



21世纪高等院校国际经济与贸易专业精品教材
国家级双语示范课程教材

国际商务单证 双语教程

(第二版)

杨静
主编

Documents for International Business Bilingual Coursebook
2nd Edition



 东北财经大学出版社
Dongbei University of Finance & Economics Press

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国际商务单证

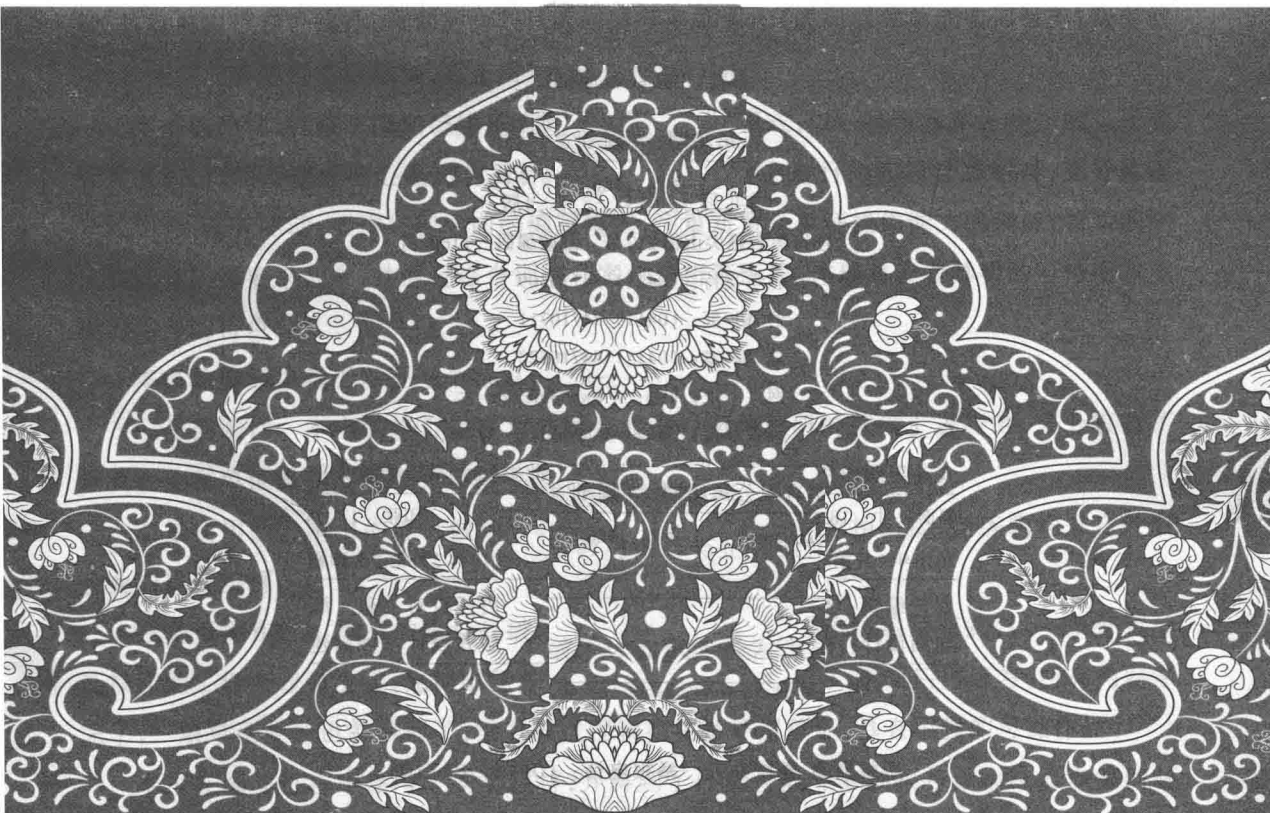
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Preface of Second Edition

第二版前言

本书是为培养涉外经济部门所需的既能熟练掌握外贸专业知识,又能熟练运用专业英语从事进出口业务的高素质复合型人才而专门编写的教材,旨在帮助学习者在熟练掌握专业知识的基础上用英语进行商务活动,并熟练掌握国际贸易相关条款和单证制作。本书可作为高等院校国际贸易、国际商务、国际物流、商务英语等专业学生的教材,也适合作为外贸业务员、单证员和跟单员的工具书,还可供制单员在资格考试前复习、练习使用。

