

# 第三屆貿易經營師認證考試

## 「國際貿易英文」測驗試題本

※請先確認您的准考證、答案卷與座位標籤是否一致無誤。  
請於作答前詳讀並遵守下列注意事項！

### - 作答注意事項 -

考試時間：

- \* 測驗時間自 13：00 到 15：00，共 120 分鐘。

題型題數：

- \* 共計四大題，總分合計為 100 分。
- \* 採雙面印刷，共 4 頁。

注意事項：

- \* 應考人須持測驗准考證及貼有照片之身分證件入場應試。未攜帶測驗准考證者，應攜照片乙張先至試務中心申請補發。未攜帶身分證件者，須於測驗完畢後至試務中心辦理身分確認。
- \* 限用黑色或藍色原子筆或鋼筆作答，作答請書寫端正整潔以利評分，並請勿在答案卷上作任何與答題無關之註記，違者本科不予計分。
- \* 非應試用品尤其是英文電子辭典一律置於教室前後方地板上；行動電話必須關閉電源並去除鬧鈴或去除電池後亦置於教室前後方地板上。電話鈴或鬧鈴響者扣本科五分，電話震動者扣本科二分。
- \* 考試開始三十分鐘內不得離場，違者本科不予計分。
- \* 本試題不得以任何理由攜帶出場，違者本科不予計分。
- \* 本科測驗一經離場，概不得以任何理由再進入試場。不得在試場附近逗留、高聲喧譁或宣讀答案，違者本科不予計分。

祝考試順利

# 國際貿易英文試題

共四大題，總分計 100 分，請依序作答。

## Question One (25%)

The seller made the following offer to the buyer:

To: USA Gift Shop Co.

Date: August 31, 2009

Attn: Mr. Walter Smith

Our Ref.: 090831-1

### Quotation

Thank you for your e-mail dated August 30, 2009 expressing interest in our magnetic bracelet.

As requested, we are glad to quote you our best terms and conditions as stated below:

Item No. : BV-01 Magnetic Bracelet

FOB Keelung Price: US\$30/set

Minimum Order Quantity: 2,000 sets

Packing: One set in an inner box and 20 boxes in an export carton

Shipment: Within 25 days after receiving the order confirmation and down payment

Payment: 50 % upon order confirmation and the other 50 % before shipment, both by T/T

Validity: 30 days from the date quoted

We look forward to receiving your order soon.

Best regards,

Billy Yang / Export Manager

Taiwan Ornament Export Company

## Questions

- 1-1. The buyer also received a quotation from another supplier, who offered the unit price at US\$20 FOB Keelung for the same product. Write an e-mail to persuade the seller to accept the order according to a counter-offer at US\$20 FOB Keelung on behalf of the buyer. (5%)
- 1-2. Write an e-mail to the buyer on behalf of the seller to accept this order according to the counter-offer although the price is right at the cost without any profit. (5%)
- 1-3. Write an e-mail to the buyer on behalf of the seller telling him that the US\$20 counter-offer is under the cost and re-offering him the best price concession that he can make. (5%)
- 1-4. After confirming the order, the seller found the buyer's US\$20 counter-offer to be for a piece but his offer of US\$30 to be for a set of two pieces. Write an e-mail to the buyer on behalf of the seller to revise the price back to the original offer. (10%)

## Reference Answers

### 1-1 (5%)

Dear Billy,

Thank you for your quotation dated August 31, 2009 for the magnetic bracelet. We found that your price is too high compared with the offer of US\$20 FOB Keelung we received from another supplier. Considering your good cooperation with us, we would like to place the order with you should you accept the above counter offer.

Best regards,

Walter

### 1-2 (5%)

Dear Walter,

We are sorry you think our offer is too high. Reviewing has indicated that your counter offer of US\$20 is right at our cost leaving us no profit. However, to show our goodwill and support, we would make an exception in accepting your counter offer. Please confirm your order as soon as possible.

Best regards,

Billy

### 1-3 (5%)

Dear Walter,

We are sorry that you think our offer is too high. After checking, we have found that your counter offer of US\$20 is under our cost. However, to show our goodwill and support, we would make an exception in reducing the unit price to US\$25. This is our lowest price. We hope to receive your order soon.

