

吴国新 李元旭 编著

*Documents  
Practice in  
International  
Trade (Second Edition)*

# 国际贸易单证实务 (第二版)

附光盘1张



清华大学出版社





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北京

## 内 容 简 介

本书突出“应用性”，注重实际操作能力的培养。全书共 13 章，按照作者多年从事教学与研究所形成的较为独特的体系进行安排，内容主要包含国际贸易单证的基本要求、流程和发展趋势，交易磋商和合同的签订，国际贸易结算方式，信用证在国际贸易结算中的运用，汇票，发票，运输单据，保险单据，原产地证书，检验检疫单证，进出口货物报关单，进出口许可证及其他单据。书后还附有单证常用英文词汇表，以便读者查阅。

自 2005 年本书第一版出版以来，国际贸易和结算方面的国际惯例近两三年有了新的变化和发展。为了及时反映这方面的变化，第二版在第一版的基础上作了相应的改进，力求呈现给读者更新、更好的内容。

本书既有理论，又有实践的操作，配套光盘设有“知识点归纳”、“章节练习”、“综合练习”等六大模块，补充了大量的模拟练习题，对于目前我国的外销员、国际商务单证资格考试、国际货代和物流等资格考试有很大的帮助作用。同时，光盘中还设计了相应的单证样张及示例，有利于读者学习使用。可作为高等院校国际经济与贸易学、国际货代、国际物流专业本科教材，也可供业务部门作为培训教材，还可供外贸、国际运输等领域理论工作者和实际工作者阅读参考。

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# 前 言

## (第二版)

在当今的国际贸易实践中,从贸易磋商、合同的签订到最终货款结算的全过程,几乎都离不开单证工作。在单证工作中,如稍有疏忽,就会给对外贸易带来不应有的损失,甚至是严重的后果。因此,这对高校经贸专业的教学提出了较高要求,特别是对与单证工作密切相关的国际贸易单证实务操作的教学,提出了更加严格的要求。

随着我国对外贸易的发展,银行单证结算部、外贸公司、货代公司、航运公司以及物流公司需要大量具有单证操作能力的专业人员。为适应这一需求,我们于2005年编写了《国际贸易单证实务》一书,得到了业界同仁和兄弟院校的支持和帮助。自该教材出版以来,国际贸易和结算方面的国际惯例有了新的变化和发展,例如:国际商会最新修订的《跟单信用证统一惯例》第600号出版物(简称UCP 600),于2007年7月1日生效;另外,我国在出口退税方面也有了新的政策等。为了使本教材能够及时反映这些变化,我们决定对教材进行修订再版,以更好的质量和内容奉献给兄弟院校和给予我们莫大支持的广大读者。

为了使教材的使用与配套教材《国际贸易单证实务学习指导书》相适应,便于使用该套教材的教师课堂讲授,本版的篇章章节安排基本与第一版保持一致,主要在以下几方面进行了修订:①第二章交易磋商和合同的签订的第二节报价和成交核算,增加集装箱运费的核算等内容;②由于从2007年7月1日开始采用国际商会制订的UCP600,第三章国际贸易结算方式、第四章信用证在国际贸易结算中的运用以及其他章节有关信用证采用UCP500的相关内容,统一根据最新惯例UCP600进行调整;③根据我国对出口退税方面的最新政策,对第四章中有关出口退税和出口收汇核销等内容进行修订;④根据国际航运发展的形势,对第七章运输单据的内容进行调整,增加航空和集装箱运输单据填写的内容;⑤根据我国报检报关方面的最新内容,修订第十章和第十一章相关内容。⑥为方便读者使用,制作了配套光盘,光盘内容分六个模块,分别是:知识点归纳、章节练习、综合练习、参考答案、单据示例、使用说明。主要突出国际贸易单证实务过程中的基本技能训练和实务操作训练,具有较强的指导性和实用性。

修订后的教材主要体现了以下特色:①突出理论性、应用性和实践性。注重理论与实践相结合,力求原理清晰、实务突出,有利于培养学生综合应用能力和实际操作能力。②实务部分注重应用性和操作性,该部分的知识内容力求与外贸公司的实际业务紧密相连,强调案例分析和单证操作。③单证齐全,注重操作。单证来源于外贸公司、银行、货代公司和航运公司,密切贴近实际。书中有大量的操作题,对提高学生的动手操作能力有很大的帮助。④实用性强,与资格考试密切联系。书中有大量的练习题,习题均以目前我国经济类各种资格考试的题型为基础,对读者参加全国国际商务单证资格考试、国际货运代理从业人员资格考试、报关员、报检员、助理国际商务师和外销员资格考试均有很大的帮助。

