

# 108年公務人員特種考試外交領事人員及外交行政人員、民航人員、稅務人員及原住民族考試試題

考試別：稅務人員考試

等別：三等考試

類科組：各科別

科目：法學知識與英文（包括中華民國憲法、法學緒論、英文）

考試時間：1小時

座號：\_\_\_\_\_

※注意：(一)本試題為單一選擇題，請選出一個正確或最適當的答案，複選作答者，該題不予計分。

(二)本科目共 50 題，每題 2 分，須用 2B 鉛筆 在試卡上依題號清楚劃記，於本試題上作答者，不予計分。

(三)禁止使用電子計算器。

- 依司法院大法官解釋，關於緊急命令，下列敘述何者錯誤？  
(A)具有暫時替代法律、變更法律效力之功能  
(B)以不得再授權為補充規定即可逕予執行為原則  
(C)得明文規定，由執行機關就技術性、細節性事項訂定命令為補充規定  
(D)執行機關為執行緊急命令所訂定之補充規定，毋須送交立法院審查
- 依司法院大法官解釋，有關立法院之文件調閱權及調查權，下列敘述何者錯誤？  
(A)立法院行使調查權所得調查之對象或事項，並非毫無限制  
(B)立法院於必要時，得經院會決議，要求調查事項相關之政府人員陳述證言，但不得施以強制手段  
(C)立法院文件調閱權與監察院調查權之性質、功能及目的有別  
(D)立法院與受調閱文件之機關對於文件是否能調閱有所爭議時，得循協商途徑合理解決之
- 憲法第 167 條第 2 款規定國家對於僑居外國國民之教育事業成績優良者，予以獎勵或補助。僑民甲長期於非洲國家從事華語教育，成績優良，甲依上述規定請求國家補助。請問甲之請求，有無理由？  
(A)有理由；依憲法第 167 條第 2 款規定，甲有給付請求權  
(B)有理由；依憲法第 167 條第 2 款規定，國家有給付義務  
(C)無理由；國家應給予甲獎勵或補助，但甲不能指定一定要補助  
(D)無理由；甲不得僅依上述憲法規定請求國家補助
- 依司法院大法官解釋，人身自由限制程序是否符合憲法正當法律程序，應考量的因素不包括下列何者？  
(A)國家財政負擔 (B)有無替代程序 (C)案件涉及之事物領域 (D)所涉及基本權之種類
- 依司法院大法官解釋，關於名譽權與表意自由間之關係，下列敘述何者錯誤？  
(A)憲法保障人民之表意自由，除保障積極之表意自由外，亦保障消極之不表意自由  
(B)名譽權旨在維護個人主體性及人格之完整，受憲法第 22 條所保障  
(C)以判決命加害人登報道歉，因屬強制人民表達意見，故涉及憲法所保障消極不表意自由之限制  
(D)強制妨害名譽之加害人公開道歉，以回復受害人名譽的法律規定，不符合比例原則
- 依司法院大法官解釋，有關國民年金法之遺屬年金，下列敘述何者錯誤？  
(A)國民年金保險係國家為實現人民享有人性尊嚴之生活，為社會保險之一種  
(B)遺屬年金給付請求權屬社會保險給付請求權，應受憲法財產權之保障  
(C)遺屬年金之給付亦涉及被保險人遺屬受憲法第 15 條保障之生存權  
(D)立法者就遺屬年金給付請求權之限制，其目的須為追求正當公共利益，所採手段與目的之達成間須具有合理關聯
- 如人民聲請釋憲主張行政訴訟法上關於訴願前置主義之規定，係對於訴訟權之不必要限制，違憲。下列敘述何者正確？  
(A)訴願制度使行政機關得以自我審查，導致司法權無法審理行政機關決定之合法性，違反權力分立及制衡原則  
(B)行政訴訟是否採訴願前置主義，完全屬於立法者之形成自由，與訴訟權之保障無涉  
(C)訴願審查行政權決定之合法性及適當性，程序較法院審判程序嚴謹，符合訴訟權之意旨  
(D)訴願程序可減輕行政法院負擔，行政訴訟採行一定之訴願前置主義，未違反訴訟權保障之精神
- 下列何者，憲法並未明文規定須超越黨派？  
(A)法官 (B)考試委員 (C)審計長 (D)軍人
- 依司法院大法官解釋，下列何者不屬於個人資訊隱私權之保障範圍？  
(A)要求政府提供個人資料的電子檔 (B)要求政府更正錯誤之個人資料記載  
(C)拒絕對政府揭露個人資料 (D)要求政府刪除個人資料
- 依據司法院大法官解釋，下列何者與人格權密切相關，而應受到憲法第 22 條之保障？  
(A)子女獲知其血統來源之權利 (B)健康權  
(C)卷證資訊獲知權 (D)契約自由

