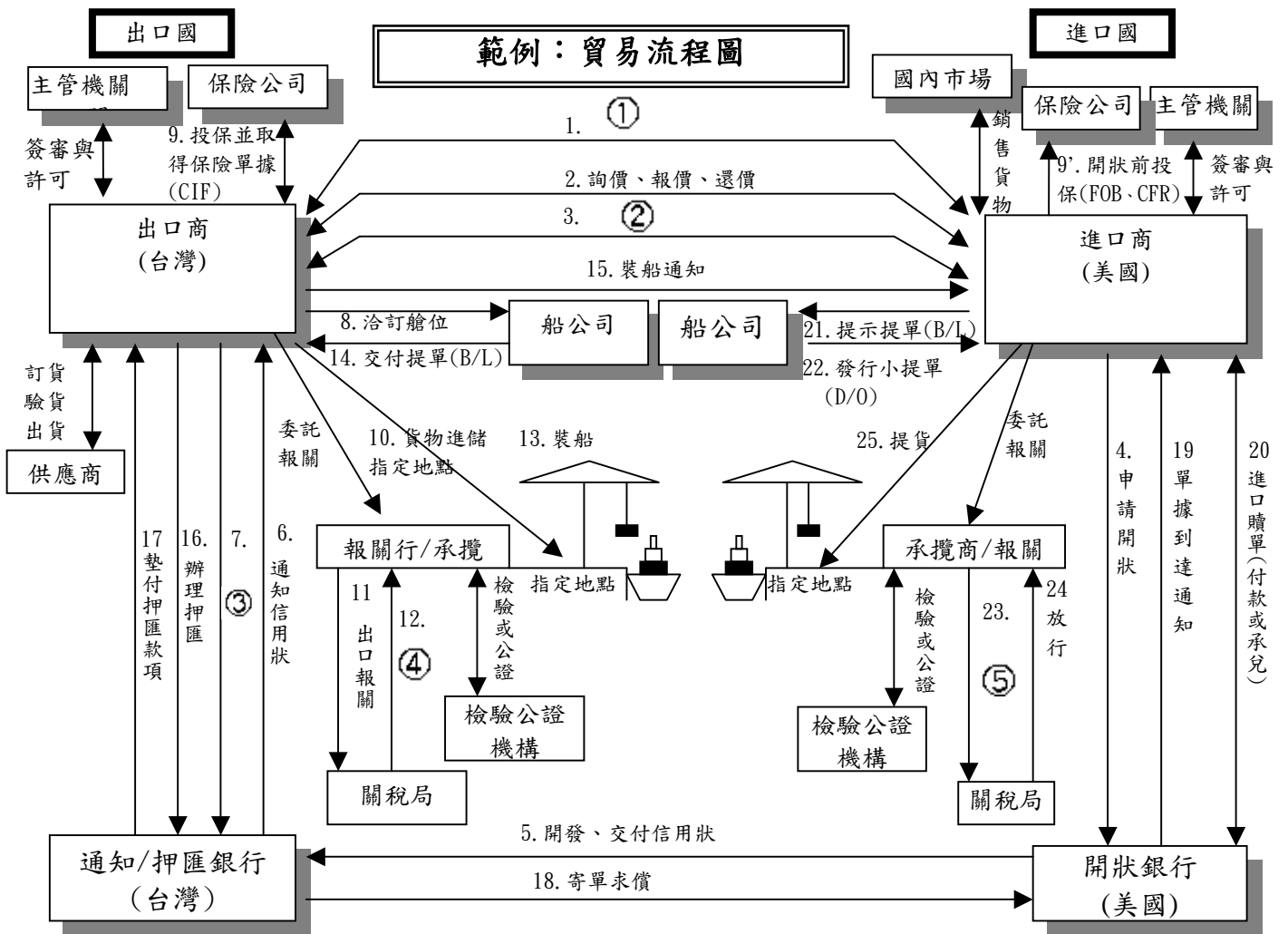
Very truly yours,
Taiwan Trading Co., Ltd.

Calvin Lee
General Manager

CL/yy
Encl: Catalogue and Price List

二、貿易流程

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



標準答案

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、商業信用狀分析

請依所附 L/C NO.DC MTN 562462 之內容，回答所列問題，並將正確答案填入答案紙。

**MT 700 ISSUE OF A DOCUMENTARY CREDIT
INTERNATIONAL COMMERCIAL BANK OF CHINA , KAO HSIUNG BRANCH**

.....