Best regards,

Billy

### 1-4 (10%)

Dear Walter,

Thank you for sending us the competitor's quotation for reference. However, to our surprise, we found that his FOB price was US\$20 per piece. As you can see from our quotation, our FOB price is US\$30 per set of two pieces. So, our offer of US\$30/set (US\$15/pc) is actually much lower than that of the other supplier. As said before, US\$20/set is right at our cost leaving us no profit. Would you be kind enough to revise the unit price back to our original offer of US\$30/set or US\$15/pc.

Your acceptance of our offer would be highly appreciated. We are awaiting your reply.

Best regards,

Billy

## Question Two (25%)

The buyer places the following order with the seller:

|                                                                                                                                                          |                              |                                                                       |                   |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------------------------------------|-------------------|---------------------|
| <b>TO:</b> Yoyo Electronic Co., Ltd.<br>5F. No.20, Hsing-Yi Rd., Taipei, Taiwan                                                                          |                              | <b>P/O NO.</b> <u>GS-20098</u><br><b>DATE:</b> <u>August 30, 2009</u> |                   |                     |
| <b><u>PURCHASE ORDER</u></b>                                                                                                                             |                              |                                                                       |                   |                     |
| <b>Model No.</b>                                                                                                                                         | <b>Specification</b>         | <b>Quantity</b>                                                       | <b>Unit Price</b> | <b>Total Amount</b> |
| GS250                                                                                                                                                    | MP3 Player<br>Inspection Fee | 1,000 Units                                                           | <u>FOB Taiwan</u> |                     |
|                                                                                                                                                          |                              |                                                                       | US\$125/Unit      | US\$125,000         |
|                                                                                                                                                          |                              |                                                                       |                   | <u>US\$ 1,000</u>   |
|                                                                                                                                                          |                              |                                                                       | Total Amount:     | US\$126,000         |
| Total Amount: U.S. Dollars one hundred twenty six thousand only                                                                                          |                              |                                                                       |                   |                     |
| Payment : by irrevocable and confirmed L/C at sight                                                                                                      |                              |                                                                       |                   |                     |
| Shipment: before September 30, 2009                                                                                                                      |                              | Packing : by standard export packing                                  |                   |                     |
| <b>Other terms and conditions:</b>                                                                                                                       |                              |                                                                       |                   |                     |
| (1)Inspection is to be made by SGS Inspection company according to the drawing attached.                                                                 |                              |                                                                       |                   |                     |
| (2)Penalty: the seller must ship the goods on time and agrees to pay 0.05% of the total contract amount as daily penalty in case of a delay in shipment. |                              |                                                                       |                   |                     |
| <b>The Buyer:</b>                                                                                                                                        |                              | <b>The Seller:</b>                                                    |                   |                     |
| <b>Golden Star Corp. (Canada)</b>                                                                                                                        |                              | <b>Yoyo Electronic Co., Ltd.</b>                                      |                   |                     |
| <b><u>John Blood</u>/General Manager</b>                                                                                                                 |                              | <b><u>Daniel Lee</u> / Export Manager</b>                             |                   |                     |

**The following clauses are included in the Buyer's L/C No. ABC54321:**

43P: Partial Shipments : not allowed

46A: Documents Required:

+one copy of declaration issued by the beneficiary stating that no wood packing material is used in the whole shipment under this credit.

## Questions

2-1. Issue the declaration according to the above clause No.46A. (5%)

2-2. Due to the typhoon, the shipment has to be delayed for two weeks. Write a letter to ask the buyer to accept the late shipment without charging penalty. (10%)

2-3. The goods didn't pass the SGS inspection and need to be re-inspected. The buyer asks the seller to pay for the second inspection fee by reducing US\$1,000 from the L/C amount when negotiating the documents under the L/C with the bank.

(a) Is it advisable for the seller to follow the buyer's instruction if the L/C is not amended?

Why or why not? (5%)

(b) If the seller doesn't follow the buyer's instruction, what is the best solution? (5%)

## Reference Answers

### 2-1 (5%)

#### Declaration

Re: L/C No. ABC 54321

We hereby declare that no wood packing material is used in the whole shipment under this credit.

Very truly yours,

Yoyo Electronic Co. Ltd.

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### 2-2 (10%)

Dear John,

Regarding your P/O No. GS-20098, we are sorry to inform you that the shipment will be delayed for two weeks due to a serious damage in our factory caused by a strong typhoon that struck Taiwan last week. The recovery of our factory requires time. Since it is a force majeure, please kindly accept our late shipment without charging the delay penalty.

