考試科目例形於公司主人系所別例答注的情報等的考試時間2月18日(九)第一節

- 一、 為鼓勵電動車的購買,立法院於2015.12.30 三讀通過[貨物稅條例]之修正案,持續減免購買電動小客車所需繳納的貨物稅,但免徵金額以完稅價格新臺幣一百四十萬元計算之稅額為限,超過之部分還是需繳納25%的貨物稅.請問這項規定有無違反任何WTO涵蓋協定?(25%)
- 二、 來自日本核災及其周遭地區之食品,是否應允許進口以及進口的條件為何,於國內引發相當大的爭議,據報導,部分關心本議題之人士打算發起 [反核災食品全國公投]. 請問以全國公投的方式決定來自任一 WTO 會員之食品是否得進口此一手段,有無違反任何 WTO 涵蓋協定? (25%)
- 四、 假設我國前述之法規,政策,或實務違反了相關之 WTO 涵蓋協定,我 國可能面臨利益受損之 WTO 會員,於 WTO 下啟動爭端解決程序的風險,請 問依據 WTO 之相關規定,我國將面對應訴的時程與流程為何? 若敗訴時,可能面臨的挑戰為何? (25%)

五、 請試譯以下條文(10%)

- 1. It is recognized that, in the case of imports from a country which has a complete or substantially complete monopoly of its trade and where all domestic prices are fixed by the State, special difficulties may exist in determining price comparability for the purposes of paragraph 1, and in such cases importing contracting parties may find it necessary to take into account the possibility that a strict comparison with domestic prices in such a country may not always be appropriate.
- 2. If a contracting party coming within the scope of paragraph 4 (a) of this Article considers it desirable, in order to promote the establishment of a particular industry* with a view to raising the general standard of living of its people, to modify or withdraw a concession included in the appropriate Schedule annexed to this Agreement, it shall notify the CONTRACTING PARTIES to this effect and enter into negotiations with any contracting party with which such concession was initially negotiated, and with any other contracting party determined by the CONTRACTING PARTIES to have a substantial interest therein. If agreement is reached between such contracting parties concerned, they shall be free to modify or withdraw concessions under the appropriate Schedules to this Agreement in order to give effect to such agreement, including any compensatory adjustments involved.

一、作答於試題上者,不予計分。

二、試題請隨卷繳交。