- HSBC BANK USA , N .A.
NEW YORK, NY**
- :40A FORM OF DOCUMENTARY CREDIT
IRREVOCABLE**
- :20 DOCUMENTARY CREDIT NUMBER
DC MTN 562462**
- :31C DATE OF ISSUE
060620**
- :31D DATE AND PLACE OF EXPIRY
060921IN COUNTRY OF OPENING BANK**
- :50 APPLICANT
ABC.USA.INC**
- :59 BENEFICIARY
XYZ**
- :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 SHIPMENT
ALLOWED**
- :43T TRANSHIPMENT
NOT ALLOWED**
- :44A LOADING ON BOARD/DISPATCH/TAKING IN CHARGE AT/FROM
KAOHSIUNG, TAIWAN**
- :44B FOR TRANSPORTATION TO...
L.A.**
- :44C LATEST DATE OF SHIPMENT
060831**
- :45A SHIPMENT OF (GOODS)
CFR L.A.
PRIME NEWLY MANUFACTURED ELECTRIC RESISTANCE WELDED PIPE**
- :46A DOCUMENTS REQUIRED**
- 1. 3/3 ORIGINAL CLEAN SHIPPED ON BOARD BILLS OF LADING MARKED FREIGHT PREPAID, CONSIGNED TO ORDER HSBC BANK USA.**
 - 2. BENEFICIARY'S COMMERCIAL INVOICES, PLUS TWO COPIES.**
 - 3. ORIGINAL MILL PACKING LIST, PLUS THREE (3) COPIES.**
- :47A ADDITIONAL CONDITIONS**
- * INSURANCE COVERED BY THE APPLICANT**
 - * A USD25.00 FEE WILL BE DEDUCTED IF PROCEEDS ARE REMITTED VIA WIRE TRANSFER.**

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 , N .A. NEW YORK, NY	
通知銀行	INTERNATIONAL COMMERCIAL BANK OF CHINA , KAO HSIUNG BRANCH	
受益人	XYZ CO., LTD.	
匯票付款人	HSBC BANK USA , N .A. NEW YORK, NY	
信用狀種類		
是否為保兌信用狀？	<input type="checkbox"/> 是	<input checked="" type="checkbox"/> 否
是否為即期信用狀？	<input checked="" type="checkbox"/> 是	<input type="checkbox"/> 否
是否為可轉讓信用狀？	<input type="checkbox"/> 是	<input checked="" type="checkbox"/> 否
信用狀相關期限		
開狀日期	2008 年 6 月 20 日	
信用狀有效期限及地點	2008 年 9 月 21 日於開狀銀行	
最後裝運期限	2008 年 8 月 31 日	
運送相關規定		
起運地	KAOHSIUNG, TAIWAN	
運費給付方式	<input checked="" type="checkbox"/> 預付	<input type="checkbox"/> 到付
是否可分批裝運	<input checked="" type="checkbox"/> 是	<input type="checkbox"/> 否
提示單據種類、份數、規定		
提單受貨人	TO ORDER OF HSBC BANK USA	
工廠包裝單份數	一份正本一份副本	

四、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 等單據內容，並請依照題號①、②、③…欄位依序填入答案紙。

Form of Doc. Credit	*40	A	: IRREVOCABLE
Doc. Credit Number	*20		: HKU-8023
Date of Issue	31	C	: 060930
Expiry	*31	D	: 061215 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 SIGHT
Drawee	42	A	: BANK OF MONTREAL
Partial shipments	43	P	: PROHIBITED
Transhipment	43	T	: ALLOWED
Loading in Charge	44	A	: ANY TAIWANESE PORT
For Transport to . . .	44	B	: VANCOUVER
Latest Date of Ship	44	C	: 061130
Descript. of Goods	45	A	: 8500 DOZS OF SLIPPERS (MODEL NO. S-238) 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 TRIPLICATE. + PACKING LIST IN QUADRUPLICATE SHOWN G/W, N/W OF EACH CARTON. + 2/3 SET CLEAN ON BOARD OCEAN 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(C) 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 DOCS MUST BE SHOWN THE CREDIT NUMBER.
Details of Charges	71	B	: ALL BANKING CHARGES OUTSIDE CANADA ARE FOR ACCOUNT OF BENEFICIARY.
Presentation Period	48		: 15 DAYS AFTER THE DATE OF SHIPMENT BUT WITHIN THE VALIDITY OF THE CREDIT.

工廠出貨明細資料:

型號	S-238
包裝方式	20 DOZS/CTN
每箱尺寸	20"x15"x12"
每箱重量	NW: 5.35KG ; GW: 5.85KG
出貨數量	8,500 DOZS

BILL OF EXCHANGE

NO. 123

FOR USD26,775.00

TAIPEI, TAIWAN 25-NOV.-06

AT ① SIGHT OF THIS FIRST BILL OF EXCHANGE (SECOND UNPAID) PAY TO THE ORDER OF **THE FIRST COMM. BANK, LTD**

THE SUM OF ②

DRAWN UNDER CREDIT NO. ③ DATE 30-SEP.-06

ISSUED BY BANK OF MONTREAL

TO ④

WANG TRADING CO., LTD.