本书中英文对照,操作性强。本书兼顾外贸专业和非外贸专业人员的需要,全文采用英汉对照方式介绍进出口贸易过程中经常遇到的单证缮制及相关问题,为学习者提供一个在学习专业知识的同时提高英语应用能力的平台。本书所选用的外贸单证案例内容全面、新颖,具有典型性和普遍性,非常适合双语案例教学。本书与《国际商务单证实训教程》配套使用,方便学习者进行实践操练,真正实现了学做结合。

本书的修订,打破了以知识体系为线索的传统编写模式,以一票贸易单证操作的工作流程为主线,以培养职业核心能力为目标,以工作任务为导向进行内容设计和编排,充分体现学练结合、任务驱动、工作过程导向的编写模式,注重对贸易单证操作能力的训练,紧紧围绕工作任务的需要来选取,并通过综合训练和案例分析等形式,体现对读者鲜明的可持续职业能力培养的特色。

本书的修订体现了以下三个特点:

一是前瞻性。本书的修订是在对外贸企业进行充分调研的基础上进行的,充分吸收了外贸企业在单证操作过程中的最新做法和最新案例。

二是实用性。本书的修订做到了教材内容与企业操作内容相衔接,操练题均来自外贸企业的操作实例。

三是可操作性。本书的修订打破了以知识体系为线索的传统编写模式,以一票外贸单证操作的工作流程为主线,先提出任务,让读者带着任务去学习,学完后再练习,所有内容学完了,一票单证业务也就掌握了,学习的过程就如在做外贸单证,具有很强的可操作性。

本书在编写过程中参考了同类教材,并得到了外贸企业专家和银行国际结算专家的精

心指导和帮助,在此一并表示真诚的感谢。书中存在的不足之处,敬请各位专家、读者批评指正。

本书配套学习网站的网址是:<http://www.nclass.org/vc/99464161> 或 <http://www.nclass.org/cb/99464161>。同时,东北财经大学出版社网站(<http://www.dufep.cn>)提供免费的教学资源:教学课件、50个国家对进口单证的要求、单证模板和制单相关参考资料等。

编 者

2016年1月

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Chapter 1

Overview of International Trade Documents 外贸单证概况

Learning Objectives

◆ 重点掌握外贸单证的分类;掌握外贸单证的作用和外贸单证工作的基本要求;了解外贸单证工作的重要性,顺应外贸单证的发展趋势。

Guide Case

Case of Loss of More than \$6,000

On April 12, 2015, a bank in Hong Kong opened a L/C for \$540,000, in which the shipment time was on August 15, the validity was on August 30, and the trade contract number listed thereon was "CN1830325". On August 9, the beneficiary presented the negotiation documents, in which the trade contract numbers listed were "CNI830325". According to the beneficiary export company's claim, their first contract numbers always are "CNI" and the issuing bank's card must be mistaken. Therefore the beneficiary insisted on the company's official number and all the contract numbers of documents were written as "CNI830325". The negotiating bank did not take seriously, considering that the importer was easy to find out, accepted negotiation to send the documents and made reimbursement to the reimbursing bank. The reimbursing bank New York branch as the issuing bank's reimbursing bank also drew \$540,000 into the negotiation bank's account on August 9.

But the telex by the issuing bank on August 13 refused to pay; the reason was that "documents can't be in conformity with the L/C". Because the contract numbers of the documents were not in conformity with the L/C indeed, the negotiating bank cannot argue be argued, completely in a passive position. After the local middlemen in Hong Kong and the applicant's consultation for many times, this batch of documents with "discrepancies" was accepted by accommodating on September 14, but the issuing bank lodged compensation for \$6,108.75.

一字之差造成 6 000 多美元损失

中国香港 A 银行于 2015 年 4 月 12 日开来信用证一份,金额为 540 000 美元,装运期为 8 月 15 日,有效期至 8 月 30 日,该证所列贸易合约号数为“CN1830325”。8 月 9 日受益人交来议付单据,所有单据中的贸易合约号均列为“CN1830325”。据受益人出口公司称,他们历来的合约号均以 CNI 为字首,开证行的来证肯定搞错了。因此,受益人坚持以该公司正式编号为准,把单据中的合约号均写为“CN1830325”。议付行对此未认真对待,以为进口方易于查清,遂接受议付寄单,并向偿付行索汇。作为开证行的偿付行即该行的纽约分行于 8 月 9 日亦将货款 540 000 美元划入议付行在该行的账户。

但是,开证行于 8 月 13 日来电表示拒付,理由是“单证不符”。由于单据上的合约号的确与来证不符,议付行无法提出抗辩,完全处于被动地位。后经中国香港当地中间商与开证人多次协商,这批有“不符点”的单据于 9 月 14 日虽被通融接受,但以开证行要求补偿利息 6 108.75 美元而告终。

1.1 The Meaning and Role of International Trade Documents 外贸单证的定义与作用

1.1.1 *The Meaning of International Trade Documents*

外贸单证的定义

A document is an official paper that serves as proof or evidence of something. Document lies at the heart of all international trade transactions. Most international trades are done on the basis of delivery against documents and payment against documents. Uniform Customs and Practice for Documentary Credits (ICC No.600) (UCP600) provides that: “Banks deal with documents and not with goods, services or performance to which the documents may relate.”