本教材单证及案例素材的来源主要有:吴国新老师1995年到中国银行上海市浦东分行国际贸易结算部教学实践时索取的资料;外贸公司、货代公司和物流公司的朋友、同学以及毕业后从事相关工作的学生提供的单据;以及吴国新老师近十多年来在外贸类公司进行企业内训

和专业培训时收集的素材。在此要说明的是,该教材在采用这些原始资料和案例的过程中都作了一些修改,已不存在泄露商业秘密的问题,请对本教材的编写有过帮助的有关人士放心,在此一并向你们表示衷心的感谢!当然,这套教材的问世,我特别要感谢中国银行浦东分行的李加林主任和我校的邬适融教授当年给我提供的实习机会和多年来对我的关心与帮助,借此机会向你们表示最真诚的谢意!

本教材共 13 章,理论和实践相结合,注重实际操作能力的培养。为了教学的方便,我们出版了与本书配套的指导教材《国际贸易单证实务学习指导书》,包括每章要点讲解、重要概念、帮助与提示、每章书后练习题的习题详解、每章同步练习以及综合练习供学生模拟练习之用。为了使教师高效、便捷地使用本教材,特别提供免费的电子课件(修订版)下载服务,读者可登录清华大学出版社网站([www.tup.tsinghua.edu.cn](http://www.tup.tsinghua.edu.cn))免费下载。

本教材由复旦大学管理学院企业管理系副主任、博士生导师李元旭教授和上海应用技术学院国际经济与贸易系主任吴国新副教授编写。

由于时间仓促,加之编者水平与经验有限,本教材在内容、编排和格式等方面,难免有不妥之处,敬请同行和广大读者指正。

吴国新 李元旭

2008 年 5 月 18 日于上海

# PREFACE

## (Second Edition)

Documents transaction is indispensable to current international trade in terms of trade negotiation, signature of contract and settlement of payment. Therefore, highly demanding standard of relevant teaching and learning in trade and economy, especially these closely related to documents transaction in international trade arises to meet with the fact that slight neglect in documents transaction tends to result in unwanted loss and even serious consequence.

With the development of foreign trade in China, a large number of personals specialized in documents practice are urgently needed by co—operations in the field of settlement department of bank, foreign trade, forwarders, shipping and logistics companies. In conformity to the demand, the authors compile the textbook entitled ***Documents Practice in International Trade***, which has won supports from concerning universities and colleagues. However, there sees consecutive developments in international practice on international trade and settlement. For instance, the latest revised 600th publication (UCP600, for short) in L/C standardized practice by international chamber of commerce which took effect in July 1st 2007 as well as changes of drawbacks in China, brings forth the need to revise the teaching materials in a bid to reflect the changes and present readers and universities better teaching materials.

For the sake of compatibility of ***Guidance to Documents Practice in International Trade*** and instruction, the content in respective chapters and sections keeps conformity with the first version except the following revisions: ① Section two in chapter 2 is supplemented with container—freight accounting and the like. ② Due to the adoption of UCP600 formulated by international chamber of commerce, ways of international trade settlement in chapter 3, the application of L/C in international trade settlement and materials concerning L/C from the angle of UCP500 should be revised to be in line with UCP600; the latest practice. ③ Some materials about tax reimbursement for export and cancels after verification of export of the chapter 4 are to be modified to conform to the latest policy on export drawback. ④ As far as chapter 7 is concerned, materials about shipping documents, new materials on how to fill in shipping document of aviation and containers are added to keep up with international shipping development. ⑤ Chapter 10 and 11 are revised in accordance with the latest development of customs declaration. ⑥ For the readers' convenience, we provide the necessary compact disc, including six modules: knowledge induction, chapter practice, comprehensive practice, reference answer, documentary evidence demonstration, operating instructions. It has the strong guidance and the usability, especially in basic skill training and the practice operation training in the course of Documents Practice In International Trade.

The features in the revised version are as follows: ① Stress is laid on both theory and practice with focus on the combination of practice and theory, favorable to the cultivation of operating skills. ② To highlight case studies and document transaction, applicability is focused on in the practice section in a bid to relate the content to business in foreign trade companies. ③ Complete documents are from foreign trade companies, banks, forwarders and shipping companies with a number of exercises aiming at the cultivation of students' practical skills. ④ The materials are closely related to a variety of qualification tests in economics. Many exercises are devised with reference to a wide range of qualification tests, which is helpful for the students to pass the qualification tests.

