

实训项目1

第1页倒数第3行“HELSINKI”改为“HELSINKI, FINLAND”

第3页表格上1行“NEGOTIAIONG”改为“NEGOTIATING”

1. 信用证为可撤销信用证不符合合同要求，应把“REVOCABLE”改为“IRREVOCABLE”
2. 到期日早于开证日不对，一般为开证日后45~90天。根据合同，应把1月16日改为3月15日
3. 议付银行的到期地点在国外不妥，应改为中国
4. 开证人名称不是CO.，而是CORP.
5. 金额增减幅度5%与合同不符，应改为10%
6. 汇票付款期限为见票20天，与合同不符，应改为即期
7. 信用证不允许分批装运与合同不符，应把NOT ALLOWED改为ALLOWED
8. 信用证中的合同号HGC46821001有误，应改为HG46821001
9. 信用证中的投保险别ALL RISKS AND WAR RISKS与合同不符，应改为FPA
10. 信用证中商品数量960与合同不符，应改为9600
11. 信用证中商品单价USD6.80与合同不符，应改为USD3.80
12. 信用证中投保加成120%与合同不符，应改为发票金额的110%
13. 信用证中目的港CIF HESINKI与合同不符，应改为HELSINKI
14. 信用证中交单时间太紧，应把3天改为15天
15. 不保兑与合同不符，应改为保兑
16. 信用证没有说明采用SWIFT开证，因而信用证应说明适用的惯例，比如，SUBJECT TO UCP 500
17. BENEFICIARY加入APPLANCES
18. Total Value: 加入EIGHTY

案例分析

1. 开证行不能拒付。

《跟单信用证统一惯例》第11条规定：当开证行使用证实的电讯方式指示通知行通知信用证或信用证修改时，该电讯即视为有效的信用证文件或有效修改，不应寄送证实书。如仍寄证实书，则该证实书无效……如该电讯声明‘详情后告’或声明邮寄证实书是有效的信用证文件或有效修改，则该电讯将视为无效的信用证文件或修改……”。因此本案中开证行开出的未声明“以邮寄文本为准”字句的电开信用证文本，完全是有效的信用证文件，受益人完全应该按照它的规定履行自己的交货义务，并有权凭符合它要求的单据进行议付行付款请求，而开证行则不能借口“以邮寄文本为准”而拒付。

2. 此信用证为软条款信用证，不可接受。软条款信用证是信用证中所规定的某些单据备开证申请人所控制。

本案中，有开证申请人验货并出具检验证书及开证申请人指定装船条款，实际上是开证申请人控制了整笔交易，受益人(中方)处于受制于人的地位，信用证项下开证行的付款承诺是毫不确定的和不可靠的。

3. ①我方可根据信用证规定装运出口，及时制作一整套结汇单据在信用证有效期内议付。原因是：信用证支付方式是银行信用，开证行承担第一性付款责任。信用证付款是单据买卖。只要受益人提交的单据符合信用证规定，开证行就应履行付款义务。况且开证行是一家资信较好的银行。

②我方也可根据实际情况将货物卖给第三方。

实训项目2

1. 第 8 页第 5 题 “CIF” 后面加上 USD8500.

2. P8 页计算题的第 8 题题目给出的“每箱体积 40cm×20cm×30m”中的“30m”不符实际。

校订：“每箱体积 40cm×20cm×30cm”。

销售合同			
SALES CONTRACT			
卖方SELLER:		编号NO.: NEO2001026	
GUANGDONG FOREIGN TRADE IMP. & EXP. CORP.		日期DATE: Feb. 28, 2010	
15-18/F., GUANGDONG FOREIGN ECONOMIC AND		地点SIGNED IN: GUANGZHOU,	
CHINA			
TRADE BUILDING			
351 TIANHE ROAD GUANGZHOU, CHINA			
买方BUYER:			
NEO GENERAL TRADING CO.			
P.O. BOX 99552, RIYADH 22766, KSA			
TEL: 00966-1-4659220 FAX: 00966-1-4659213			
买卖双方同意以下条款达成交易:			
This contract is made by and agreed between the BUYER and SELLER, in accordance with the terms and conditions stipulated below.			
1. 品名及规格 Commodity & Specification	2. 数量 Quantity	3. 单价及价格条款 Unit Price & Trade Terms	4. 金额 Amount
CFR DAMMAM PORT			

ABOUT 1700 CARTONS CANNED MUSRHOOMS PIECES & STEMS 24 TINS X 425 GRAMS NET WEIGHT (D.W. 227 GRAMS) AT USD7.80 PER CARTON. ROSE BRAND.	1700CARTONS	USD7.80	USD13260.00
Total:	1700CARTONS		USD13260.00
允许溢短装，由卖方决定 With More or less of shipment allowed at the sellers' option			
5. 总值 Total Value : USD THIRTEEN THOUSAND TWO HUNDRED AND SIXTY ONLY.			
6. 包装 Packing EXPORTED BROWN CARTON			
7. 唛头 ROSE BRAND Shipping Marks 178/2001 RIYADH			
8. 装运期及运输方式 Time of Shipment & means of Not Later Than Apr.30, 2010 BY VESSEL			
9. 装运港及目的地 Port of Loading & Destination From : GUANGZHOU, CHINA To : DAMMAM PORT, SAUDI ARABIA			
10. 保险 Insurance TO BE COVERED BY THE BUYER.			
11. 付款方式 The Buyers shall open through a bank acceptable to the Seller an Irrevocable Letter Terms of Payment of Credit payable at sight of reach the seller 30 days before the month of shipment, valid for negotiation in China until the 15th day after the date of shipment.			
12. 备注 Remarks			
The Buyer		The Seller	
NEO GENERAL TRADING CO. Y. Baker		GUANGDONG FOREIGN TRADE IMP. & EXP. CORP. 张立	

二、计算题

1.解:

(1) 总费用吨=10000×49×32×19=297.92m³

(2) 第一程运费=297.92×22(1+17%)=7668.46 CNY

(3) 中转费=297.92×40×1.2=14300.16 CNY

(4) 第二程运费=297.92×23.7(1+13%)×1.2=9574.31 CNY

总运费=7668.46+14300.16+9574.31=31542.93 CNY

2. 解:

(2) 保险费=CIF×(1+投保加成率)×保险费率

=19795.98×(1+10%)×0.9%

=USD196

或保险费=CIF-CFR

=19795.98-20000(1-2%)

=195.98

≈USD196

(3) 保险金额= CIF×(1+投保加成率)

=19795.98×(1+10%)

=USD21776

3. 解:

FOB= CIF×[1-(1+投保加成率)×保险费率]-运费

=1500×(1-110%×0.8%)-50

= USD 1436.80

4. 解:

(1) 关税完税价格=(FOB+F)/(1-保险费率)

=(3000×2+2500)/(1-5%)

= USD8947×8.2

= CNY73365.00

关税=关税完税价格×关税税率

=73365×33%

= CNY24210.45

(2) 消费税的计税价格=(关税完税价格+关税税额)/(1-消费税率)

=(73365+24210.45)/(1-17%)

= CNY117561.00

消费税=计税价格×增值税率

=117561 ×17%

= CNY19985.37

增值税计税价格=关税完税价格+关税+消费税

=73365+24210.45+19985.37

= CNY117561.00

增值税税额=计税价格×增值税率

=117561 ×17%

= CNY19985.37

5. 解:

$$\begin{aligned} \text{FOB} &= \text{CIF} - \text{F} - \text{I} \\ &= 8500 - 1500 - 50 \\ &= \text{CNY } 6950.00 \end{aligned}$$

$$\begin{aligned} \text{完税价格} &= \text{离岸价格(FOB)} / (1 + \text{出口关税税率}) \\ &= 6950 / (1 + 15\%) \\ &= \text{CNY } 6043.00 \end{aligned}$$

$$\begin{aligned} \text{出口税税额} &= \text{完税价格} \times \text{出口税率} \\ &= 6043 \times 15\% \\ &= \text{CNY } 906.45 \end{aligned}$$

6. 解:

$$\begin{aligned} (1) \text{单位体积} &= 100 \times 40 \times 25 \\ &= 100000 \text{cm}^3 \\ &= 0.1 \text{ m}^3 \\ \text{单位重量} &= 95 \text{kg} \\ &= 0.095 \text{M/T} \end{aligned}$$

∴ 体积 > 重量

$$\begin{aligned} (2) \text{总运费} &= 80 \times 0.1 (1 + 10\% + 15\%) \\ &= \text{USD } 2000.00 \\ \text{每件运费} &= 2000 / 200 \text{件} \\ &= \text{USD } 10.00 \end{aligned}$$

$$\begin{aligned} (3) \text{CFR} &= \text{FOB} + \text{F} \\ &= 400 + 10 \\ &= \text{USD } 410.00 \end{aligned}$$

7. 解法1: 总运费F, 基本运费, 附加费用S

$$\begin{aligned} f &= (1850 + 100) \times 2 \\ &= \text{USD } 3900.00 \\ F &= f \times (1 + S_1)(1 + S_2) \\ &= 3900 \times (1 + 10\%)(1 + 5\%) \\ &= \text{USD } 4504.5 \end{aligned}$$

解法2:

$$\begin{aligned} f &= (1850 + 100) \times 2 \\ &= \text{USD } 3900.00 \\ F &= f \times (1 + S_1 + S_2) \\ &= 3900 \times (1 + 10\% + 5\%) \\ &= \text{USD } 4485.00 \end{aligned}$$

8. 解:

因所运商品采用一个20英尺的集装箱, 故:

$$\begin{aligned} F &= F_b + \sum S \\ &= 1000 + 1000 \times 30\% \\ &= \text{USD } 1300.00 \end{aligned}$$

9. 解:

(1) 关税完税价格 = (FOB + F) / (1 - 保险费率)

=

= CNY3046640.00

(2) 关税税额 = 3046640 × 5.5%

= CNY167565.20

10. 解:

由于5月10日当日海关开出税款缴款书, 故从10日开始15天内缴纳税款, 由于从11日开始, 第15日为5月28日(周六), 根据《海商法》规定, 关税缴纳期限的最后一日是星期六、星期日或法定节假日, 则关税缴纳期限顺延至周末或法定节假日过后的第一个工作日, 即顺延至5月30日最后缴纳税款, 5月31日起算滞纳金, 故滞纳天数10天, 应缴纳滞纳金:

$(24000 + 35100 + 8900) \times 0.5\% \times 10 = \text{CNY}340.00$

三、实务思考

中、美均为《公约》缔约国, 因此争议适用《公约》。由于中、美在中、美核准公约时已对第11条提出了保留, 即两国认为, 国际货物买卖合同必须以书面方式订立。据此, 美方仅口头达成协议就要求中方履约是不成立的。中方没有履约义务。中方可向对方说明上述理由, 并可在此基础上探求今后合作的可能性。

实训项目3

PROFORMA INVOICE				
TO: INVOICE NO.: 2001STD001				
NEO GENERAL TRADING CO. INVOICE DATE: Mar. 20, 2010				
P.O. BOX 99552, RIYADH 22766, KSA S/C NO.: NEO2001026				
S/C DATE: Feb. 28, 2010				
TERM OF PAYMENT: L/C AT SIGHT				
PORT TO LOADING: GUANGZHOU, CHINA				
PORT OF DESTINATION: DAMMAM PORT, SAUDI ARABIA				
TIME OF DELIVERY: Apr.20, 2010				
INSURANCE: TO BE COVERED BY THE BUYER.				
VALIDITY: May 10th, 2010				
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount

		CFR DAMMAM PORT		
ROSE BRAND 178/2001 RIYADH	ABOUT 1700 CARTONS CANNED MUSRHOOMS PIECES & STEMS 24 TINS X 425 GRAMS NET WEIGHT (D.W. 227 GRAMS) ROSE BRAND.	1700CARTON S	USD7.80	USD13260.0 0
	Total Amount:	1700CARTONS		USD13260.0 0
<p>SAY TOTAL: US DOLLARS THIRTEEN THOUSAND TWO HUNDRED AND SIXTY ONLY</p> <p>BENEFICIARY: GUANGDONG FOREIGN TRADE IMP. & EXP. CORP. 15-18/F., GUANGDONG FOREIGN ECONOMIC AND TRADE BUILDING 351 TIANHE ROAD GUANGZHOU, CHINA</p> <p>ADVISING BANK: BANK OF CHINA GUANGZHOU BRANCH HEAD OFFICE 148 ZHONGSHAN SOUTH ROAD GUANGZHOU TELEX: 34226/34327 BOCJS CN</p> <p>NEGOTIATING BANK: BANK OF CHINA GUANGZHOU BRANCH HEAD OFFICE 148 ZHONGSHAN SOUTH ROAD GUANGZHOU TELEX: 34226/34327 BOCJS CN</p> <p style="text-align: center;">GUANGDONG FOREIGN TRADE IMP. & EXP. CORP 张立</p>				

实训项目4

SALES CONFIRMATION

卖方 Seller:	SHANDONG TEXTILES IMPORT & EXPORT CORP. 4 YING CHUN STREET, QINGDAO, CHINA	NO.:	03DRA207
		DATE:	Jan 20, 2010
		SIGNED IN:	QINGDAO ,

买方 Buyer:	NICHIEI CORPORATION		CHINA
	2-2 NAKANOSHIMA 3-CHOME, KITA-KU OSAKA, 632-8620, JAPAN		

经买卖双方同意成交下列商品，订立条款如下：
This contract is made by and agreed between the BUYER and SELLER, in accordance with the terms and conditions stipulated below.

唛头 Marks & Number s	名称及规格 Description of goods	数量 Quantity	单价 Unit Price	金额 Amount
N/M	Portable Mixer Pm-23	100Sets	FOB \$23.00	DALIAN \$2300.00
	Vacuum cleaner Vc-18	100Sets	\$47.00	\$4700.00
	*****	*****	*****	*****
	TOTAL:	200Sets		\$7000.00

总值
TOTAL: U. S. DOLLARS SEVEN THOUSAND ONLY.

Transshipment (转运):

Allowed (允许) not allowed (不允许)

Partial shipments (分批装运):

Allowed (允许) not allowed (不允许)

Shipment date (装运期):

NOT LATER THAN 30TH JUNE, 2003.

Insurance (保险):

由__按发票金额110%投保__险，另加保__险至__为止。

to be covered by the__ FOR 110% of the invoice value covering__additional__from__to__.

Terms of payment (付款条件):

买方不迟于__年__月__日前将100%的货款用即期汇票/电汇送抵卖方

The buyers shall pay 100% of the sales proceeds through sight(demand) draft/by T/T remittance to the sellers not later than__

买方须于__年__月__日前通过__银行开出以卖方为受益人的不可撤消__天期信用证，并注明在上述装运日期后__天内在中国议付有效，信用证须注明合同编号。

The buyers shall issue an irrevocable L/C at ***sight through__in favor of the sellers prior to 30th APRIL, 2010 indicating L/C shall be valid in China through negotiation within 21 day after the shipment effected, the L/C must mention the Contract Number.

付款交单：买方应对卖方开具的以买方为付款人的见票后__天付款跟单汇票付款，付款时交单。

Documents against payment: (D/P)

The buyers shall duly make the payment against documentary draft made out to the buyers at__sight by the sellers.

承兑交单：买方应对卖方开具的以买方为付款人的见票后__天承兑跟单汇票承兑，承兑时交单。

Documents against acceptance: (D/A)

The buyers shall duly accept the documentary draft made out to the buyers at __days by the sellers.

Documents required (单据):

卖方应将下列单据提交银行议付/托收。

The sellers shall present the following documents required for negotiation/collection to the banks.

整套正本清洁提单。

Full set of clean on Board Ocean Bills of Lading.

商业发票一式__份。

Signed commercial invoice in 3 copies.

装箱单或重量单一式__份。

Packing list/weight memo in 3 copies.

由__签发的质量与数量证明书一式__份。

Certificate of quantity and quality in __copies issued by__.

保险单一式__份。

Insurance policy in __copies.

由__签发的产地证一式__份。

Certificate of Origin in __copies issued by__.

Shipping advice (装运通知):

一旦装运完毕，卖方应立即电告买方合同号、商品号、已装载数量、发票总金额、毛重、运输工具名称及启运日期等。

The sellers shall immediately, upon the completion of the loading of the goods, advise the buyers of the Contract No, names of commodity, loaded quantity, invoice values, gross weight, names of vessel and shipment date by TLX/FAX.

Inspection and Claims (检验与索赔):

1. 卖方在发货前由__检验机构对货物的品质、规格和数量进行检验，并出具检验证明书。

The buyers shall have the qualities, specifications, quantities of the goods carefully inspected by the __ Inspection Authority, which shall issue Inspection Certificate before shipment.

2. 货物到达目的口岸后，买方可委托当地的商品检验机构对货物进行复检。如果发现货物有损坏、残缺或规格、数量与合同规定不符，买方须于货到目的口岸的__天内凭__检验机构出具的检验证明书向卖方索赔。

The buyers have right to have the goods inspected by the local commodity inspection authority after the arrival of the goods at the port of destination if the goods are found damaged/short/their specifications and quantities not in compliance with that specified in the contract, the buyers shall lodge claims against the sellers based on the Inspection Certificate issued by the Commodity__ Inspection Authority within __days after the goods arrival at the destination.

3. 如买方提出索赔，凡属品质异议须于货到目的口岸之日起__天内提出；凡属数量异议须于货到目的口岸之日起__天内提出。对所货物所提任何异议应由保险公司、运输公司或邮递机构负责的，卖方不负任何责任。

The claims, if any regarding to the quality of the goods, shall be lodged within __days after arrival of the goods at the destination, if any regarding to the quantities of the goods, shall be lodged within __days after arrival of the goods at the destination. The sellers shall not take any responsibility if any claims concerning the shipping goods is up to the responsibility

of Insurance Company/Transportation Company/Post Office.

Force Majeure (人力不可抗拒):

如因人力不可抗拒的原因造成本合同全部或部分不能履约, 卖方概不负责但卖方应将上述发生的情况及时通知买方。

The sellers shall not hold any responsibility for partial or total non-performance of this contract due to Force Majeure. But the sellers advise the buyers on time of such occurrence.

Disputes settlement (争议之解决方式):

凡因执行本合约或有关本合约所发生的一切争执, 双方应协商解决。如果协商不能得到解决, 应提交仲裁。仲裁地点在被告方所在国内, 或者在双方同意的第三国。仲裁裁决是终局的, 对双方都有约束力, 仲裁费用由败诉方承担。

All disputes in connection with this contract of the execution thereof shall be amicably settled through negotiation. In case no amicable settlement can be reached between the two parties, the case under dispute shall be submitted to arbitration, which shall be held in the country where the defendant resides, or in third country agreed by both parties. The decision of the arbitration shall be accepted as final and binding upon both parties. The Arbitration Fees shall be borne by the losing party.

Law application (法律适用):

本合同之签订地, 或发生争议时货物所在地在中华人民共和国境内或被诉人为中国法人的, 适用中华人民共和国法律, 除此规定外, 适用《联合国国际货物销售公约》。

It will be governed by the law of the People's Republic of China under the circumstances that the contract is signed or the goods while the disputes arising are in the People's Republic of China or the defendant is Chinese legal person, otherwise it is governed by United Nations Convention on Contract for the International Sale of Goods.

本合同使用的价格术语系根据国际商会《INCOTERMS 1990》。

The terms in the contract based on INCOTERMS 1990 of the International Chamber of Commerce.

Versions (文字):

本合同中、英两种文字具有同等法律效力, 在文字解释上, 若有异议, 以中文解释为准。

This contract is made out in both Chinese and English of which version is equally effective.

Conflicts between these two languages arising there from, if any, shall be subject to Chinese version.

本合同共__份, 自双方代表签字(盖章)之日起生效。

This contract is in 3 copies, effective since being signed/sealed by both parties.

The Buyer	The Seller
NICHIE CORPORATION	SHANDONG TEXTILES IMPORT & EXPORT CORP.
Y. Bayer	张立

实训项目5

17页第5行“CAIROLIN.”改为“CAIROLIN, ”

购货合同
PURCHASE CONTRACT

合同编号: Contract No. : OA010602	签订日期: Date: JUNE 2, 2010	签订地点: Signed at: SHENZHEN, CHINA
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1. 买方:
The Buyers: SHENZHEN OCDA FOOD CO., LTD.
地址:
Address: 7/F, OCDA BLDG, KEYUAN RD., SHENZHEN, CHINA
电话(Tel): 86-755-2626268 传真(Fax): 86-755-2626269

2. 卖方:
The Sellers: ARELLA AND CO. SPA
地址:
Address: PLAZZA COLLEGIO CAIROLIN. 3 27100 PAVIA, ITALY
电话(Tel): 81-307-282828 传真(Fax): 81-307-282829

经买卖双方确认根据下列条款订立本合同:
The undersigned Sellers and Buyers have confirmed this contract is in accordance with the terms and conditions stipulated below:

3. 商品名称及规格 Name of Commodity & Specification	4. 数量 Quantity	5. 单价 Unit Price	6. 总金额 Amount
CANNED MUSHROOMS 24 TINS X 425 GRAMS	1700CARTONS/FCL	CFR C2% USD7.80	DAMMAM PORT USD106, 000.00 C 2% USD 合计: Totally: USD106, 000.00

7. 总值(大写)
Total Value (in words): SAY U.S.DOLLARS ONE HUNDRED AND SIX THOUSAND ONLY.

8. 允许溢短___%。
5 % more or less in quantity and value allowed.

9. 成交价格术语:
Terms: FOB CFR CIF DDU

10. 包装
Packing: EXPORTER CARTON

11. 运输唛头
Shipping Mark: N/M

12. 运输起讫: 由_____(装运港)到_____(目的港)。
Shipment from PAVIA, ITALY (Port of Shipment) to SHENZHEN, CHINA (Port of Destination).

13. 转运: 允许 不允许; 分批: 允许 不允许

Transshipment: allowed not allowed Partial shipment: allowed not allowed

14. 运输时间:

Shipment Time: WITHIN 20DAYS AFTER RECEIPT OF IRREVOCABLE SIGHT L/C.

15.

保险: 由_____方按发票金额的_____%投保_____, 加保_____从_____到_____。

Insurance: to be covered by the SELLER for 110 % of the invoice value covering Institute Cargo Clauses(A) 1/1/82 additional Institute War and Strikes Clauses-Cargo 1/1/82 from PAVIA, ITALY to SHENZHEN, CHINA .

16. 付款条件:

Terms of Payment:

买方应不迟于__年__月__日前将100%货款用即期汇票/电汇支付给卖方。

The buyers shall pay 100% of the sales proceeds through sight (demand) draft/by T/T remittance to the sellers not later than _____ / _____ .

买方应于__年__月__日前通过_____银行开立以卖方为受益人的__天不可撤销信用证,有效期至装运后__天在中国议付,并注明合同号。

The buyers shall issue an irrevocable L/C at 90 days sight through BANK in favour of the sellers prior to JUNE 6, 2010 indicating L/C shall be valid in PAVIA, ITALY though negotiation within 10 days after the shipment effected, the L/C must mention the Contract Number.

付款交单: 买方应凭卖方开立给买方的__期跟单汇票付款,付款时交单。

Documents against payment (D/P): the buyers shall dully make the payment against documentary draft made out to the buyers at __sight by the sellers.

承兑交单: 买方应凭卖方开立给买方的__期跟单汇票付款,承兑时交单。

Documents against acceptance (D/A): the buyers shall dully accept the documentary draft made out to the buyers at __days by the sellers.

17. 装

运通知: 一但装运完毕, 卖方应立即电告买方合同号、品名、已装载数量、发票总金额、毛重、运输工具名称及启运日期等。

Shipping advice: the sellers shall immediately, upon the completion of the loading of the goods advise the buyers of the Contract No. names of commodity, loaded quantity, invoice value, gross weight, names of vessel and shipment date by TLX/FAX.

18. 检验与索赔:

Inspection and Claims:

①

卖方在发货前由_____检验机构对货物的品质、规格和数量进行检验,并出具检验证明。The buyer shall have the qualities, specifications, quantities of the goods carefully inspected by the _____ / _____ Inspection Authority, which shall issues Inspection Certificate

before shipment.

②

货物到达目的口岸后，买方可委托当地的商品检验机构对货物进行复验。如果发现货物有损坏、残缺或规格、数量与合同规定不符，买方须于货物到达目的口岸的__天内凭____检验机构出具的检验证明书向卖方索赔。

The buyers have right to have the goods inspected by the local commodity inspection authority after the arrival of the goods at the port of destination. If the goods are found damaged/short/their specifications and quantities not in compliance with that specified in the contract, the buyers shall lodge claims against the sellers based on the Inspection Certification issued by the Commodity Inspection Authority within _____ / _____ days after the goods arrival at the destination.

③

如买方提出索赔，凡属品质异议须于货物到达目的口岸之日起__天内提出；凡属数量异议须于货物到达目的口岸之日起__天内提出。对所装货物所提任何异议应由保险公司、运输公司或邮递机构负责的，卖方不负任何责任。

The claims, if any regarding to the quality of the goods, shall be lodged within __days after arrival of the goods at the destination, if any regarding to the quantities of the goods, shall be lodged within__days after arrival of the goods at the destination. The sellers shall not take any responsibility if any claims concerning the shipping goods in up to the responsibility of Insurance Company/Transportation Company/Post office.

19.

不可抗力：如因人力不可抗拒的原因造成本合同全部或部分不能履约，卖方概不负责，但卖方应将上述发生的情况及时通知买方。

Force Majeure: the sellers shall not hold any responsibility for partial or total non-performance of this contract due to Force Majeure. But the sellers shall advise the buyers on time of such occurrence.

20. 争议的解决方式：

任何因本合同而发生或与本合同有关的争议，应提交中国国际经济贸易仲裁委员会，按该会的规则进行仲裁。仲裁裁决是终局的，对双方均有约束力。

Disputes settlement: All disputes arising out of the contract or in connection with the contract, shall be submitted to the China International Economic and Trade Arbitration Commission for arbitration in accordance with its Rules of Arbitration. The arbitral award is final and binding upon both parties.

21.

律适用：本合同的签订地、或发生争议时货物所在地在中华人民共和国境内或被诉人为中国法人的，适用于中华人民共和国法律，除此规定外，适用《联合国国际货物销售合同公约》。

Law applications: it will be governed by the law of the People's Republic of China under the circumstances that the contract is signed or the goods while the disputes arising are in the People's Republic of China or the defendant is Chinese legal person, otherwise it is governed by United Nations Convention on Contract for the International Sale of Goods.

本合同使用的FOB、CFR、CIF、DDU术语系根据国际商会《INCOTERMS 1990》。

The terms in the contract based on INCOTERMS 1990 of the International Chamber of Commerce.

22.

文字：本合同中、英文两种文字具有同等法律效力，在文字解释上，若有异议，以中文解释为准。

Versions: This contract is made out in both Chinese and English of which version is equally effective. Conflicts between these two languages arising there from, if any, shall be subject to Chinese version.

23. 附加条款：(本合同上述条款与本附加条款有抵触时，以本附加条款为准)

Additional Clauses: (conflicts between contract clause here above and this additional clause, if any, it is subject to this additional clause)

24. 本合同__份，自双方代表签字/盖章之日起生效。

This contract is in 2 copies, effective since being signed/sealed by both parties.

买方代表人：

Representative of the buyers:

签字：

Authorized signature:

(买方公司盖章)

卖方代表人：

Representative of the sellers:

签字：

Authorized signature:

(卖方公司盖章)

二、实务思考

A公司提出的第(1)、(3)、(4)项赔偿要求是合理的，第(2)项不合理。理由如下：中美两国均为《公约》成员方，且合同中未排除对《公约》的适用，应适用《公约》。

根据《公约》规定，一方违约应承担的损害赔偿的范围，应与对方围其违约而遭受的包括利润在内的损失额相等，但不得超过违约方在订立合同时预料到或者理应预料到的可能损失。

本案中A公司与另外两公司的转售合同是在A、B公司合同签订之后，B公司不知情且无法预料，所以要求B公司承担违约金是不合理的。

评析：此案主要考核《联合国国际货物销售合同公约》有关违约责任和选择补救措施的知识。根据《公约》的规定，本案中B公司违约事实成立，应承担违约责任，A公司也应提出赔偿要求，但这种损害赔偿应与违约方损害赔偿的责任范围相等。如果超过违约方在订立合同时预料到或理应预料到的可能损失范围，则是不合理的。本案中，A公司提出的第(2)项要求显然是不合理的，因为A公司与另外两家国内公司签订转售合同的行为发生在与B公司签约之后，超过了B公司损害赔偿的责任范围，所以B公司不应承担A公司对另外两家公司的违约责任。

实训项目6

第21页第6点“¥”改为“¥”

采 购 合 同						
					合同编号:	2005/LT098
需方: 广州天丽国际贸易公司 广州中山南路324号3楼			供方: 广东源达工贸有限公司 广州市中山路112号			
下列签字双方同意按以下条款达成交易					日期	2010年9月20日
颜色	按确认	尺寸	按确认	等级		唛头
寸密	按确认	花样	按确认	重量		
纱支	按确认	缝边	按确认	件数		
交货日期	2010年11月30日	结算方式	出货后45个工作日付款			
备注	(1) 详细要求参见SILU订货单, 工艺制造单。 (2) SILU订货单、工艺制造单为本合同附件, 与本合同具有同等的法律效力。 (3) 本公司委托SILU公司验货, 并凭合格检验报告出运和付款。					
海关编码	品名及规格		数量	含税单价	含税金额	
	IDW-504 女牛仔夹克		1400件	¥62.00	¥86800.00	
				总金额	¥86800.00	
<p>一、运输方式和交货地点: 按客户指定上海仓库</p> <p>二、本合同规定之花样颜色搭配出口商标、包装、印刷等项, 如因国外临时特殊需要可以书面修正之。</p> <p>三、供方经济责任:</p> <p>(1) 应按合同规定, 按时按质、按量生产及发货, 否则需方因此所受的经济损失, 由供方负责。</p> <p>(2)</p> <p>如发生未按合同规定数量交货的情况, 除按规定赔偿需方的经济损失外, 对未交的货物是否需要补交, 何时补交, 均按需方要求办理。</p> <p>(3) 不符合合同规定的产品, 在需方代保管期内支付需方实际支付的仓储费。</p> <p>(4)</p> <p>供方所供产品必须为供方自产产品, 如供方所开具的增值税发票所涉及的商品是属非自产产品, 因而造成需方不能出口退税或已退税款被追回、处罚等, 一切经济损失由供方承担。</p> <p>(5) 其他</p> <p>四、需方经济责任</p> <p>(1) 变更产品品种、规格给供方造成损失的, 应偿付供方实际损失, 但以直接损失为限。</p> <p>(2) 未按合同规定时间和要求提供有关资料、包装物等, 交货日期应该推迟。</p> <p>(3) 或到需方指定目的地, 由于装运延期而造成的损失, 由供方负责。</p> <p>(4) 其他</p> <p>五、工厂在交货时必须提供厂检合格证</p> <p>六、</p> <p>未经需方同意, 攻防不得使用、生产、销售合同规定数量之外的术语需方的商标、花形和款式, 否则需承担一切经济责任。</p> <p>七、</p> <p>供需双方由于人力不可抗拒和企业本身造成的原因而不能履行合同时, 由双方协商或由上级机构认定, 可免于承担经济责任。</p>						

八、
 供需双方因履行本合同发生界分时，应尽力协商解决，协商不成，任何一方均可向需方所在地法院起诉。

九、出运数量不得超出合同数量的±5%。

需方： 广州天丽国际贸易公司	供方： 广东源达工贸有限公司
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实训项目7

产品购销合同						
					合同编号：JHW2005102	
					签订日期：2010年10月17日	
供方：青岛长安化工实业有限公司						
地址：青岛中山南路224号诺亚大厦7楼						
需方：山东鑫宏包装印刷有限公司						
地址：：青岛市文化路24号						
一、产品名称、产地、规格型号、包装、数量、价款						
产品名称	产地	规格型号	包装	数量	单价	总金额
三羟甲基丙烷	德国	/	25KG/袋	1吨	900元/袋	36000元

<p>总金额合计(大写): 人民币叁万陆仟元整。</p> <p>二、质量标准: 按照原厂生产标准。</p> <p>三、交(提)货方式: 供方送货。</p> <p>四、交货时间和地点: 需方工厂。</p> <p>五、付款方式及时间: 需方以电汇方式支付所有货款, 供方见电汇底单传真确认后发货。</p> <p>六、合同履行地: 青岛</p> <p>七、本合同适用《合同法》有关买卖合同的有关规定。</p> <p>八、本合同一式二份, 双方各执一份, 自双方签字盖章后生效。</p> <p>九、本合同手写或有任何修改均无效。</p>	
<p>供方: 青岛长安化工实业有限公司 代表: 李涛</p>	<p>需方: 山东鑫宏包装印刷有限公司 代表: 黄东</p>

实训项目8

第27页倒数13行和14行合并为“UNITED STATES OF AMERICA, VICTORY FACTORY”

IRREVOCABLE DOCUMENTARY CREDIT APPLICATION

TO:	BANK OF CHINA GUANGZHOU BRANCH	Date:
<input type="checkbox"/> Issue by airmail <input type="checkbox"/> With brief advice by teletransmission <input type="checkbox"/> Issue by express delivery Issue by teletransmission (which shall be the operative instrument)	Credit No. Date and place of expiry JULY 30, 2010 IN CHINA	
Applicant GUANGDONG FOREIGN TRADE IMP. & EXP. CORP. 15-18/F. , GUANGDONG FOREIGN ECONOMIC AND TRADE BUILDING 351 TIANHE ROAD GUANGZHOU, CHINA	Beneficiary (Full name and address) ROYAL TRADERS LTD. 333 BARRON BLVD. , INGLESIDE , ILLINOIS (UNITED STATES)	
Advising Bank	Amount	USD 570, 000.00

		SAY U.S.DOLLARS FIVE HUNDRED AND SEVENTY THOUSAND ONLY
Partial shipments <input type="checkbox"/> allowed <input type="checkbox"/> not allowed	Transshipment <input type="checkbox"/> allowed <input type="checkbox"/> not allowed	Credit available with ANY BANK By <input type="checkbox"/> sight payment <input type="checkbox"/> acceptance negotiation <input type="checkbox"/> deferred payment at against the documents detailed herein and beneficiary's draft(s) for <u>100</u> % of invoice value at <u>****</u> sight drawn on
Loading on board/dispatch/taking in charge at/from NEW YORK		
not later than For transportation to:	JULY 15, 2010 GUANGZHOU, CHINA	
FOB <input type="checkbox"/> CFR <input type="checkbox"/> CIF <input type="checkbox"/> or other terms		
Documents required: (marked with X)		
1. (X) Signed commercial invoice in <u>3</u> copies indicating L/C No. and Contract No.		
2.		
(X) Full set of clean on board Bills of Lading made out to order and blank endorsed, marked "freight [X] to collect / [] prepaid [] showing freight amount" notifying <u>THE APPLICANT WITH FULL NAME AND ADDRESS</u> .		
() Airway bills/cargo receipt/copy of railway bills issued by showing "freight [] to collect/[] prepaid [] indicating freight amount" and consigned to _____.		
3.		
() Insurance Policy/Certificate in _____ copies for _____ % of the invoice value showing claims payable in _____ in currency of the draft, blank endorsed, covering All Risks, War Risks and _____.		
4. (X) Packing List/Weight Memo in <u>3</u> copies indicating quantity, gross and weights of each package.		
5. () Certificate of Quantity/Weight in _____ copies issued by _____.		
6.		
() Certificate of Quality in _____ copies issued by [] manufacturer/[] public recognized surveyor _____.		
7. (X) Certificate of Origin in <u>2</u> copies.		
8.		
(X) Beneficiary's certified copy of fax / telex dispatched to the applicant within <u>1</u> days after shipment advising L/C No., name of vessel, date of shipment, name, quantity, weight and value of goods.		
Other documents, if any		
Description of goods: MEN' S DENIM UTILITY SHORT		

COLOR: MEDDEST SANDBLAS
FABRIC CONTENT: 100% COTTON
QUANTITY: 2000 CARTON
PRICE TERM: FOB NOW YOURK

COUNTRY OF ORIGIN AND MANUFACTURERS: UNITED STATES OF AMERICA, VICTORY
FACTORY

Additional instructions:

1. (X) All banking charges outside the opening bank are for beneficiary's account.

2.

(X) Documents must be presented within 10 days after date of issuance of the transport documents but within the validity of this credit.

3. () Third party as shipper is not acceptable. Short Form/Blank back B/L is not acceptable.

4. () Both quantity and credit amount _____ % more or less are allowed.

5.

(X) All documents must be sent to issuing bank by courier/speed post in one lot.

() Other terms, if any

二、实务思考

1. 答：受益人能安全收汇。理由：开证行按申请书内容开出信用证，信用证总金额为300 000美元，而受益人直接发货200公吨，对应金额为300 000美元，支取金额没有超过信用证金额，根据UCP600》规定，不是以包或个数为单位的商品，信用证未规定交货数量不得增减，只要支取金额不超过信用证金额，交货数量允许有5%的增减。出口方交货数量2000公吨，在2100公吨的5%增减幅度内，所以在其他单据相符的情况下开证行不得拒付。

2. 根据题意分析如下：

(1)出口商已于8月30日装船。如果信用证中未对装运有特别要求，其他单据也符合信用证要求，该公司于提单日期后的15天之内交单议付，可顺利结汇。

(2)若信用证中规定了所有单证的日期不能早于信用证开证日期，而8月30日是早于开证日的，单证不符，不能顺利结汇。

(3)若信用证中有关于装运的特殊规定，如指定某船公司等，而此时船已开，货已走，不可能再改变，单证不符，也就不能顺利结汇。

(4)若信用证规定，出口商必须取得某些单据，例如，提供“客检证”等，这些单据必须在装船前完成，而收到信用证时，船已开走，如果这些单据在装船前并没有出具，货已随船走了，无法补做，造成单证不符，就可能造成结汇困难。

实训项目9

1. 第33页表中左列倒数第7的“AVAILABLE WITH/BY * 41D”的“ANY BANK IN CHINA,”与下1行的“BY NEGOTIATION”合并为同一行“ANY BANK IN CHINA, BY NEGOTIATION”
2. 第34页表第20行的“PEOPLES”改为““PEOPLE’ S”
3. P32页
4. 销售合同的第5栏总值的英文大写其后的ONLY不应该有“.”。

校订：删掉ONLY后的英文句号

【备注：同类型的错误还在第41、53、62页的“Total Value”一栏中出现，以及第117页的“SAY TOTAL”一栏】

出口货物订舱委托书		日期：10年04月01日					
1)发货人 GUANGDONG FOREIGN TRADE IMP. & EXP. CORP. 15-18/F. , 351 TIANHE ROAD, GUANGZHOU , CHINA TEL : 0086-20-4715004 FAX: 0086-20-4711363	4)信用证 号码	0011LC123756					
	5)开证银行	ALRAJHI BANKING AND INVESTMENT CORPORATION RIYADH *(HEAD OFFICE)					
	6)合同号码	NEO2001026	7)成交金额	USD13260.00			
	8)装运口岸	GUANGZHOU, CHINA	9)目的港	DAMMAM PORT, SAUDI ARABIA			
2)收货人 TO THE ORDER OF AL RAJHI BANKING AND INVESTMENT CORP	10)转船运输	NOT ALLOWED	11)分批装运	NOT ALLOWED			
	12)信用证有 效期	May 15 th , 10	13)装船期限	Apr 3rd, 10			
	14)运费		15)成交条件	CFR DAMMAM			
	16)公司联 系人	张立	16)电话/传真	020- 86521548			
3)通知人 YINSHEN TRADING CO. LTD. P.O. BOX 99552, RIYADH 22766, KSA TEL : 00966-1-4659220 FAX: 00966-1-4659213	18)公司开 户行	中国银行广东分行	19)银行帐号	85462539563 21			
	20)特别要求						
21)标记唛码	22)货号规格	23)包装件数	24)毛重	25)净重	26)数量	27)单价	28)总价

ROSE BRAND 178/2001 RIYADH	CANNED USRHOOMS PIECES & STEMS 24 TINS X 425 GRAMS	1700 CARTONS	11.22 KGS/ CTN	0.227 KGS/ CTN	40800 TINS	USD7.8 0	USD13260.00
	29)总件数	30)总毛重	31)总净重		32)总尺码	33)总金额	
	1700 CARTONS	19074.44 KGS	10200.00KGS			USD13260.00	
34)备注							

实训项目10

第38页的**SALES CONDITIONS**后的价格术语不应该有国别， **CIF MONTREAL/CANADA**错误
校订：删掉**CANADA**

【备注：同类型的错误还出现第75、121、129、148】

国际货物托运书 SHIPPER' S LETTER OF INSTRUCTION					
TO:				进仓编号:	
托运人	江苏长宏物流有限公司				
发货人 SHIPPER	NANJING TEXTILE CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, NANJING 210005, CHINA				
收货人 CONSIGNEE	FASHION FORCE CO., LTD. P.O.BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA				
通知人 NOTIFY PARTY	FASHION FORCE CO., LTD. P.O.BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA				
起运港	SHANGHAI	目的港	MONTREAL	运费	PREPAID

标记唛头 MARKS	件数 NUMBER	中英文品名 DESCRIPTION OF GOODS	毛重 (公斤) G. W (KGS)	尺码 (立方米) SIZE (M ³)
FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA	85 CARTONS	LADIES COTTON BLAZER 女式棉运动上衣 (100% COTTON , 40SX20/140X60)	19	21.583
1. 货单到达时间: 3.17报关		2. 航班: OZ/3.18		运价: 29/KG+50
电 话: 84217836 传 真: 84217835 联系人: 黄汗 地 址: 上海市三环路60号世贸大厦2401室 托运人签字:		★如改配航空公司请提前通知我司 (公章) 制单日期: 2010年3月12日		

实训项目11

出口货物明细单		银行编号	外运 编号
2010年4月12日		核销单号	许可证号
经营 单位 (装船人)	HONGXIN TRADING CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, NANJING 210005, CHINA TEL: 0086-25-4715004 FAX: 0086-25-4711363	合同号	NEO2001026
		信用证号	0011LC123756
		收汇方式	L/C AT SIGHT
提 抬	TO THE ORDER OF AL RAJHI	开证日期	2010-03- 金额 USD13260.0

单 或 承 运 收 据	头 人	BANKING AND INVESTMENT CORP.		22		0
			贸易性质	GENERAL TRADE	贸易 国别	SAUDI, ARABIA
	通 知 人	NEO GENERAL TRADING CO. P.O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213		出口口岸	SHANGHAI	目的港 DAMMAM, KSA
	运 费	FREIGHT PREPAID		可否转运	NO	可否 分批 NO
标 记 唛 头	货名规格及货号	件数及 包装式样	毛重	净重	价格 (成交条件)	
			KG		单价	总价
ROSE BRAND 178/20 01 RIYADH	ABOUT 1700 CARTONS CANNED MUSRHOOMS PIECES & STEMS 24 TINS X 425 GRAMS NET WEIGHT (D.W. 227 GRAMS) AT USD7.80 PER CARTON. ROSE BRAND.	1700CTNS	19074.44 KGS	17340.00KG S	USD7.8 0	USD13260.0 0
TOTAL:		1700CTNS	19074.44 KGS	17340.00 KGS		USD13260.0 0
SAY TOTAL: ONE THOUSAND SEVEN HUNDRED CARTONS ONLY						
本 公 司 注 意 事 项				总体积		36.85CBM
				保 险 单	险别	
					保额	
					赔款地点	
外 运 外 轮 注 意 事 项				船名		
				海关编号		
				放行日期		
				制单员		

实训项目12

出境货物报检单答案

1.P46 页销售确认书的日期“JULY, 22, 2015”标点符号错误，月份其后跟英文句号而不是逗号。

校订：JULY.22, 2015

2.P47 页第 2 行 METITABANKLED 改为 METITA BANK LTD。

3.左边数第 15 行的“2014”改为 2015。

4.DOCUMENT REQUIRED 下面第 9 行的“CIF-VALUE”改为“CIF VALUE”。

5.倒数第 4 行的 AIRMAIL. DIRECT 的句号去掉。

6.倒数第 3 行的 LOT. UPON 的“，”改为“.”。

中华人民共和国出入境检验检疫					
出境货物报检单					
报检单位 (加盖公章):					*编号
报检单位登记号: 联系人: 电话: 报检日期: 2010年3月12日					
发货人	(中文)	江西国际进出口贸易公司			
	(外文)	JIANGXI INTERNATONAL CO., LTD.			
收货人	(中文)	东方代理公司			
	(外文)	EAST AGENT COMPANY			
货物名称(中/外文)	H.S.编码	产地	数/重量	货物总值	包装种类及数量
H6-59940BS 高尔夫球帽 H6-59940BS GOLF CAPS	59019091	南昌	1800打	14580.00 美 元	90箱
运输工具名称号码	COSTCO54263 2	贸易方式	一般贸易	货物存放地点	工厂仓库
合同号	03TG28711	信用证号	LTR0505457	用途	外销
发货日期	2010-08-12	输往国家(地区)	日本	许可证 / 审批号	
启运地	南京	到达口岸	秋田	生产单位注册号	

集装箱规格、数量及号码		40尺 X 3			
合同、信用证订立的检验检疫条款或特殊要求		标记及号码		随附单据(划“√”或补填)	
		V.H LAS PLAMS C/NO.		合同 <input type="checkbox"/> 换证凭单 信用证 <input type="checkbox"/> 厂检单 发票 装箱单 <input type="checkbox"/> 包装性能结果单 <input type="checkbox"/> 许可/审批文件	
需要证单名称(划“√”或补填)				*检验检疫费	
品质证书 <input type="checkbox"/> 重量证书 <input type="checkbox"/> 数量证书 <input type="checkbox"/> 兽医卫生证书 <input type="checkbox"/> 健康证书 <input type="checkbox"/> 卫生证书 <input type="checkbox"/> 动物卫生证书	<input type="checkbox"/> 正 <input type="checkbox"/> 副	<input type="checkbox"/> 植物检疫证书 <input type="checkbox"/> 熏蒸/消毒证书 出境货物换证凭单 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> 正 <input type="checkbox"/> 副	总金额	(人民币元)
	<input type="checkbox"/> 正 <input type="checkbox"/> 副		<input type="checkbox"/> 正 <input type="checkbox"/> 副	计费人	
	<input type="checkbox"/> 正 <input type="checkbox"/> 副		<input type="checkbox"/> 正 <input type="checkbox"/> 副	收费人	
报检人郑重声明： 1. 本人被授权报检。 2. 上列填写内容正确属实，货物无伪造或冒用他人的厂名、标志、认证标志，并承担货物质量责任。 签名：_____				领取证单 日期 签名	
注：有“*”号栏由出入境检验检疫机关填写				◆国家出入境检验检疫局制	

二、改错

1. 报检单位加盖公章
2. 电话号码
3. H.S编码：6207.1100
4. 数/重量：7200打
5. 贸易方式：来料加工
6. 合同号：DY-039
7. 信用证号：WFH51550F
8. 输往国家(地区)：香港
9. 到达口岸：圣托斯
10. 领证日期：2001.11.3
11. 领证签名：何涛

三、案例分析

1. 检验证书没有显示收货人名称不构成不符点，A银行应要求B银行立即偿付其款项。理由如下：

① 根据UCP600规定，除发票、运输单据、保险单据外，信用证要求提交的其他单据，有关信用证应规定该单据的出单人及其内容，否则，只要单证、单据之间表面保持一致，就应该视为与信用证规定一致。本案中，由于该信用证为规定检验证书要注明收货人名称，故该不符点不成立。

②UCP600规定，信用证业务中，有关各方所处理的是单据，不是与单据有关的货物、服务或其他履约行为。因此，银行只处理单据，货物能否通关等单据外因素不能作为银行拒付理由。至于检验证书没有显示收货人该货不能通关，申请人可以要求受益人补制单据协助通关，而不能拒付货款。

2. 开证行拒付无理由。因为根据UCP600规定，银行只审核单证表面是否相符，如果单证表面不相符，即构成不符点。在本案中，有药厂出具的检验单中600 BAU只是药检所规定的化验分析单位，并非信用证中所言数量，而且按照检验规定，药品以每600 BAU为一个检验批量，而不能按购货数量出具检验分析单，本案中105BAU为药品化验分析的600 BAU的一部分，信用证Certificate of analysis所要求说明的是药品的各项指标，如酸度、生物效价等，与重量无关。

实训项目13

COMMERCIAL INVOICE					
To:	NEO GENERAL TRADING CO. P.O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213		Invoice No.:	2001SDT00 1	
			Invoice Date:	Apr 16 , 2010	
			S/C No.:	NEO200102 6	
			S/C Date:	Feb 28 , 2010	
From:	SHANGHAI , CHINA	To:	DAMMAM , KSA		
Letter of Credit No.:	0011LC123756	Issued By:	Apr 16, 2010		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount	
CFR DAMMAM PORT					

ROSE BRAND 178/2001 RIYADH	ABOUT 1700 CARTONS CANNED MUSRHOOMS PIECES & STEMS 24 TINS X 425 GRAMS NET WEIGHT (D.W. 227 GRAMS) ROSE BRAND.	1700CARTONS	USD7.80	USD13260.0 0
TOTAL:		1700CARTONS		USD13260.0 0
<p>SAY TOTAL: USD THIRTEEN THOUSAND TWO HUNDRED AND SIXTY ONLY.</p> <p style="text-align: right;">HONGXIN TRADING CO., LTD. 张立</p>				

PACKING LIST						
To:	NEO GENERAL TRADING CO. P.O. BOX 99552, RIYADH 22766, KSA TEL : 00966-1-4659220 FAX : 00966-1-4659213			Invoice No.:	2001SDT001	
				Invoice Date:	Apr16, 2010	
				S/C No.:	NEO2001026	
				S/C Date:	Feb 28, 2010	
From:	SHANGHAI , CHINA		To:	DAMMAM, KSA		
Letter of Credit No.:	0011LC123756		Date of Shipment:	Apr 25, 2010		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Package	G.W	N.W	Meas.

ROSE BRAND 178/2001 RIYADH	ABOUT 1700 CARTONS CANNED MUSRHOOMS PIECES & STEMS 24 TINS X 425 GRAMS NET WEIGHT (D.W. 227 GRAMS) ROSE BRAND	1700 CARTON S	1700 CARTONS	19074 KGS	1734 0 KGS	0.45x0.2x0.14 9 x1700CTNS= 22.80CBMS
TOTAL:		1700CTN S	1700CARTON S	19074KGS	1734 0 KGS	22.80CBM
SAY TOTAL:	ONE THOUSAND SEVEN HUNDRED CARTONS ONLY.					
<p>HONGXIN TRADING CO., LTD. 张立</p>						

中华人民共和国出入境检验检疫出境货物报检单	
报检单位 (加盖公章):	*编 号
报检单位登记号:	联系人: 黄爱玲 电话: 025-4715004 报检日期: 2010年4月16日
发货人	(中文) 宏鑫国际贸易公司

	(外文)	HONGXIN TRADING CO., LTD.					
收货人	(中文)	霓奥贸易公司					
	(外文)	NEO GENERAL TRADING CO.					
货物名称(中/外文)		H.S.编码	产地	数/重量	货物总值	包装种类及数量	
碎片蘑菇罐头 CANNED MUSHROOMS PIECES & STEMS		2003.10 11	南京	1700箱	USD13260.00	1700箱	
运输工具名称号码	海运	贸易方式		一般贸易	货物存放地点	工厂仓库	
合同号	NEO200102 6	信用证号		0011LC123756	用途	外销	
发货日期	2010-04-25	输往国家(地区)		沙特阿拉伯	许可证 / 审批号		
启运地	上海	到达口岸		达曼	生产单位注册号		
集装箱规格、数量及号码							
合同、信用证订立的检验检疫条款或特殊要求		标记及号码		随附单据(划“√”或补填)			
		ROSE BRAND 178/2001 RIYADH		合同 信用证 发票 <input type="checkbox"/> 换证凭单 装箱单 <input type="checkbox"/> 厂检单		<input type="checkbox"/> 包装性能结果单 <input type="checkbox"/> 许可/审批文件 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
需要证单名称(划“√”或补填)				*检验检疫费			
<input type="checkbox"/> 品质证书 <input type="checkbox"/> 重量证书 <input type="checkbox"/> 数量证书 <input type="checkbox"/> 兽医卫生证书 健康证书 <input type="checkbox"/> 卫生证书 <input type="checkbox"/> 动物卫生证书	_正_副 _正_副 _正_副 _正_副 _正_副 _正_副 _正_副	<input type="checkbox"/> 植物检疫证书 <input type="checkbox"/> 熏蒸/消毒证书 出境货物换证凭单 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	_正_副 _正_副 _正_副	总金额 (人民币元)			
					计费人		
					收费人		
报检人郑重声明： 1. 本人被授权报检。 2. 上列填写内容正确属实，货物无伪造或冒用他人的厂名、标志、认证标志，并承担货物质量责任。 签名：_黄爱玲_____				领取证单			
				日期			
				签名			

实训项目14

中华人民共和国海关出口货物报关单								
预录入编号: DS9110002				海关编号:				
出口口岸 上海(2202)			备案号		出口日期 2010-03-20		申报日期 2010-03-13	
经营单位 3201004261 南京纺织有限公司			运输方式 江海(2)	运输工具名称 COSCO548796		提运单号 TSDD894521		
发货单位 3201004261 南京纺织有限公司			贸易方式 一般贸易(0110)		征免性质 一般征免(101)		结汇方式 信用证(6)	
许可证号		运抵国(地区) 加拿大(501)		指运港 蒙特利尔(YMQ)			境内货源地 江苏无锡	
批准文号		成交方式 CIF(1)		运费 502/1500/3		保费 502/360/3	杂费 502/60/3	
合同协议号 F01LCB05127		件数 2550件		包装种类 箱		毛重(公斤) 3015.00	净重(公斤) 2010.00	
集装箱号		随附单据		生产厂家		无锡季节制衣有限公司		
标记唛码及备注								
FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA								
项号	商品编号	商品名称、规格型号	数量及单位	最终目的国(地区)	单价	总价	币制	征免
1	62043200.90	女式全棉上衣 40SX20/140X60	2550件	加拿大(501)	12.80	32640.00	美元	照章(1)
		Total:	2550件			USD32640.00		
				FREIGHT:		USD1500.00		

				FOB VALUE:	USD31140.0 0	
税费征收情况 税务登记号码: 320102134773852						
录入员 录入单位		兹声明以上申报无讹并承担法律责任			海关审单批注及放行日期(签章)	
					审单	审价
报关员 单位地址		申报单位(签章) 上海凯通国际货运代理有限公司			征税	统计
邮编 210005 电话 025-4715004 填制日期2010-03-09					查验	放行

实训项目15

999			999—	
Shipper' s Name and Address		Shipper' s Account Number		
NANJING TANG TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, NANJING 210005, CHINA		Copies 1, 2 and 3 of this Air Waybill are originals and have the same validity.		
Consignee' s Name and Address		Consignee' s Account Number		It is agreed that the goods described herein are accepted for carriage in apparent good order And condition (except as noted) and SUBJECT TO THE CONDITIONS OF CONTRACT ON THE REVERSE HEREOF. ALL GOODS MAY BE CARRIED BY AND OTHER MEANS INCLUDING ROAD OR ANY OTHER CARRIER UNLESS SPECIFIC CONTRARY INSTRUCTIONS ARE GIVEN HEREON BY THE SHIPPER. THE SHIPPER' S ATTENTION IS DRAWN TO THE NOTICE CONCERNING CARRIER'S LIMITATION OF LIABILITY. Shipper may increase such limitation of liability by declaring a higher value for carriage and paying a supplemental charge if required.
FASHION FORCE CO., LTD P.O.BOX 8935 NEW TERMINAL , ALTA , VISTA OTTAWA, CANADA				
Issuing Carrier's Agent Name and City			Accounting Information	

Agent's IATA Code		Account No.		FREIGHT PREPAID										
Airport of Departure (Addr. of First Carrier) and Requested Routing NANJING, CHINA														
To	By First Carrier Routing and Destination	to	by	to	by	Currency USD	CHGS Code	WT/VAL PPD X		Other COLL X		Declared Value for Carriage	Declared Value for Customs	
Airport of Destination		Flight/Date For carrier Use Only Flight/Date			Amount of Insurance			INSURANCE - If Carrier offers insurance, and such insurance is requested in accordance with the conditions thereof, indicate amount to be insured in figures in box marked "Amount of Insurance."						
MONTREAL , CANADA		FX0910			APRIL 7 , 2010									
Handing Information														
(For USA only) These commodities licensed by U.S. for ultimate destinationDiversion contrary to U.S. law is prohibited														
No of Pieces RCP	Gross Weight	Kg lb	Rate Class		Chargeable Weight	Rate Charge	Total	Nature and Quantity of Goods (incl. Dimensions or Volume)						
			Commodity Item No.											
1700 CTNS	19074.44	K	N		19074.44	20.61	393124.21	CANNED MUSHRROOM PIECES & STEMS 24 TINS X 425 GRAMS						
Prepaid Weight Charge Collect					Other Charges									
393124.21					AWC: 50.00									
Valuation Charge														
Tax														
Total other Charges Due Agent					Shipper certifies that the particulars on the face hereof are correct and that insofar as any part of the consignment contains dangerous goods, such part is properly described by name and is in proper condition for carriage by air according to the applicable Dangerous Goods Regulations.									

Total other Charges Due Carrier				
50.00	 Signature of Shipper or his Agent		
Total Prepaid	Total Collect			
393174.21		7/APRIL/2010	NANJING	NANJING TANG TEXTILE GARMENT CO., LTD.
Currency Conversion Rates	CC Charges in Dest. Currency			
	 Executed on (date) at(place) Signature of Issuing Carrier or its Agent		
For Carrier's Use only at Destination	Charges at Destination	Total Collect Charges	999—	

实训项目16

中华人民共和国海关出口货物报关单					
	预录入编号: DS9110008		海关编号:		
出口口岸 上海(2202)		备案号	出口日期 2010-04-25	申报日期 2010-04-18	
经营单位 3201003830 宏鑫国际贸易有限公司		运输方式 江海(2)	运输工具名称	提运单号	
发货单位		贸易方式 一般贸易(0110)	征免性质 一般征免(101)	结汇方式 信用证(6)	
许可证号	运抵国(地区) 沙特阿拉伯(?)	指运港 上海()	境内货源地 江苏省徐州市		
批准文号	成交方式	运费	保费	杂费	
合同协议号 NEO2001026	件数 1700	包装种类 箱	毛重(公斤) 19074.44	净重(公斤) 16895.26	

集装箱号		随附单据			生产厂家			
标记唛码及备注								
ROSE BRAND 178/2001 RIYADH								
项号	商品编号	商品名称、规格 型号	数量及 单位	最终目的国 (地区)	单 价	总价	币制	征免
1	2003.101 1	碎片蘑菇罐头 24 听 X 425 克	1700 箱	沙特阿拉伯(?)	7.8 0	13260.0 0	美元	照章(1)
Total: 1700箱						13260.00美元		
税费征收情况								
录入员 录入单位		兹声明以上申报无讹并承担法律 责任			海关审单批注及放行日期(签章)			
					审单		审价	
报关员		申报单位(签章)			征税		统计	
单位地址								
邮编		电话		填制日期 2010-04-05	查验		放行	

商业发票

COMMERCIAL INVOICE

To FASHION FORCE CO., LTD P.O.BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		日期 Date	Mar 20 th , 2010
		发票号 Invoice No.	SB200101
		合约号 Contract No.	NEO2001026
信用证号 L/C No.	0011LC123756		
装 由 Shipped per		开船日期 Sailing about	April 25 th , 2010
出 From	SHANGHAI, CHINA	至 To	, KSA

唛头 SHIPPING MARK	货名数量 QUANTITIES AND DESCRIPTIONS	单价 UNIT PRICE	金额 AMOUNET
ROSE BRAND 178/2001 RIYADH	1700CTNS MUSHROON CANNED PIECES & STERM 24 TINS X 425 GRAM	CFRUSD7.80	KSA USD13260.0 0
<p>SAY TOTAL: US DOLLARS THIRTEEN THOUSAND TWO HUNDRED AND SIXTY ONLY</p> <p style="text-align: center;">XINHONG INTERNATIONAL CO. 张立</p>			

装箱单

PACKING LIST

Invoice No. <u>SB200101</u>				Date: Mar 20 th , 2010		
标志及箱号	品名及规格	数量	件数	毛重	净重	尺码
ROSE BRAND 178/2001 RIYADH	MUSHROON CANNED PIECES & STERM 24 TINS X 425 GRAM	17340 GRAM	1700CTN S	17.34KG S	10.2 KGS	
TOTAL		17340 GRAM	1700CTN S	17.34KG S	10.2 KGS	

TOTAL: ONE THOUSAND SEVEN HUNDRED CTNS ONLY
 PACKING: 24 TINS X 425 GRAM EACH CTN
 L/C No.: 0011LC123756
 Contract No.: NEO2001026

CO.

XINHONG INTERNATIONAL

张立

实训项目17

出口货物运输保险投保单

发票号码	NT001FF004	投保条款和险别	
被保险人	客户抬头 SHANGHAI TEXTILE GARMENT CO., LTD.	(<input checked="" type="checkbox"/>)	PICC CLAUSE
		(<input type="checkbox"/>)	ICC CLAUSE
		(<input checked="" type="checkbox"/>)	ALL RISKS
		(<input type="checkbox"/>)	W.P.A./W.A.
		(<input type="checkbox"/>)	F.P.A.
		(<input checked="" type="checkbox"/>)	WAR RISKS
	过户 FASHION FORCE CO., LTD	(<input type="checkbox"/>)	S.R.C.C.
		(<input checked="" type="checkbox"/>)	STRIKE

		()	ICC CLAUSE A
		()	ICC CLAUSE B
		()	ICC CLAUSE C
保险金额	USD (35904.00)	()	AIR TPT ALL RISKS
	HKD ()	()	AIR TPT RISKS
	() ()	()	O/L TPT ALL RISKS
启运港	SHANGHAI	()	O/L TPT RISKS
目的港	MONTREAL	()	TRANSHIPMENT RISKS
转内陆		()	W TO W
开航日期	2010.3.20	()	T.P.N.D.
船名航次	HUA CHANG V.09981	()	F.R.E.C.
赔款地点	CANADA	()	R.F.W.D.
赔付币别	USD	()	RISKS OF BREAKAGE
正本份数	1份正本, 1份副本	()	I.O.P.
其它特别条款	COVERING INSTITUTE CIVIL COMMOTIONS CLAUSES.		
以下由保险公司填写			
保单号码		费率	
签单日期		保费	
投保日期:	2010年3月16日	投保人签章:	

中保财产保险有限公司 The People's Insurance (Property) Company of China, Ltd	
发票号码 Invoice No.: NT01FF004	保险单号次 Policy No.: WQ20030101
海洋货物运输保险单 MARINE CARGO TRANSPORTATION INSURANCE POLICY	
被保险人: Insured: SHANGHAI TEXTILE GARMENT CO., LTD.	

中保财产保险有限公司(以下简称本公司)根据被保险人的要求, 及其所缴付约定的保险费, 按照本保险单承担险别和背面所裁条款与下列特别条款承保下列货物运输保险, 特签发本保险单。

This policy of Insurance witnesses that the People's Insurance (Property) Company of China, Ltd. (hereinafter called "The Company"), at the request of the Insured and in consideration of the agreed premium paid by the Insured, undertakes to insure the under mentioned goods in transportation subject to conditions of the Policy as per the Clauses printed overleaf and other special clauses attached hereon.

保险货物项目 Descriptions of Goods	包装 单位 数 Packing Unit Quantity	保险金额 Amount Insured
LADIES COTTON BLAZER (100% COTTON, 40SX20/140X60)	2550PCS	USD 35904.00

承保险别 Conditions	货物标记 Marks of Goods
ALL RISKS FORCE WAR F01LCB05127 STRIKE NO. COVERING INSTITUTE CIVIL COMMOTIONS CLAUSES. PICC CLAUSE CHINA	FASHION RISKS CTN MONTREAL MADE IN
总保险金额: Total Amount Insured: US DOLLARS THIRTY-FIVE THOUSAND NINE HUNDRED AND FOUR ONLY	
保费 Premium As arranged	
载运输工具 Per conveyance S.S: <u>HUA CHANG V.09981</u>	开航日期 Slg. on or abt: <u>Mar .20th, 2010</u>
起运港 Form <u>SHANGHAI, CHINA</u>	目的港 To <u>MONTREAL, CANADA</u>

所保货物, 如发生本保险单项下可能引起索赔的损失或损坏, 应立即通知本公司下述代理人查勘。如有索赔, 应向本公司提交保险单正本(本保险单共有 _____ 份正本)及有关文件。如一份正本已用于索赔, 其余正本则自动失效。

In the event of loss or damage which may result in acclaim under this Policy, immediate notice must be given to the Company's Agent as mentioned hereunder. Claims, if any, one of the Original Policy which has been issued in _____ original (s) together with the relevant documents shall be surrendered to the Company. If one of the Original Policy has been accomplished, the others to be void.

赔款偿付地点
Claim payable at MONTREAL, CANADA

日期 Date Mar .10th, 2010 在 at SHANGHAI, CHINA

地址: Address:		
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案例分析

1. 不对。

A. 《UCP600》规定，在受益人向通知修改的银行表示接受前，原信用证条款对受益人仍然有效。

B. 本案我方对信用证修改书未表示接受，故原信用证条款仍然有效，开证行不得拒付。

2. C轻工业品进出口公司最主要的缺点就是对单证工作没有严格把关和缺乏相关业务知识，没有完全按照信用证的要求办理业务，从而给自己带来了损失。信用证要求投保转船险，不管实际是否转船都应该办理投保转船险，即使是直达。运输过程中在某些特殊情况下承运人有权改变计划进行转船。在海运提单条款中一般都规定：承运人在需要时可以将货物交由属于承运人或其他人的船舶，直接或间接运 目的港。所以预先确定直达的运输，在信用证要求投保转船险 的情况下，也应该按要求投保转船险。

装运通知的电报抄本，日本开来的信用证，有时要求“inspected copy of cable”，按日本习惯要求除在单据名称上要按照信用证所规定的名称表示外，在抄本上要经原发的电报局盖章证实。

本案例给我们两个启示：

其一，信用证业务中必须要按照要求做到单证一致，单单一致。即信用证方式的结算中不管实际运输业务或有关的货物情况如何，银行只管所提交的单据表面上是否与信用证规定相符，否则，即使实际运输如何需要，或货物质量如何优越，只要所提交的单据有一字之差，对方就有权利拒受单据和拒付货款。

其二，国际结算的单证工作人员不但要熟悉各种国际惯例，而且要掌握世界各国不同的习惯、要求以及有关规定。只有这样才能满足单证工作的需要。

实训项目18

中保财产保险有限公司 The People's Insurance (Property) Company of China, Ltd	
发票号码 Invoice No.: INV52148	保险单号次 Policy No.:
海洋货物运输保险单 MARINE CARGO TRANSPORTATION INSURANCE POLICY	
被保险人: Insured:	SHANGHAI FOREIGN TRADE IMP. AND EXP. CORP.

<p>中保财产保险有限公司(以下简称本公司)根据被保险人的要求, 及其所缴付约定的保险费, 按照本保险单承担险别和背面所载条款与下列特别条款承保下列货物运输保险, 特签发本保险单。 This policy of Insurance witnesses that the People's Insurance (Property) Company of China, Ltd. (hereinafter called "The Company"), at the request of the Insured and in consideration of the agreed premium paid by the Insured, undertakes to insure the under mentioned goods in transportation subject to conditions of the Policy as per the Clauses printed overleaf and other special clauses attached hereon.</p>					
保险货物项目 Descriptions of Goods		包装 Packing	单位 Unit	数量 Quantity	保险金额 Amount Insured
LADIES LYCRA LONG PANT		200CTNS	2400PCS		USD52800.00
承保险别 Conditions			货物标记 Marks of Goods		
COVERING RISKS AS PER "INSTITUTE CARGO CLAUSES (A)", AND: INSTITUTE WAR CLAUSES (CARGO)".			CBD LONDON NOS1-200		
总保险金额: Total Amount Insured:		<u>U.S.DOLLARS FIFTY TWO THOUSAND EIGHT HUNDRED ONLY</u>			
保费 Premium	<u>As arranged</u>	载运输工具 Per conveyance S.S	<u>DAFENG</u>	开航日期 Slg. on or abt	<u>OCT 20, 2010</u>
起运港 Form	<u>NANJING, CHINA</u>	目的港 To	<u>LONDON, UK</u>		
<p>所保货物, 如发生本保险单项下可能引起索赔的损失或损坏, 应立即通知本公司下述代理人查勘。如有索赔, 应向本公司提交保险单正本(本保险单共有 份正本)及有关文件。如一份正本已用于索赔, 其余正本则自动失效。 In the event of loss or damage which may result in acclaim under this Policy, immediate notice must be given to the Company's Agent as mentioned hereunder Claims, if any, one of the Original Policy which has been issued in 3 original (s) together with the relevant documents shall be surrendered to the Company. If one of the Original Policy has been accomplished, the others to be void.</p>					
赔款偿付地点 Claim payable at		LONDON, UK			
日期 Date	<u>OCT 20, 2010</u>	在 at	<u>SHANGHAI, CHINA</u>		
地址: Address:					

二、保险单的改错

1. A改为INSURANCE POLICY
2. C改为NEW YORK VIA HONGKONG

三、案例分

1. A.应该向保险人、承运人、货代公司索赔。因为根据保险合同，在保险人承保期间和责任范围内，保险人应该承担赔付责任。根据运输合同，承运人应提供“适载”的COC，由于COC存在问题，承运人应承担赔偿责任。由于货主与货代之间有委托代理关系，因此也可向货代公司索赔。

B.由于承运人没有提供“适载”的COC，而货代在提空箱时没有履行义务，即检验箱子的义务，并且在目的港拆箱时异味较重，因此，承运人和货代应按各自过失比例承担赔偿责任。

2. a.保险公司的做法正确。

b.根据国际货运保险市场惯例，中国人民保险公司的海洋货物保险条款规定的责任起讫期限，也是采用“仓至仓”条款，即保险公司的保险责任可从北保险货物运离起运地仓库开始生效，直至的目的收货人最后仓库为止。

c.如果这批货物为抵达目的地仓库，则以被保险货物在最后卸港全部卸离海轮后60天止。如果在60天内被保险货物需转运至非保险单做载明的目的地时，则以该货物开始转运时终止。

d.本案中，该外贸公司已将这批货灌装并等待铁路转运至不同买主，说明保险责任已经终止，故向保险公司索赔遭到拒绝。

实训项目19

Shipper SHANGHAI FOREIGN TRADE IMP. AND EXP. CORP.	B/L NO. PACIFIC INTERNATIONAL LINES (PTE) LTD (Incorporated in Singapore) COMBINED TRANSPORT BILL OF LADING
Consignee TO ORDER	Received in apparent good order and condition except as otherwise noted the total number of container or other packages or units enumerated below for transportation from the place of receipt to the place of delivery subject to the terms hereof. One of the signed Bills of Lading must be surrendered duly endorsed in exchange for the Goods or delivery order. On presentation of this document (duly) Endorsed to the Carrier by or on behalf of the Holder, the rights and liabilities arising in accordance with the terms hereof shall (without prejudice to any rule of common law or statute rendering them binding on the Merchant) become
Notify Party EAST AGENT COMPANY 126 ROOM STREET, ANTERWEIP, BELGIUM	

		binding in all respects between the Carrier and the Holder as though the contract evidenced hereby had been made between them. SEE TERMS ON ORIGINAL B/L	
Vessel and Voyage Number DAFENG E002	Port of Loading SHANGHAI, CHINA	Port of Discharge LONDON, UK	
Place of Receipt	Place of Delivery	Number of Original Bs/L ONE(1)	
PARTICULARS AS DECLARED BY SHIPPER - CARRIER NOT RESPONSIBLE			
Container Nos/Seal Nos. Marks and/Numbers	No. of Container / Packages / Description of Goods	Gross Weight (Kilos)	Measurement (cu-metres)
CBD LONDON NOS1-200	200CTNS LADIES LYCRA LONG PANT	2000KGS	6CBM
FREIGHT & CHARGES FREIGHT PREPAID	Number of Containers/Packages (in words) TWO HUNDRED CARTONS ONLY		
	Shipped on Board Date: OCT 20, 2010		
	Place and Date of Issue: SHANGHAI, CHINA OCT 20, 2010		
	In Witness Whereof this number of Original Bills of Lading stated Above all of the tenor and date one of which being accomplished the others to stand void for PACIFIC INTERNATIONAL LINES (PTE) LTD as Carrier		

案例分析

《跟单信用证统一惯例》第46条规定：如果信用证对装运日期使用“约或大约”应视为规定日期前后5天的时间内装运，起讫日期包括在内。因此，本案中信用证规定“于或约于5月15日装船”，实际装运日期应是5月10-20日。而卖方在5月8日装船并签发提单，开证行当然以“单证不符”为由拒收单据，拒付货款。

实训项目20

Shipper ABC COMPANY NO.128 ZHOUGSHAN XILU , SHANDONG		B/L No. 中国外运广东公司 SINOTRANS GUANGDONG COMPANY		
Consignee or order TO ORDER OF UFJ BANK, TOKYO		OCEAN BILL OF LADING		
Notify address XYZ COMPANY, 6-2 OHEMACHI, 1-CHOME, CHIYADA-KU, TOKYO		SHIPPED on board in apparent good order and condition (unless otherwise indicated) the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.		
Pre-carriage by	Port of loading QINGDAO, CHINA	The weight, measure, marks and numbers, quality, contents and value, being particulars furnished by the Shipper, are not checked by the Carrier on loading. The Shipper, Consignee and the Holder of this Bill of Lading hereby expressly accept and agree to all printed, written or stamped provisions, exceptions and conditions of this Bill of Lading, including those on the back hereof.		
Vessel VICOTRY V.666	Port of transshipment	IN WITNESS whereof the number of original Bills of Lading stated below have been signed, one of which being accomplished the other(s) to be void.		
Port of discharge TOKYO, JAPAN	Final destination KYOTO, JAPAN			
Container. seal No. or marks and Nos.	Number and kind of package	Description of goods	Gross weight (kgs.)	Measurement (m ³)
XYZ TOKYO 04GD002 1-88 CTNS CONTAINER ON. PLU1234567 SEAL NO. .006789 1x20' CY/CY	PACKED IN 88 CARTONS. SHIPPEND IN ONE CONTAINER. ON BOARD JAN.18, 2005 NAME OF VESSEL: PORTOFLOADING:	HOSPITAL UNIFORM 5250PCS VICTORY V.666 QINGDAO, CHINA	1232.00KGS	4.20CBM
Freight and charges FREIGHT PREPAID		REGARDING TRANSHIPMENT INFORMATION		

			PLEASE CONTACT
Ex. rate	Prepaid at	Freight payable at	Place and date of issue QINGDAO , CHINA JAN.17, 2010
	TOTAL Prepaid	NUMBER OF ORIGINAL BS/L THREE(3)	李好
			As Agent SIGNED FOR OR ON BEHALF OF THE MASTER

Shipper GUANGDONG RONGHUA TRADE CO., LTD. 168 DEZHENG ROAD SOUTH, GUANGZHOU, CHINA		BILL OF LADING B/L No.KFT2582588		
Consignee TO ORDER OF METITA BANK LTD., FINLAND		中国远洋运输公司 中国远洋运输公司 CHINA OCEAN SHIPPING original		
Notify Party ABC CORP.AKEKSANTERINK AUTO P.O.BOX 9 , FINLAND				
Pre carriage by DONGFANGHONG ④	Place of Receipt ⑩			
Ocean Vessel Vow. No. SUISUN 103	Port of Loading GUANGZHOU, CHINA			
Port of discharge HELSINKI VIA	Final destination			
Marks and Numbers ABC HELSINKI NO.1-800	Number and kind of packages; Description 800CTNS WOMEN' S SWEATERS TOTAL: EIGHT HUNDRED CARTONS ONLY. ⑥ S/C NO.: 98SGQ468001	Gross weight 13, 600.00KGS <i>FREIGHT PREPAID</i>	Measurement (m ³) 25CBM	
Applicable only when document used as a Through Bill of Loading				
Freight & Charges	Revenue Tons.	Rate Per	Prepaid	Collect ⑥
		Prepaid at	Payable at	Place and Date of Issue

			GUANGZHOU MAY20, 2011
	Total Prepaid	No.Of Original Bs/L THREE(3)	Stamp & Signature ABC SHIPPING CO. 刘五 AS MASTER

案例分析

A. 倒签提单不对。倒签提单指在货物装船后，应托运人的要求，由承运人或其代理人签发的提单，但该提单签发日期早于货物实际装船日期。这种做法有关当事人要承担由此产生的风险责任。

B. 商检证中测温日期与其他单据不一致。商检证中填写的船边测温日期为9月6日，虽然由于船期延误至9月6日才实际装船出口，但海运提单倒签为8月31日，故造成单证不一致。

C. 《UCP600》规定：如果信用证规定在指定时期内分期装运，而任何一期未按期装运，除非信用证另有规定，则信用证对该期及以后各期均告失效”。本案中，信用证规定2010年4-9月平均交货60公吨，属于定量分批装运，8月因船期延误未按规定装运，则8-9月各批均告失效，这2批不应该再装运，而应该与进口方协商再决定。

D. 《UCP600》还规定：运输单据表面上注明同一运输工具、同一目的地、同一航次的多次装运，即使其表面上注明不同装运日期或不同装运港、发运地、接受监督地，将不视为分批装运。本案中，9月6日和7日实际将货物装上了同一艘船，所以不能视为分批装运。

所以开证行有权拒付。

实训项目21

一、操作练习

1. Shipper Insert Name, Address and Phone SHANGHAI GLOVES CO., LTD. Shanghai International Trade Center 2201 Yan An Road(W), SHANGHAI 200336 TEL: +86 21 6278 9099 FAX: +86 21	B/L No. 中远集装箱运输有限公司 COSCO CONTAINER LINES
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6278 9569		TLX: 33057 COSCO CN FAX : +86(021) 6545 8984 ORIGINAL		
2. Consignee Insert Name, Address and Phone TO ORDER		<p style="text-align: center;">Port-to-Port or Combined Transport</p> <p style="text-align: center;">BILL OF LADING</p> <p>RECEIVED in external apparent good order and condition except as other-Wise noted. The total number of packages or unites stuffed in the container, the description of the goods and the weights shown in this Bill of Lading are furnished by the Merchants, and which the carrier has no reasonable means of checking and is not a part of this Bill of Lading contract. The carrier has Issued the number of Bills of Lading stated below, all of this tenor and date, One of the original Bills of Lading must be surrendered and endorsed or signed against the delivery of the shipment and whereupon any other original Bills of Lading shall be void. The Merchants agree to be bound by the terms and conditions of this Bill of Lading as if each had personally signed this Bill of Lading. SEE clause 4 on the back of this Bill of Lading (Terms continued on the back hereof, please read carefully). *Applicable Only When Document Used as a Combined Transport Bill of Lading.</p>		
3. Notify Party Insert Name, Address and Phone (It is agreed that no responsibility shall attach to the Carrier or his agents for failure to notify) YINSHEN TRADING CO. LTD. #304-310 Jaja Street, Toronto, Canada TEL: (1)7709910, FAX: (1)7701100				
4. Combined Transport * Pre - carriage by	5. Combined Transport* Place of Receipt			
6. Ocean Vessel Voy. No. CMA CGM V.26GW	7. Port of Loading SHANGHAI, CHINA			
8. Port of Discharge MONTREAL, CANADA	9. Combined Transport * Place of Delivery MONTREAL, CANADA			
Marks & Nos. Container / Seal No.	No. of Containers or Packages	Description of Goods (If Dangerous Goods , See Clause 20)	Gross Weight Kgs	Measurem ent
N/M	1000CTNS	1521A Latex Full Coated Cotton Woven, Knit Wrist Liner	16650.00KG S	10.80M3
		Description of Contents for Shipper' s Use Only (Not part of This B/L Contract)		
10. Total Number of containers and/or packages (in words) ONE THOUSAND CARTONS ONLY.				

