

国际经济与贸易专业应用型人才“十二五”规划教材

国家级双语示范课程国际商务单证理论与实务研究成果

Theory and Practice of Documents for  
International Business Bilingual Coursebook (2nd Edition)

# 国际商务单证理论与 实务双语教程 (第2版)

杨静 主编



清华大学出版社



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北京

## 内 容 简 介

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。每章有对应的填单、改错练习和案例分析,深入浅出,易于学习掌握。全书中英文对照,兼顾外贸专业和非外贸专业人员的需要,介绍了进出口贸易过程中主要单证缮制的方法和遇到的问题,操作性强。所选案例内容全面、新颖,不仅涵盖了制单的全过程,而且多为近几年来我国对外贸易领域发生的最新案例,实用性强。本书有配套的教学课件和学习网站,满足立体化教材建设的需要,配套学习网站为 <http://www.nclass.org/vc/99464161> 或 <http://www.nclass.org/cb/99464161>。

本书可作为高等院校国际贸易、国际商务、国际物流、商务英语专业学生的教材,也适合作为外贸员、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。

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# 前 言

本书是为培养涉外经济部门所需要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开展全球贸易，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经济管理类相关专业学生学习国际贸易的辅助教材，也可作为从事国际贸易工作的专业人士的自学参考书。

本教材有以下几个特色：

(1) 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。

(2) 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。

(3) 同时配套本课题组编写的《国际商务单证实训教程》(第2版)(清华大学出版社，ISBN：978-7-302-40933-5)使用，方便学习者进行实践操练，从而实现真正的学做结合。实训深入浅出，易于学习掌握。

(4) 本书有配套的教学课件和学习网站，满足立体化教材建设的需要。

本书配套学习网站和教学课件下载地址：

<http://www.nclass.org/vc/99464161> 或 <http://www.nclass.org/cb/99464161>。

全书分两大部分，共11章。前3章主要介绍国际商务单证理论，后8章为国际商务单证实务部分。第4章至第9章分别介绍交易单证、运输单证、出口单证、进口单证、银行单证和特殊单证。第10章主要介绍电子商务和国际贸易单证的发展。第11章国际商务单证实用英语，方便读者自学。每章都包括三个主要内容：第一，详细分析制单技巧及常见错误；第二，制单示范；第三，精选单证案例分析，为学习者提供一个解决国际商务单证问题的思路。

编者在编写过程中得到了广西财经学院经贸学院鄂筱蔓、苏琳等多位老师的帮助，也得到了经贸学院的学生们的帮助。美国外教 Shawn Frazier 教授为该书英文校对做了大量工作。另外，编者在编写时参阅了多种国内外相关著作和刊物，在此一并表示衷心感谢！

由于编者水平和学识有限，难免出现差错、疏漏的地方，敬请读者不吝指正。

编者

2015年6月

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# Chapter 1

## Overview of International Trade Documentation 外贸单证概况

### 1.1 The Meaning and Role of International Trade Documentation

#### 外贸单证的定义与作用

#### 1.1.1 The Meaning of International Trade Documentation 外贸单证的定义

A document is an official paper that serves as proof or evidence of something. Documentation lies at the heart of all international trade transaction. Most international trade is done on the basis of delivery against documents and payment against documents. UCP 600 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》，即国际商会第 600 号出版物（简称 UCP 600）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 Documentation 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 who 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,并且对所有部门来说都是同等重要的。

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、处理或检查货物个人、公司和政府机构提供信息和指示。

对于进口商来说,单证为交易提供结算记录,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了一种凭证。

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,证明进口货物不会伤害公民的健康和安全,是评估税费的会计工具。

### 1.1.3 Significance of Documentation 单证的意义

Documentation is an indivisible part of international trade. It refers to the preparation and examination of documents involved in a transaction. The major purpose of documentation 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 documentation 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 documentation, and the explanation of the major documents used in export trade.

The importance of documentation, 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 documentation hence can not be underestimated.

Without proper documents, neither seller 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 buyer to acquire sufficient documentation skills to be qualified practitioners. In the meantime, compared with importers, exporters are more susceptible to the impact of documentation. 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 contents of a document. A bill of lading, for example, indicates the details of sellers' 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,具有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,相对于买方来说,出口方更容易受到单证的影响。首先,单证是实现出口的基本条件。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,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 Documentation

### 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, customs authority of the country of import, etc.). The following is a brief summary of the kinds of international trade documentation. Each will be treated in detail in the chapters that followed.

#### 1. Transaction Documents

They are the documents the buyer and 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, pro-forma 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 documentation 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.

Import documents generally include import licenses and permits, a commercial invoice, bill of lading, certificate of origin, import declaration, and inspection certificate. In certain countries consular invoice, insurance certificate, international exchange documentation and bank draft may be required.

## 4. Banking Documents

These documents are required by the banks especially through a documentary letter of credit or documentary collection procedure. Banking documents include the application for letter of credit or documentary collection, collection order, draft or acceptance, order to open credit, documentary credit, credit advice, order amendment, amendment notification, and order of assignment. Related documents include those which make part of a document package for the importer for the import clearance of the goods in the country of destination.

## 5. Special Documents

Special Documents are documents required by the importing or exporting country for special commodities. They include export licence for natural resources, import licence for important goods (weapons, ammunition, etc.), documents relevant with quota. Documents related to specialized goods and trade sensitive countries provide the greatest challenge to traders.

国际贸易主要使用几类单证。多数情况下，一个部门开出的单证（比如由船公司或者物流公司开具的提单）可能被不止一个部门需要（比如进口商、进口国海关等）。以下是国际贸易单证的简单分类。每类单证将在下面章节中作详细介绍。