

[illegible]

修訂日期：96 年 06 月 27 日

伍、 國貿業務丙級技術士技能檢定術科測試試題

試題編號：950301

一、 基礎貿易英文(本題語群選項不可重覆，共 10 小題，每小題 2 分，合計 20 分)

喜悅貿易有限公司係一家出口貿易公司，專門經營自行車出口，今頃接到荷蘭客戶來函洽詢該產品。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，完成詢價信之內容。

答案代號	答 案 語 群
A	least
B	following
C	price list
D	supplier
E	reply
F	Import Manager
G	buyer
H	purchase order
I	The World Trade Organization
J	terms
K	Export Manager
L	contract
M	supply
N	latest
O	The World Traders Directory
P	items
Q	Incoterms
R	contact
S	mentioned
T	demand

NIEUWERTH ELEKTRONICA

Wolvenburg 11, 2994 Dk

Barendrecht

Netherlands

June 20, 2007

Happy Trading Co., Ltd.
No.100 Tai Road, Taipei,
Taiwan

Attn: ①

Dear Sirs,

Your name and address had been listed in “ ② ” which we got from Taiwan External Trade Development Council.

We are looking for a ③ of Bicycles who can ④ us with at ⑤ 3,000 pcs. every month.

If you are able to supply us the above ⑥ products, please kindly ⑦ us and send us your catalogue along with the ⑧ . Besides, we would like to know your ⑨ and conditions.

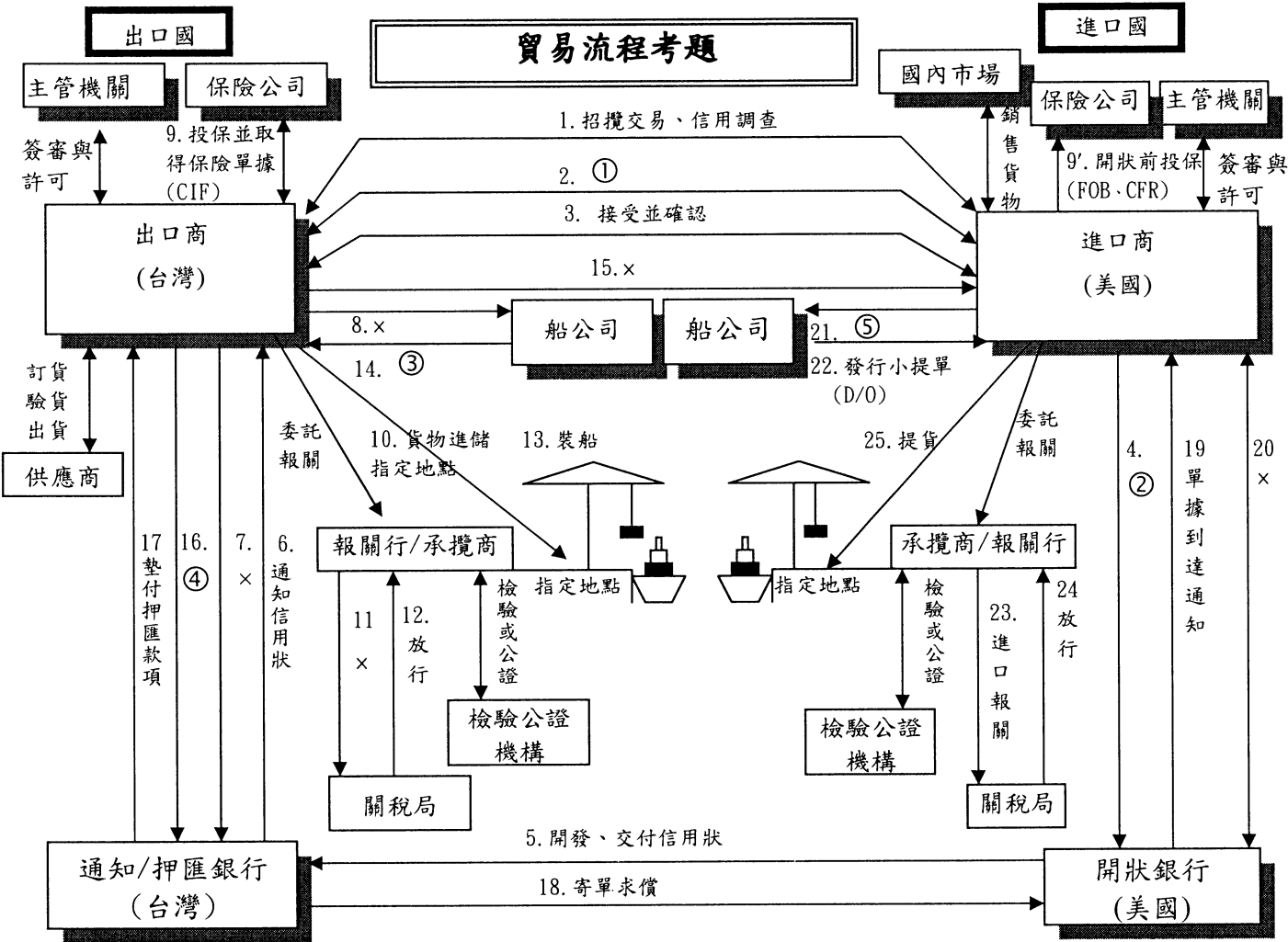
Thank you in advance. We are looking forward to your ⑩ soon.