Subject to Clause 7 Limitation					
11. Freight & Charges	Revenue Tons	Rate	Per	Prepaid	Collect
Declared Value Charge					
Ex. Rate:	Prepaid at	Payable at	Place and date of issue		
			SHANGHAI , CHINA NOV.25, 2010		
	Total Prepaid	No. of Original B(s)/L	Signed for the Carrier, COSCO CONTAINER LINES		
		THREE(3)			
LADEN ON BOARD THE VESSEL					
DATE	NOV.25, 2010	BY			

二、案例分析

1. 港商为了简化向韩商交货手续或者企图把运费转嫁给出口方。如果至釜山运费由港商负担，我方可以接受。具体做法：

- A. 港商将运费汇入我公司
- B. 港商将运费直接付给船公司
- C. 在信用证中加列允许受益人超支运费条款

2. 我方某进出口公司组织有关人员与议付行共同研究做出如下反驳：“根据UCP600第23条关于海运提单的规定，如果信用证要求港至港的海运提单，除非信用证另有规定，银行将接受下述单据而不论其名称如何：A、B、C、D(略)。虽然信用证要求海运提单，只要所提交的单据符合该条文的A、B、C、D四项规定精神，不管其单据名称如何叫法，银行将接受其单据。另货物由集装箱运输，应允许转运。因此，你行提出两项‘不符点’是不存在的，你行按时付款”。最后，某进出口公司接到议付行通知，开证行已付款。UCP600第20条“提单”A、B、C、D款和20条D款重申UCP500第23条“海运运输提单”A、B、C、D款的条文精神，上述例子也适用于UCP600实施后。

3. 某土产进出口公司根据信用证条款和提交的单据情况进行探讨、研究，认为我单据没有错误，于4月1日提出反驳意见。对(1)、(2)点用UCP600第23条和23D款规定加以驳斥，说明联合运输提单银行可以

接受，用集装箱装运，可以转运。针对(3)点也指出：“你行认为装运通知最晚应于3月17日发出，但我们则认为装运通知最晚应于3月18日发出。你信用证上规定提单上的装运日期后两天内是提单上的装运日期，并非提单的签发日期。我提交的运输单据是收妥备运性质。根据UCP600第23条规定关于港至港海运提单的规定，装上指名船只必须以在提单上注明货物装船日期的批注来证实。我提单上装船的批注日是3月16日，签发提单日期是3月15日。因此装运日期是3月16日，按信用证规定装运日后两天内，应该是3月18日，不是3月17日，我于3月18日发出装运通知符合信用证的要求。你3月28日来电所提三个不符点不成立，你行应立即接受单据并按时付款”。

某土产进出口公司于4月7日接到议付行通知，该笔款项开证行已全部转入我方账户，终告结案。

上述开证行对于这些国际惯例不能不知道，只是偏袒申请人，以此为借口企图拒付货款。某土产进出口公司在这次争端中，能这样有根、有据、有理地反驳，使开证行无言可答，立即付款，其关键在于熟悉掌握UCP600条文。

实训项目22

999		999—	
Shipper's Name and Address HONGXIN TRADING CO., LTD. HUARONG MANSION RM2901 NO.85 ZHONGSHAN ROAD , NANJING 210005, CHINA TEL: 0086-25-4715004 FAX: 0086-25-4711363		Shipper's Account Number	
			Copies 1, 2 and 3 of this Air Waybill are originals and have the same validity.
Consignee's Name and Address NEO GENERAL TRADING CO. P.O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213		Consignee's Account Number	It is agreed that the goods described herein are accepted for carriage in apparent good order And condition (except as noted) and SUBJECT TO THE CONDITIONS OF CONTRACT ON THE REVERSE HEREOF. ALL GOODS MAY BE CARRIED BY AND OTHER MEANS INCLUDING ROAD OR ANY OTHER CARRIER UNLESS SPECIFIC CONTRARY INSTRUCTIONS ARE GIVEN HEREON BY THE SHIPPER. THE SHIPPER'S ATTENTION IS DRAWN TO THE NOTICE CONCERNING CARRIER'S

				LIMITATION OF LIABILITY. Shipper may increase such limitation of liability by declaring a higher value for carriage and paying a supplemental charge if required.									
Issuing Carrier's Agent Name and City				Accounting Information FREIGHT PREPAID									
Agent's IATA Code		Account No.											
Airport of Departure (Add. of First Carrier) and Requested Routing NANJING, CHINA													
To	By First Carrier Routing and Destination	to	by	to	by	Currency	CHG S Code	WT/VAL PP D	Other COLL	PP D	COLL	Declared Value for Carriage	Declared Value for Customs
						USD		X		X			
Airport of Destination DAMMAM, KSA		Flight/Date For carrier Use Only Flight/Date FX0910 APRIL 7, 2010		Amount of Insurance				INSURANCE - If Carrier offers insurance, and such insurance is requested in accordance with the conditions thereof, indicate amount to be insured in figures in box marked "Amount of Insurance."					
Handing Information													
(For USA only) These commodities licensed by U.S. for ultimate destination Diversion contrary to US law is prohibited													
No of Pieces RCP	Gross Weight	K g lb	Rate Class Commodity Item No.	Chargeable Weight	Rate Charge	Total				Nature and Quantity of Goods (incl. Dimensions or Volume)			
1700 CTNS	19074.44	K	M	19074.44	20.61	393124.21				CANNED MUSRHOOM PIECES & STEMS 24 TINS X 425 GRAMS			
Prepaid Weight Charge Collect				Other Charges									
393124.21				AWC: 50.00									
Valuation Charge													

Tax				
Total other Charges Due Agent		Shipper certifies that the particulars on the face hereof are correct and that insofar as any part of the consignment contains dangerous goods, such part is properly described by name and is in proper condition for carriage by air according to the applicable Dangerous Goods Regulations.		
Total other Charges Due Carrier				
50.00	 Signature of Shipper or his Agent		
Total Prepaid	Total Collect	7/APRIL/2010 NANJING, CHINA HONGXIN TRADING CO., LTD		
393174.21				
Currency Conversion Rates	CC Charges in Dest. Currency			
	 Executed on (date) at(place) Signature of Issuing Carrier or its Agent		
For Carrier' s Use only at Destination	Charges at Destination	Total Collect Charges	999—	

案例分析

1. a. 本案适用美国法律。因为我国海商法规定，合同当事人可以选择适用的法律，B/L注明适用美国法律，应适用美国法律。

b. ①承运人无须承担无单放货责任。因为提单上注明适用美国法律。在美国，承运人向记名提单的记名收货人交付货物时，不负有要求记名收货人出示或提交记名提单的义务。②承运人承担无单放货责任。因为我国海商法规定，提单是承运人保证交付货物的单证，不论是记名提单还是非记名提单，承运人都有义务凭正本提单交付货物。

2. 这种放货行为将造成收货人不去银行付款赎单②收货人可能将H-B/L背书转让，当受证提单人拿H-B/L提货不着是，无船承运人将承担无单放货的责任。

实训项目23

COMMERCIAL INVOICE

COMMERCIAL INVOICE					
To: YAHALUCHI CO., LTD. 3-72, OHTAMACHI, NAKA-KU, YOKOHAMA, JAPAN23			Invoice No.:	<u>2003SDT00</u> <u>9</u>	
			Invoice Date:	<u>Aug 12</u> , <u>2010</u>	
			S/C No.:	<u>03TG28711</u>	
			S/C Date:	<u>July 22</u> , <u>2010</u>	
From:	<u>TAIYUAN, CHINA</u>			To:	<u>AKITA, JAPAN</u>
Letter of Credit NO.: LTR0505457				Issued By: <u>METITABANKLED, JAPAN</u>	
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount	
CIF AKITA					
V.H LAS PLAMS C/NO.	ABOUT 1800 DOZS H6-59940BS GOLF CAPS	1800 DOZS	USD8.10	USD14580.00	
TOTAL: 1800DOZS USD14580.00					
SAY TOTAL: U.S.DOLLARS FOURTEEN THOUSAND FIVE HUNDRED AND EIGHTY ONLY.					
SHANXI HONGFA CO., LTD 张三					

COMMERCIAL INVOICE

TO MESSRS.: EEN CO., VANCOUVER, CANADA INVOICE NO. : SHEOt/7203

DATE: JAN. 28, 2010

L/C NO. : 044/307587

P. O. NO. : FAB10-20030087/01 -

02

SHIPPED FROM GUANGZHOU , CHINA TO VANCOUVER, CANADA VIA HK

MARKS & NOS.	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
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	GOLDTRON GARMENTS SDN BHD		<i>CIF Vancouver</i>	
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PO NO. FAB10-20030087/01 -02

COLOR : INDIGO

R/NO. : 1-4, 6-36

2, 920 YARDS USD1.80/YARD USD5, 256.00

100PCT COTTON DENIM - 80Z-ROPE DYED INDIGO (CT-121)

DOUBLE P/SHRUNK RESIDUAL AHRINKAGE NOT MORE THAN

3 -4PCT 82 ~50/14S x 14S -WIDTH: 58/59'

AS PER PURCHASE ORDER NO. FAB10-20030087/01-02 CIF Vancouver

TOTAL: *US DOLLARS FIVE THOUSAND TWO HUNDRED AND FIFTY-SIX ONLY*

GUANGDONG HUALIAN TRADING CORPORATION

张三

案例分析

1. 本案的关键在于信用证项下的单据必须做到严格一致，包括发票的表示也应与信用证做到完全相符。所以，制作发票时不能图省事，而应该尽量按照信用证条款的要求制单。当然，在本案例中，对方信用证用错了术语，反而说我方交单不符。这是明显的强词夺理。但从单证表面上看，只能认为是不符。我方在不太了解对方经营作风的情况下，制单时宁可按来证规定一一表示，也不给对方以把柄。

2. 在国际贸易业务中。商业发票的制作是非常重要的。它不仅关系出口商的结汇。而且进口国还要将其作为确定征收进口关税的基本资料。因此。常常会遇到不同国家的进口商。对同一笔生意要求提供金额不同而其它内容完全相同的两张发票。其中，一张发票的金额等于实际成交应支付的金额。另一张发票的金额往往比实际成交金额低出许多。对于这种额外要求，有的进口商提出，目的是让出口商协助其违法骗税、逃税。并暗示出口商如果能够满足其要求，就可以开展贸易，否则就会另择供货商。当然，也有的进口商是出于合法避税，才要求进口商提供两张发票的。无论哪种情况，出口商对于是否给予进口商做两张发票，必须认真考虑，针对不同的付款方式区别对待：

①对于采取L/C付款方式的，只要所有单证与签订的合同条款及信用证内容相符就可以，对出口商没有任何风险和影响；

②对于采用D/P SIGHT付款方式的进口商，出口商如果同意做两张发票，必须等进口商将全部货款付讫后，才可以寄送第二张发票。

③对于做L/C预付或变通的D/P SIGHT付款方式，一定要在收到货款后，才可以出第二张发票；

④对于做D/A付款方式或L/C付款方式之外的其他远期付款方式，建议不要做两张发票。

理由：根据UCP600对商业发票的规定“除非信用证另有规定，银行可拒绝接受金额超过信用证所允许的金额的商业发票。但是，如信用证项下被授权付款、承担延期付款责任、承兑汇票或议付的银行，一旦接受此类发票，只要该银行所做出的付款、承担延期付款责任、已承兑汇票或已议付的金额没有超过信用证所允许的金额，则此项决定对各有关方面均有约束力。”

从规定可以看出，对商业发票金额的约束只局限于单一发票。并且发票内容要与信用证要求及其他单证完全相符，而在现实贸易情况下的个别特例中。出口商除了符合国际贸易惯例提供正规完整的单证以外，从实务贸易的角度出发也不得不满足进口商的额外要求。这就是实务贸易与贸易理论的差别。出口商可以无任何约束缮制不同的商业发票，只要没有产生任何敏感性问题的贸易纠纷。往往不会认真区分做两张商业发票的严肃性和重要性。

经验：注意防范风险

从出口商的利益角度分析，出口商即使提供两张商业发票，进口商也不会付两笔货款，要防范的风险主要有：一是合同中绝对不要订立有关出具两张发票的条款。如果有此条款。当产生贸易纠纷时，不利于矛盾争端的解决。尤其对于那些信誉等级较差的进口商，更要防止因国际市场价格下跌或其支付能力较差，以握有一张低价发票或者有关合同条款逼迫降价或拒绝提货；二是安全结汇问题。只要收到全部货款之后，再邮递第二张发票就不会有外汇风险，但是在处理单证过程中必须加以小心，千万别出错。例如，有一次，公司一个业务员将全套单证都是按照低价发票制作的，并通过银行把所有单证传递给进口商，付款方式是D/P AT SIGHT，进口商很快就报关提货，也没有再索要那张与合同一致的高金额发票。出口商收到银行结汇通知后，与合同金额核对时才发现出了问题，少收汇15000美元。于是及时与进口商联系索取差额外汇，但进口商以货币贬值汇率下跌、国际市场价格下降、需要帮助等为由拒付，最后只能做出让步，折中处理，索回两张发票价值差额的一半；三是对于有的进口商同时提出索要第二张金额发票相一致的汇票，此时绝对不能提供，以防进口商在付汇方面做文章，造成结汇风险；四是注意防止因发票价格过低而引起被动倾销的问题。如果是一个长期大宗贸易进口商，要求做的发票价格过低，容易引起进口国海关的注意，招致反倾销调查，失去市场份额。

从进口商的利益角度分析，往往要求做两张发票的进口商，大部分与进口国海关有密切关系，这涉及海关估价问题，与出口商没有关系。如果进口商报关使用的发票金额比其他同类相同或相似产品的进口价格低出许多。就会有海关有记录，同样面临着货价不真实或出口商倾销的嫌疑，招致立案调查，影响到出口商在进口国的市场份额及贸易量。

此外，如果出口商在进口国不止一个客户时，为其中某一进口商提供了两张商业发票，还要注意防止该进口商利用低价发票扰乱市场。原因很简单，一是少缴关税，占有成本优势；有低价发票效应。例如，在市场价格变化时，进口贸易商拿着低价发票在最终用户那里显示，迫使其他进口相同产品的进口贸易商无法出售给最终用户，导致不公平竞争，从而失去其他进口商，使市场萎缩。

实训项目24

PACKING LIST

To:	EAST AGENT COMPANY 3-72, OHTAMACHI, NAKA-KU, YOKOHAMA, JAPAN231			Invoice No.:	2003SDT009		
				Invoice Date:	Aug 12 th , 2010-		
				S/C No.:	03TG28711		
				S/C Date:	July 22 th , 2010		
From:	FUZHOU, CHINA		To:	AKITA, JAPAN			
Letter of Credit No.:	LTR0505457		Date of Shipment:	Aug 30 th , 2010			
Marks and Numbers	Number and kind of package Description of goods	Quantity	Package	G.W	N.W	Meas.	
V.H LAS PLAMS C/NO.	ABOUT 1800 DOZS OF H6-59940BS GOLF CAPS	1800 DOZS	240 CTNS	19KG S	17KGS	21.583 CBM	
TOTAL:		1800 DOZS	240 CTNS	19KG S	17KGS	21.583 CBM	
SAY TOTAL:	TWO HUNDRED AND FORTY CARTONS ONLY						

实训项目25

ORIGINAL				
1. Exporter FUJIAN INTERNATIONAL IMPORT & EXPORT CORP. 8TH FLOOR, 200 ZHANQIAN ROAD, FUZHOU, CHINA		Certificate No.		
2. Consignee NEO GENERAL TRADING CO. P.O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213		CERTIFICATE OF ORIGIN OF THE PEOPLE' S REPUBLIC OF CHINA		
3. Means of transport and route FROM SHANGHAI, CHINA TO DAMMAM, KSA BY SEA		5. For certifying authority use only		
4. Country / region of destination KSA				
6. Marks and numbers	7. Number and kind of packages: description of goods	8. H.S.Code	9. Quantity	10. Number and date of invoices
ROSE BRAND 178/2001 RIYADH	ABOUT 1700 CARTONS CANNED MUSRHOMS PIECES & STEMS 24 TINS X 425 GRAMS NET WEIGHT (D.W. 227 GRAMS) ROSE BRAND.	2010.1011	1700CTNS	2001SDT001 Apr. 25, 2010
SAYTOTAL: ONE THOUSAND SEVEN HUNDRED CARTONS ONLY. THE NAME OF THE MANUFACTURERS: XUZHOU SHENGTONG FOODSTUFTS CO., LTD. NO.15 HEPING ROAD, XUZHOU 221009, CHINA TEL: 86-0516-3402323 FAX: 86-0516-3402330				

WE HERBY CERTIFY THAT GOODS EXPORTED ARE WHOLLY OF CHINESE ORIGIN.	
<p>11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in China and that they comply with the Rules of Origin of the People's Republic of China.</p> <p style="text-align: center;">FUZHOU, CHINA APR.25, 2010 张立</p> <p>----- -----</p> <p>Place and date, signature and stamp of authorized signatory</p>	<p>12. Certification It is hereby certified that the declaration by the exporter is correct.</p> <p style="text-align: center;">FUZHOU, CHINA APR.25, 2010</p> <p>----- -----</p> <p>Place and date, signature and stamp of certifying authority</p>

实训项目26

ORIGINAL	
<p>1. Goods consigned from (Exporter's business name, address, country)</p> <p>BEIJING TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 CHANGAN ROAD, BEIJING 100005, CHINA</p>	<p>Reference No. GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate)</p> <p style="text-align: center;">FORM A</p> <p>Issued in THE PEOPLE'S REPUBLIC OF CHINA (country)</p> <p>See Notes overleaf</p>
<p>2. Goods consigned to (Consignee's name, address, country)</p> <p>FASHION FORCE CO., LTD P.O.BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA</p>	
3. Means of transport and route (as far as	4. For official use

known) SHIPMENT FROM BEIJING , CHINA TO MONTREAL , CANADA BY VESSEL					
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages : description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
1	FASHION FORCE F01LCB0512 7 CTN NO. MONTREAL MADE IN CHINA	SALES CONDITIONS : CIF MONTREAL/CANADA SALES CONTRACT NO. F01LCB05127 LADIES COTTON BLAZER (100% COTTON, 40SX20/140X60) STYLE NO. PO NO. QTY/PCS USD/PC 46-301A 10337 2550 12.80 *****	“P” *****	2550PC S ***** TOTAL: 2550PC S	NT001FF00 4 Mar.20 , 2010
<p>11. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>BEIJING, CHINA MAR.22, 2010</p> <p>-----</p> <p>-----</p> <p>Place and date, signature and stamp of certifying authority</p>		<p>12. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in <u>CHINA</u> (country) and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to <u>CANADA</u></p> <p>BEIJING, CHINA MAR.21, 2010</p> <p>张立</p> <p>Place and date, signature and stamp of authorized signatory</p>			

实训项目27

<p>GUANGZHOU TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, GUANGZHOU CHINA</p> <p>CERTIFICATE</p>			
To:	FASHION FORCE CO., LTD P.O.BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA	Invoice No.:	NT01FF004
		Date:	Mar.20, 2010
<p>WE CERTIFY HEREBY THAT ORIGINAL CERTIFICATE OF ORIGIN FORM A, ORIGINAL EXPORT LICENCE, COPY OF COMMERCIAL INVOICE, DETAILED PACKING LISTS AND A COPY OF BILL OF LADING WERE SENT DIRECT TO APPLICANT BY COURIER WITHIN 5 DAYS AFTER SHIPMENT. THE RELEVANT COURIER RECEIPT IS ALSO REQUIRED FOR PRESENTATION.</p> <p style="text-align: center;">GUANGZHOU TEXTILE GARMENT CO., LTD. 张立</p>			

实训项目28

BILL OF EXCHANGE							
凭 Drawn Under NATIONAL PARIS BANK			不可撤销信用证 Irrevocable L/C No. <u>TH2003</u>				
日期 Date	<u>OCT.24, 2010</u>	支取 interest@	Payable With		%	按	息 付款
号码 No.	<u>T03617</u>	汇票金额 Exchange for	<u>USD 89705.50</u>	广州 Guangzhou			
见票 at <u>*****</u> 日后 (本 汇 票 之 副 本 未 付) 付 交 sight of this FIRST of Exchange (Second of Exchange							
Being unpaid) Pay to the order of <u>BANK OF CHINA, GUANGZHOU BRANCH</u>							

金额

the sum of SAY US DOLLARS EIGHTY-NINE THOUSAND SEVEN HUNDRED AND FIVE POINT FIVE ONLY

此致

To NATIONAL PARIS BANK

24 MARSHALL VEDONCASTER MONTREAL CANADA

GUANGZHOU KNITWEAR AND MANUFACTURED
GOODS IMPORT & EXPORT TRADE CORPORATION

张三

案例分析

本案例是利用“调包计”以假换真窃得汇票的案例。

这起汇票诈骗案件的发生，主要原因是：

第一，企业的业务人员缺乏基本的结算业务知识和防范意识。在前来联系业务的中间人(罪犯)索要款项证明时，毫无警觉，并且将3张金额为650万美元汇票复印件交给罪犯，这等于把汇票上最基本的要素，如收款人名称、钢印、行号、名单等提供给了罪犯，为罪犯伪造银行汇票、身份证，进行行骗作案提供了条件。

第二，金融机构的工作人员，在金融业日趋激烈竞争的形势下，为了抓客户、稳存款，无视现金管理的有关规定，为客户提取大额现金大开方便之门，特别是现金管理的薄弱环节——信用卡部和信用社。这起案件中，罪犯在11天时间里，分10笔提取现金共计220万元，其中在信用卡部提取5笔，最大的一笔为50万美元；在两家城市信用社分4笔提款90万美元，最大的一笔为40万美元；又从另一银行营业部一次提走现金30万美元后携款潜逃。大额提现审核不严，客观上为罪犯作案开了绿灯。

这起案件为我国金融系统及外贸系统也敲响了警钟，我们要范此类案件的发生，应注意以下几点：

1. 加强对企业业务人员基本结算业务知识，以及防止票据被盗、被骗方面的宣传教育，提高防范意识一方面，帮助他们了解正常汇票的格式、记载项目、汇票的不同种类以及汇票伪造的常见形式、如何鉴别，一旦怀疑是伪票后该采取何种行动等；另一方面，在不了解交易对方真实情况时，不要贸然向其出示重要票据、证件，从而为罪犯伪造银行票据、证件，进行行骗作案提供条件。

2. 金融机构的工作人员，要严格执行中国人民银行《建立大额现金支付登记备案制度》的规定和《关于严禁公款转为个人储蓄账户的条款的通知》开户行不得接收开户单位以转账方式进入个人储蓄账户的款项。对企业使用现金要严格审查，绝不能放任自流，发现疑问及时检查，查出可疑之处，及时报告当地人民银行；对注明“现金”字样的银行汇票，也要登记备案，对具有储蓄功能、结算功能、汇兑功能的信用卡，也必须服从于现金管理规定，对单位一律不得支付现金，并严禁将公款转入个人信用卡。要改革结算方式，加快结算速度，如果跨系统大额汇票的解付能通过电子联行，就能很快地知道汇票解付地点，迅速地通知代理付款行追索、止付、冻结、挽回损失。

堵截作案的大额银行汇票，应实施全方位防范。各商业银行签发汇票后，由对方代理付款行兑付，几经转汇，很有可能转出本系统，如果只在系统内电传堵截，而其他金融机构无止付通知，会贻误战机，形成损失，因此，堵截作案的大额汇票，应由人民银行牵头统一行动，建立全方位防范体系，才能不留死角，快速堵截，确保资金安全。

实训项目29

BILL OF EXCHANGE			
No.	<u>81609D3030</u>		
For	<u>USD738000.00</u>		<u>Dec 24th, 2010 SEOUL, KOREA</u>
	(amount in figure)		(place and date of issue)
At	<u>120 DAYS AFTER DATE OF SHIPMENT</u>	sight of this	FIRST Bill of exchange (SECOND being unpaid)
pay to	<u>BANK OF CHINA, SEOUL BRANCH</u> or order the sum of		
	<u>U.S. DOLLARS SEVEN HUNDRED AND THIRTY EIGHT THOUSAND ONLY</u>		
	(amount in words)		
Value received for	<u>SHIPMENT</u>	of	<u>1000CTNS SHOES AS PER INVOICE NO.81609D3030</u>
	(quantity)		(name of commodity)
Drawn under	<u>BANK OF CHINA, SHANDONG BRANCH</u>		
L/C No.	<u>810080000797</u>	dated	<u>NOV 7th, 2010</u>

To: BKCHCNBJ810 BANK OF CHINA QINGDAO (SHANDONG BRANCH)	For and on behalf of QINGHE LIGHT IND. PROD. IMP. & EXP. CORP 张立 (Signature)
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实训项目30

中华人民共和国出口货物许可证 EXPORT LICENCE THE PEOPLE' S REPUBLIC OF CHINA A类					
申领许可证单位 编码 195762654 Exporter 福州毛织品进出口贸易公司		出口许可证编号 Licence No. 2002122433			
发货单位 Consignee福州毛织品进出口贸易公司		许可证有效期 Validity			
贸易方式 Terms of 一般贸易		输往国家(地区) Country of destination 加拿大			
合同号 Contract No. ST303		收款方式 Terms of payment L/C			
出运口岸 Port of shipment 福州		运输方式 Means of transport 江海			
唛头——包装件数 Marks & numbers ——number of packages N/M					
商品名称 Desertification fo commodity 全棉抹布			商品编码 Commodity No. 888.666		
商品规格、型号 Specification	单位 Unit	数量 Quantity	单价() Unit price	总值() Amount	总值折美元() Amount in USD
10" 10"	DOZ打	16000	USD1.31		20960.00

20" 20"	DOZ	6000	USD2.51		15060.00
30" 30"	DOZ	11350	USD4.73		53685.50
总计 Total	DOZ	33350			89705.50
备注 Supplementary details			发证机关盖章 Issuing Authority' s Stamp		
			发证日期 Signature Date		
商务部监制			本证不得涂改，不得转让		

实训项目31

输加拿大纺织品出口许可证			
1 Exporter (EID. Name, full address, country) FUJIAN TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, FUZHOU 110005, CHINA	ORIGINAL		No.
	141252		
	3 Quota year	4 Category number	
	2010	15	
5 Consignee (name, full address, country) FASHION FORCE CO., LTD P.O.BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA	EXPORT LICENCE (Textile products)		
	6 Country of origin	7 Country of destination	
	CHINA	CANADA	
8 Place and date of shipment - Means of transport FROM FUZHOU, CHINA TO MONTREAL, CANADA	9 Supplementary details CAT: 0150		

BY SEA											
10 Marks and numbers-Number and kind of packages DESCRIPTION OF GOODS		11Quantity	12FOB Value								
FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA	LADIES COTTON BLAZER 100% COTTON, 40SX20/140X60	2550PCS *****	USD								
<p>SAY TOTAL: TWO THOUSAND FIVE HUNDRED AND FIFTY PCS ONLY. SALES CONDITIONS: CIF MONTREAL/CANADA SALES CONTRACT NO. F01LCB05127 LADIES COTTON BLAZER (100% COTTON, 40SX20/140X60)</p> <table border="1"> <thead> <tr> <th>STYLE NO.</th> <th>PO NO.</th> <th>QTY/PCS</th> <th>USD/PC</th> </tr> </thead> <tbody> <tr> <td>46-301A</td> <td>10337</td> <td>2550</td> <td>12.80</td> </tr> </tbody> </table>				STYLE NO.	PO NO.	QTY/PCS	USD/PC	46-301A	10337	2550	12.80
STYLE NO.	PO NO.	QTY/PCS	USD/PC								
46-301A	10337	2550	12.80								
<p>13 CERTIFICATION BY THE COMPETENT AUTHORITY I, the undersigned, certify that the goods described above have been charged against the quantitative limit established for the year shown in box No 3 in respect of the category shown in box No 4 by the provisions regulating trade in textile products with CANADA.</p>											
<p>14 Competent authority (name, full address, country) DEPARTMENT OF FOREIGN TRADE AND ECONOMIC COOPERATION FUJIAN PROVINCIAL GOVERNMENT, 29 EAST BEIJING ROAD, FUZHOU, CHINA</p>		<p>(中华人民共和国对外贸易经济合作部纺织品专用章) At-A FUZHOU, CHINA on</p>									

实训项目32

P147 页

本页最下方的“**No. of Original B(s)/L**”一栏，正本提到份数只有英文大写，缺少阿拉伯数字。

校订：**THREE (3)**

【备注：同类错误还有第 156 页】

Revenue Canada Customs and Excise	Revenue Canada Douanes et Accise	CANADA CUSTOMS INVOICE FACTURE DES DOUANES CANADIENNES	Page of de
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1. Vendor (Name and Address) <i>Vendeur (Nom et adresse)</i> SHANDONG TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, QINGDAO 110005, CHINA		2. Date of Direct Shipment to Canada/ <i>Date d'expédition directe vers le Canada</i> AS PER B/L DATE	
4. Consignee (Name and Address) <i>Destinataire (Nom et adresse)</i> FASHION FORCE CO., LTD P.O.BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		3. Other References (include Purchasers' Order No.) <i>Autres références (inclure le n de commande de l'acheteur)</i>	
		5. Purchaser's Name and Address (if other than Consignee) <i>Nom et adresse de l'acheteur (S'il diffère du destinataire)</i> SAME AS CONSIGNEE	
		6. Country of Transshipment/ <i>Pays de transbordement</i> N/A	
8. Transportation Give Mode and Place of Direct Shipment to Canada <i>Transport Préciser mode et point d'expédition directe vers le Canada</i> SHIPMENT FROM SHANGHAI, CHINA TO MONTREAL, CANADA BY VESSEL		7. Country of Origin of Goods <i>pays d'origine des marchandises</i> CHINA	IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS ENTER ORIGINS AGAINST ITEM IN 12 SIL' EXPEDON COMPREND DES MARCHANDISES D'ORIGINES DIFFERENTES PRECISER LEUR PROVENANCE EN 12
		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) <i>Conditions de vente et modalités de paiement (P.ex vente, expédition en consignation, location, de marchandises, etc)</i> CIF MONTREAL, BY L/C	
		10. Currency of Settlement/ <i>Devises du paiement</i> U.S.DOLLAR	
11. No of Pkgs <i>Nbre de colis (201 CTNS)</i>	12. Specification of Commodities (Kind of Packages, Marks, and Numbers, General Description and Characteristics, i.e. Grade, Quality) <i>Designation des articles (Nature des colis, marques et numéros, description générale et</i>	13. Quantity (State Unit) <i>Quantité Préciser l'unité</i>	Selling Price/ <i>Prix de vente</i>
			14. Unit Price <i>Prix unitaire</i>
			15. Total

	<i>caracteristiques, Pex classe, qualite)</i> LADIES COTTON BLAZER (100%COTTON, 40SX20/140X60) SALES CONDITIONS: CIF MONTREAL/ CANADA SALES CONTRACT NO.F01LCB05127 STYLE NO. PO NO. QTY/PCS USD/PC 46-301A 10337 2550 12.80 PACKED IN 201 CTNS ONLY	2550PCS	USD12.80	USD32640.00		
18. if any Of fields 1 to 17 are included on an attached commercial invoice, check this box <i>si tout renseignement relativement aux zones 1 e 17 figure sur une ou des tactures ommerciaiesci attachees cocher cette case commercial invoice No. 1 N de la factre commerciaie</i> <u>NT01FF004</u>	16. Total Weight/ <i>Poids Total</i> <table border="1"> <tr> <td data-bbox="735 674 884 862">Net 2010KGS</td> <td data-bbox="884 674 1070 862"><i>Gross/Brut</i> 3015KGS</td> </tr> </table>	Net 2010KGS	<i>Gross/Brut</i> 3015KGS	17. Invoice <i>Total Total de la facture</i> USD32640.00		
Net 2010KGS	<i>Gross/Brut</i> 3015KGS					
19. Exporter' s Name and Address(if other than Vendor) <i>Nom et adresse de l' exportateur(s' ll differe du vendeur)</i> SAME AS VENDOR	20. Originator (Name and Address)/ <i>Expditeur d' origine(Nom et adresse)</i> SHANDONG TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, QINGDAO 110005, CHINA					
21. Departmental Rulikg(if applicable)/ <i>Decision du Ministere (S' lly a lieu)</i> N/A	22. If fields 23 to 25 are not applicable, check this box <i>Si ies zones 23 e 25 sont sans objet, cocher cette case</i> <input type="checkbox"/>					
23. i f included in field 7 indicate amount <i>Si compris dans ie total a ia zone 17, preciser</i> (I)Transportation charges , expense and insurance from the place of direct shipment to Canada <i>Les frais de transport, depenses et assurancesa partir du point of expedition directe vers is Canada.</i>	24. If not included in field 17 indicate amount <i>Si non compris dans le total a ie zone 17, Dreciser</i> (I)Transportatio n charges , expense and insurance to the place of direct shipment to Canada	25. Check (if applicable)Cochet (s' lly a liso) (II)Royalty payments or subsequent proceede are paid or payable by the purchaser <i>Des redevances ou produits ont ete ou seront Verses par l'acheteur</i> <u>N/A</u> <input type="checkbox"/>				
	<i>Les frais de transport, depenses et assurances Jusqu' au point d' of expedition directd</i>	(II)The purchaser has supplied goods or services for use in the production of these goods <i>L'acheteur a fouml des marchandises ou des Services pour ia production des marchandises</i>				

<u>USD4590.00</u> (II)Costs for const: action, erection and assembly incurred after importation into Canada <i>Les couts de construction , d' erection et d' assemblage , pres imporaation au.Canada</i> <u>N/A</u> (III)Export packing <i>Le cout de Í emballage d' exportation</i> <u>N/A</u>	<i>vers ie Canada</i> <u>N/A</u>	<u>N/A</u>
	(II)Amounts for commissions other than buying commissions <i>Les commissions autres que celles verses Pour Íachat</i> <u>N/A</u>	
	(III)Export packing <i>Le cout de Íemballage d' exportation</i> <u>N/A</u>	

实训项目33

SHIPPING ADVICE		
TO: FASHION FORCE CO., LTD P.O.BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA	ISSUE DATE:	MAR.21, 2010
	OUR REF. DATE:	
Dear Sir or Madam: We are Please to Advice you that the following mentioned goods has been shipped out, Full details were shown as follows:		
Invoice Number:	NT01FF004	
Bill of loading Number:	COS6314203208	

Ocean Vessel:	HUA CHANG V.09981
Port of Loading:	BEIHAI, CHINA
Date of shipment:	MAR.20, 2010
Port of Destination:	MONTREAL, CANADA
Estimated date of arrival:	APR.25, 2010
Containers/Seals Number:	MSKU2612114 / 1681316
Description of goods:	SALES CONDITIONS: CIF MONTREAL/CANADA SALES CONTRACT NO. F01LCB05127 LADIES COTTON BLAZER (100% COTTON , 40SX20/140X60) STYLE NO. PO NO. QTY/PCS USD/PC 46-301A 10337 2550 12.80
Shipping Marks:	FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA
Quantity:	201 CARTONS
Gross Weight:	3015.00KGS
Net Weight:	2010.00KGS
Total Value:	USD32640.00
<p>Thank you for your patronage. We look forward to the pleasure of receiving your valuable repeat orders.</p> <p>Yours Sincerely,</p> <p style="text-align: center;">GUANGXI TEXTILE GARMENT CO., LTD 张立</p>	

二、实务思考

答：德商的要求合理，出口商应该赔偿。

FOB和CFR贸易术语下，出口商一定要按时发出装船通知，不能侥幸认为买方可能与保险公司签有预约保险合同。否则一旦货物在买方投保之前出险，保险公司拒赔，责任方负全责。

实训项目34

SHANGHAI TOOLS MANUFACTURE CO., LTD.
NO.3188 JINZHANG ROAD, SHANGHAI, CHINA

COMMERCIAL INVOICE

To: DAYU IMPORT & EXPORT TRADE COPORATION 564-8, SUNAM-DONG, NAM-KU ULSAN KOREA. TEL: (052)288-5300		Invoice No.:		SHE021845	
		Invoice Date:		NOV.29, 2010	
		S/C No.:		MOU0210S03	
		S/C Date:		OCT.21, 2010	
From: SHANGHAI, CHINA		To: PUSAN, KOREA			
Letter of Credit No.: 4028D223		Issued By: MAY.04, 2010			
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount	
	CIF PUSAN				
N/M	DOUBLE OPEN AND SPANER	5600PCS	USD2.43	USD13608.00	
			TOTAL	USD13608.00	
TOTAL:		5600PCS		USD13608.00	
SAY TOTAL: U.S.DOLLAR THIRTEEN THOUSAND SIX HUNDRED AND EIGHT ONLY.					
PACKING: 50PCS/DRUM N.W: 2000KGS G..W: 2200KGS M: 2.61CBM					
SHANGHAI TOOLS MANUFACTURE CO., LTD 张立					

SHANGHAI TOOLS MANUFACTURE CO., LTD.
NO.3188 JINZHANG ROAD, SHANGHAI, CHINA

PACKING LIST

To: DAYU IMPORT & EXPORT TRADE COPORATION 564-8, SUNAM-DONG, NAM-KU ULSAN KOREA. TEL: (052)288-5300		Invoice No.:	SHE021845				
		Invoice Date:	NOV.29, 2010				
		S/C No.:	MOU0210S03				
		S/C Date:	OCT.21, 2010				
From: SHANGHAI, CHINA			To: PUSAN, KOREA				
Letter of Credit No.: 4028D223			Date of Shipment: JULY.12, 2010				
Marks and Numbers	Number and kind of package Description of goods	Quantity	Package	G.W	N.W	Meas.	
N/M	DOUBLE OPEN AND SPANER	5600PCS	112DRUMS	2, 200KGS	2, 000KGS	2.61CBM	
TOTAL:		5600PCS	112DRUMS	2, 200KGS	2, 000KGS	2.61CBM	
SAY TOTAL:	PACKED IN ONE HUNDRED AND TWELVE DRUMS ONLY.						
<p>PACKING: 50PCS/DRUM</p> <p style="text-align: center;">SHANGHAI TOOLS MANUFACTURE CO., LTD 张立</p>							

1. Shipper Insert Name, Address and Phone SHANGHAI TOOLS MANUFACTURE CO., LTD. NO.3188 JINZHANG ROAD , SHANGHAI, CHINA		B/L No. 中远集装箱运输有限公司 COSCO CONTAINER LINES TLX: 33057 COSCO CN FAX: +86(021) 6545 8984 ORIGINAL Port-to-Port or Combined Transport BILL OF LADING RECEIVED in external apparent good order and condition except as other-Wise noted. The total number of packages or unites stuffed in the container, the description of the goods and the weights shown in this Bill of Lading are furnished by the Merchants, and which the carrier has no reasonable means of checking and is not a part of this Bill of Lading contract. The carrier has Issued the number of Bills of Lading stated below, all of this tenor and date, One of the original Bills of Lading must be surrendered and endorsed or signed against the delivery of the shipment and whereupon any other original Bills of Lading shall be void. The Merchants agree to be bound by the terms and conditions of this Bill of Lading as if each had personally signed this Bill of Lading. SEE clause 4 on the back of this Bill of Lading (Terms continued on the back hereof, please read carefully). *Applicable Only When Document Used as a Combined Transport Bill of Lading.		
2. Consignee Insert Name, Address and Phone TO ORDER OF PUSAN BANK				
3. Notify Party Insert Name, Address and Phone (It is agreed that no responsibility shall attsch to the Carrier or his agents for failure to notify) DAYU IMPORT & EXPORT TRADE COPORATION 564-8, SUNAM-DONG, NAM-KU ULSAN KOREA TEL: (052)288-5300				
4. Combined Transport * Pre-carriage by	5. Combined Transport* Place of Receipt			
6. Ocean Vessel Voy. No. JENNY/03	7. Port of Loading SHANGHAI, CHINA			
8. Port of Discharge PUSAN, KOREA	9. Combined Transport * Place of Delivery			
Marks & Nos. Container / Seal No.	No. of Containers or Packages	Description of Goods (If Dangerous Goods, See Clause 20)	Gross Weight Kgs	Measurment
N/M	112 DRUMS	DOUBLE OPEN AND SPANER	2, 200KGS	2.61CBM
		Description of Contents for Shipper' s Use Only (Not part of This B/L Contract)		
10. Total Number of containers and/or packages (in words) SAY: ONE HUNRED ANDTWELVE				

DRUMS ONLY					
Subject to Clause 7 Limitation					
11. Freight & Charges	Revenue Tons	Rate	Per	Prepaid	Collect
				YES	NO
Declared Value Charge					
Ex. Rate:	Prepaid at	Payable at	Place and date of issue		
	SHANGHAI, CHINA		SHANGHAI, CHINA		
	Total Prepaid	No. of Original B(s)/L	Signed for the Carrier, COSCO CONTAINER LINES		
	USD160.00	THREE			
LADEN ON BOARD THE VESSEL					
DATE	JULY 12, 2010	BY			

案例分析

该公司发觉所谓尺寸描述的错误纯系买方故意设置的一个圈套。经过冷静的分析后，该公司认为，此批货物现在肯定已由买方向开证行办理保函提走，那么，目前的主动权已转到我方，因为在信用证条件下，虽出现担保结汇的情况，我方承担的是买方不赎单提货的风险，一旦买方提货，开证行应负责付款，现在开证行发来的“洽客赎单”的电传，显然是买方与开证行相互勾结。为了证实这一想法，在天津外代的协助下，通过新加坡船务代理证实，该批货确已被买方提走，并把开证行出具的保函传真给了该公司。

议付行数次与开证行联系，并明确表示：在贵行出具保函、货物被买方提走的情况下，贵行有责任向卖方付款。开证行对此不理，避而不谈保函之事，却仍要求买方提出处理意见，在此情况下，该公司要求开证行退回全套单据，数日后全套单据真退了回来，该公司向有关律师事务所咨询，律师答复：最好的办法可直接向承运人主张货权，要求其赔偿因无正本提单放货而给贵公司造成的损失。必要时可向某海事法院起诉，通过承运人及其新加坡的代理机构向开证行和收货人施加压力。承运人表示愿积极配合尽快讨回货款。

果然，不过几日，买方通知该公司尽快把退回的所有单据重新寄回开证行。该公司在与银行商量后表示不同意，认为此次应通过中国银行新加坡分行解决，而不通过开证行，买方表示理解和接受，在经过长达100多天的交涉和等待后，买方付清了全部货款。

实训项目35

商业发票
COMMERCIAL INVOICE

To MAGIC INTERNATIONAL PLC DEBRE ZEIT ROAD ADDIS ABABA ETHIOPIA		日期 Date	March 13 , 2010
		发票号 Invoice No.	SHE021845
		合约号 Contract No.	03PI/421/122
信用证号 L/C No.	78563		
装由 Shipped per	GUANG HANG V.312	开船日期 Sailing about	_ March 19, 2010 _____
出 From	至 To ABABA , ETHIOPIA _____ SHANGHAI, CHINA _____		
唛头 SHIPPING MARK	货名数量 QUANTITIES AND DESCRIPTIONS	单价 UNIT PRICE	金额 AMOUNET
N/M	120 ROLLS 100MMx4Px350 AND 30 ROLLS 125MMx4Px350 TRANSMISSION BELT 100MM x 4P x 350 60PACKAGES/ 120ROLLS 125MM x 4P x 350 15PACKAGES/ 30 ROLLS	CFR ASSAB USD201.92 USD227.89	USD 31067.10

EXCHANGE CONTROL LICENCE NO.749/000066 JANUARY 02, 2010

FREIGHT CHARGES: USD 6574.00

FOB价: USD 24493.10

M: 20CBM

G.W: 8820KGS

N.W: 8670KGS

SHANGHAI CHEMICALS IMPORT AND
EXPORT CORPORATION

张立

BILL OF EXCHANGE

凭 Drawn Under <u>COMMERCIAL BANK OF ETHIOPIA, ADDIS ABABA, ETHIOPIA</u>		不可撤销信用证 Irrevocable L/C No. <u>78563</u>					
日期 Date	<u>March 13, 2010</u>	支取 Payable With interest	@	%	按	息	付款
号码 No.	<u>SHE02184</u> <u>5</u>	汇票金额 Exchange for	<u>USD 31067.10</u>	上海 Shanghai			
见票 日后 (本 汇 票 之 副 本 未 付) 付 交 at 60 DAYS sight of this FIRST of Exchange (Second of Exchange Being unpaid) Pay to the order of BANK OF CHINA, SHANGHAI BRANCH, CHINA							
金额 the sum of <u>U.S.DOLLARS THIRTY-ONE THOUSAND AND SIXTY-SEVEN AND CENTS TEN ONLY</u>							
此致 To <u>COMMERCIAL BANK OF ETHIOPIA</u>							
SHANGHAI CHEMICALS IMPORT AND EXPORT CORPORATION 张立							

ORIGINAL				
1. Exporter SHANGHAI CHEMICALS IMPORT AND EXPORT CORPORATION 16 JIANG YAN LU SHANGHAI CHINA		Certificate No. CERTIFICATE OF ORIGIN OF THE PEOPLE' S REPUBLIC OF CHINA		
2. Consignee MAGIC INTERNATIONAL PLC DEBRE ZEIT ROAD ADDIS ABABA ETHIOPIA				
3. Means of transport and route FROM SHANGHAI, CHINA TO ABABA , ETHIOPIA BY SEA		5. For certifying authority use only		
4. Country / region of destination ETHIOPIA				
6. Marks and numbers	7. NUmber and kind of packages; desription of goods	8. H.S.Code	9. Quantity	10. Number and date of invoices
N/M	TRANSMISSION BELT 100MMx4Px350/ 60PACKAGES 125MMx4Px350/ 15PACKAGES	4010.2564	120 ROLLS 30 ROLLS	SHE021845 March 13 , 2010
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in China and that they comply with the Rules of Origin of the People' s Republic of China. ----- ----- Place and date, signature and stamp of authorized signatory		12.Certification It is hereby certified that the declaration by the exporter is correct. ----- ----- Place and date, signature and stamp of		

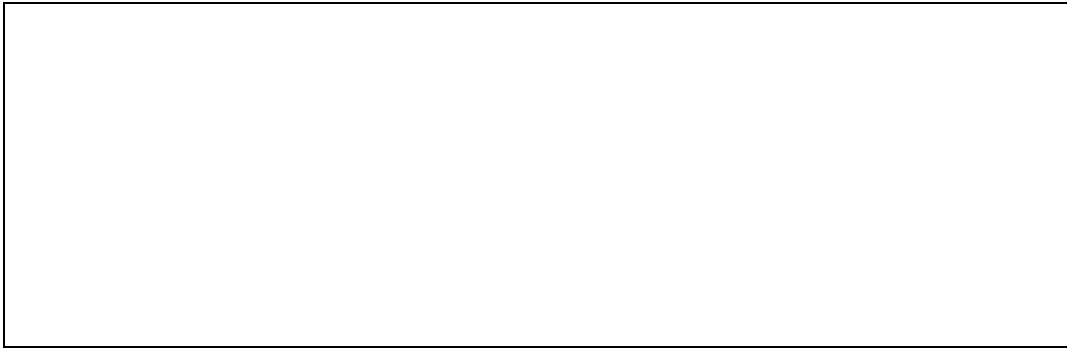
	certifying authority
--	----------------------

装箱单 PACKING LIST

Invoice No. 106-004 March 14 2010	Date:
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标志及箱号	品名及规格	数量	件数	毛重	净重	尺码
N/M	TRANSMISSION BELT 100MM x 4P x 350 TRANSMISSION BELT 125MM x 4P x 350 *****	ROLLS 120 30 *****	P' KGS 60 15 *****	KGS 55@ROL L 74@ROL L *****	KGS 54@ROLL 73.2@ROL L *****	CB M
TOTAL		150	75	8820	8676	20.0 0

PACKING: ONE HUNDRED AND FIFTY ROLLS G.W: 8820KGS N.W: 8676KGS
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Shipper SHANGHAI CHEMICALS IMPORT AND EXPORT CORPORATION 16 JIANG YAN LU SHANGHAI CHINA	B/L NO.		
Consignee TO ORDER OF COMMERCIAL BANK OF ETHIOPIA	<p style="text-align: center;">PACIFIC INTERNATIONAL LINES (PTE) LTD (Incorporated in Singapore)</p> <p style="text-align: center;">COMBINED TRANSPORT BILL OF LADING</p> <p>Received in apparent good order and condition except as otherwise noted the total number of container or other packages or units enumerated below for transportation from the place of receipt to the place of delivery subject to the terms hereof. One of the signed Bills of Lading must be surrendered duly endorsed in exchange for the Goods or delivery order. On presentation of this document (duly) Endorsed to the Carrier by or on behalf of the Holder, the rights and liabilities arising in accordance with the terms hereof shall (without prejudice to any rule of common law or statute rendering them binding on the Merchant) become binding in all respects between the Carrier and the Holder as though the contract evidenced hereby had been made between them.</p> <p>SEE TERMS ON ORIGINAL B/L</p>		
Notify Party MAGIC INTERNATIONAL PLC DEBRE ZEIT ROAD , ADDIS ABABA ETHIOPIA			
Vessel and Voyage Number GUANG HANG V.312	Port of Loading SHANGHAI, CHINA	Port of Discharge ASSAB, ETHIOPIA	
Place of Receipt	Place of Delivery	Number of Original Bs/L	
		THREE	
PARTICULARS AS DECLARED BY SHIPPER - CARRIER NOT RESPONSIBLE			
Container Nos/Seal Nos .Marks and/Numbers	No. of Container / Packages / Description of Goods	Gross Weight (Kilos)	Measurement (cu-metres)

N/M	75PACKAGES TRANSMISSION BELT	8820KGS	20CBM
FREIGHT & CHARGES	Number of Containers/Packages (in words)		
FREIGHT PREPAID FREIGHT CHARGE : USD6574.00	SEVENTY-FIVE PACKAGES ONLY		
	Shipped on Board Date:		
	MAR 19, 2010		
	Place and Date of Issue:		
	SHANGHAI, MARCH 19, 2010		
	In Witness Whereof this number of Original Bills of Lading stated Above all of the tenor and date one of which being accomplished the others to stand void.		
for PACIFIC INTERNATIONAL LINES (PTE) LTD as Carrier			

实训项目38

进口订舱委托书			
编号:	CT8514895	日期: 2010年12月13日	
货名 (英文)	AIR CONDITIONER		
重量	6500kgs	尺 码	43m ³
合同号	03TG28711	包 装	纸箱
装卸港	大阪	交 货 期	2010年2月28日
装货条款			

发货人 名称地址	上海朗明商贸有限公司 上海市天河路267号		
发货人电话	021-58693215		
订妥船名		预抵港口	广州
备注		委托单位	上海朗明商贸有限公司 王明
①危险品须注明性能，重大物件注明每件重量及尺码。 ②装货条款须详细注明。			

实训项目39

中华人民共和国进口货物许可证 IMPORT LICENCE THE PEOPLE' S REPUBLIC OF CHINA		
1. 我国对外成交单位 Importer 广州明朗商贸有限公司	编码 523041255 96	3. 进口许可证编号 License No. CT88661125839
2. 收货单位 Consignee 广州明朗商贸有限公司 52304125596	4. 许可证有效期 Validity 2010年2月	
5. 贸易方式 Terms of trade 一般贸易	8. 进口国家(地区) Country whence consigned 日本	
6. 外汇来源 Terms of foreign exchange 购汇	9. 商品原产地 Country of origin 日本	
7. 到货口岸 Port of destination 广州	10. 商品用途 Use of commodity 外贸自营内销	
11. 唛头——包装件数 Marks & numbers - number of packages	EAST SHANGHAI NOSI-500 MADE IN JAPAN	

12. 商品名称 Description of commodity 空调			商品编码		
			Commodity No.	84151021	
13. 商品规格、型号 Specification	14. 单位 Unit	15. 数量 Quantity	16. 单价() Unit Price	17. 总值() Amount	18. 总值折美元 Amount in USD
制冷量≤4千大卡/时分体式空调	台	500	200美元	人民币	100000
总计 Total		500			100000
19. 备注 Supplementary details			20. 发证机关盖章 Issuing authority's stamp 发证日期 Signature Date 2010年12月1日		
商务部监制			本证不得涂改，不得转让		

实训项目40

贸易进口付汇核销单(代申报单)		
印单局代码: 320000		核销单编号: 00492425
单位代码 13438589-8	单位名称北京德鑫贸易公司	所在地外汇局名称 省外
付汇银行名称 中行北京分行	收汇人国别 日本	交易编码
收款人是否在保税区: 是□否	交易附言	
对外付汇币种 日元 对外付汇总额 1, 728, 600.00 其中: 购汇金额 1, 728, 600.00 现汇金额 其他方式金额 人民币帐号 外汇帐号		

付汇性质	
正常付汇 <input type="checkbox"/> 不在名录 <input type="checkbox"/> 90天以上信用证 <input type="checkbox"/> 90天以上托收 <input type="checkbox"/> 异地付汇 <input type="checkbox"/> 90天以上到货 <input type="checkbox"/> 转口贸易 备案表编号	
预计到货日期 10 / 12 / 30	进口批件号 20313768 合同/发票号 DS1032E
结算方式	
信用证 90天以内 90天以上 <input type="checkbox"/> 承兑日期 / / 付汇日期 10/12/12 期限 天	
托收 90天以内 <input type="checkbox"/> 90天以上 <input type="checkbox"/> 承兑日期 / / 付汇日期 / / 期限 天	
汇 款	预付货款 <input type="checkbox"/> 货到付汇(凭报关单付汇) <input type="checkbox"/> 付汇日期 / /
	报关单号 报关日期 / / 报关单币种 金额
	报关单号 报关日期 / / 报关单币种 金额
	报关单号 报关日期 / / 报关单币种 金额
	报关单号 报关日期 / / 报关单币种 金额
	报关单号 报关日期 / / 报关单币种 金额
	(若报关单填写不完,可另附纸。)
其他 <input type="checkbox"/> 付汇日期 / /	
以下由付汇银行填写	
申报号码: □□□□□□ □□□□ □□ □□□□□□ □□□□	
业务编号: 审核日期: / / (付汇银行签章)	
进口单位签章	

实训项目41

进口货物运输预约保险合同

合同号	TT080156	2010年12月17日			
甲方：上海朗明商贸有限公司					
乙方：中国人民保险公司上海分公司					
<p>双方就进口货物的运输预约保险拟定各条以资共同遵守：</p> <p>一、保险范围 甲方从国外进口全部货物，不论运输方式，凡贸易条件规定由买方办理保险的，都属于本合同范围之内。甲方应根据本合同规定，向乙方办理投保手续并支付保险费。 乙方对上述保险范围内的货物，负有自动承保的责任，在发生本合同规定范围内的损失时，均按本合同的规定，负责赔偿。</p> <p>二、保险金额 保险金额以货物的到岸价格(CIF)即货价加运费加保险费为准(运费可用实际运费，亦可由双方协定一个平均运费率计算)。</p> <p>三、保险险别和费率 各种货物需要投保的险别由甲方选定并在投保单中填明。乙方根据不同的险别规定不同的费率。现暂定如下：</p>					
	货物种类	运输方式	保险险别	保险费率	
	分体式空调	海运	一切险、战争险		
<p>四、保险责任 各种险别的责任范围，按照所属乙方制定的“海洋货物运输保险条款”、“海洋运输货物战争险条款”、“海运进口货物国内转运期间保险责任扩展条款”、“航空运输一切险条款”和其他有关条款的规定为准。</p> <p>五、投保手续 甲方一经掌握货物发运情况，即应向乙方寄送起运通知书，办理投保。通知书一式五份，由保险公司签认后，退回一份。如不办理投保，货物发生损失，乙方不予理赔。</p> <p>六、保险费 乙方按照甲方寄送的起运通知书照前列相应的费率逐笔计收保费，甲方应及时付费。</p> <p>七、索赔手续和期限 本合同所保货物发生保险责任范围内的损失时，乙方应按制定的“关于海运进口保险货物残损检验的赔款给付方法”和“进口货物施救整理费用支付方法”迅速处理。甲方应尽力采取防止货物扩大受损的措施，对已遭受损失的货物必须积极抢救，尽量减少货物的损失。向乙方办理索赔的有效期限，以保险货物卸离海港之日起满一年终止。如有特殊需要可向乙方提出延长索赔期。</p> <p>八、合同期限 本合同自2010年12月17日起开始生效。</p>					
	甲方	乙方			
	上海朗明商贸有限公司 王明	中国人民保险公司上海分公司 张平			

实训项目42

		中华人民共和国出入境检验检疫 入境货物报检单				
报检单位 (加盖公章):		上海朗明商贸有限公司		*编号 _____		
报检单位登记号: 52304125596 联系人: 王明 电话: 021-58693215 报检日期: 2010年8月12日						
收货人	(中文)	上海朗明商贸有限公司	企业性质(划“√”)		<input type="checkbox"/> 合资 <input type="checkbox"/> 合作 <input type="checkbox"/> 外资	
	(外文)	SHANGHAI LANGMING TRADING CO., LTD.				
发货人	(中文)	东方代理公司				
	(外文)	EAST AGENT COMPANY				
货物名称(中/外文)	H.S.编码	原产国(地区)	数/重量	货物总值	包装种类及数量	
高尔夫球帽 H6-59940BS GOLF CAPS	5901909 1	日本	1800打	USD14580.0 0	36箱	
运输工具名称号码	Volendam Voy. 8080			合同号	03TG28711	
贸易方式	一般贸易	贸易国别(地区)	日本	提单 / 运单号	SOCO02596	
到货日期	10-08-09	启运国家(地区)	日本	许可证 / 审批号	CT88661125839	
卸货日期	10-08-13	启运口岸	大阪	入境口岸	上海	
索赔有效期至	两年	经停口岸		目的地	上海	
集装箱规格、数量及号码						
合同、信用证订立的检验检疫条款或特殊要求		货物存放地点		上海市康元街119号		
		用途		外贸自营内销		
随附单据(划“√”或补填)		标记及号码		*外商投资资产(划“√”)	<input type="checkbox"/> 是 <input type="checkbox"/> 否	
合同 发票 提/运单 <input type="checkbox"/> 兽医卫生证书 <input type="checkbox"/> 植物检疫证书 <input type="checkbox"/> 动物检疫证书	<input type="checkbox"/> 到货通知 装箱单	V.H SHANGHAI C/NO.1-360 MADE IN JAPAN		*检验检疫费		
	<input type="checkbox"/> 质保书			总金额 (人民币元)		
	<input type="checkbox"/> 理货清单 <input type="checkbox"/> 磅码单 <input type="checkbox"/> 验收报告			计费人		

<input type="checkbox"/> 卫生证书 <input type="checkbox"/> 原产地证 <input type="checkbox"/> 许可/审批文件	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		收费人	
报检人郑重声明： 1. 本人被授权报检。 2. 上列填写内容正确属实。 签名： <u>王明</u>		领取证单 日期 签名		
注：有“*”号栏由出入境检验检疫机关填写。		◆国家出入境检验检疫局制		

案例分析

我方F公司接到开证行上述拒付通知后，经研究决定先对开证行提出反驳意见。因为从单证角度看，开证行的理由不充分，利用信用证作用先收回货款后，再与买方洽商解决。所以对开证行做如下答复：我方不同意你方意见。你方引证UCP600规定，是误解原条文规定。原条文规定：不应使用诸如“第一流的”、“著名的”、“合格的”、“独立的”、“正式的”、“有资格的”、“当地的”以及类似的词语来描述信用证项下应提交的有关单据的出单人。如信用证中加注了此类词语，只要提交的有关单据表面符合信用证的其他条款和条件，且非由受益人出具，银行将照予接受。而你方开来信用证并没有类似这样词语来描述出单人，只规定‘品质检验证书一式两份’。所以本情况不适用于UCP600此条款。所以我方所提交的品质检验证书符合你方信用证和UCP600规定，你行没有理由不接受它。请你行立即付款。

我方F公司与买方经过反复洽商，决定以生产厂商名义部出口品质检验证书代替。并且开证行再未提出反驳，按原额付款结案。

教训：在出口实务中，我国一般由中国进出口商品检验局或检验公司成交品质检验证书。买方既然需要卖方提供品质检验证书，就理应在签订合同时明确规定，在开立信用证时也明确证书的出具人。由于买方没有这样做，引起了贸易双方的分歧。

信用证对于单据的出单人不明确时可以这样处理：信用证如要求由“第一流的”、“著名的”、“合格的”、“独立的”、“正式的”、“有资格的”、“当地的”以及类似这样模糊说法的出单人出具单据，只要不是受益人出具，任何人出具都可以。如果出运输单据、保险单据和商业发票外的其他单据的出单人不明确，则包括受益人在内的任何人出具都可以。本案属于后者。

实训项目43

中华人民共和国海关进口货物报关单

预录入编号: DS9110006				海关编号:						
进口口岸		上海(2202)		备案号 XXX		进口日期 2010-04-19		申报日期 2010-04-17		
经营单位		5230412559 江苏纺织服装有限公司		运输方式 江海运输(2)		运输工具名称 Volendam Voy. 7524		提运单号 782-02458690		
收货单位		5230412559 江苏纺织服装有限公司		贸易方式 一般贸易(0110)		征免性质 一般征免(101)		征税比例 3		
许可证号		CT88661182569		起运国(地区) 加拿大(501)		装货港 蒙特利尔		境内目的地 上海(2202)		
批准文号		成交方式 CIF(1)		运费 502/600/3		保费 502/50 /3		杂费 502/20/3		
合同协议号		F01LCB0512 7		件数 85		包装种类 纸箱		毛重(公斤) 19.00		净重 (公斤) 17.00
集装箱号		COSC51246		随附单据		用途 外贸自营内销(01)				
标记唛码及备注 FASHION FORCE F01LCB05127 CTN NO. SHANGHAI MADE IN CANADA										
项号	商品编号	商品名称、规格型号	数量及单位	最终目的国(地区)	单价	总价	币制	征免		
1	62043200.90	100%女式棉运动衣 40SX20/140X60	2550件	中国(142)	12.80	32640.00	美元(502)	照章(1)		
		Total:	2550件			32640.00	美元			
税费征收情况 税务登记号码: 320102134773852										
录入员		录入单位		兹声明以上申报无讹并承担法律责任			海关审单批注及放行日期(签章)			
							审单		审价	
报关员 李平										

				申报单位(签章)	征税	统计
单位地址 南京市管桥85号华荣大厦2901室				江苏纺织服装有限公司		
					查验	放行
邮编	210005	电话	025-4715004	填制日期2010-04-19		

二、实务思考

1. A 2. D 3. C 4. A 5. A 6. C 7. A 8. B 9. A 10. D 11. A 12. C
13. D 14. A 15. D

实训项目44

一、单据审核结果

根据信用证的要求，单据存在如下不符点：

1. 装箱单

(1)装运港未填写，应为“NANJING”。

2. 商业发票

(1)缺含佣金的贸易术语，应在发票上标明“CIF3% HAMBURG”；

(2)缺含佣金的金额，应在发票上标明“LESSC3% USD972.00”。

3. FORM A

(1)单据第2项缺进口方的国家名，应增加“GERMANY”；

(2)单据第3项填写的日期有误，应该为“SEPT. 10, 2010”

(3)

单据第7项填写内容有误，应改为“TWO HUNDRED (200) PACKAGES OF 4439 CHINA BLACK TEA”

4. 海运提单

(1)未填写提单签发日期，应为“SEPT. 1, 2010”

二、案例分析

我方某食品进出口公司联系通知行，据查确有证实书，证实书上规定有上述规格。证实书曾由通知行送公司有关业务员收存，但因业务员外出，未交给单证人员。通知行称原3月9日电开信用证是以加押经证实方式传递的，是有效信用证，开证行不应再寄证实书，即使寄来，也无效。通知行无义务将上述两者加以核对。

后来我方某食品进出口公司与议付行研究后发电向开证行反驳，根据UCP600规定，3月9日电开信用证经加押证实后开出，即为有效信用证，不应再邮寄证实书，如仍邮寄，则证实书无效，即使规定了商品规格，我可以无需与其对照条款执行。经反驳后，4月9日，议付行收到货款划入卖方账下。UCP600规定：

“以经证实的电讯方式发出的信用证或信用证修改即被视为有效的信用证或修改文据，任何后续的邮寄确认书应被不予理会。如电讯声明‘详情后告’(或类似用语)或声明以邮寄确认书为有效信用证或修改，则该电讯不被视为有效信用证或修改。” UCP600重申UCP500的条文精神，上述例子也适用于UCP600实施后。

实训项目45

一、单据审核结果

根据信用证的要求，单据存在如下不符点：

1. 普惠制产地证明书上的总毛重填错，应为“1050KGS”。
2. 普惠制产地证第三栏运输方式与信用证不符，应为“BY AIR”。
3. 发票未注明“THE CARGO SHOULD BE KEPT- 18C DURING SHIPMENT”字样。
4. 发票上支付方式与信用证不符，应将“L/C AT SIGHT”改为“Irrevocable L/C 90 days date”。
5. 装箱单上商品数量单位错误，应将“BOTTLES”改为“KGS”。

二、实务思考

1. 答：BANKI巴黎分行的拒付理由是成立的。

因为此份信用证规定的有效期到期地点在法国，且信用证指定的付款银行是开证行本身，而不是通知行中国银行江苏省分行，所以，单据必须在信用证规定的期限内到达法国开证行BANKI巴黎分行的柜台，在本案中，中国银行江苏省分行仅仅是寄单行，B公司将单据在有效期内交给寄单行并不能满足信用证的

要求，对于这种境外到期信用证，B公司应该提前至少一个邮程(至少5天)将单据交给寄单行中国银行江苏分行，这样，单据才有可能在有效期和交单期满前到达开证行柜台。

2. 答：按照《跟单信用证统一惯例》的规定，如果信用证对装运日期使用“约或大约”’应视作其后所接日期前后5天的时间内装运，起讫日期包括在内。因此，本例中信用证规定“于或约于5月15日装船”，按上述规定，实际装运日期应是5月10—20日。而卖方于5月8日装船并提交5月8日签发的提单，属于早装运。开证银行当然可以“单证不符”为由拒收单据，拒付货款。

3. 答：B银行的做法是毫无道理的。理由如下：按照《跟单信用证统一惯例》的规定，对信用证加具保兑的银行，在遵守信用证一切条款的条件下，对受益人承担付款、承兑的责任，保兑行在信用证业务中，承担第一付款人的责任。因此就本案例来讲，B银行为信用证的保兑行，它也就承担了首先付款的责任，对受益人提交的符合信用证要求的单据承担付款责任，而不是候开证行无力付款时它再保证付款。它对受益人的要求，是混淆了“保兑”和“担保付款”两种概念，其做法是不合理的。

4. 答：进口商的要求不合理。

根据《跟单信用证统一惯例》的规定，银行审核单据，只看其表面的“单证相符”与否，至于单据的真伪、单据的形式等概不负责。因此，就本例来讲，进口商于付款赎单后才发现提单日期是倒签的，银行对此没有向受益人追偿货款的责任，也无向开证申请人退回贷款的义务。这项损失，进口商只能按买卖合同向出口商、承运人索赔，而与开证行完全无关。

实训项目46

单据审核结果

根据信用证的要求，单据存在如下不符点：

1. 出口货物明细单

- (1) 抬头人与信用证要求不符，应以开证行为抬头人；
- (2) 装运规定与信用证要求不符，应不允许分批装运。

2. 商业发票

- (1) 信用证号码填错，应为“329898871232”；
- (2) 价格术语填写有误，应为“CFR BANGKOK”。

3. 装箱单

- (1) 毛重填写有误，应为“16200KGS”；
- (2) SAY TOTAL项填写有误，应为“ONE HUNDRED AND FIFTY CARTONS ONLY”。

4. 出境货物报检单

- (1) 未填写报检单位登记号与联系人；
- (2) 信用证号填写有误，应为“329898871232”；
- (3) 启运地应为“上海”而非“南京”；
- (4) 报检人未签名。

5. 出口货物报关单

- (1) 商品编号填写有误，应为“6201.9310”

6. 汇票

汇票小写金额与信用证不符，应为“US\$37800.00”

7. 出口收汇核销单

- (1) 未注明十位数单位编码。

实训项目47

<p>ISSUER: HAINAN YUANYANG RED SEEDLESS LITCHI FARM CO. 136 LO NGKUN ROAD, HAIKOU, CHINA TEL: 089866708109</p>	<p>商业发票 COMMERCIAL INVOICE</p>	
<p>To: HONG KONG SUNRISE DEVELOPMENT (AGRICULTURE) CORPORATION 228COMMERCIAL STREET KOWLOON HONG KONG TEL: 00852-358975623</p>	<p>No.: 10UY03450</p>	<p>Date: JUL 15, 2011</p>
<p>TRANSPORT DETAILS</p>	<p>S/C No. :</p>	<p>L/C No.:</p>

FROM HAIKOU, CHINA TO SINGAPORE VIA HK BY SEA		00056LY128010			
		TERMS OF PAYMENT D/P AT SIGHT			
From:	HAIKOU , CHINA	To:	SINGAPORE		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount	
	CIF SINGAPORE				
SUNRISE 00056LY128010 SINGAPORE 1-150 151-400	SEEDLESS LITCHI	3000KGS	@HKD30.0	HKD90000.00	
	LONGAN	5000 KGS	0 @HKD40.0 0	HKD200000.0 0	
TOTAL:		8000 KGS		HKD290000.0 0	
SAY TOTAL: H.K.DOLLARS TWO HUNDRED AND NINTY THOUSAND ONLY					
Packing: STORAGE AND TRANSPORTATION CONDITIONS: SET TEMPERATURE AT +3-REFRIGERATED CONTAINER TRANSPORT AS PER CONTRACT NO. 00056LY128010 DATED JUN.10, 2011 ABOVE MENTIONED GOODS ARE CHINA ORIGIN.					
HAINAN YUANYANG RED SEEDLESS LITCHI FARM CO. 林伟					

ISSUER HAINAN YUANYANG RED SEEDLESS LITCHI FARM CO. 136 LO NGKUN ROAD, HAIKOU, CHINA TEL: 089866708109		装箱单 PACKING LIST			
To HONG KONG SUNRISE DEVELOPMENT (AGRICULTURE) CORPORATION 228COMMERCIAL STREET KOWLOON HONG KONG TEL: 00852-358975623		S/C No.: 00056LY128010		L/C No.:	
Marks and	Description of goods	Number and kind	G.W	N.W	Meas.