单证是可作为证明或证据的正式的文书。单证是国际贸易交易的核心。单证是国际贸易交货和付款的主要依据。《跟单信用证统一惯例》(国际商会第 600 号出版物,简称 UCP600)规定:“银行处理的是单证,而不是单证可能涉及的货物、服务或履约行为。”

1.1.2 *The Role of International Trade Documents*

外贸单证的作用

For different departments (customs, banks, exporter, importer, insurance company, government, etc.), international trade documents have different roles. However, there is one same point, international trade documents provide proof of ownership of goods at any time and place throughout the transaction and are very important to all the departments.

To the exporter, documents provide an accounting record of a transaction, a receipt for goods shipped, the means for export clearance of the goods, as well as information and instructions to the many individuals, companies and governmental agencies that transport, handle, or inspect the shipment.

To the importer, documents provide an accounting record of a transaction, assurances that the goods ordered are the goods shipped, and the means for clearing goods through customs at the country of destination.

To the shipping company and freight forwarder, documents provide an accounting record of a transaction, instructions on where and how to ship the goods, and a statement giving instructions for handling the shipment.

To the banks, documents provide instructions and accounting tools for collecting and disbursing payments.

To the country of export and its regulatory agencies, documents provide a means of evaluating risks, valuing a shipment and tracing the point of loss in a coverage claim.

To the country of import and its regulatory agencies, documents provide proof of the right to import, statistical and census information regarding the goods imported, evidence that the goods imported will not harm the health and safety of its citizens, and an accounting tool for assessing duties and fees.

国际贸易单证在不同的部门(如海关、银行、出口商、进口商、保险公司、政府等)有不同的作用。然而,相同点是国际贸易单证是贯穿整个交易的物权凭证,并且对所有的部门来说都是非常重要的。

对于出口商来说,单证提供了交易的会计记录、装运货物的收据、货物出口清关工具,并为负责运输、处理或检查货物的个人、公司和政府机构提供信息和说明。

对于进口商来说,单证为交易提供会计记录,确保订购的货物是装运货物,并提供目的国海关清关工具。

对于船运公司和货运公司来说,单证为交易提供会计记录,为货物提供装运地点和装运方式说明,并为装运管理提供说明。

对于银行来说,单证可作为收付款的结算工具和说明。

对于出口国及其监管机构来说,单证为评估风险、货运定价和跟踪索赔范围内的损失点提供一种凭证。

对于进口国及其监管机构来说,单证为货物进口权、与进口货物有关的统计和普查信息提供证明文件,证明进口货物不会损害公民的健康和安全,是评估税费的会计工具。

1.1.3 Significance of Documents

单证的意义

Document is an indivisible part of international trade. It refers to the preparation and examination of documents involved in a transaction. The major purpose of documents is to provide a specific and complete description of the goods so that they can be correctly processed for transport, insurance, payment, customs clearance, etc. For most transactions in international trade today, without documents there will be no possibility of transactions. Considering its importance this chapter is solely devoted to the introduction to the basic requirements and information source of export documents, and the explanation of the major documents used in export trade.

The importance of documents, in a sense, can be amplified by saying that in some

international transactions the exchange of documents takes priority over the exchange of goods. This is well illustrated in those contracts signed under the trade terms such as FOB/FCA, CFR/CPT and CIF/CIP, where the delivery of goods from the seller to the buyer is symbolized by the handover of title documents, rather than the actual delivery of physical goods. As these types of transactions take a large portion of the total volume of trade, the importance of documents hence can not be underestimated.

Without proper documents, neither sellers could send goods out of their countries and collect payments, nor could buyers release goods without problems. A smooth transaction heavily relies on the correct preparation and presentation of relevant documents at different stages. It is crucial for both the seller and the buyer to acquire sufficient documents skills to be qualified practitioners. In the meantime, compared with importers, exporters are more susceptible to the impact of documents. It is an essential condition for exportation in the first place. In order to get through the mandatory supervision and control of the customs, presentation of required documents is the prerequisite. Lack of necessary documents or presentation of wrongly made documents is among the most common reasons for delayed release of cargos from the customs.

