

104 年公務人員特種考試稅務人員考試試題

考試別：稅務人員特考

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）

- (B) 1. 依現行憲法之規定，關於彈劾權之行使，下列敘述何者正確？
- (A)對於地方公務人員之彈劾案，須經監察委員一人以上之提議，九人以上之審查及決定，始得提出
 - (B)對於行政院院長之彈劾案，須經監察委員二人以上之提議，九人以上之審查及決定，始得提出
 - (C)對於副總統之彈劾案，須經監察委員二人以上之提議，九人以上之審查及決定，始得提出
 - (D)對於總統之彈劾案，須經全體監察委員四分之一以上之提議，全體監察委員過半數之審查及決議，始得提出
- (D) 2. 依大法官解釋，下列關於專門職業及技術人員之敘述，何者錯誤？
- (A)土地登記專業代理人(地政士)係屬專門職業，其執業資格應依法考選銓定之
 - (B)領有直轄市、縣(市)政府核發土地代書人(地政士)登記合格證明者，得請領土地登記專業代理人(地政士)證書
 - (C)記帳士係屬專門職業人員，其執業資格應依法考選之
 - (D)依記帳士法第 35 條領有記帳及報稅代理業務人登錄執業證明書者，得換領記帳士證書
- (C) 3. 司法院釋字第 530 號解釋提出「司法自主性」之概念，依其所述，下列何者不屬於其內容？
- (A)法官之獨立
 - (B)不侵害審判獨立之司法行政權
 - (C)司法預算獨立，立法院不得刪減
 - (D)不侵害審判獨立下司法院有規則制定權
- (C) 4. 下列何者有權認定政黨違憲而予以解散？
- (A)行政院
 - (B)內政部
 - (C)司法院大法官
 - (D)最高行政法院
- (B) 5. 依據司法院釋字第 539 解釋，有關法院庭長之遴選及任免等相關人事行政事項，以下列何者規定為宜？
- (A)憲法增修條文
 - (B)法律
 - (C)司法院自行發布之規則(行政命令)
 - (D)考試院所發布之規則(行政命令)
- (C) 6. 關於自民國 92 年 10 月 1 日起就任之大法官之待遇，下列敘述何者正確？
- (A)一律適用憲法第 81 條及有關法官終身職待遇之規定
 - (B)一律不適用憲法第 81 條及有關法官終身職待遇之規定
 - (C)除法官轉任者外，不適用憲法第 81 條及有關法官終身職待遇之規定
 - (D)除法官轉任者外，適用憲法第 81 條及有關法官終身職待遇之規定
- (C) 7. 下列立法院之組織或職務，何者非屬憲法所明定，而是由法律規定所設置？
- (A)委員會
 - (B)副院長
 - (C)秘書長
 - (D)院會
- (D) 8. 總統於立法院解散後發布緊急命令，如該緊急命令係於新任立法委員選舉投票日始發布者，立法院應如何處理？
- (A)由解散前立法委員集會追認之
 - (B)由解散前立法院院長追認之
 - (C)由新任立法委員於就職前臨時集會追認之
 - (D)由新任立法委員於就職後追認之
- (C) 9. 依據憲法增修條文第 4 條第 1 項規定，有關立法委員之敘述，下列何者正確？
- (A)總人數共 200 人
 - (B)任期 3 年

公職王歷屆試題 (104 稅務特考)