Numbers		of package			
SUNRISE 00056LYI28010 SINGAPORE 1-150 151-400	SEEDLESS LITCHI LONGAN	150CTNS 250CTNS	3000 KGS 5000 KGS	3150 KGS 5250 KGS	18M ³ 30 M ³
TOTAL:		400 CTNS	8000 KGS	8400 KGS	48 M ³
SAY TOTAL: FORTY HUNDRED CARTONS ONLY.					
<p>HAINAN YUANYANG RED SEEDLESS LITCHI FARM CO. 林伟</p>					

ORIGINAL	
<p>1. Exporter HAINAN YUANYANG RED SEEDLESS LITCHI FARM CO. 136 LO NGKUN ROAD, HAIKOU, CHINA TEL: 089866708109</p>	<p>Reference No.X114601004520049 CHINA-SINGAPORE FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) Issued in <u>THE PEOPLE' S</u></p>
<p>2. Consignee SUNRISE FRUIT CO. LTD(SINGAPORE)</p>	

			<u>REPUBLIC OF CHINA</u> (Country) See Notes Overleaf		
3. Means of transport and route FROM HAIKOU, CHINA TO SINGAPORE VIA HK VESSEL: BAODAO V.8745 / CHANGHE V.012E			4. For Official use only <input type="checkbox"/> Preferential Treatment Given Under CHINA-SINGAPORE Free Trade Area Preferential Tariff <input type="checkbox"/> <u>Preferential Treatment Not Given(Please state reason/s)</u> Signature of Authorised Signatory of the Importing Country		
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes over-leaf)	9. Gross weight or other quantity(FOB) and value	10. Number and date of invoices
1	SUNRISE 00056 LYI28010 SINGAPORE	ONE HUNDRED AND FIFTY (150) CARTONS OF SEEDLESS LITCHI (HS) CODE 0810902000)	P	3000KGS HKD88236.00	10UY03450 JUL 15, 2011
2	1-150 151-400	TWO HUNDRED AND FIFTY(250) CARTONS OF LONGAN (HS) CODE 0810901000)	P	5000KGS HKD196080.00	
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in <u>China</u> (Country) and that they comply with the origin requirements specified for these goods in the China-Singapore Free Trade Area Preferential Tariff for the goods exported to <u>SINGAPORE</u> (Importing Country) HAINAN YUANYANG RED SEEDLESS LITCHI FARM CO. 林伟 .16, 2011 HAIKOU ----- -----			11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. CIQ 吴强 JUN 16, 2011 ----- ----- Place and date, signature and stamp of certifying		

Place and date, signature and stamp of authorized signatory	authority
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注: HS编码一般只需写到前面6位, 如果一定要写到8位或10位, 必须是进口国的编码, 如本例中的荔枝, 在中国的编码是0810902000; 龙眼在中国的编码是0810903000, 在新加坡的编码是0810901000。

1. Shipper HAINAN YUANYANG RED SEEDLESS LITCHI FARM CO. 136 LO NGKUN ROAD, HAIKOU, CHINA TEL: 089866708109		B/L NO. 中远集装箱运输有限公司 COSCO CONTAINER LINES ORIGINAL Port-to-Port or Combined Transport BILL OF LADING		
2. Consignee TO ORDER				
3. Notify Party (1) HONG KONG SUNRISE DEVELOPMENT (AGRICULTURE) CORPORATION 228COMMERCIAL STREET KOWLOON HONG KONG TEL: 00852-358975623 (2) SUNRISE FRUIT CO. LTD(SINGAPORE)				
4. Cobined Transport* Pre-carriage by	5. Cobined Transport* Place of Receipt			
6. Ocea Vessel Voy. No. BAODAO V.8745	7. Port of Loading HAIKOU, CHINA	RECEIVED in apparent good order and condition except as otherwise noted. The total number of packages or unites stuffed in the conatiner. The description of the goods and the weights shown in this Bill of lading are furnished by the Merchants, and which the carrier has no reasonable means of checking and is not a part of this Bill of lading contract. The carrier has carrier has issued the number of Bill of lading stated below, all of this tenor and date, one of the original Bill of lading must be surrendered and endorsed or signed against the deliver of the shipment and where upon any othe original Bill of lading shall be void. the Merchants agree to be bound by the terms and conditions of this Bill of lading as if each had personally Bill of lading signed this Bill of lading. See clause 4 on the back of this Bill of lading (Terms continued on the back Hereof, pleae read carefully). *Applicable only when Document Used as a Combined Transport Bill of lading.		
8. Port of Discharge SINGAPORE	9. Cobined Transport* Place of Delivery			
Marks & Nos Container/Seal No.	No. of Containers or Packages	Description of Goods (If Dangerous Goods, See Clause	Gross Weight(Kg s)	Measurement (cu-metres)

		20)			
SUNRISE 00056LYI28010 SINGAPORE 1-400	150CTNS 250CTNS 400CTNS	SEEDLESS LITCHI LONGAN 1X40RH CONTAINER FCL TEMPERATURE +3° VEMT.70CBM/HOUR FREIGHT PREPAID	8400KGS	48 M ³	
10. Total Number of Containers/Packages (in words) SAY FORTY HUNDRED CARTONS IN ONE CONTAINER ONLY.					
11. FREIGHT & CHARGES	Revenue Tons	Rate	Per	Prepaid	Collect
Ex. Rate:	Prepaid at	Payable at	Place and Date of Issue JUN 18, 2011 HAIKOU, CHINA		
	Total Prepaid	No. of Original B(s)/L THREE (3)	Signed for the Carrier, COSCO CONTAINER LINRS HAINAN COSCO CONTAINER SHIPPING CO. LTD 王红 as agent of the Carrier		

LADEN ON BOAD THE VESSEL BAODAO V8745
DATE JUN 18, 2011 HAINAN BY HAINAN COSCO CONTAINER SHIPPING CO. LTD
王红 as agent of the Carrier

BILL OF EXCHANGE (ON COLLECTION)	
NO <u>10UY03450</u> Exchange for <u>HKD290000.00</u> D/P At <u>***</u> sight this	
First of Exchange (Second being unpaid) Pay to the order of <u>BANK OF CHINA, HAINAN BRANCH</u>	
<u> </u> . The sum of <u>SAY H.K. DOLLARS TWO HUNDRED AND NINTY THOUSAND ONLY</u>	
Value received for <u>8400 KGS/400CTNS</u> of <u>SEEDLESS LITCHI /LONGAN</u> as per Invoice No.	
(quantity)	(name of commodity)
<u>10UY03450</u>	
To. HONGKONG SUNRISE DEVELOPMENT (AGRICULTURE) CORPORATION HAINAN YUANYANG RED SEEDLESS LITCHI FARM CO. 林伟	

实训项目48

ISSUER: HAINAN ART IMP AND EXP CO. LTD. NO.532 LANTIAN ROAD HAIKOU CHINA		商业发票 COMMERCIAL INVOICE		
To: HIJ LTD. 543 ST. KIRYAT MALACHI ISRAEL		No.: NHD789	Date: May 18, 2011	
TRANSPORT DETAILS FROM HAIKOU PORT, CHINA TO ASHDOD PORT, ISRAEL BY VESSEL		S/C No.: LT07060	L C No.: 333010699806XH	
		TERMS OF PAYMENT L C AT SIGHT		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount
		CIF ASHDOD PORT		
ST A5HDOD NOSI—UP	COCONUT ART ART NO 3323 ART NO 3324	2000PCS 3000PCS	USD12.40/PC USD12.40/PC	USD 24800.00 USD 37200.00
TOTAL:		5000PCS		USD62000.00
SAY TOTAL: US DOLLARS SIXTY- TWO THOUSAND ONLY. G.W: 5500KGS: N.W: 5000 KGS: MEAS: 30×40 X 50CM/CTN PACKING: 20PCS/CTN IN 250 CTNS <div style="text-align: right;">HAINAN ART IMP AND EXP CO. LTD.</div>				

NO.532 LANTIAN ROAD HAIKOU CHINA

林强

ISSUER HAINAN ART IMP AND EXP CO. LTD. NO.532 LANTIAN ROAD HAIKOU CHINA		<p style="text-align: center;">装箱单 PACKING LIST</p>			
To HIJ LTD. 543 ST. KIRYAT MALACHI ISRAEL					
TRANSPORT DETAILS FROM HAIKOU PORT, CHINA TO ASHDOD PORT, ISRAEL BY VESSEL					
		S/C No. : LT07060	L/C No. : 333010699806XH		
Marks and Numbers	Description of goods	Number and Kind of package	G.W	N.W	Meas.
ST A5HDOD NOSI-100	COCONUT ART ART NO 3323	@20PCS/CTN 2000PCS/100CTNS	@22KGS/ CTN 2200KGS	@20KGS/CT N 2000 KGS	@30 × 40 X 50CM/CT N 6 M ³
ST A5HDOD NOSI01- 250	ART NO 3324	3000PCS/150CTNS 1X20' CONTAINER	3300 KGS	3000 KGS	15 M ³
TOTAL:		5000PCS/250CTNS	5500KGS	5000 KGS	21M ³

SAY TOTAL: TWO HUNDRED AND FIFTY CARTONS ONLY

HAINAN ART IMP AND EXP CO. LTD.

林强

ORIGINAL

1. Exporter HAINAN ART IMP AND EXP CO. LTD. NO.532 LANTIAN ROAD HAIKOU CHINA		Certificate No. C114618000780035		
2. Consignee HIJ LTD. 543 ST. KIRYAT MALACHI ISRAEL		CERTIFICATE OF ORIGIN OF THE PEOPLE' S REPUBLIC OF CHINA		
3. Means of transport and route FROM HAIKOU PORT, CHINA TO ASHDOD PORT, ISRAEL BY VESSEL		5. For certifying authority use only		
4. Country / region of destination ISRAEL				
6. Marks and numbers	7. Number and kind of packages : description of goods	8. H.S.Code	9. Quantity	10. Number and date of invoices
ST A5HDOD NOSI-250	HUNDRED AND FIFTY(250) CARTONS OF COCONUT ART	96020090	5000PCS	NHD789 May 18, 2011
L/C No.: 333010699806XH				
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are		12. Certification It is hereby certified that the declaration by the exporter is correct.		

<p>correct , that all the goods were produced in China and that they comply with the Rules of Origin of the People' s Republic of China.</p> <p>HAINAN ART IMP AND EXP CO. LTD. 林强 HAIKOU, CHINA May 20, 2011</p> <p>----- -----</p> <p>Place and date, signature and stamp of authorized signatory</p>	<p>CIQ 符小伟 May 21, 2011</p> <p>----- -----</p> <p>Place and date, signature and stamp of certifying authority</p>
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<p>中保财产保险有限公司 The People' s Insurance (Property) Company of China, Ltd.</p>		
<p>发票号码 Invoice No.NHD789</p>	<p>保险单号次 Policy No.<u>HC45690</u></p>	
<p>海洋货物运输保险单 MARINE CARGO TRANSPORTATION INSURANCE POLICY</p>		
<p>被保险人: Insured:</p>	<p>HAINAN ART IMP AND EXP CO. LTD.</p>	
<p>中保财产保险有限公司(以下简称本公司)根据被保险人的要求及其所缴付约定的保险费, 按照本保险单承担险别和背面所载条款与下列特别条款承保下列货物运输保险, 特签发本保险单。 This policy of Insurance witnesses that the People' s Insurance (Property) Company of China, Ltd. (hereinafter called "The Company"), at the request of the Insured and in consideration of the agreed premium paid by the Insured, undertakes to insure the under mentioned goods in transportation subject to the conditions of the Policy as per the Clauses printed overleaf and other special clauses attached hereon.</p>		
<p>保险货物项目 Descriptions of Goods</p>	<p>包装 单位 数量 Packing Unit Quantity</p>	<p>保险金额 Amount Insured</p>
<p>COCONUT ART</p>	<p>250 CTNS L/C No.: 333010699806XH 1X20' CONTAINER</p>	<p>USD68200.00</p>
<p>承保险别 Conditions</p>	<p>货物标记 Marks of Goods</p>	
<p>ALL RISKS AND WAR RISK OF PICC</p>	<p>ST A5HDOD NOSI-250</p>	
<p>总保险金额: Total Amount Insured: <u>US DOLLARS SIXTY-EIGHT THOUSAND AND TWO ONLY.</u></p>		

保费 Premium	<u>As arranged</u>	装载运输工具 Per conveyance S.S.: V9437	YEXIANG PRINCESS	开航日期 Slg. on or abt.	<u>MAY 25, 2011</u>
起运港 From	<u>HAIKOU PORT, CHINA</u>	目的港 To	<u>ASHDOD PORT, ISRAEL</u>		
<p>所保货物，如发生本保险单项下可能引起索赔的损失或损坏，应立即通知本公司下述代理人查勘。如有索赔，应向本公司提交保险单正本(本保险单共有<u> </u>份正本)及有关文件。如一份正本已用于索赔，其余正本则自动失效</p> <p>In the event of loss or damage which may result in a claim under this Policy, immediate notice must be given to the Company's Agent as mentioned hereunder. Claims, if any, one of the Original Policy which has been issued in <u> </u> original (s) together with the relevant documents shall be surrendered to the Company. If one of the Original Policy has been accomplished, the others to be void.</p> <p>AGENT AT ASHDOD: 赔款偿付地点 MATI INSURANCE COMPANY LTD Claim payable at <u>ASHDOD PORT, ISRAEL IN USD</u> 125 ST.KIRYAT MALACHI ASHDOD ISRAEL 日期 TEL: 00972—25958698 Date <u>MAY 24, 2011</u></p>					
地址: Address:					

Shipper HAINAN ART IMP AND EXP CO. LTD. NO.532 LANTIAN ROAD HAIKOU CHINA		B/L NO. 21HE645 COSCO 中远运输公司	
Consignee TO THE ORDER OF BANK LEUMI LE ISRAEL BM PRINCIPAL BR.TEL-AVIV		BILL OF LADING ORIGINAL	
Notify Party HIJ LTD. 543 ST. KIRYAT MALACHI ISRAEL			
Pre-carriage by	Place of Receipt	RECEIVED in apparent good order and condition except as otherwise noted. The total number of packages or unites stuffed in the conatiner. The description of the goods and the weights shown in this Bill of lading are furnished by the Merchants, and which the carrier has no reasonable means of checking and is not a part of this Bill of lading contract. The carrier has carrier has issued the number of Bill of lading stated below. all of this tenor and date, one of the original Bill of lading must be surrendered and endorsed or signed against the deliver of the shipment and where upon any othe original Bill of lading shall be void. the Merchants agree to be bound by the terms and conditions of this Bill of	
Oceab Vessel YEXIANG PRINCESS	Voy. No. V9437 Port of Loading HAIKOU, CHINA		

			lading as if each had personally Bill of lading signed this Bill of lading. See clause 4 on the back of this Bill of lading (Terms continued on the back Hereof, please read carefully).				
Port of Discharge ASHDOD PORT, ISRAEL	Place of Delivery		*Final Destination		No. of Original B(s)/L THREE(3)		
Marks & Nos	No. of Kind of Packages		Description of Goods	Gross Weight	Measurement(M ³)		
ST ASHDOD NOSI-250 CONTA1NER/ SEAL NO: TGHUI534190/ C065450I	250 CTNS IN ONE 20' CONTAINER IN VIEW OF THE DANGER OF CONFISCATION WARRANTED VESSEL NOT TO CALL AT PORTS AND NOTTO ENTER TE TERRITRIAL WATERS OF ANY ARAB COUTNRIES BELLIGERENT TO THE STATE OF ISRAEL AND/OR ACTIVEL SUPPORTING THE ARAB PRIOR T UNLOADING AT PORT OF DESTINATION UNLESS IN DESTRESS OR SUBJECT TO FORCE MAJEURE.		COCONUT ART L/C No.: 333010699806XH	5500KGS	21M3 ON BOARD DATE: MAY 25, 2011 FREIGHT PREPAID		
10. Total Number of Containers/Packages (in Words) SAY TWO HUNDRED AND FIFTY CARTONS ONLY 1FCL							
11.FREIGHT & CHARGES	Revenue Tons	Rate	Per	Prepaid	Collect	Prepaid at	Payable at
Total Prepaid		Place and Date of Issue: HAIKOU, CHINA MAY 25, 2011					
(TERMS PLEASE FIND ON BACK OF ORIGINAL B/L)		Signed for the Carrier, COSCO CONTAINER LINRS HAINAN COSCO CONTAINER SHIPPING AGENCY CO., LTD 王小红 as agent of the Carrier					
*Applicable only when document used as a through Bill of Lading							

SHIPPING ADVICE

TO: HIJ LTD. 543 ST. KIRYAT MALACHI ISRAEL	ISSUE DATE:	MAY 25, 2011
	L/C NO.:	333010699806XH
	S/C NO.:	LT07060
Dear Sir or Madam: We are Pleased to Advice you that the following mentioned goods has been shipped out. Full details were shown as follows:		
Invoice Number:	NHD789	
Bill of Lading Number:	21HE645	
Ocean Vessel:	YEXIANG PRINCESS V9437	
Port of Loading:	HAIKOU, CHINA	
Date of Shipment:	MAY 25, 2011	
Port of Destination:	ASHDOD PORT, ISRAEL	
Containers/Seals Number:	TGHUI534190/C065450I	
Description of Goods:	COCONUT ART ART NO 3323 AND 3324	
Shipping Marks:	ST A5HDOD NOSI-250	
Quantity:	5000 PCS/250CTNS	
Gross Weight:	5500 KGS	
Net Weight:	5000 KGS	
Total Value:	USD 62000.00	
Thank you for your patronage. We look forward to the pleasure of receiving your valuable repeat orders. Sincerely yours, HAINAN ART IMP AND EXP CO. LTD. 林强		

BILL OF EXCHANGE (ON L/C)
Drawn Under <u>CFG BANK LEUMI LE ISRAEL B.M.(TEL-AVIV MAIN BRANCH), TEL-AVIV, IL</u>
Irrevocable L/C No. <u>333-01-0699806XH</u>

Date APR 10, 2011 Payable With interest @ %

No. NHD789 Exchange for USD62000.00

At *** Sight of THIS FIRST of Exchange (Second of Exchange Being unpaid)

Pay to the order of BANK OF CHINA HAINAN BRANCH

the sum of SAY US DOLLARS SIXTY-TWO ONLY.

TO.

CFG BANK LEUMI LE ISRAEL B.M.(TEL-AVIV MAIN BRANCH), TEL-AVIV, IL

HAINAN ART IMP AND EXP CO. LTD.

林强

实训项目1

一、操作练习

根据下面的合同审核信用证，撰写改证函。

销售合同 SALES CONTRACT				
卖方： SELLER: FUJIAN LIGHT ELECTRICAL APPLANCES CO., LTD. 52 DEZHENG ROAD SOUTH, FUZHOU, CHINA 买方： BUYER: LONGING FLY CORP. AKEDSANterINK AUTO P. O. BOX 9, FINLAND			编号： NO.: HG46821001 日期： DATE: APR. 22, 2015 地点： SIGNED IN: FUZHOU, CHINA	
买卖双方同意以下条款达成交易： This contract is made by and agreed between the BUYER and SELLER, in accordance with the terms and conditions stipulated below.				
1. 商品号 Art No.	2. 品名及规格 Commodity & Specification	3. 数量 Quantity	4. 单价及价格条款 Unit Price & Trade Terms	5. 金额 Amount
				CIF HELSINKI
01	HALOGEN FITTING W 500	9 600 PCS	USD 3.80/PC	USD 36 480.00
Total:		9 600 PCS		USD 36 480.00
允许 <u> </u> 溢短装，由卖方决定 With <u> 10% </u> More or less of shipment allowed at the sellers' option 6. 总值： Total Value: <u> US DOLLARS THIRTY-SIX THOUSAND FOUR HUNDRED AND EIGHTY ONLY. </u> 7. 包装： Packing: <u> 12PCS IN A CARTON </u> 8. 唛头： Shipping Marks: <u> N/M </u> 9. 装运期及运输方式： Time of Shipment & Means of Transportation: WITHIN <u> 30 </u> DAYS AFTER RECEIPT OF L/C ALLOWING				

TRANSSHIPMENT AND PARTIAL SHIPMENT.

10. 装运港及目的地:

Port of Loading & Destination: FROM FUZHOU, CHINA TO HELSINKI, FINLAND

11. 保险:

Insurance: TO BE EFFECTED BY SELLERS FOR 110% OF FULL INVOICE VALUE COVERING
FPA UP TO HELSINKI.

12. 付款方式:

Terms of Payment:

BY 100% CONFIRMED IRREVOCABLE LETTER OF CREDIT IN FAVOR OF

THE SELLERS TO BE AVAILABLE BY SIGHT DRAFT TO BE OPENED AND TO REACH CHINA BEFORE MAY 1, 2015 AND TO REMAIN VALID FOR NEGOTIATION IN CHINA UNTIL THE 15TH DAYS AFTER THE FORESAID TIME OF SHIPMENT. L/C MUST MENTION THIS CONTRACT NUMBER. L/C ADVISED BY BANK OF CHINA, FUZHOU BRANCH. TLX: 444U4K GZBC CN. ALL BANKING CHARGES OUTSIDE CHINA (THE MAINLAND OF CHINA) ARE FOR ACCOUNT OF THE DRAWEE.

13. 仲裁:

ARBITRATION:

ALL DISPUTE ARISING FROM THE EXECUTION OF OR IN CONNECTION WITH THIS CONTRACT SHALL BE SETTLED AMICABLY BY NEGOTIATION. IN CASE OF SETTLEMENT CAN BE REACHED THROUGH NEGOTIATION. THE CASE SHALL THEN BE SUBMITTED CHINA INTERNATIONAL ECONOMIC & TRADE ARBITRATION COMMISSION. IN SHENZHEN (OR IN BEIJING) FOR ARBITRATION IN ACCORD WITH ITS SURE OF PROCEDURES. THE ARBITRAL AWARD IS FINAL AND BINDING UPON BOTH PARTIES FOR SETTLING THE DISPUTES. THE FEE, FOR ARBITRATION SHALL BE BORNE BY THE LOSING PARTY UNLESS OTHERWISE AWARDED.

The Buyer
Y.BAKER

The Seller
张立

ISSUING BANK: METTA BANK LTD., FINLAND

DOC. CREDIT NO.: REVOCABLE

CREDIT NUMBER: LR79802457

DATE OF ISSUE: 150204

EXPIRY: DATE 20150116 PLACE FINLAND

APPLICANT: LONGING FLY CO.

AKEDSANTERINK AUTO P. O. BOX 9, FINLAND

BENEFICIARY: FUZHOU LIGHT ELECTRICAL CO., LTD.

52 DEZHENG ROAD SOUTH, FUZHOU, CHINA

AMOUNT: USD 3 648.00 (SAY US DOLLARS THIRTY SIX THOUSAND FOUR HUNDRED
AND EIGHT ONLY)

POS./ NEG.TOL.(%): 5/5

AVAILABLE WITH/BY: ANY BANK IN ADVISING COUNTRY BY NEGOTIATION

Draft AT ...: DRAFTS AT 20 DAYS' SIGHT FOR

PARTIAL SHIPMENTS: NOT ALLOWED

TRANSSHIPMENT: ALLOWED

LOADING IN CHARGE: FUZHOU

FOR TRANSPORT TO: HELSINKI

SHIPMENT PERIOD: AT THE LATEST MAY 30, 2015

DESCRIPT. OF GOODS:

9600 PCS OF HALOGEN FITTING W 500, USD 6.80 PER PC AS PER SALES CONTRACT HGC46821001 DD
APR. 22, 2001CIF HESINKI

DOCUMENTS REQUIRED:

*COMMERCIAL INVOICE 1 SIGNED ORIGINAL AND 5 COPIES.

*PACKING LIST 1 SIGNED ORIGINAL AND 5 COPIES.

*

FULL SET OF CLEAN ON BOARD MARINE BILLS OF LADING, MADE OUT TO ORDER, MARK
"FREIGHT PREPAID" AND NOTIFY APPLICANT (AS INDICATED ABOVE).

*

GSP CERTIFICATE OF ORIGIN FORM A, CERTIFYING GOODS OF ORIGIN IN CHINA, ISSUED BY
COMPETENT AUTHORITIES.

*

INSURANCE POLICY/CERTIFICATE COVERING ALL RISKS AND WAR RISKS OF PICC. INCLUDING
WAREHOUSE TO WAREHOUSE CLAUSE UP TO FINAL DESTINATION AT HELSINKI, FOR AT LEAST
120 PCT OF CIF-VALUE.

*

SHIPPING ADVICES MUST BE SENT TO APPLICANT WITHIN 2 DAYS AFTER SHIPMENT, ADVISING
NUMBER OF PACKAGES, GROSS & NET WEIGHT, VESSEL NAME, B/L NO. AND DATE, CONTRACT
NO., VALUE.

PRESENTATION PERIOD:

3 DAYS AFTER ISSUANCE DATE OF SHIPPING DOCUMENT

CONFIRMATION: WITHOUT

INSTRUCTIONS:

THE NEGOTIATION BANK MUST FORWARD THE DRAFTS AND ALL DOCUMENTS BY REGISTERED
AIRMAIL DIRECT TO US IN TWO CONSECUTIVE LOTS, UPON RECEIPT OF THE DRAFTS AND
DOCUMENTS IN ORDER, WE WILL REMIT THE PROCEEDS AS INSTRUCTED BY THE NEGOTIATING
BANK.

FUZHOU LIGHT ELECTRICAL CO., LTD.

52 DEZHENG ROAD SOUTH, FUZHOU, CHINA

DATE:

Dear sir:

We are pleasure to receive your L/C No. _____ dated _____ against S/C No. _____. However, we are sorry to find it contains some discrepancies. Please amend the credit as follows:

1. _____
2. _____
3. _____
4. _____
5. _____

Please see to it that the L/C amendment soon so that we may effect shipment within the contracted delivery time. Thanks for your kind cooperation.

Sincerely yours

二、实务思考

1. 某银行电开一份保兑不可撤销信用证，电文中并未声明“以邮寄文本为准”的字样。受益人按照电开信用证的文本已将货物装运，并备好符合信用证要求的单据向当地通知行议付时，当地通知行出示刚收到的开证行寄到的“邮寄文本”，并以电开文本或邮寄文本不符为由拒绝议付，后经议付行与开证行联系，开证行复电亦称“以邮寄文本为准”而拒绝付款。请问：在这种情况下，开证行有无拒付的权力？

2. 中行南宁分行收到加拿大某银行电开信用证一份，金额200万美元，购买10万吨白糖，目的港为温哥华。信用证有以下条款：①检证书于货物装运前开立并有开证申请人授权的签字人签字，该签字必须由开证行检验；②货物只能待开证申请人指定船只并由开证行给通知行加押电修改后装运，而该加押电修改必须随同正本单据提交议付。请问：该信用证可否接受？

3. 我方某公司以CIF洛杉矶出口美国一批货物。5月20日由洛杉矶开来一份即期不可撤销信用证，金额50 000美元，装船期6月，开证行为信誉较好的A银行。我方中行收到信用证后，于5月22日通知出口公司，5月底出口公司获悉进口方因资金问题濒临倒闭。请问：在此情况下我方应如何处理？

实训项目2

一、操作练习

根据下列资料缮制出口合同，要求格式清楚、条款明确、内容完整。

1. 国外客户资料：

NEO GENERAL TRADING CO.
P.O. BOX 99552, RIYADH 22766, KSA
TEL: 00966-1-4659220
FAX: 00966-1-4659213

2. 我方出口公司资料：

GUANGZHOU FOREIGN TRADE IMP. & EXP. CORP.
15-18/F., GUANGDONG FOREIGN ECONOMIC AND TRADE BUILDING
351 TIANHE ROAD GUANGZHOU, CHINA

3. 我方通知行资料：

BANK OF CHINA GUANGZHOU BRANCH
HEAD OFFICE 148 ZHONGSHAN SOUTH ROAD GUANGZHOU
TELEX: 34226/34327 BOCJS CN

4. 合同签订时间及地点：Feb. 28, 2015 GUANGZHOU, CHINA

5. 我方对押汇银行的要求：可在中国任何银行押汇。

6. 编号要求：合同号从NEO2001026起编，发票号从2001STD001起编。

7. 装运港：中国广州。

8. 对付款方式的要求：买方应通过一家卖方可以接受的银行于装运月份前30天开立并送达卖方不可撤销即期信用证，有效至装运日后15天内在中国议付。

9. 交易磋商中客户的最后来函。

NEO GENERAL TRADING CO.

P. O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213

Feb. 27, 2015

Dear Mr. Chang:

We have received your E-Mail of Feb.26, 2015.

After the consideration, we have pleasure in confirming the following offer and accepting below:

1. Commodity: canned mushrooms pieces & stems
2. Specifications: 24 tins per carton, 425 grams net weight each tin, 227 grams drain weight each tin
3. Package: exported brown carton, with ROSE brand.
4. Quantity: 1 700 cartons, one 20'FT CONTAINER

5. Quality: 2001 new Crop product
 6. Price: USD7.80/CARTONCFR DAMMAM PORT ON FULL LINER TERMS
 7. Payment: L/C AT SIGHT
 8. Shipment: Not later than Apr. 30, 2015
 9. Shipping Marks: ROSE BRAND
 178/2001
 RIYADH

Please send us your SALES CONTRACT and PROFORMA INVOICE, and we hope both of us may have a wonderful beginning.

Best Regards,
 NEO GENERAL TRADING CO.,

Tom Smith

销售合同 SALES CONTRACT			
卖方: SELLER:		编号: NO.:	
		日期: DATE:	
买方: BUYER:		地点: SIGNED IN:	
买卖双方同意以下条款达成交易: This contract is made by and agreed between the BUYER and SELLER, in accordance with the terms and conditions stipulated below.			
1. 品名及规格 Commodity & Specification	2. 数量 Quantity	3. 单价及价格条款 Unit Price & Trade Terms	4. 金额 Amount
Total:			
允许With		溢短装, 由卖方决定 More or less of shipment allowed at the sellers' option	
5. 总值 Total Value			

6. 包装 Packing	
7. 唛头 Shipping Marks	
8. 装运期及运输方式 Time of Shipment & means of Transportation	
9. 装运港及目的地 Port of Loading & Destination	
10. 保险 Insurance	
11. 付款方式 Terms of Payment	
12. 备注 Remarks	
The Buyer (signature)	The Seller (signature)

二、计算题

1. 中国粮油进出口公司大连分公司对英出口罐头10 000箱，每箱的体积49cm× 32cm×19cm。目的港为英国南安普顿，经香港转船。第一程由中远公司运输，第二程装船后由国外班轮装运，计算从大连至目的港的总运费为多少人民币？(设1HKD=0.824 8 CNY，已知：查《中运表》罐头为M8级。大连至香港基本运费为22元人民币，各种附加费17%，中转费HKD 40/M；又查《中租船》罐头为M8级，香港至南安普顿基本运费为HKD 23.7，附加费为13%)

2. 一批出口货CFRC 2%为USD 20 000，现客户来电要求按CIF价加10%投保海运一切险，设保险费率为0.9%，我方若同意照办，应向客户补收多少保险费？并求这批货的保险金额。

3. 我出口公司对非洲某客商发盘，供应某商品，价格条件为CIF非洲某口岸每吨USD 1 500；按发票金额110%投保一切险和战争险，对方要求改报FOB中国口岸。经查中国口岸至非洲某口岸的海洋运输费用为每吨USD 50，一切险的保险费率为0.5%，战争险的保险费率为0.3%。问如维持出口净收入不变，改报FOB中国口岸价，应为多少美元？

4. 某进出口公司从美国进口美容器械2台，每台USD 3 000 FOB纽约，海运运费USD 2 500，保险费率为5%，进口关税税率33%，增值税应缴17%，消费税率17%。求关税、消费税和增值税各为多少？(若外汇牌价1 USD=6.395 CNY)

5. 我某进出口公司出口某货物，成交价格CIF纽约1 USD=6.395 CNY，已知运费≈RMB 1 500，保费RMB 50，出口税率15%。求应征关税税额为多少？

6. 我公司出口商品200件，每件毛重95 KGS，体积100cm×40cm×25cm，查轮船公司运费表，该商品计费标准为W/M，等级为8级，每运费吨USD 80，另收港口附加费10%，直航附加费15%。问：该批

货物共计运费多少？我公司原报**FOB**上海每件**USD 400**，客户要求改报**CFR**，我公司应报价多少？

7.某票货物从张家港出口到欧洲费利克斯托，经上海转船。2×20'FCL，上海到费利克斯托的费率**USD 1 850.00/20'**，张家港经上海转船，其费率在上海直达费利克斯托的费率基础上加**USD 100.00/20'**，另由货币贬值附加费**10%**，燃油附加费**5%**。问托运人应支付多少运费？

8.假设某公司出口电缆**1 000**箱，装入一个**20**英尺的集装箱。每箱体积**40cm× 20cm× 30m**，每箱重**17.5 KGS**。查货物分级表得知该货属于**10**级货，按“**W/M**”计收运费；海运费的基本费率**USD 1 000/TEU**；查附加费率表，得知需收取查燃油附加费**30%**。试计算运费。

9. 某进出口公司从美国进口硫酸镁**5 000**吨，进口申报价**FOB**旧金山**USD 32500**，海运运费每吨**USD 10**，保险费率**3%**，其适用的基准汇率**USD 100=CNY 639.5**。经查，硫酸镁的最惠国关税税率**5.5%**。请计算应纳关税税额。

10. 某贸易公司于**2015.5.13**(周三)申报进口一批货物，海关于当日开出税款缴款书，其中关税税款**RMB 24 000**，增值税税款**RMB 35 100**，消费税税款**RMB 8 900**，该公司实际缴纳税款日期**6月9日**(周二)。该公司应纳的滞纳金是多少？

三、实务思考

中方某外贸公司派遣贸易小组赴美购买设备，双方在纽约就设备规格、单价、数量等主要条款达成口头协议。小组离美时向对方表示，回京后缮制合同，双方签字后生效。回京后，用户撤回进口委托，合同无法签署，信用证也未开出。美方敦促中方履约，否则将在美起诉中方公司。试分析中方公司如何处理此案。

实训项目3

操作练习

根据下列资料制作形式发票，要求格式清楚、条款明确、内容完整。

1. 国外客户资料：

NEO GENERAL TRADING CO.

P.O. BOX 99552, RIYADH 22766, KSA

TEL: 00966-1-4659220

FAX: 00966-1-4659213

2. 我方出口公司资料：

GUANGDONG FOREIGN TRADE IMP. & EXP. CORP.

15-18/F., GUANGDONG FOREIGN ECONOMIC AND TRADE BUILDING

351 TIANHE ROAD GUANGZHOU, CHINA

3. 我方通知行资料:

BANK OF CHINA GUANGZHOU BRANCH

HEAD OFFICE 148 ZHONGSHAN SOUTH ROAD GUANGZHOU

TELEX: 34226/34327 BOCJS CN

4. 合同签订时间及地点: **Feb. 28, 2015 GUANGZHOU, CHINA**

5. 我方对押汇银行的要求: 可在中国任何银行押汇。

6. 编号要求: 合同号从NEO2001026起编; 发票号从2001STD001起编。

7. 装运港: 中国广州。

8. 对付款方式的要求: 买方应通过一家卖方可以接受的银行于装运月份前**30**天开立并送达卖方不可撤销即期信用证, 有效至装运日后**15**天内在中国议付。

9. 交易磋商中客户的最后来函。

NEO GENERAL TRADING CO.

P. O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213

E-MAIL: neo@neogeneral.com

Feb. 27, 2015

Dear Mr. Chang:

We have received your E-Mail of Feb. 26, 2015.

After the consideration, we have pleasure in confirming the following offer and accepting below:

1. Commodity: canned mushrooms pieces & stems
2. Specifications: 24 tins per carton, 425 grams net weight each tin, 227 grams drain weight each tin
3. Package: exported brown carton, with ROSE brand.
4. Quantity: 1 700 cartons, one 20'FT CONTAINER
5. Quality: 2001 new Crop product
6. Price: USD 7.80/CARTON CFR DAMMAM PORT ON FULL LINER TERMS
7. Payment: L/C AT SIGHT
8. Shipment: Not later than Apr. 30, 2015
9. Shipping Marks: ROSE BRAND
178/2001
RIYADH

Please send us your SALES CONTRACT and PROFORMA INVOICE, and we hope both of us may have a wonderful beginning.

Best Regards,

NEO GENERAL TRADING CO.,

Tom Smith

PROFORMA INVOICE

PROFORMA INVOICE				
TO:				
TERM OF PAYMENT:				
PORT OF LOADING:				
PORT OF DESTINATION:				
TIME OF DELIVERY:				
INSURANCE:				
VALIDITY:				
Marks and Numbers	Number and Kind of Package Description of Goods	Quantity	Unit Price	Amount
Total Amount:				
SAY TOTAL:				
BENEFICIARY:				
ADVISING BANK:				

NEGOTIATING BANK:	
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实训项目4

操作练习

请根据下列资料填写Sales Confirmation，要求格式清楚、条款明确、内容完整。

1. 买方:

NICHIEN CORPORATION

2-2 NAKANOSHIMA 3-CHOME, KITA-KU OSAKA, 632-8620, JAPAN

2. 卖方:

SHANDONG TEXTILES IMPORT & EXPORT CORP.

4 YING CHUN STREET, QINGDAO, CHINA

3. 合同签订时间: 2015年1月20日。

4. 合同签订地点: 中国青岛。

5. 合同份数: 一式三份。

6. 唛头: 无。

7. 信用证有效期: 信用证在装运日期后21天内在中国议付有效。

8. 卖方提交单据: 整套正本清洁提单、商业发票一式三份、装箱单一式三份。

9. 注意: 转运、付款条件等选项, 须以“ ”标注。

10. 函电。

SHANDONG TEXTILES IMPORT & EXPORT CORP.

4 YING CHUN STREET, QINGDAO, CHINA

20-Jan-2015

Dear sirs:

Thanks for your Acceptance of Jan 18th. And hereby we are pleased to send you our sales confirmation No.03DRA207 for your signing, please.

Portable Mixer Pm-23 \$ 23 FOB Dalian/Set 100Sets \$ 2 300.00

Vacuum cleaner Vc-18 \$ 47 FOB Dalian/Set 100Sets \$ 4 700.00

Terms: As usual

Packing: to be effected by the sellers.

Transshipment: not allowed

Partial shipments: not allowed

We hope that the goods will be shipped by June 30th. And we ensure L/C will reach you not later than April 30.

Yours Faithfully

SALES CONFIRMATION

卖方:

合同号码:

Seller:

NO.:

买方:

日期:

Buyer:

DATE:

地点:

SIGNED IN:

经买卖双方同意成交下列商品, 订立条款如下:

This contract is made by and agreed between the BUYER and SELLER, in accordance with the terms and conditions stipulated below.

唛头 Marks and Numbers	名称及规格 Description of goods	数量 Quantity	单价 Unit Price	金额 Amount
	总值TOTAL:			

Transshipment (转运):

Allowed (允许)

Not allowed (不允许)

Partial shipments (分批装运):	
<input type="checkbox"/> Allowed (允许)	<input type="checkbox"/> Not allowed (不允许)
Shipment date (装运期):	
Insurance (保险): 由__按发票金额110%投保__险, 另加保__险至__为止。 To be covered by the __FOR 110% of the invoice value covering__additional__from__ to__.	
Terms of payment (付款条件): <input type="checkbox"/> 买方不迟于__年__月__日前将100%的货款用即期汇票/电汇送抵卖方。 The buyers shall pay 100% of the sales proceeds through sight(demand) draft/by T/T remittance to the sellers not later than__. <input type="checkbox"/> 买方须于__年__月__日前通过__银行开出以卖方为受益人的不可撤销__天期信用证, 并注明在上述装运日期后__天内在中国议付有效, 信用证须注明合同编号。 The buyers shall issue an irrevocable L/C at__sight through__in favor of the sellers prior to indicating L/C shall be valid in China through negotiation within__day after the shipment effected, the L/C must mention the Contract Number. <input type="checkbox"/> 付款交单: 买方应对卖方开具的以买方为付款人的见票后__天付款跟单汇票付款, 付款时交单。 Documents against payment(D/P): The buyers shall duly make the payment against documentary draft made out to the buyers at__sight by the sellers. <input type="checkbox"/> 承兑交单: 买方应对卖方开具的以买方为付款人的见票后__天承兑跟单汇票承兑, 承兑时交单。 Documents against acceptance (D/A) : The buyers shall duly accept the documentary draft made out to the buyers at__days by the sellers.	
Documents required (单据): 卖方应将下列单据提交银行议付/托收。 The sellers shall present the following documents required for negotiation/collection to the banks. <input type="checkbox"/> 整套正本清洁提单。 Full set of clean on Board Ocean Bills of Lading. <input type="checkbox"/> 商业发票一式__份。 Signed commercial invoice in__copies. <input type="checkbox"/> 装箱单或重量单一式__份。 Packing list/weight memo in__copies. <input type="checkbox"/> 由__签发的质量与数量证明书一式__份。 Certificate of quantity and quality in__copies issued by__. <input type="checkbox"/> 保险单一式__份。 Insurance policy in__copies. <input type="checkbox"/> 由__签发的产地证一式__份。 Certificate of Origin in__copies issued by__.	
Shipping advice (装运通知): 一旦装运完毕, 卖方应立即电告买方合同号、商品号、已装载数量、发票总金额、毛重、运输工具名称及启运日期等。	

The sellers shall immediately, upon the completion of the loading of the goods, advise the buyers of the Contract No., names of commodity, loaded quantity, invoice values, gross weight, names of vessel and shipment date by TLX/FAX.

Inspection and Claims (检验与索赔):

1. 卖方在发货前由_____检验机构对货物的品质、规格和数量进行检验, 并出具检验证明书。

The buyers shall have the qualities, specifications, quantities of the goods carefully inspected by the__Inspection Authority, which shall issue Inspection Certificate before shipment.

2.

货物到达目的口岸后, 买方可委托当地的商品检验机构对货物进行复检。如果发现货物有损坏、残缺或规格、数量与合同规定不符, 买方须于货到目的口岸的__天内凭__检验机构出具的检验证明书向卖方索赔。

The buyers have right to have the goods inspected by the local commodity inspection authority after the arrival of the goods at the port of destination if the goods are found damaged/short/their specifications and quantities not in compliance with that specified in the contract, the buyers shall lodge claims against the sellers based on the Inspection Certificate issued by the Commodity__Inspection Authority within__days after the goods arrival at the destination.

3.

如买方提出索赔, 凡属品质异议须于货到目的口岸之日起__天内提出; 凡属数量异议须于货到目的口岸之日起__天内提出。对货物所提任何异议应由保险公司、运输公司或邮递机构负责的, 卖方不负任何责任。

The claims, if any regarding to the quality of the goods, shall be lodged within__days after arrival of the goods at the destination, if any regarding to the quantities of the goods, shall be lodged within__days after arrival of the goods at the destination. The sellers shall not take any responsibility if any claims concerning the shipping goods is up to the responsibility of Insurance Company/Transportation Company/Post Office.

Force Majeure (人力不可抗拒):

如因人力不可抗拒的原因造成本合同全部或部分不能履约, 卖方概不负责但卖方应将上述发生的情况及时通知买方。

The sellers shall not hold any responsibility for partial or total non-performance of this contract due to Force Majeure. But the sellers advise the buyers on time of such occurrence.

Disputes settlement (争议之解决方式):

凡因执行本合约或有关本合约所发生的一切争执, 双方应协商解决。如果协商不能得到解决, 应提交仲裁。仲裁地点在被告方所在国内, 或者在双方同意的第三国。仲裁裁决是终局的, 对双方都有约束力, 仲裁费用由败诉方承担。

All disputes in connection with this contract of the execution thereof shall be amicably settled through negotiation. In case no amicable settlement can be reached between the two parties, the case under dispute shall be submitted to arbitration, which shall be held in the country where the defendant resides, or in third country agreed by both parties. The decision of the arbitration shall be accepted as final and binding upon both parties. The Arbitration Fees shall be borne by the losing party.

Law application (法律适用):

本合同之签订地或发生争议时货物所在地, 在中华人民共和国境内或被诉人为中国法人的, 适用中华

人民共和国法律，除此规定外，适用《联合国国际货物销售公约》。

It will be governed by the law of the People's Republic of China under the circumstances that the contract is signed or the goods while the disputes arising are in the People's Republic of China or the defendant is Chinese legal person, otherwise it is governed by United Nations Convention on Contract for the International Sale of Goods.

本合同使用的价格术语系根据国际商会《INCOTERMS 2010》。

The terms in the contract based on INCOTERMS 2010 of the International Chamber of Commerce.

Versions (文字):

本合同中、英两种文字具有同等法律效力，在文字解释上，若有异议，以中文解释为准。

This contract is made out in both Chinese and English of which version is equally effective.

Conflicts between these two languages arising there from, if any, shall be subject to Chinese version.

本合同共__份，自双方代表签字(盖章)之日起生效。

This contract is in __copies, effective since being signed/sealed by both parties.

The Buyer

The Seller

实训项目5

一、操作练习

根据下列资料制作进口合同，要求格式清楚、条款明确、内容完整。

1. 国外客户资料:

ARELLA AND CO. SPA

PLAZZA COLLEGIO CAIROLIN. 3 27100 PAVIA, ITALY

2. 我方进口公司资料:

SHENZHEN OCDA FOOD CO., LTD.

7/F, OCDA BLDG, KEYUAN RD., SHENZHEN, CHINA

TEL: 86-755-2626268 FAX: 86-755-2626269

3. 合同号: OA010602

4. 签订日期: JUNE 2, 2015

5. 签订地点: SHENZHEN

6. 交易磋商中ARELLA AND CO. SPA的最后来函。

PLAZZA COLLEGIO CAIROLIN, 327100 PAVIA, ITALY

MAY. 25, 2015

Dear Mr. Chang,

We have received your E-Mail of MAY. 24, 2015.

After the consideration, we have pleasure in confirming the following offer and accepting it:

1. Commodity: CANNED MUSHROOMS
2. Packing: CARTON
3. Specification: 24 TINS×425 GRAMS
4. Quantity: 1 700 CARTONS/FCL
5. Price: USD 7.80/CTN CFR C 2% DAMMAM PORT.
6. 5% more or less in quantity and value allowed.
7. Payment: The buyers shall issue an irrevocable L/C at 90 days sight through BANK in favour of the sellers prior to JUNE 6, 2015 indicating L/C shall be valid in PAVIA, ITALY through negotiation within 10 days after the shipment effected, the L/C must mention the Contract Number.
8. Shipment Time : WITHIN 20 DAYS AFTER RECEIPT OF IRREVOCABLE SIGHT L/C. Transshipment not allowed, Partial shipment not allowed. Shipment from PAVIA, ITALY to SHENZHEN, CHINA.
9. Insurance: to be covered by the seller for 110 % of the invoice value covering Institute Cargo Clauses(A) 1/1/82 additional Institute War and Strikes Clauses-Cargo 1/1/82 from PAVIA, ITALY to SHENZHEN .

Please send us a contract and thank you for your cooperation.

Yours sincerely,

ARELLA AND CO. SPA

Tom Smith

购 货 合 同

PURCHASE CONTRACT

合同编号:

Contract No.:

签订日期:

Date:

签订地点:

Signed at:

1. 买方:

The Buyers:

地址:

Address:

电话:

Tel:

传真:

Fax:

2. 卖方:

The Sellers:

地址:

Address:

电话:

传真:

Tel:

Fax:

经买卖双方确认根据下列条款订立本合同:

The undersigned Sellers and Buyers have confirmed this contract in accordance with the terms and conditions stipulated below:

3. 商品名称及规格 Name of Commodity & Specification	4. 数量 Quantity	5. 单价 Unit Price	6. 总金额 Amount

7. 总值(大写):

Total Value (in words):

8. 允许溢短 ___%。

___% more or less in quantity and value allowed.

9. 成交价格术语:

Terms of Price:

FOB CFR CIF DDU

10. 包装:

Packing:

11. 运输唛头:

Shipping Mark:

12. 运输起讫: 由 ___(装运港)到 ___(目的港)。

Shipment from ___(Port of Shipment) to ___(Port of Destination).

13. 转运: 允许 不允许;

分批: 允许 不允许

Transshipment: allowed not allowed Partial shipment: allowed not allowed

14. 运输时间:

Shipment Time: WITHIN 20DAYS AFTER RECEIPT OF IRREVOCABLE SIGHT L/C.

15. 保险: 由 ___方按发票金额的 ___%投保 ___, 加保 ___从 ___到 ___。

Insurance: to be covered by the ___for ___% of the invoice value covering ___ additional from ___.

16. 付款条件:

Terms of Payment:

买方应不迟于 ___年 ___月 ___日前将100%货款用即期汇票/电汇支付给卖方。

The buyers shall pay 100% of the sales proceeds through sight (demand) draft/by T/T remittance to the sellers not later than ___/___.

买方应于 ___年 ___月 ___日前通过 ___银行开立以卖方为受益人的 ___天不可撤销信用证, 有效期至装运后 ___天在中国议付, 并注明合同号。

The buyers shall issue an irrevocable L/C at ___sight through___in favour of the sellers prior to ___indicating L/C shall be valid in___though negotiation within___days after the shipment effected, the L/C must mention the Contract Number.

付款交单：买方应凭卖方开立给买方的___期跟单汇票付款，付款时交单。

Documents against payment (D/P): the buyers shall dully make the payment against documentary draft made out to the buyers at___ / ___sight by the sellers.

承兑交单：买方应凭卖方开立给买方的___期跟单汇票付款，承兑时交单。

Documents against acceptance (D/A): the buyers shall dully accept the documentary draft made out to the buyers at___ / ___days by the sellers.

17.

装运通知：一旦装运完毕，卖方应立即电告买方合同号、品名、已装载数量、发票总金额、毛重、运输工具名称及启运日期等。

Shipping advice: the sellers shall immediately, upon the completion of the loading of the goods advise the buyers of the Contract No., names of commodity, loaded quantity, invoice value, gross weight, names of vessel and shipment date by TLX/FAX.

18. 检验与索赔:

Inspection and Claims:

卖方在发货前由___检验机构对货物的品质、规格和数量进行检验，并出具检验证明。

The buyer shall have the qualities, specifications, quantities of the goods carefully inspected by the

___ / ___ Inspection Authority, which shall issues Inspection Certificate before shipment.

货物到达目的口岸后，买方可委托当地的商品检验机构对货物进行复验。如果发现货物有损坏、残缺或规格、数量与合同规定不符，买方须于货物到达目的口岸的___天内凭___检验机构出具的检验证明书向卖方索赔。

The buyers have right to have the goods inspected by the local commodity inspection authority after the arrival of the goods at the port of destination. If the goods are found damaged/short/their specifications and quantities not in compliance with that specified in the contract, the buyers shall lodge claims against the sellers based on the Inspection Certification issued by the Commodity Inspection Authority within___/___ days after the goods arrival at the destination.

如买方提出索赔，凡属品质异议须于货物到达目的口岸之日起___天内提出；凡属数量异议须于货物到达目的口岸之日起___天内提出。对所装货物所提任何异议应由保险公司、运输公司或邮递机构负责的，卖方不负任何责任。

The claims, if any regarding to the quality of the goods, shall be lodged within ___days after arrival of the goods at the destination, if any regarding to the quantities of the goods, shall be lodged within ___days after arrival of the goods at the destination. The sellers shall not take any responsibility if any claims concerning the shipping goods up to the responsibility of Insurance Company/Transportation Company/Post office.

19.

不可抗力：如因人力不可抗拒的原因造成本合同全部或部分不能履约，卖方概不负责，但卖方应将上述发生的情况及时通知买方。

Force Majeure: the sellers shall not hold any responsibility for partial or total non-performance of this contract due to Force Majeure. But the sellers shall advise the buyers on time of such occurrence.

20.

争议的解决方式：任何因本合同而发生或与本合同有关的争议，应提交中国国际经济贸易仲裁委员会，按该会的规则进行仲裁。仲裁裁决是终局的，对双方均有约束力。

Disputes settlement: All disputes arising out of the contract or in connection with the contract, shall be submitted to the China International Economic and Trade Arbitration Commission for arbitration in accordance with its Rules of Arbitration. The arbitral award is final and binding upon both parties.

21.

法律适用：本合同的签订地、或发生争议时货物所在地在中华人民共和国境内或被诉人为中国法人的，适用于中华人民共和国法律，除此规定外，适用《联合国国际货物销售合同公约》。本合同使用的FOB、CFR、CIF、DDU术语系根据国际商会《INCOTERMS 2010》。

Law applications: it will be governed by the law of the People's Republic of China under the circumstances that the contract is signed or the goods while the disputes arising are in the People's Republic of China or the defendant is Chinese legal person, otherwise it is governed by United Nations Convention on Contract for the International Sale of Goods. The terms in the contract based on INCOTERMS 2010 of the International Chamber of Commerce.

22. 文字：本合同中、英文两种文字具有同等法律效力，在文字解释上，若有异议，以中文解释为准。

Versions: This contract is made out in both Chinese and English of which version is equally effective. Conflicts between these two languages arising therefrom, if any, shall be subject to Chinese version.

23. 附加条款：本合同上述条款与本附加条款有抵触时，以本附加条款为准。

Additional Clauses: conflicts between contract clause hereabove and this additional clause, if any, it is subject to this additional clause.

24. 本合同共___份，自双方代表签字/盖章之日起生效。

This contract is in ___copies, effective since being signed/sealed by both parties.

买方代表人：
Representative of the buyers:

卖方代表人：
Representative of the sellers:

签字: Authorized signature: (买方公司盖章)	签字: Authorized signature: (卖方公司盖章)
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二、实务思考

中国A公司与美国B公司签订进口1000吨小麦合同。事后A公司与中国其他两家公司分别签订转售500吨小麦合同。合同履行期内，B公司因故明确众承无法履行合同。A公司多次交涉未果，遂向B公司提出如下赔偿要求：① B公司无法履行合同造成的利润损失；②支付给国内两家公司的违约金；③催促B公司履行同等文电、办公费用；④其他因B公司违反合同造成的损失。请问：A公司的要求是否合理？为什么？

实训项目6

操作练习

根据下列条件签订采购合同，要求格式清楚、条款明确、内容完整。

1. 广州天丽国际贸易公司与STORY SHARP CO., LTD.是长期工作关系，2015年9月15日，STORY SHARP CO., LTD.在确认了天丽公司寄出的货品初样后直接向天丽公司下了订货单。2015年9月20日天丽公司立即根据客户订单及生产制造单与广东源达工贸有限公司签订了采购合同。
2. 需方：广州天丽国际贸易公司(广州中山南路324号3楼)。
3. 供方：广东源达工贸有限公司(广州市中山路112号)。
4. 合同号：2005/LT098
5. 货号品名：IDW—504 女牛仔夹克。
6. 单价：¥62.00。
7. 结算方式：出货后45个工作日付款。
8. 合同号：JHW 2005/02。

(一)

采 购 合 同

需方： 供方： 下列签字双方同意按以下条款达成交易					合同编号： 日期：
颜色		尺寸	等级		唛头
寸密		花样	重量		
纱支		缝边	件数		
交货日期		结算方式			
备注	(1) 详细要求参见SILU订货单，工艺制造单。 (2) SILU订货单、工艺制造单为本合同附件，与本合同具有同等的法律效力。 (3) 本公司委托SILU公司验货，并凭合格检验报告出运和付款。				
海关编码	品名及规格	数量	含税单价	含税金额	
			总金额		
<p>一、运输方式和交货地点：按客户指定上海仓库。</p> <p>二、</p> <p>本合同规定之花样颜色搭配出口商标、包装、印刷等项，如因国外临时特殊需要可以书面修正。</p> <p>三、供方经济责任：</p> <p>(1) 应按合同规定，按时、按质、按量生产及发货，否则需方因此所受的经济损失，由供方负责。</p> <p>(2)</p> <p>如发生未按合同规定数量交货的情况，除按规定赔偿需方的经济损失外，对未交的货物是否需要补交、何时补交，均按需方要求办理。</p> <p>(3) 不符合合同规定的产品，在需方代保管期内支付需方实际支付的仓储费。</p> <p>(4)</p> <p>供方所供产品必须为供方自产产品，如供方所开具的增值税发票所涉及的商品是属非自产产品，因而造成需方不能出口退税或已退税款被追回、处罚等，一切经济损失由供方承担。</p> <p>(5) 其他。</p> <p>四、需方经济责任：</p> <p>(1) 变更产品品种、规格给供方造成损失的，应偿付供方实际损失，但以直接损失为限。</p> <p>(2) 未按合同规定时间和要求提供有关资料，包装物等，交货日期应该推迟。</p> <p>(3) 货到需方指定目的地，由于装运延期而造成的损失，由供方负责。</p> <p>(4) 其他。</p> <p>五、工厂在交货时必须提供厂检合格证。</p> <p>六、</p> <p>未经需方同意，供方不得使用、生产、销售合同规定数量之外的属于需方的商标、花形和款式，否则需承担一切经济责任。</p> <p>七、</p> <p>供需双方由于人力不可抗拒和企业本身造成的原因而不能履行合同时，由双方协商或由上级机构认定，可免于承担经济责任。</p> <p>八、</p> <p>供需双方因履行本合同发生纠纷时，应尽力协商解决，协商不成，任何一方均可向需方所在地法院起诉。</p> <p>九、出运数量不得超出合同数量的±5%。</p>					

(二)

STORY SHARP CO., LTD.									
生产制造单									
工厂		单位							
款号	IDW-504	品名	女牛仔夹克						
订单号	SL5058	数量	1 400						
图示	尺寸部位	30	32	34	36	38	40	42	
	后领高	8.5	8.5	8.5	8.5	8.5	8.5	8.5	
	后领宽	16.2	16.6	17	17.6	18.2	18.8	19.4	
面料: 97% COTTON, 3% LYCRA 同原样加弹力。 洗水: 同原样。 缝线: 粗细, 颜色, 风格同原样。 洗标号码: 3506096 56995 w05 套结位置: 袖叉×2, 前侧袋口 ×4。 钮门: 有尾圆头凤眼。 吊牌: 吊牌, 弹力吊牌用7.5cm 长胶钉打在左袖克夫上中缝 中。注意洗水标要用胶纸包, 防 止印字掉色。警告贴纸贴在左 前口袋。 包装指示: 一件一胶袋, 修袖对 折, 内落拷贝纸。独色独码装, 数量自定。胶袋反面印警告语, 正面右上角印尺寸, 胶袋上放 两个气眼, 每箱内有一个大防 水袋, 用出口三瓦楞纸箱, 箱内 上下放划板, 透明封箱带工字 形封口。	后背宽	34.5	35.5	36.5	37.7	38.9	40.3	41.7	
	前胸宽	33	34	35	36.2	37.4	38.8	40.2	
	胸围	44.5	46.5	48.5	51	53.5	56.5	59.5	
	腰围	37.5	39.5	41.5	44	46.5	49.5	52.5	
	下摆	42.5	44.5	46.5	49	51.5	54.5	57.5	
	小肩	11.9	20.2	21	21.8	22.6	23.4	24.2	
	袖长	61.2	61.6	62	62.6	63.2	63.8	64.4	
	袖笼	19.4	20.2	21.	21.8	22.6	23.4	24.2	
	袖肥	17.4	18.2	19	19.8	20.6	21.4	22.2	
	袖口	10.5	10.5	11	11.5	11.5	12	12	
	前长	54	55	56	57	58	59	60	
中后长	54	55	56	57	58	59	60		
缝制指示: 平车车前侧袋, 袋口车1.2cm双线。袋贴布边车边线。平车车 前侧缝, 拷边后面车1.2cm双线在前中片上。平车车前盲克, 拷边后面车 1.2cm双线。平车做装前幅贴袋, 袋口还口车1.8cm线一道。袋中车花型 线, 袋袋面车1.2cm双线。平车车后中, 后侧缝, 拷边后面车1.2cm双线 在后肩克及肩缝, 拷边后面车1.2cm双线在袖大片商, 袖侧袖口位开叉, 叉边车1.2cm双线在衫身上, 五线拷边车袖底, 侧缝, 内缝倒向后。平车 车前门襟贴, 面车3.3双线, 平车做装下摆, 装位处车1.2cm双线, 其他 三边车0.15cm双边, 平车做装领, 领外口车1.2cm双线。装领领位车 0.15cm边线。后领中吊装原身挂耳, 主标吊车于后中领下, 原身布挂耳 中间。尺寸标吊车与主标左旁领下, 原身布挂耳外边, 洗水表车在左侧 骨脚上12cm(穿起计)。									
辅料表	主唛: (刷两面) STYLE: DW-353 QTY: SIZE: COLOR:			侧唛: (刷两面) MEAS: G.W. : 22 KGS N.W. : 21 KGS					

		ORDER: PALE BLUE							
主标	红底织黑字对折	1枚/件							
尺寸标	红底织黑字编号TRU 2013	1枚/件							
吊牌	打印: IDW	1枚/件							
胶袋正面印尺码	反面印警告语	1件/袋							
拷贝纸	白色防潮纸	1张/件	30	32	34	36	38	40	42
防水袋	空白无内容	1个/箱	126	255	322	238	154	112	196
纸箱	出口三瓦楞	1件/箱	1400						

(三)

STORY SHARP CO., LTD. 订货单 ORDER NO: SL5058 STYLE NO: IDW-504 2015年 9月5日							
公司		品名	CAMEL CLIPPED CORDUROY JKT		商标	IDE	重要说明
出运日期	2015年12月5日	尺寸/ 数量	TAN 同初样	30: 32: 34: 36: 38: 40: 42 126: 252: 322: 238: 154: 112: 196 1 400			1.工厂大货生产之前,必须得到SILU公司对产品书面确认及生产通知,方可大货生产。 2.供应商如违约或由于产品质量问题而使需方不能按时、按质、按量收到货物的,供应商应向需方支付违约金,以该批货物货款每天2%来计算。 3.请熟读“两单”“两要求”。 4.工厂未得SILU公司许可不得外发订单。 5.工厂在生产过程中如发现或发生问题必须及时通知我司有关人员,以便双方及时沟通和解决。 6.注意尺寸表上的允许公差范围。
交货地点	约堡						
包装要求	独色独码一胶带; 独色独码一纸箱(数量自定); 客户同意订单号的尾箱允许同色混码; 胶带上要有尺寸和气孔; 三瓦楞出口纸箱, 四面封口, “井”字形打包带。						
面料要求	同初样	外箱唛头	主唛: (刷两面) 侧唛: (刷两面) STYTLE: IDW-353 MEAS: QTY: ORDER: 27319 SIZE: G.W. : COLOR: N.W. :				
要求	1. 洗标号码: 673211456998W06 2. 尺寸要通过的DATA SHEET						

	3.收到正本订单一个月后寄出正确的面料、水洗、辅料、尺寸产前样 4. SHOWING DATE: 收到订单一个月 5. 生产国、RN号码	
出货后	特别注意	
请10天内DHL本司 1. 提单正本 2. 发票 3. 装箱单 4. 质检书	请工厂在包装的同时，必须确保外包装质量。纸箱的大小和质量由SILU 公司确认方可出运，装箱清单与实际出货装箱情况必须一致，并提前将包装明细及体积数量通知我司，如发生未经我司允许的随意混箱、溢短装等类似情况，由此带来的费用将由工厂承担。	

实训项目7

操作练习

根据下列条件签订购销合同，要求格式清楚、条款明确、内容完整。

1. 合同号：JHW2005102。
2. 山东鑫宏包装印刷有限公司无自主进口权，在得知青岛长安化工实业有限公司从德国BASF进口了一批三羟甲基丙烷后，立即致电询问，经过磋商，于2015年10月17日达成购销协议。
3. 卖方：青岛长安化工实业有限公司(青岛中山南路224号诺亚大厦7楼)。
4. 买方：山东鑫宏包装印刷有限公司(青岛市文化路24号)。
5. 货号品名：三羟甲基丙烷。
6. 单价：900元/袋。
7. 包装：25kg/袋。
8. 数量：1吨。
9. 质量标准：按照原厂生产标准。
10. 交货方式：供方送货。
11. 交货地点：需方工厂。
12. 付款方式：需方以电汇方式支付所有货款，供方见电汇底单传真确认后发货。
13. 供方代表：李涛；需方代表：黄东。

产品购销合同

合同编号:

签订日期:

供方:

地址:

需方:

地址:

一、产品名称、产地、规格型号、包装、数量、价款

产品名称	产地	规格型号	包装	数量	单价	总金额

总金额合计(大写): 人民币

二、质量标准:

三、交(提)货方式:

四、交货时间和地点:

五、付款方式及时间:

六、合同履行地:

七、本合同适用《合同法》有关买卖合同的有关规定。

八、本合同一式二份, 双方各执一份, 自双方签字盖章后生效。

九、本合同手写或有任何修改均无效。

供方:

代表:

需方:

代表:

实训项目8

一、操作练习

根据下列资料填写开证申请书, 要求格式清楚、条款明确、内容完整。

THE BUYER:

GUANGDONG FOREIGN TRADE IMP. & EXP. CORP.

15-18/F., GUANGDONG FOREIGN ECONOMIC AND TRADE BUILDING, 351 TIANHE ROAD
GUANGZHOU, CHINA

THE SELLER: ROYAL TRADERS LTD.

333 BARRON BLVD., INGLESIDE, ILLINOIS (UNITED STATES)

NAME OF COMMODITY: MEN'S DENIM UTILITY SHORT

SPECIFICATIONS:

COLOR: MEDDEST SANDBLAST

FABRIC CONTENT: 100% COTTON

QUANTITY: 2 000 CARTON

PRICE TERM: FOB NEW YORK USD 285/CARTON

TOTAL AMOUNT: USD 570 000.00

COUNTRY OF ORIGIN AND MANUFACTURERS:

UNITED STATES OF AMERICA,

VICTORY FACTORY

PARTIAL SHIPMENT AND TRANSSHIPMENT ARE PROHIBITED

SHIPPING MARK: ST

NO.1...UP

TIME OF SHIPMENT: BEFORE JULY 15, 2015

PLACE AND DATE OF EXPIRY: CHINA, JULY 30, 2015

PORT OF SHIPMENT: NEW YORK

PORT OF DESTINATION: XINGANG PORT, TIANJING OF CHINA

INSURANCE: TO BE COVERED BY BUYER.

PAYMENT:

BY IRREVOCABLE FREELY NEGOTIABLE L/C AGAINST SIGHT DRAFTS FOR 100 PCT OF INVOICE
VALUE AND THE DOCUMENTS DETAILED HEREUNDER.

DOCUMENTS:

1. INVOICES IN TRIPLICATE

2. PACKING LIST IN TRIPLICATE

3. FULL SET OF CLEAN ON BOARD BILLS OF LADING MADE OUT TO ORDER AND BLANK
ENDORSED NOTIFYING THE APPLICANT WITH FULL NAME AND ADDRESS MARKED FREIGHT
COLLECT.

4. CERTIFICATE OF ORIGIN IN DUPLICATE.

5. BENEFICIARY'S CERTIFIED COPY OF FAX TO THE APPLICANT WITHIN 1 DAY AFTER
SHIPMENT ADVISING GOODS NAME OF VESSEL, INVOICE VALUE, AND DATE OF SHIPMENT,
QUANTITY AND WEIGHT.

OTHER TERMS AND CONDITIONS:

1. L/C TO BE ISSUED BY TELETRANSMISSION.

2. THE BUYER SHALL BEAR ALL BANKING CHARGES INCURRED INSIDE THE ISSUING BANK.

3. ALL DOCUMENTS MUST BE MAILED IN ONE LOT TO THE ISSUING BANK BY COURIER

SERVICE.

4. PRESENTATION PERIOD: WITHIN 10 DAYS AFTER THE DATE OF SHIPMENT.

IRREVOCABLE DOCUMENTARY CREDIT APPLICATION			
TO:	Date:		
<input type="checkbox"/> Issue by airmail <input type="checkbox"/> With brief advice by teletransmission	Credit No.		
<input type="checkbox"/> Issue by express delivery <input type="checkbox"/> Issue by teletransmission (which shall be the operative instrument)	Date and place of expiry		
Applicant	Beneficiary (Full name and address)		
Advising Bank	Amount		
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> Partial shipments <input type="checkbox"/> allowed <input type="checkbox"/> not allowed </td> <td style="width: 50%; padding: 5px;"> Transshipment <input type="checkbox"/> allowed <input type="checkbox"/> not allowed </td> </tr> </table>	Partial shipments <input type="checkbox"/> allowed <input type="checkbox"/> not allowed	Transshipment <input type="checkbox"/> allowed <input type="checkbox"/> not allowed	Credit available with
Partial shipments <input type="checkbox"/> allowed <input type="checkbox"/> not allowed	Transshipment <input type="checkbox"/> allowed <input type="checkbox"/> not allowed		
Loading on board/dispatch/taking in charge at/from not later than For transportation to:	By <input type="checkbox"/> sight payment <input type="checkbox"/> acceptance <input type="checkbox"/> negotiation <input type="checkbox"/> deferred payment at against the documents detailed herein		
<input type="checkbox"/> FOB <input type="checkbox"/> CFR <input type="checkbox"/> CIF <input type="checkbox"/> or other terms	<input type="checkbox"/> and beneficiary's draft(s) fo __% of invoice value at __sight drawn on		
Documents required: (marked with X)			
1. () Signed commercial invoice in __copies indicating L/C No. and Contract No..			
2. () Full set of clean on board Bills of Lading made out to order and blank endorsed, marked "freight [] to collect / [] prepaid [] showing freight amount" notifying _____.			
() Airway bills/cargo receipt/copy of railway bills issued by showing "freight [] to collect/[] prepaid [] indicating freight amount" and consigned to _____.			
3. () Insurance Policy/Certificate in __copies for __% of the invoice value showing claims payable in __currency of the draft, blank endorsed, covering All Risks, War Risks and _____.			
4. () Packing List/Weight Memo in __copies indicating quantity, gross and weights of each package.			
5. () Certificate of Quantity/Weight in __copies issued by _____.			
6. () Certificate of Quality in __copies issued by [] manufacturer/[] public recognized surveyor _____.			
7. () Certificate of Origin in __copies.			
8. () Beneficiary's certified copy of fax / telex dispatched to the applicant within __days after			

shipment advising L/C No., name of vessel, date of shipment, name, quantity, weight and value of goods.

Other documents, if any

Description of goods:

Additional instructions:

1. () All banking charges outside the opening bank are for beneficiary's account.
2. () Documents must be presented within ___ days after date of issuance of the transport documents but within the validity of this credit.
3. () Third party as shipper is not acceptable, Short Form/Blank back B/L is not acceptable.
4. () Both quantity and credit amount ___% more or less are allowed.
5. () All documents must be sent to issuing bank by courier/speed post in one lot.
6. () Other terms, if any

二、实务思考

1. 我海口某外贸公司从马来西亚某公司进口一批商品，双方签订的合同中规定：数量2000吨，单价150美元吨。分批装运不允许，没有数量增减幅度。我外贸公司在填开证申请书时，填写信用证总金额为300000美元，数量2100吨。开证行按申请书内容开出信用证，马来西亚公司未要求改证，直接发货2000吨。请问：如果按发货数量制单，马来西亚受益人能否安全收汇？为什么？

2. 我某进出口公司从美国进口大豆一批，合同规定：最后装船期为2015年9月30日，信用证有效期为2015年10月15日，交单期为提单日期后15天内，但必须在信用证有效期之内。我公司于2015年8月31日按合同规定向本地银行申请开立信用证，美国出口公司于2015年8月30日装船完毕，提单日期为2015年8月30日。2015年8月31日美方收到我方银行开出的信用证，美国公司将做好的全套单证送银行兑用。问：美国出口商能否顺利结汇？为什么？

实训项目9

操作练习

2015年3月22日，中国银行广东省分行通知广东对外贸易有限公司，收到利雅得银行转来的信用证，经审核，广东对外贸易有限公司认为其符合要求，随即开始根据信用证的有关规定备货出运。4月12日，广东对外贸易有限公司委托货运代理人(上海凯通国际货运代理有限公司)向船公司订舱。

广东公司银行账号：8546253956321

联系人：张立

电话/传真：020-86521548

根据信用证和合同的规定填写“货物出运委托书”。

(一)

销售合同 SALES CONTRACT			
卖方 SELLER:	GUANGDONG FOREIGN TRADE IMP. & EXP. CORP. 15-18/F., 351 TIANHE ROAD, GUANGZHOU, CHINA TEL: 0086-20-4715004 FAX: 0086-20-4711363	编号: NO.:	NEO2001026
		日期: DATE:	Feb. 28, 2015
买方 BUYER:	YINSHEN TRADING CO. LTD. P.O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213	地点: SIGNED IN:	GUANGZHOU , CHINA
买卖双方同意以下条款达成交易: This contract is made by and agreed between the BUYER and SELLER, in accordance with the terms and conditions stipulated below.			
1. 品名及规格 Commodity & Specification	2. 数量 Quantity	3. 单价及价格条款 Unit Price & Trade Terms	4. 金额 Amount
CFR DAMMAM PORT			
ABOUT 1700 CARTONS CANNED MUSRHOOMS PIECES & STEMS 24 TINS X 425 GRAMS NET WEIGHT (D.W. 227 GRAMS) AT USD7.80 PER CARTON. ROSE BRAND. G.W.: 19 074.44KGS	1 700 CARTONS	USD 7.80	USD 13 260.00
Total:	1 700 CARTONS		USD 13 260.00
允许 With		溢短装，由卖方决定 More or less of shipment allowed at the sellers' option	
5. 总值 Total Value	USD THIRTEEN THOUSAND TWO HUNDRED AND SIXTY ONLY.		
6. 包装Packing	EXPORTED BROWN CARTON		
7. 唛头 Shipping Marks	ROSE BRAND 178/2001 RIYADH		
8. 装运期及运输方式 Time of Shipment & means of Transportation	Not Later Than Apr.30, 2015 BY VESSEL		

9. 装运港及目的地 Port of Loading & Destination	From : GUANGZHOU, CHINA To: DAMMAM, SAUDI ARABIA
10. 保险Insurance	TO BE COVERED BY THE BUYER.
11. 付款方式 Terms of Payment	The Buyers shall open through a bank acceptable to the Seller an Irrevocable Letter of Credit payable at sight of reach the seller 30 days before the month of shipment, valid for negotiation in China until the 15th day after the date of shipment.
12. 备注Remarks	
The Buyer YINSHEN TRADING CO. LTD. (signature)	The Seller GUANGDONG FOREIGN TRADE IMP. & EXP. CORP. (signature)

(二)

2015	MAR22	09	:	18	:	11
LOGICAL						
TERMINAL E102						
MT S700	ISSUE OF A DOCUMENTARY CREDIT					PAGE
00001	FUNC MSG700					
UMR 06881051						
MSGACK DWS765I AUTH OK, KEY B198081689580FC5, BKCHCNBJ RJHISARI RECORO						
BASIC HEADER F 01 BKCHCNBJA940 0588 550628						
APPLICATION HEADER	0 700 1057 010320 RJHISARIAXXX 7277 977367 020213 1557 N *ALRAJHI BANKING AND INVESTMENT *CORPORATION *RIYADH *(HEAD OFFICE)					
USER HEADER	SERVICE CODE 103: (银行盖信用证通知专用章) BANK. PRIORITY 113: MSG USER REF. 108: INFO. FROM CI 115:					
SEQUENCE OF TOTAL	*27 1 / 1					
FORM OF DOC. CREDIT	*40 IRREVOCABLE					
DOC. CREDIT NUMBER	*20 0011LC123756					
DATE OF ISSUE	31 C 150320					
DATE/PLACE EXP.	*31 D DATE 150515 PLACE CHINA					

APPLICANT	*50	YINSHEN TRADING CO. LTD. P.O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213
BENEFICIARY	*59	GUANGDONG FOREIGN TRADE IMP. & EXP. CORP. 15-18/F., 351 TIANHE ROAD, GUANGZHOU, CHINA TEL: 0086-20-4715004 FAX: 0086-20-4711363
AMOUNT	*32 B	CURRENCY USD AMOUNT 13260
AVAILABLE WITH/BY	*41 D	ANY BANK IN CHINA, BY NEGOTIATION
DRAFTS AT ...	42 C	SIGHT
DRAWEE	42 A	RJHISARI *ALRAJHI BANKING AND INVESTMENT *CORPORATION *RIYADH *(HEAD OFFICE)
PARTIAL SHIPMENTS	43 P	NOT ALLOWED
TRANSSHIPMENT	43 T	NOT ALLOWED
LOADING ON BOARD	44 A	CHINA MAIN PORT, CHINA
	44 B	DAMMAM PORT, SAUDI ARABIA
LATEST SHIPMENT	44 C	150430
GOODS DESCRIPTION	45 A	ABOUT 1 700 CARTONS CANNED MUSHROOM PIECES & STEM S 24 TINS X 425 GRAMS NET WEIGHT (D.W. 227 GRAMS) AT USD7.80 PER CARTON. ROSE BRAND.
DOCS REQUIRED	46 A	DOCUMENTS REQUIRED:
		+ SIGNED COMMERCIAL INVOICE IN TRIPLICATE ORIGINAL AND MUST SHOW BREAK DOWN OF THE AMOUNT AS FOLLOWS: FOB VALUE, FREIGHT CHARGES AND TOTAL AMOUNT C AND F.
		+ FULL SET CLEAN ON BOARD BILL OF LADING MADE OUT TO THE ORDER OF AL RAJHI BANKING AND INVESTMENT CORP, MARKED FREIGHT PREPAID AND NOTIFY APPLICANT, INDICATING THE FULL NAME, ADDRESS AND TEL NO. OF THE CARRYING VESSEL'S AGENT AT THE PORT OF DISCHARGE.
		+ PACKING LIST IN ONE ORIGINAL PLUS 5 COPIES, ALL OF WHICH MUST BE MANUALLY SIGNED.