- 11 司法院釋字第 748 號解釋認為「以性傾向作為分類標準所為之差別待遇，應適用較為嚴格之審查標準，以判斷其合憲性」，下列何者並非上述解釋適用較為嚴格審查標準之理由？  
(A) 婚姻自由是重要基本權 (B) 性傾向是難以改變之個人特徵  
(C) 婚姻具有繁衍後代與倫理秩序維護等功能 (D) 同性性傾向者久為政治上之弱勢者
- 12 依憲法及增修條文規定，應經行政院會議議決後，始得提出於立法院之事項，下列何者不屬之？  
(A) 預算案 (B) 大赦案 (C) 條約案 (D) 釋憲案
- 13 依憲法增修條文規定，有關立法委員之敘述，下列何者錯誤？  
(A) 總額為 113 人  
(B) 任期 4 年  
(C) 全國不分區立法委員依政黨名單投票選舉之，由獲得百分之五以上政黨選舉票之政黨依得票比率選出  
(D) 各政黨當選名單中，婦女不得低於三分之一
- 14 依憲法增修條文規定，關於覆議制度，下列敘述何者正確？  
(A) 立法院所為變更重要政策之決議，行政院不得提起覆議  
(B) 立法院決議通過之法律案，行政院如認有窒礙難行，應於該決議案送達行政院 10 日內，直接移請立法院覆議  
(C) 對於立法院不通過之預算案，行政院不得移請覆議  
(D) 行政院對法律案之移請覆議，必須針對法律案之全部，不得僅針對部分條文為之
- 15 依憲法增修條文規定，有關司法院大法官，下列敘述何者正確？  
(A) 現任資深法官、檢察官不得被提名為大法官  
(B) 司法院正、副院長均為大法官  
(C) 任期 8 年，連任以一次為限  
(D) 大法官有一定任期，與法官為終身職不同，因此並非憲法上之法官
- 16 依立法院職權行使法第 71 條之 1 之規定，在立法院立法程序中，議案交黨團協商逾多久無法達成共識者，由院會定期處理？  
(A) 一星期 (B) 二星期 (C) 三星期 (D) 一個月
- 17 關於普通法與特別法之敘述，下列何者錯誤？  
(A) 法律名稱使用「法」者，為普通法，使用「條例」者，為特別法  
(B) 同一事項普通法與特別法均有規定時，適用特別法  
(C) 同一事項特別法無規定時，應適用普通法以補充之  
(D) 刑法為普通法，貪污治罪條例為特別法
- 18 有關法律保留與授權明確性原則之敘述，下列何者錯誤？  
(A) 法律就限制人民權利之事項，雖得授權以命令為補充規定，惟授權之目的、範圍及內容，必須具體明確  
(B) 法律就屬於執行法律之細節性、技術性之事項，得授權主管機關以命令定之  
(C) 關於給付行政措施，既係給予人民福利，即無法律保留之適用  
(D) 涉及公共利益之重大事項，應有法律或法律授權之命令為依據之必要
- 19 道路交通管理處罰條例於 105 年 11 月 16 日修法增訂第 56 條之 1 有關未依規定開啟或關閉車門肇事責任規定，某甲於 105 年 10 月 16 日未依上述規定開啟車門而肇事，卻未被主管機關依上述規定處罰。此乃法律適用上何種原則之結果？  
(A) 比例原則 (B) 不溯及既往原則 (C) 授權明確性原則 (D) 一事不二罰原則
- 20 依司法院釋字第 746 號解釋意旨，關於稅捐稽徵法、遺產稅及贈與稅法規定，逾期繳納稅捐應加徵滯納金，以及就應納稅款及滯納金，自滯納期限翌日起加徵滯納利息之規定，下列敘述何者錯誤？  
(A) 逾期繳納稅捐應加徵滯納金，不違反憲法比例原則  
(B) 逾期繳納稅捐應加徵滯納金，未侵害人民受憲法保障之財產權  
(C) 就應納稅款部分加徵利息，與憲法財產權之保障尚無牴觸  
(D) 就滯納金部分加徵利息，不違反憲法比例原則
- 21 關於法律及命令之敘述，下列何者正確？  
(A) 命令之發布，皆須有法律之授權依據 (B) 命令牴觸法律時，未必無效  
(C) 命令之法位階可能高於法律 (D) 現行法對於命令及法律之名稱有明文規定
- 22 依民法之規定，關於旅遊契約之敘述，下列何者正確？  
(A) 旅遊契約為要物契約  
(B) 旅遊營業人不得變更旅遊內容，但有不得已事由者，不在此限  
(C) 旅遊未完成前，旅客得隨時終止契約，無須負賠償責任  
(D) 旅遊開始後，旅客得變更由第三人參加旅遊，旅遊營業人無正當理由不得拒絕
- 23 甲與乙為夫妻，育有一子 A，A 子 15 歲時，甲因外遇而離家未歸，乙若欲向甲請求分擔 A 子之扶養費用，其法律依據為何？  
(A) 父母對於未成年子女之扶養義務，不因結婚經撤銷或離婚而受影響  
(B) 家庭生活費用，由夫妻各依其經濟能力、家事勞動或其他情事分擔之  
(C) 返還不當得利  
(D) 無因管理之費用償還請求
- 24 下列何者並非占有輔助關係？  
(A) 消防人員管領消防車 (B) 銀行業務員對其經手之金錢  
(C) 證券公司營業員對其保管之股票 (D) 父母管理未成年子女所有之黃金