XXX

INVOICE

No. 123

Date: 25-NOV-06

INVOICE of ⑤

For account and risk of Messrs. ⑥

Shipped by x

Sailing on or about 25-NOV-06 Per S.S. 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	SLIPPERS MODEL NO.S-238	8,500DOZENS	<u>⑧</u> <u>⑨</u>	USD 26,775.00
	SAY TOTAL U.S. DOLLARS xxxx ONLY			

WANG TRADING CO., LTD.

xxx

SALES

MANAGER

PACKING LIST

No. 123

Date: 25-NOV-06

PACKING LIST of _____ × _____

MARKS & NOS.

For account and risk of Messrs. _____ × _____

Shipped by _____ × _____

×

Per S.S. LINCOLN V.571

Sailing on or about 25-NOV-06

Shipment From KEELUNG To VANCOUVER

Packing No.	Description	Quantity	Net Weight	Gross Weight	Measurement
1-425	SLIPPERS MODEL NO.S-238	@20DOZENS 8,500DOZENS	@5.35 KGS 2273.75KGS	@5.85 KGS 2486.25KGS	⑩
		⑪			

L/C NO.: ×

L/C DATE: 30-SEP-06

NAME OF ISSUING BANK: BANK OF MONTREAL

WANG TRADING CO., LTD.

XXX

SALES MANAGER

Taiwan Marine		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: <input type="checkbox"/> Prepaid <input type="checkbox"/> 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 (M ³)		
×	425CTNS	SLIPPERS MODEL NO. S-238	2486.25 KGS	×		
		櫃型/櫃數 __X20' / __X40'		SERVICE REQUIRED <input type="checkbox"/> FCL/FCL <input type="checkbox"/> LCL/LCL <input type="checkbox"/> FCL/LCL <input type="checkbox"/> 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。

標準答案

題號	答案
①	120 DAYS
②	U.S. DOLLARS TWENTY-SIX THOUSAND SEVEN HUNDRED AND SEVENTY-FIVE ONLY
③	HKU-8023
④	BANK OF MONTREAL
⑤	8,500 DOZS OF SLIPPERS
⑥	LEE INTERNATIONA CORPORATION. 2527 JOHNSON ROAD, VANCOUVER, B. C., CANADA
⑦	LEE238 (IN DIAMOND) VANCOUVER C/NO. 1-425 MADE IN TAIWAN
⑧	CIFC5 VANCOUVER
⑨	USD3.15
⑩	@0.059 CBM 25.075 CBM
⑪	SAY TOTAL FOUR HUNDRED TWENTY-FIVE (425) CTNS 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： <input checked="" type="checkbox"/> Prepaid <input type="checkbox"/> Collect

五、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：

型號	A	B
包裝方式	15 SET/箱 (CTN)	12 PC/箱 (CTN)
包裝尺寸	50×45×36(cm)	12"×15"×20" (inch)
採購成本	NT\$200/ SET	NT\$240/PC

運費資料：

運費	併櫃(CFS)	20 呎整櫃	40 呎整櫃
	US\$ 100	US\$ 2,500	US\$ 4,500
最低裝運量	1 CBM	25 CBM	50 CBM

其他報價資料：

匯率：1USD=33.5NTD	利潤率：10%
保險費率：0.13%	業務費率：5%

注意事項

1. 核算要求：計算過程無法整除者，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。
2. 佣金計算方式：以所求報價條件本身為佣金計算基礎，如 FOB&C 與 CIF&C 分別為 FOB 與 CIF 為基礎之含佣價。

貨號 A：併櫃方式報價

題目	本測驗項目請依下列核算方式計算，作答時僅填入答案即可	單位
1. 每箱 CBM 數	$0.5*0.45*0.36=0.081$	CBM
2. 每盒(Set)運費	$0.081*100/15=0.54$	USD/SET
3. FOB 報價	$(200/33.5)/(1-5%)/(1-10%)=6.98$	USD/SET
4. CFR 報價	$(200/33.5+0.54)/(1-5%)/(1-10%)=7.61$	USD/SET
5. CIFC3 報價	$(200/33.5+0.54)/(1-1.1*0.13%)/(1-5%)/(1-10%)/(1-3%)=7.86$	USD/SET

貨號 B：40 呎整櫃方式報價

題目	本測驗項目請依下列核算方式計算，作答時僅填入答案即可	單位
6. 每箱才數	$12*15*20/1728=2.08$	才(CFT)
7. 每箱 CBM 數	$2.08/35.315=0.059$	CBM
8. 40 呎櫃報價數量	$50/0.059=進位取整數 848 箱*12=10176$	PC
9. 每 PC 運費	$4500/10176=0.44$	USD/PC
10. CIF 報價	$(240/33.5+0.44)/(1-1.1*0.13%)/(1-5%)/(1-10%)=8.91$	USD/PC