	+INSPECTION (HEALTH) CERTIFICATE FROM C.I.Q. (ENTRY-EXIT INSPECTION AND QUARANTINE OF THE PEOPLES REP. OF CHINA) STATING GOODS ARE FIT FOR HUMAN BEING.	
	+CERTIFICATE OF ORIGIN DULY CERTIFIED BY C.C.P.I.T.STATING THE NAME OF THE MANUFACTURERS OF PRODUCERS AND THAT GOODS EXPORTED ARE WHOLLY OF CHINESE ORIGIN.	
	+THE PRODUCTION DATE OF THE GOODS NOT TO BE EARLIER THAN HALF MONTH AT TIME OF SHIPMENT. BENEFICIARY MUST CERTIFY THE SAME.	
	+SHIPMENT TO BE EFFECTED BY CONTAINER AND BY REGULAR LINE. SHIPMENT COMPANY'S CERTIFICATE TO THIS EFFECT SHOULD ACCOMPANY THE DOCUMENTS.	
DD. CONDITIONS	47 A	ADDITIONAL CONDITION:
	A DISCREPANCY FEE OF USD50.00 WILL BE IMPOSED ON EACHSET OF DOCUMENTS PRESENTED FOR NEGOTIATION UNDER THIS L/C WITH DISCREPANCY. THE FEE WILL BE DEDUCTED FROM THE BILL AMOUNT.	
CHARGES	71 B ALL CHARGES AND COMMISSIONS OUTSIDE KSA ON BENEFICIARIES' ACCOUNT INCLUDING REIMBURSING, BANK COMMISSION, DISCREPANCY FEE (IF ANY) AND COURIER CHARGES.	
CONFIRMAT INSTR	*49	WITHOUT
REIMBURS. BANK	53 D	AL RAJHI BANKING AND INVESTMENT CORP
RIYADH (HEAD OFFICE)		
INS PAYING BANK	78	
	DOCUMENTS TO BE DESPATCHED IN ONE LOT BY COURIER.ALL CORRESPONDENCE TO BE SENT TO ALRAJHI BANKING AND INVESTMENT CORPORATION RIYADH (HEAD OFFICE)	
SEND REC INFO	72	REIMBURSEMENT IS SUBJECT TO ICC URR 525
TRAILER	ORDER IS <MAC: > <PAC: > <ENC: > <CHK: > <TNG: > <PDE: > MAC: E55927A4 CHK: 7B505952829A HOB:	

(三)

出口货物订舱委托书

日期： 年 月 日

出口货物订舱委托书							
日期： 年 月 日							
1.发货人		4.信用证号码					
		5.开证银行					
		6.合同号码		7.成交金额			
		8.装运口岸		9.目的港			
2.收货人		10.转船运输		11.分批装运			
		12.信用证有效期		13.装船期限			
		14.运费		15.成交条件			
		16.公司联系人		17.电话/传真			
3.通知人		18.公司开户行		19.银行账号			
		20.特别要求					
21.标记唛码	22.货号规格	23.包装件数	24.毛重	25.净重	26.数量	27.单价	28.总价
29.总件数		30.总毛重		31.总净重		32.总尺码	
34.备注							

实训项目10

操作练习

2015年3月12日，江苏长宏物流有限公司受南京纺织公司委托，填制国际货物托运书，以航空方式出口女式棉运动上衣。根据商业发票内容，制作国际货物托运书，要求格式清楚、内容完整。

(一)

ISSUER NANJING TEXTILE CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, NANJING 210005, CHINA		商业发票 COMMERCIAL INVOICE		
TO FASHION FORCE CO., LTD. P. O. BOX 8935 NEW TERMINAL, ALTA, VISTAOTTAWA, CANADA		NO. NT01FF004	DATE Mar. 9, 2015	
TRANSPORT DETAILS SHIPMENT FROM SHANGHAI, CHINA TO MONTREAL, CANADA BY AIR FREIGHT PREPAID		S/C NO. F01LCB05127	L/C NO. 63211020049	
		TERMS OF PAYMENT L/C AT SIGHT		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount
			USD	
FASHION FORCE			CIF MONTREAL	

F01LCB05127 CTN NO. MONTREAL MADE IN CHINA	LADIES COTTON BLAZER (100% COTTON, 40S×20/140 ×60)	2 550 PCS	USD 12.80	USD 640.00	32																
Total:		2 550 PCS		USD 640.00	32																
<p>SAY TOTAL: USD THIRTY-TWO THOUSAND SIX HUNDRED AND FORTY ONLY SALES CONDITIONS: CIF MONTREAL/CANADA SALES CONTRACT NO. F01LCB05127 LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60)</p> <table border="0"> <tr> <td>STYLE NO.</td> <td>PO NO.</td> <td>QTY/PCS</td> <td>USD/PC</td> <td></td> </tr> <tr> <td>46-301A</td> <td>10337</td> <td>2 550</td> <td>12.80</td> <td></td> </tr> </table> <table border="0"> <tr> <td>PACKAGE</td> <td>N. W.</td> <td>G. W.</td> </tr> <tr> <td>85 CARTONS</td> <td>17 KGS</td> <td>19 KGS</td> </tr> </table> <p>TOTAL PACKAGE: 85 CARTONS TOTAL MEAS: 21 583 CBM</p> <p style="text-align: right;">NANJING TEXTILE CO., LTD.</p> <p style="text-align: right;">李好</p>						STYLE NO.	PO NO.	QTY/PCS	USD/PC		46-301A	10337	2 550	12.80		PACKAGE	N. W.	G. W.	85 CARTONS	17 KGS	19 KGS
STYLE NO.	PO NO.	QTY/PCS	USD/PC																		
46-301A	10337	2 550	12.80																		
PACKAGE	N. W.	G. W.																			
85 CARTONS	17 KGS	19 KGS																			

(二)

国际货物托运书 SHIPPER'S LETTER OF INSTRUCTION			
TO:		进仓编号:	
托运人			
发货人 SHIPPER			
收货人 CONSIGNEE			

通知人 NOTIFY PARTY					
起运港		目的港		运费	
标记唛头 MARKS	件数 NUMBER	中英文品名 DESCRIPTION OF GOODS		毛重 (公斤) G. W (KGS)	尺码 (立方米) SIZE (M ³)
1.货单到达时间: 3.17报关			2.航班: OZ/3.18		运价: 29/KG+50
电 话: 021-84217836 传 真: 021-84217835 联系人: 张海 地 址: 上海市三环路60号世贸大厦2401室 托运人签字:			★如改配航空公司请提前通知我司		
			(公章)		
			制单日期: 年 月 日		

实训项目11

操作练习

2015年3月22日, 中国银行山东省分行通知宏鑫国际贸易有限公司, 收到利雅得银行转来的信用证, 经审核, 宏鑫公司认为其符合要求, 随即开始根据信用证的有关规定备货出运。4月12日, 宏鑫公司向船

公司订舱。商品毛重19 074.44KGS；体积36.85CBM。

根据合同和信用证制作出口货物明细单，要求格式清楚、内容完整。

(一)

销售合同 SALES CONTRACT			
卖方SELLER:	HONGXIN TRADING CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, NANJING 210005, CHINA TEL: 0086-25-4715004 FAX: 0086-25-4711363	编号NO.:	NEO2001026
		日期DATE:	Feb. 28, 2015
买方BUYER:	NEO GENERAL TRADING CO. P.O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213	地点SIGNED IN: NANJING, CHINA	
买卖双方同意以下条款达成交易: This contract is made by and agreed between the BUYER and SELLER, in accordance with the terms and conditions stipulated below.			
1. 品名及规格 Commodity & Specification	2. 数量 Quantity	3. 单价及价格条款 Unit Price & Trade Terms	4. 金额 Amount
CFR DAMMAM PORT			
ABOUT 1700 CARTONS CANNED MUSRHOOOMS PIECES & STEMS 24 TINS × 425 GRAMS NET WEIGHT (D.W. 227 GRAMS) . ROSE BRAND.	1 700 CARTONS	USD 7.80	USD 13 260.00
Total:	1 700 CARTONS		USD 13 260.00
允许 With	溢短装，由卖方决定 More or less of shipment allowed at the sellers' option		
5. 总值Total Value	USD THIRTEEN THOUSAND TWO HUNDRED AND SIXTY ONLY.		
6. 包装Packing	EXPORTED BROWN CARTON		
7. 唛头 Shipping Marks	ROSE BRAND 178/2001 RIYADH		

DATE/PLACE *31 D	EXP.	DATE 150515 PLACE CHINA
APPLICANT	*50	NEO GENERAL TRADING CO. P. O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213
BENEFICIARY	*59	HONGXIN TRADING CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO , NANJING 210005, CHINA TEL: 0086-25-4715004 FAX: 0086-25-4711363
AMOUNT *32 B		CURRENCY USD AMOUNT 13260,
AVAILABLE *41 D	WITH/BY	ANY BANK IN CHINA, BY NEGOTIATION
DRAFTS AT ...	42 C	SIGHT
DRAWEE	42 A	RJHISARI
		*AL RAJHI BANKING AND INVESTMENT CORPORATION *RIYADH *(HEAD OFFICE)
PARTIAL SHIPMTS	43 P	NOT ALLOWED
TRANSSHIPMENT	43 T	NOT ALLOWED
LOADING ON BRD	44 A	CHINA MAIN FORT, CHINA
	44 B	DAMMAM PORT, SAUDI ARABIA
LATEST SHIPMENT	44 C	150430
GOODS DESCRIPT	45 A	ABOUT 1 700 CARTONS CANNED MUSRHOOOM PIECES & STEMS 24 TINS×425 GRAMS NET WEIGHT (D.W. 227 GRAMS) AT USD 7.80 PER CARTON. ROSE BRAND.
DOCS REQUIRED	46 A	DOCUMENTS REQUIRED:
+ SIGNED COMMERCIAL INVOICE IN TRIPLICATE ORIGINAL AND MUST SHOWBREAK DOWN		

OF THE AMOUNT AS FOLLOWS: FOB VALUE, FREIGHT CHARGES AND TOTAL AMOUNT CAND F.		
+ FULL SET CLEAN ON BOARD BILLS OF LADING MADE OUT TO THE ORDER OF AL RAJHI BANKING AND INVESTMENT CORP, MARKED FREIGHT PREPAID AND NOTIFY APPLICANT, INDICATING THE FULL NAME, ADDRESS AND TEL NO. OF THE CARRYING VESSEL'S AGENT AT THE PORT OF DISCHARGE.		
+ PACKING LIST IN ONE ORIGINAL PLUS 5 COPIES, ALL OF WHICH MUST BE MANUALLY SIGNED.		
+ INSPECTION (HEALTH) CERTIFICATE FROM C.I.Q. (ENTRY-EXIT INSPECTION AND QUARANTINE OF THE PEOPLES REP. OF CHINA) STATING GOODS ARE FIT FOR HUMAN BEING.		
+ CERTIFICATE OF ORIGIN DULY CERTIFIED BY C.C.P.I.T. STATING THE NAME OF THE MANUFACTURERS OF PRODUCERS AND THAT GOODS EXPORTED ARE WHOLLY OF CHINESE ORIGIN.		
+ THE PRODUCTION DATE OF THE GOODS NOT TO BE EARLIER THAN HALF MONTH AT TIME OF SHIPMENT. BENEFICIARY MUST CERTIFY THE SAME.		
+SHIPMENT TO BE EFFECTED BY CONTAINER AND BY REGULAR LINE. SHIPMENT COMPANY'S CERTIFICATE TO THIS EFFECT SHOULD ACCOMPANY THE DOCUMENTS.		
DD. CONDITIONS	47 A	ADDITIONAL CONDITION: A DISCREPANCY FEE OF USD50.00
WILL BE IMPOSED ON EACH SET OF DOCUMENTS PRESENTED FOR NEGOTIATION UNDER THIS L/C WITH DISCREPANCY. THE FEE WILL BE DEDUCTED FROM THE BILL AMOUNT.		
CHARGES	71 B	ALL CHARGES AND COMMISSIONS OUTSIDE KSA ON BENEFICIARIES' ACCOUNT INCLUDING REIMBURSING, BANK COMMISSION, DISCREPANCY FEE (IF ANY) AND COURIER CHARGES.
CONFIRMAT INSTR	*49	WITHOUT
REIMBURS. BANK	53 D	AL RAJHI BANKING AND INVESTMENT CORP RIYADH (HEAD OFFICE)
INS PAYING BANK	78	DOCUMENTS TO BE DESPATCHED IN ONE LOT BY COURIER. ALL CORRESPONDENCE TO BE SENT TO ALRAJHI BANKING

		AND INVESTMENT CORPORATION RIYADH (HEAD OFFICE)
SEND REC INFO	72	REIMBURSEMENT IS SUBJECT TO ICC URR 525
TRAILER		ORDER IS <MAC: > <PAC: > <ENC: > <CHK: > <TNG: > <PDE: >

(三)

出口货物明细单			银行编号	外运编号		
年 月 日			核销单号	许可证号		
经营单位 (装船人)			合同号			
			信用证号			
			收汇方式			
提单或 承运收据	抬头人			开证日期	金额	
				贸易性质	贸易国别	
	通知人			出口口岸	目的港	
				可否转运	可否分批	
运费			装运期限	有效期限		
标记唛头	货名规格及货号	件数及 包装式样	毛重	净重	价格 (成交条件)	
			KG		单价	总价
TOTAL:						
SAY TOTAL:						

本公司注意事项		总体积		
		保险单	险别	
			保额	
			赔款地点	
外运外轮注意事项		船名		
		海关编号		
		放行日期		
		制单员		

实训项目12

一、操作练习

2015年3月12日，江西国际进出口贸易公司填写出境货物报检单，随附合同、信用证、发票、箱单等申请报检，要求签发出境货物换证凭单、品质证书与质量证书。出口商品为H6-59940BS GOLF CAP，产地为江西，存放于工厂仓库。商品海关编码为84151021，用三个40尺集装箱装运上COSTCO542632，经香港转船运至日本横滨港口。

根据合同、信用证，制作出境货物报检单，要求格式清楚、内容完整。

(一)

售货确认书

SALES CONFIRMATION

卖方 Sellers: JIANGXI INTERNATONAL CO., LTD ROOM 2501, JIAFA MANSTION, BEIQIAO WEST ROAD, NANCHANG	合同号 Contract No. : 03TG28711 日期Date: JULY, 22, 2015 地点Signed at: NANCHANG, CHINA
买方Buyers: EAST AGENT COMPANY 3-72, OHTAMACHI, NAKA-KU, YOKOHAMA, JAPAN	

This Sales Contract is made by and between the Sellers and Buyers, whereby the sellers agree to sell and the buyers agree to buy the under-mentioned goods according to the terms and conditions stipulated below:

品名及规格 NAME OF COMMODITY & SPECIFICATION	单价 UNIT PRICE	数量 QUANTITY	金额及术语 AMOUNT & PRICE TERMS
H6-59940BS GOLF CAP	CIF AKITA USD 8.10	1 800 DOZS	CIF AKITA USD 14 580.00
10% more or less both in amount and quantity allowed	TOTAL:	1 800 DOZS	USD 14 580.00

Packing: CARTON

Delivery: From NANCHANG, CHINA to AKITA, JAPAN

Shipping Marks: V.H
LAS PLAMS
C/NO.

Time of Shipment: Within 30 days after receipt of L/C allowing transshipment and partial shipment.

Terms of Payment:

By 100% Irrevocable Letter of Credit on favor of the Sellers to be available. By sight draft to be opened and to reach China before JULY 30, 2015 and to remain valid for negotiation in China until the 15th days after the foresaid Time of Shipment.

L/C must mention this contract number. L/C advised by BANK OF CHINA NANJING BRANCH.TLX: 44U4K NJBC, CN. ALL banking charges outside China (the mainland of China) are for account of the Drawee.

Insurance:

To be effected by Sellers for 110% of full invoice value covering F.P.A up to AKITA. To be effected by the Buyers.

<p>Arbitration: All disputes arising from the execution of or in connection with this contract shall be settled amicable by negotiation. In case of settlement can be reached through negotiation the case shall then be submitted to China International Economic & Trade Arbitration Commission. In Nanjing for arbitration in act with its sure of procedures. The arbitral award is final and binding upon both parties for setting the Dispute. The fee, for arbitration shall be borne by the losing party unless otherwise awarded.</p>	
THE SELLER:	THE BUYER:

(二)

ISSUE OF DOCUMENTARY CREDIT	
ISSUING BANK	METITABANKLED., JAPAN
DOC. CREDIT NUMBER	LTR0505457
DATE OF ISSUE	150727
EXPIRY	DATE 150908 PLACE NANJING, CHINA
APPLICANT	EAST AGENT COMPANY 3-72, OHTAMACHI, NAKA-KU, YOKOHAMA, JAPAN231
BENEFICIARY	JIANGXI INTERNATONAL CO., LTD ROOM 2501, JIAFA MANSTION, BEIJING WEST ROAD, NANCHANG
AMOUNT	CURRENCY USD AMOUNT 14 580.00
POS. /NEG. TOL. (%)	5/5
AVAILABLE WITH/BY	ANY BANK IN ADVISING COUNTRY BY NEGOTIATION
DRAFT AT...	DRAFTS AT SIGHT FOR FULL INVOICE VALUE
PARTIAL SHIPMENTS	ALLOWED
TRANSSHIPMENT	ALLOWED
LOADING IN CHARGE	NANJING
FOR TRANSPORT TO	AKITA
SHIPMENT PERIOD	AT THE LATEST AUG 30, 2014
DES CRIPT. OF GOODS 1 800DOZS OF H6-59940BS GOLF CAPS, USD 8.10 PER DOZ AS PER SALES CONTRACT 03TG28711 DD 22. 7, 03 CIF AKITA	
DOCUMENTS REQUIRED	

<p>*COMMERCIAL INVOICE 1 SIGNED ORIGINAL AND 5 COPIES</p> <p>*PACKING LIST IN 2 COPIES</p> <p>*</p> <p>FULL SET OF CLEAN ON BOARD, MARKED "FREIGHT PREPAID" AND NOTIFY APPLICANT (AS INDICATE ABOVE)</p> <p>*</p> <p>GSP CERTIFICATE OF ORIGIN FORM A, CERTIFYING GOODS OF ORIGIN IN CHINA, ISSUED BY COMPETENT AUTHORITIES</p> <p>*</p> <p>INSURANCE POLICY/CERTIFICATE COVERING F.P.A. OF PICC. INCLUDING WAREHOUSE TO WAREHOUSE CLAUSE UP TO FINAL DESTINATION AT AKITA, FOR AT LEAST 110 PCT OF CIF-VALUE.</p> <p>*</p> <p>SHIPPING ADVICES MUST BE SENT TO APPLICANT WITH 2 DAYS AFTER SHIPMENT ADVISING NUMERE OF PACKAGES, GROSS & NET WEIGHT, VESSEL NAME, BILL OF LADING NO. AND DATE, CONTRACT NO., VALUE.</p>	
PRESENTATION PERIOD 21 DAYS AFTER ISSUANCE DATE OF SHIPPING DOCUMENT	
CONFIRMATION	WITHOUT
INSTRUCTIONS	THE NEGOTIATION BANK MUST FORWARD THE DRAFTS AND ALL DOCUMENTS BY REGISTERED AIRMAIL.DIRECT TO US IN TWO CONSECUTIVE LOTS, UPON RECEIPT OF THE DRAFTSAND DOCUMENTS IN ORDER, WE WILL REMIT THE PROCEEDS AS INSTRUCTED BY THE NEGOTIATING BANK.

(三)

		中华人民共和国出入境检验检疫 出境货物报检单				
报检单位 (加盖公章)					编 号	
报检单位登记号:		联系人:	电话:	报检日期: 年 月 日		
发货人	(中文)					
	(外文)					
收货人	(中文)					
	(外文)					
货物名称(中/外文)	H.S.编码	产地	数/重量	货物总值	包装种类及数量	
运输工具名称号码		贸易方式		货物存放地点		
合同号		信用证号		用途		

发货日期		输往国家 (地区)		许可证/审批号	
启运地		到达口岸		生产单位注册号	
集装箱规格、数量及号码					
合同、信用证订立的检验检疫 条款或特殊要求		标记及号码	随附单据(划“√”或补填)		
			<input type="checkbox"/> 合同 <input type="checkbox"/> 信用证 <input type="checkbox"/> 发票 <input type="checkbox"/> 换证凭单 <input type="checkbox"/> 装箱单 <input type="checkbox"/> 厂检单 <input type="checkbox"/> 包装性能结果单 <input type="checkbox"/> 许可/审批文件		
需要证单名称(划“√”或补填)			*检验检疫费		
<input type="checkbox"/> 品质证书 <input type="checkbox"/> 卫生证书 <input type="checkbox"/> 动物卫生证书 <input type="checkbox"/> 重量证书 <input type="checkbox"/> 熏蒸/消毒证书 <input type="checkbox"/> 数量证书 <input type="checkbox"/> 兽医卫生证书 <input type="checkbox"/> 健康证书			总金额 (人民币元)		
<input type="checkbox"/> 正_副 <input type="checkbox"/> 正_副 <input type="checkbox"/> 正_副 <input type="checkbox"/> 正_副 <input type="checkbox"/> 正_副 <input type="checkbox"/> 正_副 <input type="checkbox"/> 副 <input type="checkbox"/> 正_副 <input type="checkbox"/> 正_副 <input type="checkbox"/> 正_副 <input type="checkbox"/> 正_副			计费人		
			收费人		
报检人郑重声明： 1. 本人被授权报检。 2. 上列填写内容正确属实，货物无伪造或冒用他人的厂名、 标志、认证标志，并承担货物质量责任。 签名：_____			领取证单		
			日期		
			签名		

注：有“*”号栏由出入境检验检疫机关填写。

二、报检单审单练习

请根据以下资料修改一份出境货物报检单。

<p>GUANGDONG TEXTILES IMPORT & EXPORT KNITWEARS COMPANY LIMITED 15/F, GUANGDONG TEXTILES MANSION, 168 XIAOBEI ROAD, GUANGZHOU CHINA</p> <p style="text-align: center;">COMMERCIAL INVOICE</p> <p>Messrs.: CURRENT FUNDS LIMITED INVOICE NO.: 9703S9023 ROOM 1110 CHINACHEM GOLDEN PLAZA INVOICE DATE: NOV. 2, 2014 NO. 77 MODY ROAD, TSM SHA TSUI EAST L/C NO.: WFH515950F KOWLOON, HONGKONG S/C NO.: DY-039</p> <p>Transport details: FROM GUANGZHOU TO SANTOS W/T Terms of payment: BY L/C HONGKONG BY VESSEL</p>				
Mark & number	Description of goods	Quantity	Unit price	Amount
N/M	MEN'S 100 PCT COTTON WOVEN UNDER PANTS	7200 DOZ	USD 4.2/DOZ	USD 30240.00

CIF SANTOS	USD 30240.00
TOTAL QUANTITY: 7200 DOZ PACKING: 240CTNS TOTAL WEIGHT: N.G: 720 KGS; G.W 800 KGS SHIPPED PER: XINDA/FANDU V.336 SHIPPED ON BOARD: NOV.10, 2014 <div style="text-align: center;">GUANGDONG TEXTILES IMPORT & EXPORT KNITWEARS COMPANY LIMITED</div>	

有关资料:

商品编码: 6207.1100

货物存放地点: 大朗仓库

报检人: 何涛

报检时提交的随附单据: 合同、信用证、发票、装箱单

需要的单据: 品质证书1正1副

用途: 其他

产地: 广州

报检日期: 2014.11.3

		中华人民共和国出入境检验检疫 出境货物报检单				
报检单位 (加盖公章)		编 号				
报检单位登记号:		联系人: 何涛 电话:		报检日期: 2014年 11月 3日		
发货人	(中文)	广东纺织品进出口针织有限公司				
	(外文)	GUANGDONG TEXTILES IMPORT & EXPORT KNITWEARS COMPANY LIMITED				
收货人	(中文)					
	(外文)	CURRENT FUNDS LIMITED				
货物名称(中/外文)		H.S.编码	产地	数/重量	货物总值	包装种类及数量
男式内裤 MEN'S 100 PCT COTTON WOVEN			广东省 广州市	7200件	30240美元	240纸箱
运输工具名称号码		XINDA/FANDU	贸易方式	来料加工	货物存放地点	大朗仓库
合同号	DY-093		信用证号	WFH51595	用途	其他
发货日期	2014-11-3	输往国家(地区)	巴西		许可证/审批号	

启运地	广州	到达口岸	圣保罗	生产单位注册号	
集装箱规格、数量及号码					
合同、信用证订立的检验检疫条款或特殊要求	标记及号码		随附单据(划“√”或补填)		
	N/M		合同 <input type="checkbox"/> 信用证 <input type="checkbox"/> 发票 <input type="checkbox"/> 换证凭单 <input type="checkbox"/> 装箱单 <input type="checkbox"/> 厂检单 <input type="checkbox"/> <input type="checkbox"/> 包装性能结果单 <input type="checkbox"/> 许可/审批文件		
需要证单名称(划“√”或补填)			*检验检疫费		
品质证书 <input checked="" type="checkbox"/> 1 正 <input checked="" type="checkbox"/> 1 副 <input type="checkbox"/> 卫生证书 <input type="checkbox"/> 正 <input type="checkbox"/> 副 <input type="checkbox"/> 重量证书 <input type="checkbox"/> 正 <input type="checkbox"/> 副 <input type="checkbox"/> 动物卫生证书 <input type="checkbox"/> 正 <input type="checkbox"/> 副 <input type="checkbox"/> 数量证书 <input type="checkbox"/> 正 <input type="checkbox"/> 副 <input type="checkbox"/> 熏蒸/消毒证书 <input type="checkbox"/> 正 <input type="checkbox"/> 副 <input type="checkbox"/> 兽医卫生证书 <input type="checkbox"/> 正 <input type="checkbox"/> 副 <input type="checkbox"/> 出境货物换证凭单 <input type="checkbox"/> 正 <input type="checkbox"/> 副 <input type="checkbox"/> 健康证书 <input type="checkbox"/> 正 <input type="checkbox"/> 副 <input type="checkbox"/> 植物检疫证书 <input type="checkbox"/> 正 <input type="checkbox"/> 副			总金额(人民币元)		
			计费人		
			收费人		
报检人郑重声明： 1. 本人被授权报检。 2. 上列填写内容正确属实，货物无伪造或冒用他人的厂名、标志、认证标志，并承担货物质量责任。 签名： <u>何涛</u>			领取证单		
			日期		
			签名		何涛

注：有“*”号栏由出入境检验检疫机关填写。

三、实务思考

1. 2014年11月20日国内银行A收到出口商发来一套出口单据，金额USD 385000.00，开证行为某国B银行，经审单，单单相符，单证相符，信用证明规定受UCP 600约束，A银行议付后向开证行寄单索偿。12月2日，A银行收到B银行发来的拒付电文，理由如下：①检验证书没有显示收货人名称构成不符点，并造成该货不能通关；②开证行不允许在检验证书上不显示收货人的名称。请问：B银行的做法是否妥当？为什么？

2. 2014年11月20日国内银行A受理了出口商B一笔出口业务，金额USD 380000.00，银行A审单后认为单证相符，于11月21日监督给开证行，11月27日银行A收到开证行拒付通知，提出不符点：certificate of analysis showing quantity not complied with L/C，信用证描述药品数量为105BAU，而检验分析单上的数量为600 BAU。请问：开证行拒付是否正确？为什么？

实训项目13

操作练习

宏鑫国际贸易公司委托徐州通达食品厂报检。根据下列资料，制作报检所需全套单据(出境货物报检单、商业发票、装箱单)，要求格式清楚、内容完整。

1.宏鑫国际贸易公司资料

地址：南京市中山路85号华荣大厦2901室

邮编：210005

法人代表：张宝

业务联系人：黄爱玲

联系电话：025-4715004

企业性质：私营有限责任公司

2.商品资料

中文名称：碎片蘑菇罐头

英文名称：CANNED MUSRHOOMS PIECES & STEMS

商品描述：24 TINS×425 GRAMS NET WEIGHT (D.W. 227 GRAMS)

包装纸箱：长45mm，宽20mm，高14.9mm

海关编码：2003.1011

有关重量及体积计算：此项商品按净重的1.1倍来估算毛重；所有计算结果保留两位小数。

(一)

销售合同 SALES CONTRACT			
卖方SELLER: HONGXIN TRADING CO., LTD. HUARONG MANSION RM2901 NO.85		编号 NO.: NEO2001026 日期 DATE: Feb. 28, 2015	
ZHONGSHAN ROAD, NANJING 210005, CHINA		地点 SIGNED IN: NANJING, CHINA	
TEL: 0086-25-4715004		FAX: 0086-25-4711363	
买方 BUYER: NEO GENERAL TRADING CO.			
P.O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213			
买卖双方同意以下条款达成交易： This contract is made by and agreed between the BUYER and SELLER, in accordance with the terms and conditions stipulated below.			
1. 品名及规格 Commodity & Specification	2. 数量 Quantity	3. 单价及价格条款 Unit Price & Trade Terms	4. 金额 Amount
CFR DAMMAM PORT			

ABOUT 1700 CARTONS CANNED MUSRHOOOMS PIECES & STEMS 24 TINS × 425 GRAMS NET WEIGHT (D.W. 227 GRAMS) ROSE	1 CARTONS	700	USD 7.80	USD 13 260.00
Total:	1 CARTONS	700		USD 13260.00
允许 With	溢短装，由卖方决定 More or less of shipment allowed at the sellers' option			
5. 总值 Total Value	USD THIRTEEN THOUSAND TWO HUNDRED AND SIXTY ONLY.			
6. 包装 Packing	EXPORTED BROWN CARTON			
7. 唛头 Shipping Marks	ROSE BRAND 178/2001 RIYADH			
8. 装运期及运输方式 Time of Shipment & means of Transportation	Not Later Than Apr. 30, 2015 BY VESSEL			
9. 装运港及目的地 Port of Loading & Destination	From : SHANGHAI, CHINA To : DAMMAM PORT, SAUDI ARABIA			
10. 保险 Insurance	TO BE COVERED BY THE BUYER.			
11. 付款方式 Terms of Payment	The Buyers shall open through a bank acceptable to the Seller an Irrevocable Letter of Credit payable at sight of reach the seller 30 days before the month of shipment, valid for negotiation in China until the 15th day after the date of shipment.			
12. 备注 Remarks				
The Buyer Seller NEO GENERAL TRADING CO. TRADING CO., LTD. (signature)				The HONGXIN (signature)

(二)

2015 MAR22 09: 18: 11	LOGICAL
TERMINAL E102	
MT S700	ISSUE OF A DOCUMENTARY CREDIT
00001	PAGE
FUNC MSG700	

UMR 06881051		
MSGACK DWS765I AUTH OK, KEY B198081689580FC5, BKCHCNBJ RJHISARI RECORO		
BASIC HEADER	F 01 BKCHCNBJA940 0588 550628	
APPLICATION HEADER	0 700 1057 010320 RJHISARIAXXX 7277 977367 020213 1557 N *ALRAJHI BANKING AND INVESTMENT *CORPORATION *RIYADH *(HEAD OFFICE)	
USER HEADER	SERVICE CODE 103: (银行盖信用证通知专用章) BANK. PRIORITY 113: MSG USER REF. 108: INFO. FROM CI 115:	
SEQUENCE OF TOTAL	*27	1 / 1
FORM OF DOC. CREDIT A	*40	IRREVOCABLE
DOC. CREDIT NUMBER *20		0011LC123756
DATE OF ISSUE	31 C	150320
DATE/PLACE EXP.	*31 D	DATE 150920 PLACE CHINA
APPLICANT	*50	NEO GENERAL TRADING CO. P.O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213
BENEFICIARY	*59	HONGXIN TRADING CO., LTD. HUARONG MANSION RM2901 NO.85 ZHONGSHAN ROAD, NANJING 210005, CHINA TEL: 0086-25-4715004 FAX: 0086-25-4711363
AMOUNT *32 B		CURRENCY USD AMOUNT 13 260.00
AVAILABLE WITH/BY D	*41	ANY BANK IN CHINA, BY NEGOTIATION
DRAFTS AT ... C	42	SIGHT
DRAWEE	42 A	RJHISARI

运输工具名称号码		贸易方式		货物存放地点	
合同号		信用证号		用途	
发货日期		输往国家 (地区)		许可证 / 审批号	
启运地		到达口岸		生产单位注册号	
集装箱规格、数量及号码					
合同、信用证订立的检验检疫条款或特殊要求	标记及号码		随附单据(划“√”或补填)		
			<input type="checkbox"/> 合同 <input type="checkbox"/> 信用证 <input type="checkbox"/> 发票 <input type="checkbox"/> 换证凭单 <input type="checkbox"/> 装箱单 <input type="checkbox"/> 厂检单 <input type="checkbox"/> 包装性能结果单 <input type="checkbox"/> 许可/审批文件		
需要证单名称(划“√”或补填)			*检验检疫费		
<input type="checkbox"/> 品质证书 <u> </u> 正 <u> </u> 副 <input type="checkbox"/> 重量证书 <u> </u> 正 <u> </u> 副 <input type="checkbox"/> 数量证书 <u> </u> 正 <u> </u> 副 <input type="checkbox"/> 兽医卫生证书 <u> </u> 正 <u> </u> 副 <input type="checkbox"/> 健康证书 <u> </u> 正 <u> </u> 副 <input type="checkbox"/> 卫生证书 <u> </u> 正 <u> </u> 副 <input type="checkbox"/> 动物卫生证书 <u> </u> 正 <u> </u> 副 <input type="checkbox"/> 熏蒸/消毒证书 <u> </u> 正 <u> </u> 副 <input type="checkbox"/> 出境货物换证凭单 <u> </u> 正 <u> </u> 副 <input type="checkbox"/> 植物检疫证书 <u> </u> 正 <u> </u> 副			总金额 (人民币元)		
			计费人		
			收费人		
报检人郑重声明： 1. 本人被授权报检。 2. 上列填写内容正确属实，货物无伪造或冒用他人的厂名、标志、认证标志，并承担货物质量责任。 签名：_____			领取证单		
			日期		
			签名		

注：有“*”号栏由出入境检验检疫机关填写。

(四)

商业发票 COMMERCIAL INVOICE		
To	日期Date	
	发票号Invoice No.	
	合约号Contract No.	
信用证号L/C No. _____	开船日期Sailing about _____	
装由Shipped per _____		
出From _____	至To _____	

唛头 SHIPPING MARK	货名数量 QUANTITIES AND DESCRIPTIONS	单价 UNIT PRICE	金额 AMOUNET

(五)

装箱单 PACKING LIST						
发票号码 Invoice No.:			日期 Date: _____			
标志 SHIPPING MARK	货物描述 DESCRIPTIONS OF GOODS	数量 QUANTITY	件数 PACKAGE	毛重 G.W	净重 N.G	尺码 M

TOTAL:						

实训项目14

操作练习

根据新的海关报关规定，货物出口报关必须在货物进入装货码头仓库后才能进行。由于南京纺织公司的船期是2015年3月20日，所以2015年3月9日南京纺织公司按上海凯通国际货运代理有限公司的要求，将报关委托书、出口货物报关单及上述单据寄到上海委托代理报关。

根据下列资料填写出口货物报关单。

公司名称：南京纺织服装有限公司
地址：南京市中山路85号华荣大厦2901室

邮编：210005

联系电话：025-4715004

经办人：李宝华

公司十位编码：73314338-5

公司海关代码：3201004261

税务登记号码：320102134773852

报关单预录入编号：DS9110002

出运日期：2015-03-20

运费1 500美元，保费360美元，杂费60美元。

此份报关单是给报关行或代理公司委托报关之用，报关单上的海关编码、报关单填制日期可不写。

(一)

中华人民共和国出入境检验检疫 出境货物换证凭单			
类别：口岸申报换证		编号：320100202007610	
发货人	南京纺织服装有限公司		标记及号码 FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA
收货人	***		
品名	女式全棉上衣		
H.S. 编码	62043200.90		
报检数/重量	2 550件		
包装种类及数量	纸箱—201		
申报总值	32 640美元		
产地	江苏省无锡市	生产单位 (注册号)	无锡季节制衣有限公司
生产日期	2015年3月	生产批号	3201FZ21802003
包装性能检验结果单号	3404003010002 00	合同/信用证号	F01LCB05127/63211020049
		运输工具 名称及号码	COSCO548796
输往国家或地区	加拿大	集装箱规格 及数量	20' ×1

发货日期	2015.03	检验依据	SN/T0557-1996及合同					
检验 检疫 结果	本批货物共201箱2 550件，经按SN/T0557-1996标准的要求，随机抽取代表性样品8箱101件，根据上述检验依据进行检验，结果如下： 款号：46-301A 色号：黑色、白色 规格：10-12-14-16-18 上述货物经检验，符合检验依据要求。 ***** (出入境检验检疫局检验检疫专用章) 签字：黄海 日期：2015年3月13日							
本单有效期	截止于2015年3月12日							
备注	产地标识查验符合规定							
分批出境核 销栏	日期	出境数/ 重量	结存数/ 重量	核销人	日期	出境数/ 重量	结存数/ 重量	核销人
说明：1. 货物出境时，经口岸检验检疫机关查验货证相符，且符合检验检疫要求的予以签发通关单或换发检验检疫证书；2. 本单不作为国内贸易的品质或其他证明；3. 涂改无效。								

(三)

销售合同

SALES CONTRACT

卖方SELLER: NANJING TEXTILE CO., LTD. 编号NO.: F01LCB05127
 HUARONG MANSION RM2901 日期DATE: Jan. 26, 2015
 NO.85 ZHONGSHAN ROAD, 地点SIGNED IN: NANJING, CHINA
 NANJING 210005, CHINA

买方BUYER: FASHION FORCE CO., LTD
 P. O. BOX 8935 NEW TERMINAL,
 ALTA, VISTA TTAWA, CANADA

买卖双方同意以下条款达成交易:

This contract is made by and agreed between the BUYER and SELLER, in accordance with the terms and conditions stipulated below.

1. 商品号 Art No.	2. 品名及规格 Commodity & Specification	3. 数量 Quantity	4. 单价及价格条款 Unit Price & Trade Terms	5. 金额 Amount
CIF MONTREAL				
46-301A	LADIES COTTON BLAZER (100% COTTON ,40S×20/140× 60) 3%溢短装, 由卖方决定	2 550 PCS	USD 12.80	USD 32 640.00
6. 总值 Total Value	With More or less of shipment allowed at the sellers' option Total: USD THIRTY-TWO THOUSAND SIX HUNDRED AND FORTY ONLY.			USD 32

7. 包装 Packing CARTON

8. 唛头 Shipping Marks FASHION FORCE
 F01LCB05127
 CTN NO.
 MONTREAL
 MADE IN CHINA

9. 装运期及运输方式 NOT LATER THAN MAR. 25, 2015

Time of Shipment & means of Transportation BY VESSEL

10. 装运港及目的地 FROM: SHANGHAI, CHINA

Port of Loading & Destination TO: MONTREAL, CANADA

11. 保险 FOR 110% CIF INVOICE VALUE COVERING ALL RISKS, INSTITUTE
 Insurance CARGO CLAUSES, INSTITUTE STRIKES, INSTITUTE WAR CLAUSES
 AND CIVIL COMMOTIONS CLAUSES.

12. 付款方式 BY IRREVOCABLE LETTER OF CREDIT TO BE OPENED BY FULL

Terms of Payment AMOUNT OF S/C, PAYMENT AT SIGHT DOCUMENT TO BE
 PRESENTED

WITHIN 21 DAYS AFTER DATE OF B/L AT BENEFICIARY'S ACCOUNT.

13. 备注 PARTIAL SHIPMENTS: NOT ALLOWED.

Remarks TRANSSHIPMENT: ALLOWED.

The Buyer The Seller

FASHION FORCE CO., LTD NANJING TEXTILE CO., LTD.

(四)

DEAILED PACKING LIST															
TO: FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA				INVOICE NO.		NT01FF004									
				INVOICE DATE		Mar. 9, 2015									
				S/C NO.		F01LCB05127									
				S/C DATE		Dec. 26, 2014									
FROM: SHANGHAI, CHINA				TO: MONTREAL, CANADA											
Letter of Credit No.: 63211020049				Date of Shipment: Mar. 20, 2015											
CTN NO	CTNS	DESIGNS/ COLORS	STYLE NO	SIZE ASSORTMENT PER CARTON						PCS/ CNT	TOTAL PCS/ CNTS	G.W. / CTN	N.W. / CTN	MEAS./ CTN	CBM / CTN
				1 0	1 2	1 4	1 6	1 8	2 0						
1/18	18	BLACK	46- 301A	1 4						14	252	15	10	97×72× 12	0.08 4
19/56	38	BLACK			1 4					14	532				
57/106	50	BLACK				1 3				13	650			98×76× 12	0.08 9
107/14 9	43	BLACK					1 2			12	516				
150/17 5	25	BLACK						1 2		12	300			99×80× 11	0.08 7
176/19 4	19	BLACK							1 2	12	228				
196	1	WHITE		1 1						11	11				0.08 4
197	1	WHITE			9	3				12	12				
198	1	WHITE				1 3				13	13				0.08 9
199	1	WHITE				3	9			12	12				
200	3	WHITE						4		4	12				0.08 7
201	1	WHITE						2	1 0	12	12				

DEAILED PACKING LIST

TO: FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA				INVOICE NO.		NT01FF004									
				INVOICE DATE		Mar. 9, 2015									
				S/C NO.		F01LCB05127									
				S/C DATE		Dec. 26, 2014									
FROM: SHANGHAI, CHINA			TO: MONTREAL, CANADA												
Letter of Credit No.: 63211020049			Date of Shipment: Mar. 20, 2015												
CTN NO	CTNS	DESIGNS/ COLORS	STYLE NO	SIZE ASSORTMENT PER CARTON						PCS/ CNT	TOTAL PCS/ CNTS	G.W. / CTN	N.W. / CTN	MEAS./ CTN	CBM / CTN
				1 0	1 2	1 4	1 6	1 8	2 0						
1/18	18	BLACK	46- 301A	1 4						14	252	15	10	97 × 72 × 12	0.08 4
19/56	38	BLACK			1 4					14	532				
57/106	50	BLACK				1 3				13	650			98 × 76 × 12	0.08 9
107/14 9	43	BLACK					1 2			12	516				
150/17 5	25	BLACK					1 2			12	300			99 × 80 × 11	0.08 7
176/19 4	19	BLACK						1 2		12	228				
196	1	WHITE		1 1						11	11				0.08 4
197	1	WHITE			9	3				12	12				
1/201e x															
TOTAL	201										2 550	3 015	2 010		17.5 1
SHIPPING MARKS: FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA															
SALES CONDITIONS: CIF MONTREAL/CANADA SALES CONTRACT NO. F01LCB05127 LADIES COTTON BLAZER (100% COTTON, 40S × 20/140 × 60)															

DETAILED PACKING LIST

TO: FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA				INVOICE NO.		NT01FF004									
				INVOICE DATE		Mar. 9, 2015									
				S/C NO.		F01LCB05127									
				S/C DATE		Dec. 26, 2014									
FROM: SHANGHAI, CHINA			TO: MONTREAL, CANADA												
Letter of Credit No.: 63211020049			Date of Shipment: Mar. 20, 2015												
CTN NO	CTNS	DESIGNS/ COLORS	STYLE NO	SIZE ASSORTMENT PER CARTON						PCS/ CNT	TOTAL PCS/ CNTS	G.W. / CTN	N.W. / CTN	MEAS./ CTN	CBM / CTN
				1 0	1 2	1 4	1 6	1 8	2 0						
1/18	18	BLACK	46-301A	1 4						14	252	15	10	97 × 72 × 12	0.08 4
19/56	38	BLACK			1 4					14	532				
57/106	50	BLACK				1 3				13	650			98 × 76 × 12	0.08 9
107/149	43	BLACK					1 2			12	516				
150/175	25	BLACK					1 2			12	300			99 × 80 × 11	0.08 7
176/194	19	BLACK						1 2		12	228				
196	1	WHITE		1 1						11	11				0.08 4
197	1	WHITE			9	3				12	12				
STYLE NO.		PO NO.		QTY/PCS				USD/PC							
46-301A		10337		2 550 12.80											

(五)

中华人民共和国海关出口货物报关单

预录入编号:					海关编号:				
出口口岸		备案号		出口日期		申报日期			
经营单位		运输方式		运输工具名称		提运单号			
发货单位		贸易方式		征免性质		结汇方式			
许可证号		运抵国(地区)		指运港		境内货源地			
批准文号		成交方式		运费	保费	杂费			
合同协议号		件数	包装种类	毛重(千克)		净重(千克)			
集装箱号		随附单据			生产厂家				
标记唛码及备注									
项号	商品 编号	商品 名称	规格 型号	数量及 单位	最终目的国 (地区)	单价	总价	币制	征免
税费征收情况									
录入员 录入单位		兹声明以上申报无讹并承担法律责任				海关审单批注及放行日期(签章)			
报关员						申报单位(签章)		审单	
				征税		统计			
单位地址					查验		放行		
邮编		电话		填制					
日期									

实训项目15

操作练习

根据空运单内容及相关信息，填写出口货物报关单。

商品编码：2003.1011

预录入号：2350219

经营单位编号：3201003830

成交方式：CNF

批准文号：2999456

合同协议号：JD021021

单价：USD 3.92/CARTON

净重(公斤)：16 895.26 KGS

2015年4月7日出口，2015年4月5日由发货单位向南京海关申报。

999		999-											
Shipper's Name and Address		Shipper's Account Number											
		Copies 1, 2 and 3 of this Air Waybill are originals and have the same validity.											
Consignee's Name and Address		Consignee's Account Number		It is agreed that the goods described herein are accepted for carriage in apparent good order. And condition (except as noted) and SUBJECT TO THE CONDITIONS OF CONTRACT ON THE REVERSE HEREOF. ALL GOODS MAY BE CARRIED BY AND OTHER MEANS INCLUDING ROAD OR ANY OTHER CARRIER UNLESS SPECIFIC CONTRARY INSTRUCTIONS ARE GIVEN HEREON BY THE SHIPPER. THE SHIPPER'S ATTENTION IS DRAWN TO THE NOTICE CONCERNING CARRIER'S LIMITATION OF LIABILITY. Shipper may increase such limitation of liability by declaring a higher value for carriage and paying a supplemental charge if required.									
Issuing Carrier's Agent Name and City		Accounting Information											
Agent's IATA Code		Account No.											
Airport of Departure (Addr. of First Carrier) and Requested Routing													
To	By First Carrier Routing and Destination	to	by	to	by	Currency	CHGS Code	WT/VAL		Other		Declared Value for Carriage	Declared Value for Customs
								PPD	COLL	PPD	COLL		

Airport Destination	of Flight/Date Use Only Flight/Date	For carrier Amount of Insurance	INSURANCE -If Carrier offers insurance and such insurance is requested in accordance with the conditions thereof, indicate amount to be insured in figures in box marked "Amount of Insurance".									
Handing Information												
(For USA only) These commodities licensed by U.S. for ultimate destination Diversion contrary to U.S. law is prohibited												
No. of Pieces RCP	Gross Weight	Kg lb	Rate Class	Commodity Item No.	Chargeable Weight		Rate Charge	Total			Nature and Quantity of Goods (incl. Dimensions or Volume)	
Prepaid Collect Weight Charge			Other Charges									
Valuation Charge												
Tax												
Total other Charges Due Agent			Shipper certifies that the particulars on the face hereof are correct and that insofar as any part of the consignment contains dangerous goods, such part is properly described by name and is in proper condition for carriage by air according to the applicable Dangerous Goods Regulations.									
Total other Charges Due Carrier												
			Signature of Shipper or his Agent									
Total Prepaid		Total Collect										
Currency Conversion Rates		CC Charges in Dest. Currency										
For Carrier's Use only at Destination		Charges at Destination		Executed on (date) at (place) Signature of Issuing Carrier or its Agent								
		Total Collect Charges		999-								
ORIGINAL 3 (FOR SHIPPER)												

实训项目16

操作练习

这是一笔出口到加拿大的食品业务，由于要从上海出运，因此鑫宏国际贸易公司委托上海凯通国际货运代理有限公司代理报关。到目前为止，鑫宏国际贸易公司已经拿到了出口收汇核销单和商检换证凭单。请根据下列资料和单据，配齐出口报关所需的全套单证寄往上海。

1. 鑫宏国际贸易公司资料

地址：南京市中山路85号华荣大厦2901室

邮编：210005

联系电话：025-4715004

公司十位编码：73314337-5

公司海关代码：3201003830

税务登记号码：320102200118388

2. 加拿大公司资料

FASHION FORCE CO., LTD

P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA

3. 报关单资料

报关单预录入编号：DS9110008

出运日期：2015-04-25

制单日期：2015-04-18

此份报关单是给报关行或代理公司委托报关之用，报关单上的海关编码、报关单填制日期可不写。

(一)

中华人民共和国出入境检验检疫	
出境货物换证凭单	
类别：口岸申报换证	编号：3200000202000368
发货人	鑫宏国际贸易有限公司
收货人	***
品名	碎片蘑菇罐头 24×425G
标记及号码	
ROSE BRAND	
178/2001	

H. S. 编码	2003.1011		RIYADH					
报检数/重量	1 700箱/17 340克							
包装种类及数量	纸箱1 700							
申报总值	13260美元							
产地	江苏省徐州市	生产单位(注册号)	6500/554433					
生产日期	2015/04	生产批号	***					
包装性能检验结果单号	320100381005836	合同/信用证号	NEO2001026 / 0011LC123756					
		运输工具名称及号码	船舶					
输往国家或地区	加拿大	集装箱规格及数量	*** **					
发货日期	***	检验依据	合同、SN0400-1995					
检验检疫结果	<p>本批商品经按QB1006—90抽取代表性样品检验结果如下：</p> <p>一、物理检验</p> <p>1. 外观无膨胀，无损坏，密封良好。</p> <p>2. 罐外无锈，罐内壁无腐蚀，罐内无杂质。</p> <p>3. 内容物，形状，块粒，色泽，香味正常。</p> <p>4. 净重425克，固形物大于等于70%。</p> <p>5. NACL: 1.75%。</p> <p>二、化学检验(重金属含量：每公斤制品中含量)</p> <p>锡不超过200毫克、铜不超过5毫克、铅不超过1毫克、砷不超过0.5毫克。</p> <p>三、细菌检验：商业无菌</p> <p>结论：本批商品符合上述检验依据，适合人类食用。</p> <p>***** (出入境检验检疫局检验检疫专用章)</p> <p>签字：张宝天 日期：2015年4月17日</p>							
本单有效期	截止于2015年8月17日							
备注	查验合格							
分批出境核销栏	日期	出境数/重量	结存数/重量	核销人	日期	出境数/重量	结存数/重量	核销人
<p>说明: 1. 货物出境时, 经口岸检验检疫机关查验货证相符, 且符合检验检疫要求的予以签发通关单或换发检验检疫证书; 2. 本单不作为国内贸易的品质或其他证明; 3. 涂改无效。</p>								

(三)

中华人民共和国海关出口货物报关单

预录入编号:		海关编号:						
出口口岸	备案号	出口日期		申报日期				
经营单位	运输方式	运输工具名称		提运单号				
发货单位	贸易方式	征免性质		结汇方式				
许可证号	运抵国(地区)	起运港		境内货源地				
批准文号	成交方式	运费	保费	杂费				
合同协议号	件数	包装种类	毛重(千克)	净重(千克)				
集装箱号	随附单据		生产厂家					
标记唛码及备注								
项号	商品编号	商品名称、规格型号	数量及单位	最终目的国(地区)	单价	总价	币制	征免
税费征收情况								
录入员	录入单位	兹声明以上申报无讹并承担法律责任			海关审单批注及放行日期(签章)			
					审单	审价		
报关员				申报单位(签章)				
单位地址								
				征税	统计			
邮编	电话	填制日期		查验	放行			

(四)

商业发票

COMMERCIAL INVOICE

To		日期 Date	
		发票号 Invoice No.	
		合约号 Contract No.	
信用证号 L/C No.			
装由 Shipped per _____		开船日期 Sailing about _____	
出 From _____		至 To _____	
唛头 SHIPPING MARK	货名数量 QUANTITIES AND DESCRIPTIONS	单价 UNIT PRICE	金额 AMOUNET

(五)

一、操作练习

2015年3月9日，上海大通国际货运代理有限公司通知上海纺织服装有限公司其所订舱位已经确认，该批货物将于3月20日装上由上海港开往加拿大蒙特利尔港的“HUA CHANG”轮第09981船次。在得到了船公司关于确认订舱的配舱回单后，上海纺织有限公司即于3月16日按照信用证的有关规定填写“投保单”，并随附商业发票向中国人民保险公司上海分公司办理保险手续。

根据信用证要求填写出口投保单。

(一)

ISSUER SHANGHAI TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 ZHONGSHAN ROAD, SHANGHAI 210005, CHINA		商业发票 COMMERCIAL INVOICE		
TO FASHION FORCE CO., LTD. P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		NO. NT01FF004	DATE Mar. 9, 2015	
TRANSPORT DETAILS SHIPMENT FROM SHANGHAI, CHINA TO MONTREAL, CANADA BY VESSEL		S/C NO. F01LCB05127	L/C NO. 63211020049	
		TERMS OF PAYMENT L/C AT SIGHT		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount
			USD	
FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA	CIF MONTREAL			
	LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60)	2550 PCS	USD 12.80	USD 32640.00
Total:		2550 PCS		USD 32640.00

SAY TOTAL: USD THIRTY TWO THOUSAND SIX HUNDRED AND FORTY ONLY

SALES CONDITIONS: CIF MONTREAL/CANADA

SALES CONTRACT NO. F01LCB05127

LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60)

STYLE NO.	PO NO.	QTY/PCS	USD/PC
46-301A	10337	2 550	12.80

(出口商签字和盖单据章)

(二)

2015 JAN31 15: 23: 4		LOGICAL TERMINAL
E102		
MT S700	ISSUE OF A DOCUMENTARY CREDIT	PAGE
00001		
FUNC MSG700		
UMR 06607642		
MSGACK DWS765I AUTH OK, KEY B110106173BAOC53B, BKCHCNBJ BNPA**** RECORO		
BASIC HEADER		F 01 BKCHCNBJA940 0542 725524
APPLICATION HEADER		0 700 1122 010129 BNPACAMMAXX 4968 839712 010130 0028 N *BNP PARIBAS (CANADA) *MONTREAL
USER HEADER		SERVICE CODE 103: BANK. PRIORITY 113: MSG USER REF. 108: (银行盖信用证通知专用章) INFO. FROM CI 115:
SEQUENCE OF TOTAL	*27	1 / 1
FORM OF DOC. CREDIT	*40 A	IRREVOCABLE

DOC. CREDIT NUMBER*	20	63211020049
DATE OF ISSUE	31 C	150129
EXPIRY	*31 D	DATE 150410 PLACE IN BENEFICIARY'S COUNTRY
APPLICANT	*50	FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL , ALTA , VISTA OTTAWA, CANADA
BENEFICIARY	*59	SHANGHAI TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 ZHONGSHAN ROAD, SHANGHAI 210005, CHINA
AMOUNT	*32 B	CURRENCY USD AMOUNT 32640,
AVAILABLE WITH/BY	*41 D	ANY BANK BY NEGOTIATION
DRAFTS AT ...	42 C	SIGHT
DRAWEE	42 A	BNPACAMMXXX
		*BNP PARIBAS (CANADA) *MONTREAL
PARTIAL SHIPMENTS	43 P	NOT ALLOWED
TRANSSHIPMENT	43 T	ALLOWED
LOADING ON CHARGE	44 A	CHINA
FOR TRANSPORT TO...	44 B	MONTREAL
LATEST DATE OF SHIP.	44 C	150325
DESCRIPT OF GOODS	45 A	
		SALES CONDITIONS: CIF MONTREAL/CANADA SALES CONTRACT NO. F01LCB05127 LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60) STYLE NO. PO NO. QTY/PCS USD/PC 46-301A 10337 2 550 12.80
DOCUMENTS REQUIRED	46 A	
		+COMMERCIAL INVOICES IN 3 COPIES SIGNED BY BENEFICIARY'S REPRESENTATIVE.
		+CANADA CUSTOMS INVOICES IN 4 COPIES.
		+FULL SET OF ORIGINAL MARINE BILLS OF LADING CLEAN ON BOARD PLUS 2 NON NEGOTIABLE COPIES MADE OUT OR ENDORSED TO ORDER OF BNP PARIBAS (CANADA) MARKED FREIGHT PREPAID AND NOTIFY APPLICANT'S FULL NAME AND ADDRESS.
		+DETAILED PACKING LISTS IN 3 COPIES.

	+ COPY OF CERTIFICATE OF ORIGIN FORM A.
	+ COPY OF EXPORT LICENCE.
	+ BENEFICIARY'S LETTER STATING THAT ORIGINAL CERTIFICATE OF ORIGIN FORM A , ORIGINAL EXPORT LICENCE , COPY OF COMMERCIAL INVOICE, DETAILED PACKING LISTS AND A COPY OF BILL OF LADING WERE SENT DIRECT TO APPLICANT BY COURIER WITHIN 5 DAYS AFTER SHIPMENT. THE RELEVANT COURIER RECEIPT IS ALSO REQUIRED FOR PRESENTATION.
	+ COPY OF APPLICANT'S FAX APPROVING PRODUCTION SAMPLES BEFORE SHIPMENT.
	+ LETTER FROM SHIPPER ON THEIR LETTERHEAD INDICATING THEIR NAME OF COMPANY AND ADDRESS, BILL OF LADING NUMBER, CONTAINER NUMBER AND THAT SHIPMENT , INCLUDING ITS CONTAINER, DOES NOT CONTAIN ANY NON-MANUFACTURED WOODEN MATERIAL, DUNNAGE, BRACING MATERIAL, PALLETS, CRATING OR OTHER NON-MANUFACTURED WOODEN PACKING MATERIAL.
	+ INSPECTION CERTIFICATE ORIGINAL SIGNED AND ISSUED BY FASHION FORCE CO., LTD STATING THE SAMPLES OF FOUR STYLE GARMENTS HAS BEEN APPROVED, WHICH SEND THROUGH DHL BEFORE 15 DAYS OF SHIPMENT.
	+ INSURANCE POLICY OR CERTIFICATE IN 1 ORIGINAL AND 1 COPY ISSUED OR ENDORSED TO THE ORDER OF BNP PARIBAS (CANADA) FOR THE CIF INVOICE PLUS 10 PERCENT COVERING ALL RISKS, INSTITUTE STRIKES , INSTITUTE WAR CLAUSES AND CIVIL COMMOTIONS CLAUSES.
ADDITIONAL COND.	47 A + IF DOCUMENTS PRESENTED ARE FOUND BY US NOT TO BE IN FULL COMPLIANCE WITH CREDIT TERMS. WE WILL ASSESS A CHARGE OF USD 55.00 PER SET OF DOCUMENTS.
	+ ALL CHARGES IF ANY RELATED TO SETTLEMENTS ARE FOR ACCOUNT OF BENEFICIARY.

	+3 PCT MORE OR LESS IN AMOUNT AND QUANTITY IS ALLOWED.	
	+ALL CERTIFICATES/LETTERS/STATEMENTS MUST BE SIGNED AND DATED	
	+FOR INFORMATION ONLY, PLEASE NOTE AS OF JANUARY 4, 2015 THAT ALL SHIPMENTS FROM CHINA THAT ARE PACKED WITH UNTREATED WOOD WILL BE BANNED FROM CANADA DUE TO THE THREAT POSED BY THE ASIAN LONGNORND BEETLE.	
	+THE CANADIAN GOVERNMENT NOW INSIST THAT EVERY SHIPMENT ENTERING CANADA MUST HAVE THE ABOVE DOCUMENTATION WITH THE SHIPMENT.	
	+BILL OF LADING AND COMMERCIAL INVOICE MUST CERTIFY THE FOLLOWING: THIS SHIPMENT, INCLUDING ITS CONTAINER DOES NOT CONTAIN ANY NON-MANUFACTURED WOODEN MATERIAL, DUNNAGE, BRACING MATERIAL PALLETS, CRATING OR OTHER NON MANUFACTURED WOODEN PACKING MATERIAL.	
	+BENEFICIARY'S BANK ACCOUNT NO. 07773108201140121	
CHARGES	71 B	OUTSIDE COUNTRY BANK CHARGES TO BE BORNE BYTHE BENEFICIARY OPENING BANK CHARGES TO BE BORNE BY THE APPLICANT
CONFIRMATION	*49	WITHOUT
INSTRUCTIONS	78	
	+WE SHALL COVER THE NEGOTIATING BANK AS PER THEIR INSTRUCTIONS	
	+FORWARD DOCUMENTS IN ONE LOT BY SPECIAL COURIER PREPAID TO BNP PARIBAS (CANADA) 1981 MCGILL COLLECE AVE.MONTREAL QC H3A 2W8 CANADA.	
SEND. TO REC. INFO.	72	THIS CREDIT IS SUBJECT TO UCP FOR DOCUMENTARY CREDIT 2007 REVISION ICC PUBLICATION 600 AND IS THE OPERATIVE INSTRUMENT

TRAILER	ORDER IS <MAC: > <PAC: > <ENC: > <CHK: > <TNG: > <PDE: > MAC: F344CA36 CHK: AA6204FFDFC2
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(三)

出口货物运输保险投保单			
发票号码			投保条款和险别
被保险人	客户抬头		<input type="checkbox"/> PICC CLAUSE <input type="checkbox"/> ICC CLAUSE <input type="checkbox"/> ALL RISKS <input type="checkbox"/> W. P. A./W. A. <input type="checkbox"/> F. P. A. <input type="checkbox"/> WAR RISKS <input type="checkbox"/> S. R. C. C. <input type="checkbox"/> STRIKE <input type="checkbox"/> ICC CLAUSE A <input type="checkbox"/> ICC CLAUSE B <input type="checkbox"/> ICC CLAUSE C <input type="checkbox"/> AIR TPT ALL RISKS <input type="checkbox"/> AIR TPT RISKS <input type="checkbox"/> O/L TPT ALL RISKS <input type="checkbox"/> O/L TPT RISKS <input type="checkbox"/> TRANSHIPMENT RISKS <input type="checkbox"/> W TO W <input type="checkbox"/> T. P. N. D. <input type="checkbox"/> F. R. E. C. <input type="checkbox"/> R. F. W. D. <input type="checkbox"/> RISKS OF BREAKAGE <input type="checkbox"/> I. O. P.
	过户		
保险金额	USD()		
	HKD()		
	()()		
启运港			
目的港			
转内陆			
开航日期			
船名航次			
赔款地点			
赔付币别			
正本份数			
其他特别条款			
以下由保险公司填写			
保单号码			费率

签单日期		保费	
投保日期:		投保人签章:	

(四)

中保财产保险有限公司 The People's Insurance (Property) Company of China, Ltd			
发票号码 次 Invoice No. No.		保险单号 Policy	
海洋货物运输保险单 MARINE CARGO TRANSPORTATION INSURANCE POLICY			
被保险人: 中保财产保险有限公司(以下简称本公司)根据被保险人的要求, 及其所缴付约定的保险费, 按照本保险单承担险别和背面所载条款与下列特别条款承保下列货物运输保险, 特签发本保险单。 Insured: This policy of Insurance witnesses that the People's Insurance (Property) Company of China, Ltd. (hereinafter called "The Company"), at the request of the Insured and in consideration of the agreed premium paid by the Insured, undertakes to insure the under mentioned goods in transportation subject to conditions of the Policy as per the Clauses printed overleaf and other special clauses attached hereon.			
保险货物项目 Descriptions of Goods	包装 Packing	单位 Unit	数量 Quantity
			保险金额 Amount Insured
承保险别: Conditions: 总保险金额: Total Amount Insured: 保费: Premium As arranged: 载运输工具: Per conveyance S.S: 起运港: Form:		货物标记: Marks of Goods: 开航日期: Slg. on or abt: 目的港: To:	
所保货物, 如发生本保险单项下可能引起索赔的损失或损坏, 应立即通知本公司下述代理人查勘。如有索赔, 应向本公司提交保险单正本(本保险单共有 ___ 份正本)及有关文件。如一份正本已用于索赔, 其余正本则自动失效。 In the event of loss or damage which may result in acclaim under this Policy, immediate notice must be given to the Company's Agent as mentioned hereunder. Claims, if any, one of the Original Policy which has been issued in ___ original (s) together with the relevant			

documents shall be surrendered to the Company. If one of the Original Policy has been accomplished, the others to be void.		
赔款偿付地点: Claim payable at:		
日期: Date:		
地址: Address:		

二、实务思考

1. 中国纺织品进出口公司与希腊商人在2015年1月5日按CIF条件签订出口10万码棉布合同，支付方式为不可撤销即期信用证。希腊商人于2015年6月通过银行开来信用证，经审核与合同相符，其中保险金额为发票金额加10%。我方正在备货，希腊商人传递给我方一份信用证修改书，内容为将投保金额改为按发票金额加15%。我方按原证规定投保、发货，并于货物装运后在信用证有效期内，向议付行提交全套装运单据。议付行议付后将全套单据寄开证行，开证行以保险单与信用证修改书不符为由拒付。请问：开证行拒付是否正确？

2. 直达运输是否须投保转船险的争议案：

C轻工业品进出口公司对日本Y株式会社出口一笔玻璃器皿。2015年3月11日国外开来信用证，信用证有关保险条款规定保险单一式两份，投保海洋运输货物平安险，包括破碎险和转船险。在特别条款中又规定：装船后须向开证申请人发装运通知电报。一份该电报的经检验的抄本应随同议付单据一起交单。

C轻工业品进出口公司根据信用证要求，在装运后备齐单据向国外寄单办理收汇手续。3月26日开证行提出异议：你第×××号单据已收到，经审核发现如下不符点：①保险单的险别中漏保转船险(transshipment risk)。②信用证要求提供“inspected copy of cable”（经检验的电报抄本）。该抄本须经过原发的电报局盖章证实电文的内容，才能符合我信用证要求。上述不符点我行无法接受，单据仍在我行代保管，速告你处理意见。

C轻工业品进出口公司接到开证行的上述拒付意见后，经研究认为开证行意见毫无道理。所谓漏保转船险事，该货系直达运输，根本不转船。至于电报抄本，我所提供的单据完全符合信用证要求。C轻工业品进出口公司即于3月28日向开证行做如下答复：关于第×××号信用证项下的单据，我们认为：①该批货物是由起运港直达目的港，中途不转船，所以就不投保转船险，并非漏保。②对于信用证要求“inspected copy of cable”，我提供的单据名称也是“inspected copy of cable”，所以单证已经相符。至于是否须经过原发电机构盖章证实，信用证上并没有这样要求。根据《UCP 600》规定：银行审核单据是依据单据表面上是否与信用证条款相符合，以确定是否接受单据。所以我单据表面上与你信用证相符合，你应该接受单据。

4月1日开证行又提出仍然不同意接受单据，其电文如下：你3月28日电悉。经研究，我们认为：①银行不管实际运输是否转船或直达，只管单据表面上是否相符。信用证要求投保转船险；而保险单缺转船险，就是单证不符。②经检验的电报抄本，不仅在单据名称上表示，而且在实际上也要经过原发电部门盖章表示经检验。你未经发电部门检验，怎能构成“经检验的电报抄本”？所以它并未满足信用证的要求。上述不符点是明显存在的，速告单据处理意见。

C轻工业品进出口公司又再三与买方交涉，最后按80%付款，赔偿对方20%而结案。

实训项目18

一、操作练习

SHANGHAI FOREIGN TRADE IMP. AND EXP. CORP. 向英国CBD贸易公司出口LADIES LYCRA LONG PANT 共2400件，每件20美元CIF伦敦，纸箱包装，每箱12件。

合同规定按发票金额加一成投保英国伦敦保险协会ICC(A)和战争险，运输标志(唛头)为：CBD/LONDON/NOS1—200。

该货物于2015年10月20日在南京装“大丰”号轮运往伦敦。

发票号码：INV52148。

根据上述条件用英文填制一份保险单。

中保财产保险有限公司 The People's Insurance (Property) Company of China, Ltd		
发票号码 单号次 Invoice Policy No.	保险 No.	
海洋货物运输保险单 MARINE CARGO TRANSPORTATION INSURANCE POLICY		
被保险人： 中保财产保险有限公司(以下简称本公司)根据被保险人的要求，及其所缴付约定的保险费，按照本保险单承担险别和背面所载条款与下列特别条款承保下列货物运输保险，特签发本保险单。 Insured: This policy of Insurance witnesses that the People's Insurance (Property) Company of China, Ltd. (hereinafter called "The Company"), at the request of the Insured and in consideration of the agreed premium paid by the Insured, undertakes to insure the under mentioned goods in transportation subject to conditions of the Policy as per the Clauses printed overleaf and other special clauses attached hereon.		
保险货物项目 Descriptions of Goods	包装 数量 Packing Quantity	单位 Unit Amount Insured

承保险别: Conditions: 总保险金额: Total Amount Insured: 保费: Premium As arranged: 载运输工具: Per conveyance S.S: 起运港: Form:	货物标记: Marks of Goods: 开航日期: Slg. on or abt: 目的港: To:	
所保货物, 如发生本保险单项下可能引起索赔的损失或损坏, 应立即通知本公司下述代理人查勘。如有索赔, 应向本公司提交保险单正本(本保险单共有___份正本)及有关文件。如一份正本已用于索赔, 其余正本则自动失效。 In the event of loss or damage which may result in acclaim under this Policy, immediate notice must be given to the Company's Agent as mentioned hereunder. Claims, if any, one of the Original Policy which has been issued in___original (s) together with the relevant documents shall be surrendered to the Company. If one of the Original Policy has been accomplished, the others to be void.		
赔款偿付地点: Claim payable at:		
日期: Date:		
地址: Address:		

二、审单练习

1.信用证条款:

DOCUMENTS REQUIRED: INSURANCE POLICY COVERING MARINE TRANSPORTATION ALL RISKS AS PER INSTITUTE CARGO CLAUSES(A) WITH CLAIMS PAY- ABLE AT NEW YORK.

保险单据显示: CERTIFICATE OF INSUANCE

A

COVERING MAR INE TRANSPORTATION ALL RISKS AS PER

B

INSTITUTE CARGO CLAUSES(A) WITH CLAIMS PAY- ABLE AT NEW YORK.

C

D

2. 信用证条款:

SHIPMENT FROM SHANGHAI TO NEW YOR BY SEA

TRANSHIPMENT: ALLOWED IN HONGKONG ONLY

DOCUMENTS REQUIRED: INSURANCE POLICY COVERING MARINE TRANSPORTATION ALL RISKS AS PER INSTITUTE CARGO CLAUSES(A).

信用证未对保险单据做出任何其他规定。

保险单据显示: INSURANCE POLICY

A

COVERING SHIPMENT FROM SHANGHAI TO HONGKONG

B

C

RISKS COVERED: MARINE TRANSPORTATION ALL RISKS AS PER ICC(A)

D

三、实务思考

1.福建某货代公司接受货主委托,安排一批茶叶海运出口,货代公司在提取了船公司提供的集装箱并装箱后,将整箱货交船公司。同时,货主自行办理了货物运输保险。收货人在目的港拆箱提货时发现集装箱内异味较浓,经查明,该集装箱前一航次所载货物为硫酸,致使茶叶受污染。请问:①收货人应该向谁索赔?为什么?②最终由谁对茶叶受污染事故承担赔偿责任?

2.某外贸公司进口散装化肥一批,曾向保险公司投保海运一切险。货抵目的港后,全部卸至运输公司仓库。在卸货过程中,外贸公司与装卸公司签订了一份灌装协议,并开始灌装。某日,由装卸公司根据协议将已灌装成包的半数货物堆放在港区内铁路边堆场,等待铁路转运至其他地方交付不同买主。另一半留在仓库等待灌装的散货,因受台风袭击,遭受严重湿损。于是,外贸公司就遭受湿损部分向保险公司索赔,被拒绝。请问:保险公司的做法是否正确?

实训项目19

一、操作练习

SHANGHAI FOREIGN TRADE IMP. AND EXP. CORP. 向英国EAST AGENT COMPANY, 126 Rome street, ANTERWEIP, Belgium 出口LADIES LYCRA LONG PANT 共2400件,每件20美元CIF伦敦,纸箱包装,每箱12件。箱件尺寸为50cm×20cm×30cm,毛重为10千克/箱,运输标志(唛头)为: CBD/LONDON/NOS1-200。

该货物于2015年10月20日在上海装E002航次“DAFENG”号轮运往伦敦。

请根据上述条件填制一份“清洁、已装船、空白抬头”的提单,要求通知EAST AGENT COMPANY,并注明“运费预付”。

Shipper		B/L NO.: KFT2582588		
		COMBINED TRANSPORT BILL OF LADING		
Consignee		Received in apparent good order and condition except as otherwise noted the total number of container or other packages or units enumerated below for transportation from the place of receipt to the place of delivery subject to the terms hereof. One of the signed Bills of Lading must be surrendered duly endorsed in exchange for the Goods or delivery order. On presentation of this document (duly) Endorsed to the Carrier by or on behalf of the Holder, the rights and liabilities arising in accordance with the terms hereof shall (without prejudice to any rule of common law or statute rendering them binding on the Merchant) become binding in all respects between the Carrier and the Holder as though the contract evidenced hereby had been made between them. SEE TERMS ON ORIGINAL B/L		
Notify Party				
PRE-CARRIAGE BY	Place of Receipt	FOR DELIVERY OF GOODS PLEASE APPLY TO:		
OCEAN Vessel and Voyage NO.	Port of Loading			
Port of Discharge	Place of Delivery	FINAL DESTINATION FOR THE MERCHANT'S REFERENCE ONLY		
Container Nos/Seal Nos. Marks and Numbers	No. of Container / Packages / Description of Goods	Gross Weight (Kilos)	Measurement (cu-metres)	
FREIGHT & CHARGES	REVENUE TONS.	RATE PER	PREPAID	COLLECT
	PREPAID AT	PAYABLE AT	PLACE AND DATE OF ISSUE	
	TOTAL PREPAID	NO. of Original Bs/L	STAMPS & SIGNATURE	

			AS MASTER
LADEN ON BOARD THE VESSEL			
DATE		BY..... (TERMS CONTINUED ON BACK HEROF)	

二、审单练习

广东荣华贸易有限公司与芬兰ABC公司成交一笔出口交易。ABC公司按期开来信用证，荣华公司按期出运，并填制好海运提单，请根据下面信用证提供的内容审核海运提单编号①-⑧的内容，对单证不符的内容在单据上进行修改。

ISSUING BANK: METITA BANK LTD.

FIN-00020 METITA FINLAND

FORM OF DOC. CREDIT: IRREVOCABLE

CREDIT NUMBER: LRT9802457

DATE OF ISSUE: 150505

EXPIRY: DATE 150716

APPLICANT: ABC CORP. AKEKSAN TERINK AUTO

P. O. BOX 9, FINLAND

BENEFICIARY: GUANGDONG RONGHUA TRADE CO., LTD.

168 DEZH ENG ROAD SOUTH, GUANGZHOU, CHINA

AMOUNT: CURRENCY USD AMOUNT 36 480.00 (SAY US DOLLARS THIRTY SIX THUSAND FOU HUNDRED AND EIGHTY ONLY.)

POS./NEG. TOL.(%): 5/5

AVAILABLE WITH/BY: ANY BANK IN ADVISING COUNTRY

BY NEGOTIATION

PARTIAL SHIPMENTS: NOT ALLOWED

TRANSHIPMENT: ALLOWED

LOADING IN CHARGE: GUANGZHOU

FOR TRANSPORT TO: HELSINKI

SHIPMENT PERIOD: AT THE LATEST JULY 10, 2015

DESCRIPTION OF GOODS: 9 600 PCS OF WOMEN' S SWEATERS

UNIT PRICE: USD 3.80/PC

PACKING:

12PCS/CTN TOTAL 800CTNS OTHER DETAILS AS PER S/C NO.98SGQ468001 CFR HELSINKI

DOCUMENTS REQUIRED: FULL SET OF CLEAN ON BOARD MARINE BILLS OF LADING, MADE OUT TO ORDER OF METITA BANK LTD., FINLAND, MARKED "FREIGHT PREPAID" AND NOTIFY APPLICANT (AS INDICATE ABOVE)

ADDITIONAL COND.: 1. T. T. REIBURSEMENT IS PROHIBITED.

2. ALL DOCUMENTS MUST BE MARKDED THE S/C NO.

3. SHIPPING MARKS: ABC

HELSINKI

NO. 1-800.