- 25 依消費者保護法所提之訴訟，消費者得主張之請求，下列敘述，何者正確？  
 (A)因企業經營者之故意所致之損害，消費者得請求損害額 10 倍以下之懲罰性賠償金  
 (B)因重大過失所致之損害，消費者得請求損害額 5 倍以下之懲罰性賠償金  
 (C)無論故意或過失，消費者均得請求 3 倍以下之懲罰性賠償金  
 (D)因企業經營者之過失所致之損害，消費者得請求損害額 1 倍以下之懲罰性賠償金
- 26 關於得易科罰金，下列敘述何者錯誤？  
 (A)須行為人所犯為最重本刑 5 年以下有期徒刑以下之刑之罪  
 (B)行為人須受 6 月以下有期徒刑或拘役之宣告  
 (C)易科罰金須能收矯正之效或能維持法秩序  
 (D)數罪併罰，數宣告刑均得易科罰金，而定應執行之刑逾 6 個月者，不得易科罰金
- 27 著作權人專有公開展示何種著作之權利？  
 (A)已發行之美術著作或攝影著作  
 (B)未發行之美術著作或攝影著作  
 (C)已發行之音樂著作與錄音著作  
 (D)未發行之戲劇、舞蹈著作
- 28 關於定型化契約之敘述，下列何者錯誤？  
 (A)所用之條款，應本平等互惠之原則  
 (B)有疑義時，應為有利於消費者之解釋  
 (C)條款違反誠信原則，對消費者顯失公平者，消費者得撤銷之  
 (D)條款牴觸個別磋商條款之約定者，其牴觸部分無效
- 29 有關保護令之核發及內容，下列何者正確？  
 (A)法官核發緊急保護令後，被害人不得聲請撤銷保護令  
 (B)法院必須經審理程序，才能核發暫時保護令或緊急保護令  
 (C)法院為保護被害人，得在通常保護令審理終結前，依職權先核發暫時保護令  
 (D)有關暫時保護令，法院得依聲請或依職權核發處遇之命令
- 30 依性別工作平等法第 20 條規定，有關家庭照顧假之家庭成員，不包含下列那些人？  
 (A)父母  
 (B)子女  
 (C)同居之同性伴侶  
 (D)未同居之兄弟姊妹
- 31 It was reported that several buildings \_\_\_\_\_ during the earthquake, and over 200 people were injured in this tragic event.  
 (A)intercepted  
 (B)collapsed  
 (C)preserved  
 (D)innovated
- 32 The \_\_\_\_\_ of the burning houses was difficult. Luckily, everyone got out safely eventually.  
 (A)penchant  
 (B)insinuation  
 (C)legislation  
 (D)evacuation
- 33 As \_\_\_\_\_ sports, such as surfing and sailing, begin to gain popularity, reports of shark encounters have also increased in recent years.  
 (A)aquatic  
 (B)aerobic  
 (C)Arabic  
 (D)alphabetic
- 34 The policy is to \_\_\_\_\_ certain types of chemical industry to particular areas to ensure better land use.  
 (A)construe  
 (B)confine  
 (C)consume  
 (D)convene
- 35 Being a \_\_\_\_\_ adventure lover, Sean Conway has always looked for more excitement and challenges.  
 (A)lifelong  
 (B)tentative  
 (C)responsible  
 (D)tenuous
- 36 Although having unlawfully resided in this country for most of his life, the man chose to \_\_\_\_\_ depart the place for his home country, much to the surprise of his local friends.  
 (A)vigorously  
 (B)violently  
 (C)viciously  
 (D)voluntarily
- 37 The United Nations has monitored Bangladesh during the process of \_\_\_\_\_ thousands of refugees back to their country of origin.  
 (A)ratifying  
 (B)reckoning  
 (C)rehabilitating  
 (D)repatriating

