

107年公務人員特種考試關務人員、
身心障礙人員考試及107年國軍上校
以上軍官轉任公務人員考試試題

代號：10240

全三頁
第一頁

考試別：關務人員考試

等別：三等考試

類科：關稅會計

科目：審計學

考試時間：2小時

座號：_____

※注意：(一)可以使用電子計算器。

(二)不必抄題，作答時請將試題題號及答案依照順序寫在試卷上，於本試題上作答者，不予計分。

(三)本科目得以本國文字或英文作答。

歐盟是個關稅同盟，有 28 個會員國加入。廠商若坐落於歐盟以外國家，銷售商品至歐盟會員國時，須支付關稅，而該等稅收的 80% 係用來支持歐盟的支出。

2016 年，英國激辯是否脫歐，後主張脫歐的一方在公投中險勝。目前，英國正準備進行脫歐談判，爭執的項目甚多，其中包含脫歐「分手費」，其數額可能達€600 億。

英國脫歐後，境管局(Border Force)須對所有進入英國的貨物進行邊境檢查。今(2018)年 3 月初，歐盟反舞弊局(European Anti-Fraud Office, 法文名 Office de Lutte Anti-Fraude, 簡稱 OLAF)宣稱歐盟擬處罰英國政府€19.8 億，理由是用此款來貼補歐盟損失的關稅收入。犯罪集團的中樞位於英國，而集團使用假發票及不實的報價從中國低價進口服飾及鞋類，於歐盟黑市販賣，交易數量之多，到氾濫的地步。歐盟 OLAF 表示，雖它已多次就該等案件警告英國海關官員，「其他會員國會採取行動」，但英國海關對進口之處理係失敗。法國國家情報和海關調查局(French National Directorate of Intelligence and Customs Investigation)的資深調查員 Bruno Collin 說：「我們提出追查貨物的要求，但我的英國同行沒有做出任何努力，英國政府對該領域的合作沒太大興趣，大多未回應。」OLAF 舉例，自中國進口的女性長褲，在英國的平均售價是€0.91/kg，但棉花的市價是€1.44/kg，而英國政府卻未能看見警訊。

歐盟 OLAF 調查人員表示，英國海關未有效查緝，在管理進口商品上出現疏失，放縱犯罪集團，讓這些犯罪集團持續茁壯，使法國、德國、西班牙，以及義大利等國從 2013 至 2016 年少收加值稅，估計使這些國家的國庫損失€32 億。

新聞報導(如後列附件)還說，記者詢問英國首相 Theresa May 的發言人，「英國是否會支付罰款？」發言人表示：

1. 我們尚未自歐洲委員會收到罰款通知；
2. OLAF 的調查報告，僅是估計數，而非罰款金額；
3. 我們不認同該等計算。目前，英國稅務海關總署(Her Majesty's Revenue and Customs, HMRC)正仔細檢視中；
4. 此議題與英國脫歐的談判是二回事。

HMRC 則表示：

1. 自己追查舞弊及違規事件的紀錄傑出；
2. 已考量 OLAF 的發現及建議。

不過，英國國會議員 Alistair Carmichael 卻有不同看法。Carmichael 屬自由民主黨(Liberal Democrat)，一向反對脫歐。此事一出，他主張，「OLAF 調查的結果顯示英國脫歐有許多問題。英國境管局未能盡責，使納稅人多付十幾億英鎊，可見脫歐是個魯莽的計畫，並非好事」。

2017 年 3 月 8 日 The Guardian 刊登的新聞全文如後列附件。

請回答下列問題：

(請接第二頁)