Shipper GUANGDONG RONGHUA TRADE CO., LTD. 168 DEZH ENG ROAD SOUTH, GUANGZHOU, CHINA ①		B/L NO.: KFT2582588	
Consignee ABC CORP. AKEKSAN TERINK AUTO P. O. BOX 9, FINLAND ②		<p align="center">COMBINED TRANSPORT BILL OF LADING</p> <p>Received in apparent good order and condition except as otherwise noted the total number of container or other packages or units enumerated below for transportation from the place of receipt to the place of delivery subject to the terms hereof. One of the signed Bills of Lading must be surrendered duly endorsed in exchange for the Goods or delivery order. On presentation of this document (duly) Endorsed to the Carrier by or on behalf of the Holder, the rights and liabilities arising in accordance with the terms hereof shall (without prejudice to any rule of common law or statute rendering them binding on the Merchant) become binding in all respects between the Carrier and the Holder as though the contract evidenced hereby had been made between them.</p> <p align="center">SEE TERMS ON ORIGINAL B/L</p>	
Notify Party METITA BANK LTD. FIN-00020 METITA FINLAND ③			
PRE-CARRIAGE BY DONGFAHONG	Place of Receipt	FOR DELIVERY OF GOODS PLEASE APPLY TO:	
OCEAN Vessel and Voyage NO. SUSUN 103	Port of Loading GUANGZHOU		
Port of Discharge HELSINKI VIA HONGKONG	Place of Delivery	FINAL DESTINATION FOR THE MERCHANT'S REFERENCE ONLY	
Container Nos/Seal Nos. Marks and Numbers	No. of Container / Packages / Description of Goods	Gross Weight (Kilos)	Measureme nt (cu- metres)

N/M ④	9 600 PCS WOMEN'S SWEATERS ⑤ TOTAL: EIGHT HUNDRED CARTONS ONLY ⑥ S/C NO.: LRT9802457 ⑦		13 600.00 KGS FREIGHT COLLECT⑧	25CBM
FREIGHT & CHARGES	REVENUE TONS.	RATE PER	PREPAID	COLLECT
	PREPAID AT	PAYABLE AT	PLACE AND DATE OF ISSUE GUANGZHOU MAY 20, 2015	
	TOTAL PREPAID	NO. of Original Bs/L THREE(3)	STAMPS & SIGNATURE ABC SHIPPING CO. 刘五 AS MASTER	
LADEN ON BOARD THE VESSEL DATE				
BY..... (TERMS CONTINUED ON BACK HEROF)				

三、实务思考

某公司接到国外开来的信用证，规定“于或约于5月15日装船”。该公司于5月8日装船，并向银行提交了一份5月8日签发的提单，但却遭到银行拒付。请问这是为什么？

实训项目20

一、操作练习

根据下列资料，填写海运提单。

1. 信用证资料

FROM: UFJ BANK, TOKYO

TO: BANK OF CHINA, SHANDONG BR.

DD: DEC. 28, 2014

L/C NO. UF789

DATE AND PLACE OF EXPIRY: FEB. 28, 2015

APPLICANT:

XYZ COMPANY, 6-2 OHTEMACHI, 1-CHOME, CHIYADA-KU, TOKYO

BENEFICIARY: ABC COMPANY, NO.128 ZHONGSHAN XILU, SHANDONG

CREDIT AMOUNT: USD 22912.50

SHIPMENT FROM: QINGDAO, CHINA

FOR TRANSPORTATION TO: TOKYO, JAPAN

LATEST DATE OF SHIPMENT: JAN. 18, 2015

PARTIAL SHIPMENTS AND TRANSHIPMENT ALLOWED

COVERING: CONTRACT NO. 04GD002

3 000 PCS HOSPITAL UNIFORM REF-6002T-XL AT USD 1.85/PC

750 PCS HOSPITAL UNIFORM REF-1602-UNICA AT USD 2.15/PC

1 500 PCS HOSPITAL UNIFORM REF-3009T-XL AT USD 3.85/PC

PRICE TERMS: CIP TOKYO

DOCUMENTS REQUIRED:

+ FOR GOODS UNDER CONTRACT NO.04GD002:

FULL SET (3/3) OF CLEAN SHIPPED ON BOARD OCEAN BILL OF LADING MADE OUT TO ORDER OF ISSUNG BANK, NOTIFYING APPLICANT AND MARKED FREIGHT PREPAID SHOWING FINAL DESTINATION AS KYOTO.

.....

2. 海运方式运输下:

发票显示:

CONTRACT NO. 04GD002

DESCRIPTION OF GOODS: 5 250 PCS HOSPITAL UNIFORM

SHIPPING MARKS: XYZ

TOKYO

04GD002

1-88 CTNS

船长签发的装货单显示:

PLACE OF RECEIPT FROM QINGDAO THEN BY DIRECT SHIPMENT FROM QINGDAO, CHINA TO TOKYO, JAPAN, FINAL DESTINATION TO BE KYOTO

SHIPPER: V-STAR COMPANY, QINGDAO

5 250 PCS HOSPITAL UNIFORM

OCEAN VESSEL VOYAGE: VICTORY V.666

ON BOARD DATE: JAN. 18, 2015

G.W.: 1 232 KGS, MEAS.: 4.20CBM

PACKED IN 88 CARTONS.

SHIP END IN ONE (1×20') CONTAINER (CONTAINER ON. APLU1234567, SEAL NO.006789, CY/CY)

海运提单由承运人的代理人PERFECT LOGISTICS COMPANY 签发。

签发地点：青岛

签发日期：2015年1月17日

签发人：李好

Shipper		B/L No.		
Consignee or order		<p style="text-align: center;">中国外运广东公司 SINOTRANS GUANGDONG COMPANY OCEAN BILL OF LADING</p> <p>SHIPPED on board in apparent good order and condition (unless otherwise indicated) the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.</p> <p>The weight, measure, marks and numbers, quality, contents and value, being particulars furnished by the Shipper, are not checked by the Carrier on loading.</p> <p>The Shipper, Consignee and the Holder of this Bill of Lading hereby expressly accept and agree to all printed, written or stamped provisions, exceptions and conditions of this Bill of Lading, including those on the back hereof.</p> <p>IN WITNESS whereof the number of original Bills of Lading stated below have been signed, one of which being accomplished the other(s) to be void.</p>		
Notify address				
Pre-carriage by	Port of loading			
Vessel	Port of transshipment			
Port of discharge	Final destination			
Container seal No. or marks and Nos.	Number and kind of package	Description of goods	Gross weight (kgs.)	Measurement (m ³)

Freight and charges		REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT	
Ex. rate	Prepaid at	Freight payable at	Place and date of issue
	Total prepaid	Number of original Bs/L	Signed for or on behalf of the Master As Agent

二、根据信用证进行审单练习

Issuing Bank: METITA BANK LTD.FIN - 00020 METITA, FINLAND

Term of Doc. Credit: IRREVOCABLE

Credit Number: LRT9802457

Date of Issue: 150505

Expiry: Date 150716 Place CHINA

Applicant: ABC CORP. AKEKSANTERINK AUTO

P. O. BOX 9, FINLAND

Beneficiary: GUANGDONG RONGHUA TRADE CO., LTD.

168 DEZHENG ROAD SOUTH, GUANGZHOU, CHINA

Amount: Currency USD Amount 36 480.00 (SAY US DOLLARS THIRTY SIX THOUSAND FOUR HUNDRED AND EIGHTY ONLY)

Pos. /Nag. Toll. (%): 5/5

Available with/by: ANY BANK IN ADVISING COUNTRY BY NEGOTIATION

Partial Shipments: Not Allowed

Transshipment: Allowed

Loading in Charge: GUANGZHOU

For Transport to: HELSINKI

Shipment Period: AT THE LATEST JULY 10, 2015

Descript. of Goods: 9 600 PCS OF WOMEN'S SWEATERS

UNIT PRICE: USD 3.80/PC

PACKING: 12PCS/CTN TOTAL 800CTNS

OTHER DETAILS AS PER S/C NO. 98SGQ468001 CFR HELSINKI

Documents Required:

FULL SET OF CLEAN ON BOARD MARINE BILLS OF LADING, MADE OUT TO ORDER OF METITA BANK LTD., FINLAND, MARKED "FREIGHT PREPAID" AND NOTIFY APPLICANT (AS INDICATE ABOVE)

Additional Cond.:

- (1) T. T. REIMBURSEMENT IS PROHIBITED
- (2) ALL DOCUMENTS MUST BE MARKED THE S/C NO.
- (3) SHIPPING MARKS: ABC

HELSINKI
NO. 1-800

Shipper GUANGDONG RONGHUA TRADE CO., LTD. 168 DEZHENG ROAD SOUTH, GUANGZHOU, CHINA ①		B/L No.KFT2582588		
Consignee ABC CORP. AKEKSANTKRINK AUTO P. O. BOX9, FINLAND②		<p style="text-align: center;">BILL OF LADING 中国远洋运输公司 中国远洋运输公司 CHINA OCEAN SHIPPING ORIGINAL</p>		
Notify Party METTA BANK LTD., FIN-00020 METTA, FINLAND③				
Pre carriage by DONGFANGHONG⑨	Place of Receipt ⑩			
Ocean Vessel Vow. No. SUISUN 103	Port of Loading GUANGZHOU			
Port of discharge HELSINKI VIA	Final destination	Freight payable at	Number original Bs/L	
Marks and Numbers N/M ④	Number and kind of packages; Description 9 600 PCS WOMEN'S SWEATERS⑤ TOTAL: EIGHT HUNDRED CARTONS ONLY.⑥ S/C NO.LRT9802457⑦	Gross weight 13 600.00 KGS FREIGHT COLLECT⑧	Measurement 25 CBM	
Applicable only when document used as a Through Bill of Loading				
Freight & Charges	Revenue Tons.	Rate Per	Prepaid	Collect

	Prepaid at	Payable at	Place and Date of Issue GUANGZHOU MAY20 , 2011
	Total Prepaid	No.of Original Bs/L THREE(3)	Stamp & Signature ABC SHIPPING CO. 刘五 AS MASTER

三、案例分析

浙江粮油食品进出口公司与美国H公司订立一份出口360吨冷冻品合同，规定2014年4—9月平均交货60吨，即期信用证付款，信用证规定货物装运前有出口口岸商检局出具船边测温证书作为议付不可缺少的单据之一。4—7月交货正常，顺利结汇。8月因船期延误至9月6日才实际装运出口。海运提单倒签为8月31日，但送银行议付的商检证中填写的船边测温日期为9月6日。9月7日，出口方在同一艘船又装运了60吨，开证行收到单据后来电表示对这两批货拒付。试分析我方有什么失误及开证行拒付的依据是什么？

实训项目21

一、操作练习

SHANGHAI GLOVES CO., LTD.

Shanghai International Trade Center 2201 Yan An Road (W), SHANGHAI 200336

TEL: +86 21 6278 9099

FAX: +86 21 6278 9569

向加拿大公司

YINSHEN TRADING CO., LTD.

#304-310 JaJa Street, Toronto, Canada

TEL: (1)7709910

FAX: (1)7701100

出口1521A Latex Full Coated Cotton Woven, Knit Wrist Liner 共1 000箱，每件2.2美元CIF伦敦，纸箱包装，每箱12件。毛重为16.65千克/箱，体积为10.8立方米。运输标志(唛头)为：N/M

该货物于2014年11月25日在上海装V.26GW航次“CMA CGM”号轮运往蒙特利尔。

根据上述资料填制一份“清洁、已装船、空白抬头”的提单，要求通知YINSHEN TRADING CO. LTD.。

1. Shipper Insert Name, Address and Phone		B/L No. TLX: 33057 COSCO CN FAX: +86(021) 6545 8984 ORIGINAL Port-to-Port or Combined Transport BILL OF LADING RECEIVED in external apparent good order and condition except as other-Wise noted. The total number of packages or unites stuffed in the container, the description of the goods and the weights shown in this Bill of Lading are furnished by the Merchants, and which the carrier has no reasonable means of checking and is not a part of this Bill of Lading contract. The carrier has Issued the number of Bills of Lading stated below, all of this tenor and date, One of the original Bills of Lading must be surrendered and endorsed or signed against the delivery of the shipment and whereupon any other original Bills of Lading shall be void. The Merchants agree to be bound by the terms and conditions of this Bill of Lading as if each had personally signed this Bill of Lading. SEE clause 4 on the back of this Bill of Lading (Terms continued on the back hereof, please read carefully). *Applicable Only When Document Used as a Combined Transport Bill of Lading.			
2. Consignee Insert Name, Address and Phone					
3. Notify Party Insert Name, Address and Phone (It is agreed that no responsibility shall attach to the Carrier or his agents for failure to notify)					
4. Combined Transport *	5. Combined Transport*				
Pre - carriage by	Place of Receipt				
6. Ocean Vessel Voy. No.	7. Port of Loading				
8. Port of Discharge	9. Combined Transport *				
	Place of Delivery				
Marks & Nos. Container / Seal No.	No. of Containers or Packages	Description of Goods (If Dangerous Goods, See Clause 20)	Gross Weight (Kgs)	Measurement	
		Description of Contents for Shipper's Use Only (Not part of This B/L Contract)			
10. Total Number of containers and/or packages (in words)					
Subject to Clause 7 Limitation					
11. Freight &	Revenue Tons	Rate	Per	Prepaid	Collect

Charges					
Declared Value	Charge				
Ex. Rate	Prepaid at	Payable at		Place and date of issue	
Total Prepaid	No. of Original B(s)/L	Signed for the Carrier, COSCO CONTAINER LINES			
LADEN ON BOARD THE VESSEL					
DATE		BY			

二、实务思考

1. 中国浙江矿产进出口公司以**FOB**宁波与香港远东公司成交一批钢材，港商即转手以**CFR**釜山价售给韩国A公司。港商开来信用证以**FOB**中国口岸，要求货运釜山，并在提单上表明“**FREIGHT PREPAID**”（运费预付）。试分析港商为什么这么做？我方应如何处理？

2. 港至港海运提单与联合运输提单名称引起争议的问题：

某进出口公司向泰国巴伐利亚有限公司出口一批电器电料，国外开来信用证有关条款规定“100 cases of electric good sand materials, shipment from Chinese port to Bangkok, partial shipments and transshipment are prohibited. Full set clean on board marine bill of lading marked freight prepaid to order of shipper endorsed to K.T Bank notifying buyers.”（“电器电料100箱，从中国港口至曼谷。禁止分批装运和转运。全套清洁已装船海运提单，注明‘运费预付’，发货人抬头，背书给K.T.银行，通知买方。”）某进出口公司接到上述信用证，经审查认为没有什么问题，即装集装箱运输，随后备妥各种单据向议付行交单议付。单据寄到国外却被开证行拒付，其理由为：①信用证要求的是清洁已装上船的海运提单，你们提交的却是“联合运输提单”。②我信用证规定不许转运，但根据你们提单上的记载，显然是经过转运到曼谷港。以上两项构成不符交单，现开证行无法付款。

某进出口公司接到开证行上述拒付货款的意见后审核留底单据，认为是故意挑剔，做如下答复：先引用联合运输单据统一规则(国际商会第600号出版物)说明联合运输提单也可以适用于港至港海运提单。关于转运的问题，如货物系由集装箱运输，根据UCP 600第19条b款规定，即使信用证禁止转运，只要提单证实有关货物已由集装箱运输，银行予以接受。开证行对此提出，“即使货物由集装箱运输可以接受转运提单，但也解决不了问题，信用证规定提交已装上船的海运提单。我行收到的却是联合运输提单，单据名称相差甚远。我行审单依据是单据表面上是否与信用证条款相符。我行只受UCP 600约束。你方强调依据国际商会第600号出版物联合运输单据统一规则，但我行不受其约束”。请问：我方公司应该如何处理？

3. 某土产进出口公司向John Wilson & bros co., 出口一笔蜂蜜，对方开来信用证装运条款规定“... Full set of clean ‘on board’ marine bill of lading covering a port shipment made out to our order and marked ‘freight prepaid’ notify buyers M/S John Wilson & Bros. co., ...Beneficiary certified copy of telex dispatched to the accountee within two days after the date of shipment on the bill of lading advising name of commodity, quantity, weight, value, vessel name, B/L

No. sailing date... evidencing the following merchandise: 25/tons of bee honey...shipment not later than March 31, 2015.transshipment is prohibited ...” (“……全套清洁港至港已装船海运提单，做成我行指示抬头，注明‘运费预付’，通知买方John Wilson & Bros, Co.……受益人证实的电传副本，受益人必须在提单的装运日后两天内发电传给开证申请人，通知品名、数量、重量、价值、船名、提单号和开航日期……证明装运下列货物：25吨蜂蜜……于2015年3月31日之前装运，不许转船。”)某土产进出口公司根据信用证要求于2015年3月16日安排装运完毕，并备妥各种所要求的单据向议付行交单议付。议付行审查后认为单证相符，向开证行寄出单据。未料到开证行于3月28日却提出单证不符，拒受单据。其电文如下：“①我信用证规定全套清洁港至港已装船海运提单，你提交的运输单据的名称为联合运输提单。②我信用证规定不许转运，你提交的运输单据说明在香港转运。③我信用证规定提单日后两天内发出装运通知。你提单日为3月15日，即最晚应于3月17日发出，根据电传副本证实你方于3月18日才发出装运通知，所以晚一天。以上3点与我信用证不符，故我行无法接受你单据”。请问：我方公司应该如何处理？

实训项目22

一、操作练习

2015年4月7日，宏鑫贸易公司(HONGXIN TRADING CO., LTD.)的货物从南京起运，航班为FX0910，请根据信用证制作空运提单，要求格式清楚、内容完整。

补充资料：

商品毛重：19 074.44 KGS

体积：36.85CBM

Rate Class运价分类代号：M

Rate/Charge费率：20.61

Other Charge其他费用：AWC(运单费)50.00

(一)

2015MAR22 09: 18: 11	LOGICAL TERMINAL	E102
MT S700	ISSUE OF A DOCUMENTARY CREDIT	
PAGE	00001	
	FUNC	MSG700
	UMR	06881051
MSGACK DWS765I AUTH OK, KEY B198081689580FC5, BKCHCNBJ RJHISARI RECORO		
BASIC HEADER	F 01 BKCHCNBJA940 0588 550628	

APPLICATION HEADER	0 700 1057 010320 RJHISARIAXXX 7277 977367 020213 1557 N *ALRAJHI BANKING AND INVESTMENT *CORPORATION *RIYADH *(HEAD OFFICE)	
USER HEADER	SERVICE CODE 103: (银行盖信用证通知专用章) BANK. PRIORITY 113: MSG USER REF. 108: INFO. FROM CI 115:	
SEQUENCE OF TOTAL	*27	1 / 1
FORM OF DOC. CREDIT	*40	IRREVOCABLE
DOC. CREDIT NUMBER	*20	0011LC123756
DATE OF ISSUE	31 C	150122
DATE/PLACE EXP.	*31 D	DATE 150515 PLACE CHINA
APPLICANT	*50	NEO GENERAL TRADING CO. P.O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213
BENEFICIARY	*59	HONGXIN TRADING CO., LTD. HUARONG MANSION RM2901 NO.85 ZHONGSHAN ROAD, NANJING 210005, CHINA TEL: 0086-25-4715004 FAX: 0086-25-4711363
AMOUNT *32 B	CURRENCY USD AMOUNT 13260.	
AVAILABLE WITH/BY	*41 D	ANY BANK IN CHINA, BY NEGOTIATION
DRAFTS 42 C	AT ...	SIGHT
DRAWEE 42 A	RJHISARI	
	*ALRAJHI BANKING AND INVESTMENT *CORPORATION *RIYADH *(HEAD OFFICE)	
PARTIAL SHIPMTS	43 P	NOT ALLOWED
TRANSSHIPMENT	43 T	NOT ALLOWED
LOADING ON BRD	44 A	NANJING, CHINA

	44 B	DAMMAM PORT, SAUDI ARABIA
LATEST SHIPMENT	44 C	150430
<p>GOODS DESCRIPT. 45 A</p> <p>ABOUT 1700 CARTONS CANNED MUSHRROOM PIECES & STEMS 24 TINS X 425 GRAMS NET WEIGHT (D.W. 227 GRAMS) AT USD7.80 PER CARTON. ROSE BRAND.</p> <p>DOCS REQUIRED 46 A</p> <p>+ SIGNED COMMERCIAL INVOICE IN TRIPLICATE ORIGINAL AND MUST SHOW BREAK DOWN OF THE AMOUNT AS FOLLOWS: FOB VALUE, FREIGHT CHARGES AND TOTAL AMOUNT C AND F.</p>		
<p>+ FULL SET AIR WAYBILL EVIDENCING NEO GENERAL TRADING CO., MARKED FREIGHT PREPAID.</p>		
<p>+ PACKING LIST IN ONE ORIGINAL PLUS 5 COPIES, ALL OF WHICH MUST BE MANUALLY SIGNED.</p>		
<p>+ INSPECTION (HEALTH) CERTIFICATE FROM C.I.Q. (ENTRY-EXIT INSPECTION AND QUARANTINE OF THE PEOOPLES REP. OF CHINA) STATING GOODS ARE FIT FOR HUMAN BEING.</p>		
<p>+ CERTIFICATE OF ORIGIN DULY CERTIFIED BY C.C.P.I.T. STATING THE NAME OF THE MANUFACTURERS OF PRODUCERS AND THAT GOODS EXPORTED ARE WHOLLY OF CHINESE ORIGIN.</p>		
<p>+ THE PRODUCTION DATE OF THE GOODS NOT TO BE EARLIER THAN HALF MONTH AT TIME OF SHIPMENT. BENEFICIARY MUST CERTIFY THE SAME.</p>		
<p>+SHIPMENT TO BE EFFECTED BY CONTAINER AND BY REGULARE LINE. SHIPMENT COMPANY' S CERTIFICATE TO THIS EFFECT SHOULD ACCOMPANY THE DOCUMENTS.</p>		
DD. CONDITIONS	47 A	

ADDITIONAL CONDITION: A DISCREPANCY FEE OF USD50.00 WILL BE IMPOSED ON EACH SET OF DOCUMENTS PRESENTED FOR NEGOTIATION UNDER THIS L/C WITH DISCREPANCY. THE FEE WILL BE DEDUCTED FROM THE BILL AMOUNT.	
CHARGES	71 B ALL CHARGES AND COMMISSIONS OUTSIDE KSA ON BENEFICIARIES ' ACCOUNT INCLUDING REIMBURSING , BANK COMMISSION , DISCREPANCY FEE (IF ANY) AND COURIER CHARGES.
CONFIRMAT INSTR	*49 WITHOUT REIMBURS. BANK53 D// AL RAJHI BANKING AND INVESTMENT CORP RIYADH (HEAD OFFICE)
INS PAYING BANK 78 DOCUMENTS TO BE DESPATCHED IN ONE LOT BY COURIER. ALL CORRESPONDENCE TO BE SENT TO ALRAJHI BANKING AND INVESTMENT COPORATION RIYADH (HEAD OFFICE)	
SEND REC INFO	72 REIMBURSEMENT IS SUBJECT TO ICC URR 600
TRAILER	ORDER IS <MAC: > <PAC: > <ENC: > <CHK: > <TNG: > <PDE: > MAC: E55927A4 CHK: 7B505952829A HOB:

(二)

999	999—	
Shipper's Name and Address	Shipper's Account Number	Copies 1, 2 and 3 of this Air Waybill are originals and have the same validity.
Consignee's Name and Address	Consignee's Account Number	It is agreed that the goods described herein are accepted for carriage in apparent good order And condition (except as noted) and SUBJECT TO THE CONDITIONS OF CONTRACT ON THE REVERSE HEREOF. ALL GOODS MAY BE CARRIED BY AND OTHER MEANS INCLUDING ROAD OR ANY OTHER CARRIER UNLESS SPECIFIC CONTRARY INSTRUCTIONS ARE GIVEN HEREON BY THE SHIPPER. THE SHIPPER'S ATTENTION IS DRAWN TO THE NOTICE CONCERNING CARRIER'S LIMITATION OF LIABILITY. Shipper may increase such limitation of liability by declaring a higher value for carriage and paying a supplemental charge if required.
Issuing Carrier's Agent Name and City		Accounting Information
Agent's IATA Code	Account No.	
Airport of Departure (Add. of First Carrier) and Requested Routing		

To	By First Carrier Routing and Destination	to	b	t	b	Currenc	CHGS Code	WT/VAL		Other		Declare Value for Carriage	Declared Value for Customs	
			y	o	y	y		PPD	COLL	PPD	COLL			
Airport of Destination		Flight/Date For carrier Use Only Flight/Date		Amount of Insurance				INSURANCE - If Carrier offers insurance, and such insurance is requested in accordance with the conditions thereof, indicate amount to be insured in figures in box marked " Amount of Insurance" .						
Handing Information														
(For USA only) These commodities licensed by U.S. for ultimate destination Diversion contrary to U.S. law is prohibited														
No of Pieces RCP	Gross Weight	KG lb	Rate Class	Chargeable Weight	Rate Charge	Total	Nature and Quantity of Goods (incl. Dimensions or Volume)							
			Commodity Item No.											
Prepaid Weight Charge Collect				Other Charges										
Valuation Charge														
Tax														
Total other Charges Due Agent				Shipper certifies that the particulars on the face hereof are correct and that insofar as any part of the consignment contains dangerous goods, such part is properly described by name and is in proper condition for carriage by air according to the applicable Dangerous Goods Regulations.										
Total other Charges Due Carrier														
			 Signature of Shipper or his Agent										
Total Prepaid		Total Collect												
Currency Conversion Rates		CC Charges in Dest. Currency												
													

		Executed on (date)	at(place)	Signature of Issuing Carrier or its Agent
For Carrier's Use only at Destination	Charges at Destination	Total Charges	Collect 999-	

二、实务思考

1. 国内A贸易公司出口货物，并通过B货代公司向某国外班轮C订舱出运货物，货装船后，C公司向A公司签发一式三份记名提单。货到目的港，记名提单上的收货人未取得正本提单情况下，从C公司手中提走全部货物。A公司以承运人无单放货为由，在国内起诉C公司。(提单注明适用美国法律。在美国，承运人向记名提单的记名收货人交付货物时，不负有要求记名收货人出示或提交记名提单的义务)请问：①本案适用哪个国家法律？为什么？②承运人是否承担无单放货责任？为什么？

2. 某一货主将一批货交由无船承运人运输，并签发H-B/L，无船承运人将货交船公司，并由船公司签发H-B/L，目的港的无船承运人在收货人未调换B/L的情况下将货交给收货人。请问：①这种放货行为将产生什么后果？②无船承运人将承担什么样的责任？

实训项目23

一、操作练习

根据合同、信用证及下列资料，制作商业发票，要求格式清楚、内容完整。
2014年8月12日，山西宏发贸易公司填制编号为2003SDT009的商业发票。

(一)

售货确认书	
SALES CONFIRMATION	
卖方: Sellers: SHANXI HONGFA CO., LTD 03TG28711	合同号码: Contract No.:
买方: Buyers: YAHALUCHI CO., LTD. 3-72, OHTAMACHI, NAKA-KU, YOKOHAMA, JAPAN231 TAIYUAN, CHINA	日期: Date: JULY. 22, 2014 地点: Signed at:
This Sales Contract is made by and between the Sellers and Buyers, whereby the Sellers agree to sell and the Buyers agree to buy the under-mentioned goods according to the	

terms and conditions stipulated below:

品名及规格 NAME OF COMMODITY & SPECIFICATION	单价 UNIT PRICE	数量 QUANTITY	金额及术语 AMOUNT & PRICE TERMS
H6-59940BS GOLF CAPS	USD 8.10	1800 DOZS	CIF AKITA USD 14580.00
TOTAL			USD 14580.00

10% more or less both in amount and quantity allowed

Packing: CARTON

Delivery : From TAIYUAN, CHINA to AKITA, JAPAN

Shipping Marks: V.H
LAS PLAMS
C/NO.

Time of Shipment: Within 30 days after receipt of L/C. allowing transshipment and partial shipment.

Terms of Payment:

By 100% Irrevocable Letter of Credit on favor of the Sellers to be available. By sight draft to be opened and to reach China before JULY 30, 2014 and to remain valid for negotiation in China until the 15th days after the foresaid Time of Shipment.

L/C must mention this contract number L/C advised by BANK OF CHINA NANJING BRANCH.

TLX:

44U4K NJBC.CN. ALL banking Charges outside China (the mainland of China) are for account of the Drawee.

Insurance:

To be effected by Sellers for 110% of full invoice value covering F.P.A up to AKITA To be effected by the Buyers.

Arbitration:

All disputes arising from the execution of or in connection with this contract shall be settled amicable by negotiation. In case of settlement can be reached through negotiation the case shall then be submitted to China International Economic & Trade Arbitration Commission. In Nanjing for arbitration in act with its sure of procedures. The arbitral award is final and binding upon both parties for setting the Dispute. The fee, for arbitration shall be borne by

the losing party unless otherwise awarded.

THE SELLER:

THE BUYER:

(二)

ISSUE OF DOCUMENTARY CREDIT	
ISSUING BANK	METITABANKLED., JAPAN
DOC. CREDIT NUMBER	LTR0505457
DATE OF ISSUE	150727
EXPIRY	DATE 150908 PLACE NANJING, CHINA
APPLICANT	YAHALUCHI CO., LTD. 3-72, OHTAMACHI, NAKA-KU, YOKOHAMA, JAPAN231
BENEFICIARY	SHANXI HONGFA CO., LTD ROOM 2501, JIAFA MANSTION, BEIJING WEST ROAD, SHANXI
AMOUNT	CURRENCY USD AMOUNT 14 580.00
POS. /NEG. TOL. (%)	5/5
AVAILABLE WITH/BY	ANY BANK IN ADVISING COUNTRY BY NEGOTIATION
DRAFT AT...	DRAFTS AT SIGHT FOR FULL INVOICE VALUE
PARTIAL SHIPMENTS	ALLOWED
TRANSSHIPMENT	ALLOWED
LOADING IN CHARGE	TAIYUAN
FOR TRANSPORT TO	AKITA
SHIPMENT PERIOD	AT THE LATEST AUG. 30, 2014
DESCRIPT. OF GOODS	1800 DOZS OF H6-59940BS GOLF CAPS, USD 8.10 PER DOZ AS PER SALES CONTRACT 03TG28711 DD 22, 7, 03 CIF AKITA
DOCUMENTS REQUIRED	*COMMERCIAL INVOICE 1 SIGNED ORIGINAL AND 5 COPIES *PACKING LIST IN 2 COPIES *FULL SET OF CLEAN ON BOARD, MARKED "FREIGHT PREPAID" AND NOTIFY APPLICANT (AS INDICATE ABOVE) *GSP CERTIFICATE OF ORIGIN FORM A, CERTIFYING GOODS OF ORIGIN IN CHINA, ISSUED BY COMPETENT AUTHORITIES *INSURANCE POLICY/CERTIFICATE COVERING F.P.A. OF PICC. INCLUDING WARWHOUSE TO WAREHOUSE CLAUSE UP TO FINAL DESTINATION AT AKITA, FOR AT LEAST 110 PCT OF CIF-

	VALUE. *SHIPPING ADVICES MUST BE SENT TO APPLICANT WITHIN 2 DAYS AFTER SHIPMENT ADVISING NUMBERS OF PACKAGES, GROSS & NET WEIGHT, VESSEL NAME, BILL OF LADING NO. AND DATE, CONTRACT NO., VALUE.
PRESENTATION PERIOD	21 DAYS AFTER ISSUANCE DATE OF SHIPPING DOCUMENT
CONFIRMATION	WITHOUT
INSTRUCTIONS	THE NEGOTIATION BANK MUST FORWARD THE DRAFTS AND ALL DOCUMENTS BY REGISTERED AIRMAIL.DIRECT TO US IN TWO CONSECUTIVE LOTS. UPON RECEIPT OF THE DRAFTS AND DOCUMENTS IN ORDER, WE WILL REMIT THE PROCEEDS AS INSTRUCTED BY THE NEGOTIATING BANK.

(三)

COMMERCIAL INVOICE				
To:			Invoice No.: _____	
			Invoice Date: _____	
			S/C No.: _____	
			S/C Date: _____	
From: _____		To: _____		
Letter of Credit No.: _____		Issued By: _____		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount

TOTAL:			
SAY TOTAL:			

二、根据以下信用证内容，修改以下商业发票

DOC.CREDIT NUMBER: 044 / 307587

APPLICANT: EEN CO., VANCOUVER, CANADA

BENEFICIARY:

GUANGDONG HUALIAN TRADING CORPORATION 60 HUHAI ROAD GUANGZHOU CHINA

AMOUNT CURRENCY: USD 5 256.00

AVAILABLE WITH/BY:

FREELY NEGOTIABLE AT ANY BANK BY NEGOTIATION

LADING IN CHARGE: CHINA

FOR TRANSPORT TO: VANCOUVER VIA HONGKONG

LATEST DATE OF SHIPMENT: 150131

DESCRIPTION OF GOODS:

2.920DS OF 100PCT COTTON DENIM-8 02-ROPE DYED INDIGO(CT-121)

DOUBLE P/SHRUNK RESIDUAL AHRINKAGE NOT MORE THAN 3-4PCT 82× 50/14S× 14S-
WIDTH:

58/59' AT USD 1.80/YD AS PER PURCHASE ORDER NO. FAB10-20030087/01-02, CIF VANCOUVER

DOCUMENTS REQUIRED: +SIGNED COMMERCIAL INVOICE IN TRIPLICATE.

COMMERCIAL INVOICE	
TO MESSRS.: EEN CO., VANCOUVER, CANADA	INVOICE NO. : SHE01/7203
L/C NO. : 044/387587	DATE: JAN. 28, 2015
SHIPPED FROM GUANGZHOU TO VANCOUVER	P. O. No.: FAB10 -20030087/01 -
02	

MARKS & NOS.	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
	GOLDTRON GARMENTS SDN BHD PO NO. FAB10 - 20030087/01 - 02 COLOR : INDIGO R/NO.: 1-4, 6-36 2 928 YARDS USD 1.80/YARD USD 5 256.00 100PCT COTTON DENIM-80Z- ROPE DYED INDIGO (CT- 121) DOUBLE P/SHRUNK RESIDUAL AHRINKAGE NOT MORE THAN			
3 -	4PCT 82×50/14S×14S - WIDTH: 58/59' AS PER PURCHASE ORDER NO. FAB10-20030087/01 -02			
	TOTAL: US DOLLARS FIVE THOUSAND TWO HUNDRED FIFTY SIX ONLY			
	GUANGDONG HUALIAN TRADING CORPORATION 张三			

三、实务思考

1.某年3月我工艺品公司向巴基斯坦BICI公司出口一批货物。6月5日对方开来信用证有下列条款：“...350 sets of dinner set, price: USD1351.00 per set, C&F Karachi, shipment from Qingdao to Karachi, shipping Mark to be ‘BICI/381 and 451/ Karachi only 1’ ” (350 套西餐具, 价格每套35美元, C&F卡拉奇。从青岛装运至卡拉奇, 运输标志仅为“BICI/381 AND 451/KARACHI”)。

我工艺品出口公司装运后即议付交单, 议付行就寄单索汇, 单到, 开证行审单后指出下列不符而拒付: ①提单及发票等单据上表示的运输标志与信用证不符。信用证规定: “BICI/381 AND 451/KARACHI”, 寄来的发票等单据的运输标志为“BICI/381 & 451/KARACHI”。②信用证规定价格条款为“USD135100 per set C&F Karachi”, 而发票上表示的价格条款为“USD135100 per set CFR Karachi”。③包装单上运输标志栏表示: “As per invoice” 漏列发票号码。

我方出口单位即回电反驳: ①关于信用证规定的运输标志与我方交单内容不符问题, 仅系“AND”与“&”之别, 实际上两者并无差异, 不能当作不符。②关于价格条款的“C&F”与“CFR”的不符问题, 根据国际商会600出版物规定C&F术语已被 CFR 代替。所以, 我方发票上才是正确的。③关于包装单上运输标志表示“As per invoice”, 未列发票号码问题。本信用证项下的发票只有一个, 再无其他发票, 所以不予表示号码, 并不是不符。

开证行接电后再次来电坚持认为单证不符而拒付: ①关于运输标志问题, 信用证中规定“shipping Mark to be ‘BICI/381 and 451/ Karachi only I’”, 其要求是指必须完全一致(only)内容才能接受。你方将“AND”改为“&”, 当然属于不符。②关于贸易价格条件, 根据《UCP 600》规定, 银行只管单据是否与信用证表面上相符, “C&F”与“CFR”就是表面上不符。③关于单据上“As per invoice”, 我们认为必须表示该发票的号码才能“有所依据”。

我工艺品出口公司与议付行共同研究认为, 对方有些意见固属挑剔过分, 但我方单据存在缺陷也是事实, 后几经洽商, 以我方让价10%而结案。

2.不同付款方式下的两张发票案例。

(1) 2014年3月，Nr公司与A国cL公司签订合同。以每公斤18美元的价格从中国进口10吨价值18万美元的CF产品。L/C SIGHT付款方式。cL公司在开出信用证之后，提出为其提供两张商业发票的要求。原因是国际市场价格可能下降，这样货到报关时可以少纳税。其中，每公斤18美元的发票随提单、汇票等其他单证一起通过银行正常交单；另做一张价格为每公斤10美元的发票，直接邮递给进口商。

(2) 2014年8月，NI公司与B国PP公司签订合同，以每公斤12美元的价格，从中国进口20吨SC产品，付款方式是D/P SIGHT进口商提出要求做两张发票，原因是进口国政府对SC产品实际进口实行海关估价制，对于进口该产品的关税征税标准为：FOB进口价低于或等于每公斤8美元，按照8美元计价征纳关税；FOB进口价高于每公斤8美元，按照实际成交的FOB价格征纳关税。过去，国际市场行情低于每公斤8美元时，进口商缴了很多关税，为了寻求平衡，需要出一张每公斤8美元的发票，直接快递进口商用于报关。至于实际进口货物付款，仍然按照合同约定的每公斤12美元执行。

实训项目24

一、操作练习

根据信用证及下列资料，制作装箱单，要求格式清楚、内容完整。

2014年8月12日，福建昌达贸易公司填制装箱单。

商业发票编号为2003SDT009，日期为2014年8月12日。

Package: 240 CARTONS

G.W: 19 KGS

N.W: 17 KGS

Meas.: 21.583 CBM

(一)

ISSUE OF DOCUMENTARY CREDIT	
ISSUING BANK	METITABANKLED., JAPAN
DOC. CREDIT NUMBER	LTR0505457
DATE OF ISSUE	140727
EXPIRY	DATE 140908 PLACE NANJING, CHINA
APPLICANT	EAST AGENT COMPANY 3-72, OHTAMACHI, NAKA-KU, YOKOHAMA, JAPAN231
BENEFICIARY	FUJIAN CHANGDA CO., LTD ROOM 2501, JIAFA MANSTION, BEIJING WEST ROAD, FUJIAN

AMOUNT	CURRENCY USD AMOUNT 14 580.00
POS. /NEG. TOL. (%)	5/5
AVAILABLE WITH/BY	ANY BANK IN ADVISING COUNTRY BY NEGOTIATION
DRAFT AT...	DRAFTS AT SIGHT FOR FULL INVOICE VALUE
PARTIAL SHIPMENTS	ALLOWED
TRANSSHIPMENT	ALLOWED
LOADING IN CHARGE	FUZHOU
FOR TRANSPORT TO	AKITA
SHIPMENT PERIOD	AT THE LATEST AUG. 30, 2014
DESCRIPT. OF GOODS	1800 DOZS OF H6-59940BS GOLF CAPS, USD 8.10 PER DOZ AS PER SALES CONTRACT 03TG28711 DATED DEC. 22, 2014 CIF AKITA SHIPPING MARKS: V.H / LAS PLAMS / C/NO.1-240
DOCUMENTS REQUIRED	*COMMERCIAL INVOICE 1 SIGNED ORIGINAL AND 5 COPIES *PACKING LIST IN 2 COPIES
	*FULL SET OF CLEAN ON BOARD, MARKED "FREIGHT PREPAID" AND NOTIFY APPLICANT (AS INDICATE ABOVE) *GSP CERTIFICATE OF ORIGIN FORM A, CERTIFYING GOODS OF ORIGIN IN CHINA, ISSUED BY COMPETENT AUTHORITIES *INSURANCE POLICY/CERTIFICATE COVERING F.P.A. OF PICC. INCLUDING WARWHOUSE TO WAREHOUSE CLAUSE UP TO FINAL DESTINATION AT AKITA, FOR AT LEAST 110 PCT OF CIF- VALUE. *SHIPPING ADVICES MUST BE SENT TO APPLICANT WITHIN 2 DAYS AFTER SHIPMENT ADVISING NUMBERE OF PACKAGES, GROSS & NET WEIGHT, VESSEL NAME, BILL OF LADING NO. AND DATE, CONTRACT NO., VALUE.
PRESENTATION PERIOD	21 DAYS AFTER ISSUANCE DATE OF SHIPPING DOCUMENT
CONFIRMATION	WITHOUT
INSTRUCTIONS	THE NEGOTIATION BANK MUST FORWARD THE DRAFTS AND ALL DOCUMENTS BY REGISTERED AIRMAIL.DIRECT TO US IN TWO CONSECUTIVE LOTS, UPON RECEIPT OF THE DRAFTS AND DOCUMENTS IN ORDER, WE WILL REMIT THE PROCEEDS AS INSTRUCTED BY THE NEGOTIATING BANK.

(二)

ISSUER		<p style="text-align: center;">装箱单 PACKING LIST</p>				
TO						
		INVOICE NO.		DATE		
Marks and Numbers	Number and kind of package/ Description of goods	Quantity	Package	G.W	N.W	Meas.
TOTAL:						
SAY TOTAL:						

二、审单练习

Date of Issue: 140120 Form of Doc. Credit: IRREVOCABLE

Doc. Credit Number: M20K2710NS00032

Expiry: Date 141215 Place IN BENEFICIARY'S COUNTRY

Applicant: SE BANG TRADING CO., LTD.

148 NAMCHEON- 2 DONG, SUYOUNG - KU PUSAN, KOREA

Beneficiary: GUANGZHOU ARTS & CRAFTS IMP. & EXP. CORP.

628 GUANGZHOU DADAOZHONG ROAD, GUANGZHOU, CHINA

Partial Shipments: ALLOWED

Transshipment: ALLOWED

Loading in Charge: GUANGZHOU, CHINA

For Transport to...: PUSAN, KOREA

Latest Date of Ship: 141105

Descript. of Goods: CHINA ORIGIN CIF PUSAN ARTIFICIAL FLOWERS

AB - 06001 5, 184DOZ @ USD2.50/DOZ

AB - 07049 2, 880DOZ @ USD2.50/DOZ

AS PER S/C NO.11A/KF002A DATE OCT. 15, 2013, ISSUED BY GUANGZHOU ARTS & CRAFTS
IMPS & EXP. CORP.

Documents Required: PACKING LIST IN TRIPLICATE

Additional Cond.:

ALL DOCUMENTS MUST INDICATE THIS CREDIT NUMBERS THE DETAILS SUCH AS ART NO.
COLOR, Q' TY SHOULD BE MARKED ON THE EACH INNER BOX AND CARTON EXACTLY.

INV. NO.: 11KF335

INV. DATE: OCT. 28, 2014

B/L NO.: DSA11 -1102

SHIPPING MARKS: SE BANG/PUSAN

PACKING: AB-06001 36DOZ/CTN G. W.: 23KGS/CTN N.W.: 18KGS/CTN

AB-07049 36DOZ/CTN G.W.: 19KGS/CTN N.W.: 13KGS/CTN

NAME OF STEAMER: SUI 301/NORASIA V. 49 -3 W/T HONGKONG

CONTAINER NO.: MSCU 4097560 (20'), MSCU 4097615 (40')

MEASUREMENT: (40×50×80) CM/CTN

PACKING LIST

Exporter: GUANGZHOU ARTS & CRAFTS IMP.
AND EXP.CORP.

ORIGINAL

DATE: OCT. 28, 2014

628 GUANGZHOU DADAO ZHONG ROAD, GUANGZHOU, CHINA.	INVOICE NO.: 11KF335 B/L NO.: OCT. 31, 2014
S/C NO.: DSA11—1102	
L/C NO.: M20K2710NS4)0032	DSA11—1102
TRANSPORT DETAILS: FROM GUANGZHOU TO PUSAN	
BY VESSEL	
224CTNS 3 632.00KGS 4 832.00KGS 35.84CBMS	
TOTAL QUANTITY: 224CTNS	
TOTAL: TWO HUNDRED AND TWENTY-FOUR CARTONS ONLY	
GUANGZHOU ARTS & CRAFTS IMP.AND EXP.CORP.	
628 GUANGZHOU DADAO ZHONG ROAD, GUANGZHOU, CHINA	
王丽丽	

三、实务思考

A company in Nanning, China chooses to make shipment in Guangzhou for its high-efficiency. They mailed the full set documents for declaration to the agent declaration company in Guangzhou on June 30, 2015 and sent the contracted 1 000 cartons of products by truck 2 days later. When the products arrived in Guangzhou and ready for loading, they found that only 998 cartons can be shipped due to a miscalculation of volume. Under the request of the customhouse, the company immediately made a new set of shipping list and commercial invoice and drive to Guangzhou day and night and finally handed it to the customhouse before the ship set off.

Question: what's the mistake of the Nanning company?

Analyze: The figures on the packing list and commercial invoice must be the same with B/L. However, the number of products that will be actually loaded may be different with the predicted sometimes due to many reasons. Generally, the shipper should give the agent declaration company several empty and signed packing list forms and invoice forms with the ready-made ones. Once the number changes, the agent declaration company can use the empty forms and make the invoice and packing list with actual figures.

因为广州的通关效率很高，一家南宁公司选择在广州装运。他们在2015年6月30日把全套报关单据寄出至广州的报关公司，并于2天后把1000纸箱合同项下的货物通过卡车运到广州。当货物到达广州并准备装运时，他们发现因为对体积的计算失误，租赁的舱位实际只能装运998纸箱。在海关的要求下，该公司立即制作一套新的装箱单和商业发票并日夜兼程赶到广州，终于在货物装运前将单据交给海关。

问题：这家南宁公司的失误在哪里？

分析：装箱单和商业发票上的数字必须与提单上的一致。然而，因为各种原因，有时候实际装运的数量与预期的不一致。一般来说，发货人向报关公司提供制作好的报关单据时，应同时提供空白、已签名的商业发票和装箱单若干份。万一装运数量有变化，报关公司可以使用空白签名的表格制作出与实际装运数量一致的单据。

实训项目25

一、操作练习

工厂资料: XUZHOU SHENGTONG FOODSTUFTS CO., LTD.

NO.15 HEPING ROAD, XUZHOU 221009, CHINA

TEL: 86-0516-3402323

FAX: 86-0516-3402330

商品海关编码: 2010.1011

根据信用证要求准备一般产地证。

(一)

ISSUER FUJIAN INTERNATIONAL IMPORT & EXPORT CORP. 8TH FLOOR, 200 ZHANQIAN ROAD, FUZHOU, CHINA		商业发票 COMMERCIAL INVOICE		
TO NEO GENERAL TRADING CO. P. O. BOX 99552, RIYADH 22766, KSA TEL: 00966-1-4659220 FAX: 00966-1-4659213				
TRANSPORT DETAILS SHIPMENT FROM SHANGHAI, CHINA TO DAMMAM, KSA BY SEA		S/C NO. NEO2001026	L/C NO. 0011LC123756	
		TERMS OF PAYMENT L/C AT SIGHT		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount
ROSE BRAND			USD	
			CFR DAMMAM	

178/2001 RIYADH	ABOUT 1700 CARTONS CANNED MUSRHOOMS PIECES & STEMS 24 TINS × 425 GRAMS NET WEIGHT (D.W. 227 GRAMS)	1700 CTNS	USD 7.80	USD 13260.00
Total:		1700 CTNS		USD 13260.00
<p>SAY TOTAL: USD THIRTEEN THOUSAND TWO HUNDRED AND SIXTY ONLY.</p> <p>BREAK DOWN OF THE AMOUNT AS FOLLOWS: FOB VALUE: USD 12260.00 FREIGHT CHARGES: USD 1000.00 TOTAL AMOUNT C AND F: USD 13260.00</p> <p style="text-align: center;">(出口商签字和盖单据章)</p>				

(二)

ORIGINAL	
1. Exporter	Certificate No. CERTIFICATE OF ORIGIN OF THE PEOPLE'S REPUBLIC OF CHINA
2. Consignee	

3. Means of transport and route		5. For certifying authority use only		
4. Country / region of destination				
6. Marks and numbers	7. Number and kind of packages : description of goods	8. H. S. Code	9. Quantity	10. Number and date of invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in China and that they comply with the Rules of Origin of the People's Republic of China. Place and date, signature and stamp of authorized signatory		12. Certification It is hereby certified that the declaration by the exporter is correct. Place and date , signature and stamp of certifying authority		

二、请根据以下资料进行审单练习

SELLER:

GUANGDONG DONGFENG IMPORT AND EXPORT CORP.122 DONGFENG ROAD EAST ,
GUANGZHOU

BUYER:

ANYEI HONG KONG I4/F., KAISER ESTATE I, MANYUE STREET, HUNG HOM, SYDNEY,
AUSTRALIA

1. 2, 400PCS (STAINLESS STEEL SPADE HEAD)

实训项目26

一、操作练习

2015年3月20日，北京纺织服装有限公司的货物顺利装船出运。根据信用证要求，3月22日，北京公司将普惠制产地证及其他随附单据用DHL寄给开证人供其用于清关。一般原产地证书(商会产地证)和普惠制原产地证书都是一种证明商品的原产国别的一种证书。其中，普惠制原产地证书是当商品出口到给予普惠制的国家时所应提供的原产地证书。在我国一般原产地证书(商会产地证)是由中国国际贸易促进委员会(China Council for the Promotion of International Trade, CCPIT—简称贸促会)签发的。而普惠制原产地证书是由商检局签发的。

根据信用证要求准备普惠制产地证。

(一)

ISSUER BEIJING TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 CHANGAN ROAD, BEIJING 100005, CHINA		商业发票 COMMERCIAL INVOICE		
TO FASHION FORCE CO., LTD. P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		NO. NT01FF004	DATE Mar. 9, 2015	
TRANSPORT DETAILS SHIPMENT FROM BEIJING, CHINA TO MONTREAL, CANADA BY VESSEL		S/C NO. F01LCB05127	L/C NO. 63211020049	
		TERMS OF PAYMENT L/C AT SIGHT		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount
			USD	
FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA	CIF MONTREAL			
	LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60)	2550 PCS	USD 12.80	USD 32640.00

Total:			2550 PCS		USD 32640.00
SAY TOTAL: USD THIRTY TWO THOUSAND SIX HUNDRED AND FORTY ONLY					
SALES CONDITIONS: CIF MONTREAL/CANADA					
SALES CONTRACT NO. F01LCB05127					
LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60)					
STYLE NO.	PO NO.	QTY/PCS	USD/PC		
46-301A	10337	2 550	12.80		
(出口商签字和盖单据章)					

(二)

2015JAN31 15: 23: 46		LOGICAL TERMINAL
E102 MT S700		
ISSUE OF A DOCUMENTARY CREDIT		PAGE00001
FUNC MSG70		
UMR06607642		
MSGACK DWS765I AUTH OK, KEY B110106173BAOC53B, BKCHCNBJ BNPA**** RECORO		
BASIC HEADER	F 01 BKCHCNBJA940 0542 725524	
APPLICATION HEADER		
0 700 1122 010129 BNPACAMMAXX 4968 839712 010130 0028 N		
*BNP PARIBAS (CANADA)		
*MONTREAL		
USER HEADER	SERVICE CODE 103:	
	BANK. PRIORITY 113:	
	MSG USER REF. 108: (银行盖信用证通知专用章)	
	INFO. FROM CI 115:	
SEQUENCE OF TOTAL	*27 1 / 1	

FORM OF DOC. CREDIT	*40 A IRREVOCABLE
DOC. CREDIT NUMBER	*20 63211020049
DATE OF ISSUE	31 C 150129
EXPIRY	*31 D DATE 150410 PLACE IN BENEFICIARY'S COUNTRY
APPLICANT	*50 FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA
BENEFICIARY	*59 BEIJING TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 CHANGAN ROAD, BEIJING 100005, CHINA
AMOUNT	*32 B CURRENCY USD AMOUNT 32640,
AVAILABLE WITH/BY	*41 D ANY BANK BY NEGOTIATION
DRAFTS AT ...	42 C SIGHT
DRAWEE	42 A BNPACAMMXXX *BNP PARIBAS (CANADA) *MONTREAL
PARTIAL SHIPMENTS	43 P NOT ALLOWED
TRANSSHIPMENT	43 T ALLOWED
LOADING ON CHARGE	44 A CHINA
FOR TRANSPORT TO...	44 B MONTREAL
LATEST DATE OF SHIP.	44 C 150325
DESCRIPT. OF GOODS	45 A SALES CONDITIONS: CIF MONTREAL/CANADA
	SALES CONTRACT NO. F01LCB05127 LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60) STYLE NO. PO NO. QTY/PCS USD/PC 46-301A 10337 2 550 12.80
DOCUMENTS REQUIRED	46 A + COMMERCIAL INVOICES IN 3 COPIES SIGNED BY BENEFICIARY'S REPRESENTATIVE. +CANADA CUSTOMS INVOICES IN 4 COPIES. + FULL SET OF ORIGINAL MARINE BILLS OF LADING CLEAN ON BOARD PLUS 2 NON NEGOTIABLE COPIES MADE OUT OR ENDORSED TO ORDER OF BNP PARIBAS (CANADA) MARKED FREIGHT PREPAID AND NOTIFY APPLICANT'S FULL NAME AND ADDRESS. +DETAILED PACKING LISTS IN 3 COPIES. +COPY OF CERTIFICATE OF ORIGIN FORM A.

+COPY OF EXPORT LICENCE.
+ BENEFICIARY'S LETTER STATING THAT ORIGINAL CERTIFICATE OF ORIGIN FORM A , ORIGINAL EXPORT LICENCE, COPY OF COMMERCIAL INVOICE, DETAILED PACKING LISTS AND A COPY OF BILL OF LADING WERE SENT DIRECT TO APPLICANT BY COURIER WITHIN 5 DAYS AFTER SHIPMENT.THE RELEVANT COURIER RECEIPT IS ALSO REQUIRED FOR PRESENTATION.
+ COPY OF APPLICANT'S FAX APPROVING PRODUCTION SAMPLES BEFORE SHIPMENT.
+ LETTER FROM SHIPPER ON THEIR LETTERHEAD INDICATING THEIR NAME OF COMPANY AND ADDRESS, BILL OF LADING NUMBER, CONTAINER NUMBER AND THAT SHIPMENT, INCLUDING ITS CONTAINER, DOES NOT CONTAIN ANY NON-MANUFACTURED WOODEN MATERIAL, DUNNAGE, BRACING MATERIAL, PALLETS, CRATING OR OTHER NON-MANUFACTURED WOODEN PACKING MATERIAL.
+ INSPECTION CERTIFICATE ORIGINAL SIGNED AND ISSUED BY FASHION FORCE CO., LTD STATING THE SAMPLES OF FOUR STYLE GARMENTS HAD BEEN APPROVED, WHICH SEND THROUGH DHL BEFORE 15 DAYS OF SHIPMENT.
+ INSURANCE POLICY OR CERTIFICATE IN 1 ORIGINAL AND 1 COPY ISSUED OR ENDORSED TO THE ORDER OF BNP PARIBAS (CANADA) FOR THE CIF INVOICE PLUS 10 PERCENT COVERING ALL RISKS, INSTITUTE STRIKES, INSTITUTE WAR CLAUSES AND CIVIL COMMOTIONS CLAUSES.
ADDITIONAL COND. 47 A + IF DOCUMENTS PRESENTED ARE FOUND BY US NOT TO BE IN FULL COMPLIANCE WITH CREDIT TERMS.WE WILL ASSESS A CHARGE OF USD 55.00 PER SET OF DOCUMENTS.
+ ALL CHARGES IF ANY RELATED TO SETTLEMENTS ARE FOR ACCOUNT OF BENEFICIARY.
+ 3 PCT MORE OR LESS IN AMOUNT AND QUANTITY IS ALLOWED.
+ ALL CERTIFICATES/LETTERS/STATEMENTS MUST BE SIGNED AND DATED
+ FOR INFORMATION ONLY, PLEASE NOTE AS OF JANUARY 4, 2015 THAT ALL SHIPMENTS FROM CHINA THAT ARE PACKED WITH UNTREATED WOOD WILL BE BANNED FROM CANADA DUE TO THE THREAT POSED BY THE ASIAN LONGHORNED BEETLE.
+ THE CANADIAN GOVERNMENT NOW INSIST THAT EVERY SHIPMENT ENTERING CANADA MUST HAVE THE ABOVE DOCUMENTATION WITH THE SHIPMENT.
+

BILL OF LADING AND COMMERCIAL INVOICE MUST CERTIFY THE FOLLOWING :	
THIS SHIPMENT , INCLUDING ITS CONTAINER DOES NOT CONTAIN ANY NON-MANUFACTURED WOODEN MATERIAL, DUNNAGE, BRACING MATERIAL PALLETS, CRATING OR OTHER NON MANUFACTURED WOODEN PACKING MATERIAL.	
+BENEFICIARY'S BANK ACCOUNT NO. 07773108201140121	
CHARGES	71 B OUTSIDE COUNTRY BANK CHARGES TO BE BORNE BY THE BENEFICIARY OPENING BANK CHARGES TO BE BORNE BY THE APPLICANT
CONFIRMATION	*49 WITHOUT
INSTRUCTIONS	78 +WE SHALL COVER THE NEGOTIATING BANK AS PER THEIR INSTRUCTIONS
	+FORWARD DOCUMENTS IN ONE LOT BY SPECIAL COURIER PREPAID TO BNP PARIBAS (CANADA) 1981 MCGILL COLLECE AVE.MONTREAL QC H3A 2W8 CANADA.
SEND. TO REC. INFO.	72 THIS CREDIT IS SUBJECT TO UCP FOR DOCUMENTARY CREDIT REVISION ICC PUBLICATION 600 AND IS THE OPERATIVE INSTRUMENT
TRAILER	ORDER IS <MAC: > <PAC: > <ENC: > <CHK: > <TNG: > <PDE: > MAC: F344CA36 CHK: AA6204FFDFC2

(三)

1. Goods consigned from (Exporter' s business name, address, country)	Reference No. GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN
---	---

2. Goods consigned to (Consignee's name, address, country)		(Combined declaration and certificate) FORM A Issued in THE PEOPLE' S REPUBLIC OF CHINA (country) See Notes overleaf			
3. Means of transport and route (as far as known)		4. For official use			
5. Item numb er	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (see Notes	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. ----- ----- ----- Place and date, signature and stamp of certifying authority			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in _____ and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to _____ ----- ----- ----- Place and date, signature and stamp of authorized signatory		

二、实务思考

Indian Company Can Not Get Tariff Deducted With C/O

An Indian trading company exported tools from India to China, and the production process of the exported tools were finished in India. They applied for a C/O before tools were being shipped 3 days ago. When these tools arrived in China, they apply for tariff deducted with C/O, but they get refused.

Case analysis:

The Bangkok Agreement is an initiative under the Economic and Social Commission for Asia and the Pacific (ESCAP) to exchange tariff concessions among countries in the ESCAP region. India, South Korea, Bangladesh and Sri Lanka were signatories to the Agreement since 1975, but China joined the Agreement in April, 2001. As a result of China becoming a signatory to the Agreement, bilateral negotiations for exchange of tariff concessions between India and China were concluded in the year 2003.

Therefore, in this case, it is normal that the India trading company get refused for deducted tariff with C/O, they should apply for a FORM B instead of it.

印度公司持有原产地证书但未得到关税减免

一家印度贸易公司出口一批工具至中国，这批工具的最终生产环节在印度完成。工具装运前3天，该公司申请了原产地证书。当工具到达中国时，他们申请关税减免但遭到拒绝。

案例分析：《曼谷协定》是亚洲及太平洋经济社会委员会(ESCAP)为了让亚洲及太平洋区域内的国家能相互享受关税减让而采用的初步措施。印度、韩国、孟加拉和斯里兰卡于1975年成为该协议的签约国，中国2001年4月才加入该协定。2003年印度与中国达成关于双边关税减让的双边谈判。因此，在此案中，印度贸易公司持原产地证书被拒绝关税减让是正常的。要获得这个待遇，他们应该使用FORM B表格。

实训项目27

操作练习

2015年3月20日，广州纺织服装有限公司的货物顺利装船出运。根据信用证的规定，唐朝公司所准备的议付单据中，必须要出具一份受益人证明：“证明装运后5天内，将普惠制产地证正本、输加拿大纺织出口许可证正本、商业发票副本、明细装箱单副本、正本提单的复印件已经由快递方式直接寄送给开证人，并附快件回执。”

根据信用证要求准备议付单据之一“受益人证明书”。

(一)

ISSUER GUANGZHOU TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, GUANGZHOU 210005, CHINA		商业发票 COMMERCIAL INVOICE		
TO FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		NO. NT01FF004	DATE Mar. 9, 2015	
TRANSPORT DETAILS SHIPMENT FROM GUANGZHOU, CHINA TO MONTREAL, CANADA BY VESSEL		S/C NO. F01LCB05127	L/C NO. 63211020049	
		TERMS OF PAYMENT L/C AT SIGHT		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount
			USD	
FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA	CIF MONTREAL			
	LADIES COTTON BLAZER (100% COTTON, 40S×20/140× 60)	2550 PCS	USD 12.80	USD 32640.00
Total:		2550 PCS		USD 32640.00
SAY TOTAL: USD THIRTY TWO THOUSAND SIX HUNDRED AND FORTY ONLY				
SALES CONDITIONS: CIF MONTREAL/CANADA SALES CONTRACT NO. F01LCB05127 LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60)				
STYLE NO.	PO NO.	QTY/PCS	USD/PC	
46-301A	10337	2 550	12.80	
(出口商签字和盖单据章)				



(二)

2015JAN31 15: 23: 46		LOGICAL
TERMINALE102 MT S700		
ISSUE OF A DOCUMENTARY CREDIT		
PAGE00001		
		FUNCMSG700 UMR06607642
MSGACK DWS765I AUTH OK, KEY B110106173BAOC53B, BKCHCNBJ BNPA**** RECORO		
BASIC HEADER	F 01 BKCHCNBJA940 0542 725524	
APPLICATION HEADER	0 700 1122 010129 BNPACAMMAXX 4968 839712 0101300028 N *BNP PARIBAS (CANADA) *MONTREAL	
USER HEADER	SERVICE CODE 103: BANK. PRIORITY 113: MSG USER REF. 108: (银行盖信用证通知专用章) INFO. FROM CI 115:	
SEQUENCE OF TOTAL	*27 1 / 1	
FORM OF DOC. CREDIT	*40 IRREVOCABLE	
DOC. CREDIT NUMBER	*20 63211020049	

DATE OF ISSUE	31 C 150129
EXPIRY	*31 D DATE 150410 PLACE IN BENEFICIARY'S COUNTRY
APPLICANT	*50 FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA
BENEFICIARY	*59 GUANGZHOU TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, GUANGZHOU 210005, CHINA
AMOUNT	*32 B CURRENCY USD AMOUNT 32640,
AVAILABLE WITH/BY	*41 D ANY BANK BY NEGOTIATION
DRAFTS AT ...	42 C SIGHT
DRAWEE	42 A BNPACAMMXXX *BNP PARIBAS (CANADA) *MONTREAL
PARTIAL SHIPMENTS	43 P NOT ALLOWED
TRANSSHIPMENT	43 T ALLOWED
LOADING ON CHARGE	44 A CHINA
FOR TRANSPORT TO...	44 B MONTREAL
LATEST DATE OF SHIP.	44 C 150325
DESCRIPT. OF GOODS	45 A SALES CONDITIONS: CIF MONTREAL/CANADA SALES CONTRACT NO. F01LCB05127 LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60) STYLE NO. PO NO. QTY/PCS USD/PC 46-301A 10337 2 550 12.80
DOCUMENTS REQUIRED	46A +COMMERCIAL INVOICES IN 3 COPIES SIGNED BY BENEFICIARY'S REPRESENTATIVE. +CANADA CUSTOMS INVOICES IN 4 COPIES. + FULL SET OF ORIGINAL MARINE BILLS OF LADING CLEAN ON BOARD PLUS 2 NON NEGOTIABLE COPIES MADE OUT OR ENDORSED TO ORDER OF BNP PARIBAS (CANADA) MARKED FREIGHT PREPAID AND NOTIFY APPLICANT'S FULL NAME AND ADDRESS. +DETAILED PACKING LISTS IN 3 COPIES. +COPY OF CERTIFICATE OF ORIGIN FORM A.

+ COPY OF EXPORT LICENCE.
+ BENEFICIARY'S LETTER STATING THAT ORIGINAL CERTIFICATE OF ORIGIN FORM A, ORIGINAL EXPORT LICENCE, COPY OF COMMERCIAL INVOICE, DETAILED PACKING LISTS AND A COPY OF BILL OF LADING WERE SENT DIRECT TO APPLICANT BY COURIER WITHIN 5 DAYS AFTER SHIPMENT.THE RELEVANT COURIER RECEIPT IS ALSO REQUIRED FOR PRESENTATION.
+ COPY OF APPLICANT'S FAX APPROVING PRODUCTION SAMPLES BEFORE SHIPMENT.
+ LETTER FROM SHIPPER ON THEIR LETTERHEAD INDICATING THEIR NAME OF COMPANY AND ADDRESS, BILL OF LADING NUMBER, CONTAINER NUMBER AND THAT SHIPMENT, INCLUDING ITS CONTAINER, DOES NOT CONTAIN ANY NON-MANUFACTURED WOODEN MATERIAL, DUNNAGE, BRACING MATERIAL, PALLETS, CRATING OR OTHER NON-MANUFACTURED WOODEN PACKING MATERIAL.
+ INSPECTION CERTIFICATE ORIGINAL SIGNED AND ISSUED BY FASHION FORCE CO., LTD STATING THE SAMPLES OF FOUR STYLE GARMENTS HAD BEEN APPROVED, WHICH SEND THROUGH DHL BEFORE 15 DAYS OF SHIPMENT.
+ INSURANCE POLICY OR CERTIFICATE IN 1 ORIGINAL AND 1 COPY ISSUED OR ENDORSED TO THE ORDER OF BNP PARIBAS (CANADA) FOR THE CIF INVOICE PLUS 10 PERCENT COVERING ALL RISKS, INSTITUTE STRIKES, INSTITUTE WAR CLAUSES AND CIVIL COMMOTIONS CLAUSES.
ADDITIONAL COND. 47 A + IF DOCUMENTS PRESENTED ARE FOUND BY US NOT TO BE IN FULL COMPLIANCE WITH CREDIT TERMS. WE WILL ASSESS A CHARGE OF USD 55.00 PER SET OF DOCUMENTS.
+ ALL CHARGES IF ANY RELATED TO SETTLEMENTS ARE FOR ACCOUNT OF BENEFICIARY.
+ 3 PCT MORE OR LESS IN AMOUNT AND QUANTITY IS ALLOWED.
+ ALL CERTIFICATES/LETTERS/STATEMENTS MUST BE SIGNED AND DATED
+ FOR INFORMATION ONLY, PLEASE NOTE AS OF JANUARY 4, 2015 THAT ALL SHIPMENTS FROM CHINA THAT ARE PACKED WITH UNTREATED WOOD WILL BE BANNED FROM CANADA DUE TO THE THREAT POSED BY THE ASIAN LONGHORNED BEETLE.
+ THE CANADIAN GOVERNMENT NOW INSIST THAT EVERY SHIPMENT ENTERING CANADA MUST HAVE THE ABOVE DOCUMENTATION WITH THE SHIPMENT.
+

BILL OF LADING AND COMMERCIAL INVOICE MUST CERTIFY THE FOLLOWING : THIS SHIPMENT, INCLUDING ITS CONTAINER DOES NOT CONTAIN ANY NON-MANUFACTURED WOODEN MATERIAL, DUNNAGE, BRACING MATERIAL PALLETS, CRATING OR OTHER NON MANUFACTURED WOODEN PACKING MATERIAL. +ENEFCIARY'S BANK ACCOUNT NO. 07773108201140121	
CHARGES	71 B OUTSIDE COUNTRY BANK CHARGES TO BE BORNE BY THE BENEFICIARY OPENING BANK CHARGES TO BE BORNE BY THE APPLICANT
CONFIRMATION	*49 WITHOUT
INSTRUCTIONS	78 + WE SHALL COVER THE NEGOTIATING BANK AS PER THEIR INSTRUCTIONS
	+ FORWARD DOCUMENTS IN ONE LOT BY SPECIAL COURIER PREPAID TO BNP PARIBAS (CANADA) 1981 MCGILL COLLECE AVE.MONTREAL QC H3A 2W8 CANADA.
SEND. TO REC. INFO.	72 THIS CREDIT IS SUBJECT TO UCP FOR DOCUMENTARY CREDIT 2007 REVISION ICC PUBLICATION 600 AND IS THE OPERATIVE INSTRUMENT
TRAILER	ORDER IS <MAC: > <PAC: > <ENC: > <CHK: > <TNG: > <PDE: > MAC: F344CA36 CHK: AA6204FFDFC2

(三)

GUANGZHOU TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, GUANGZHOU CHINA CERTIFICATE			
To:		Invoice No.:	
		Date:	

实训项目28

一、操作练习

根据信用证条款的内容，制作一份信用证项下的商业汇票。

(一)

NATIONAL PARIS BANK
24 MARSHALL AVE DONCASTER MONTREAL, CANADA
WE ISSUE OUR IRREVOCABLE DOCUMENTARY CREDIT NUMBER: TH2003
IN FAVOUR OF: GUANGZHOU KNITWEAR AND MANUFACTURED GOODS IMPORT AND
EXPORT TRADE CORPORATION 321, ZHOUGSHAN ROAD GUANGZHOU, CHINA
BY ORDER OF: YI YANG TRADING CORPORATION
88 MARSHALL AVE DONCASTER VIC 3108 CANADA
FOR AN AMOUNT OF USD 89 705.50
DATE OF EXPIRY: 15NOV14
PLACE: IN BENEFICIARY'S COUNTRY

AVAILABLE WITH ANY BANK BY NEGOTIATION OF BENEFICIARY'S DRAFT DRAWN ON US
AT SIGHT IN MONTREAL. THIS CREDIT IS TRANSFERABLE AGAINST DELIVERY OF THE
FOLLOWING DOCUMENTS

- +COMMERCIAL INVOICES IN 5 COPIES
- +CANADA CUSTOMS INVOICES IN 6 COPIES

- +FULL SET OF NEGOTIABLE INSURANCE POLICY OR CERTIFICATE BLANK ENDORSED
FOR 110 PERCENT OF INVOICE VALUE COVERING ALL RESKS

- +
- FULL SET OF ORIGINAL MARINE BILLS OF LADING CLEAN ON BOARD PLUS 2 NON-
NEGOTIABLE COPIES MADE OUT OR ENDORSED TO ORDER OF NATIONAL PARIS BANK 24
MARSHALL VEDONCASTER MONTREAL, CANADA.

- +
- SPECIFICATION LIST OF WEIGHTS AND MEASURES IN 4 COPIES COVERING SHIPMENT OF
COTTON TEATOWELS AS PER S/C ST303.

- FOR 1-300 SIZE 10 INCHES * 10 INCHES 16000 DOZ. AT USD 1.31/DOZ. 301-600 SIZE 20
INCHES * 20 INCHES 6000 DOZ. AT USD 2.51/DOZ. AND 601-900 SIZE 30 INCHES * 30
INCHES 11350 DOZ. AT USD 4.73/DOZ. CIF MONTREAL FROM SHANGHAI PORT TO
MONTREAL PORT NOT LATER THAN 31, OCT.14
- PARTIAL SHIPMENTS: ALLOWED
- TRANSHIPMENT: ALLOWED

SPECIAL INSTRUCTIONS
+
ALL CHARGES IF ANY RELATED TO SETTLEMENTS ARE FOR ACCOUNT OF BENEFICIARY
+
IN CASE OF PRESENTATION OF DOCUMENTS WITH DISCREPANCY (IES) A CHARGE OF USD 55.00
THIS CREDIT IS SUBJECT TO UCP FOR DOCUMENTARY CREDITS 2007 REVISION ICC PUBLICATION 600 AND IS THE OPERATIVE INSTRUMENT

(二)

BILL OF EXCHANGE											
凭 Drawn Under _____					不可撤销信用证 Irrevocable L/C No.						
日期 Date				支取 interest	Payable	With	@	%	按	息	付款
号码 No.	汇票金额 Exchange for			广州 Guangzhou							
见票 _____ 日后 (本 汇 票 之 副 本 未 付) 付 交 at _____ sight of this FIRST of Exchange (Second of Exchange Being unpaid) Pay to the order of											
金额 the sum of											
此致 To											

二、请根据以下信用证进行审单练习

(一)

<p>TO: BANK OF CHINA, GUANGDONG FROM: ARAB NATIONAL BANK P. O. BOX 18745 JEDDAH SAUDI ARABIA DEAR SIRs, KINDLY ADVISE BENEFICIARY'S M/S GUANGDONG METALS AND MINERALS I/E CORP. 5 TIANHE ROAD, GUANGZHOU, CHINA OF OUR OPENING WITH YOU AN IRREVOCABLE DOCUMENTARY CREDIT DATED 10 MARCH, 2015 IN THEIR FAVOUR ON BEHALF OF M/S MIGHWLLI STEEL PRODUCTS CO. P. O. BOX 18741 JEDDAH SAUDI ARABIA FOR AMOUNT ABOUT USD 75 683.00 VALID IN CHINA UNTILL 20 MAY 2015, AVAILABLE WITH YOU BY PAYMENT AGAINST PRESENTATION OF BENEFICIARYS' DRAFT(S) AT 30 DAYS AFTER B/L DATE</p>
--

DRAWN ON OURSELVES AND MARKED "DRAWN UNDER ARAB NATIONAL BANK CREDIT NO.254LK254".5% COMMISSION MUST BE DEDUCTED FROM DRAWINGS UNDER THIS CREDIT.

(二)

BILL OF EXCHANGE	
NO.	DATE <u>JAN. 10, 2015</u>
DRAWN UNDER <u>ARAB NATIONAL BANK</u>	
EXCHANGE FOR <u>USD 14 200. 00</u>	
AT <u>×××</u> DAYS AFTER SIGHT OF THIS FIRST OF EXCHANGE (SECOND OF EXCHANGE BEING UNPAID)	
PAY TO THE ORDER OF <u>BANK OF CHINA, GUANGZHOU BRANCH</u>	
THE SUM OF <u>US DOLLARS FOURTEEN THOUSAND TWO HUNDRED ONLY</u>	
TO <u>HONGKONG ABC CO.</u>	
<u>3/F GUANGTEX BUILDING TAIKOKTSUI</u>	
<u>KOWLOON, HONGKONG</u>	
<u>GUANGDONG HUADA FOOD CO., LTD.</u>	
张三	

三、实务思考

“调包计”以假换真窃取真汇票

某年1月8日,某石油公司业务员约翰逊持某银行A支行金额分别为100万元、200万元的两张银行汇票(未写兑付地)和某银行B支行350万元的一张汇票,去美国东北部购买石油。1月11日,前来联系业务的布朗提出让供货方看款项证明的要求,约翰逊毫无警觉,便提供给布朗3张金额为650万元的银行汇票复印件。1月15日,趁约翰逊不备,布朗(诈骗犯罪嫌疑人)以“调包计”的手法,用伪造的假汇票换取了真汇票,并以联系业务为由,稳住约翰逊,前往某行作案。石油公司约翰逊购石油不成,于1月26日返回住地,1月27日向A行退票时,才发现自己拿的是假汇票,即向法院报案,并发了停止支付通知书,1月28日通过A行电传全行系统。但为时已晚,1月24日,某商业银行珍妮(布朗同伙罪犯)手持约翰逊的假身份证,将300万元银行汇票在A行系统办理处兑付,其中200万元转存到B行,100万元于1月27日存入该所信用卡部某职员的个人卡上,并在4天内分5次将100万元全部提取现金。其中,该犯又将存在B行某支行的200万元分别转入两个商业银行。截至2月3日,除80万元被警方冻结外,120万美元又分5次全部以现金提取。

请分析这起汇票诈骗案件发生的主要原因和我们应该吸取的教训。

实训项目29

操作练习

根据下列信息出具托收汇票。

已知发票金额为\$ 738000.00， 发票号码为81609D3030。

ISSUING BANK: BANK OF CHINA SHANDONG BRANCH

L/C NO.: 810080000797 DATED 2014-11-07

EXPIRY DATE: 2015-01-08 PLACE KOREA

APPLICANT: QINGHE LIGHT IND. PROD. IMP. & EXP. CORP

NO.55 SHANDONG RD., QINGDAO, CHINA

BENEFICIARY: SUNKUONG LIMITED

(HSRO) C. P. O. BOX 1780, SEOUL, KOREA

AMOUNT: USD 738000.00

COMMODITY: 1000 CTNS SHOES

AVAILABLE WITH/BY:

BKCHKRSE BANK OF CHINA SEOUL BRANCH SEOUL BY NEGOTIATION

DAFTS AT:

120 DAYS AFTER THE DATE OF SHIPMENT FOR 100 PCT OF THE INVOICE VALUE

DRAWEE: BKCHCNBJ810

BANK OF CHINA QINGDAO (SHANDONG BRANCH)

QUANTITY 5 PCT MORE OR LESS ARE ALLOWED.