請依下文回答第 38 題至第 42 題：

Perhaps the major artistic innovation of the seventeenth century was a new reform of musical entertainment that had been 38 at the beginning of the Baroque period: opera. This consisted of a play in which the text was sung 39 spoken. Throughout the seventeenth century the taste for opera and operatic music 40 Europe, attracting aristocratic and middle-class listeners alike. Toward the end of the sixteenth century, a group of thinkers, poets, and musicians began to 41 strongly to the way in which the polyphonic style in vocal music reduced the text to incomprehensible nonsense. They looked back 42 to the time of the Greeks, when almost every word of Greek tragedy was both sung and accompanied by instruments, yet remained perfectly understandable to the spectators.

- 38 (A)formulated  
 (B)abandoned  
 (C)oppressed  
 (D)dismantled
- 39 (A)rather than  
 (B)not less than  
 (C)now and then  
 (D)more than
- 40 (A)repelled  
 (B)swept  
 (C)withstood  
 (D)averted
- 41 (A)declare  
 (B)adhere  
 (C)oblige  
 (D)object
- 42 (A)unrealistically  
 (B)nostalgically  
 (C)regrettably  
 (D)despondently

請依下文回答第 43 題至第 46 題：

The technology entrepreneur Elon Musk has recently urged the nation's governors to regulate artificial intelligence (A.I.) "before it's too late." Mr. Musk insists that artificial intelligence represent an "existential threat to humanity," an alarmist view that confuses A.I. science with science fiction. Nevertheless, even A.I. researchers like me recognize that there are valid concerns about its impact on weapons, jobs and privacy. It's natural to ask whether we should develop A.I. at all.

I believe the answer is yes. But shouldn't we take steps to at least slow down the progress on A.I., in the interest of caution? The problem is that if we do so, then other nations will overtake us. The A.I. horse has left the barn, and our best bet is to attempt to steer it. A.I. should not be weaponized, and any A.I. must have an impregnable "off switch." Beyond that, we should regulate the tangible impact of A.I. systems (for example, the safety of autonomous vehicles) rather than trying to define and rein in the amorphous and rapidly developing field of A.I. Here let me briefly present three rules for artificial intelligence system that, I believe, can serve as a basis for discussion about avoiding A.I. harm (see more explications in the following section): 1) An A.I. system must be subject to the full gamut of laws that apply to its human operator. 2) An A.I. system must clearly disclose that it is not human. 3) An A.I. system cannot retain or disclose confidential information without explicit approval from the source of that information.

