

代號：10250
10450
頁次：4-1

114年公務人員特種考試關務人員、身心障礙人員考試及
114年國軍上校以上軍官轉任公務人員考試試題

考試別：關務人員考試

等別：三等考試

類科：財稅行政、關稅法務（選試日文）

科目：外國文（日文兼試基礎英文）

考試時間：2 小時

座號：_____

※注意：禁止使用電子計算器。

甲、申論題部分：（70 分）

- (一)不必抄題，作答時請將試題題號及答案依照順序寫在申論試卷上，於本試題上作答者，不予計分。
- (二)請以藍、黑色鋼筆或原子筆在申論試卷上作答。
- (三)本科目得以本國文字或日文作答。

一、日譯中（每小題 15 分，共 30 分）

- (一)国の税金の使い道としてまず思いつくのは「社会保障」だろう。「社会保障」は「社会保険」、「社会福祉」、「公的扶助」、「保健医療・公衆衛生」からなり、国民の生活を支えるものである。また、軍により国を「防衛」すること、教育および科学の振興、道路などの整備といった「公共事業」にも国民から集めた税金が多く使われている。
- (二)税関の主な使命として、1.国の安全・国民の安心の実現、2.適正かつ公平な関税等の徴収、そして、3.貿易の円滑化があげられる。1は、たとえば銃、麻薬、偽物等の密輸を阻止することが含まれる。2の適正かつ公平な関税等の徴収が国税収入における重要な額を保障することにつながる。そして、国際物流におけるセキュリティを確保しながら、企業と協力したり IT 化を推進したりして、通関手続きを効率化するのは3に当たる。

二、中譯日（每小題 20 分，共 40 分）

- (一)即將面臨大學入學考試的林同學，由於喜歡數學精於數字，及希望將來從事確保收入穩定的工作，因此有人建議他就讀商管科系，學習一些會計、財稅相關的知識，由於是金錢往來的專業，法律的知識也是必要的，將來可以報考關務相關的公職。
- (二)日本對於希望赴日觀光、進行商務或探親等短期停留目的之臺灣居民實施免簽證措施，凡持有有效之臺灣護照（其上登載有身分證字號）者得以在日本境內停留 90 日以內，但若因長期工作等目的赴日者，仍須另行申辦相關簽證。

乙、測驗題部分：（30 分）

代號：5102

(一)本試題為單一選擇題，請選出一個正確或最適當答案。

(二)共 15 題，每題 2 分，須用 2B 鉛筆在試卡上依題號清楚劃記，於本試題或申論試卷上作答者，不予計分。

- 1 Sarah's parents chose to visit her grandmother this weekend, and she adjusted her schedule _____ to go with them together.
(A) absolutely (B) accordingly (C) accidentally (D) astonishingly
- 2 Calls to tax the rich are growing globally and will be even more _____ as this massive generational wealth transfer takes place.
(A) noticeable (B) legislative (C) anonymous (D) erroneous
- 3 In most countries, any individual or corporation that makes a charitable _____ receives a direct tax break against their income for the contributed amount.
(A) procession (B) donation (C) hierarchy (D) threshold
- 4 Despite heavy criticism for the proposed tax cuts, the politician _____, saying there would be benefits in the long run.
(A) tangled (B) hastened (C) fabricated (D) persisted
- 5 The scientists are on the _____ of discovering a cure – they're about to make an important discovery.
(A) verge (B) usher (C) behalf (D) graze

請依下文回答第 6 題至第 10 題

The three main components of personal finance are income, spending and savings. Income is the starting point of personal finance. It is the entire amount of cash inflow that one receives and can 6 to expenses, savings, investments, and protection. Income includes salaries, wages, dividends, and other sources of cash inflow. Spending is an outflow of cash and typically 7 the bulk of income goes. Spending is whatever an individual uses their income to buy, which includes rent, mortgage, groceries, hobbies, eating out, home furnishings, home repairs, travel, and entertainment. 8 manage spending is a critical aspect of personal finance. Individuals must ensure their spending is less than their income; otherwise, they won't have enough money to cover their expenses 9 will fall into debt. Debt can be devastating financially, particularly with the high interest rates credit cards charge. Savings are the income left over after spending. Everyone should aim to have savings to cover large expenses or emergencies. However, this means not using all one's income, which can be difficult. 10 the difficulty, everyone should strive to have at least a portion of savings to meet any fluctuations in income and spending—somewhere between three and twelve months of expenses.