Best regards,

Daniel Lee

### 2-3 (5% each for total 10%)

- (a) No, it is not advisable for the seller to follow the buyer's instruction to reduce US\$1,000 from the L/C as the partial shipments are not allowed according to clause No. 43P of the L/C.
- (b) The best solution is either that the seller remits US\$1,000 to the buyer after shipment or that the buyer amends the L/C clause No. 43P to read "partial shipments allowed" ,

## Question Three (25%)

Case Background:

Your buyer complained that there is an overcharge on your invoice No. 123. After carefully investigating this complaint, you decide to refund him the amount of US\$1,000.00.

## Questions

- 3-1. Define 'debit note' and 'credit note'. (5%)
- 3-2. Issue a document (debit note or credit note) to make an adjustment for the overcharge. (10%)
- 3-3. Write a cover letter to respond to the complaint. (10%)

## Reference Answers

3-1. (5%)

- a. A debit note is a document that provides a debtor with information regarding an outstanding debt. A debit note is issued by the lender or creditor and serves as either notification of a debt that will be invoiced shortly or a reminder of a debt that was previously invoiced and is currently outstanding.
- b. A credit note is a document used to adjust or rectify errors made in a sales invoice which has already been processed and sent to a customer. If you have already sent an invoice to a customer but now need to provide a credit for that invoice, you would send him a credit note. You can think of a credit note as a 'negative invoice'. A credit note can also be issued for returned goods. After the sale, if the customer is not happy with the goods for various reasons, such as damage or defect, he may like to return the goods. This transaction then has to be reversed for accounting purposes, and a special type of document, called credit note, can be used.

3-2. (10%)

ABC LIGHTING CO., LTD.

13, Sec.1,Nanking East Road, Taipei, Taiwan 10015, R.O.C.

Tel:886-2-27131313

e-mail: xyzlight@ms23.ms2.hinet.net

Fax:886-2-17131318

Website:http://www.xyz.com.tw

CREDIT NOTE

To: Messrs. XYZ PLC.

Date: September 15, 2009

1011 Broadway

No. CR/091509-1

New York, N.Y. 10033

U.S.A.

DESCRIPTION

AMOUNT

Invoice No. 123. overcharge

The invoice should have read US\$11,000.00 and not USD12,000.00.

Total Refund: US\$1,000.00

US\$ 1,000.00

VVVVVVVVVVVVV

SAY TOTAL US DOLLARS ONE THOUSAND ONLY

ABC LIGHTING CO., LTD.

*Michael Chang*

Michael Chang

Sales Manager

3-3. (10%)

Dear Mr Clinton,

Thank you very much for informing us that we have overcharged US\$1,000 on invoice No. 123.

The negligence was due to a fault in one of our computers, which has now been corrected. Enclosed please find our credit note No. CR/091509-1 for US\$1,000, which is a refund for the overcharge on invoice No. 123.

In closing, we would like to say that this mistake was an exception and is unlikely to happen again.

Thank you for your understanding. We look forward to receiving your next order soon.

Sincerely yours,

Mark Lee



## Question Four (25%)

### Case 4A – a commercial invoice

|                                                             |                                                             |                                |                          |
|-------------------------------------------------------------|-------------------------------------------------------------|--------------------------------|--------------------------|
| <i>ReadyMade Industrial Co., Ltd.</i>                       |                                                             | <i>ReadyMade</i>               |                          |
| 10F, No. 112, Rueiguang Rd., Neihu District, Taipei, Taiwan |                                                             |                                |                          |
| TEL : 886-2-27932010                                        |                                                             |                                |                          |
| FAX : 886-2-27932011                                        |                                                             |                                |                          |
| <b>COMMERCIAL INVOICE</b>                                   |                                                             | <b>No. <u>980112</u></b>       |                          |
| Messrs                                                      | : <u>MODERN LINE SP. Z O.O.</u>                             | Date: <u>September 4, 2009</u> |                          |
|                                                             | <u>UL. WERNERA 62, 26-600 RADOM</u>                         |                                |                          |
| Vessel                                                      | : <u>OOCL HAMBURG V.31E30</u>                               | <u>Shipping Mark</u>           |                          |
| Sailed on                                                   | : <u>September 10, 2009</u>                                 | P/O No. ML-2009                |                          |
| Shipment                                                    | : from <u>HONG KONG</u> via <u>HAMBURG</u> to <u>WARSAW</u> | Warsaw                         |                          |
| Term                                                        | : <u>CIF WARSAW</u>                                         | C/N No.                        |                          |
| ETA                                                         | : <u>October 14, 2009</u>                                   | Made in China                  |                          |
| L/C No.                                                     | : B0310030156DX                                             |                                |                          |
| Item No. & Description                                      | Quantity                                                    | Unit Price                     | Amount                   |
|                                                             |                                                             | <u>CIF Warsaw</u>              |                          |
| Phoenix LCD monitor arm                                     |                                                             |                                |                          |
| #RM-2000-LA91                                               | 450sets                                                     | €38.25/set                     | €17,212.50               |
| #RM-2000-LA95                                               | 300sets                                                     | €45.10/set                     | €13,530.00               |
| TOTAL                                                       |                                                             |                                | €30,742.50<br>VVVVVVVVVV |