LATEST SHIPMENT: 2014-12-23

BILL OF EXCHANGE					
Drawn under				L/C NO.	
Dated		Payable with interest@		%	
NO.	Exchange for		shanghai		(Date)
At		Of this FIRST of Exchange (Second of Exchange being			
Unpaid) Pay to the order of					
Value received					
To:					

(Authorized Signature)

实训项目30

操作练习

根据信用证有关内容缮制出口许可证一份，有关唛头、件数等内容应与该信用证的要求相符。

单位中文名称：福州毛织品进出口贸易公司

单位编码：195762654

出口许可证编码：2002122433

商品中文名称：全棉抹布

商品编码：888.666

(一)

NATIONAL PARIS BANK

24 MARSHALL AVE DONCASTER MONTREAL, CANADA

WE ISSUE OUR IRREVOCABLE DOCUMENTARY CREDIT NUMBER: TH2003

IN FAVOUR OF:

FUZHOU KNITWEAR AND MANUFACTURED GOODS IMPORT AND EXPORT TRADE CORPORATION 321, ZHOUGSHAN ROAD FUZHOU, CHINA

BY ORDER OF: YI YANG TRADING CORPORATION

88 MARSHALL AVE

DONCASTER VIC 3108 CANADA

FOR AN AMOUNT OF USD 89 705.50

DATE OF EXPIRY: 15NOV14

PLACE: IN BENEFICIARY'S COUNTRY

AVAILABLE WITH ANY BANK

BY NEGOTIATION OF BENEFICIARY'S DRAFT DRAWN ON US

AT SIGHT IN MONTREAL

THIS CREDIT IS TRANSFERABLE

AGAINST DELIVERY OF THE FOLLOWING DOCUMENTS

+COMMERCIAL INVOICES IN 5 COPIES

+CANADA CUSTOMS INVOICES IN 6 COPIES

+

FULL SET OF NEGOTIABLE INSURANCE POLICY OR CERTIFICATE BLANK ENDORSED FOR 110 PERCENT OF INVOICE VALUE COVERING ALL RISKS

+

FULL SET OF ORIGINAL MARINE BILLS OF LADING CLEAN ON BOARD PLUS 2 NON-NEGOTIABLE COPIES MADE OUT OR ENDORSED TO ORDER OF NATIONAL PARIS BANK 24 MARSHALL VEDONCASTER MONTREAL, CANADA.

+

SPECIFICATION LIST OF WEIGHTS AND MEASURES IN 4 COPIES COVERING SHIPMENT OF COTTON TEATOWELS AS PER S/C ST303.

FOR 1-300 SIZE 10 INCHES * 10 INCHES 16000 DOZ. AT USD 1.31/DOZ. 301-600 SIZE 20 INCHES * 20 INCHES 6000 DOZ. AT USD 2.51/DOZ. AND 601-900 SIZE 30 INCHES * 30 INCHES 11350 DOZ. AT USD 4.73/DOZ.

CIF MONTREAL

FROM FUZHOU PORT TO MONTREAL PORT

NOT LATER THAN 31, OCT.14

PARTIAL SHIPMENTS: ALLOWED

TRANSHIPMENT: ALLOWED

SPECIAL INSTRUCTIONS

+

ALL CHARGES IF ANY RELATED TO SETTLEMENTS ARE FOR ACCOUNT OF BENEFICIARY

+

IN CASE OF PRESENTATION OF DOCUMENTS WITH DISCREPANCY (IES) A CHARGE OF USD 55.00

THIS CREDIT IS SUBJECT TO UCP FOR DOCUMENTARY CREDITS 2007 REVISION ICC PUBLICATION 600 AND IS THE OPERATIVE INSTRUMENT

(二)

中华人民共和国出口货物许可证		EXPORT LICENCE THE PEOPLE'S REPUBLIC OF CHINA	A类
申领许可证单位 Exporter	编码	出口许可证编号 Licence No.	
发货单位 Consignee		许可证有效期 Validity	
贸易方式 Terms of		输往国家(地区) Country of destination	

合同号 Contract No.		收款方式 Terms of payment			
出运口岸 Port of shipment		运输方式 Means of transport			
唛头——包装件数 Marks & numbers ——number of packages					
商品名称 Desertification of commodity			商品编码 Commodity No.		
商品规格、型号 Specification	单位 Unit	数量 Quantity	单价 Unit price	总值 Amount	总值折美元 Amount in USD
总计 Total					
备注 Supplementary details			发证机关盖章 Issuing Authority's Stamp		
			发证日期 Signature Date		
商务部监制			本证不得涂改，不得转让。		

实训项目31

操作练习

根据信用证和商业发票，填制“输加拿大纺织出口许可证”送交外经贸委申请出口配额。

向与我国订有纺织品贸易协定的国家出口纺织品时，应按贸易协定的要求提供不同的单证，其中纺织品出口许可证是政府机关批准配额纺织品出口的证明文件。其作用是出口商凭此办理出口报关和进口商凭

此申领进口许可证并办理进口报关手续。因此，2015年3月9日，福建公司向外经贸委申领纺织品配额。拿到签发的输加拿大纺织出口许可证后，方可凭此办理出口报关手续。

许可证相关栏位填写如下：

No: 141252

Category number: 15

Supplementary details: 若无附注，此栏可空白不填。

Competent authority: DEPARTMENT OF FOREIGN TRADE AND ECONOMIC
COOPERATION, JIANGSU PROVINCIAL GOVERNMENT,
29 EAST BEIJING ROAD, NANJING JIANGSU, CHINA

(一)

ISSUER FUJIAN TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, FUZHOU 110005, CHINA		商业发票 COMMERCIAL INVOICE		
TO FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		NO. NT01FF004	DATE Mar.9, 2015	
TRANSPORT DETAILS SHIPMENT FROM FUZHOU, CHINA TO MONTREAL, CANADA BY VESSEL		S/C NO. F01LCB05127	L/C NO. 63211020049	
		TERMS OF PAYMENT L/C AT SIGHT		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount
			USD	
FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA			CIF MONTREAL	
	LADIES COTTON BLAZER (100% COTTON, 40S×20/140× 60)	2550 PCS	USD 12.80	USD 32640.00
Total:		2550 PCS		USD 32640.00

SAY TOTAL: USD THIRTY TWO THOUSAND SIX HUNDRED AND FORTY ONLY

SALES CONDITIONS: CIF MONTREAL/CANADA

SALES CONTRACT NO. F01LCB05127

LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60)

STYLE NO.	PO NO.	QTY/PCS	USD/PC
46-301A	10337	2 550	12.80

(出口商签字和盖单据章)

(二)

2015JAN31 15: 23: 46 LOGICAL TERMINALE102 MT S700
ISSUE OF A DOCUMENTARY CREDIT PAGE 00001
FUNC MSG700
UMR 06607642

MSGACK DWS765I AUTH OK, KEY B110106173BAOC53B, BKCHCNBJ BNPA**** RECORO
BASIC HEADER F 01 BKCHCNBJA940 0542 725524
APPLICATION HEADER 0700 1122 010129 BNPACAMMAXX 4968 839712 010130
0028 N

*BNP PARIBAS (CANADA)
*MONTREAL

USER HEADER SERVICE CODE 103:
BANK. PRIORITY 113:
MSG USER REF. 108: (银行盖信用证通知专用章)
INFO. FROM CI 115:

SEQUENCE OF TOTAL* 27 1 / 1
FORM OF DOC. CREDIT* 40 A IRREVOCABLE
DOC. CREDIT NUMBER* 20 63211020049
DATE OF ISSUE 31 C 150129
EXPIRY* 31 D DATE 150410 PLACE IN BENEFICIARY'S COUNTRY
APPLICANT* 50 FASHION FORCE CO., LTD

P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA
BENEFICIARY* 59 FUJIAN TEXTILE GARMENT CO., LTD.

HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, FUZHOU 110005, CHINA
AMOUNT* 32 B CURRENCY USD AMOUNT 32640,
AVAILABLE WITH/BY* 41 D ANY BANK BY NEGOTIATION
DRAFTS AT ... 42 C SIGHT
DRAWEE 42 A BNPACAMMXXX
*BNP PARIBAS (CANADA)
*MONTREAL

PARTIAL SHIPMTS 43 P NOT ALLOWED
TRANSSHIPMENT 43 T
ALLOWED LOADING ON
CHARGE 44 A CHINA
FOR TRANSPORT TO... 44 B MONTREAL
LATEST DATE OF SHIP. 44 C 150325
DESCRIPT OF GOODS 45 A SALES CONDITIONS:
CIF MONTREAL/CANADA
SALES CONTRACT NO. F01LCB05127
LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60)

STYLE NO.

PO NO.

QTY/PCS

USD/PC

46-301A 10337

2 550

12.80

DOCUMENTS REQUIRED 46 A

+

COMMERCIAL INVOICES IN 3 COPIES SIGNED BY BENEFICIARY'S REPRESENTATIVE.

+CANADA CUSTOMS INVOICES IN 4 COPIES.

+

FULL SET OF ORIGINAL MARINE BILLS OF LADING CLEAN ON BOARD PLUS 2 NON NEGOTIABLE COPIES MADE OUT OR ENDORSED TO ORDER OF BNP

PARIBAS (CANADA) MARKED FREIGHT PREPAID AND NOTIFY APPLICANT'S FULL NAME AND ADDRESS.

- + DETAILED PACKING LISTS IN 3 COPIES.
- + COPY OF CERTIFICATE OF ORIGIN FORM A.
- + COPY OF EXPORT LICENCE.

+

BENEFICIARY'S LETTER STATING THAT ORIGINAL CERTIFICATE OF ORIGIN FORM A, ORIGINAL EXPORT LICENCE, COPY OF COMMERCIAL INVOICE, DETAILED PACKING LISTS AND A COPY OF BILL OF LADING WERE SENT DIRECT TO APPLICANT BY COURIER WITHIN 5 DAYS AFTER SHIPMENT. THE RELATIVE COURIER RECEIPT IS ALSO REQUIRED FOR PRESENTATION.

+

COPY OF APPLICANT'S FAX APPROVING PRODUCTION SAMPLES BEFORE SHIPMENT.

+

LETTER FROM SHIPPER ON THEIR LETTERHEAD INDICATING THEIR NAME OF COMPANY AND ADDRESS, BILL OF LADING NUMBER, CONTAINER NUMBER AND THAT THIS SHIPMENT, INCLUDING ITS CONTAINER, DOES NOT CONTAIN ANY NON-MANUFACTURED WOODEN MATERIAL, DUNNAGE, BRACING MATERIAL, PALLETS, CRATING OR OTHER NON-MANUFACTURED WOODEN PACKING MATERIAL.

+

INSPECTION CERTIFICATE ORIGINAL SIGNED AND ISSUED BY FASHION FORCE CO., LTD STATING THE SAMPLES OF FOUR STYLE GARMENTS HAD BEEN APPROVED, WHICH SEND THROUGH DHL BEFORE 15 DAYS OF SHIPMENT.

+

INSURANCE POLICY OR CERTIFICATE IN 1 ORIGINAL AND 1 COPY ISSUED OR ENDORSED TO THE ORDER OF BNP PARIBAS (CANADA) FOR THE CIF INVOICE PLUS 10 PERCENT COVERING ALL RISKS, INSTITUTE STRIKES, INSTITUTE WAR CLAUSES AND CIVIL COMMOTIONS CLAUSES.

ADDITIONAL COND. 47 A +

IF DOCUMENTS PRESENTED ARE FOUND BY US NOT TO BE IN FULL COMPLIANCE WITH CREDIT TERMS. WE WILL ASSESS A CHARGE OF USD 55.00 PER SET OF DOCUMENTS.

+

ALL CHARGES IF ANY RELATED TO SETTLEMENTS ARE FOR ACCOUNT OF BENEFICIARY.

+

3 PCT MORE OR LESS IN AMOUNT AND QUANTITY IS ALLOWED.

+

ALL CERTIFICATES/LETTERS/STATEMENTS MUST BE SIGNED AND DATED

+

FOR INFORMATION ONLY, PLEASE NOTE AS OF JANUARY 4, 2015 THAT ALL SHIPMENTS FROM CHINA THAT ARE PACKED WITH UNTREATED WOOD WILL BE BANNED FROM CANADA DUE TO THE THREAT POSED BY THE ASIAN LONGHORNED BEETLE.

+

THE CANADIAN GOVERNMENT NOW INSIST THAT EVERY SHIPMENT ENTERING CANADA MUST HAVE THE ABOVE DOCUMENTATION WITH THE SHIPMENT.

+

BILL OF LADING AND COMMERCIAL INVOICE MUST CERTIFY THE FOLLOWING: THIS SHIPMENT, INCLUDING ITS CONTAINER DOES NOT CONTAIN ANY NON-MANUFACTURED WOODEN MATERIAL, DUNNAGE, BRACING MATERIAL PALLETS, CRATING OR OTHER NON MANUFACTURED WOODEN PACKING MATERIAL.

+

ENEFICIARY'S BANK ACCOUNT NO. 07773108201140121
 CONFIRMATION* 49 WITHOUT
 INSTRUCTIONS 78 +
 WE SHALL COVER THE NEGOTIATING BANK AS PER THEIR INSTRUCTIONS

+

FORWARD DOCUMENTS IN ONE LOT BY SPECIAL COURIER PREPAID TO BNP PARIBAS (CANADA) 1981 MCGILL COLLECE AVE.MONTREAL QC H3A 2W8 CANADA.

SEND. TO REC. INFO.72: THIS CREDIT IS SUBJECT TO UCP FOR DOCUMENTARY CREDIT 2007 REVISION ICC PUBLICATION 600 AND IS THE OPERATIVE INSTRUMENT TRAILER

ORDER IS <MAC: > <PAC: > <ENC: > <CHK: > <TNG: > <PDE: >MAC: F344CA36CHK: AA6204FFDFC2

(三)

输加拿大纺织品出口许可证			
1. Exporter (EID. Name, full address, country)	2. No.		ORIGINAL
	3. Quota year	4. Category number	
5. Consignee (name, full address, country)	EXPORT LICENCE (Textile products)		
	6. Country of origin	7. Country of destination	

8. Place and date of shipment - Means of transport	9. Supplementary details	
10. Marks and numbers - Number and kind of packages - DESCRIPTION OF GOODS	11. Quantity	12. FOB Value
13. CERTIFICATION BY THE COMPETENT AUTHORITY I, the undersigned, certify that the goods described above have been charged against the quantitative limit established for the year shown in box No 3 in respect of the category shown in box No 4 by the provisions regulating trade in textile products with CANADA.		
14. Competent authority (name, full address, country)		
	At-A _ on _	

实训项目32

操作练习

根据下列资料填制加拿大海关发票。

2015年3月20日，山东纺织服装有限公司的货物顺利装船出运。根据信用证要求，3月22日，山东公司将加拿大海关发票及其他随附单据用DHL寄给开证人供其用于清关。

各国的海关发票格式不同，不能混用。

海关发票的内容必须与商业发票的有关内容完全一致。

加拿大海关发票中的每一栏都必须填满，若某栏没有所要填的内容，则必须填上N/A(Not Applicable)字样，不得空白。

(一)

1. Shipper Insert Name, Address and Phone SHANDONG TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, QINGDAO 110005, CHINA		B/L No. COS6314203208		
2. Consignee Insert Name, Address and Phone TO THE ORDER OF BNP PARIBAS (CANADA)		TLX: 33057 COSCO CN FAX: +86(021) 6545 8984		
3. Notify Party Insert Name, Address and Phone (It is agreed that no responsibility shall attach to the Carrier or his agents for failure to notify) FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		ORIGINAL Port-to-Port or Combined Transport BILL OF LADING		
4. Combined Transport* Pre - carriage by	5. Combined Transport* Place of Receipt	RECEIVED in external apparent good order and condition except as otherwise noted. The total number of packages or units stuffed in the container, The description of the goods and the weights shown in this Bill of Lading are furnished by the Merchants, and which the carrier has no reasonable means of checking and is not a part of this Bill of Lading contract. The carrier has Issued the number of Bills of Lading stated below, all of this tenor and date, One of the original Bills of Lading must be surrendered and endorsed or signed against the delivery of the shipment and whereupon any other original Bills of Lading shall be void. The Merchants agree to be bound by the terms And conditions of this Bill of Lading as if each had personally signed this Bill of Lading. See clause 4 on the back of this Bill of Lading (Terms continued on the back hereof, please read carefully). *Applicable Only When Document Used as a Combined Transport Bill of Lading.		
6. Ocean Vessel Voy. No. HUA CHANG V.09981	7. Port of Loading QINGDAO, CHINA			
8. Port of Discharge MONTREAL, CANADA	9. Combined Transport *Place of Delivery MONTREAL, CANADA			
Marks & Nos. Container / Seal No.	No. of Containers or Packages			
		Description of Contents for Shipper's Use Only (Not part of this B/L contract)		
10. Total Number of containers and/or packages (in words) SAY TWO HUNDRED AND ONE CARTONS ONLY				

Subject to Clause 7 Limitation					
11. Freight & Charges Declared Value Charge	Revenue Tons	Rate	Per	Prepaid	Collect
Ex. Rate:	Prepaid at	Payable at		Place and date of issue QINGDAO, CHINA MAR. 20, 2015	
	Total Prepaid	No. of Original B(s)/L THREE		Signed for the Carrier, COSCO CONTAINER LINES	
LADEN ON BOARD THE VESSEL					
DATE: MAR. 20, 2015			BY		

(二)

ISSUER SHANDONG TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, QINGDAO 110005, CHINA		商业发票 COMMERCIAL INVOICE			
TO FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		NO. NT01FF004	DATE Mar.9, 2015		
TRANSPORT DETAILS SHIPMENT FROM QINGDAO, CHINA TO MONTREAL, CANADA BY VESSEL		S/C NO. F01LCB05127	L/C NO. 63211020049		
		TERMS OF PAYMENT L/C AT SIGHT			
Marks and Numbers	Number and kind of package Description of goods	Quantit y	Unit Price	Amount	
			USD		
FASHION FORCE		CIF MONTREAL			
F01LCB05127 CTN NO. MONTREAL MADE IN CHINA	LADIES COTTON BLAZER (100% COTTON, 40S×20/140× 60)	2550 PCS	USD 12.80	USD 32640.00	
Total:		2550 PCS		USD 32640.00	

SAY TOTAL: USD THIRTY TWO THOUSAND SIX HUNDRED AND FORTY ONLY

SALES CONDITIONS: CIF MONTREAL/CANADA

SALES CONTRACT NO. F01LCB05127

LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60)

STYLE NO.	PO NO.	QTY/PCS	USD/PC
46-301A	10337	2 550	12.80

(出口商签字和盖单据章)

(三)

2015JAN31 15: 23: 46		LOGICAL TERMINAL E102	
MT S700		ISSUE OF A DOCUMENTARY CREDIT PAGE	
00001		FUNC MSG700	
		UMR 06607642	
MSGACK DWS765I AUTH OK, KEY B110106173BAOC53B, BKCHCNBJ BNPA**** RECORO			
BASIC HEADER		F 01 BKCHCNBJA940 0542 725524	
APPLICATION HEADER		0 7001122 010129 BNPACAMMAXX 4968 839712 010130 0028	
N		*BNP PARIBAS (CANADA)	
		*MONTREAL	
USER HEADER		SERVICE CODE 103:	
		BANK. PRIORITY 113:	
		MSG USER REF. 108: (银行盖信用证通知专用章)	
		INFO. FROM CI 115:	
SEQUENCE OF TOTAL		*27 1 / 1	

FORM OF DOC. CREDIT	*40 A	IRREVOCABLE
DOC. CREDIT NUMBER	*20	63211020049
DATE OF ISSUE	31 C	150129
EXPIRY	*31 D	DATE 150410 PLACE IN BENEFICIARY'S COUNTRY
APPLICANT	*50	FASHION FORCE CO., LTD
P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		
BENEFICIARY	*59	SHANDONG TEXTILE GARMENT CO., LTD.
HUARONG MANSION RM2901 NO.85 GUANJIAQIAO, QINGDAO 210005, CHINA		
AMOUNT	*32 B	CURRENCY USD AMOUNT 32640,
AVAILABLE WITH/BY	*41 D	ANY BANK BY NEGOTIATION
DRAFTS AT ...	42 C	SIGHT
DRAWEE	42 A	BNPACAMMXXX *BNP PARIBAS (CANADA) *MONTREAL
PARTIAL SHIPMENTS	43 P	NOT ALLOWED
TRANSSHIPMENT	43 T	ALLOWED
LOADING ON CHARGE	44 A	CHINA
FOR TRANSPORT TO...	44 B	MONTREAL
LATEST DATE OF SHIP.	44 C	150325
DESCRIPT. OF GOODS	45 A	SALES CONDITIONS: CIF MONTREAL/CANADA SALES CONTRACT NO. F01LCB05127 LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60) STYLENO. PO NO. QTY/PCS USD/PC 46-301A 10337 2 550
12.80		
DOCUMENTS REQUIRED	46 A	+
COMMERCIAL INVOICES IN 3 COPIES SIGNED BY BENEFICIARY'S REPRESENTATIVE.		
+CANADA CUSTOMS INVOICES IN 4 COPIES.		
+		
FULL SET OF ORIGINAL MARINE BILLS OF LADING CLEAN ON BOARD PLUS 2 NON NEGOTIABLE COPIES MADE OUT OR ENDORSED TO ORDER OF BNP PARIBAS (CANADA) MARKED FREIGHT PREPAID AND NOTIFY APPLICANT'S FULL NAME AND ADDRESS.		

+DETAILED PACKING LISTS IN 3 COPIES.
+COPY OF CERTIFICATE OF ORIGIN FORM A.
+COPY OF EXPORT LICENCE.
+ BENEFICIARY'S LETTER STATING THAT ORIGINAL CERTIFICATE OF ORIGIN FORM A , ORIGINAL EXPORT LICENCE, COPY OF COMMERCIAL INVOICE, DETAILED PACKING LISTS AND A COPY OF BILL OF LADING WERE SENT DIRECT TO APPLICANT BY COURIER WITHIN 5 DAYS AFTER SHIPMENT.THE RELEVANT COURIER RECEIPT IS ALSO REQUIRED FOR PRESENTATION.
+ COPY OF APPLICANT'S FAX APPROVING PRODUCTION SAMPLES BEFORE SHIPMENT.
+ LETTER FROM SHIPPER ON THEIR LETTERHEAD INDICATING THEIR NAME OF COMPANY AND ADDRESS, BILL OF LADING NUMBER, CONTAINER NUMBER AND THAT SHIPMENT, INCLUDING ITS CONTAINER, DOES NOT CONTAIN ANY NON-MANUFACTURED WOODEN MATERIAL, DUNNAGE , BRACING MATERIAL , PALLETS , CRATING OR OTHER NON-MANUFACTURED WOODEN PACKING MATERIAL.
+ INSPECTION CERTIFICATE ORIGINAL SIGNED AND ISSUED BY FASHION FORCE CO. , LTD STATING THE SAMPLES OF FOUR STYLE GARMENTS HAD BEEN APPROVED, WHICH SEND THROUGH DHL BEFORE 15DAYS OF SHIPMENT.
+ INSURANCE POLICY OR CERTIFICATE IN 1 ORIGINAL AND 1 COPY ISSUED OR ENDORSED TO THE ORDER OF BNP PARIBAS (CANADA) FOR THE CIF INVOICE PLUS 10 PERCENT COVERING ALL RISKS , INSTITUTE STRIKES , INSTITUTE WAR CLAUSES AND CIVIL COMMOTIONS CLAUSES.
ADDITIONAL COND. 47 A + IF DOCUMENTS PRESENTED ARE FOUND BY US NOT TO BE IN FULL COMPLIANCE WITH CREDIT TERMS. WE WILL ASSESS A CHARGE OF USD 55.00 PER SET OF DOCUMENTS.
+ ALL CHARGES IF ANY RELATED TO SETTLEMENTS ARE FOR ACCOUNT OF BENEFICIARY.
+3 PCT MORE OR LESS IN AMOUNT AND QUANTITY IS ALLOWED.
+ ALL CERTIFICATES/LETTERS/STATEMENTS MUST BE SIGNED AND DATED
+ FOR INFORMATION ONLY, PLEASE NOTE AS OF JANUARY 4, 2015 THAT ALL SHIPMENTS FROM CHINA THAT ARE PACKED WITH UNTREATED WOOD WILL BE BANNED FROM CANADA DUE TO THE THREAT POSED BY THE ASIAN LONGNORNED BEETLE.
+ THE CANADIAN GOVERNMENT NOW INSIST THAT EVERY SHIPMENT ENTERING CANADA

MUST HAVE THE ABOVE DOCUMENTATION WITH THE SHIPMENT.

+

BILL OF LADING AND COMMERCIAL INVOICE MUST CERTIFY THE FOLLOWING :

THIS SHIPMENT , INCLUDING ITS CONTAINER DOES NOT CONTAIN ANY NON-MANUFACTURED WOODEN MATERIAL , DUNNAGE , BRACING MATERIAL PALLETS , CRATING OR OTHER NON MANUFACTURED WOODEN PACKING MATERIAL.

+

BENEFICIARY'S BANK ACCOUNT NO. 07773108201140121

CHARGES 71 B

OUTSIDE COUNTRY BANK CHARGES TO BE BORNE BY THE BENEFICIARY OPENING BANK

CHARGES TO BE BORNE BY THE APPLICANT

CONFIRMATION *49 WITHOUT

INSTRUCTIONS 78 +

WE SHALL COVER THE NEGOTIATING BANK AS PER THEIR INSTRUCTIONS

+

FORWARD DOCUMENTS IN ONE LOT BY SPECIAL COURIER PREPAID TO BNP PARIBAS (CANADA) 1981 MCGILL COLLECE AVE.MONTREAL QC H3A 2W8 CANADA.

SEND. TO REC. INFO. 72

THIS CREDIT IS SUBJECT TO UCP FOR DOCUMENTARY CREDIT 2007 REVISION ICC PUBLICATION 600 AND IS THE OPERATIVE INSTRUMENT

TRAILER ORDER IS <MAC: > <PAC: > <ENC: > <CHK: > <TNG: > <PDE: >

MAC: F344CA36 CHK: AA6204FFDFC2

(四)

山东纺织服装有限公司
SHANDONG TEXTILE GARMENT CO., LTD.
DEAILED PACKING LIST

TO: FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA										INVOICE NO.:	NT01FF004				
										INVOICE DATE:	MAR. 9, 2015				
										S/C NO.:	F01LCB05127				
										S/C DATE:	DEC. 26, 2014				
FROM:				SHANGHAI				TO:				MONTREAL			
Letter of Credit No.:				63211020049				Date of Shipment:				APR. 20, 2015			
CTN NO	CTNS	DESIGNS/ COLORS	STYLE NO	SIZE ASSORTMENT PER CARTON						PCS/ CNT	TOTAL PCS/ NTS	G.W. /CTN	N.W. /CT N	MEAS./C TN	CBM /CT N
				1 0	1 2	1 4	1 6	1 8	20						
1/18	18	BLACK	46- 301A	1 4						14	252	15	10	97 × 72 × 12	0.08 4
19/56	38	BLACK			1 4					14	532				
57/106	50	BLACK				1 3				13	650			98 × 76 × 12	0.08 9
107/14 9	43	BLACK					1 2			12	516				
150/17 5	25	BLACK						1 2		12	300			99 × 80 × 11	0.08 7
176/19 4	19	BLACK							12	12	228				
196	1	WHITE		1 1						11	11				0.08 4
197	1	WHITE			9	3				12	12				
198	1	WHITE				1 3				13	13				0.08 9
199	1	WHITE				3	9			12	12				
200	3	WHITE						4		4	12				0.08 7
201	1	WHITE						2	10	12	12				
1/201e x															
TOTAL	201										2550	3015	201 0		17.5 1

山东纺织服装有限公司
SHANDONG TEXTILE GARMENT CO., LTD.
DEAILED PACKING LIST

TO: FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA										INVOICE NO.: NT01FF004		INVOICE DATE: MAR. 9, 2015		S/C NO.: F01LCB05127		S/C DATE: DEC. 26, 2014	
FROM:				SHANGHAI				TO:				MONTREAL					
Letter of Credit No.:				63211020049				Date of Shipment:				APR. 20, 2015					
CTN NO	CTNS	DESIGNS/ COLORS	STYLE NO	SIZE ASSORTMENT PER CARTON						PCS/ CNT	TOTAL PCS/ NTS	G.W. /CTN	N.W. /CT N	MEAS./C TN	CBM /CT N		
				1 0	1 2	1 4	1 6	1 8	20								
1/18	18	BLACK	46- 301A	1 4						14	252	15	10	97 × 72 × 12	0.08 4		
19/56	38	BLACK			1 4					14	532						
57/106	50	BLACK				1 3				13	650			98 × 76 × 12	0.08 9		
107/14 9	43	BLACK					1 2			12	516						
150/17 5	25	BLACK						1 2		12	300			99 × 80 × 11	0.08 7		
176/19 4	19	BLACK							12	12	228						
196	1	WHITE		1 1						11	11				0.08 4		
197	1	WHITE			9	3				12	12						
SHIPPING MARKS: FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA																	

山东纺织服装有限公司
SHANDONG TEXTILE GARMENT CO., LTD.
DEAILED PACKING LIST

TO: FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA										INVOICE NO.:		NT01FF004			
										INVOICE DATE:		MAR. 9, 2015			
										S/C NO.:		F01LCB05127			
										S/C DATE:		DEC. 26, 2014			
FROM:			SHANGHAI			TO:		MONTREAL							
Letter of Credit No.:			63211020049			Date of Shipment:		APR. 20, 2015							
CTN NO	CTNS	DESIGNS/ COLORS	STYLE NO	SIZE ASSORTMENT PER CARTON						PCS/ CNT	TOTAL PCS/ NTS	G.W. /CTN	N.W. /CT N	MEAS./C TN	CBM /CT N
				1 0	1 2	1 4	1 6	1 8	20						
1/18	18	BLACK	46- 301A	1 4						14	252	15	10	97 × 72 × 12	0.08 4
19/56	38	BLACK			1 4					14	532				
57/106	50	BLACK				1 3				13	650			98 × 76 × 12	0.08 9
107/14 9	43	BLACK					1 2			12	516				
150/17 5	25	BLACK						1 2		12	300			99 × 80 × 11	0.08 7
176/19 4	19	BLACK							12	12	228				
196	1	WHITE		1 1						11	11				0.08 4
197	1	WHITE			9	3				12	12				
SALES CONDITIONS: CIF MONTREAL/CANADA SALES CONTRACT NO. F01LCB05127 LADIES COTTON BLAZER (100% COTTON, 40S × 20/140 × 60) STYLE NO. PO NO. QTY/PCS USD/PC 46-301A 10337 2 550 12.80															

Revenue Canada _ Customs and Excise	Revenue Canada Douanes et	CANADA CUSTOMS INVOICE FACTURE DES	Page of de
--	------------------------------	---------------------------------------	---------------

	accise	DOUANES CANADIENNES		
1. Vendor (Name and Address) <i>Vender</i> (<i>Nom et adresse</i>)		2. Date of Direct Shipment to Canada/ <i>Date d'expédition directe vers ie Canade</i>		
		3. Other References (include Purchaser's, Order No.) <i>Autres references (include ie n de command de Íacheteur)</i>		
4. Consignee (Name and Address) Destinataire (<i>Nom et adresse</i>)		5. Purchaser's Name and Address (if other than Consignee) <i>Nom et adresse de Íacheteur (S'íl differe du destinataire)</i>		
		6. Country of Transshipment/Pays de transbordement		
		7. Country of Origin of Goods <i>pays d' origine des marchandises</i>	IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS ENTER ORIGINS AGAINST ITEM A IN 12 <i>SIL' EXPEDON COMPREND DES MARCHANDISES D' ORIGINES DIFFERENTES PRECISER LEUR PROVENANCE EN 12</i>	
8. Transportation Give Mode and Place of Direct Shipment to Canada <i>Transport Preciser mode et point d' expedition directe verste vers ie Canada</i>		9. Conditions of Sale and Terms of Payment (i.e Saie. Consignment Shipment, Leased Goods, etc.) <i>Conditions de vente et modalites de pavement (P.ex vente, expedition en consignation, location, de marchandises, etc)</i>		
		10. Currency of Settlement/Devises du pavement		
11. No. of Pkgs Nore de colis	12. Specification of Commodities (Kind of Packages, Marks, and Numbers, General Description and Characteristics, ie Grade, Quality) <i>Designation des articles (Nature des colis, marques et numeros, description ger erale et caracteristiques, Pex classe, quality)</i>	13. Quantity (State Unit) Quantite (Preciser í unite)	Selling Price/ <i>Prix de vente</i>	
			14. Unit Price Prix unitaire	15. Total
18. if any Of fields 1 to 17 are included on an attached commercial invoice, check this box <i>sitout renseignements relatvment aux zones 1e 17 ligure sur une ou des tactures commerciaies ci-attachees cocher cette case commercial invoice No. 1 N de la factre commerciaie</i>		16. Total Weight/ <i>Poids Total</i>		17. Invoice Total Total de la facture
		Net	Gross/Brut	

19. Exporter's Name and Address (if other than Vendor) <i>Nom et adresse de l'exportateur (s'il diffère du vendeur)</i>	20. Originator (Name and Address)/ <i>Expéditeur d'origine (Nom et adresse)</i>		
21. Departmental Rulikg (if applicable)/ <i>Decision du Ministère (S'il y a lieu)</i>	22. If fields 23 to 25 are not applicable, check this box <i>Si les zones 23 et 25 sont sans objet, cocher cette case</i>		
23. If included in field 7 indicate amount <i>Si compris dans le total à la zone 17, préciser</i> (I) Transportation charges, expense and insurance from the place of direct shipment to Canada <i>Les frais de transport, dépenses et assurances à partir du point of expedition directe vers le Canada.</i> (II) Costs for construction, erection and assembly incurred after importation into Canada <i>Les coûts de construction, d'érection et d'assemblage, après importation au Canada.</i> (III) Export packing Le cout de l'emballage d'exportation	24. If not included in field 17 indicate amount <i>Si non compris dans le total à la zone 17, Préciser</i> (I) Transportation charges, expense and insurance to the place of direct shipment to Canada <i>Les frais de transport, dépenses et assurances jusqu' au point d'of expedition directd vers le Canada</i> (II) Amounts for commissions other than buying commissions <i>Les commissions autres que celles versées Pour l'achat</i> _____ _____ (III) Export packing Le cout de l'emballage d'exportation	25. Check (if applicable) Cochet (s'il y a lieu) (I) Royalty payments or subsequent proceeds are paid or payable by the purchaser <i>Des redevances ou produits ont été ou seront versés par l'acheteur</i> (II) The purchaser has supplied goods or services for use in the production of these goods <i>L'acheteur a fourni des marchandises ou des Services pour la production des marchandises</i>	

实训项目33

一、操作练习

根据海运提单和商业发票制作装船通知。

2015年3月20日，广西纺织服装有限公司的货物装上由北海港开往加拿大蒙特利尔港的“HUA CHANG”轮第09981船次并出运。在拿到了船公司的海运提单后，广西纺织有限公司即于3月21日缮制装船通知书给客户。

(一)

1. Shipper Insert Name, Address and Phone GUANGXI TEXTILE GARMENT CO. LTD. HUARONG MANSION RM2901 NO.85 GUANQIAO, BEIHAI 540005, CHINA		B/L No. COS6314203208		
2. Consignee Insert Name, Address and Phone TO THE ORDER OF BNP PARIBAS (CANADA)		TLX: 33057 COSCO CN FAX: +86(021) 6545 8984 ORIGINAL Port-to-Port or Combined Transport		
3. Notify Party Insert Name, Address and Phone (It is agreed that no responsibility shall attach to the Carrier or his agents for failure to notify) FASHION FORCE CO., LTD. P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		BILL OF LADING RECEIVED in external apparent good order and condition except as otherwise noted. The total number of packages or units stuffed in the container, The description of the goods and the weights shown in this Bill of Lading are furnished by the Merchants, and which the carrier has no reasonable means of checking and is not a part of this Bill of Lading contract. The carrier has Issued the number of Bills of Lading stated below, all of this tenor and date, One of the original Bills of Lading must be surrendered and endorsed or signed against the delivery of the shipment and whereupon any other original Bills of Lading shall be void. The Merchants agree to be bound by the terms And conditions of this Bill of Lading as if each had personally signed this Bill of Lading. See clause 4 on the back of this Bill of Lading (Terms continued on the back hereof. please read carefully).		
4. Combined Transport * Pre - carriage by	5. Combined Transport* Place of Receipt	*Applicable Only When Document Used as a Combined Transport Bill of Lading. Combined Transport		
6. Ocean Vessel Voy. No. HUA CHANG V.09981	7. Port of Loading BEIHAI, CHINA			
8. Port of Discharge MONTREAL, CANADA	9. Place of Delivery MONTREAL, CANADA			
Marks & Nos. Container / Seal No.	No. of Containers or Packages	Description of Goods (If Dangerous Goods, See Clause 20)	Gross Weight Kgs	Measurement
FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA MSKU2612114 / 1681316 20'	CARTONS	SHIPPER'S LOAD&COUNT&SEAL SAID TO CONTAINER ONLY SALES CONDITIONS : CIF MONTREAL/CANADA SALES CONTRACT NO F01LCB05127. LADIES COTTON BLAZER(100% COTTON , (40S × 20/140×60) STYLE NO. PONO. QTY/ PCSUSD/PC 46-301A 10337 2550 12.80 1×20' GP FCLS CY-CY CLEAN ON BOARD FREIGHT PREPAID	3015.000 KGS	17.51M ³
		Description of Contents for Shipper's Use Only (Not part of This B/L Contract)		

10. Total Number of containers and/or packages (in words)					
Subject to Clause 7 Limitation SAY TWO HUNDRED AND ONE CARTONS ONLY					
11. Freight & Charges	Revenue Tons	Rate	Per	Prepaid	Collect
Declared Value Charge					
Ex. Rate:	Prepaid at	Payable at	Place and date of issue		
			BEIHAI, CHINA MAR. 20, 2015		
	Total Prepaid	No. of Original B(s)/L THREE	Signed for the Carrier, COSCO CONTAINER LINES		
LADEN ON BOARD THE VESSEL					
DATE MAR. 20, 2015		BY			

(二)

ISSUER GUANGXI TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANQIAO, BEIHAI 540005, CHINA		商业发票 COMMERCIAL INVOICE			
TO FASHION FORCE CO., LTD P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		NO. NT01FF004	DATE MAR. 9, 2015		
TRANSPORT DETAILS SHIPMENT FROM BEIHAI, CHINA TO MONTREAL, CANADA BY VESSEL		S/C NO. F01LCB05127	L/C NO. 63211020049		
		TERMS OF PAYMENT L/C AT SIGHT			
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount	
				USD	
FASHION FORCE F01LCB05127 CTN NO. MONTREAL MADE IN CHINA	LADIES COTTON BLAZER (100% COTTON, 40S×20/140× 60)	2550 PCS	USD 12.80	CIF MONTREAL USD 32640.00	
Total:		2550 PCS		USD 32640.00	

SAY TOTAL: USD THIRTY TWO THOUSAND SIX HUNDRED AND FORTY ONLY

SALES CONDITIONS: CIF MONTREAL/CANADA

SALES CONTRACT NO. F01LCB05127

LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60)

STYLE NO.	PO NO.	QTY/PCS	USD/PC
46-301A	10337	2 550	12.80

(出口商签字和盖单据章)

(三)

GUANGXI TEXTILE GARMENT CO., LTD.
HUARONG MANSION RM2901 NO.85 GUANQIAO,
BEIHAI 540005, CHINA

SHIPPING ADVICE

TO:	ISSUE DATE:
	OUR REF. DATE:

Dear Sir or Madam,

We are Pleased to advise you that the following mentioned goods have been shipped out, full details were shown as follows:

Invoice Number:

Bill of loading Number:

Ocean Vessel:

Port of Loading:

Date of shipment:

Port of Destination:	
Estimated date of arrival:	
Containers/Seals Number:	
Description of goods:	
Shipping Marks:	
Quantity:	
Gross Weight:	
Net Weight:	
Total Value:	
<p>Thank you for your patronage. We look forward to the pleasure of receiving your valuable repeat orders.</p> <p style="text-align: right;">Sincerely yours</p>	

二、实务思考

2015年，我国某进出口公司按CFR术语与德国一进口商签订一批棉布出口合同，价值30万美元，即期付款交单。货物于8月15日上午装船完毕，业务员因当天工作比较忙忘记向买方发出装船通知，16日上班时才想起并发出装船通知。德商收到装船通知向当地保险公司投保时，该保险公司已获悉装载该批货物的轮船已于16日凌晨在海上遇难而拒绝承保。德商立即来电称：“由于你方晚发装船通知，以至我方无法完成投保，因货轮已遇难，货物损失应由你方负担并赔偿我方利润及费用损失10000美元。”不久我进出口公司通过托收银行寄去的全套货运单证被退回。请问：德商的要求合理吗？出口商该不该赔偿？

实训项目34

一、操作练习

上海工具制造有限公司于2015年6月29日将货物装运后，即准备议付单据向交通银行上海分行交单。

根据提供的信用证的内容制作信用证指定的议付单证。

有关缮制议付单证的要求如下：

合同号：MOU0210S03

合同日期：2015年4月21日

商业发票号：SHE021845

装运港口：上海

货物包装：50 PCS/DRUM，净重2 000 KGS，毛重2 200 KGS，体积2.610 CBM

运费：USD 0.08/KG

海运提单号：SCOISG7564

船名：JENNY/03

集装箱号/铅封号：UXXU4240250/0169255

40' 集装箱，CFS/CFS

(一)

LETTER OF CREDIT

SEQUENCE OF TOTAL *27 1 / 1
FORM OF DOC. CREDIT *40 A IRREVOCABLE
DOC. CREDIT NUMBER *20 A 4028D223
DATE OF ISSUE 31 C 20150104
EXPIRY *31 D DATE 20150720 PLACE CHINA
APPLICANT *50 D AYU IMPORT & EXPORT TRADE COPORATION
564-8, SUNAM-DONG, NAM-KU ULSAN KOREA.
TEL: (052)288-5300
BENEFICIARY *59 SHANGHAI TOOLS MANUFACTURE CO., LTD.
NO.3188 JINZHANG ROAD, SHANGHAI, CHINA
AMOUNT *32 B CURRENCY USD AMOUNT 13608.00
AVAILABLE WITH/BY *41 D ANY BANK IN CHINA, BY NEGOTIATION
DRAFTS AT... 42 C AT SIGHT
DRAWEE 42 A PUSBKR2PXXX
*PUSAN BANK *PUSAN
PARTIAL SHIPMTS 43 P NOT ALLOWED
TRANSSHIPMENT 43 T NOT ALLOWED
LOADING IN CHARGE 44 A SHANGHAI PORT, CHINA
FOR TRANSPORT TO... 44 B PUSAN PORT, KOREA
LATEST SHIPMENT 44 C 20150710
GOODS DESCRIPT. 45 A ORIGIN CHINA CIF PUSAN PORT
DOUBLE OPEN AND SPANER
SAME AS THE SAMPLE 9 5600PCS AT USD2.43 USD13608.00
DOCS REQUIRED 46 A +SIGNED COMMERCIAL INVOICE IN 3 COPIES
+PACKING LIST IN 3 COPIES
+
FULL SET OF CLEAN ON BOARD OCEAN BILLS OF LADING MADE OUT TO THE ORDER OF
PUSAN BANK MARKED FREIGHT PREPAID AND NOTIFY APPLICANT
+
INSURANCE POLICY OR CERTIFICATE IN DUPLICATE ENDORSED IN BLANK FOR 110PERCENT
OF THE INVOICE VALUE. INSURANCE POLICIES OR CERTIFICATES MUST EXPRESSLY
STIPULATE THAT CLAIMS ARE PAYABLE IN THE CURRENCY OF THE DRAFT AND MUST ALSO
INSURANCE MUST INCLUDE: INSTITUTE CARGO CLAUSE ALL RISK
ADDITIONAL COND *47A

THIS IS THE OPERATIVE INSTRUMENT SUBJECT TO THE UCP 600(2007 REVISION).THE AMOUNT OF
EACH DRAFT MUST BE ENDORSED ON THE REVERSE OF THIS ADVICE BY NEGOTIATING BANK.A
DISCREPANCY FEE OF USD 50.00 AND CABLE CHARGE USD 50.00(OR EQUIVALENT) WILL BE
DEDUCTED FROM THE PROCEEDS IF DOCUMENTS ARE PRESENTED WITH DISCREPANCIES FOR
PAYMENTS/ REIMBURSEMENT IS SUBJECT TO ICCURR525

DETAILS OF CHARGES 71 B
ALL BANKING CHARGES, INCLUDING REIMBURSING BANK'S CHARGE OUTSIDE KOREA ARE FOR
ACCOUNT OF BENEFICIARY DOCUMENTS MUST BE PRESENTED FOR NEGOTIATION WITHIN
10 DAYS AFTER THE DATE OF SHIPMENT

(二)

SHANGHAI TOOLS MANUFACTURE CO., LTD. NO.3188 JINZHANG ROAD, SHANGHAI, CHINA						
PACKING LIST						
To:						Invoice No.: _____
						Invoice Date: _____
						S/C No.: _____
						S/C Date: _____
From: _____			To: _____			
Letter of Credit No.: _____			Date of Shipment: _____			
Marks and Numbers	Number and kind of package Description of goods	Quantity	Package	G.W	N.W	Meas.
TOTAL:						

SAY TOTAL:

1. Shipper Insert Name, Address and Phone		<p style="text-align: center;">B/L No.</p> <p style="text-align: center;">TLX: 33057 COSCO CN FAX: +86(021) 6545 8984 ORIGINAL Port-to-Port or Combined Transport</p> <p style="text-align: center;">BILL OF LADING</p> <p>RECEIVED in external apparent good order and condition except as otherwise noted. The total number of packages or units stuffed in the container, The description of the goods and the weights shown in this Bill of Lading are furnished by the Merchants, and which the carrier has no reasonable means of checking and is not a part of this Bill of Lading contract. The carrier has Issued the number of Bills of Lading stated below, all of this tenor and date, One of the original Bills of Lading must be surrendered and endorsed or signed against the delivery of the shipment and whereupon any other original Bills of Lading shall be void. The Merchants agree to be bound by the terms And conditions of this Bill of Lading as if each had personally signed this Bill of Lading. See clause 4 on the back of this Bill of Lading (Terms continued on the back hereof, please read carefully).</p> <p>*Applicable Only When Document Used as a Combined Transport Bill of Lading. Combined Transport</p>			
2. Consignee Insert Name, Address and Phone					
3. Notify Party Insert Name, Address and Phone (It is agreed that no responsibility shall attach to the Carrier or his agents for failure to notify)					
4. Combined Transport * Pre - carriage by	5. Combined Transport* Place of Receipt				
6. Ocean Vessel Voy. No.	7. Port of Loading				
8. Port of Discharge	9. Place of Delivery				
Marks & Nos. Container / Seal No.	No. of Containers or Packages	Description of Goods (If Dangerous Goods, See Clause 20)	Gross Weight Kgs	Measurement	

Description of Contents for Shipper's Use Only (Not part of This B/L Contract)					
10. Total Number of containers and/or packages (in words) Subject to Clause 7 Limitation					
11. Freight & Charges Declared Value Charge	Revenue Tons	Rate	Per	Prepaid	Collect
Ex. Rate:	Prepaid at	Payable at	Place and date of issue		
	Total Prepaid	No. of Original B(s)/L	Signed for the Carrier, COSCO CONTAINER LINES		
LADEN ON BOARD THE VESSEL					
DATE			BY		

BILL OF EXCHANGE									
凭 Drawn Under					不可撤销信用证 Irrevocable L/C No.				
日期 Date	支取 interest	Payable	With	@	%	按	息	付款	
号码 No.	汇票金额 Exchange for		南京 Nanjing						
见票 at	日后 (本汇票之副本未付) 付交 sight of this First of Exchange (Second of Exchange								
Being unpaid) Pay to the order of									
金额 the sum of									
此致 To									

二、实务思考

卖方挫败买方与开证行相互勾结拒付货款的阴谋

河北省某进出口公司于2015年2月14日与新加坡某公司以传真方式成交一笔价值26 597.50美元的毛浴巾的出口合同，该客户于2015年2月20日开立了相同数量与金额的信用证。业务员审证时发现，合同中规定尺寸为13" × 30"，而信用证却描述为13" × 39"，电告开证人要求修改，客户声称此错误为银行

笔误所致，无须修改，当时考虑到该客户为老客户，故并未再坚持要求修改。在货物于装运期内顺利出运后，即以表提方式将所有单据送交银行。开证行于3月25日、4月25日和5月8日连续发出传真要求该公司“速洽客赎单”，该公司业务员多次传真买方要求其马上赎单，外商以质量有问题为由，要求货物降价处理。请问：我方公司应该如何处理？

实训项目35

操作练习

货名	数量	单价	毛重(KGS)	净重(KGS)
TRANSMISSION BELT 100MM×4P×350	60PACKAGES /120ROLLS	USD 201.92 55@ROLL	54@ROLL	
TRANSMISSION BELT 125MM×4P×350	15PACKAGES /30ROLLS	USD 227.89 74@ROLL	73.2@ROLL	

唛头：N/M

体积：20CBM

FOB价：USD 24493.10

运费：USD 6574.00

船名：GUANG HANG V.312

开航日期：March 19, 2015

H. S. Code: : 4010.2564

商业发票、汇票号码：SHE021845

根据信用证内容填制上海化工公司的全套单据。

(一)

SSUE OF DOCUMENTARY CREDIT

TO: BANK OF CHINA, SHANGHAI BRANCH, CHINA

ATTN: L/C DEPT

FROM: COMMERCIAL BANK OF ETHIOPIA, ADDIS ABABA, ETHIOPIA

DATE: 15-01-2015

WE HEREBY OPEN OUR IRREVOCABLE DOCUMENTARY LETTER OF CREDIT NO.LC/78563 FAVOURING M/S SHANGHAI CHEMICALS IMPORT AND EXPORT CORPORATION 16 JIANG YAN LU SHANGHAI CHINA BY ORDER OF MAGIC INTERNATIONAL PLC DEBRE ZEIT ROAD ADDIS ABABA ETHIOPIA TO THE EXTENT OF USD 31067.10 CFR ASSAB AVAILABLE BY NEGOTIATION WITH ANY BANK AGAINST THE DOCUMENTS DETAILED HEREIN AND BENEFICIARY'S DRAFTS AT 60 DAYS AFTER B/L DATE DRAWN ON OURSELVES FOR 100% OF THE INVOICE VALUE.

1. SIGNED COMMERCIAL INVOICES IN FIVE COPIES CERTIFYING FOB ABABA AND FREIGHT CHARGES AND ALL COPIES CERTIFIED BY THE CHINA COUNCIL FOR THE PROMOTION OF INTERNATIONAL TRADE INDICATING EXCHANGE CONTROL LICENCE NO.749/000066 JANUARY 02, 2015

2. PACKING LIST IN FIVE COPIES INDICATING GROSS AND NET WEIGHT OF EACH ROLL

3. FULL SET OF CLEAN ON BOARD OCEAN BILLS OF LADING AND ONE NON-NEGOTIABLE COPY MADE OUT TO ORDER OF COMMERCIAL BANK OF ETHIOPIA AND NOTIFYING MAGIC INTERNATIONAL PLC MARKED FREIGHT PREPAID

4. CERTIFICATE OF ORIGIN ISSUED BY THE CHINA COUNCIL FOR THE PROMOTION OF INTERNATIONAL TRADE IN TWO COPIES

COVERING SHIPMENT OF 120 ROLLS 100MM×4P×350 AND 30 ROLLS 125MMx4Px350 TRANSMISSION BELT AS PER CONTRACT NO.03PI/421/122 DATED DEC 26 20009

TERMS CFR ASSAB

INSURANCE COVERED LOCALLY BY BUYER

THE EXPIRY PLACE OF THE CREDIT IS CHINA

PARTIAL SHIPMENTS ARE NOT PERMITTED

TRANSHIPMENT ARE PERMITTED

SHIPMENT FROM SHANGHAI TO ASSAB NOT LATER THAN 21ST MARCH 2015

THIS CREDIT IS VALID FOR NEGOTIATION NOT LATER THAN 5TH APRIL, 2015

ALL BANKING CHARGES OUTSIDE ETHIOPOA ARE FOR ACCOUNT OF THE BENEFICIARY

I PROVIDED THAT ALL TERMS AND CONDITIONS OF THE LETTER OF CREDIT HAVE BEEN COMPLIED WITH, WE UNDERTAKE TO HONOUR YOUR CLAIMS IN ACCORDANCE WITH YOUR INSTRUCTIONS VALUE THREE BUSINESS DAYS FROM THE DATE OF RECEIPT OF THE SHIPPING DOCUMENTS AT OUR COUNTERS

PLEASE FORWARD THE ORIGINAL AND DUPLICATE SETS OF SHIPPING DOCUMENTS IN TWO SEPARATE THIS LETTER OF CREDIT IS SUBJECT TO UCP FOR DOCUMENTARY CREDITS (REVISION 2007)I.C.C, PUBLICATION NO.600

PLEASE TREAT THIS MESSAGE AS AN OPERATIVE CREDIT INSTRUMENT AND NO MAIL CONFIRMATION WILL FOLLOW

PLEASE ADVISE THE BENEFICIARY LOTS TO US BY DHL COURIER SERVICE

(二)

商业发票 COMMERCIAL INVOICE			
To	日期 Date		
	发票号 Invoice No.		
	合约号 Contract No.		
信用证号 L/C No. _____			
装 由 Shipped per _____		开船日期 Sailing about _____	
出 From _____		至 To _____	
唛头 SHIPPING MARK	货名数量 QUANTITIES AND DESCRIPTIONS	单价 UNIT PRICE	金额 AMOUNET

(三)

装箱单 PACKING LIST						
发票号码 Invoice No. _____					日期 Date _____	
SHIPPING MARK 标志及箱号	NAME OF COMMODITY & SPECIFICATION 品名及规格	QUANTITY 数量	PACKAGE 件数	G.W. 毛重	N.W. 净重	MEASUREMENT 尺码
TOTAL:						

Shipper	B/L NO.		
Consignee	PACIFIC INTERNATIONAL LINES (PTE) LTD (Incorporated in Singapore) COMBINED TRANSPORT BILL OF LADING		
Notify Party	Received in apparent good order and condition except as otherwise noted the total number of container or other packages or units enumerated below for transportation from the place of receipt to the place of delivery subject to the terms hereof. One of the signed Bills of Lading must be surrendered duly endorsed in exchange for the Goods or delivery order. On presentation of this document (duly Endorsed to the Carrier by or on behalf of the Holder, the rights and liabilities arising in accordance with the terms hereof shall (without prejudice to any rule of common law or statute rendering them binding on the Merchant) become binding in all respects between the Carrier and the Holder as though the contract evidenced hereby had been made between them. <p style="text-align: right;">SEE TERMS ON ORIGINAL B/L</p>		
Vessel and Voyage Number	Port of Loading	Port of Discharge	
Place of Receipt	Place of Delivery	Number of Original Bs/L	
PARTICULARS AS DECLARED BY SHIPPER - CARRIER NOT RESPONSIBLE			
Container Nos/Seal Nos. Marks and/Numbers	No. of Container / Packages / Description of Goods	Gross Weight (Kilos)	Measurement (cu-metres)
FREIGHT & CHARGES	Number of Containers/Packages (in words)		
	Shipped on Board Date:		
	Place and Date of Issue:		

	<p>In Witness Whereof this number of Original Bills of Lading stated Above all of the tenor and date one of which being accomplished the others to stand void.</p> <p>for PACIFIC INTERNATIONAL LINES (PTE) LTD as Carrier</p>
--	--

(四)

ORIGINAL				
1. Exporter		Certificate No.		
2. Consignee		CERTIFICATE OF ORIGIN OF THE PEOPLE'S REPUBLIC OF CHINA		
3. Means of transport and route		5. For certifying authority use only		
4. Country / region of destination				
6. Marks and numbers	7. Number and kind of packages ; description of goods	8. H. S. Code	9. Quantity	10. Number and date of invoices

<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in China and that they comply with the Rules of Origin of the People's Republic of China.</p> <p>-----</p> <p>-----</p> <p>Place and date, signature and stamp of authorized signatory</p>	<p>12. Certification</p> <p>It is hereby certified that the declaration by the exporter is correct.</p> <p>-----</p> <p>-----</p> <p>Place and date, signature and stamp of certifying authority</p>
--	--

(五)

BILL OF EXCHANGE											
凭 Drawn Under						不可撤销信用证 Irrevocable L/C No.					
日期 Date					支 取 With	Payable interest	@	%	按	息	付款
号码 No.	汇票金额 Exchange for					南京 Nanjin g					
见票 日后 (本 汇 票 之 副 本 未 付) 付 交 At _____ sight of this First of Exchange (Second of Exchange Being unpaid) Pay to the order of											
金额 the sum of											
此致 To											

实训项目36

操作练习

根据信用证要求填写出口收汇核销单。

出口单位：江苏毛织品进出口贸易公司

单位编码：195762654

商品中文名称：全棉抹布

商品总包装数量：367捆

(一)

NATIONAL PARIS BANK
24 MARSHALL AVE DONCASTER MONTREAL, CANADA
WE ISSUE OUR IRREVOCABLE DOCUMENTARY CREDIT NUMBER: TH2003
IN FAVOUR OF: JIANGSU KNITWEAR AND MANUFACTURED GOODS IMPORT AND EXPORT
TRADE CORPORATION
321, ZHOUGSHAN ROAD SUZHOU, CHINA
BY ORDER OF: YI YANG TRADING CORPORATION
88 MARSHALL AVE
DONCASTER VIC 3108 CANADA
FOR AN AMOUNT OF USD 89 705.50
DATE OF EXPIRY: 15NOV14
PLACE: IN BENEFICIARY'S COUNTRY
AVAILABLE WITH ANY BANK
BY NEGOTIATION OF BENEFICIARY'S DRAFT DRAWN ON US
AT SIGHT IN MONTREAL
THIS CREDIT IS TRANSFERABLE
AGAINST DELIVERY OF THE FOLLOWING DOCUMENTS
+COMMERCIAL INVOICES IN 5 COPIES
+CANADA CUSTOMS INVOICES IN 6 COPIES
+
FULL SET OF NEGOTIABLE INSURANCE POLICY OR CERTIFICATE BLANK ENDORSED FOR 110
PERCENT OF INVOICE VALUE COVERING ALL RISKS
+
FULL SET OF ORIGINAL MARINE BILLS OF LADING CLEAN ON BOARD PLUS 2 NON-
NEGOTIABLE COPIES MADE OUT OR ENDORSED TO ORDER OF NATIONAL PARIS BANK 24
MARSHALL VEDONCASTER MONTREAL, CANADA.
+
SPECIFICATION LIST OF WEIGHTS AND MEASURES IN 4 COPIES COVERING SHIPMENT OF
COTTON TEATOWELS AS PER S/C ST303.
FOR 1-300 SIZE 10 INCHES * 10 INCHES 16000 DOZ. AT USD 1.31/DOZ. 301-600 SIZE 20
INCHES 6000 DOZ. AT USD 2.51/DOZ. AND 601-900 SIZE 30 INCHES * 30 INCHES 11350
DOZ. AT USD 4.73/DOZ.CIF MONTREAL
FROM CHINESE PORT TO MONTREAL PORT
NOT LATER THAN 31, OCT. 14
PARTIAL SHIPMENTS: ALLOWED
TRANSHIPMENT: ALLOWED
SPECIAL INSTRUCTIONS

+ALL CHARGES IF ANY RELATED TO SETTLEMENTS ARE FOR ACCOUNT OF BENEFICIARY
+
IN CASE OF PRESENTATION OF DOCUMENTS WITH DISCREPANCY (IES) A CHARGE OF USD
55.00
THIS CREDIT IS SUBJECT TO UCP FOR DOCUMENTARY CREDITS 2007 REVISION ICC
PUBLICATION 600 AND IS THE OPERATIVE INSTRUMENT

实训项目37

一、操作练习

根据核销单内容填制出口收汇核销单送审登记表。

核销单编号	发票编号	结算方式
36D562123	JS03125	D/P

国别地区：加拿大

贸易方式：一般贸易

送审日期：2015年12月24日

出口单位填表人：李华

二、实务思考

2015年3月5日，星鑫家具厂有一批家具需出口到迪拜，但该厂没有进出口权，不能向外汇管理局申领核销单，因此向联兴进出口公司买了一份核销单报关出口，货物出口后联兴进出口公司一直对该核销单未能按时收汇核销。请问：此例属于什么现象？联兴进出口公司卖出核销单的做法对吗？应如何处理？

实训项目38

操作练习

根据下列资料，制作进口订舱委托书，要求格式清楚、内容完整。

2014年12月13日，广州朗明商贸有限公司填制编号为CT8514895的进口订舱委托书，从日本进口空调。

1.发货人

广州明朗商贸有限公司

广州市天河路267号

电话：021-58693215

联系人：王贤

2.其他

合同号：03TG28711

品名：AIR CONDITIONER

数量：500台

包装：纸箱

重量：13kg/台

总体积：43m³

装运港：大阪

目的港：广州

装运要求：2015年2月28日前，不准分批装运和转运。

进口订舱委托书			
编号：		日期： 年 月 日	
货名 (英文)			
重量		尺 码	
合 同 号		包 装	
装 卸 港		交 货 期	
装货条款			

发 货 人 名称地址			
发 货 人 电 挂			
订妥船名		预抵港口	
备注		委托单位	
① 危险品须注明性能，重大物件注明每件重量及尺码。 ② 装货条款须详细注明。			

实训项目39

操作练习

根据下列资料，制作进口货物许可证，要求格式清楚、内容完整。

2014年12月1日，广州明朗商贸有限公司(单位编码：52304125596)申请签发编号为CT88661125839的进口货物许可证，从日本进口空调。

品名：空调

规格型号：制冷量≤4千大卡/时分体式空调

商品编码：84151021

单价：200美元FOB广州

数量：500台

包装：每台装一纸箱

总价：100000美元

唛头：EAST

GUANGZHOU

NOSI-500

MADE IN JAPAN

商品用途：外贸自营内销

装运港：大阪

目的港：广州

外汇来源：购汇

许可证有效期：2015年2月

中华人民共和国进口货物许可证 IMPORT LICENCE THE PEOPLE'S REPUBLIC OF CHINA					
1. 我国对外成交单位 编码 Importer		3. 进口许可证编号 License No.			
2. 收货单位 Consignee		4. 许可证有效期 Validity			
5. 贸易方式 Terms of trade		8. 进口国家(地区) Country whence consigned			
6. 外汇来源 Terms of foreign exchange		9. 商品原产地 Country of origin			
7. 到货口岸 Port of destination		10. 商品用途 Use of commodity			
11. 唛头——包装件数 Marks & numbers—number of packages					
12. 商品名称 Description of commodity		商品编码 Commodity No.			
13. 商品规格、型号 Specification	14. 单位 Unit	15. 数量 Quantity	16. 单价 Unit Price	17. 总值 Amount	18. 总值折美元 Amount in USD
19. 总计 Total					
20. 备注 Supplementary details		21. 发证机关盖章 Issuing authority's stamp 发证日期 Signature Date			
商务部监制		本证不得涂改，不得转让			

实训项目40

操作练习

根据下列资料，制作进口付汇核销单，要求格式清楚、内容完整。

2014年12月16日，北京德鑫贸易公司(单位代码：13438589-8)从日本进口空调后，填制编号为00492425的进口付汇核销单，向省外汇局申请付汇核销，付款银行为中行北京分行。此次付汇金额为1728600.00日元，全部以购汇方式支付，属正常付汇。

印单局代码：320000

合同号：DS1032E

进口批件号：20313768

预计到货日期：14/12/30

结算方式：即期信用证

付汇日期：14/12/12

贸易进口付汇核销单(代申报单)		
印单局代码：		核销单编号：
单位代码	单位名称	所在地外汇局名称
付汇银行名称	收汇人国别	交易编码□□□□
收款人是否在保税区：是□ 否□	交易附言	
对外付汇币种 其中：购汇金额 人民币账号	对外付汇总额 现汇金额 外汇账号	其他方式金额
付汇性质		
<input type="checkbox"/> 正常付汇 <input type="checkbox"/> 不在名录 <input type="checkbox"/> 90天以上到货 备案表编号		
<input type="checkbox"/> 90天以上信用证 <input type="checkbox"/> 转口贸易		
<input type="checkbox"/> 90天以上托收 <input type="checkbox"/> 异地付汇		
预计到货日期 / /	进口批件号	合同/发票号

结算方式						
信用证	90天以内 <input type="checkbox"/>	90天以上 <input type="checkbox"/>	承兑日期	/ /	付汇日期	/ / 期限 天
托收	90天以内 <input type="checkbox"/>	90天以上 <input type="checkbox"/>	承兑日期	/ /	付汇日期	/ / 期限 天
汇 款	预付货款 <input type="checkbox"/>	货到付汇(凭报关单付汇) <input type="checkbox"/> 付汇日期 / /				
	报关单号	报关日期 / / 报关单币种 金额				
	报关单号	报关日期 / / 报关单币种 金额				
	报关单号	报关日期 / / 报关单币种 金额				
	报关单号	报关日期 / / 报关单币种 金额				
	报关单号	报关日期 / / 报关单币种 金额				
	(若报关单填写不完, 可另附纸。)					
其他 <input type="checkbox"/>	付汇日期 / /					
以下由付汇银行填写						
申报号码: □□□□□□ □□□□ □□ □□□□□□ □□□□						
业务编号: 审核日期: / / (付汇银行签章)						
进口单位签章						

实训项目41

操作练习

根据下列资料, 制作进口货物运输预约保险合同, 要求格式清楚、内容完整。

2014年12月17日, 上海朗明商贸有限公司的负责人王明与中国人民保险公司上海分公司的负责人张平签订了编号为TT080156的进口货物运输预约保险合同。本次投保货物为分体式空调, 海运运输, 按发票金额加一成投保一切险和战争险。合同于当日开始生效。

进口货物运输预约保险合同

合同号 年 月 日

甲方:

乙方: 中国人民保险公司
分公司

双方就进口货物的运输预约保险拟定各条以资共同遵守:

一、保险范围

甲方从国外进口全部货物, 不论运输方式, 凡贸易条件规定由买方办理保险的, 都属于本合同范围之内。甲方应根据本合同规定, 向乙方办理投保手续并支付保险费。

乙方对上述保险范围内的货物, 负有自动承保的责任, 在发生本合同规定范围内的损失时, 均按本合同的规定, 负责赔偿。

二、保险金额

保险金额以货物的到岸价格(CIF)即货价加运费加保险费为准(运费可用实际运费, 亦可由双方协定一个平均运费率计算)。

三、保险险别和费率

各种货物需要投保的险别由甲方选定并在投保单中填明。乙方根据不同的险别规定不同的费率。现暂定如下:

--

货物种类	运输方式	保险险别	保险费率
四、保险责任			
各种险别的责任范围, 按照所属乙方制定的“海洋货物运输保险条款”、“海洋运输货物战争险条款”、“海运进口货物国内转运期间保险责任扩展条款”、“航空运输一切险条款”和其他有关条款的规定为准。			
五、投保手续			

甲方一经掌握货物发运情况, 即应向乙方寄送起运通知书, 办理投保。通知书一式五份, 由保险公司签认后, 退回一份。如不办理投保, 货物发生损失, 乙方不予理赔。

六、保险费

乙方按照甲方寄送的起运通知书照前列相应的费率逐笔计收保费, 甲方应及时付费。

七、索赔手续和期限

本合同所保货物发生保险责任范围内的损失时, 乙方应按制定的“关于海运进口保险货物残损检验的赔款给付方法”和“进口货物施救整理费用支付方法”迅速处理。甲方应尽力采取防止货物扩大受损的措施, 对已遭受损失的货物必须积极抢救, 尽量减少货物的损失。向乙方办理索赔的有效期限, 以保险货物卸离海港之日起满一年终止。如有特殊需要可向乙方提出延长索赔期。

八、合同期限

本合同自 年 月 日起开始生效。

甲 方

乙方

实训项目42

一、操作练习

根据下列资料，制作入境货物报检单，要求格式清楚、内容完整。

2014年8月12日，上海朗明商贸有限公司(单位登记号：52304125596)填制入境货物报检单，随附合同、发票、装箱单、许可证、提单等申请报检。

卖方：EAST AGENT COMPANY (东方代理公司)

买方：SHANGHAI LANGMING TRADING CO., LTD. (上海朗明商贸有限公司)

(电话：021-58693215，联系人：王明)

合同号：03TG28711

提单号：SOCO02596

进口许可证号：CT88661125839

品名：H6-59940BS GOLF CAPS (高尔夫球帽)

H. S.编码：59019091

数量：1 800打

包装：每50打装一纸箱

总价：14580.00美元

唛头：V.H

SHANGHAI

C/NO.1-36

MADE IN JAPAN

商品用途：外贸自营内销

装运港：大阪

目的港：上海

船名：Volendam

航次：Voy. 8080

到货日期：2014年8月9日

卸货日期：2014年8月13日

索赔时效：两年

货物存放地点：上海市康元街119号

中华人民共和国出入境检验检疫 入境货物报检单			
报检单位 (加盖公章):		*编号	
报检单位登记号:	联系人:	电话:	报检日期:

收货人	(中文)				企业性质(划“√”)	<input type="checkbox"/> 合资 <input type="checkbox"/> 合 <input type="checkbox"/> 外资	
	(外文)						
发货人	(中文)						
	(外文)						
货物名称(中/外文)	H. S. 编码	原产国(地区)	数/重量	货物总值	包装种类及数量		
运输工具名称号码					合同号		
贸易方式		贸易国别(地区)		提单 / 运单号			
到货日期		启运国家(地区)		许可证 / 审批号			
卸货日期		启运口岸		入境口岸			
索赔有效期至		经停口岸		目的地			
集装箱规格、数量及号码							
合同、信用证订立的检验检疫条款或特殊要求					货物存放地点		
					用途		
随附单据(划“√”或补)		标记及号码		*外商投资资产 (划“√”)	<input type="checkbox"/> 是 <input type="checkbox"/> 否		
<input type="checkbox"/> 合同 <input type="checkbox"/> 发票 <input type="checkbox"/> 提/运单 <input type="checkbox"/> 兽医卫生证书 <input type="checkbox"/> 植物检疫证书 <input type="checkbox"/> 动物检疫证书 <input type="checkbox"/> 卫生证书 <input type="checkbox"/> 原产地证 <input type="checkbox"/> 许可/审批文件		<input type="checkbox"/> 到货通知 <input type="checkbox"/> 装箱单 <input type="checkbox"/> 质保书 <input type="checkbox"/> 理货清单 <input type="checkbox"/> 磅码单 <input type="checkbox"/> 验收报告 <input type="checkbox"/> <input type="checkbox"/>		*检验检疫费			
				总金额 (人民币元)			
				计费人			
				收费人			
报检人郑重声明: 1. 本人被授权报检。 2. 上列填写内容正确属实。 签名: _____				领取证单			
				日期			
				签名			
注: 有“*”号栏由出入境检验检疫机关填写。				◆ 国家出入境检验检疫局制			

二、实务思考

受益人签发检验证书引起的纠纷案

F贸易进出口公司向E国际贸易公司出口一批蚕豆。在货物装运后，单证员向商品检验局申请出具品质检验证书时，据商品检验局查对，发现该批货物并未申请报验，所以不能出具品质检验证书。单证员经核对各项手续和资料，证实国外开来信用证规定要求出具“inspection certificate of quality in duplicate”（品质检验证书一式两份）。但业务部通知储运部的委托书上有关申请报验和出具检验证书栏漏填项目，使报验人员认为不需要报验，而且该商品又是属于非法定检验商品，合同也没有规定出具品质检验证书，所以未办理申请检验就装运了。

开证行根据《UCP600》关于出单人不明确的规定：信用证项下应提交的任何单据，如果对其出单人不明确时，只要所提交的单据表面与信用证其他条款相符，并且非由受益人出具单据表面上与信用证其他条款相符，并且非由受益人出具，银行将照予接受。所以受益人出具的品质检验证书不能生效。开证行通知我方F贸易进出口公司：经联系申请人不同意接受单据。单据暂代保管，速告单据处理意见。

E国际贸易公司也提出异议：第×××号合同项下货物的品质检验证书无法通关因系出口公司自己出具。我地当局规定该商品必须提供品质检验证书通关，而且规定出口商自己出具的证书无效。速补寄检验机关出具的证书。

请问：我方F公司应如何处理此事？为什么？

实训项目43

一、操作练习

根据发票及下列资料，制作进口货物报关单，要求格式清楚、内容完整。

江苏纺织服装有限公司从加拿大进口的货物2015年4月17日抵达上海港，公司于4月19日填制进口货物报关单，随附发票、箱单等向海关进行申报。

江苏纺织服装有限公司

地址：南京市管桥85号华荣大厦2901室

邮编：210005

联系电话：025-4715004

经办人：李平

公司经营单位编码：5230412559

税务登记号码：320102134773852

海关预录入编号：DS9110006

船名：Volendam

航次：Voy. 7524

提单号：782-02458690

进口许可证号：CT88661182569

商品编号：62043200.90

数量：2550件

包装：每30件装一纸箱

商品用途：外贸自营内销

运费600美元，保费50美元，杂费20

集装箱号：COSC51246

(一)

中华人民共和国海关进口货物报关单									
预录入编号：							海关编号：		
进口口岸		备案号				进口日期		申报日期	
经营单位		运输方式				运输工具名称		提运单号	
发货单位		贸易方式				征免性质		结汇方式	
许可证号		运抵国(地区)				指运港		境内货源地	
批准文号		成交方式		运费		保费		杂费	
合同协议号		件数		包装种类		毛重(公斤)		净重(公斤)	
集装箱号		随附单据				生产厂家			
标记唛码及备注									
项号	商品编号	商品名称、规格型号	数量及单位	最终目的国(地区)	单价	总价	币制	征免	
税费征收情况									
录入员 录入单位			兹声明以上申报无讹并承担法律责任				海关审单批注及放行日期(签章)		

				审单 审价	
报关员		申报单位(签章)			
单位地址				征税 统计	
邮编	电话	填制日期		查验 放行	

(二)

ISSUER FASHION FORCE CO., LTD. P. O. BOX 8935 NEW TERMINAL, ALTA, VISTA OTTAWA, CANADA		商业发票 COMMERCIAL INVOICE			
TO JIANGSU TEXTILE GARMENT CO., LTD. HUARONG MANSION RM2901 NO.85 GUANQIAO, NANJING 210005, CHINA					
TRANSPORT DETAILS SHIPMENT FROM MONTREAL, CANADA TO SHANGHAI, CHINA BY VESSEL		S/C NO. F01LCB05127	L/C NO. 63211020049		
		TERMS OF PAYMENT L/C AT SIGHT			
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount	
			USD		
FASHION FORCE F01LCB05127 CTN NO. SHANGHAI MADE IN CANADA	LADIES COTTON BLAZER (100% COTTON, 40S×20/140× 60)	2550 PCS	USD 12.80	CIF SHANGHAI USD 32640.00	
Total:		2550 PCS		USD 32640.00	

SAY TOTAL: USD THIRTY TWO THOUSAND SIX HUNDRED AND FORTY ONLY

SALES CONDITIONS: CIF SHANGHAI

SALES CONTRACT NO. F01LCB05127

LADIES COTTON BLAZER (100% COTTON, 40S×20/140×60)

STYLE NO.	PO NO.	QTY/PCS	USD/PC
46-301A	10337	2550	12.80

PACKAGE	N. W.	G. W.
85 CARTONS	17 KGS	19 KGS

TOTAL PACKAGE: 85 CARTONS

TOTAL MEAS: 21.583 CBM

FASHION FORCE CO., LTD

Andy Burns

二、实务思考

海南三环公司(4601137432)签订合同从海口海关报关出口一批雨伞(法定计量单位:把)到印度尼西亚泗水(苏腊巴亚)。该批货物内海南文昌宝宜公司(4690160359)生产,于2014年9月18日备妥并用汽车运抵海口港海关监管区,三环公司已办理相关托运和投保手续,并支付国际运杂费共4000美元,运输保险费共500美元,该批货物计划于9月21日装运离境。三环公司将相关单据交由永佳报关行代理报关。