Sincerely yours,
Nieuwerth Elektronica

John King
John King
Purchasing Manager

二、 貿易流程(本題共 5 小題，每小題 2 分，合計 10 分)

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)



三、 商業信用狀分析(本題為單選題，共 10 小題，每小題 2 分，合計 20 分)

請依所附 L/C NO.F6AAAK2/0495/1 之內容，回答答案紙所列問題,並將正確答案填入。

MT 700 ISSUE OF A DOCUMENTARY CREDIT

BANK OF TAIWAN, KAOHSIUNG BRANCH

.....
ING BANK N.V.

AMSTERDAM

:27 : SEQUENCE OF TOTAL

1/1

:40A :FORM OF DOCUMENTARY CREDIT

IRREVOCABLE

:20 :DOCUMENTARY CREDIT NUMBER

F6AAAK2/0495/1

:31C :DATE OF ISSUE

060907

:31D :DATE AND PLACE OF EXPIRY

061207 IN NETHERLANDS

:50 :APPLICANT

XYZ STEEL CORP.

KAOHSIUNG, TAIWAN. R.O.C.

:59 :BENEFICIARY

ABC CO., LTD.

25 GORDON STREET

AB LOSSER

NETHERLANDS

:32B :CURRENCY CODE, AMOUNT

EUR6,704.00

:41D :AVAILABLE WITH...BY...

ANY BANK

BY NEGOTIATION

:42C :DRAFTS AT...

AT SIGHT FOR 100 PCT OF INVOICE VALUE

:42D :DRAWEE

BANK OF TAIWAN, KAOHSIUNG BRANCH

:43P :PARTIAL SHIPMENT

ALLOWED

:43T :TRANSHIPMENT

NOT ALLOWED

:44A :LOADING ON BOARD/DISPATCH/TAKING IN CHARGE AT/FROM...

DUTCH HARBOUR SEAPORT

:44B FOR TRANSPORTATION TO...
KAOHSIUNG

:44C :LATEST DATE OF SHIPMENT
061120

:45A :SHIPMENT OF (GOODS)
BUTTERFLY VALVE
TRADE TERM: FOB DUTCH HARBOUR SEAPORT

:46A :DOCUMENTS REQUIRED

1. MANUALLY SIGNED COMMERCIAL INVOICE IN 4 COPIES
2. FULL SET OF CLEAN "ON BOARD" OCEAN BILLS OF LADING MARKED
"FREIGHT COLLECT" MADE OUT TO ORDER OF BANK OF TAIWAN
NOTIFY APPLICANT
3. SIGNED PACKING LIST IN 2 COPIES.
4. INSPECTION CERTIFICATE IN 2 COPIES ISSUED BY
MAKER/BENEFICIARY.