This also applies to importers when they are handling the import customs formalities. In addition, documents serve as the proof of fulfillment of contract for the seller. Most of the obligations listed on the sales contract could be reflected on the availability of certain documents or the certain content of a document. A bill of lading, for example, indicates the details of the seller's performance of transportation. Sometimes the buyer requires some documents to ensure that the goods delivered are what he expects. A certificate of quality may be required to guarantee the quality of the product. As a result, by evidence of documents, exporters prove that they have delivered the right goods at the right time to the right place in the right manner. Furthermore, in most cases exporters have to use documents in their collection of payment. If we recall the payment issues, one thing is obvious that most of the popular payment terms ask for the company of documents, especially the title documents as bill of lading. Unable to provide the required documents, the exporter will have trouble in setting payment for his goods delivered.

单证是国际贸易不可分割的一部分。交易单证包括单证的准备和审查。单证的主要目的是具体和完整地描述货物,以便货物在运输、投保、支付和清关时能得到正确的处理。在当今的国际贸易中,大多数的交易不可能在无单的情况下完成。考虑到单证的重要性,本章专门对出口单证的基本要求和信息来源进行介绍,并对出口贸易中的主要单证进行详细的解释。

在某种意义上,单证的重要性可以放大到如此程度:在一些国际贸易中,单证的交换优先于货物的交换。我们可以从以 FOB/FCA、CFR/CPT 和 CIF/CIP 术语成交的合同中看出端倪。在这些合同中,卖方对买方货物的交付以单证的交付为凭据,而不是以实际货物的交付为凭据。这种类型的交易在总贸易量中占了很大一部分,因此单证的重要性是不可被低估的。

没有正确的单证,卖方不能将货物送出国门和收到货款,买方也无法正常地提取货物。一笔交易能够顺利进行,极度依赖于每个阶段相关单证的正确制作和提交。对买卖双方来

说,具备应有的制单能力是成为一个合格的外贸从业人员的重要因素。同时,相对于进口方来说,出口方更容易受到单证的影响。首先,单证是实现出口的必要条件。要通过海关的强制性监管和控制,提交规定的单证是前提条件。必要的单证不齐全或提交的单证有误是通关延误的普遍原因。

对进口商来说,单证也是办理进口清关手续的一个重要内容。另外,单证也是出口商履行合同义务的证据。销售合同上列出的大部分义务可以通过取得某些特定单证或某张单证上的特定内容反映出来。例如,提单可以说明出口商履行装运货物的细节。有时,进口商要求提供一些单证,从而确保所装运的货物如其所期盼。有可能还需要提供品质证书以保证产品质量。通过单证,出口商可以证明其已经在正确的时间、以正确的方式将正确的货物装运至正确的地点。另外,在大多数情况下,出口商需要使用单证来结汇。再回到付款这个主题,我们可以很明显地看到,大多数颇受欢迎的付款方式都以附带单证为条件,尤其是作为物权凭证的提单。如果不能提供规定的单证,出口商就不能为已装运的货物顺利结汇。

1.2 The Main Kinds of International Trade Documents

外贸单证的主要类型

There are several kinds of documents used in international trade. In many cases, documents issued by one entity (e.g. the bill of lading issued by a shipping or logistics company) may be required by more than one entity (e.g. the importer, the customs authority of the country of import). The following is a brief summary of the kinds of international trade documents. Each will be treated in detail in the chapters that followed.

1. Transaction Documents

They are the documents the buyer and the seller generate to form the basis of their agreement to sell and purchase specific goods under specific terms and conditions. Transaction documents include the letter of inquiry, request for proposal, proposal, letter of intent, purchase order, contract of sale, proforma invoice, and commercial invoice. Not all transactions require each of these documents.

2. Transport Documents

They are the documents issued by the logistics company as a receipt and contract for carriage of the goods to the stated destination. These organizations also issue insurance and inspection certificate. All international transactions involving the transport of goods require some form of bill of lading.

3. Import Documents

These documents are required by the customs authority of the country of import and vary greatly from one country to another. The minimum documents requirement is an entry form and a commercial invoice. However, many other forms may be required, especially if the imported merchandise is sensitive (e.g. animals, weapons, drugs, food), if the importer is requesting special tariff treatment under an import program (e.g. GSP, NAFTA) or if the import comes from certain countries.