(一)

海南三环进出口贸易有限公司

HAINAN SANHUAN IMP. & EXP. TRADING GO., LTD

Room 605, No. 397, Longkun Road, Haikou City, Hainan Province,
China

TEL: +86-898-66745678

INVOICE

SOLD TO:

CV. UNIVERSAL ACTUF

INVOICE NO.: SH1109001

JL. GUBERNUR SUR YO B-34 GBESIK, INDONESIA

PAYMENT TERM: T/T

SHIPPED PER:		S/C NO. SH11230				
		DATE: SEP. 18, 2014				
FROM Haikou To Surabaya, Indonesia						
Mark & Nos	Description of Goods	Size	Quantity	Unit Price	CIF Surabaya	Amount
N/M	UNBRELLA	21	3000DO	USD 9.10		USD 27 300.00
	直骨伞		Z	USD 1.70		USD 61 077.60
	UMBRELLA		35928PC	TOTAL:		USD 88 377.60
	折叠伞	S				
HAINAN SANHUAN IMP. & EXP. TRADING CO., LTD(公章)						

(二)

海南三环进出口贸易有限公司 HAINAN SANHUAN IMP. & EXP. TRADING GO., LTD Room 605, No. 397, Longkun Road, Haikou City, Hainan Province, China TEL: +86-898-66745678 PACKING LIST						
NO.: SH1109001						
CONSIGNEE:						
CV. UNIVERSAL ACTIF INDONESIA			SHIPPING MARKS: N/M			
FROM Haikou To Surabaya, Indonesia						
Carton No.	Packing No.	Description of Goods	Quantity	Net Weight	Gross Weight	Measurement
1-682 683-1176	682 CTNS 494 CTNS	UNBRELLA 直骨伞 UMBRELLA 折叠伞	3 000 DOZ 35 928 PCS	16 152.50 KGS 8 812.30 KGS	16 834.50 KGS 9 306.30 KGS	
TOTAL:	1 176 CTNS			24 964.80 KGS	26 140.80 KGS	52.00 CBM
HAINAN SANHUAN IMP. & EXP. TRADING CO., LTD(公章)						

集装箱货物货单

Shipper (发货人) HAINAN SANHUAN IMP. & EXP. TRADING CO., LTD ROOM 605, NO397, LONGKUN ROAD, HAIKOU CITY, HAINAM PROVINCE, CHINA				D/R No. (编号) APLU050741869		
Consignee (收货人) CV. UNIVERSAL JL. GUBERNUR SUR YO B-34 GBESIK, INDONESIA				集装箱货物托运单 场站收据副本 (第五联)		
Notify Party (通知人) SAME AS CONSIGNEE						
Pre-carriage by (前程运输) Place of Receipt(收货地点) HAIKOU, CHINA						
Ocean Vessel(船名) Voy No.(航次) Port of Loading(装货港) APL REBY V.031 HAIKOU, CHINA						
Port of Discharge (卸货港) Place of Delivery (交货地点) Final Destination (目的地) SURABAYA SURABAYA SURABAYA						
Marks & No. (标记与号码) N/M	Container No (集装箱号) Seal No. (封志号) CNTR NO.: TOLL3635199/40GP Seal No.: 9422074	Containers or Description of Goods Kind of Packages: (箱数或件数、包装种类与货名) 1176GTNS UMBRELLA 伞	Gross Weight (毛重/千克) 26 140.80 KGS	Measurement (尺码/立方米) 52.000 GBM		
Total Number of Containers or Packages (IN WORDS) 集装箱数或件数合计(大写)			SAY TOTAL: ONE FORTY FT. GP CONTAINER ONLY			
Freight & Charges (运费与附加费)		Revenue Tons (运费吨)	Rate (运费率)	Per (每)	Prepaid(运费预付) FREIGHT PREPAID	Collect (运费到付)
Ex Tate (兑换率)	Prepaid at (预付地点) HAIKOU, CHINA		Payable at (到付地点)		Place of Issue (签发地点) HAIKOU, CHINA	
	Total Prepaid (预付总额)		No. of Original B(S)/L		(正本提单份数)THREE(3)	
Service Type on Receiving <input type="checkbox"/> —CY <input type="checkbox"/> —CFS <input type="checkbox"/> —DOOR		Service Type on Delivery <input type="checkbox"/> —CY <input type="checkbox"/> —CFS <input type="checkbox"/> —DOOR		Reefer-Temperature Required (冷藏温度)		F C
Type of Goods (种类)	<input type="checkbox"/> Ordinary, <input type="checkbox"/> Reefer, <input type="checkbox"/> Dangerous <input type="checkbox"/> Auto. (普通) (冷藏) (危险品) (裸装车辆)		危险品		Class: Property: IMDG Code Page: UN No.	
	<input type="checkbox"/> Liquid, <input type="checkbox"/> Live Animal, <input type="checkbox"/> Bulk (液体) (活动物) (散货)					
可否转船 ALLOWED	可否分批 ALLOWED					

装期	有效期	
金额		
制单日期		

永佳报关行根据以上资料填写出口货物报关单，请选择下列栏目正确选项：

1. “备案号” 栏填()。

- A. 此栏为空
B. 4601137432
C. 4690160359
D. SHII09001

2. “出口日期” 栏填()。

- A. 20110918
B. 20110921
C. 110921
D. 此栏为空

3. “运输方式” 栏填()。

- A. 公路运输
B. 铁路运输
C. 水路运输
D. 其他运输

4. “经营单位” 栏填()。

- A. 海南三环公司(4601137432)
B. 海南三环公司
C. 文昌宝宣公司(4690160359)
D. 永佳报关行

5. “发货单位” 栏填()。

- A. 海南三环公司(4601137432)
B. 海南三环公司
C. 文昌宝宣公司(4690160359)
D. 文昌宝宣公司

6. “结汇方式” 栏填()。

- A. D/P
B. D/A
C. T/T
D. L/C

7. “成交方式” 栏填()。

- A. 1
B. 2
C. 3
D. 4

8. “运报国(地区)” 栏填()。

- A. 中国
B. 印度尼西亚
C. 泗水
D. 海口

9. “运费” 栏填()。

- A. 502/4000/3
B. 4000
C. 502/4000/2
D. 此栏为空

10. “件数” 栏填()。

- A. 38928
B. 1176
C. 71928
D. 1

11. “包装种类” 栏填()。

- A. 纸箱
B. 集装箱
C. 其他
D. 此栏为空

12. “集装箱号” 栏填()。

- A. TOLU3635199
B. 9422074/40/××××
C. ToLL3635199/40/××××
D. 0

13. “随附单据” 栏填()。

- A. 发票、装箱单、提货单
B. SHII09001
C. APLUD50741869
D. 此栏为空

14. “数量及单位” 栏填()。

A. 第一项: 36 000把(第一行), 3 000打(第三行)

第二项: 35 928把

B. 第一项: 3 000打

第二项: 35 928把

C. 第一项: 36 000把

第二项: 35 928把

D. 第一项: 3 000打

第二项: 2 994打

15. “征免” 栏填()。

A. 一般征税

B. 全免

C. 全额退税

D. 照章征税

实训项目44

一、操作练习

根据信用证内容审核全套结汇单据, 指出单据中的不符点并改正。

发票号码: WHC-05Y2988

发票日期: 2014.08.15

FORM A号码: GZ7/80067/0158

船名: SUISU/SENTOR V.001

产品原材料情况: 完全自产品

集装箱号码: TEXU3730336/20'

装运港: NANJING

毛重: 40.7KGS/PAPERSACK

净重: 40KGS/PAPERSACK

总尺码: 24CBM

提单号码: GSG05-723858

提单日期: 2014.09.01

唛头: H&L

HAMBUGR

NO.1-200

包装: 200 PAPERSACK

(一)

1. Shipper Insert Name, Address and Phone JIANGSU DECHUANGWEIYE IMPORT & EXPORT CO., LTD. HONGWU ROAD 16#, NANJING 210004 P. R. CHINA		B/L No. GSG05-723858 COSCO CONTAINER LINES TLX: 33057 COSCO CN FAX: +86(021) 6545 8984 ORIGINAL Port-to-Port or Combined Transport BILL OF LADING RECEIVED in external apparent good order and condition except as otherwise noted. The total number of packages or units stuffed in the container. The description of the goods and the weights shown in this Bill of Lading are furnished by the Merchants, and which the carrier has no reasonable means of checking and is not a part of this Bill of Lading contract. The carrier has Issued the number of Bills of Lading stated below, all of this tenor and date. One of the original Bills of Lading must be surrendered and endorsed or signed against the delivery of the shipment and whereupon any other original Bills of Lading shall be void. The Merchants agree to be bound by the terms And conditions of this Bill of Lading as if each had personally signed this Bill of Lading. See clause 4 on the back of this Bill of Lading (Terms continued on the back hereof, please read carefully).*Applicable Only When Document Used as a Combined Transport Bill of Lading.			
2. Consignee Insert Name, Address and Phone TO ORDER					
3. Notify Party Insert Name, Address and Phone (It is agreed that no responsibility shall attach to the Carrier or his agents for failure to notify) INTERCOM IMPORT & EXPORT CO., LTD. 123 FRIEDRICH-EBERT STREET, HAMBURG					
4. Combined Transport * Pre - carriage by	5. Combined Transport *Place of Receipt				
6. Ocean Vessel Voy. No. SUISU/SENTOR V.001	7. Port of Loading NANJING, CHINA				
8. Port of Discharge HAMBURG	9. Combined Transport *Place of Delivery				
Marks & Nos. Container / Seal No.	No. of Containers or Packages	Description of Goods (If Dangerous Goods, See Clause 20)	Gross Weight Kgs	Measureme nt	
H&L HAMBURGR NO.1-200	200 PAPERSACKS	4439 CHINA BLACK TEA FREIGHT PREPAID TOTOAL TWO HUNDRED PAPERSACKS ONLY	8 140 KGS	24 CBM	
		Description of Contents for Shipper's Use Only (Not part of This B/L Contract)			
10. Total Number of containers and/or packages (in words)					
Subject to Clause 7 Limitation SAY: FORTY DRUMS ONLY					
11. Freight & Charges	Revenue Tons	Rate	Per	Prepaid	Collect
	Declared Value Charge				

Ex. Rate:	Prepaid at	Payable at	Place and date of issue
			NANJING, CHINA
	Total Prepaid	No. of Original B(s)/L TWO	Signed for the Carrier , COSCO CONTAINER LINES
LADEN ON BOARD THE VESSEL			
DATE			BY

(二)

ORIGINAL					
1. Goods consigned from (Exporter's business name, address, country) JIANGSU DECHUANGWEIYE IMPORT & EXPORT CO., LTD. HONGWU ROAD 16# , NANJING 210004 P. R. CHINA		Reference No. GZ7/80067/0158			
2. Goods consigned to (Consignee's name, address, country) INTERCOM IMPORT & EXPORT CO., LTD. 123 FRIEDRICH-EBERT STREET, HAMBURG		GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A			
3. Means of transport and route (as far as known) ON/AFTER AUGST 15, 2005 FROM NANJING , CHINA TO HAMBURG BY VESSEL		Issued in THE PEOPLE'S REPUBLIC OF CHINA (country) See Notes overleaf			
4. For official use					
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages ; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices

1	H&L HAMBUG R NO.1-200	(8000)EIGHT THOUSAND KGS OF 4439 CHINA BLACK TEA *****	“P” ***** TOTAL:	8 140 KGS ***** 2 550 KGS	WHC- 05Y2988 AUG 15, 2014
<p>11. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>NANJING, JIANGSU AUG.20, 2014</p> <p>-----</p> <p>-----</p> <p>Place and date, signature and stamp of certifying authority</p>			<p>12. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in</p> <p style="text-align: center;"><u>CHINA</u> (country)</p> <p>and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to</p> <p style="text-align: center;"><u>GERMANY</u> NANJING, JIANGSU AUG.20, 2010</p> <p>-----</p> <p>-----</p> <p>Place and date, signature and stamp of authorized signatory</p>		

(三)

江苏德创伟业进出口有限公司 Jiangsu Dechuangweiye Import & Export Co., Ltd Hongwu Road 16#, Nanjing 210004 P.R.China COMMERCIAL INVOICE Date 2014.08.15 Invoice No. WHC-05Y2988 S/C No.: BT7095				
Messrs:	Intercom Import & Export Co., Ltd 123 FRIEDRICH-EBERT STREET, HAMBURG			
Terms of Payment: L/C AT SIGHT				
Marks and	Description & Quantity	Quantity	Unit Price	Amount

Numbers				
H&L HAMBUGR NO.1-200	4439 CHINA BLACK TEA	8000 KGS	CIF USD 4.05	HAMBURG USD 32400.00
TOTAL:		8000 KGS		USD 31428.00
<p>TOTAL QUANTITY: 8000 KGS PACKING: 200 PAPERSACKS TOTAL WEIGHT: 8000 KGS N.W.: 8000 KGS G.W.: 8140 KGS TOTAL: US DOLLARS THIRTY ONE THOUSAND FOUR HUNDRED AND TWENTY EIGHT ONLY. PACKING: IN PAPERSACKS, PALLETIZED AND CUNTAINERIZED INTO 1×20' FCL.</p>				

(四)

2014AUG01	LOGICAL
TERMINALE102MT S700	
ISSUE OF A DOCUMENTARY CREDIT	PAGE 00001
	FUNC JSRVPR1
USER HEADER	SERVICE CODE 103: (银行盖
信用证通知专用章)	
	BANK. PRIORITY 113:
	MSG USER REF. 108:
	INFO. FROM CI 115:
SEQUENCE OF TOTAL	*27 1 / 1
FORM OF DOC. CREDIT	*40 A IRREVOCABLE
DOC. CREDIT NUMBER	*20 4006LC129336
DATE OF ISSUE	31 C 140801

EXPIRY	*31 D	DATE 141005 PLACE CHINA
APPLICANT	*50	INTERCOM IMPOTR & EXPORT CO., LTD. 123 FRIEDRICH-EBERT STREET, HAMBURG
BENEFICIARY	*59	JIANGSU DECHUANGWEIYE IMPORT & EXPORT CO., LTD. HONGWU ROAD 16#, NANJING 210004 P.R.CHINA
AMOUNT *32 B CURRENCY USD AMOUNT 31428		
POS./NEG.TOL.(%)	39 A	03/03
AVAILABLE WITH/BY	*41 D	
ANY BANK IN CHINA, BY NEGOTIATION AGAINST THE DOCUMENTS DETAILED HEREIN AND BENEFICIARY'S DRAFT AT 30 DAYS SIGHT DRAWN ON US UNDER L/C NO. 4006LC129336 FOR 100P.C.OF THE INVOICE VALUE.		
DRAWEE	42 A	THE CHARTERED BANK AG HAMBURG
PARTIAL SHIPMTS	43 P	NOT ALLOWED
TRANSSHIPMENT	43 T	NOT ALLOWED
LOADING IN CHARGE	44 A	CHINA FORT
FOR TRANSPIRT TO...	44 B	HAMBURG
LATEST SHIPMENT	44 C	AT THE LATEST SEPT.10, 2014
GOODS DESCRIPT.	45 A	
4439 CHINA BLACK TEA BAT.8000KGS @ USD4.05/KG CIF3% HAMBURG (1x20' FCL/200 PAPERSACKS)PACKED IN PAPERSACKS. PALLETIZED AND CUNTAINERIZED AS PER THE SALES CONFIRMATION NO.BT7095 THE PRICE IS TO BE UNDERSTOOD PER KILO NET SHIPPED WEIGHT CIF HAMBURG LESS 3 PERCENT COMISSION.		
DOCS REQUIRED	46 A	+ SIGNED COMMERCIAL INVOICE IN 4-FOLD. + FULL SET OF CLEAN ON BOARD MARINE BILL OF LADING MADE OUT TO THE ORDER, MARKED FREIGHT PREPAID AND NOTIFY APPLICANT. + CERTIFICATE OF WEIGHT IN 4-FOLD. + GSP CERTIFICATE OF ORIGIN FORM A, CERTIFYING GOODS OF ORIGIN IN CHINA, ISSUED BY COMPETENT AUTHORITIES. + INSURANCE POLICY OR CERTIFICATE COVERING ALL RISKS AND WAR RISK, INCLUDING WAREHOUSE TO WAREHOUSE CLAUSE, ISSUED FOR AT LEAST 110% OF CIF-VALUE.
ADDITIONAL CONDITION	47 A	IF BILL OF LADING ARE REQUIRED ABOVE, PLEASE FORWARD DOCUMENT IN TWO MAILS, ORIGINALS SEND BY COURIER AND DUPLICATES BY REGISTERED AIRMAIL.

DETAILS OF CHARGES	71 B
BANK CHARGES EXCLUDING ISSUING BANKS ARE FOR ACCOUNT OF BENEFICIARY.	
PRESENTATION PERIOD	48
DOCUMENTS TO BE PRESENTED WITHIN 15 DAYS FROM SHIPMENT DATE	
CONFIRMATION	*49 WITHOUT
INS TRUCTIONS	78
DISCREPANT DOCUMENTS, IF ACCEPTABLE, WILL BE SUBJECT TO A DISCREPANCY HANDLING FEE OF USD 50.00 OR EQUIVALENT WHICH WILL BE FOR ACCOUNT OF BENEFICIARY. SPECIAL NOTE: ISSUING BANK WILL DISCOUNT ACCEPTANCES ON REQUEST, FOR A/C OF BENEFICIARY (UNLESS OTHERWISE STATED) AT APPROPRIATE LIBOR RATE PLUS 1.00 PER CENT MARGIN.	
SEND. TO REC. INFO.	72
THIS CREDIT IS ISSUED SUBJECT TO 2007 REVISION, I.C.C.PUBLICATIONS NO.600	
TRAILER ORDER IS <MAC: > <PAC: > <ENC: > <CHK: > <TNG: > <PDE: >MAC: E55927A4 CHK: 7B505952829A	

(五)

江苏德创伟业进出口有限公司 Jiangsu Dechuangweiye Import & Export Co., Ltd Hongwu Road 16#, Nanjing 210004 P.R.China CERTIFICATE OF WEIGHT DATE: 2014.08.15 INVOICE NO.: WHC-05Y2988				
LOADING PORT				
S/C No.:	BT7095	L/C NO.:	4006LC129336	
Shipping Marks	Descriptions of Goods	Quantity	G.W	N.W

H&L HAMBUGR NO.1-200	4439 CHINA BLACK TEA 200 PAPERSACKS	8000 KGS	40.7 KGS/PAPERSACK	40 KGS/PAPERSACK
TOTAL:		8000 KGS	8140 KGS	8000 KGS
SAY TOTAL:	EIGHT THOUSAND KGS ONLY.			

(六)

单据审核结果

二、实务思考

某食品进出口公司向国外某公司出口一批野禽。3月9日，接到买方开来一张电开信用证，证中关于商品条款规定“100m/tons of frozen partridge, packing: in cartons, each containing 20-24 brace”

(100吨冷冻鹌鹑，纸箱包装，每箱20-24对)。某食品进出口公司根据对方开来的信用证要求，于3月13日进行装运，14日备妥所有单据向议付行交单办理议付。但3月29日开证行提出拒付，指出：卖方发票有不符点，未表明商品规格“Fresh feathers-on, neat and intact, with viscera, without distinction as to sex, a grade, 0.5Kg, per brace”(新鲜、羽毛整洁、带内脏、不分雌雄。一级，每对净重0.5公斤以上)。

开证申请人不接受上述单据。某食品进出口公司查对留底单据与信用证，没有规定商品规格，随即发电反驳：你3月9日开立的信用证条款并没有规定有上述规格，因此我方是相符交单。开证行答复：“关于商品规格事，我3月9日电开信用证注明‘证实书后寄’，后于3月10日邮寄证实书，在证实书中规定了上述商品规格。”并提出根据UCP 600，“如电开信用证中声明‘详情后告’或声明以邮寄证实书为有效信用证，则电讯不应视为有效信用证，应以规定有商品规格的证实书为有效信用证，所以你方是不符交单”。请问：我方公司应如何处理此事？

实训项目45

一、操作练习

根据信用证内容审核全套结汇单据，指出单据中的不符点并改正。

发票号码：H2455683

发票日期：MARCH 20.2015

商品毛重：15 KGS/CARTON

商品净重：10 KGS/CARTON

商品总尺码：3.40CBM

(一)

报检单位 (加盖公章)	上海对外贸易公司					*编号						
报检单位登记号		联系人		电话	668351 58	报检日期	201 4	年	12	月	4	日
发货人	(中文)		上海对外贸易公司									
	(外文)		SHANGHAI FOREIGN TRADE CORP.									
收货人	(中文)											

	(外文)	MOUN NO., LTD.				
货物名称(中/外文)		H. S.编码	产地	数/重量	货物总值	包装种类及数量
男式羽绒夹克 MENS NYLON DOWN JACKETS		6201.93 10	上海	1 800 PCS	USD 37 800.00	150 CARTONS
运输工具名称号码	海运		贸易方式	一般贸易	货物存放地点	工厂仓库
合同号	33745		信用证号	32989887545 7	用途	其他
发货日期	2014-12-07	输往国家(地区)	泰国	许可证 / 审批号		
启运地	南京	到达口岸	曼谷	生产单位注册号		
集装箱规格、数量及号码		1×40' /APLU5833259				
合同、信用证订立的检验检疫条款或特殊要求		标记及号码		随附单据(划“√”或补填)		
		MOUN BANGKOK C/NO.1-150 MADE IN CHINA		合同 信用证 发票 <input type="checkbox"/> 换证凭单 装箱单 <input type="checkbox"/> 厂检单	<input type="checkbox"/> 包装性能结果单 <input type="checkbox"/> 许可/审批文件 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
需要证单名称(划“√”或补填)					*检验检疫费	
品质证书	__正__副	<input type="checkbox"/> 植物检疫证书		__正__副 __正__副 __正__副	总金额 (人民币元)	
<input type="checkbox"/> 重量证书	__正__副	<input type="checkbox"/> 熏蒸/消毒证书			计费人	
数量证书	__正__副	<input type="checkbox"/> 出境货物换证凭单			收费人	
<input type="checkbox"/> 兽医卫生证书	__正__副	出境货物通关单				
<input type="checkbox"/> 健康证书	__正__副	<input type="checkbox"/>				
<input type="checkbox"/> 卫生证书	__正__副	<input type="checkbox"/>				
<input type="checkbox"/> 动物卫生证书	__正__副	<input type="checkbox"/>				
报检人郑重声明: 1. 本人被授权报检。 2. 上列填写内容正确属实, 货物无伪造或冒用他人的厂名、标志、认证标志, 并承担货物质量责任。 签名: _____				领取证单		
				日期		
				签名		
注: 有“*”号栏由出入境检验检疫机关填写。				◆国家出入境检验检疫局制		

(二)

中华人民共和国海关出口货物报关单	
预录入编号: 2250866	海关编号:

出口口岸 SHANGHAI PORT		备案号		出口日期 2014-12-07	申报日期 2014-12-01
经营单位 3201003830 SHANGHAI FOREIGN TRADE CORP.		运输方式 江海运输	运输工具名称 DAFENG	提运单号 LU0148R52698	
发货单位		贸易方式 一般贸易		征免性质 一般征免	结汇方式 L/C
许可证号	运抵国(地区) 泰国	指运港 曼谷		境内货源地 上海	
批准文号	成交方式 CFR	运费 USD 160.00	保费	杂费	
合同协议号 33745	件数 150	包装种类箱	毛重(公斤) 2 200.00 KGS	净重(公斤) 2 000.00 KGS	
集装箱号 APLU5833259	随附单据			生产厂家	
标记唛码及备注 MOUN BANGKOK C/NO.1-150 MADE IN CHINA					
项号 商品编号 商品名称、规格型号 数量及单位 最终目的国 单价 总价 币 制 征免 (地区)					
1 6201.9300 MENS NYLON 1 800件 泰国 8.92/KG 37 800.00 USD 照章 DOWN JACKETS Total: 1 800件 USD 37800.00					
税费征收情况					
录入员	录入单位	兹声明以上申报无讹并承担法律责任		海关审单批注及放行日期 (签章)	
报关员		申报单位(签章)		审单 审价	
单位地址	上海对外贸易公司			征税 统计	
				查验 放行	

邮编	电话86-21-66835158 填制日期2014-12-01	
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(三)

出口货物明细单								2014年12月1日	
开证银行	BANGKOK BANK PUBLIC COMPANY LIMITED, BANGKOK		信用 证号	329898871232					
经营单位 (装船人)	SHANGHAI FOREIGN TRADE CORP. 1288 ZHONG SHAN ROAD, SHANGHAI, CHINA TEL : 86-21- 66835158		银行 编号		外运 编号				
			核销 单号	327656960		许可 证号			
提单 或承 运收 据	抬头人	TO THE ORDER OF MOUN NO., LTD.		货物 性质			贸易 国别	THAILAND	
	通知 人	MOUN NO., LTD. NO.443, 249, ROAD, BANGKOK, THAILAND		出口 口岸	SHANGHAI		目的港	BANGKOK	
				可否 转运	Y		可否 分批	Y	
运费	FREIGHT PREPAID		装运 期限	2014-12-10		有效 期限	2010-12-30		
标记唛头	货名规格 及货号	包装件数	数量 或尺码	毛重	净重	价格(成交条件)			
						单价	总价		
CFR BANGKOK, THAILAND									
MOUN BANGKOK C/NO.1- 150 MADE IN CHINA	MENS NYLON DOWN JACKETS	150 CTNS	1800 PCS	16200 KGS	14400 KGS	USD 21.00	USD 37800.00		
TOTAL:		150 CTNS	1800 PCS	16200 KGS	14400 KGS		USD 37800.00		

SAY TOTAL: ONE HUNDRED AND FIFTY CARTONS ONLY.			
外运 外轮 注意 事项		总体积	25M ³
		船名	
		装货单号	
		海关编号	

(六)

SHANGHAI FOREIGN TRADE CORP. 1288 ZHONG SHAN ROAD, SHANGHAI, CHINA COMMERCIAL INVOICE				
Invoice No.: 2000FT011			Date: DEC. 3, 2014	
Seller: SHANGHAI FOREIGN TRADE CORP. 1288 ZHONG SHAN ROAD, SHANGHAI, CHINA				
Buyer: MOUN NO., LTD. NO.443, 249, ROAD, BANGKOK, THAILAND				
L/C No.:	329898871	Contract No.	33745	
From	SHANGHAI, CHINA	To	BANGKOK, THAILAND	
Marks and No.	Description of goods	Quantity	Unit Price	Amount
MOUN			FOB SHANGHAI	

BANGKOK C/NO.1-150 MADE IN CHINA	MENS NYLON DOWN JACKETS	1800 PCS	USD 21.00	USD 37800.00
TOTAL:		1800 PCS		USD 37800.00
SAY TOTAL:	U.S. DOLLARS THIRTY SEVEN THOUSAND EIGHT HUNDRED ONLY			

(七)

SHANGHAI FOREIGN TRADE CORP. 1288 ZHONG SHAN ROAD, SHANGHAI, CHINA	
PACKING LIST	
Invoice No.: 2000FT011	Date: DEC. 3, 2014
Seller: SHANGHAI FOREIGN TRADE CORP. 1288 ZHONG SHAN ROAD, SHANGHAI, CHINA	
Buyer: MOUN NO., LTD. NO.443, 249, ROAD, BANGKOK, THAILAND	
From SHANGHAI, CHINA	To BANGKOK, THAILAND

Marks and No.	Description of goods	Quantity	Package	G.W	N.W	Meas.
MOUN BANGKOK C/NO.1-150 MADE IN CHINA	MENS NYLON DOWN JACKETS	1800 PCS	150CTN S	16100 KGS	14400 KGS	25M ³
	TOTAL:	1800 PCS	150 CARTON S	16200 KGS	14400 KGS	25M ³
SAY TOTAL: U. S. DOLLARS THIRTY SEVEN THOUSAND EIGHT HUNDRED ONLY						

(八)

单据审核结果

(九)

LETTER OF CREDIT

RCVD *
430429526

FIN/Session/OSN : F01

RCVD *	Own AddressCOMMCNSELXXX BANK OF COMMUNICATIONS	
RCVD *	SHANGHAI	
RCVD *	(HEAD OFFICE)	
RCVD *	Output Message Type: 700 ISSUE	
RCVD *	OF A DOCUMENTARY CREDIT	
RCVD *	Input Time: 1322	
RCVD *	MIR :	
RCVD *	001115BKKBTHBKBXXX51958227342	
RCVD *	Send by: BKKBTHBKBXXX BANGKOK BANK PUBLIC COMPANY LIMITED	
RCVD *	BANGKOK	
RCVD *	Output Date/Time :	
RCVD *	101115/1422	
RCVD *	Priority: Normal	
RCVD *	27 A /SEQUENCE OF TOTAL1/1	
RCVD *	40 A /FORM OF DOCUMENTARY CREDIT	
RCVD *	IRREVOCABLE	
RCVD *	20/ DOCUMENTARY CREDIT	
RCVD *	NUMBER329898871232	
RCVD *	31 C /DATE OF ISSUE141115	
RCVD *	31 D /DATE AND PLACE OF EXPIRY 141230	
RCVD *	BENEFICIARIES' COUNTRY	
RCVD *	50/ A PPLICANT MOUN NO., LTD.	
RCVD *	NO.443, 249, ROAD, BANGKOK	
RCVD *	THAILAND	
RCVD *	59/ B ENEFICIARY SHANGHAI FOREIGN TRADE	
RCVD *	CORP.	
RCVD *	1288 ZHONG SHAN ROAD, SHANGHAI, CHINA	
RCVD *	TEL: 86-21-66835158	
RCVD *	32/ C URRENCY CODE AMOUNT USD 37	
RCVD *	800.00	
RCVD *	41 D /AVAILABLE WITH...BY...-NAME/ADDR	
RCVD *	ANY BANK IN CHINA	
RCVD *	BY NEGOTIATION	
RCVD *	42 C	/DRAFTS AT...SIGHT

RCVD *	42 D	/DRAWEE-NAME AND ADDRESS
RCVD *		ISSUING BANK
RCVD *	43 P	/PARITIAL SHIPMENTS NOT ALLOWED
RCVD *	43 T	/TRANSSHIPMENT ALLOWED
RCVD *	44 A	/ON BOARD/DISP/TAKING CHARGE SHANGHAI, CHINA
RCVD *	44 B	/FOR TRANSPORTATION TO BANGKOK, THAILAND
RCVD *	44 C	/LATEST DATE OF SHIPMENT141210 DEC-10-2014
RCVD *	45 A	/DESC OF GOODS AND/OR SERVICES
RCVD *		1800 PCS OF MENS NYLON DOWN JACKETS
RCVD *		HS NO. 6201.9310
RCVD *		AT USD21.00 PER PC.CFR BANGKOK, THAILAND
RCVD *		PACKING IN 150 CARTONS
RCVD *		G.W.: 16200 KGS, N.W.: 14400 KGS, MEASUREMENT: 25M ³
RCVD *		SHIPPING MARK: MOUN BANGKOK C/NO.1-150 MADE IN CHINA
RCVD *	46 A	(DETAILS AS PER SALES CONFIRMATION NO.33745)
RCVD *		/DOCUMENTS REQUIRED
RCVD *		+ORIGINAL SIGNED COMMERCIAL INVOICE IN DUPLICATE
RCVD *		+ORIGINAL PAKCING LIST IN DUPLICATE
RCVD *		+FULL SET CLEAN ON BOARD MARINE BILL OF LADING CONSIGNED TO THE ORDER OF BANGKOK BANK PUBLIC COMPANY LIMITED, BANGKOK MARKED PREPAID AND NOTIFY APPLICANT NAME OF SHIPPING AGENT IN BANGKOK WITH FULL ADDRESS AND TELEPHONE NUMBER, INDICATING THIS L/C NUMBER.
RCVD *	47 A	/ADDITIONAL CONDITIONS
RCVD */ DATE,	DRAFTS IN DUPLICATE AT 120 DAYS AFTER SHIPMENT INTEREST/DISCOUNT AND INDICATING THIS L/C NUMBER	
RCVD *	A DISCREPANCY FEE OF USD50.00 WILL BE IMPOSED ON EACH SET OF	

DOCUMENTS PRESENTED FOR NEGOTIATION UNDER THIS L/C WITH DISCREPANCY. THE FEE WILL BE DEDUCTED FROM THE BILL AMOUNT.		
RCVD *	47 B	/CHARGES
RCVD *		ALL BANK CHARGES OUTSIDE THAILAND INCLUDING REIMBURSING BANK COMMISSION AND DISCREPANCY FEE(IF ANY) ARE FOR BENEFICIARIES' ACCOUNT
RCVD *	49	/CONFIRMATION INSTRUCTIONS
RCVD *		WITHOUT
RCVD *	53 D	/REIMBURSING BANK-NAME/ADDRESS
RCVD *		BANGKOK BANK PUBLIC COMPANY LIMITED, NEW YORK BRANCH
RCVD *		AT MATURITY
RCVD *	78	/INSTRUCS TO PAY/ACCPT/NEGOT BANK
RCVD *		DOCUMENTS TO BE DISPATCHED IN ONE SET BY COURIER
RCVD *		ALL CORRESPONDENCE TO BE SENT TO BANGKOK BANK PUBLIC COMPANY LIMITED HEAD OFFICE, 333 SILOM ROAD, BANGKOK 10500, THAILAND.
RCVD *		ATTN: L/C MP/1011027792163 IMPORT L/C SECTION 6.

二、实务思考

1. 我国B公司与法国C公司签订合同出口货物到法国，采用信用证方式结算货款，公司通过其开证行BANK I巴黎分行申请开立了非保兑信用证，通知行为中国银行江苏分行，信用证规定“DATE AND PLACE OF EXPIRY: 111105 FRANCE, AVAILABIE WITH ISSUING BANK BY PAYMENT, LATEST DATE OF SHIPMENT: 111102, PRESENTATIONPERIOD: WITHIN I5 DAYS AFTER THE DATE OF SHIPMENT”。B公司于2014年11月1日将货物装船，并于2014年11月5日将信用证要求的全套单据提交中国银行江苏分行，中国银行江苏分行立即于当日使用DHL将单据寄往法国的开证行，收到单据后，开证银行BANK I巴黎分行以信用证已过期为由拒付。请问：BANK I巴黎分行的拒付理由是否成立？为什么？

2. 某公司接到国外开来的信用证，规定“于或约于5月15日装船”。该公司于5月8日装船，并向银行提交了一份5月8日签发的提单，但却遭到银行拒绝付款。请问这是为什么？

3. 某公司接到一份经B银行保兑的不可撤销信用证。当该公司按信用证规定办完装运手续后，向B银行提交符合信用证各项要求的单据要求付款时，B银行却声称：该公司应先要求开证行付款，如果开证行

无力偿付时，再由其保证付款。请问B银行的要求是否合理？

4. 某开证行按照自己所开出信用证的规定，对受益人提交的，经审查符合要求的单据已履行了付款责任。但在进口商向开证行赎单后发现单据中提单是倒签的，于是进口商立即要求开证行退回贷款并赔偿其他损失。请问进口商的要求合理吗？

实训项目46

操作练习

根据信用证内容就上海对外贸易公司进口男式羽绒夹克审核全套结汇单据，指出单据中的不符点并改正。

(一)

THE ROYAL BANK OF CANADA BRITISH COLUMBIA INTERNATIONAL CENTRE 1055 WEST GEORGIA STREET, VANCOUVER, B.C. V6E 3P3 CANADA		
<input type="checkbox"/> CONFIRMATION OF TELEX/CABLE PER-ADVISED TELEX NO. 4720688 CA		DATE: APR 8, 2015 PLACE: VANCOUVER
IRREVOCABLE DOCUMENTARY CREDIT	CREDIT NUMBER: 01/0501-FCT	ADVISING BANK'S REF. NO.
ADVISING BANK: SHANGHAI A J FINANCE CORPORATION 59 HONGKONG ROAD NANJING 210002, CHINA	APPLICANT: NEO GENERAL TRADING CO. #362 JALAN STREET, VANCOUVER, CANADA	
BENEFICIARY: SHANGHAI FOREIGN TRADING CO., LTD. ROOM 2501, JIAFA MANSION, BEIJING WEST ROAD, SHANGHAI 110005, P.R.CHINA	AMOUNT: USD 35 229.00 (US DOLLARS THIRTY FIVE THOUSAND TWO HUNDRED AND TWENTY NINE ONLY)	
EXPIRY DATE: MAY 15, 2015	FOR NEGOTIATION IN BENEFICIARY'S COUNTRY	
GENTLEMEN: WE HEREBY OPEN OUR IRREVOCABLE LETTER OF CREDIT IN YOUR FAVOR WHICH IS AVAILABLE BY YOUR DRAFTS AT SIGHT FOR FULL INVOICE VALUE ON US ACCOMPANIED BY THE FOLLOWING DOCUMENTS: +SIGNED COMMERCIAL INVOICE AND 3 COPIES. + PACKING LIST AND 3 COPIES, SHOWING THE INDIVIDUAL WEIGHT AND MEASUREMENT OF EACH ITEM. +ORIGINAL CERTIFICATE OF ORIGIN AND 3 COPIES ISSUED BY THE CHAMBER OF COMMERCE.		

<p>+ FULL SET CLEAN ON BOARD OCEAN BILLS OF LADING SHOWING FREIGHT PREPAID CONSIGNED TO ORDER OF THE ROYAL BANK OF CANADA INDICATING THE ACTUAL DATE OF THE GOODS ON BOARD AND NOTIFY THE APPLICANT WITH FULL ADDRESS AND PHONE NO. 77009910.</p> <p>+ INSURANCE POLICY OR CERTIFICATE FOR 110 PERCENT OF INVOICE VALUE COVERING: INSURANCE CARGO CLAUSES (A) AS PER I.C.C. DATED 1/1/1982.</p> <p>COVERING SHIPMENT OF: 4 ITEMS TERMS OF CHINESE CERAMIC DINNERWARE INCLUDING: 30-PIECE DINNERWARE AND TEA SET, 544 SETS, USD 17.50/SET, 1 260 KGS(G.W.), 1 010 KGS(N.W.), 19M³ 20-PIECE DINNERWARE SET, 800 SETS, USD 15.00/SET, 1 590 KGS (G.W.), 1 320 KGS (N.W.), 27.8M³ 45-PIECE DINNERWARE SET, 443 SETS, USD 19.00/SET, 950 KGS (G.W.), 780 KGS (N.W.), 17.8M³ 95-PIECE DINNERWARE SET, 245 SETS, USD 21.60/SET, 920 KGS (G.W.), 790 KGS (N.W.), 17.3M³ N/M, PACKAGE: ONE SET PER CARTON DETAILS IN ACCORDANCE WITH SALES CONTRACT NO. HSDS03027 DATED APR. 3, 2015. [] FOB / [] CFR / [X] CIF / [] FAX VANCOUVER CANADA</p>				
SHIPMENT FROM SHANGHAI	TO VANCOUVER	LATEST APRIL 30, 2015	PARTIAL SHIPMENTS PROHIBITED	TRANSSHIPMENT PROHIBITED
DRAFT AT SIGHT TO BE PRESENTED FOR NEGOTIATION WITHIN 15 DAYS AFTER SHIPMENT , BUT WITHIN THE VALIDITY OF CREDIT. ALL DOCUMENTS TO BE FORWARDED IN ONE COVER , BY AIRMAIL , UNLESS OTHERWISE STATED UNDER SPECIAL INSTRUCTIONS.				
SPECIAL INSTRUCTIONS: ALL BANKING CHARGES OUTSIDE CANADA ARE FOR ACCOUNT OF BENEFICIARY.				
<p>+ ALL GOODS MUST BE SHIPPED IN ONE 20' CY TO CY CONTAINER AND B/L SHOWING THE SAME. +THE VALUE OF FREIGHT PREP AID HAS TO BE SHOWN ON BILLS OF LADING.</p> <p>+ DOCUMENTS WHICH FAIL TO COMPLY WITH THE TERMS AND CONDITIONS IN THE LETTER OF CREDIT SUBJECT TO A SPECIAL DISCREPANCY HANDLING FEE OF US\$35.00 TO BE DEDUCTED FROM ANY PROCEEDS.</p>				
<p>DRAFT MUST BE MARKED AS BEING DRAWN UNDER THIS CREDIT AND BEAR ITS NUMBER; THE AMOUNTS ARE TO BE ENDORSED ON THE REVERSE HERE OF BY NEG. BANK. WE HEREBY AGREE WITH THE DRAWERS , ENDORSERS AND FIDE HOLDER THAT ALL DRAFTS DRAWN UNDER AND IN COMPLIANCE WITH THE TERMS OF THIS CREDIT SHALL BE DULY HONORED UPON PRESENTATION. THIS CREDIT IS SUBJECT TO THE UNIFORM CUSTOMS AND PRACTICE FOR DOCUMENTARY CREDITS (2007 REVISION) BY THE INTERNATIONAL CHAMBER OF COMMERCE PUBLICATION NO. 600.</p> <p style="text-align: right;">Yours Very Truly,</p> <p>David Jone Joanne Hsan AUTHORIZED SIGNATURE AUTHORIZED SIGNATURE</p>				

(二)

<p>Shipper SHANGHAI FOREIGN TRADE CO. , LTD. ROOM 2501 , JIAFA MANSION , BEIJING WEST ROAD, SHANGHAI 210005, P.R.CHINA</p>	<p>B/L No.</p> <p>中国外运江苏公司 SINOTRANS JIANGSU CO.</p> <p>OCEAN BILL OF LADING</p>
<p>Consignee or order TO ORDER OF THE ROYAL BANK OF CANADA</p>	<p>SHIPPED on board in apparent good order and condition (unless otherwise indicated), the goods or</p>

Notify address NEO GENERAL TRADING CO. #362 JALAN STREET, VANCOUVER, CANADA		packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat. The weight, measure, marks and numbers, quality, contents and value, being particulars furnished by the Shipper, are not checked by the Carrier on loading. The Shipper, Consignee and the Holder of this Bill of Lading hereby expressly accept and agree to all printed, written or stamped provisions, exceptions and conditions of this Bill of Lading, including those on the back hereof. IN WITNESS whereof the number of original Bills of Lading stated below have been signed, one of which being accomplished the other(s) to be void.		
Pre-carriage by	Port of loading SHANGHAI, CHINA			
Vessel JIN YOU	Port of transshipment HONGKONG			
Port of discharge VANCOUVER, CANADA	Final destination			
Container seal No. or marks and Nos.	Number and kind of package	Description of goods	Gross weight (kgs)	Measurement (m ³)
N/M	44 CTNS	30-PIECE DINNERWARE AND TEA SET	1260 KGS	19M ³
	800 CTNS	20-PIECE DINNERWARE SET	1590 KGS	27.8M ³
	443 CTNS	45-PIECE DINNERWARE SET	950 KGS	17.8M ³
	245 CTNS	95-PIECE DINNERWARE SET	920 KGS	17.3M ³

TOTAL: 1532 CTNS			4720 KGS	81.9 M ³
Freight and Charges			REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT	
FREIGHT PREPAID				
Ex. rate	Prepaid at	Freight payable at	Place and date of issue	
	Total prepaid	Number of original Bs/L	Signed for or on behalf of the Master	
		THREE		
			As Agent	

PICC

中国人民保险公司上海分公司
The People's Insurance Company of China SHANGHAI Branch
总公司设于北京 一九四九年创立
Head Office Beijing Established in 1949

货物运输保险单

CARGO TRANSPORTATION INSURANCE POLICY

发票号(INVOICE NO.) 2003SDT007 保单号次(POLICY NO.) PICCSH034582

合同号(CONTRACT NO.) HSDS03027

信用证号(L/C NO.) 01/0501-FCT

被保险人(Insured)SHANGHAI FOREIGN TRADING CO., LTD.

中国人民保险公司(以下简称本公司)根据被保险人的要求,由被保险人向本公司缴付约定的保险费,按照本保险单承保险别和背面所载条款与下列条款承保下列货物运输保险,特立本保险单。

THIS POLICY OF INSURANCE WITNESSES THAT THE PEOPLE'S INSURANCE COMPANY OF CHINA (HEREINAFTER CALLED "THE COMPANY") AT THE REQUEST OF THE INSURED AND IN CONSIDERATION OF THE AGREED PREMIUM PAID TO THE COMPANY BY THE INSURED, UNDERTAKES TO INSURE THE UNDERMENTIONED GOODS IN TRANSPORTATION SUBJECT TO THE CONDITIONS OF THIS POLICY AS PER THE CLAUSES PRINTED OVERLEAF AND OTHER SPECIL CLAUSES ATTACHED HEREON.

总保险金额(TOTAL AMOUNT INSURED)SAY U.S. DOLLARS THIRTY-FIVE THOUSAND TWO HUNDRED AND TWENTY-NINE ONLY NINE.

保费(PERMIUM)AS ARRANGED 启运日期(DATE OF COMMENCEMENT)AS PER B/L

装载运输工具(PER CONVEYANCE) JIN YOU

自(FROM)SHANGHAI, CHINA 经(VIA) _____ 至(TO) VANCOUVER, CANADA

承保险别(CONDITIONS)INSURANCE CARGO CLAUSES (A) AS PER I.C.C. DATED 1/1/1982

ALL RISKS

所保货物,如发生保险单项下可能引起索赔的损失或损坏,应立即通知本公司下列代理人查勘。如有索赔,应向本公司提交保单正本(本保险单共有 份正本)及有关文件。如一份正本已用于索赔,其余正本自动失效。

IN THE EVENT OF LOSS OR DAMAGE WHICH MAY RESULT IN A CLAIM UNDER THIS POLICY, IMMEDIATE NOTICE MUST BE GIVEN TO THE COMPANY'S AGENT AS MENTIONED HEREUNDER. CLAIMS, IF ANY, ONE OF THE ORIGINAL POLICY WHICH HAS BEEN ISSUED IN ORIGINAL(S) TOGETHER WITH THE RELEVANT DOCUMENTS SHALL BE SURRENDERED TO THE COMPANY. IF ONE OF THE ORIGINAL POLICY HAS BEEN ACCOMPLISHED, THE OTHERS TO BE VOID.

赔款偿付地点

CLAIM PAYABLE AT VANCOUVER, CANADA

中国人民保险公司上海分公司
The People's Insurance Company of China Shanghai Branch
Authorized Signature

地址(ADD): 中国上海石鼓路225号

电话(TEL): (021)6521049

邮编(POST CODE): 210029

传真(FAX):

(021)4404593

(五)

SHANGHAI FOREIGN TRADING CO., LTD. ROOM 2501, JIAFA MANSION, BEIJING WEST ROAD, SHANGHAI 110005, P.R.CHINA TEL: 021-77009910 025-77008820 FAX: 021-77009930				
COMMERCIAL INVOICE				
To:	NEO GENERAL TRADING CO. #362 JALAN STREET, VANCOUVER, CANADA	Invoice No. : 2003SDT007		
		Invoice Date: APR. 20, 2015		
		S/C No. : HSDS02703		
		S/C Date: APR. 3, 2015		
From:	SHANGHAI, CHINA	To: VANCOUVER, CANADA		
Letter of Credit No.: 01/0501-FCT		Issued By: APR. 8, 2015		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount
		CFR VANCOUVER		
N/M	ABOUT 544 CARTONS OF 30-PIECE DINNERWARE AND TEA SET	544 SETS	USD 17.50	USD 9520.00
	ABOUT 800 CARTONS OF 20-PIECE DINNERWARE SET	800 SETS	USD 15.00	USD 12000.00
	ABOUT 443 CARTONS OF 45-PIECE DINNERWARE SET	443 SETS	USD 19.00	USD 8417.00
	ABOUT 245 CARTONS OF 95-PIECE DINNERWARE SET	245 SETS	USD 21.60	USD 5292.00
TOTAL:		2032 SETS		USD 35229.00

SAY TOTAL: U.S. DOLLARS THIRTY FIVE THOUSAND TWO HUNDRED AND TWENTY NINE ONLY.

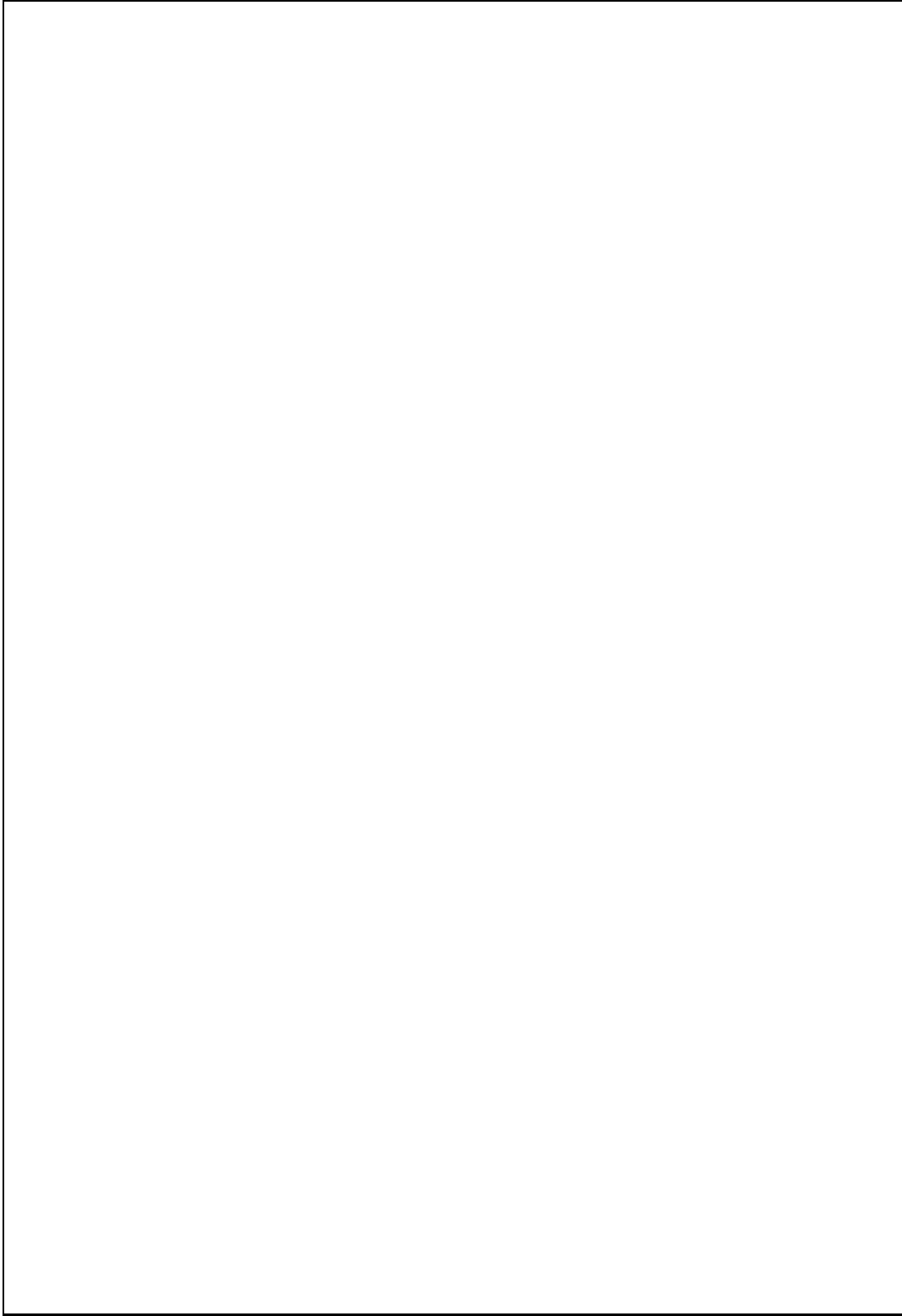
(六)

SHANGHAI FOREIGN TRADING CO., LTD. ROOM 2501, JIAFA MANSION, BEIJING WEST ROAD, SHANGHAI 110005, P. R. CHINA TEL: 021-77009910 025-77008820 FAX: 021-77009930						
PACKING LIST						
To: NEO GENERAL TRADING CO. #362 JALAN STREET, VANCOUVER, CANADA					Invoice No. : 2003SDT009	
					Invoice Date: APR. 20, 2015	
					S/C No.: HSDS03027	
					S/C Date: APR. 3, 2015	
From: SHANGHAI, CHINA			To: VANCOUVER, CANADA			
Letter of Credit No.: 01/0501-FCT			Date of Shipment: APR. 8, 2015			
(This area is intentionally left blank for additional details or notes.)						
Marks and Numbers	Number and kind of package Description of goods	Quantity	Package	G.W	N.W	Meas.

N/M	ABOUT 544 CARTONS OF 30-PIECE DINNERWARE AND TEA SET	800 SETS	544 CTNS	1260 KGS	1010 KGS	19M ³
	ABOUT 800 CARTONS OF 20-PIECE DINNERWARE SET	443 SETS	800 CTNS	1590 KGS	1320 KGS	27.8 M ³
	ABOUT 443 CARTONS OF 45-PIECE DINNERWARE SET	245 SETS	443 CTNS		780 KGS	17.8 M ³
	ABOUT 245 CARTONS OF 95-PIECE DINNERWARE SET	544 SETS	245 CTNS	950 KGS	790 KGS	17.3 M ³
TOTAL:		2032 SETS	2032 CTNS	4740 KGS	3900 KGS	81.3 M ³
SAY TOTAL: TWO THOUSAND AND THIRTY TWO CARTONS ONLY						

(七)

单据审核结果



实训项目47

根据以下销售确认书、出货补充资料及空白单据模板缮制全套结汇单据向银行委托收汇。

一、销售确认书

销售合同 SALES CONTRACT			
卖方 SELLER:	HAINAN YUANYANG RED SEEDLESS LITCHI FARM CO. 136 LO NGKUN ROAD, HAIKOU, CHINA TEL: 089866708109	编号NO.:	00056LY128010
		日期DATE:	JUN.10, 2014
		地点SIGNED IN:	HAIKOU, HUAINAN
买方 BUYER:	HONG KONG SUNRISE DEVELOPMENT (AGRICULTURE) CORPORATION 228COMMERCIAL STREET KOWLOON HONG KONG TEL: 00852-358975623		
买卖双方同意按以下条款达成交易: This contract is made by and agreed between the BUYER and SELLER, in accordance with the terms and conditions stipulated below.			
1. 品名及规格 Commodity & Specification	2. 数量 Quantity	3. 单价及贸易条款 Unit Price & Trade Terms	4. 金额 Amount
CIF SINGAPORE			
SEEDLESS LITCHI	3000 KGS	@HKD 30.00	HKD 90000.00
LONGAN	5000 KGS	@HKD 40.00	HKD 200000.00
Total:	8000 KGS		HKD 290000.00
允许 With	溢短装, 由卖方决定 More or less of shipment allowed at the sellers' option		
5. 总值 Total Value	SAY H.K.DOLLARS TWO HUNDRED AND NINTY THOUSAND ONLY		
6. 包装 Packing	STORAGE AND TRANSPORTATION CONDITIONS: SET TEMPERATURE AT +3 ° REFRIGERATED CONTAINER TRANSPORT		
7. 唛头 Shipping Marks			
8. 装运期及运输方式 Time of Shipment & means of Transportation	ON OR BEFORE JUL 01, 2014		
9. 装运港及目的地 Port of Loading & Destination	FROM HAIKOU, CHINA TO SINGAPORE VIA HK		
10. 保险 Insurance			
11. 付款方式			

Terms of Payment BY D/P AT SIGHT	
<p>12. 备注</p> <p>Remarks DOCUMENTS REQUIRED:</p> <p>1. SIGNED COMMERCIAL INVOICE IN TRIPLICATE AND L/C NO AND THE GOODS ARE OF CHINESE ORIGIN.</p> <p>2. PACKING LIST IN DUPLICATE, INDICATING TOTAL QUANTITY, GROSS WEIGHT, NET WEIGHT AND MEASUREMENT.</p> <p>3. FULL SET(3/3) CLEAN ON BOARD OCEAN BILL OF LADING MADE OUT TO ORDER BLANK ENDORSED NOTIFY THE BUYER AND SUNRISE FRUIT CO. LTD(SINGAPORE).</p> <p>4. DRAFT AT SIGHT FOR 100 PERCENT OF THE INVOICE VALUE.</p> <p>5. INSURANCE POLICY OR CERTIFICATE IN DUPLICATE FOR 120% OF THE INVOICE VALUE COVERING ALL RISKS AND WAR RISK AS PER CIC OF PICC DATED 09/18/2009 CLAIM PAYABLE AT SINGAPORE IN THE CURRENCY OF THIS SALES CONFIRMATION.</p> <p>6. CHINA-SINGAPORE FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN IN DUPLICATE CONSIGNED TO SUNRISE FRUIT CO. LTD(SINGAPORE).</p>	
<p>13.仲裁</p> <p>ARBITRATION ANY DISPUTE ARISING FROM THE EXECUTION OF OR IN CONNECTION WITH THIS CONTRACT SHALL BE SETTLED AMICABLY THROUGH NEGOTIATION. IN CASE SHALL THEN BE SUBMITTED TO CHINA INTERNATIONAL ECONOMIC & TRADE ARBITRATION COMMISSION IN BEIJING FOR ARBITRATION IN ACCORDANCE WITH ITS ARBITRATION RULES. THE ARBITRATION AWARD IS FINAL AND BINDING UPON BOTH PARTIES. THE FEE FOR ARBITRATION SHALL BE BORNE BY LOSING PARTY UNLESS OTHERWISE AWARDED.</p>	
<p>The Buyer</p> <p>HONG KONG SUNRISE DEVELOPMENT (AGRICULTURE) CORPORATION</p> <p>DAVID</p>	<p>The Seller</p> <p>HAINAN YUANYANG RED SEEDLESS LITCHI FARM CO.</p> <p>林伟</p>

二、补充资料

1. 发票号码: 10UY03450; 发票日期: 2015年6月15日;
2. 公司手签员: 林伟(也是受益人公司其他单据的签字人); Tel: 089866708109
3. 公司账号: 267502330009
4. 保险费率: 一切险3%, 战争险5%; Policy No: 2145JU00045; 签署人: 张丽红
 保险公司在新加坡的保险代理人(FUHUA INSURANCE COMPANY LTD): No.1 jalan kilang timor

#5-05 pacific tech centre Singapore

5. 运单信息:

VESSEL: BAODAO V.8745 / CHANGHE V.012E; 在香港转船

B/L DATE: 2015年6月18日

B/L NO: 30HGU627894

提单签署人为海南中远作为承运人cosco的代理人签署; 王红

6. 产地证号码: X114601004520049

H. S. CODE: SEEDLESS LITCHI: 0810902000

H. S. CODE: LONGAN: 081090100

产地证申请时间: 2015年6月16日签证机构授权签发人: 吴强。

7. 货物信息:

ITEM	QUANTITY	N.W/ITEM	G.W/ITEM	M ³
SEEDLESS LITCHI	150 CTNS	3000 KGS	3150 KGS	18
LONGAN	250 CTNS	5000 KGS	5250 KGS	30

8. 货物装在一个40英尺的高柜冷藏集装箱中, CY TO CY 的交接方式; 运费2900港元; CONTAINER

NUMBER/TYPER/SEAL No: TRLU2460701/40' RH/CO254168

9. SHIPPING MARK: SUNRISE

00056LYI28010

SINGAPORE

1-UP

10. 托收行: BANK OF CHINA HAINAN BRANCH; 代收行: HSBC KOWLOON BRANCH

11. 收货方: SUNRISE FRUIT CO. LTD(SINGAPORE)

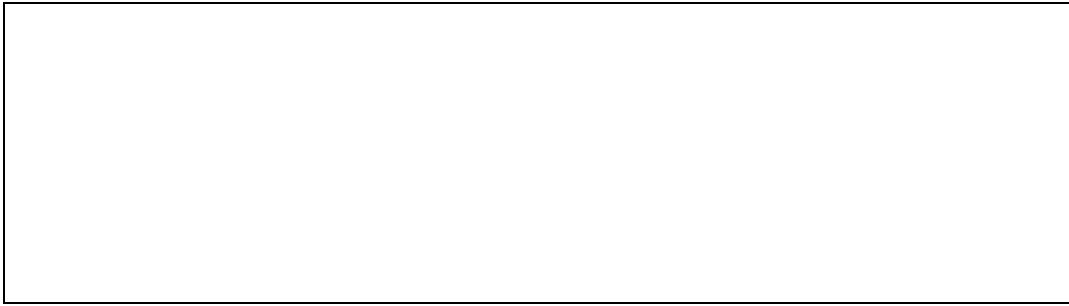
(一)

ISSUER:		商业发票 COMMERCIAL INVOICE		
To:				
		No.:	Date:	
TRANSPORT DETAILS		S/C No.:	L C No.:	
		TERMS OF PAYMENT D/P AT SIGHT		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount

TOTAL:					
SAY TOTAL:					

(二)

ISSUER		装箱单 PACKING LIST			
To					
		S/C No.:		L/C No.:	
Marks and Numbers	Description of goods	Number and kind of package	G. W	N. W	Meas
TOTAL:					
SAY TOTAL :					



(三)

ORIGINAL				
1. Exporter		Certificate No.		
2. Consignee		CERTIFICATE OF ORIGIN OF THE PEOPLE'S REPUBLIC OF CHINA		
3. Means of transport and route				
4. Country / region of destination		5. For certifying authority use only		
6. Marks and numbers	7. Number and kind of packages ; description of goods	8. H.S.Code	9. Quantity	10. Number and date of invoices

SAY TOTAL:	
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in China and that they comply with the Rules of Origin of the People's Republic of China. ----- ----- Place and date, signature and stamp of authorized signatory	12. Certification It is hereby certified that the declaration by the exporter is correct. ----- ----- Place and date, signature and stamp of certifying authority
注：HS编码一般只需写到前面6位，如果一定要写到8位或10位，必须是进口国的编码，如本例中的龙眼在中国的编码是0810903000，在新加坡的编码是0810901000。	

(四)

中保财产保险有限公司 The People's Insurance (Property) Company of China, Ltd.				
发票号码 Invoice No.		保险单号次 Policy No.		
海洋货物运输保险单 MARINE CARGO TRANSPORTATION INSURANCE POLICY				
被保险人：中保财产保险有限公司(以下简称本公司)根据被保险人的要求及其所缴付约定的保险费，按照本保险单承担险别和背面所载条款与下列特别条款承保下列货物运输保险，特签发本保险单。 Insured: This policy of Insurance witnesses that the People's Insurance (Property) Company of China, Ltd. (hereinafter called "The Company"), at the request of the Insured and in consideration of the agreed premium paid by the Insured, undertakes to insure the under mentioned goods in transportation subject to the conditions of the Policy as per the Clauses printed overleaf and other special clauses attached hereon.				
保险货物项目 Descriptions of Goods	包装 Packing	单位 Unit	数量 Quantity	保险金额 Amount Insured

承保险别 Conditions		货物标记 Marks of Goods	
总保险金额: Total Amount Insured: _____			
保费 Premium	<u>As</u> <u>arranged</u>	装载运输工具 Per conveyance S.S. _____	开航日期 Slg. on or abt. _____
起运港 From _____	目的港 To _____		
<p>所保货物，如发生本保险单项下可能引起索赔的损失或损坏，应立即通知本公司下述代理人查勘。如有索赔，应向本公司提交保险单正本(本保险单共有 份正本)及有关文件。如一份正本已用于索赔，其余正本则自动失效</p> <p>In the event of loss or damage which may result in a claim under this Policy, immediate notice must be given to the Company's Agent as mentioned hereunder. Claims, if any, one of the Original Policy which has been issued in __original (s) together with the relevant documents shall be surrendered to the Company. If one of the Original Policy has been accomplished, the others to be void.</p>			
赔款偿付地点 Claim payable at _____			
日期 Date _____	在 at _____		
地址: Address:			

(五)

1. Shipper	B/L NO. 中远集装箱运输有限公司 COSCO CONTAINER LINES ORIGINAL Port-to-Port or Combined Transport BILL OF LADING RECEIVED in apparent good order and condition except as otherwise noted. The total number of
2. Consignee	
3. Notify Party	

4. Combined Transport* Pre-carriage by	5. Combined Transport* Place of Receipt	packages or unites stuffed in the container. The description of the goods and the weights shown in this Bill of lading are furnished by the Merchants , and which the carrier has no reasonable means of checking and is not a part of this Bill of lading contract. The carrier has carrier has issued the number of Bill of lading stated below, all of this tenor and date, one of the original Bill of lading must be surrendered and endorsed or signed against the deliver of the shipment and where upon any other original Bill of lading shall be void. the Merchants agree to be bound by the terms and conditions of this Bill of lading as if each had personally Bill of lading signed this Bill of lading. See clause 4 on the back of this Bill of lading (Terms continued on the back Hereof, please read carefully). *Applicable only when Document Used as a Combined Transport Bill of lading.				
6. Ocean Vessel Voy. No.	7. Port of Loading					
8. Port of Discharge	9. Combined Transport* Place of Delivery					
Marks & Nos Container/Seal No.	No. of Containers or Packages	Description of Goods (If Dangerous Goods, See Clause 20)	Gross Weight (Kgs)	Measurment (cu-metres)		
10. Total Number of Containers/Packages (in words)						
11. FREIGHT & CHARGES		Revenue Tons	Rate	Per	Prepaid	Collect
Ex. Rate:	Prepaid at	Payable at		Place and Date of Issue:		
	Total Prepaid	No. of Original B(s)/L	Signed for the Carrier, COSCO CONTAINER LINRS as agent of the Carrier			
LADEN ON BOAD THE VESSEL BAODAO V8745 DATE JUN 18, 2014 HAINAN BY HAINAN COSCO CONTAINER SHIPPING CO. LTD 王红as agent of the Carrier						

(六)

BILL OF EXCHANGE (ON COLLECTION)

NO...Exchange for _____ D/P At _____
sight this

First of Exchange (Second being unpaid) Pay to the order of _____

_____. The sum of _____

Value received for _____ of _____ as per Invoice No.
(quantity) (name of commodity)

To.

实训项目48

一、信用证

2015年4月1日，海南艺术品进出口公司与以色列的HJ LTD公司签订了一份出口销售合同，不久，海南艺术品进出口公司收到了中国银行海南分行国际业务部的信用证通知，告知以色列的HJ LTD公司已经通过开证行开来信用证，内容如下：

SENDER: CFG

BANK LEUMI LE ISRAEL B. M. (TEL-AVIV MAIN BRANCH), TEL-AVIV, IL

RECEIVER: BANK OF CHINA HAINAN BRANCH CN

INPUT DATE & TIME: 2011-04-09 08: 03: 00

MT 700 ISSUE OF A DOCUMENTARY CREDIT

27: SEQUENCE OF TOTAL: 1/1

40A: FORM OF DOCUMENTARY CREDIT: IRREVOCABLE

20: DOCUMENTARY CREDIT NUMBER: 333-01-0699806XH

31C: DATE OF ISSUE: 150410

40E: APPLICABLE RULES: UCP LATEST VERSION

31D: DATE AND PLACE OF EXPIRY: 150615 CHINA

50: APPLICANT: HIJ LTD.

543 ST. KIRYAT MALACHI ISRAEL

59: BENEFICIARY: HAINAN ART IMP AND EXP CO. LTD.

NO. 532 LANTIAN ROAD HAIKOU CHINA

32B: CURRENCY CODE, AMOUNT: USD 62000.00

41D: AVAILABLE WITH...BY...: ANY BANK IN CHINA, BY NEGOTIATION

42C: DRAFTS AT SIGHT FOR 100 PCT INVOICE VALUE

42D: CFG BANK LEUMI LE ISRAEL B. M. (TEL-AVIV MAIN BRANCH), TEL-AVIV, IL

43P: PARTIAL SHIPMENTS: ALLOWED

43T: TRANSHIPMENT: ALLOWED

44E: PORT OF LOADING/AIRPORT OF DEPARTURE: HAIKOU PORT, CHINA

44F: PORT OF DISCHARGE/AIRPORT OF DESTINATION: ASHDOD PORT

44C: LATEST DATE OF SHIPMENT: 150531

45A: DESCRIPTION OF GOODS AND /OR SERVICES

COCONUT ART

ART NO 3323 2000 PCS

ART NO 3324 3000 PCS

IN 250 CTNS USD12.40/PC CIF ASHDOD PORT, AS PER CONTRACT NO.LT07060 DATED APR 2015 GOODS OF CHINA ORIGIN

46A: DOCUMENTS REQUIRED

1) MARINE BILL OF LADING FULL SET(3/3) PLUS 3 NON-NEGOTIABLE COPIES CLEAN ON BOARD MADE OUT TO THE ORDER OF BANK LEUMI LE ISRAEL BM PRINCIPAL BR.TEL-AVIV NOTIFY APPLICANT MARKED FREIGHT PREPAID SPECIFYING THAT IN VIEW OF THE DANGER OF CONFISCATION WARRANTED VESSEL NOT TO CALL AT PORTS AND NOTTO ENTER TE TERRITRIAL WATERS OF ANY ARAB COUTNRIES BELLIGERENT TO THE STATE OF ISRAEL AND/OR ACTIVEL SUPPORTING THE ARAB PRIOR T UNLOADING AT PORT OF DESTINATION UNLESS IN DESTRESS OR SUBJECT TO FORCE MAJEURE.

2) ORIGINAL INVOICE SIGNED BY BENEFICIARY IN 2 FOLD.

3) PACKINGLIST IN 2 FOLD.

4) ORIGINAL CERTIFICATE OF ORIGIN ISSUED BY ENTRY-EXIT INSPECTION AND QUARANTINE BUREAU, THE PEOPLES REPUBLIC OF CHINA STATING.THAT GOODS ARE OF CHINESE ORIGIN.

5) INSURANCE POLICY OR CERTIFICATE ENDORSED IN BLANK FOR 110 PCT OF CIF VALUE, COVERING ALL RISKS AND WAR RISK OF PICC INDICATING CLAIMS PAYABLE IN ASHDOD PORT.

6) SHIPPING ADVICES MUST BE SENT TO APPICANT IMMEDIATELY AFTER SHIPMENT, ADVISING THE INVOICE VALUE, NUMBER OF PACKAGES, VESSEL NAME, BILL OF LADING NO.

AND DATE.

47A: ADDITIONAL CONDITIONS

1) ALL DOCUMENTS TO OUR L/C NUMBER.

2) GOODS ARE TO BE SHIPPED AS FULL 20 FOOT CONTAINER FCL.

3) ALL DOCS TO BE ISSUED IN ENGLISH.

4) A CHARGE OF USD100(OR ITS COUNTERVALUE) PLUS RELATED SWIFT COSTS WILL BE DEDUCTED FROM PAYMENTS OF DISCREPANT DOCUMENTS.

71B: CHARGES: ALL BANK CHAGES AND COMMISSIONS OUTSIDE ISRAEL ARE FOR BENEFICIARYS ACCOUNT.

48: PERIOD FOR PRESENTATION WITHIN 15 DAYS FROM DATE OF TRANSPORT DOCUMENT(S).

49: CONFIRMATION INSTRUCTIONS: WITHOUT

78: INSTRUCTIONS TO THE PAYING/ACCEPTING /NEGOTIATING BANK:

AFTER RECEIPT OF DOCUMENTS BY US STRICTLY CONFORMING WITH CREDIT

TERMS WE SHALL PAY AS INSTRUCTED. PLS ADVISE US BY TESTED TELEX/SWIFT AMOUNT INVOICED, NAME OF VESSEL, DATE AND NO. OF B/L ALTERNATIVELY, ADVISE CANCELLATION IF CREDIT UNUTILIZED.

FORWARD US DOCS BY SPECIAL COURIER TO OUR ADDRESS-19 HERZL STR. TEL AVIV 61000 ISRAEL FOR THE ATTENTION OF INTERNATIONAL TRADE CTR.

72: SENDER TO RECEIVER INFORMATION: PLS. ACKNOWLEDGE RECEIPT

二、补充材料

1. POLICY NO.: HC45690; 签发人: 陈东

保险公司在以色列的代理人:

MATI INSURANCE COMPANY LTD.

125 ST. KIRYAT MALACHI ASHDOD ISRAEL

TEL: 00972—25958698

2. CONTAINER/SEAL NO.: TGHUI534190/C0654501; 1×20 CONTAINER

3. VESSEL: YEXIANG PRINCESS V9437

B/L的签发日期: 20150525; B/L NO: 21HE645

HAINAN COSCO CONTAINER SHIPPING AGENCY CO., LTD作为承运人中远的代理人签署了提单签署人为: 王小红

4. SHIPPING MARK: ST

A5HDOD

NOSI—UP

5. INVOICE NO.: NHD789; 发票签发日: 2015年5月18日; 签发人: 林强(也是受益人公司其他单据的签字人); 公司账号: 366417458600; TEL: 0898—36681980

6. G. W: 5500 KGS; N. W: 5000 KGS; MEAS: 30×40×50CM/CTN

7. PACKING: 20PCS/CTN

8. H.S CODE: 96020090

9.货物是用中国原料，全部工序在中国境内完成加工成品；产地证申请时间：2015年5月 20日；签证机构授权签发人：符小伟；CERTIFICATE OF ORIGIN NO.: C114618000780035。

(一)

ISSUER:		商业发票 COMMERCIAL INVOICE		
To:				
		No.:	Date:	
TRANSPORT DETAILS		S/C No.:	L C No.:	
		TERMS OF PAYMENT		
Marks and Numbers	Number and kind of package Description of goods	Quantity	Unit Price	Amount
TOTAL:				

SAY TOTAL:	
------------	--

(二)

ISSUER		装箱单 PACKING LIST			
To					
		S/C No.:	L/C No.:		
Marks and Numbers	Description of goods	Number and kind of package	G.W	N.W	Meas.
TOTAL:					

SAY TOTAL:

(三)

ORIGINAL				
1. Exporter		Certificate No.		
2. Consignee		CERTIFICATE OF ORIGIN OF THE PEOPLE'S REPUBLIC OF CHINA		
3. Means of transport and route				
4. Country / region of destination		5. For certifying authority use only		
6. Marks and numbers	7. Number and kind of packages; description of goods	8. H.S.Code	9. Quantity	10. Number and date of invoices

SAY TOTAL:	
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in China and that they comply with the Rules of Origin of the People's Republic of China.</p> <p>-----</p> <p>-----</p> <p>Place and date, signature and stamp of authorized signatory</p>	<p>12. Certification</p> <p>It is hereby certified that the declaration by the exporter is correct.</p> <p>-----</p> <p>-----</p> <p>Place and date, signature and stamp of certifying authority</p>

(四)

中保财产保险有限公司 The People's Insurance (Property) Company of China, Ltd.	
发票号码 Invoice No.	保险单号次 Policy No.
海洋货物运输保险单 MARINE CARGO TRANSPORTATION INSURANCE POLICY	
<p>被保险人：中保财产保险有限公司(以下简称本公司)根据被保险人的要求及其所缴付约定的保险费，按照本保险单承担险别和背面所载条款与下列特别条款承保下列货物运输保险，特签发本保险单。 Insured: This policy of Insurance witnesses that the People's Insurance (Property) Company of China, Ltd. (hereinafter called "The Company"), at the request of the Insured and in consideration of the agreed premium paid by the Insured, undertakes to insure the under mentioned goods in transportation subject to the conditions of the Policy as per the Clauses printed overleaf and other special clauses attached hereon.</p>	

承保 Conditions	保险货物项目 Descriptions of Goods	包装 Packing	单位 货物标记 Unit Marks of	数量 Quantity	保险金额 Amount Insured
总保险金额: Total Amount Insured: _____					
保费 Premium <u>arranged</u>		装载运输工具 As Per conveyance S.S. _____		开航日期 Slg. on or abt. _____	
起运港 目的港 From _____ To _____					
<p>所保货物，如发生本保险单项下可能引起索赔的损失或损坏，应立即通知本公司下述代理人查勘。如有索赔，应向本公司提交保险单正本(本保险单共有 份正本)及有关文件。如一份正本已用于索赔，其余正本则自动失效</p> <p>In the event of loss or damage which may result in a claim under this Policy, immediate notice must be given to the Company's Agent as mentioned hereunder. Claims, if any, one of the Original Policy which has been issued in ___ original (s) together with the relevant documents shall be surrendered to the Company. If one of the Original Policy has been accomplished, the others to be void.</p>					
赔款偿付地点 Claim payable at _____					
日期 Date _____		在 at _____			
地址: Address:					

(五)

Shipper	B/L NO. <div style="text-align: center;"> COSCO 中远运输公司 </div>
---------	--

Consignee			BILL OF LADING				
Notify Party			ORIGINAL				
Pre-carriage by			RECEIVED in apparent good order and condition except as otherwise noted. The total number of packages or unites stuffed in the container. The description of the goods and the weights shown in this Bill of lading are furnished by the Merchants, and which the carrier has no reasonable means of checking and is not a part of this Bill of lading contract. The carrier has carrier has issued the number of Bill of lading stated below, all of this tenor and date, one of the original Bill of lading must be surrendered and endorsed or signed against the deliver of the shipment and where upon any other original Bill of lading shall be void. the Merchants agree to be bound by the terms and conditions of this Bill of lading as if each had personally Bill of lading signed this Bill of lading. See clause 4 on the back of this Bill of lading (Terms continued on the back Hereof, please read carefully).				
Place of Receipt							
Ocean Vessel	Voy. No.	Port of Loading					
Port of Discharge	Place of Delivery		*Final Destination	No. of Original B(s)/L			
Marks & Nos	No. of Packages	Kind of	Description of Goods	Gross Weight	Measurement(M3)		
10. Total Number of Containers/Packages (in Words)							
11. FREIGHT & CHARGES	Revenue Tons	Rate	Per	Prepaid	Collect	Prepaid at	Payable at
Total Prepaid			Place and Date of Issue:				
(TERMS PLEASE FIND ON BACK OF			Signed for the Carrier, COSCO CONTAINER LINRS				

ORIGINAL B/L)	as agent of the Carrier
*Applicable only when document used as a through Bill of Lading	

(六)

SHIPPING ADVICE	
TO:	ISSUE DATE:
	L/C NO.:
	S/C NO.:
Dear Sir or Madam: We are Pleased to Advice you that the following mentioned goods has been shipped out, Full details were shown as follows:	
Invoice Number:	
Bill of Lading Number:	
Ocean Vessel:	
Port of Loading:	
Date of Shipment:	
Port of Destination:	
Estimated Date of Arrival:	
Containers/Seals Number:	
Description of Goods:	
Shipping Marks:	
Quantity:	
Gross Weight:	
Net Weight:	
Total Value:	

Thank you for your patronage. We look forward to the pleasure of receiving your valuable repeat orders.