- 6 (A) distribute (B) assimilate (C) scramble (D) withhold
- 7 (A) which (B) where (C) what (D) when
- 8 (A) Having been able to (B) Having been to (C) Being able to (D) Being had to
- 9 (A) may (B) that (C) as (D) or
- 10 (A) Notwithstanding (B) Throughout (C) Henceforth (D) Underneath

請依下文回答第 11 題至第 15 題

As the world's largest island, Greenland lies near Canada and is a self-governing territory dominated by the Danish government. Greenland with its remote location has attracted international interest because of its strategic position and natural resources. The island has a small population with a mix of Eskimo and Scandinavian heritage and most of them reside on the southwest coast. Over the past decades, there is a growing movement toward greater autonomy and self-determination, even though Danish is taught in schools and many Greenlanders belong to the Lutheran Church. Apparently, modernization results in urban migration and growing infrastructure, including schools, hospitals, and industries.

In the past, Greenland has experienced several waves of inhabitants. It started with Eskimo hunters around 2000 B.C. which was followed by Icelandic settlers in 982 A.D. These settlers established farming communities, but both climate change and Eskimo migrations caused them to become extinct by the 1400s. In the 1200s, Greenland's residents swore loyalty to the Norwegian king, and then this region became a Danish colony after Norway's final union with Denmark. During the World War II, when Denmark was occupied by Germany, the U.S. was permitted to build air bases in Greenland in order to protect North Atlantic trade routes. After the war, Denmark continued to maintain the U.S. military presence, further emphasizing Greenland's important role.

Overall, the economy in Greenland is influenced by fishing, particularly cod, in addition to sheep farming and mineral extraction. The region has drawn international interest in its abundant resources, such as rare earth minerals and potential oil reserves. On account of climate change, the melting Arctic ice increases Greenland's economic potential by opening new shipping routes and making previously distant resources more accessible. However, the harsh Arctic conditions still impact daily life, because most of the land is covered by a thick ice cap; therefore, only coastal areas are habitable for human beings. Wildlife, such as polar bears and reindeer, may thrive in the region's extreme environment before global warming gets worse.

Recently, Greenland has been caught in a clash of superpowers. In 2019, the U.S. President Donald Trump proposed purchasing Greenland, which highlighted its military significance and potential resources. Such a proposal underlined ongoing competition among global powers for more influence in the Arctic, while the Danish government firmly rejected the offer. In 2025, Trump took action again by proposing economic and political measures to strengthen American ties with Greenland. Trump's ambitious action has caused diplomatic tensions, as Denmark reaffirmed Greenland's sovereignty and simultaneously Greenlandic leaders continue to seek more autonomy. At the same time, other global players such as Russia and China are increasing their presence in the Arctic, further complicating the geopolitical landscape in Greenland.

- 11 Which of the following statements best summarizes the main idea of this passage?
- (A) Greenland is incredibly valuable because of its rich natural resources.
 - (B) Greenland's history, economy, and location make it globally important.
 - (C) The U.S. is working to take control of Greenland for expansion.
 - (D) The U.S. is planning to deal with the challenges Greenland is facing.
- 12 According to the article, which of the following is not included in Greenland's economic activities?
- (A) Growing crops on a large scale.
 - (B) Sheep and livestock farming.
 - (C) Mining of various minerals.
 - (D) Fishing with a focus on cod.
- 13 According to the passage, which historical event influenced Greenland's strategic position?
- (A) Icelandic people first established settlements in Greenland in 982 A.D.
 - (B) Greenland pledged allegiance to the Norwegian king in the 1200s.
 - (C) The U.S. was granted permission to build air bases in Greenland during World War II.
 - (D) Greenland lost settlements in the 1400s due to climate cooling and Eskimo migrations.
- 14 According to the passage, which factor contributes to Greenland's future economic development?
- (A) Greenland's economy is stable due to Danish support.
 - (B) Greenland's melting Arctic ice is creating new routes.
 - (C) Greenland's people are mainly Eskimos and Scandinavians.
 - (D) Greenland's population is concentrated on the southwest coast.
- 15 According to the passage, what was the reason U.S. President Trump proposed purchasing Greenland in 2019?
- (A) To support Greenland in becoming more independent.
 - (B) To preserve Greenland's environment and wildlife.
 - (C) Because Greenland has been dominated by the Danish government.
 - (D) Because Greenland has the strategic location and valuable resources.