:47A :ADDITIONAL CONDITIONS

1. B/L INDICATING ON-BOARD DATE WITHIN 50 DAYS AFTER THE LATEST
SHIPMENT DATE SPECIFIED IN THIS CREDIT IS ACCEPTABLE.
2. IN CASE OF DISCREPANCIES NOTED IN DOCUMENTS PRESENTED FOR
NEGOTIATION UNDER THIS L/C, A HANDLING CHARGES OF EUR75
SHALL BE DEDUCTED.

:71B :CHARGES
ALL BANKING CHARGES OUTSIDE OF OPENING COUNTRY INCLUDING
REIM. CHG, ARE FOR BENEFICIARY'S ACCOUNT

:48 :PERIOD FOR PRESENTATION
DOCUMENT(S) MUST BE PRESENTED FOR NEGOTIATION WITHIN 17 DAYS
AFTER THE DATE OF SHIPMENT BUT NOT LATER THAN THE VALIDITY OF
THIS CREDIT

:49 : CONFIRMATION INSTRUCTIONS
WITHOUT

:72 :BANK TO BANK INFORMATION

1. KINDLY ACKNOWLEDGE RECEIPT
2. PLS DELIVER THE ORIGINAL CREDIT INSTRUMENT TO THE BENEFICIARY
ONLY UPON RECEIPT BY YOU OF YOUR ADVISING CHARGES AND
COMMISSION

四、 貿易單據製作（本題共 15 小題，每小題 2 分，合計 30 分）

請依日本 SUMITOMO BANK 開來之信用狀摘要及工廠出貨明細表，填製(一)Bill of Exchange (二)Invoice (三) Shipping Order 等單據內容，並請依照題號①、②、③...欄位依序填製。

Form of Doc. Credit	*40	A	: IRREVOCABLE TRANSFERABLE
Doc. Credit Number	*20	:	SU7261
Date of Issue	31	C	: 070706
Expiry	*31	D	: DATE 070805 PLACE AT THE NEGOTIATING BANK
Applicant	*50	:	XYZ TRADING CO., LTD. P.O. BOX 123, TOKYO, JAPAN
Beneficiary	*59	:	ABC TRADING CO., LTD. P.O. BOX 789, TAIPEI, TAIWAN R.O.C.
Amount	*32	B	: CURRENCY USD AMOUNT 12,375.00
Available with/by	*41	D	: ANY BANK BY NEGOTIATION
Drafts at . . .	42	C	: 90 DAYS SIGHT
Drawee	42	A	: SUMITOMO BANK, LTD.
Partial shipments	43	P	: PROHIBITED
Transshipment	43	T	: ALLOWED
Loading in Charge	44	A	: KEELUNG
For Transport to . .	44	B	: TOKYO, JAPAN
Latest Date of Ship	44	C	: 070731
Descript. of Goods	45	A	: AT-4302 LAMP 4,500 PCS DETAILS AS PER PURCHASE ORDER NO. J-69 DATED JUNE 25, 2007 , CFR TOKYO
Documents required	46	A	: +COMMERCIAL INVOICE IN 3 COPIES +FULL SET CLEAN ON BOARD OCEAN BILLS OF LADING MARKED FREIGHT PREPAID MADE OUT TO ORDER OF SUMITOMO BANK LTD., TOKYO, JAPAN NOTIFY APPLICANT +PACKING LIST IN 2 COPIES
Additional Cond.	47	A	: ALL DOCUMENTATION MUST RECORD PURCHASE ORDER NUMBER AND LETTER OF CREDIT NUMBER.
Details of Charges	71	B	: ALL BANKING CHARGES AND COMMISSIONS INCLUDING REIMBURSEMENT COMM. OUTSIDE JAPAN ARE FOR A/C OF BENEFICIARY.
Presentation Period	48	:	: DOCUMENTS TO BE PRESENTED WITHIN FIVE DAYS AFTER THE DATE OF SHIPMENT BUT WITHIN THE VALIDITY OF THE CREDIT.