The documents in the teaching material stem from the following major parts: the documents collected when Mr. Wu Guoxin conducted the training practice in the settlement department of international trade in Shanghai Pudong Division of Bank of China and in some foreign trade companies in 1995. In addition, documents are offered by some of my friends and schoolmates in companies in the field of foreign trade, forwarders and logistics companies along with some of students engaged in such relevant work. Meanwhile, in recent years' training of personals in the specific field of international marketing, declaration of customs and logistics, I have accumulated relevant practiced knowledge. However what should be made clear is that those who have given me original documents can feel assured although this book is written on the basis of such documents, we, made some alternations on the original documents to safeguard against lacking commercial secrets. Hereby I feel sincerely obliged to all that give me an aid in the publication of the volume, especially Li Jialin (the dean in Pudong Division of Bank of China) and Professor Wu Shirong in Shanghai Institute of Technology for their care, help and provision of practice opportunities.

This book is made up of thirteen chapters, putting theory into practice in a bid to cultivate the students' practical skills. In order to help teachers use the textbook more efficiently, we now have a book—*Guidance to Documents Practice in International Trade* and a correlative teaching software devoted to this book which readers can download freely at <http://www.tup.tsinghua.edu.cn>. This textbook is written by Professor Li Yuanxu (the supervisor of doctor and deputy dean in Business Administration Department of Administration Institute in Fudan University), Wu Guoxin, associate professor (the dean in Department of International Economics & Trade in Shanghai Institute of Technology).

Slips might occur in terms of content, patterning, etc. Any correction and Guidance is appreciable.

WU GUOXIN LI YUANXU  
IN SHANGHAI  
May. 18th, 2008



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# 第一章 国际贸易单证的基本要求、流程和发展趋势



## 案例分析

### 案 例

2007 年 10 月 31 日上海新龙股份有限公司收到创鸿(香港)有限公司通过香港南洋商业银行开来的编号为 L8959344 的信用证,请根据双方签订的合同(CONTRACT NO:GL0082)对信用证进行审核,指出信用证存在的问题并作出修改。

## 合 同

## CONTRACT

ORIGINAL

THE SELLER: SHANGHAI NEW DRAGON CO., LTD.

CONTRACT NO: GL0082

27 ZHONG SHAN ROAD E, 1. SHANGHAI, CHINA

DATE: Oct. 5, 2007

TELEPHONE: 86-21-63218467 FAX: 86-21-63291267

PLACE: SHANGHAI

THE BUYER: SUPERB AIM (HONG KONG) LTD.,

RM. 504 FUNG LEE COMM BLDG. 6-8A PRATT AVE., TSIMSHATSUI,

KOWLOON, HONG KONG

THE BUYER AND SELLER HAVE AGREED TO CONCLUDE THE FOLLOWING TRANSACTIONS  
ACCORDING TO THE TERMS AND CONDITIONS STIPULATED BELOW:

| 1. COMMODITY & SPECIFICATION<br>PACKING & SHIPPING MARK                         | 2. QUANTITY<br>(PCS.) | 3. UNIT PRICE | 4. AMOUNT     |
|---|-----------------------|---------------|---------------|
| 80% COTTON 20% POLYESTER LADIES<br>KNIT JACKET                                  | 600                   | CIF H. K.     |               |
| ART. NO. 49394 (014428)   | 600                   | US \$14.25    | USD 8 550.00  |
| ART. NO. 49393 (014428)   | 600                   | US \$14.25    | USD 8 550.00  |
| ART. NO. 55306 (014429)   |                       | US \$14.25    | USD 8 550.00  |
| REMARKS: 1) EACH IN PLASTIC BAGS, 24<br>BAGS TO A CARTON TOTAL 75 CARTONS       |                       | TOTAL:        | USD 25 650.00 |
| 2) SHIPPING MARK : SUPERB<br>H. K.<br>NO. 1-75<br>MADE IN CHINA                 |                       |               |               |
| TOTAL VALUE: SAY US DOLLARS TWENTY-FIVE THOUSAND SIX HUNDRED<br>AND FIFTY ONLY. |                       |               |               |

**TIME OF SHIPMENT:** Within 45 days of receipt of letter of credit and not later than the month of Dec.  
2007 with partial shipments and transshipment allowed.

**PORT OF LOADING & DESTINATION:** FROM SHANGHAI TO HONG KONG

**TERMS OF PAYMENT:** By 100% Confirmed Irrevocable Sight Letter of Credit opened by the buyer to reach the Seller not later than Oct. 31<sup>st</sup>, 2007 and to be available for negotiation in China until the 15<sup>th</sup> day after the date of shipment. In case of late arrival of the L/C, the Seller shall not be liable for any delay in shipment and shall have the right to rescind the contract and or claim for damages.