The three A.I. rules are far from complete and are introduced here as a starting point for discussion. Whether or not you agree with Mr. Musk's view about A.I.'s rate of progress and its ultimate impact on humanity, it is clear that A.I. is coming. Society needs to get ready.

- 43 Which of the following actions violates the second rule proposed by the author in Paragraph 3?
- (A) A university's robot serving as a teaching assistant for an online course fooled students into thinking it was human.
  - (B) An A.I. engineer designed software to engage in cyberbullying.
  - (C) An autonomous car drove through red lights without causing any accidents.
  - (D) An A.I. Barbie recorded its dialogues with a child and kept them on the company's database.
- 44 According to Paragraph 1, which of the following statements about Elon Musk is NOT true?
- (A) Elon Musk believes that robots will pose major threats to mankind in the future.
  - (B) Elon Musk believes it's necessary to decelerate the development of A.I.
  - (C) Elon Musk is an A.I. scientist who refuses to take the alarmist view of A.I.
  - (D) Elon Musk is an innovative technology venture leader.
- 45 What is the main purpose of the article?
- (A) To explain why Elon Musk's view on A.I. development is important.
  - (B) To explain how A.I. development can benefit mankind.
  - (C) To present an alternative view of a scientist on A.I. development.
  - (D) To propose new rules about how data may be mined by A.I. systems.
- 46 What does "an impregnable off switch" (in Paragraph 2) most likely mean?
- (A) An unfailing device to halt an A.I. system when necessary.
  - (B) A fair mechanism to reign in the development of A.I.
  - (C) An inherent bug in the software that causes an A.I. system to malfunction.
  - (D) An autonomous airplane that can take off and land in bad weather.

請依下文回答第 47 題至第 50 題：

Japan has long been a pioneer in high-speed rail. It introduced bullet train, or Sinkansen, to the world in 1964 on the eve of the Tokyo Olympics. But other countries have caught up. France and Germany developed high-speed trains that matched the Japanese speeds. China has built a high-speed network that surpasses Japan's in its reach if not its speed.

Japan plans to begin construction of its first intercity maglev line next year, linking Tokyo with Nagoya and, eventually, Osaka. In tests, the Japanese maglev has reached speeds up to 580 kilometers an hour, the world record for a train.

When it comes to maglev, though, there is still question of credibility. With the Japanese maglev, levitation occurs about 145 kilometers an hour. That is when the wheels, shod with rubber tires, lift off the concrete guideway. Then the maglev train floats 10 centimeters about the U-shaped guideway, held aloft and propelled toward by superconducting magnets.

In Japan, many remain skeptical of the financial feasibility of the Tokyo-Osaka maglev line. The Tokyo-Nagoya portion is expected to be completed by 2027, with the Nagoya-Osaka stretch to follow in 2045. By that time the population of Japan will have declined to about 105 million from the current 127 million.

- 47 In what aspect is the Chinese high-speed network better than the Japanese one?
- (A) in its speed
  - (B) in its reach
  - (C) in its cost
  - (D) in its appearance
- 48 At what speed an hour does the proposed Japanese maglev train float above the guideway?
- (A) 580 kilometers
  - (B) 110 kilometers
  - (C) 145 kilometers
  - (D) 127 kilometers
- 49 Which of the following is closest in meaning to "levitation"?
- (A) sinking
  - (B) propelling
  - (C) speeding
  - (D) floating
- 50 According to the passage, why will the construction of Tokyo-Osaka maglev line not make business sense?
- (A) It takes too many years to complete the construction.
  - (B) The decline of population will reduce the demand for mass transportation.
  - (C) The construction cost will escalate in 2045.
  - (D) The line will stretch to the most populous region in Japan.