工廠出貨明細表

貨號	AT-4302
包裝方式	15 PCS/CTN
包裝尺寸	55×42×38 (cm)
每箱重量	N.W. 37.5KG ; G.W. 40KG
出貨數量	4500 PCS

BILL OF EXCHANGE

NO. 123

FOR USD12,375.00

TAIPEI, TAIWAN 31-JUL-07

AT ① SIGHT OF THIS FIRST BILL OF EXCHANGE (SECOND UNPAID) PAY TO
THE ORDER OF CATHAY UNITED BANK

THE SUM OF ②

DRAWN UNDER CREDIT NO. SU7261 DATE ③

ISSUED BY SUMITOMO BANK, LTD.

TO

④

ABC TRADING CO., LTD.

X XX

INVOICE

BUYER'S NAME & ADDRESS: XYZ TRADING CO., LTD. P.O. BOX 123, TOKYO, JAPAN		INVOICE DATE: 31-JUL-07		
		INVOICE NUMBER: TA706		
		L/C NO. : SU7261		
		CONTRACT NO. : ⑤		
PORT OF DEPARTURE & DESTINATION: FROM: KEELUNG, TAIWAN TO: TOKYO, JAPAN		MARKS & NOS: ⑥		
TERMS OF DELIVERY & PAYMENT: ⑦		TOTAL PACKAGES: ⑧		
ITEM	DESCRIPTION OF GOODS & SPECIFICATION BRAND/C.C.C.CODE	QUANTITY/UNIT	UNIT PRICE	AMOUNT
1	LAMP AT-4302	4,500 PCS vvvvvvvvvv	USD2.75/PC.	USD 12,375.00 vvvvvvvvvvvv
SAY TOTAL U.S. DOLLARS XXX		ONLY.		
		ABC TRADING CO., LTD. XXX		

Particulars furnished by the Merchant.

Contract										S/O NO.														
Shipper																								
ABC TRADING CO., LTD.																								
P.O. BOX 789, TAIPEI, TAIWAN R.O.C.																								
統一編號：										發票抬頭：														
Consignee																								
⑩																								
Notify Party																								
⑪																								
Pre-carriage by										Place of Receipt														
KEELUNG																								
Ocean Vessel					Voy. No.					Port of Loading														
XIAOYUE										V.18					KEELUNG									
Port of Discharge.										Place of Delivery														
⑫										XXX														
Final Destination (for the Merchant's reference only)																								
Container No. Seal No.:					No. of Containers or Packages.					Kind of Packages; Description of Goods					Gross Weight					Measurement				
Marks and Numbers.																								
XXX					XXX					LAMP AT-4302					⑬					⑭CBM				
TOTAL NUMBER OF CONTAINERS OR PACKAGES (IN WORDS)										⑮														
K LINE (TAIWAN) LTD.																								
AS AGENT FOR THE CARRIER																								

五、出口價格核算（本題共 10 小題，每小題 2 分，合計 20 分）

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	10 PCS /箱 (CTN)	20 DOZS/箱 (CTN)
包裝尺寸	45×40×30(cm)	10"×12"×15" (inch)
採購成本	NTD350/PC	NTD280/ DOZ

運費資料：

運費	併櫃(CFS)	20 呎整櫃
	USD 80	USD 1,500
最低裝運量	1 CBM	25 CBM

其他報價資料：

匯率：1USD= TWD 33.5	利潤率：10%
保險費率： 1.25%	業務費率：3.5%

注意事項

1. 每小題 2 分共計 20 分；計算過程不需列出，直接填入數字答案。
2. 核算要求：計算最後結果無法整除者，**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**。計算過程中不四捨五入直接連算(以公告範例為準)。
3. 費率計算方式：以所求報價條件本身為利潤、業務費及佣金計算基礎，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	答 案	單 位
1. 每箱 CBM 數		CBM
2. 每 PC 運費		USD/PC
3. FOBC3 報價		USD/PC
4. CFR 報價		USD/PC
5. CIFIC8 報價		USD/PC