- (C)每縣市至少一人 (D)自由地區平地原住民及山地原住民各 5 人
- (A) 10. 依公職人員選舉罷免法規定，下列那一種候選人之年齡限制最低？
(A)立法委員候選人 (B)縣長候選人 (C)直轄市市長候選人 (D)鄉長候選人
- (D) 11. 我國憲法規定，限制人民基本權利應符合之要件，不包括下列何者？
(A)為增進公共利益 (B)為防止妨礙他人之自由
(C)應以法律為之 (D)限制之法律應經人民複決
- (A) 12. 下列何者不在憲法第 15 條工作權之保障範圍內？
(A)請求擔任公職 (B)職業選擇自由 (C)執行職業自由 (D)不從事職業之自由
- (D) 13. 下列何者非憲法本文直接規定之人民義務？
(A)納稅 (B)服兵役 (C)受國民教 (D)繳納健保費
- (C) 14. 我國憲法明文規定之農業基本國策為：
(A)保障農業之大規模經營
(B)規劃農業土地作為工商等多目的利用，促進農工業之均衡發展
(C)運用科學技術，興修水利，增進地力，並促成農業之工業化
(D)促進農業合作經營，確保農產品外銷為主之政策
- (C) 15. 自治條例，依地方制度法第 26 條第 1 項規定，於直轄市、縣(市)及鄉(鎮、市)分別有不同之名稱：下列何者非屬此類之名稱？
(A)法規 (B)規章 (C)規則 (D)規約
- (A) 16. 依法所設立之委員制行政機關，若其組成之委員均由立法院各政黨黨團推薦任命，全盤剝奪行政院院長之任命權，則不符合行政一體，可能抵觸和者憲法原則？
(A)權力分立原則 (B)平等原則 (C)比例原則 (D)法律優位原則
- (A) 17. 下列有關現行憲法與增修條文，行政院院長之任免，何者正確？
(A)由總統逕行任命，無須他人副署
(B)總統得予以免職，但免職命令應由行政院院長副署
(C)行政院院長之任命，由總統提名，並應經立法院同意
(D)行政院院長由立法院決議推舉之
- (C) 18. 依憲法增修條文規定，下列有關緊急命令之敘述，何者正確？
(A)由總統提出，經立法院議決後發布生效
(B)由行政院提出，經立法院議決後，由總統發布生效
(C)由總統提出，經行政院會議決議後，由總統發布，並於 10 日內提交立法院追認
(D)由立法院議決後提出，送請總統核可後發布
- (C) 19. 下列敘述，何者與物權行為無因性有關？
(A)物權行為效力，不以方式作為必要
(B)物權行為的效力，不因欠缺行為能力而受影響
(C)物權行為的效力，不因其債權行為無效、不成立或被撤銷，而受影響
(D)物權的取得，不以當事人意思表示為必要
- (B) 20. 民法關於法人董事之規定，下列敘述何者錯誤？
(A)董事就法人一切事物，對外代表法人
(B)法人之董事會亦為得享受權利負擔義務之權利主體
(C)法人之財產不能清償債務時，董事應即向法院聲請破產
(D)法人解散後，其財產之清算，原則上由董事為之
- (C) 21. 乙支付 100 萬元之典價於甲之土地取得典權，典期為 3 年，嗣後乙復將其原典權轉典於丙，下列敘述何者錯誤？
(A)乙轉典予丙之期限不得逾 3 年
(B)乙轉典予丙之典價不得逾 100 萬元
(C)如乙係以 80 萬元轉典予丙，而甲向乙為回贖之意思表示時，乙不於相當期間向丙回贖

公職王歷屆試題 (104 稅務特考)

