

2024年 AIBA 認定貿易アドバイザー試験サンプル問題（貿易英語）

第1問 次の英文を読み、問1から問10について、それぞれの指示に従って解答の番号を解答用紙に記入しなさい。

（配点20点）

The EU is moving forward with plans to impose customs duty on cheap goods in a shift that could hit imports from online retailers and harm a hoped-for London listing by the fast-fashion seller Shein.

The potential change comes amid growing (ア) disquiet among retailers based in mainland Europe, the UK and the US about rising competition from the Chinese-linked marketplaces Shein and Temu, which exploit a loophole that excludes low-value items from import duty.

In the EU, the threshold for the levy is €150 (£127) and in the UK it is £135, enabling retailers such as Shein to ship products directly from overseas to shoppers in those markets without paying any import duty. In the UK, items valued at £39 or less also do not attract import VAT.

Subsidized postage costs in China make it more cost-effective for businesses based there to send cheap goods by air.

A European Commission spokesperson said: “In May last year we (イ) put on the table customs reforms for a simple, smarter and safer customs union. What we have proposed now is there is no (ウ) any more for packages valued at below €150.”

The e-commerce proposal must first be discussed and accepted by the European parliament, which sits again later this month.

Last year, 2.3bn items below the duty-free €150 threshold were imported into the EU, according to a report in the Financial Times that highlighted the potential change.

John Stevenson, an analyst at Peel Hunt, said that the impact of a change in the rules on Shein “would be huge depending on the territory”.

Some countries imposed import duties of up to 30%, he said, and having to pay that would force Shein to either completely change its business model, put up prices or take a hit on profit.

“The whole model is based on not paying duty,” he said. “It would have a massive impact.”

Stevenson was quite skeptical that EU countries would be able to close the loophole in the short term, given the complexity and cost of checking billions of parcels.

However, he said (エ) the issue would be high on investors' list of concerns alongside potential ethical issues in its supply chain if Shein went ahead with launching a London listing, as is expected as early as this autumn.

Shein also faces increased competition from fellow social media-driven retailers including TikTok Shop and Temu, as well as the post-Covid return to the high street by shoppers, which has helped the likes of Primark.

Research from Earnest Analytics found that Shein shoppers in the US allocated 43% of their online discount spending to the brand last month compared with 66% a year ago, just before TikTok transactions began.

Shein's boss, Donald Tang, who is on a "fact-finding" mission in Europe, has said he is "pro-reform" of the import duty threshold. He told Politico: "We want to have fair competition around the world" and said the tax break was "not foundational to our success".

Shein said in a statement that it was "fully (オ) UK tax policies and pays applicable taxes including corporation tax, VAT and employment taxes".

"Shein's success comes from our ability to produce fashionable products for our customers. We keep prices affordable through our on-demand business model and flexible supply chain.

"This reduces inefficiency, takes out wastage of material, and lowers our unsold inventory. We pass this advantage to our customers, and this has driven our growth."

UK retailers have called on the government to examine the loophole amid rising competition from Shein and Temu.

On Tuesday, Simon Roberts, the boss of Sainsbury's and Argos, called on a new government to look at unfair taxes including business rates and import duty.

"I want to make sure that the loopholes that are currently in place are closed for some of the businesses that aren't paying tax in the right way, so it's a level playing field for everybody," he said.

Theo Paphitis, the owner of the UK retailers Ryman and Robert Dyas, and the Next boss, Simon Wolfson, have also called on the UK government to review the loophole.

(EU plan to impose import duty on cheap goods could dent Shein and Temu / Guardian, 3 July, 2024)

問1. 本文の内容および文法上、下線部(ア) disquiet を置き換える単語として 最も適切なもの を下記から一つ選びなさい。

- 1 agitate
- 2 uneasy
- 3 anxiety
- 4 comfort

問2. 本文の内容より、下表の中の①～⑧について、「払う（もしくは払うと推定される）」ものを正しく選んでいるのはどれか、適切なものを下記から一つ選びなさい。

	物品の価額：£130	物品の価額：£30
EUに輸出したときの輸入関税	①	⑤
英国に輸出したときの輸入関税	②	⑥
EUに輸出したときの輸入VAT	③	⑦
英国に輸出したときの輸入VAT	④	⑧