貨號 B：20 呎整櫃方式報價

題 目	答 案	單 位
6.每箱才數		才(CFT)
7.每箱 CBM 數		CBM
8.20 呎櫃報價箱數		CTNS
9.每 DOZ 運費		USD/DOZ
10.CIF 報價		USD/DOZ

陸、 國貿業務丙級技術士技能檢定術科測試答案紙

試題編號：950301

一、 基礎貿易英文(本題語群選項不可重覆，共 10 小題，每小題 2 分，合計 20 分)

①	②	③	④	⑤
⑥	⑦	⑧	⑨	⑩

二、 貿易流程(本題共 5 小題，每小題 2 分，合計 10 分)

題 號	答 案
①	
②	
③	
④	
⑤	

三、 商業信用狀分析(本題為單選題，共 10 小題，每小題 2 分，合計 20 分)

1. 信用狀之類型①即期、不可撤銷、不可轉讓②遠期、不可撤銷、不可轉讓③即期、可轉讓、不可撤銷④遠期、不可轉讓。
2. 信用狀之有效期限為①2006 年 9 月 7 日②2006 年 12 月 7 日③2007 年 6 月 12 日④2007 年 9 月 6 日。
3. 貿易條件 ①CIF KAOHSIUNG HARBOUR SEAPORT ②CIF DUTCH HARBOUR SEAPORT ③FOB KAOHSIUNG HARBOUR SEAPORT ④FOB DUTCH HARBOUR SEAPORT。
4. 押匯瑕疵單據處理費用①USD75 ②USD6,704 ③EUR75 ④EUR6,704。
5. 所有開狀地以外的銀行費用均由誰負擔？①XYZ STEEL CORP. ②ABC CO., LTD. ③ING BANK ④BANK OF TAIWAN。
6. 裝運相關規定①可分批、可轉運 ②可分批、不可轉運 ③不可分批、可轉運④不可分批、不可轉運。
7. 押匯單據提示最後期限①2006 年 12 月 7 日②2007 年 9 月 6 日③裝運後 21 天內但不得超過信用狀有效期限 ④裝運後 17 天內但不得超過信用狀有效期限。
8. 信用狀之限押與保兌規定為①限押、保兌②限押、不保兌③不限押、保兌④不限押、不保兌。
9. 匯票付款人①XYZ STEEL CORP. ②ABC CO., LTD. ③ING BANK N.V. ④ BANK OF TAIWAN。
- 10.信用狀規定應檢具下列哪些單據辦理押匯？a.已簽名商業發票 b.已簽名商業本票 c.海運貨單 d.海運提單 e.裝箱單 f.小提單 g.檢驗證明書 ①acfh ②bdeg ③adeg ④bceh。

1.	2.	3.	4.	5.
6.	7.	8.	9.	10.

四、貿易單據製作（本題共 15 小題，每小題 2 分，合計 30 分）

題號	答 案
①	
②	
③	
④	
⑤	
⑥	
⑦	
⑧	
⑨	請勾選： ☐ CY/CY ☐ CFS/CY ☐ CY/CFS ☐ CFS/CFS
⑩	
⑪	
⑫	
⑬	
⑭	
⑮	

五、出口價格核算（本題共 10 小題，每小題 2 分，合計 20 分）

貨號 A：併櫃方式報價

題 目	答 案(運算過程請勿填入)	單 位
1. 每箱 CBM 數		CBM
2. 每 PC 運費		USD/PC
3. FOBC3 報價		USD/PC
4. CFR 報價		USD/PC
5. CIFC8 報價		USD/PC

貨號 B：20 呎整櫃方式報價

題 目	答 案(運算過程請勿填入)	單 位
6.每箱才數		才(CFT)
7.每箱 CBM 數		CBM
8.20 呎櫃報價箱數		CTNS
9.每 DOZ 運費		USD/DOZ
10.CIF 報價		USD/DOZ