並塗銷丙之登記者，甲應以原典價 100 萬元逕向丙回贖該土地

- (D)如甲之土地上尚有同屬甲之房屋，且併同設定典權予乙，則乙轉典時應將土地及房屋之典權併同處分
- (C) 22. 甲向乙借貸 100 萬元，由丙擔任普通保證人，下列敘述何者正確？
(A)甲屆期不清償時，乙可向丙請求替甲清償借貸，丙不得拒絕
(B)甲之住所有變更，致向甲請求清償發生困難時，乙即得請求丙代為清償
(C)甲被宣告破產時，乙即得請求丙代為清償
(D)丙向乙事先聲明拋棄先訴抗辯權時，則該保證契約無效
- (C) 23. 行為人對於構成犯罪之事實，預見其能發生，但確信其不發生的心理狀態，在刑法上被稱為：
(A)間接故意 (B)有認識故意 (C)有認識過失 (D)無認識過失
- (A) 24. 有關遞奪公權規定之敘述，下列何者錯誤？
(A)屬於主刑之一種
(B)宣告死刑或無期徒刑者，應宣告遞奪公權終身
(C)遞奪公權於裁判時宣告之
(D)遞奪公權之宣告，自裁判確定時發生效力
- (B) 25. 縣長候選人甲向乙求助競選費，答應於當選後將乙的農地違法改為建地，兩人達成協議，甲收取新臺幣 100 萬元，下列敘述何者錯誤？
(A)若甲未當選，甲即無法成立刑法上的準受賄罪
(B)若甲當選後反悔未履行承諾，仍成立刑法上的準受賄罪
(C)若甲當選後履行承諾，可適用違背職務受賄罪
(D)本案金援之競選經費，已屬刑法上之賄賂
- (B) 26. 非公關發行之 A 公司董事長甲執行業務時，從 B 公司處取得大訂單，甲於消息未曝光前向 A 公司不知情之股東乙、丙購人股票，訂單消息公開後隨之賣出股票，甲從中獲利 50 萬元。有關甲買賣股票之責任，下列敘述何者正確？
(A)甲違反注意義務，A 公司可經股東會決議對甲行使 50 萬元規人權
(B)甲違反忠實義務，A 公司可經股東會決議對甲行使 50 萬元規人權
(C)甲雖違反義務，但 A 公司未受有不利益或損害，甲無庸對 A 公司負責
(D)甲未違反任何義務，甲無庸對 A 公司負責
- (C) 27. 下列關於股份有限公司發行股票之敘述，何者錯誤？
(A)公司經董事會同意，得發行新股作為取得他公司之作價，員工與股東均無新股認購權
(B)公開發行公司經股東會特別決議，得無償發行限制員工權利新股
(C)員工與股東之新股認購權，得與原有股份分離而獨立轉讓
(D)連續 2 年虧損之公司，除有特殊情況，否則不得公開發行新股
- (A) 28. 依勞動基準法第 24 條之規定，雇主延長勞工工作時間者，延長工作時間在 2 小時以內者，其延長工作時間之工資計算方法為何？
(A)按平日每小時工資額加給三分之一以上 (B)按平日每小時工資額加給三分之二以上
(C)按平日每小時工資額加給二分之一以上 (D)按平日每小時工資額加倍發給之
- (D) 29. 依全民健康保險法第 51 條規定，有關不列入本保險給付範圍之項目，下列敘述何者錯誤？
(A)藥癮治療，美容外科手術、非外傷治療性齒列矯正、預防性手術、人工協助生殖技術、變性手術
(B)成藥、醫師藥師藥劑生指示藥品
(C)人體試驗
(D)緊急傷病經醫師診斷認為必要之輸血

- (C) 30. 甲受僱於乙公司擔任行政助理，得知公司有一薪資較高之外勤業務工作出缺，乃請求調到該部門，乙以女性不適合擔任該項業務之工作為由，加以拒絕，下列敘述何者正確？
 (A)女性員工工作勝任與否之判斷，應由乙決定
 (B)調任工作屬雇主之權利，不須考量員工之意願
 (C)女性員工與男性相同，擔任外勤並無不適任問題
 (D)女性基於安全疑慮，不應擔任外勤工作
- (C) 31. Jenny and her husband, Jason, a county employee, were rescued by a government loan modification program that kept their house out of _____.
 (A)foregronud (B)forecast (C)foreclosure (D)foreland
- (A) 32. Kathy used to participate in many _____ activities such as volleyball, baseball and tennis. But she doesn't do so anymore because of her job.
 (A)athletic (B)desperate (C)reluctant (D)academic
- (A) 33. The topic of public health has received _____ coverage as officials try to balance individual rights with communal safety.
 (A)considerable (B)considerate (C)compound (D)composed
- (C) 34. Seeing elderly people keep talking about their lives at the retirement home, Luke reminded himself not to speak _____ about his life experience when he became a senior citizen.
 (A)precisely (B)defiantly (C)loquaciously (D)concisely
- (A) 35. As the mayor's executive secretary, I am writing _____ the mayor to express his appreciation for your donation.
 (A)on behalf of (B)on and off (C)in need of (D)in light of

請依下文回答第 36 題至第 40 題

People have different types of worries about material goods, depending on their economic level. 36., most Americans desire a great number of material things : houses, furniture, computers, televisions, etc. They constantly want to acquire more things. The phrase "37." means that Americans seek to have as many material goods as their neighbors. Often, they feel dissatisfied if they don't have the latest models of products. On the other hand, people with 38. to spare may never think about buying the latest model of a car. They worry about 39. they can fulfill their basic needs, 40. food, water, and other basics is what they worry about the most. After they satisfy their basic needs, they may desire other matetial goods. Therefore, people of different economic levels have their own types of worries.

