

系級	法律學系碩士班 F 組(財稅法)	考試時間	100 分鐘
科目	法學英文	本科總分	100 分

※一律作答於答案卷上(題上作答不予計分)；並務必標明題號，依序作答。

I. Translation (Chinese to English) (30 points)

1. 實際損害
2. 遺產管理
3. 反托拉斯法
4. 公司組織章程
5. 信託受益人
6. 違反契約
7. 消費稅
8. 交易相對人
9. 所得稅免稅稅率
10. 增值稅

II. Translation (English to Chinese) (30 points)

1. account payable
2. frozen assets
3. cash dividend
4. claim for indemnification
5. collateral security
6. commercial goodwill
7. holding company
8. estoppel by contract
9. corporate liquidation
10. current market value

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III. Legal vocabulary test (30 points)

causa mortis	standard deduction
tax brackets	income tax assessment
force majeure	course of dealing
capital gains	community property
power of attorney	adjudication of bankruptcy
listed securities	amount in controversy

1. In business circles, _____ describes those uncontrollable events, such as war, labor stoppages, or extreme weather, that are not the fault of any party and that make it difficult or impossible to carry out normal business.
2. Executing a _____ document can permit an agent to act on your behalf in financial matters such as filing taxes, selling property, refinancing a mortgage and depositing or cashing checks.
3. Income is taxed on a graduated basis. The _____ represents the amount of income people can exclude from taxes before the tax rates begin to apply.
4. Holding assets such as stock or real estate that have appreciated significantly in value may represent a _____ tax liability when the time comes to sell those assets.
5. Tax code changes occur every year, including adjustments to income _____ which show the percentage you'll pay in taxes on each portion of your income.
6. If a debtor becomes insolvent and cannot repay its debts, its creditors or the debtor can apply to the court for the _____ against the debtor.

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7. _____ refers to the amount of money or value of a non-monetary remedy that a plaintiff seeks in a lawsuit.
8. A _____ gift is a gift that is transferred in anticipation of the donor's imminent death.
9. Everything acquired during a marriage is _____ unless a spouse can prove or the spouses agree that it is separate property.
10. The _____ between parties is a clearly recognizable pattern of previous conduct between parties to a business transaction.

IV. Translation (English to Chinese) (10 points)

1. Double Taxation Agreements are treaties between two or more jurisdictions to avoid double taxation. They allow the contracting jurisdictions to share their taxation rights in relation to income earned by their respective residents. They also allow prevention of tax evasion and ensure that taxpayers in both jurisdictions are treated equally.