## Questions

4-1. Write the total order amount in words. (5%)

4-2. Write a letter to advise Modern Line Sp. z o.o. of shipment by sea, giving all the necessary shipping details. (5%)

### Case 4B

The seller has received the buyer's L/C No. B0310030156DX covering P/O No. ML-2009 and noticed the following errors in this L/C:

41D : Available with/by-name, address:

AVAILABLE WITH ISSUING BANK BY DEFERRED PAYMENT

46A : Documents required:

+ FULL SET CLEAN ON BOARD BILLS OF LADING ISSUED BY ORIENT STAR

TRANSPORT MADE OUT TO ORDER OF COMMERZBANK AG MARKED  
"FREIGHT COLLECT" AND NOTIFY APPLICANT WITH FULL ADDRESS.

## Questions

4-3. The seller asked the buyer to amend clause No. 41D to be "*available with any bank by negotiation.*" What are the differences between "*available with issuing bank by deferred payment*" and "*available with any bank by negotiation*"? (5%)

- 4-4. An amendment to L/C No. B0310030156DX may not be able to reach the seller before the expiry of the credit. Write a letter from the seller asking the buyer to confirm acceptance of the discrepancies which are bound to appear in the documents presented for negotiation. (10%)

## Reference Answers

### 4-1 (5%)

SAY TOTAL EUROS THIRTY THOUSAND SEVEN HUNDRED FORTY TWO AND 50% ONLY

### 4-2 (5%)

- Indicate P/O number, item number, quantity shipped, and L/C number.
- Advise the buyer of the shipping details:
  - name of vessel (OOCL HAMBURG) and voyage No. (V.31E30)
  - ETD in H.K. is Sep. 10<sup>th</sup> and ETA in Warsaw is Oct. 14<sup>th</sup>.
- Inform the buyer that the following documents will be presented for negotiation:
  - full set of B/L plus two non-negotiable copies
  - signed and stamped invoice in triplicate, Packing list in duplicate
  - GSP, Form-A Certificate of Origin and Insurance Certificate

### 4-3 (5%)

- **“available with issuing bank”** means use of the credit is restricted to the issuing bank, which does not authorize other banks to pay or accept drafts on its behalf under the credit.  
**“available with any bank”** means the exporter can use the L/C and present the documents for payment at any bank whatsoever.
- **“by deferred payment”** means the payment honoring under an L/C is to be made some time after the presentation of the documents without drafts.  
**“by negotiation”** allows the beneficiary to receive the payment by negotiating the sight (or usance) drafts and/or documents at a bank, normally located in his country, which is then entitled to claim reimbursement from the issuing bank.

### 4-4 (10%)

- Indicate the time of shipment is approaching but you cannot receive the L/C amendment before the expiry date.
- Point out the problems you would encounter in the following situation:
  - L/C states AVAILABLE WITH ISSUING BANK BY DEFERRED PAYMENT. It, however, needs to be amended to read AVAILABLE WITH ANY BANK BY NEGOTIATION.
  - L/C requires FULL SET CLEAN ON BOARD BILLS OF LADING ISSUED BY ORIENT STAR TRANSPORT, MADE OUT TO ORDER OF COMMERZBANK AG, MARKED “FREIGHT COLLECT” AND NOTIFY APPLICANT WITH FULL ADDRESS. It, however, needs to be amended to read FULL SET CLEAN ON BOARD BILLS OF LADING MADE OUT TO ORDER OF COMMERZBANK AG, MARKED “FREIGHT PREPAID” AND NOTIFY APPLICANT WITH FULL ADDRESS.
- Ask the buyer to confirm acceptance of the discrepancies so you may negotiate the documents and get the payment
- Apologize for the inconvenience caused and ask the seller’s immediate response