- (D) 36. (A)However (B)In contrast (C)Additionally (D)For example
- (B) 37. (A)Don't let the cat out of the bag (B)Keeping up with the Joneses
 (C)Don't cry over the split milk (D)To kick the bucket
- (A) 38. (A)less money (B)more money (C)fewer money (D)best money
- (C) 39. (A)hitherto (B)however (C)how (D)whereas
- (B) 40. (A)Acquired (B)Acquiring (C)Having acquired (D)Being acquired

Taking a snooze in mud may not sound very appealing to you. To a pig, however, a mud bath means coolness, comfort, and protection from bothersome insects. 41., a pig can't buy insect repellent or sunscreen the way you can.

A thick coating of mud protects the pig's sensitive skin from 42. and from the sun's burning rays. The mud also helps keep the animal cool. 43. very few sweat glands, pigs cannot cool off by sweating. On hot days, they may pant as dogs do. But stretching out in cool mud is an even better way of 44. the heat of a summer afternoon.

Some people think that pigs are dirty animals because of their habit of bathing in mud. 45., pigs are very clean animals. Their relative, wild hogs, seek out clean, fresh water for cooling off. And when barnyard pigs are given a choice, they prefer bathing in cool water to lying in the mud. Many farmers help their pigs beat the heat by giving them frequent showers.

- (A) 41. (A)After all (B)Therefore (C)At last (D)On the contrary
- (C) 42. (A)buzz (B)paint (C)bites (D)kites

- (C) 43. (A)Without (B)Within (C)With (D)While
 (D) 44. (A)developing (B)maintaining (C)exploiting (D)escaping
 (B) 45. (A)Actively (B)Actually (C)Uncontrollably (D)Unconditionally

請依下文回答第 46 題至第 50 題

The Sherpas were nomadic people who first settled in Khumbu, Nepal. They are regarded as elite mountaineers and experts in their local terrain. They were immeasurably valuable to early explorers of the Himalayan region, serving as guides at the extreme altitudes of the peaks and passes in the region, particularly for expeditions to climb Mount Everest. After Edmund Hillary and Sherpa Tenzing Norgay successfully reached the summit of Mount Everest in 1953, the term “Sherpa” became a term for a faithful assistant, a porter, or a guide, regardless of their ethnicity.

“Sherpa” originally meant “people of the east.” The first Sherpas are believed to have walked from the eastern slopes in the 16th century to reach the southern slopes of Mount Everest. In the remote village of the Khumbu valley, the Sherpas’ traditional home, they formed their own special culture. Following their religious faith, they never tried to climb until the steady stream of “high peak climbers” from the West made mountain climbing a profitable business. But the Sherpas pay a high price for their special skills. Sherpas account for more than one-third of the people who are killed on Mount Everest.

However, most of the 70,000 or so Sherpas in Nepal are not involved in mountain-climbing jobs. Some Sherpas still carry goods across the mountains for trade with people in Tibet. The sudden arrival of westerners has brought some of the comforts of modern life to the larger villages, so they might have telephone service and electricity. For the most part, the Sherpas have kept most of the traditional lifestyle. The arrival of Westerners has also made the Sherpas of Khumbu rich because the tourist economy produces more wealth. But is this better? The question from the principal of a school reflected considerable concern about this: “If the trekkers do not come, where are the jobs?”

- (C) 46. What is this passage mainly about?
 (A)The cultural impact of the Sherpas (B)The evolution of the Sherpas
 (C)The Sherpas as expert mountain climbers (D)The problems of mountain people
- (C) 47. According to the passage, which of the following is NOT true about the “Sherpa”?
 (A)People of the east (B)Faithful assistants (C)A seafarer (D)A faithful guide
- (B) 48. According to the passage, which of the following statements is NOT true?
 (A)Some Sherpas in Nepal are not working as porters.
 (B)Because of their faith, Sherpas never climb Mount Everest.
 (C)Sherpas are able to work well even at very high altitudes.
 (D)More than one-third of those who die climbing Mount Everest are Sherpas.
- (C) 49. According to the passage, which of the following is true about Edmund Hillary and Tenzing Norgay?
 (A)They crossed the mountains to trade with people in Tibet.
 (B)They brought telephone service to Sherpas.
 (C)They climbed to the summit of Mount Everest.
 (D)They first settled in Khumbu valley.
- (B) 50. The word “trekkers” in the last sentence most likely refers to _____.
 (A)people in Tibet (B)Western mountain-climbers
 (C)western businessmen (D)Sherpas working as guides