- 1 ③、⑦
- 2 ①、③、⑦
- 3 ①、③、④、⑦
- 4 ①、③、④、⑦、⑧

問3. 下線部（イ）put on the tableの意味として適切なものはどれか、下記から一つ選びなさい。

- 1 保留にした
- 2 最終決定した
- 3 却下した
- 4 議題にした

問4. 文章の前後関係から見て、空欄（ウ）に入る最も適切な語句を下記から一つ選びなさい。

- 1 exemption
- 2 duty
- 3 levy
- 4 indemnity

問5. 下線部 (エ) the issue が具体的に示すものはどのようなことか、最も近いものを下記から一つ選びなさい。

- 1 関税を払わなくても済む抜け道があること。
- 2 Shein がビジネスモデルを変更すること。
- 3 大量の物品を検査することが難しく費用もかかること。
- 4 Shein が上場すること。

問6. 文章の前後関係から見て、空欄 (オ) に入る最も適切な語句はどれか、下記から一つ選びなさい。

- 1 in search of
- 2 supported by
- 3 compliant with
- 4 fed up with

問7. 中国の業者が空輸を活用する理由として本文中に挙げられているのは次のどれか、最も適切なものを下記から一つ選びなさい。

- 1 商品の値段が安い
- 2 中国の航空料金が安い
- 3 郵送費用に補助金が付いている
- 4 商品の賞味期限が短い

問8. 本文の内容と一致するものを下記から一つ選びなさい。

- 1 昨年、23億ユーロの物品がEUに免税で輸入された。
- 2 関税のルールの変更はヨーロッパ議会の審議を経る必要がある。
- 3 EU諸国の中には、一律に30%の関税を課している国もある。
- 4 免税措置がなくなると、Sheinは利益を守るために価格の引き下げを迫られる。

問9. Shein自身の分析によれば、同社の成功の理由は何なのか、適切でないものを下記から一つ選びなさい。

- 1 税制をうまく活用していること。
- 2 材料の無駄を減らしていること。
- 3 ファッションナブルな製品を製造していること
- 4 低価格な商品を提供していること。

問10. 本文の内容と一致するものを下記から一つ選びなさい。

- 1 TikTok はソーシャルメディアを活用しているが、Shein はソーシャルメディアを活用していない。
- 2 顧客の実店舗離れの状況は継続している。
- 3 TikTok の影響により、Shein の英国におけるシェアは低下した。
- 4 現状のまま Shein が上場を果たしてしまうことは、倫理的な問題が起これると投資家は懸念している。

第2問 次の文は英文購入基本契約書の一部である。文法や前後関係を含め総合的に勘案して、下記の問1から問5について、それぞれの指示に従って解答の番号を解答用紙に記入しなさい。

(配点10点)

Article 15 Termination

Either party may terminate this Agreement and/or any Individual Sales Contract if the other party fails to perform its obligations and undertakings of this Agreement, or otherwise commits a (ア) of this Agreement, and such default or (ア) is not cured within fourteen (14) days after written notice thereof.

This Agreement shall be automatically terminated without notice to the party if any of the following events occurs to such party:

- (a) General assignment by the party for the benefit of creditors;
- (b) Insolvency of the party; or
- (c) Institution of voluntary or involuntary proceedings by or against the party in bankruptcy or under insolvency laws, or for corporate reorganization, or for a receivership, or for the (イ) dissolution of the party.

Unless otherwise set forth herein or unless otherwise expressly agreed upon between the parties, the termination of this Agreement shall not affect any outstanding Individual Sales

Contracts that have been confirmed (ウ) such termination and such Individual Sales Contracts shall be executed in (エ) the terms of this Agreement.

問1. 空欄 (ア) に入る語句として最も適切なものはどれか、下記から一つ選びなさい。

- 1 breach
- 2 target
- 3 duty
- 4 term

問2. 下線部 (イ) の単語の意味に最も近いものはどれか、下記から一つ選びなさい。

- 1 溶解
- 2 分離
- 3 全滅
- 4 解散

問3. 空欄 (ウ) に入る語句として最も不適切なものはどれか、下記から一つ選びなさい。

- 1 prior to
- 2 following
- 3 before
- 4 in advance of

問4. 本文の内容から、当該当事者に通知することなく本契約が自動的に終了する事情に最も近いものはどれか、下記から一つ選びなさい。

- 1 納期遅延
- 2 品質不具合
- 3 支払不能
- 4 価格不合意

問5. 空欄 (エ) に入る語句として最も適切なものはどれか、下記から一つ選びなさい。

- 1 order to
- 2 accordance with
- 3 details with
- 4 confidence along

<解答>

第1問

問1. 3

問2. 3

問3. 4

問4. 1

問5. 1

問6. 3

問7. 3

問8. 2

問9. 1

問10. 4

第2問

問1. 1

問2. 4

問3. 2

問4. 3

問5. 2