Sincerely yours,

(七)

BILL OF EXCHANGE (ON L/C)	
Drawn Under _____	Irrevocable L/C No. _____
Date _____	Payable With interest @ ____% _____
No. _____	Exchange for _____
At _____ Sight of THIS FIRST of Exchange (Second of Exchange Being unpaid)	
Pay to the order of _____	
the sum of _____	
TO.	

附录1

一、按照《跟单信用证统一惯例》的规定审单

《跟单信用证统一惯例》(以下简称《统一惯例》)是确保在世界范围内将信用证作为可靠支付手段的准则,已被大多数的国家与地区接受和使用。《统一惯例》所体现出来的国际标准银行惯例是各国银行处理结算业务必须遵循的基本准则。我们必须按照《统一惯例》的要求,合理谨慎地审核信用证要求的所有单据,以确定其(表面上)是否与信用证条款相符。

二、按照信用证所规定的条件、条款审单

信用证是根据买卖双方的贸易合同而开立的,它一旦为各有关当事人所接受,即成为各有关当事人必须遵守的契约性文件。在信用证结算业务中,各有关当事人必须受其约束,按照信用证所规定的条件、条款,逐条对照,以确定单据是否满足信用证的要求。当信用证的规定与《统一惯例》有抵触时,应遵循信用证优先于《统一惯例》的原则,按照信用证的要求审核单据。这其中又包括表面一致性和内容相符性两条原则。

1. 遵循表面一致性原则

受益人提交的单据名称及其内容等表面上必须与信用证规定完全一致。例如,某信用证将货物描述为**ATTACHES SANITARY WARE**(卫生洁具附件),而受益人具体的货为**EXPASION BOLT**(膨胀螺栓)。虽然如此,有关单据中货物描述仍必须与信用证的规定相一致。可能有的单据因某种特殊作用如清关报税等需显示具体货名,此时,我们仍必须将信用证所规定的**ATTACHES SANITAIRE**显示在上面,而在其后加注具体货名**EXPASION BOLT**。

2. 遵循内容相符性原则

我们在审单时应注意避免照搬、照抄信用证的原话,只要内容相符即可。例如,信用证的有关人称指向、时态、语态等转到单据上时,即应作相应的调整,以避免不必要的误会。

三、按照银行的经营思想、操作规程审单

国际贸易结算作为银行经营的一项重要业务,在操作过程中,必须按照有关操作规程行事,尤其是向客户融资时,更应明确银行的观点和看法,对单据有关条目的处理作出自己的选择和判断,以体现银行的经营方针和经营作风。

四、按照普遍联系观点,结合上下文内容审单

信用证是一个与商务合同分离的独立文件,其内容是完整的、互为联系的。其中要求的条件、单据等是相辅相成、前后一贯的。审单时必须遵循普遍联系的观点,结合上下文内容进行,避免片面、孤立地看待某一条款。例如,欧盟某国开来一信用证,要求提交的单据中有一项是**CERTIFICATE OF ORIGIN**(原产地证),而在后文中又要求受益人将正本**GSP CERTIFICATE OF ORIGIN FORM A**(普惠制产地证)寄交开证申请人。结合上下文内容,我们就能判断出信用证要求向银行提交的是副本**GSP CERTIFICATE OF ORIGIN**(普惠制产地证),而非一般的原产地证。

五、按照合情、合理、合法的原则审单

所谓合情、合理、合法，是指审单员应根据自己所掌握的国际贸易结算知识，对各种单据的完整性和准确性做出合乎情理的判断。例如，普惠制产地证是施惠国赋予受惠国出口货物减免进口关税的一种优惠凭证，其“收货人”一栏应填写最终买主。如信用证未作明确规定的，我们应根据提单的收货人、通知人及货至目的地对最终买主做出合理的选择。

六、按照商业功能和结算功能相统一的原则审单

单据的商业功能在商务流转及商品买卖过程中的作用是主要的，结算功能是次要的，审单时应着重考虑其商业功能。我们应该了解各类单据的作用及功能，按照其自身的功能及用途审单，避免将不必要的内容强加于单据。

附录2

一、集装箱种类

1.普通集装箱，又称干货集装箱(dry cargo container)

普通集装箱以装运件杂货为主，包括文化用品、日用百货、医药、纺织品、工艺品、化工制品、五金交电、电子机械、仪器及机器零件等。这种集装箱占集装箱总数的70%~80%。

2.冷冻集装箱(reefer container)

冷冻集装箱分外置式和内置式两种，温度可在-28℃~26℃之间调整。内置式集装箱在运输过程中可随时启动冷冻机，使集装箱保持指定温度；而外置式集装箱则必须依靠集装箱专用车、船和专用堆场、车站上配备的冷冻机来制冷。这种箱子适合在夏天运输黄油、巧克力、冷冻鱼肉、炼乳、人造奶油等物品。

3.开顶集装箱(open top container)

开顶集装箱没有箱顶，可用起重机从集装箱上面装卸货物，装运时用防水布覆盖顶部，其水密要求和干货箱一样。其适合于装载体积高大的物体，如玻璃板等。

4.框架集装箱(flat rack container)

框架集装箱没有箱顶和两侧，其特点是从集装箱侧面进行装卸。它以超重货物为主要运载对象，也便于装载牲畜以及钢材之类可以免除外包装的裸装货。

5.牲畜集装箱(pen container)

牲畜集装箱侧面有金属网，通风条件良好，而且便于喂食，是专为装运牛、马等活动物而制造的特殊集装箱。

6.罐式集装箱(tank container)

罐式集装箱又称液体集装箱，是为运输食品、药品、化工品等液体货物而制造的特殊集装箱。其结构是在一个金属框架内固定上一个液罐。

7.平台集装箱(platform container)

平台集装箱的形状类似铁路平板车，适宜装超重、超长货物，长度可达6米以上，宽4米以上，高4.5米

左右，重量可达40吨，且两台平台集装箱可以连接起来，装80吨的货，用这种箱子装运汽车极为方便。

8.通风集装箱(ventilated container)

通风集装箱的箱壁有通风孔，内壁涂塑料层，适宜装新鲜蔬菜和水果等怕热、怕闷的货物。

9.保温集装箱(insulated container)

保温集装箱的箱内有隔热层，箱顶又有能调节角度的进风口，可利用外界空气和风向来调节箱内温度，紧闭时能在一定时间内不受外界气温影响。其适宜装运对温湿度敏感的货物。

10.散装货集装箱(bulk cargo container)

散装货集装箱一般在顶部设有2~3个小舱口，以便装货。底部有升降架，可升高成40°的倾斜角，以便卸货。其适宜装粮食、水泥等散货。如要进行植物检疫，还可在箱内熏舱蒸洗。

11.散装粉状货集装箱(free flowing bulk material container)

散装粉状货集装箱与散装货集装箱基本相同，但装卸时使用喷管和吸管。

二、集装箱规格

	L	W	H	CU ft ³	CU m ³
CONTAINER SPC.	20"	8"	8"6"		
CONTAINER	19"4 1/4	7"8 5/8	7"10"	1 170×1 000	
	5.899m	2.352m	2.386m		33.1×28
CONTAINER SPC.	40"	8"	8"6"		
CONTAINER	39.5" 3/8	7"8 5/8	7"10"	2 283×2 000	
	12.02m	2.35m	2.38m		67.5×57

附录3

币制代码	币制符号	币制名称
110	HKD	港币
113	IRR	伊朗里亚尔
116	JPY	日本元
118	KWD	科威特第纳尔
121	MOP	澳门元

122	MYR	马来西亚林吉特
127	PKR	巴基斯坦卢比
129	PHP	菲律宾比索
132	SGD	新加坡元
136	THB	泰国铢
142	CNY	人民币
143	TWD	台币
201	DZD	阿尔及利亚第纳尔
300	EUR	欧元
301	BEF	欧元
302	DKK	欧元
303	GBP	英镑
305	FRF	欧元
309	NLG	欧元
312	ESP	欧元
326	NOK	挪威克朗
330	SEK	瑞典克朗
331	CHF	瑞士法郎
332	SUR	俄罗斯卢布
398	ASF	清算瑞士法郎

附录4

报关条件	报关证件名称
1	进口许可证(包括商务部、特派员、省级商务厅发证)
4	商务部出口许可证
5	特派员出口许可证
6	省级商务厅出口许可证
7	特定商品进出口登记证明
8	商务部禁止出口的商品
9	机电产品进口配额证明
A	进口商检证明
B	出口商检证明
C	动植物检疫放行证
D	医药检验合格证
E	食品进口检验证
F	濒危物种进出口允许证
G	被动出口配额证
H	文物出口证书
I	精神药物进(出)口准许证
J	金银产品出口准许证
K	非军事枪药进(出)口批件
L	无委办无线电设备进关审查批件
M	保密机进口许可证
N	机电产品进口证明
O	机电产品进口登记表
P	进口废物批准证书
R	兽药进口批准证书
S	统一经营的进口商品
T	全国经营管理出口港澳果菜放行证
U	广东经营管理出口港澳果菜放行证
V	有毒化学品进出口放行通知单
W	麻醉药品进出口准许证
X	有毒化学品环境管理放行通知单
Z	音像制品进口管理许可证明
0110	一般贸易

0130	易货贸易
0214	来料加工
0243	来料以产顶进

附录5

贸易方式代码	贸易方式代码简称	贸易方式代码全称
0245	来料料件内销	来料加工料件转内销
0255	来料深加工	来料深加工结转货物
0258	来料余料结转	来料加工余料结转
0265	来料料件复出	来料加工复运出境的原进口料件
0300	来料料件退换	来料加工料件退换
0345	来料成品内销	来料加工成品转内销
0420	加工贸易设备	加工贸易项下外商提供的进口设备
0446	加工设备内销	加工贸易免税进口设备转内销
0456	加工设备结转	加工贸易免税进口设备结转
0466	加工设备退运	加工贸易免税进口设备退运出境
0513	补偿贸易	补偿贸易
0642	进料以产顶进	进料加工成品以产顶进
0644	进料料件内销	进料加工料件转内销
0654	进料深加工	进料深加工结转货物
0657	进料余料结转	进料加工余料结转
0664	进料料件复出	进料加工复运出境的原进口料件
0700	进料料件退换	进料加工料件退换
0715	进料非对口	进料加工(非对口合同)
0744	进料成品内销	进料加工成品转内销
0844	进料边角料内销	进料加工项下边角料转内销

贸易方式代码	贸易方式代码简称	贸易方式代码全称
0845	来料边角料内销	来料加工项下边角料内销
0864	进料边角料复出	进料加工项下边角料复出口
0865	来料边角料复出	来料加工项下边角料复出口
1110	对台贸易	对台直接贸易
1139	国轮油物料	中国籍运输工具境内添加的保税油料、物料
1215	保税工厂	保税工厂
1233	保税仓库货物	保税仓库进出境货物
1234	保税区仓储转口	保税区进出境仓储转口货物
1300	修理物品	进出境修理物品
1427	出料加工	出料加工
1500	租赁不满一年	租期不满一年的租赁贸易货物
1523	租赁贸易	租期在一年及以上的租赁贸易货物
1616	寄售代销	寄售、代销贸易
1741	免税品	免税品
1831	外汇商品	免税外汇商品
2025	合资合作设备	合资合作企业作为投资进口的设备物品
2215	三资进料加工	三资企业为履行出口合同进口料件和出口成品
2225	外资设备物品	外资企业作为投资进口的设备物品
2439	常驻机构公用	外国常驻机构进口办公用品
2600	暂时进出货物	暂时进出口货物
2700	展览品	进出境展览品
2939	陈列样品	驻华商业机构不复运出口的进口陈列样品
3010	货样广告品 A	有经营权单位进出口的货样广告品
3039	货样广告品 B	无经营权单位进出口的货样广告品
3100	无代价抵偿	无代价抵偿货物
3339	其他进口免费	其他进口免费提供货物
3410	承包工程进口	对外承包工程进口物资
3422	对外承包出口	对外承包工程出口物资
3511	援助物资	国家和国际组织无偿援助物资
3611	无偿军援	无偿军援
3612	捐赠物资	华侨、港澳、台同胞、外籍华人捐赠物资
3910	有权军事装备	直接军事装备(有经营权)

贸易方式代码	贸易方式代码简称	贸易方式代码全称
3939	无权军事装备	直接军事装备(无经营权)
4019	边境小额	边境小额贸易(边民互市贸易除外)
4039	对台小额	对台小额贸易
4200	驻外机构运回	我驻外机构运回旧公用物品
4239	驻外机构购进	我驻外机构境外购买运回国的公务用品
4400	来料成品退换	来料加工成品退换
4539	进口溢误卸	进口溢卸、误卸货物
4561	退运货物	因质量不符、延误交货等原因退运进出境货物
4600	进料成品退换	进料成品退换
9639	海关处理货物	海关变卖处理的超期未报货物、走私违规货物
9700	后续退补税	无原始报关单的后续退、补税
9739	其他贸易	其他贸易
9800	租赁征税	租赁期一年及以上的租赁贸易货物的租金
9839	留赠转卖物品	外交机构转售境内或国际活动留赠放弃特批货
9900	其他	其他

附录6

运输方式代码	运输方式名称
0	非保税区
1	监管仓库
2	江海运输
3	铁路运输
4	汽车运输
5	航空运输
6	邮件运输
7	保税区

8	保税仓库
9	其他运输
Z	出口加工

附录7

代码	名称
1	CIF
2	C&F
3	FOB
4	C&I
5	市场价
6	垫仓

附录8

商品名称	包装	投保险别名称
土、畜产类, 废棉、麻类:	麻布包	平安险或水渍险, 附加偷窃提货不着险、淡水雨淋险、污染险、战争险
烟叶	箱装	平安险或水渍险, 附加淡水雨淋险、污染险、发霉险、发酵险、战争险
核桃仁、山桃仁	箱装	平安险或水渍险、淡水雨淋险、变潮变热险、发霉险、生虫险、战争险
松子仁、核桃等	袋装	变潮变热险、发霉险、生虫险、战争险。注: 5—10月间出运必须利用冷藏设备, 保险单上应附贴冷藏条款, 负责因冷藏机器损坏所致的损失

商品名称	包装	投保险别名称
苦杏仁、黑白瓜子及其他干果	箱装	平安险或水渍险，附加淡水雨淋险、受潮受热险、战争险
淀粉	袋装	平安险或水渍险、包装破裂险、短量险、淡水雨淋险、受潮受热险、污染险、战争险
香料油	桶装	平安险或水渍险、渗漏险、短量险、战争险
木材	无包装	平安险、偷窃提货不着险、战争险
陶瓷器	箱装	平安险或水渍险、偷窃提货不着险、碰损、破碎险、战争险
土纸、神纸	捆扎	平安险或水渍险、淡水雨淋险、污染险、钩损险、战争险
药材	箱装或捆装	平安险或水渍险、淡水雨淋险、受潮受热险、包装破裂险、战争险
袋装成药	箱装	平安险或水渍险、破碎险、渗漏险、战争险
湿肠衣	桶装	平安险或水渍险、渗漏险、短量险、战争险
活家禽		牲畜运输死亡险、战争险
羽毛，鬃类：	箱装	平安险或水渍险、淡水雨淋险、受潮受热险、包装破裂险、战争险
地毯	箱装	平安险或水渍险、偷窃提货不着险、钩损险、污染险、战争险
各种毛皮及毛皮制品		平安险或水渍险、偷窃提货不着险、受潮受热险、钩损险、战争险
纺织、服装类 棉布	麻布装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、污染险、战争险
针棉织品	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、污染险，战争险
生丝	包装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、污染险、战争险(包装：加钩损险)
生丝复制品	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、污染险、战争险(包装：加钩损险)
绸缎	包装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、污染险、战争险(包装：加钩损险)
服装	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、污染险、战争险
手工艺品类珠宝、翠钻、木刻、牙刻、料器、陶瓷器、珐琅器等	箱装	平安险或水渍险、偷窃提货不着险、碰损破碎险、战争险。如系邮包寄递应按邮包险投保
泥人、石膏像、宫灯	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、碰损破碎险、战争险

商品名称	包装	投保险别名称
草帽辫、草制品	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、污染险、战争险
台布、枕袋、印花餐巾	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、包装破裂险、战争险
纸制品、绒绢制品、香料及其他手工艺品	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、污染险、战争险
茶叶类:		
茶叶	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、污染险、受潮受热险、包装破裂险、变味险、战争险
茶砖	篓装	平安险、战争险
食品类:		
盐黄, 蜜黄	木桶装	平安险或水渍险、渗漏险、战争险
鲜蛋	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、污染险、战争险。如使用冷藏设备应附加冷藏条款, 负责冷藏机器损坏所致的损失
皮蛋、咸蛋	篓装、坛装	平安险或水渍险、破碎险、战争险
冰冻鲜肉、鱼虾家禽和蛋品等	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、污染险、战争险, 附加冷藏条款
新鲜水果	筐、箱装	平安险、偷窃提货不着险、受潮受热险、战争险
新鲜蔬菜	篓装、散装	平安险或水渍险、战争险。注: 自然变坏和自然短量均不避免保险责任, 应附加易腐货物条款
感腌腊食品	各种包装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、战争险
酱油、醋、冬菜	桶装、瓶装、坛装	平安险或水渍险、破碎险、渗漏险、战争险, 如装舱面应加保舱面险
酒	坛装、箱装	平安险或水渍险、偷窃提货不着险、破碎险、渗漏险、战争险
各种类罐头	箱装	平安险或水渍险、偷窃提货不着险、包装破裂险、破碎险、战争险
各种果脯、糖果、饼干	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、受潮受热险、战争险
粮油类:		
生仁、生果	袋装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、受潮受热险、短量险、发霉险、生虫险、战争险
大豆、大米、其他豆类	散装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、受潮受热险、短量险、自然险、战争险
大麻籽	袋装、散装	平安险或水渍险、短量险、战争险

商品名称	包装	投保险别名称
甜菜子	袋装	平安险或水渍险、受潮受热险、发霉险、战争险
谷类		平安险或水渍险、受潮受热险、战争险
油类	桶装、散装	平安险或水渍险、短量险、污染险、战争险
桐油	桶装、散装	平安险或水渍险、短量险、污染险、掺杂险(另有散装桐油险)、战争险
食盐	袋装	平安险或水渍险、战争险
轻工业品类:		
窗玻璃、玻璃器皿、热水瓶胆、搪瓷、瓷砖、陶瓷制品		平安险或水渍险、偷窃提货不着险、碰损破碎险、战争险
家用金属制品	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、生锈险、战争险
自行车、缝纫机	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、生锈险、战争险
无线电	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、受潮受热险、碰损破碎险、生锈险、战争险
乐器	箱装	平安险或水渍险、偷窃提货不着险、碰损险、战争险
纸张	卷筒、箱装	平安险或水渍险、淡水雨淋险、污染险、钩损险、战争险
墨水	瓶装外加木箱	平安险或水渍险、偷窃提货不着险、碰碎险、渗漏险、战争险
其他文教用品	箱装	平安险或水渍险、偷窃提货不着险、战争险
五金类:		
小五金	箱装	平安险或水渍险、偷窃提货不着险、淡水雨淋险、生锈险、战争险
大五金	捆装或无包装	平安险或水渍险、偷窃提货不着险、战争险。注:大五金容易生锈,但不影响使用,可不保生锈险,但铝片应加保白锈险 White Rusting
矿产类:		
滑石粉	袋装	平安险或水渍险、包装破裂险、短量险、战争险
各种矿砂	散装	平安险、短量险、战争险
各种矿砂、矿石	散装	平安险、偷窃提货不着险、战争险
煤	散装	平安险、短量险、自燃险、战争险
化医类:		
粉状化工原料	袋装	平安险或水渍险、偷窃提货不着险、包装破裂险、短量险、淡水雨淋险、受潮受热险、战争险

商品名称	包装	投保险别名称
医疗器械	箱装	平安险或水渍险、偷窃提货不着险、碰损险
液体化工原料	玻璃瓶装，陶瓷器、木、铁桶装	平安险或水渍险、偷窃提货不着险、破碎险、战争险。装舱面时加保舱面险
仪器类：		
各种仪器、仪表、无线电、真空管	箱装	平安险或水渍险、偷窃提货不着险、碰损破碎险、淡水雨淋险、战争险
机械类：		
机械配件	箱装	平安险、偷窃提货不着险、战争险
船舶		船舶险、战争险
铁路车辆、其他各种车辆		车辆损失险
汽车	箱装	一切险
	裸装	平安险、偷窃提货不着险、碰损破碎险、战争险

附录9

运输税方式代码	运输税方式代码
0	非保税区
1	监管仓库
2	江海运输
3	铁路运输
4	汽车运输
5	航空运输
6	邮件运输
7	保税区
8	保税仓库

9	其他运输
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附录10

征免税方式代码	征免税方式全称
1	照章征税
2	折半征税
3	全免
4	特案
5	随征免性
6	保证金
7	保函
8	折半补税
9	全额退税

附录11

备案号的标记码

首位代码	备案审批文件	首位代码	备案审批文件
B★	加工贸易手册（来料加工）	RZ	减免税进口货物结转联系函
C★	加工贸易手册（进料加工）	H	出口加工区电子账册
D	加工贸易不作价设备登记手册	J	保税仓库记账式电子账册
E★	加工贸易电子账册	K	保税仓库备案式电子账册

F	加工贸易异地报关分册	Y★	原产地证书
G	加工贸易深加工结转异地报关分册	Z★	征免税证明
RT	减免税进口货物同意退运证明	RB	减免税货物补税通知

经济区划代码

“1”表示经济特区；

“2”表示经济技术开发区和上海浦东新区，海南洋浦经济开发区两个特殊开放地区；

“3”表示高新技术开发区；

“4”表示保税区；

“9”表示其他。

企业性质代码

“1”表示国有企业，包括外贸专业公司、工贸公司及其他有进出口经营权的国有企业；

“2”表示中外合作企业；

“3”表示中外合资企业；

“4”表示外商独资企业；

“5”表示有进出口经营权的集体企业；

“6”表示有进出口经营权的私营企业；

“8”表示有报关权而无进出口经营权的的企业；

“9”表示其他，包括外商企业驻华机构，外国驻华使、领馆和临时有进出口经营权的的企业。

贸易方式代码表

贸易方式代码	贸易方式代码简称	贸易方式代码全称
贸易方式代码	贸易方式代码简称	贸易方式代码全称
0110★	一般贸易	一般贸易
0130	易货贸易	易货贸易
0139	旅游购物商品	用于旅游者5万美元以下的出口小批量订单货
0200	料件放弃	主动放弃交由海关处理的来料或进料加工料件
0214★	来料加工	来料加工 装配贸易进口料件及加工出口货物
0245	来料料件内销	来料加工料件转内销
0255★	来料 深加工	来料 深加工 结转货物
0258	来料余料结转	来料加工余料结转
0265	来料料件复出	来料加工复运出境的原进口料件
0300	来料料件退换	来料加工料件退换
0314	加工专用油	国家贸易企业代理来料加工企业进口柴油
0320	不作价设备	加工贸易外商提供的进口设备
0345	来料成品内销	来料加工成品转内销

贸易方式代码	贸易方式代码简称	贸易方式代码全称
0400	成品放弃	主动放弃交由海关处理的来料或进料加工成品
0420	加工贸易 设备	加工贸易 项下外商提供的进口设备
0444	保区来进料成品	按成品征税的保税区进料加工成品转内销货物
0445	保区来料成品	按成品征税的保税区来料加工成品转内销货物
0446	加工设备内销	加工贸易免税进口设备转内销
0456	加工设备结转	加工贸易免税进口设备结转
0466	加工设备退运	加工贸易免税进口设备退运出境
0500	减免设备结转	用于监管年限内减免设备的结转
0513	补偿贸易	补偿贸易
0544	保区进料料件	按料件征税的保税区进料加工转内销货物
0545	保区来料料件	按料件征税的保税区来料加工转内销货物
0615★	进料对口	进料加工 (对口合同)
0642	进料以产顶进	进料加工 成品以产顶进
0644	进料料件内销	进料加工料件转内销
0654★	进料深加工	进料深加工结转货物
0657	进料余料结转	进料加工余料结转
0664	进料料件复出	进料加工复运出境的原进口料件
0700	进料料件退换	进料加工料件退换
0744	进料成品内销	进料加工成品转内销
0815	低值辅料	低值辅料
0844	进料边角料内销	进料加工项下边角料转内销
0845	来料边角料内销	来料加工项下边角料内销
0864	进料边角料复出	进料加工项下边角料复出口
0865	来料边角料复出	来料加工项下边角料复出口
1139	国轮油物料	中国籍运输工具境内添加的保税油料、物料
1200	保税间货物	海关保税场所及保税区域之间往来的货物
1233	保税仓库货物	保税仓库进出境货物
1234	保税区仓储转口	保税区进出境仓储转口货物
1300	修理物品	进出境修理物品
1427	出料加工	出料加工
1500	租赁 不满一年	租期不满一年的 租赁 贸易货物

贸易方式代码	贸易方式代码简称	贸易方式代码全称
1523	租赁贸易	租期在一年及以上的 租赁贸易 货物
1616	寄售 代销	寄售 、 代销贸易
1741	免税品	免税品
1831	外汇商品	免税外汇商品
2025★	合资合作设备	合资合作企业作为投资进口设备物品
2225★	外资设备物品	外资企业作为投资进口的设备物品
2439	常驻机构公用	常驻机构公用
2600★	暂时进出货物	暂时 进出口 货物
2700	展览品	进出境展览品
2939	陈列样品	驻华商业机构不复运出口的进口陈列样品
3010★	货样广告品 A	有经营权单位 进出口 的货样广告品
3039	货样广告品 B	无经营权单位进出口的货样广告品
3100★	无代价抵偿	无代价抵偿货物
3339	其他进口免费	其他进口免费提供货物
3410	承包工程进口	对外承包工程进口物资
3422	对外承包出口	对外承包工程出口物资
3511	援助物资	国家和国际组织无偿援助物资
3612	捐赠物资	华侨、港澳、台同胞、外籍华人捐赠物资
4019	边境小额	边境 小额贸易 (边民互市贸易除外)
4039	对台小额	对台 小额贸易
4200	驻外机构运回	我驻外机构运回旧公用物品
4239	驻外机构购进	我驻外机构境外购买运回国的公务用品
4400	来料成品退换	来料加工成品退换
4500★	直接退运	直接退运
4539	进口溢误卸	进口溢卸、误卸货物
4561★	退运货物	因质量不符、延误交货等原因退运进出境货物
4600	进料成品退换	进料成品退换
9639	海关 处理货物	海关 变卖处理的超期未报货物 ,走私违规货物
9700	后续退补税	无原始 报关单 的后续退、补税
9739	其他贸易	其他贸易
9800	租赁征税	租赁期一年及以上的租赁贸易货物的租金

贸易方式代码	贸易方式代码简称	贸易方式代码全称
9839	留赠转卖物品	外交机构转售境内或国际活动留赠放弃特批货
9900	其他	其他

征免性质代码表

代码	简称	全称	代码	简称	全称
101★	一般征税	一般征税进出口货物	502★	来料加工	来料加工装配和补偿贸易进口料件及出口成品
201	无偿援助	无偿援助进出口物资	503★	进料加工	进料加工贸易进口料件及出口成品
299★	其他法定	其他法定减免税进出口货物	506	边境小额	边境小额贸易进口货物
301	特定区域	特定区域进口自用物资及出口货物	510	港澳OPA	港澳在内地加工的纺织品获证出口
307	保税区	保税区进口自用物资	601★	中外合资	中外合资经营企业进出口货物
399	其他地区	其他执行特殊政策地区出口货物	602★	中外合作	中外合作经营企业进出口货物
401★	科教用品	大专院校及科研机构进口科教用品	603★	外资企业	外商独资企业进出口货物
403	技术改造	企业技术改造进口货物	605	勘探开发	勘探开发煤层气
406	重大项目	国家重大项目进口货物	606	海洋石油	勘探、开发海洋石油进口货物
412	基础设施	通信、港口、铁路、公路、机场建设进口设备	608	陆上石油	勘探、开发陆上石油进口货物
413	残疾人	残疾人组织和企业进出口货物	609	贷款项目	利用贷款进口货物
417	远洋渔业	远洋渔业自捕水产品	611	贷款中标	国际金融组织贷款、外国政府贷款中标机电设备零部件
418	国产化	国家定点生产小轿车和摄录机企业进口散件	789★	鼓励项目	国家鼓励发展的内外资项目进口设备
419	整车特	征构成整车特征的汽车零部件进口	799★	自有资金	外商投资额度外利用自有资金进口设备、备件、配件
420	远洋船舶	远洋船舶及设备部件	801	救灾捐	赠救灾捐赠进口物资
421	内销设备	内销远洋船用设备及关键部件	802	扶贫慈善	境外向我境内无偿捐赠用于扶贫慈善的免税进口物资
422	集成电路	集成电路生产企业进口货物	888	航材减免	经核准的航空公司进口维修用航空器材

423	膜晶显	“膜晶显”生产企业进口货物	898	国批减	免国务院特准减免税的进出口货物
499	ITA产品	非全税号信息技术产品	998	内部暂	定享受内部暂定税率的进出口货物
501★	加工设备	备加工贸易外商提供的不作价进口设备	999	例外减	免例外减免税进出口货物

监管证件代码表

许可证或批文代码	许可证或批文名称	许可证或批文代码	许可证或批文名称
1 ★	进口许可证	L	药品进出口准许证
2	两用物项和技术进口许可证	O ★	自动进口许可证(新旧机电产品)
3	两用物项和技术出口许可证	P ★	固体废物进口许可证
4 ★	出口许可证	Q	进口药品通关单
5	纺织品临时出口许可证	S	进出口农药登记证明
6	旧机电产品禁止进口	T	银行调运现钞进出境许可证
7 ★	自动进口许可证	W	麻醉药品进出口准许证
8	禁止出口商品	X	有毒化学品环境管理放行通知单
9	禁止进口商品	Y ★	原产地证明
A ★	入境货物通关单	Z	进口音像制品批准单或节目提取单
B ★	出境货物通关单	a	请审查预核签章
D	出/入境货物通关单(毛坯钻石用)	c	内销征税联系单
E ★	濒危物种允许出口证明书	e	关税配额外优惠税率进口棉花配额
F ★	濒危物种允许进口证明书	s	适用ITA税率的商品用途认定证明
G	两用物项和技术出口许可证(定向)	t	关税配额证明
H	港澳OPA纺织品证明	v ★	自动进口许可证(加工贸易)
I	精神药物进(出)口准许证	x	出口许可证(加工贸易)
J	金产品出口证或人总行进口批件	y	出口许可证(边境小额贸易)
K	深加工结转申请表		

用途代码表

用途代码	用途	用途代码	用途
1 ★	外贸自营内销	7	收保证金
2	特区内销	8	免费提供

3 ★	其它内销	9	作价提供
4 ★	企业自用	10	货样, 广告品
5 ★	加工返销	11	其它
6	借用	13	以产顶进

常用货币代码表

货币代码	货币符号	货币名称	货币代码	货币符号	货币名称
110. ★	HKD.	港币.	113.	IRR.	伊朗里亚尔.
116. ★	JPY.	日本元.	118.	KWD.	科威特第纳尔.
121.	MOP.	澳门元.	122.	MYR.	马来西亚林吉特.
127.	PKR.	巴基斯坦卢比.	129.	PHP.	菲律宾比索.
132.	SGD.	新加坡元.	136.	THB.	泰国铢.
142. ★	CNY.	人民币.	143.	TWD.	台币.
201.	DZD.	阿尔及利亚第纳尔.	300. ★	ECU.	欧洲货币单位.
301.	BEF.	比利时法郎.	302.	DKK.	丹麦克朗.
303. ★	GBP.	英镑.	304.	DEM.	德国马克.
305.	FRF.	法国法郎.	306.	IEP.	爱尔兰镑.
307.	ITL.	意大利里拉.	309.	NLG.	荷兰盾.
312.	ESP.	西班牙比塞塔.	315.	ATS.	奥地利先令.
318.	FIM.	芬兰马克.	326.	NOK.	挪威克朗.
330.	SEK.	瑞典克朗.	331.	CHF.	瑞士法郎.
332.	SUR.	俄罗斯卢布.	398.	ASF.	清算瑞士法郎.
501.	CAD.	加拿大元.	502. ★	USD.	美元.
601.	AUD.	澳大利亚元.	609.	NZD.	新西兰元.

结汇方式代码表

结汇方式代码	结汇方式名称	英文缩写	英文名称
1 ★	信汇	M/T	Mail Transfer
2 ★	电汇	T/T	Telegraphic Transfer
3 ★	票汇	D/D	Remittance by Banker's Demand Draft
4 ★	付款交单	D/P	Documents against Payment
5 ★	承兑交单	D/A	Documents against Acceptance
6 ★	信用证	L/C	Letter of Credit

7	先出后结		
8	先结后出		
9	其他		

主要国别代码

代码	中文名称	代码	中文名称
110★	中国香港	307	意大利
116★	日本	331	瑞士
121	中国澳门	344★	俄罗斯联邦
132	新加坡	501	加拿大
133★	韩国	502★	美国
142★	中国	601★	澳大利亚
143★	台澎金马关税区	609	新西兰
303★	英国	701	国(地)别不详的
304★	德国	702	联合国及机构和国际组织
305★	法国	999	中性包装原产国别

附录12

收结汇方式代码	收结汇方式名称	收结汇方式英文名称
1	信汇	M/T
2	电汇	T/T
3	票汇	D/D
4	付款交单	D/P
5	承兑交单	D/A
6	信用证	L/C
7	先出后结	

8	先结后出	
9	其他	other

附录13

一、单项选择题(80 小题，每小题0.5 分，共40 分。单项选择题的答案只能选择一个，多选不得分，请在答题卡上将相应的选项涂黑)

- 根据《UCP 600》将信用证项下的单据所做的分类，不包括()。
 - 包装单据
 - 保险单据
 - 运输单据
 - 商业发票
- 按照单据形式，国际贸易单证分为()。
 - 金融单据和商业单据
 - 纸面单证和电子单证
 - 基本单据和附属单据
 - 保险单据和包装单据
- 根据《INCOTERMS 2010》，以下适用于任何运输方式的术语是()。
 - FOB
 - FAS
 - FCA
 - CFR
- 海运提单日期应理解为()。
 - 签订运输合同的日期
 - 货物开始装船的日期
 - 货物装船过程中任何一天
 - 货物装船完毕的日期
- 根据《INCOTERMS 2010》，下列贸易术语中，进口清关由卖方完成的是()。
 - EXW
 - DAT
 - FOB
 - DDP
- 海运提单的抬头是指提单的()。
 - Shipper
 - Consignee
 - Notify Party
 - Voyage No.
- 下列不属于T/T 的基本当事人的是()。
 - 汇款人
 - 代收行
 - 汇入行
 - 收款人
- 某开证行7 月2 日(周一)收到来自H 公司寄来的单据，根据《UCP 600》规定，最迟的审单日期应当截止到()。
 - 7月6日
 - 7月7日
 - 7月8日
 - 7月9日
- 受益人审核信用证的依据是()。
 - 开证申请书
 - 一整套单据
 - 合同
 - 商业发票
- 如商业汇票见票日为3 月17 日，见票后30 天付款，则到期日为()。

A. 4月14日 B. 4月15日 C. 4月16日 D. 4月17日

11. 承兑是()对远期汇票表示承担到期付款责任的行为。

A. 付款人 B. 收款人 C. 出口人 D. 开证银行

12. 信用证的第一付款人是()。

A. 进口人 B. 开证行 C. 议付行 D. 通知行

13. 某公司以CIF 贸易术语进口一批货物, 国外卖方提交的海运提单上有关“运费支付”一项应写成()。

A. Freight Prepaid

B. Freight as Arranged

C. Freight Collect

D. Freight Payable at Destination

14. 航空运单()。

A. 代表物权, 经背书可转让

B. 代表物权, 但不能转让

C. 不代表物权, 也不能凭以向承运人提货

D. 不代表物权, 但可以作为提货凭证

15. 某合同以CIF C5 成交, 总价为100000 美元, 则佣金为()美元。

A. 50000

B. 5000

C. 10000

D. 1000

16. 在《INCOTERMS 2010》中, 卖方承担的责任、费用最小的贸易术语是()。

A. EXW

B. DAT

C. CIF

D. FCA

17. 某公司从日本进口一套设备, 合同价格1000 万日元。支付日银行牌价100日元=6.12-6.18 元人民币, 该公司购汇需用()人民币。

A. 61.8 万

B. 61.2万

C. 61.6万人民币

D. 60万

18. 普惠制原产地证明书(FORM A)中的原产地标准栏目, 如果出口商品为完全原产品, 不含有任何进口成分, 出口到所有给惠国, 正确填写代码是()。

A. “P”

B. “F”

C. “Y”

D. “W”

19. 托收业务中不会涉及的当事人是()。

A. 委托人

B. 付款人

C. 开证行

D. 代收行

20. 我某公司3 月5 日对外发盘, 规定7 月份装运, 国外客户回电: “接受你方3 月5 日发盘, 立即装运。”此回电是对原发盘的()。

A. 有效接受

B. 实质性变更

C. 非实质性变更

D. 只是添加未作变更

21. 由出口商签发的、作为结算货款和报关纳税依据的核心单据是()。

A. 海运提单

B. 商业汇票

C. 商业发票

D. 海关发票

22. 某公司按CIF London USD 120 Per M/T 向英国出口数量为10000 M/T 的散装货, 国外开立信用证金额为120 万美元且不能增减, 则卖方发货()。

A. 数量和金额不能增减

B. 数量和金额可在5%以内增减

C. 数量和金额可在10%以内增减

D. 数量在9500~10000 吨之间, 金额不得超过120 万美元

23. 根据《UCP 600》, 信用证中货物的数量规定有“约”“大约”“近似”或类似意义的词语时, 应理解为其有关数量增减幅度不超过()。

A. 3% B. 5% C. 10% D. 15%

24. 属于银行信用的国际贸易支付方式是()。

A. 汇付 B. 托收 C. 信用证 D. 票汇

25. 在国际商务单据的分类中, 根据《URC 522》, 商业单据通常是指()。

A. 商业发票、装箱单和GSP产地证明书等

B. 商业汇票、重量单和保险单等

C. 商业发票、装箱单和商业汇票等

D. 商业发票、重量单和装箱单等

26. 根据《UCP 600》, 受益人超过提单签发日期后21天才交到银行议付的提单称为()。

A. 过期提单 B. 倒签提单 C. 预借提单 D. 转船提单

27. 出口人得到托运确认后, 应填制()连同发票等相关单据向海关申报出口货物。

A. 汇票

B. 入境货物报检单

C. 出口货物报关单

D. 装货单

28. 我方报价CIP 纽约USD 2000/MT, 对方要求5%佣金, 改报后的含佣价为()。

A. USD 1904.76

B. USD 2105.26

C. USD 1900.00

D. USD 2100.00

请根据以下内容回答29-31题。

买卖双方按CIF条件和信用证支付方式达成一项买卖粮食的大宗交易, 合同规定“1—5月份分批装运, 每月装运1万吨”。买方按合同规定开出信用证, 卖方在1—2月, 每月装运1万吨并提交了符合信用证要求的单据。3月份卖方因故未按时装运, 而延至4月20日才装运出口。

29. 卖方1—2月的交货能否安全收回货款()。

A. 能

B. 不能

C. 不一定

D. 卖方必须出具保函

30. 根据《UCP 600》规定, 关于卖方4月的交货说法正确的是()。

A. 只要在4月底前再发出1万吨, 就可以算作3、4月均按时交货了

B. 无须继续交货, 因为已经无法按时结汇

C. 能否收汇不一定

D. 只要单据合格银行无权拒付

31. 根据《UCP 600》规定, 以下说法正确的是()。

A. 3、4、5月均为交货失败

B. 只有4、5月交货失败

C. 4、5月仍可交货

D. 4、5月交货后, 只要单据合格, 银行就无权拒付

32. 海洋运输的船舶按照运营方式一般分为租船运输和()。

A. 不定期运输

B. 专线运输

C. 内河运输

D. 班轮运输

33. 信用证的汇票条款注明“drawn on us”, 则汇票的付款人是()。

A. 开证申请人

B. 开证行

C. 议付行

D. 受益人

34. 在集装箱运输中, 能够实现“门到门”运输的集装箱货物交接方式是()。

A. LCL/LCL

B. FCL/FCL

C. LCL/FCL

D. FCL/LCL

35. 如信用证规定“shipment on or about 15th Oct. 2013”, 那么装运期应为()。

A. 9天 B. 10天 C. 11天 D. 12天

36. 当空运货物为重货时，一般按照货物的()作为计费重量。

- A. 实际净重 B. 体积重量
C. 实际毛重 D. 较高重量较低运价的分界点重量

37. 根据《URC 522》的分类，()不属于进口国官方要求的单据。

- A. 原产地证明 B. 船龄证明 C. 领事发票 D. 海关发票

38. CEPA 原产地证书是指()。

- A. 中国—东盟自贸区优惠原产地证书
B. 中国—巴基斯坦自贸区原产地证书
C. 中国—智利自贸区原产地证书
D. 大陆—港澳更紧密经贸关系原产地证书

39. 下列货币代码中，分别代表了欧元、港币、英镑的是()。

- A. EUR、SEK、GBP B. GBP、CHF、SEK
C. EUR、HKD、GBP D. CHF、EUR、GBP

40. 受开证行的指示或授权，对有关代付行或议付行的索偿予以照付的银行是()。

- A. 保兑行 B. 偿付行 C. 承兑行 D. 转让行

41. 出口商最迟于货物装运前()天向出入境检验检疫局申请办理普惠制原产地证书。

- A. 3 B. 5 C. 7 D. 10

42. 我某进出口公司于2014年3月15日用特快专递向美国ABC公司发盘，限2014年3月29日复到。3月25日下午3时同时收到ABC公司的表示接受的特快专递和撤回接受的邮件。根据《联合国国际货物销售合同公约》，对此项接受()。

- A. 可以撤回 B. 不得撤回，合同成立
C. 在我方同意的情况下，可以撤回 D. 以上答案都不对

43. 按照《联合国国际货物销售合同公约》，一项发盘在尚未送达受盘人之前，是可以阻止其生效的，这叫发盘的()。

- A. 撤销 B. 撤回 C. 还盘 D. 接受

44. 以下抬头的汇票中，可以经过背书转让的是()。

- A. Pay to bearer
B. Pay to the holder
C. Pay to the order of ×××company
D. Pay to×××company only

45. 我方6月10日向国外某客商发盘，限6月15日复到，6月13日接到对方复电称，“你10日电接受，需提供船龄证明。”该接受()。

- A. 属还盘
B. 在我方缄默的情况下，则视为有效接受
C. 属有效的接受
D. 属询盘

46. 下列术语中，()术语卖方在指定港口或目的地的指定运输终端将货物从抵达的载货运输工具上卸下，交给买方处置时，即为交货。

- A. DAT B. DAP C. DDP D. CIF

47. 我国甲公司与加拿大乙公司签订出口服装销售合同，拟采取空运方式，甲公司承担将货物运至目的地的运费但不负责保险，根据《INCOTERMS 2010》，应采用的贸易术语是()。

- A. CPT B. CFR C. FOB D. FAS

48. A 商与B 商签订一出口合同，合同中规定B 商应于4 月底之前开来信用证，A 商应于5 月20 日之前装运。B 商在4 月28 日将信用证开到，但信用证的有效期为5 月15 日。A 商已无法在15 日前完成装运，遂电请对方展延信用证的有效期至5 月25 日，B 商电报同意延期，但未能通过开证行开来修改书。

A 商于5 月20日完成装运并向银行议付。A 商能否从银行收回货款()。

- A. 可以，因为交单时间没有超过信用证规定有效期
B. 不可以，因为超过了信用证有效期交单
C. 具体要看进口商对开证行的指示
D. 可以，因为没有超过规定的装运期装运

49. 以下有关信用证修改程序描述，正确的是()。

- A. 信用证的修改要由受益人通知开证行修改
B. 信用证的修改要由通知行通知开证行修改
C. 只要开证申请人与受益人达成一致，就可以，不用通知其他当事人
D. 要由受益人通知申请人，申请人向开证行提出申请修改

50. 信用证修改通知书的内容在两项以上者，受益人()。

- A. 要么全部接受，要么全部拒绝
B. 只能全部接受
C. 只能全部拒绝
D. 只能部分接受

51. 使用L/C、D/P、D/A 三种支付方式结算货款，就卖方的收汇风险而言，从小到大依次排序为()。

- A. D/P、D/A和L/C B. D/A、D/P和L/C
C. L/C、D/P和D/A D. L/C、D/A和D/P

52. 某公司出口电冰箱共1000台，合同和信用证都规定不准分批装运。运输时有30 台被撞，包装破裂，冰箱外观变形，不能出口。根据《UCP 600》规定，只要货款不超过信用证总金额，交货数量允许有5%的增减。据此，发货时可以装运()。

- A. 1000 台 B. 970 台 C. 950 台 D. 1050 台

53. 卖方自费用、自担风险把货物运到进口国指定地点，但不负责卸货，不承担办理进口海关手续，也不支付进口关税及其他税费，应选择以下()术语。

- A. DAT B. DAP C. DDP D. CIP

54. 出口商委托货代向船公司办理租船订舱，出口商须填写()。

- A. 海运货物运输合同 B. 海运货物委托书
C. 海运单 D. 装货单

55. 根据海关规定，进口货物的进口日期是指()。

- A. 载货的运输工具申报的日期 B. 货物进口报关的日期
C. 申报货物准予提取的日期 D. 申报货物进入海关监管仓库的日期

56. 2012 年4 月10 日，卖方以电子邮件形式发盘限4 月16 日复到有效，15 日下午收到买方电子邮件要求提前1 个月交货，次日上午又收到买方电子邮件表示完全接受原发盘。这说明()。

- A. 已按卖方发盘条件达成合同 B. 合同尚未达成

C. 已按买方提出条件达成合同 D. 无法判断

57. 根据《INCOTERMS 2010》，一笔DDP 贸易术语成交的合同，以下()选项不是卖方应承担的义务。

- A. 卖方应按合同的规定将货物置于买方的控制之下
- B. 承担一切出口应付的税费
- C. 按照合同规定提供有关的货物凭证，并代买方销售货物
- D. 承担运输过程中的风险和费用

58. 一张商业汇票见票日为1 月31 日，见票后1 个月付款，则到期日为()。

- A. 2 月28 日 B. 3 月1 日 C. 3 月2 日 D. 3 月3 日

59. 某合同价格条款规定为每吨CIFC 5 新加坡100 美元，这种价格是()。

- A. 净价 B. 含佣价 C. 离岸价 D. 折扣价

60. 进口商填写开证申请书的主要依据是()。

- A. 发票 B. 贸易合同 C. 订单 D. 进口许可证

61. 按《UCP 600》规定，若信用证中对是否分批装运与转运未予规定，则受益人()。

- A. 可以分批装运，也可转运 B. 不得分批装运，也不得转运
- C. 可分批装运，但不得转运 D. 不得分批装运，但可转运

62. FOB 与FCA 的主要区别是()。

- A. 适合的运输方式不同 B. 办理出口手续的责任方不同
- C. 负责订立运输合同的责任方不同 D. 风险和费用是否同时转移不同

63. 出口单证中最重要的单据，能让有关当事人了解一笔交易的全貌，其他单据都是以其为依据的单据是()。

- A. 装箱单 B. 产地证书 C. 发票 D. 提单

64. 保兑行的责任是()。

- A. 在开证行不履行付款义务时履行付款义务
- B. 在开证申请人不履行付款义务时履行付款义务
- C. 承担第一性的付款义务
- D. 开证行承担第一性的付款责任，保兑行承担第二性的付款责任

65. 一张有效的信用证必须规定一个()。

- A. 装运期 B. 有效期 C. 交单期 D. 开证日期

66. 信用证注明：10000 pcs Shirts CIFC4 Oslo at EUR 5.00/pce.，出口商在一次全部出运后，提交的发票最终金额应写()。

- A. EUR 50000.00 B. EUR 48000.00
- C. USD 50000.00 D. USD 48000.00

67. 某出口公司对外以CFR 报价，如果该公司采用多式联运，应采用()术语为宜。

- A. FCA B. CIP C. DDP D. CPT

68. 出票人签发支票的金额高于其银行存款的金额，这种支票称为()。

- A. 空头支票 B. 划线支票 C. 现金支票 D. 转账支票

69. 进口商在货物到达目的港后，应在运输工具进境之日起()天内向海关申报。

- A. 3 B. 7 C. 14 D. 15

71. 渣打银行东京分行开立一份L/C，开证申请人是ABC LTD. CO.，TOKYO，JAPAN，L/C 规定

Invoice must made out to XYZ LTD. CO., TOKYO JAPAN, 出口商发票的抬头人应该做成()。

- A. ABC LTD. CO., TOKYO, JAPAN
- B. XYZ LTD. CO., TOKYO JAPAN
- C. ABC LTD. CO., TOKYO, JAPAN AND XYZ LTD. CO., TOKYO JAPAN
- D. 渣打银行东京分行

72. D/D 是()。

- A. 信汇
- B. 电汇
- C. 票汇
- D. 汇票

73. 就出口商的收汇时间来说, 假远期信用证相当于()。

- A. 循环信用证
- B. 远期信用证
- C. 备用信用证
- D. 即期信用证

74. 根据《UCP 600》规定, 如果信用证使用诸如: in duplicate, in two fold, in two copies等用语要求提交多份单据, 则至少()正本, 其余使用副本即可。

- A. 三份
- B. 两份
- C. 十份
- D. 一份

75. 《出境货物报检单》中的起运地栏目, 根据规定应填报()。

- A. 货物最后离境的口岸
- B. 货物存放地
- C. 装货地
- D. 原产地

76. 进口商向银行买入外汇时使用()。

- A. 银行买入价
- B. 银行卖出价
- C. 中间价
- D. 以往汇率的平均值

77. 检验证书的作用不包括()。

A.

作为证明买方所交货物的品质、重量(数量)、包装以及卫生条件等是否符合合同规定及索赔、理赔依据

- B. 确定检验标准和检验方法的依据
- C. 作为卖方向银行议付货款的单据之一
- D. 作为海关验关放行的凭证

78. 计算航空运费时, 体积重量(KGS)=货物体积(m³)÷()。

- A. 0.006
- B. 0.06
- C. 0.005
- D. 0.05

79. 关于不可撤销信用证的修改, 下列说法正确的是()。

- A. 不容许任何形式的修改
- B. 只能在一定范围内修改
- C.

在信用证有效期内, 任何一方的任何修改, 都必须经过买卖双方协商一致同意后, 由申请人通过开证行办理修改

D. 买卖双方都可直接要求开证行修改

80. 朝鲜某公司需以管道运输方式从我国进口石油, 可采用()。

- A. FAS
- B. CIP
- C. FOB
- D. CIF

二、多项选择题(30 小题, 每小题1 分, 共30 分。多项选择题的答案多选、少选、错选均不给分, 请在答题卡上将相应的选项涂黑)

1. 国际贸易单证通常用于处理进出口货物的()。

- A. 交付 B. 运输与保险 C. 检验检疫
D. 报关 E. 结汇
2. 贸易术语在国际贸易中的主要作用有()。
- A. 简化交易手续 B. 明确交易双方责任
C. 缩短磋商时间 D. 节省费用开支 E. 明确风险划分界限
3. 根据《联合国国际货物销售合同公约》，构成一项有效接受的条件是()。
- A. 须由特定的受盘人做出
B. 以口头、书面的方式做出
C. 必须与发盘条件相符
D. 必须在发盘规定的有效期内送达发盘人
E. 可以用行为的方式做出
4. 一方对另一方的发盘表示接受可以采取的方式有()。
- A. 书面 B. 行动 C. 口头
D. 缄默 E. 不行动
5. 下列贸易术语中，风险转移的界限在进口国的有()。
- A. FCA B. DAP C. DDP
D. CIP E. CPT
6. 信用证支付方式的特点()。
- A. 信用证是一种银行信用
B. 信用证是一种商业信用
C. 信用证是一种自足文件
D. 信用证是一种单据的买卖
E. 以上都对
7. 按《UCP 600》规定，海运提单中货物的描述()。
- A. 只要不与信用证的描述相抵触
B. 必须使用货物的全称
C. 必须与商业发票的货物描述完全一致
D. 符合信用证或合同，与实际货物的名称、规格、型号、成分、品牌等相一致
E. 可使用货物的统称
8. 按照《联合国国际货物销售合同公约》的规定，受盘人对()内容提出更改或添加，应被视为实质性变更发盘条件。
- A. 价格 B. 付款 C. 质量和数量
D. 交货时间和地点 E. 单据份数
9. 报关程序按时间先后分为三个阶段：前期阶段、进出境阶段、后续阶段。其中对进出口收发货人而言，在进出境阶段包括()等环节。
- A. 进出口申报 B. 缴纳税费 C. 备案
D. 配合查验 E. 销案
10. CPT 与CFR 的区别有()。
- A. 交货地点 B. 适用的运输方式 C. 风险划分界限
D. 出口结关手续 E. 进口结关手续

11. 进口人审核提单时，应注意的要点是()。
- A. 提单应具备全套可转让提单并注明承运人具体名称
 - B. 提单上的文字如有更改时，应有提单签署人的签字或签章
 - C. 提单日期不得迟于信用证上规定的最迟装运期
 - D. 提单向指定银行提示的日期原则上不得迟于提单签发日后21 天
 - E. 提单日期可以早于信用证的开证日期
12. 进出口商品单价包括()。
- A. 计量单位
 - B. 计算重量的方法
 - C. 单位价格金额
 - D. 计价货币
 - E. 贸易术语
13. 国际贸易单证中的“标准运输标志”包括下列()。
- A. 目的地
 - B. 件数编号
 - C. 收货人
 - D. 货物数量
 - E. 参考号(合同号、订单号等)
14. 多式联运应该具备以下()条件。
- A. 必须一个多式联运合同
 - B. 必须两种或两种以上不同运输方式
 - C. 必须包括海运
 - D. 必须使用一份包括全程的多式联运单据
 - E. 必须是跨国运输
15. 下列关于海关发票的说法正确是()。
- A. 进口商凭以报关，进口海关估价完税的凭证
 - B. 进口国海关核定货物原产地
 - C. 作为进口国海关编制统计资料之用
 - D. 海关发票与商业发票的填制方法有差异
 - E. 海关发票采用的是进口国海关制定的格式
16. 国际贸易单证工作的基本环节包括()。
- A. 审单
 - B. 制单
 - C. 审证
 - D. 交单
 - E. 归档
17. 下列()抬头的汇票可以转让。
- A. PAY TO XXX CO. ONLY
 - B. PAY TO HOLDER
 - C. PAY TO BEARER
 - D. PAY TO XXX CO. OR ORDER
 - E. PAY TO XXX CO., NOT TRANSFERBLE
18. 银行审单的内容包括()。
- A. 信用证规定的单证种类、份数是否齐全
 - B. 单证、单单是否相符
 - C. 单据上的装运港、目的港、装运日期等是否与信用证规定相符
 - D. 单据上的商品规格、品质、金额等是否与信用证规定相符
 - E. 付款方式、日期、运费是否与信用证相符
19. 一项有效的发盘，应该是()。

- A. 向一个特定的人发出
 B. 向一个或一个以上特定的人发出
 C. 内容完整且明确肯定
 D. 表明受盘人一旦接受发盘的内容，发盘人当立即受到约束
 E.发盘必须送达受盘人
20. 用于议付信用证项下的汇票可以是()。
 A. 即期汇票 B. 远期汇票 C. 商业汇票
 D. 银行汇票 E.以上都对
21. 按《联合国国际货物销售合同公约》的规定，发盘中至少应包括()。
 A. 货物名称 B. 货物价格 C. 交易数量
 D. 支付方式 E.交货时间
22. 常见的原产地证明有()。
 A. S/C B. C/O C. GSP D. B/L E. S/O
23. 在出口货物装运前的()环节要使用商业发票。
 A. 托运订舱 B. 商品报检 C. 出口报关
 D. 海关查验 E.办理投保
24. 出口货物托运人缮制《国际货物托运委托书》的依据是()。
 A. 外销出仓单 B. 销售合同 C. 信用证
 D. 配舱回单 E. 海运提单
25. 根据《INCOTERMS 2010》规定，下列贸易术语中，适用于各种运输方式的有()。
 A. EXW B. FOB C. CFR
 D. CPT E. FCA
26. 采用FOB 术语出口时，信用证项下单据至少包括()。
 A. 装箱单 B. 汇票 C. 海运提单
 D. 保险单 E.商业发票
27. 进口商申请开立信用证的程序包括()。
 A. 递交有关合同副本及附件 B. 填写开证申请书 C. 缴付保证金
 D. 支付开证手续费 E.在开证申请书背面签字
28. 以下单据中对发票起补充说明作用的有()。
 A. 保险单 B. 尺码单 C. 重量单
 D. 装箱单 E.提单
29. 下列()单证属于报关基本单证。
 A. 商业发票 B. 贸易合同 C. 装箱单
 D. 保险单 E.海运提单
30. 根据《票据法》，汇票上必须记载的事项包括()等内容。
 A. 确定的金额 B. 汇票日期 C. 付款人名称
 D. 汇票编号 E.付款期限

三、判断题(60小题，每题0.5分，共30分。答案为“是”的，请在答题卡上涂A，答案为“否”的，请在答题卡上涂B)

- ()1.运输包装上的标志就是运输标志，也就是通常所说的唛头。
- ()2.在出口业务中，采用**FOB** 上海成交，卖方只需将货物交至上海港买方指定的船上。
- ()3. **FCA**、**CPT** 和**CIP** 三种贸易术语不仅适用于各种单一的运输方式，而且适用于多式联运。
- ()4.出口商采用**D/A30** 天比采用**D/P60** 天承担的风险要大。
- ()5.必须经过背书方可转让的提单是指示提单。
- ()6.根据我国海洋运输货物保险条款的规定，如投保一切险，保险公司对被保险货物在海运途中由于任何外来原因造成的损坏灭失，均应负责赔偿。
- ()7.由生产制造厂商提供的货物出厂装箱单中显示的货物具体规格、型号、数量、毛重、净重、尺码等是缮制装箱单的基本依据。
- ()8.票汇业务和托收业务都是商业信用，使用的都是商业汇票。
- ()9.根据《**UCP 600**》，除非信用证另有规定，商业发票应由开证申请人签发，必须做成受益人的抬头。
- ()10.我公司对外发盘，其中规定“限**8** 月**15** 日复到”。外商接受通知于**8** 月**17** 日上午到达我方。根据《联合国国际货物销售合同公约》，如我公司同意接受并立即予以确认，合同仍可成立。
- ()11.根据《联合国国际货物销售合同公约》的规定，买卖合同成立的一般程序是询盘、发盘、还盘、接受和签订书面合同。
- ()12.凡是逾期送达要约人的承诺，只要要约人缄默，合同即告成立。
- ()13.按我国有关规定，对于需要法定检验的商品，必须在报关前完成商检手续。
- ()14.货物外包装上的运输标志须在有关的托运单、商业发票、装箱单、提单上显示，但是指示性标志、警告性标志无须在上述单据上显示。
- ()15.一张纸质报关单上最多可打印**5** 项商品；一张电子报关单最多允许打印**15** 项商品。
- ()16.以**CIF** 出口时，如合同和信用证中无特别规定，保险单中“**INSURED**”一栏应填写进口商名称。
- ()17.银行对于信用证未规定的单据将不予审核。
- ()18.单证工作能及时反映货、船、证等业务的管理情况，为了杜绝差错事故的发生，避免带来不必要的经济损失，单证员必须加强工作责任心。
- ()19.还盘在形式上不同于拒绝，但还盘和拒绝都可导致原发盘的失效。
- ()20.汇票、本票、支票都可以分为即期和远期。
- ()21.第二受益人将可转让信用证再转让回给第一受益人是不允许的。
- ()22.一张未记载付款日期的汇票，按惯例可理解为见票后**21** 天付款。
- ()23.空白抬头、空白背书的提单是指提单收货人一栏内空白而不需要背书的提单。
- ()24.如果汇票上加注“货物到达后支付”，根据我国《票据法》，该汇票无效。
- ()25.卖方发盘，限买方在**6** 月**10** 日复到。**8** 日下午，卖方收到买方复电，要求减价并修改交货期，次日上午又收到买方来电，接受发盘。卖方对此未做任何表示。此时，合同按卖方发盘条件已达成。
- ()26.我某公司对外签发一张汇票，上面注明“**AT 45 DAYS AFTER SIGHT**”，这张汇票是远期汇票。
- ()27.交单是指在合同、信用证规定的时间，以正确的方式，将符合合同要求的单证交给正确的当事人。
- ()28.某公司出口一批货物，合同规定**2013** 年**5** 月份装船。信用证规定：“**shipment after April 10th till 30th**”。该公司于**5** 月**7** 日装船，并取得提单。交单时遭到拒付，银行拒付是无理的。
- ()29.出口商品检验证书的出证日期和保险单的出单日期均不得迟于提单日期。
- ()30.如信用证要求提供**SIGNED INVOICE**，则受益人必须在发票上进行签署。

- ()31.信用证规定：**FROM CHINA PORT TO LONDON** 发票上应严格按照信用证要求填上“**FROM CHINA PORT TO LONDON**”。
- ()32.不可撤销议付信用证列有“议付到期日”，而未列有“最迟装运日”，则应被理解为“双到期”，即最迟装运日与到期日为同一天。
- ()33.不使用海关发票或领事发票的国家，通常要求出口商提供原产地证明书，以确定对货物征税的税率。
- ()34.信用证规定的装运期是6月30日，有效期是7月15日，交单期是提单日期后21天。若实际装船日是6月25日，受益人可以于7月16日交单。
- ()35.保险单据的签发日期应迟于提单签发日期。
- ()36.发盘人在其提出的订约建议中加注诸如“仅供参考”“须以发盘人的最后确认为准”或其他类似的保留条件，这样的订约建议就不是发盘，而只是发盘的邀请。
- ()37.汇票经背书后，汇票的收款权利就转让给了被背书人，被背书人若日后遭拒付可向其前手行使追索权。
- ()38.如果合同和信用证中均未规定具体唛头，货物为大宗散装货物，则发票的唛头栏可以留空不填。
- ()39.按《UCP 600》若信用证没有明确禁止，商业发票的出票日期可以早于信用证的开证日期。
- ()40.信用证只规定了货物总称，发票除了要照样显示外，还可以加列详细的货名，可以与总称不一致。
- ()41.根据《INCOTERMS 2010》的规定，**FOB** 条件下，货物风险转移界限为装运港船上，但若因买方的原因无法按期装运，风险可以提前转移。
- ()42.在我国所有的进出口企业都必须亲自向海关办理报关手续。
- ()43.根据《联合国国际货物销售合同公约》规定，采用口头发盘时，除非发盘人另有声明，受盘人应立即表示接受方为有效。
- ()44.按**FOB**、**CFR**、**CIF** 术语成交，货物在装运港装上船后，风险即告转移。因此，货到目的港后，买方如发现货物品质、数量、包装等与合同规定不符，卖方概不负责。
- ()45.信用证是一种银行开立的无条件承诺付款的书面文件。
- ()46.象征性交货的特点是卖方凭单交货，买方凭单付款。
- ()47.《INCOTERMS 2010》中，买方责任最大的术语是**EXW**，最小的是**DDP**。
- ()48.询盘对发盘人是没有约束力的。
- ()49.不同运输方式下的运输单据都是承运人签发给托运人的货物收据，都是物权凭证，都可凭此向目的地承运人提货。
- ()50.根据《INCOTERMS 2010》，在**FOB** 术语条件下，如合同未规定“装船通知”条款，卖方将货物装船后可不发装船通知。
- ()51.信用证支付方式中，议付行若遭开证行拒绝，不得对受益人进行追索。
- ()52.不含佣金和折扣的价格称净价。
- ()53.填写开证申请书，必须按合同条款的具体规定，写明对信用证的各项要求，内容要明确完整、无词义不清的记载。
- ()54.根据《UCP 600》，凡信用证上未注明“可转让”字样的，就是不可转让信用证。
- ()55.货物装船后，托运人凭船公司的装货单换取已装船提单。
- ()56. **Drawee** 是指汇票的出票人，一般情况下是开证行。
- ()57.某商品每箱体积为**30cm×40cm×50cm**，毛重为**62kgs**，如果班轮运费计收标准为**W/M**，则

船公司应按尺码吨计收运费。

()58.活牲畜、汽车等商品出口按重量计算运费。

()59. “你方2月9日电悉，所提出的各项条件接受，另在外包装左侧刷唛头。”这则传真属于接受。

()60.出票就是出票人在汇票上写明有关内容并签名的行为。

附录14

一、根据下述合同内容审核信用证，指出不符之处，并提出修改意见。(36分)

SHANGHAI ANDYS TRADING CO., LTD.

SALES CONTRACT

THE SELLER: SHANGHAI ANDYS TRADING CO., LTD. NO. AD13007

NO. 126 Wenhua Road, Shanghai, China DATE: MAR. 16, 2013

SIGNED AT: SHANGHAI,

CHINA

THE BUYER: HAZZE AB HOLDING

BOX 1237, S-111 21 HUDDINGE, SWEDEN

This contract is made by and between the Seller and Buyer, whereby the Seller agree to sell and the Buyer agree to buy the under-mentioned commodity according to the terms and conditions stipulated below:

Commodity & specification	Quan.	Unit price	Amount
Gas Detectors		FOB SHANGHAI	
ART NO.BX616	50 pcs	USD 380.00/pc	USD 19 000.00
ART NO.BX319	50 pcs	USD 170.00/pc	USD 8 500.00
Total	100 pcs		USD 27 500.00
Total Amount: SAY U.S. DOLLARS TWENTY SEVEN THOUSAND AND FIVE HUNDRED ONLY			

PACKING: In Carton.

TIME OF SHIPMENT: During July, 2013.

SHIPPING MARKS:

HAZZE

PLACE OF LOADING AND DESTINATION: AD2013007
 From Shanghai, China to Stockholm, Sweden STOCKHOLM, SWEDEN
 Partial shipment and transshipment are allowed. NOS.1- UP

INSURANCE: To be effected by the Buyer.

TERMS OF PAYMENT: By irrevocable L/C at sight which should be issued before May 31, 2013, valid for negotiation in China for further 15 days after time of shipment.

INSPECTION: In the factory.

This contract is made in two original copies and become valid after signature, one copy to be held by each party.

Signed by:

THE SELLER THE BUYER
 SHANGHAI ANDYS TRADING CO., LTD. HAZZE AB HOLDING
 Hazze

信用证:

MT 700		ISSUE OF A DOCUMENTARY CREDIT
SENDER		SWEDBANK
RECEIVER		BANK OF CHINA, SHANGHAI, CHINA
SEQUENCE OF TOTAL	27	1 / 1
FORM OF DOC.CREDIT	40A	IRREVOCABLE
DOC. CREDIT NUMBER	20	BCN1008675
DATE OF ISSUE	31C	130612
APPLICABLE RULES	40E	UCP LATEST VERSION
DATE AND PLACE OF EXPIRY.	31D	DATE 130630 PLACE IN SWEDEN
APPLICANT	50	HAZZE ABC HOLDING BOX 1237, S-111 21 HUDDINGE, SWEDEN
BENEFICIARY	59	SHANGHAI ANDY TRADING CO., LTD. NO. 126 WENHUAROAD, SHANGHAI, CHINA.
AMOUNT	32B	CURRENCY EUR AMOUNT 27, 000.00
AVAILABLE WITH/BY	41D	ANY BANK IN CHINA, BY NEGOTIATION
DRAFTS AT ...	42C	30 DAYS AFTER SIGHT
DRAWEE	42A	HAZZE AB HOLDING
PARTIAL SHIPMENTS	44P	NOT ALLOWED
TRANSSHIPMENT	44T	NOT ALLOWED

MT 700		ISSUE OF A DOCUMENTARY CREDIT
PORT OF LOADING	44E	TIANJIN, CHINA
PORT OF DISCHARGE	44F	STOCKHOLM, SWEDEN
LATEST SHIPMENT	44C	130615
DESCRIPTION OF GOODS	45A	1000 PCS OF GAS DETECTORS AS PER S/C NO.AD13007 CIF STOCKHOLM PACKED IN CARTONS
DOCUMENTS REQUIRED	46A	+COMMERCIAL INVOICE SIGNED MANUALLY IN TRIPLICATE. + PACKING LIST IN TRIPLICATE.
		+ CERTIFICATE OF CHINESE ORIGIN CERTIFIED BY CHAMBER OF COMMERCE.
		+ INSURANCE POLICY/CERTIFICATE IN DUPLICATE ENDORSED IN BLANK FOR 110% INVOICE VALUE, COVERING ALL RISKS AND WAR RISK OF CIC OF PICC (1/1/1981).
		+ FULL SET OF CLEAN 'ON BOARD' OCEAN BILLS OF LADING MADE OUT TO ORDER MARKED FREIGHT PREPAID AND NOTIFY APPLICANT.
ADDITIONAL CONDITION	47A	+ ALL PRESENTATIONS CONTAINING DISCREPANCIES WILL ATTRACT A DISCREPANCY FEE OF USD50.00. THIS CHARGE WILL BE DEDUCTED FROM THE BILL AMOUNT WHETHER OR NOT WE ELECT TO CONSULT THE APPLICANT FOR A WAIVER.
CHARGES	71B	ALL CHARGES AND COMMISSIONS ARE FOR ACCOUNT OF BENEFICIARY.
CONFIRMATION INSTRUCTION	49	WITHOUT

二、根据下面相关资料指出下列进口单据中错误的地方，并改正。(24分)

相关资料：

卖方：La GUYENNOISE GROUP

3 RUE DES ANCIENS COMBATTANTS 33460 SOUSSANS FRANCE

授权签字人：MAITY

买方：TIANJIN LINBEICHEN COMMERCE AND TRADE CO., LTD.

NO. 81 JINGSAN ROAD, TIANJIN, CHINA

授权签字人: 林晓婉

货物描述: 12000 PCS OF BOTTLED WINE

包装: 2000 WOODEN CASES

W.G: 21 000 KGS

N.W: 15 000 KGS

MEAS.: 31 CBM

开证行: BANK OF CHINA, TIANJIN BRANCH

信用证号: LC14231679

开证日期: May. 15 2014

汇票金额: EUR 83 340.00

付款期限: 即期

出票日期: MAY. 1, 2014

议付行: BANQUE NATIONALE PARIS

合同号: LBC14005

发票号: LBC2014015

贸易术语: FOB

装运港: FOS

目的港: TIANJIN

1. 汇票(每错1分, 共12分)

BILL OF EXCHANGE	
Drawn under: <u>BANQUE NATIONALE PARIS L/C NO. LC14231670</u> Dated: <u>May. 15, 2013</u>	
No. <u>LBC2013015</u> Exchange for €83, 430.00 Paris	Date: <u>MAY 1, 2013</u>
At <u>30 days after sight of this FIRST of Exchange(Second of Exchange being unpaid)</u>	
pay to the order of <u>BANK OF CHINA, TIANJIN BRANCH</u>	
the sum of SAY EURO EIGHTY THREE THOUSAND FOUR HUNDRED AND THIRTY ONLY.	
To: <u>BANQUE NATIONALE PARIS</u>	
TIANJIN LINBEICHEN COMMERCE AND TRADE CO., LTD.	
Laura	

2. 订舱委托书(每错1分, 共12分)

海运进口货物订舱委托书				
装运港: TIANJIN	目的港 FOS	合同号: LBC13005	出口国: FRANCE	委托单位编号: LBC2014016
唛头标记及号码	包装件数	货物描述	重量(公斤)	尺码(立方米)
N/M	12 000 WOODEN CASES	BOTTLED RED WINE	W.G: 20 000 KGS N.W: 16 000 KGS	30 CBM
				价格条件: CFR

托运人(Shipper): TIANJIN LINBEICHEN COMMERCE AND TRADE CO., LTD. NO. 81 JINGSAN ROAD, TIANJIN CHINA			需要提单正本 3 份; 副本3份	
收货人(Consignee): TO ORDER			信用证号: LC14231679	
			装期: 140430 效期: 140515	
被通知人(Notify Party): LA GUYENNOISE GROUP 3 RUE DES ANCIENS COMBATTANTS 33460 SOUSSANS FRANCE			可否分批: NO 可否转运: NO	
			运费支付: FREIGHT COLLECT	
特约事项:				
委托单位名称: TIANJIN LINBEICHEN COMMERCE AND TRADE CO., LTD. 联系人: 林晓婉 电话: 0086-022-86759221 传真: 0086-022-86759229				

三、根据第一大题的合同和下面资料缮制下列单据。请在答题纸上作答。(共40分)

制单资料:

发票号: AD2013011

发票日期: 2013年7月5日

贸易方式: 一般贸易

装船日期: 2013年7月20日

船名、航次号: “HAIHE” V. 917

提单号: TA5019E

包装: 纸箱装, 每箱装10PCS

毛重: 260KGS

体积: 15.8cbm

HS编码: 90271000

授权签署人: ANDYS

I.常用资源类网站

1. 中华人民共和国商务部, <http://www.mofcom.gov.cn/>
2. 中华人民共和国海关总署, <http://www.customs.gov.cn/>
3. 阿里巴巴, <http://china.alibaba.com/>
4. 中国企业在线, <http://www.71ab.com/>
5. 中华大黄页, <http://www.chinabig.net/>

6. 中国进出口商品网, <http://www.cantonfairtrading.org.cn/>
7. World Trade Organization, <http://www.wto.org/>
8. 中国展览网, <http://www.sino-expo.com.cn/>
9. 中国国际展览中心集团公司, <http://www.ciec-expo.com/ciecnew/index.html>
10. 中国展览交易网, <http://marketccnf.xiaomi001.com/>
11. 中国反倾销反补贴保障措施网上图书馆, <http://www.zftcc.gov.cn/gpmy/yqlj/gnyq/T161119.shtml>
12. 中国国际货运代理协会, <http://www.cifa.org.cn/>
13. 东方海外货柜航运有限公司, <http://www.oocl.com/schi/Pages/default.aspx>
14. A. P. MOLLER马士基集团, <http://www.maersk.com/>
15. P & O NEDLOY铁行渣华, <http://www.ponl.com/>
16. 中国国家税务总局, <http://www.chinatax.gov.cn/>

II. 参考书目

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