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- 一、績效 (performance) 有效率 (efficiency) 及效果 (effectiveness) 兩個層面。
 - (一)本則新聞談到：過去英國海關對進口之處理係失敗，指出上述查緝之成效不彰。試論查緝成效究指效率，還是指效果？(10分)
 - (二)會計師於查核財務報表是否依照一般公認會計原則編製時，應考量查核風險。試問查核風險與查核效果有何關聯？(15分)
- 二、OLAF 抱怨英國海關查緝不力時，責備他們未察覺警訊。該警訊之一是中國進口的女用長褲在英國的售價竟然低於棉花的市價，不過，英國稅務海關總署主張自己追查舞弊及違規事件的紀錄傑出。請用此例說明專業懷疑 (professional skepticism) 的意義，以及如何使用分析性程序 (analytical procedures) 落實專業懷疑。(25分)
- 三、雖然上述新聞著重關稅，但亦同時提及加值型營業稅 (Value Added Tax, VAT)。如台灣為歐盟的審計人員，會關心以上何者？作成本判斷時是否需作成假設？假設如何？理由何在？於進行查核時，應關心那些因素？(25分)
- 四、英國脫歐的「分手費」金額可能高達€600 億，如果「分手費」的金額可以減半，英國國會議員 Alistair Carmichael 的看法是否可能不同？其看法如果不同，是否影響英國政府審計人員評估該國政府的營運風險 (business risk)。(25分)

附件：2017年3月8日 The Guardian 的新聞

The British government faces a €2bn (£1.7bn) fine for negligence that allowed criminal gangs to flood European black markets with illegal Chinese goods, EU anti-fraud investigators have said. The European anti-fraud office (known as Olaf from its French name, Office de Lutte Anti-Fraude) has recommended the UK pay €1.98bn into the EU budget to compensate for lost customs duties, as a result of a failure by British customs officials to crack down on criminal gangs using fake invoices and making false claims about the value of clothes and shoes imported from China.

Olaf said the fraud was ongoing and pointed out the cost to national exchequers (國庫) was even greater. France, Germany, Spain and Italy are estimated to have lost a combined €3.2bn from 2013 to 2016 in VAT revenues, as a result of British failures in handling imports at its ports.

The €2bn fine and accusations of neglect could stir bad feeling between the UK and the continent as Britain prepares to embark on negotiations to leave the EU, where dispute has already broken out over an estimated €60bn Brexit bill. Relations between Britain and some member states, such as France and Italy, were already strained over trade. The British government has been in the vanguard (前鋒) of countries defending EU rules that allow artificially cheap (but legal) Chinese steel into European markets, hurting European jobs and companies.

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The EU's 28 member states belong to a customs union, where a common tariff is levied on imports from outside the bloc. About 80% of customs duties are used to fund the EU budget. Anti-fraud investigators said they had repeatedly warned British customs officials about the scale of the fraud. A spokesperson said: "Despite repeated efforts deployed by Olaf, and in contrast to the actions taken by several other member states to fight against these fraudsters, the fraud hub in the UK has continued to grow."

In one example given by the anti-fraud team, women's trousers imported from China were declared in the UK at an average price of €0.91 a kg, although market prices for cotton were €1.44 a kg, a disparity that failed to raise the alarm for the British. A senior French anti-fraud investigator said the UK had mostly not responded to requests to trace goods. Bruno Collin, at the French National Directorate of Intelligence and Customs Investigation, told Politico that his British counterparts had not made an effort. "UK authorities are not interested at all in co-operating in this field, probably because the phenomenon does not directly affect them."

Politicians opposed to Brexit said the findings raised more questions about the government's plans to quit the EU's customs union. "The UK border force is asleep at the wheel and it's going to cost the taxpayer billions," said Alistair Carmichael, a Liberal Democrat Member of Parliament. "This doesn't bode well for reckless plans to leave the customs union and set up border checks for all goods coming into UK." The decision about whether to fine the UK will be taken by the European Commission.

Asked whether the UK would pay a fine, Theresa May's official spokesman said: "We've not received a bill from the European Commission. This report is not a bill. It's an estimate. We don't recognise the figures. HMRC are looking at it now." The spokesman said the issue was entirely separate from Brexit negotiations. Her Majesty's Revenue and Customs said it had an "excellent record in tackling fraud and rule-breaking of all kinds" and was considering Olaf's findings and recommendations.