**INSURANCE:** To be effected by the seller for 110% of the CIF invoice value covering ALL RISKS AND WAR RISK as per China Insurance Clauses.

**TERMS OF SHIPMENT:** To be governed by "INCOTERMS 2000". For transactions concluded on CIF terms, all surcharges including port congestion surcharges, etc. levied by the shipping company, in addition to freight, shall be for the Buyer's account.

The Buyer:

SUPERB AIM (HONG KONG) LTD.,

The Seller:

SHANGHAI NEW DRAGON CO., LTD.



国外来证:

07OCT2014:57:32

LOGICAL TERMINAL POO5

MT:S700

ISSUE OF DOCUMENTARY CREDIT

PAGE 00001

FUNC SWPR3

UMR 00182387

APPLICATION HEADER

0700 1547 970225 SAIB H. K. JTC×××3846 992024 001015 1447

◆ NANYANG COMMERCIAL BANK LTD.

◆ HONGKONG

USER HEADER

SERVICE CODE 103;

BANK PRIORITY 113;

MSG USER REF 108;

INFO. FROMC1 115;

SEQUENCE OF TOTAL

◆ 27: 1/2

FORM OF DOC. CREDIT

◆ 40: IRREVOCABLE

DOC. CREDIT NUMBER

◆ 20: L8959344

DATE OF ISSUE

◆ 31C: 071020

EXPIRY

◆ 31D: DATE 071231 AT NEGOTIATING BANK'S COUNTER

APPLICANT

◆ 50: SUPERB AIM (HONG KONG) LTD. HONG KONG

BENEFICIARY

◆ 59: SHANGHAI NEW DRAGON CO., LTD.

27 CHUNGSHAN ROAD E, 1

SHANGHAI, CHINA

AMOUNT

◆ 32B: CURRENCY USD AMOUNT 25 6500.00

AVAILABLE WITH/BY

◆ 41D: NANYANG COMMERCIAL BANK, LTD. H. K.

BY NEGOTIATION

DRAFTS AT...

◆ 42C: DRAFTS AT 20 DAYS'SIGHT FOR FULL

INVOICE VALUE

DRAWEE

◆ 42A: NANYANG COMMERCIAL BANK, LTD.

PARTIAL SHIPMENTS

◆ 43P: ALLOWED

TRANSSHIPMENT

◆ 43T: PROHIBITED

LOADING IN CHARGE

◆ 44A: SHIPMENT FROM CHINESE PORT (S)

FOR TRANSPORT TO

◆ 44B: SINGAPORE/HONGKONG

LATEST DATE OF SHIP

◆ 44C: 071215

DESCRIPTION OF GOODS

◆ 45A: 80% COTTON 20% POLYESTER LADIES KNIT JACKET

AS PER S/C NO. GL0082

ART. NO. QUANTITY UNIT PRICE

49394(014428) 600 PIECES USD14.25

49393(014428) 600 PIECES USD14.25

55306(014429) 600 PIECES USD14.25

PRICE TERM: CIF H. K.

DOCUMENTS REQUIRED

◆ 46A :

+3/3 SET OF ORIGINAL CLEAN ON BOARD OCEAN BILLS OF LADING MADE OUT TO ORDER OF SHIPPER AND BLANK ENDORSED AND MARKED "FREIGHT COLLECT" NOTIFY APPLICANT (WITH FULL NAME AND ADDRESS).

+ORIGINAL SIGNED COMMERCIAL INVOICE IN 5 FOLD INDICATING S/C NO.

+INSURANCE POLICY OR CERTIFICATE IN TWO FOLD ENDORSED IN BLANK, FOR 120 PCT OF THE INVOICE VALUE INCLUDING: THE INSTITUTE CARGO CLAUSES (A), THE INSTITUTE WAR CLAUSES, INSURANCE CLAIMS TO BE PAYABLE AT DESTINATION IN THE CURRENCY OF THE DRAFTS.

+CERTIFICATE OF ORIGIN GSP FORM A IN ONE ORIGINAL AND ONE COPY.

+PACKING LIST IN 3 FOLD

+BENEFICIARY'S CERTIFICATE STATING THAT ALL DOCUMENTS HAS BEEN SENT WITHIN 2 DAYS AFTER SHIPMENT.

ADDITIONAL COND.

◆ 47:

1. T. T. REIMBURSEMENT IS PROHIBITED.
2. THE GOODS TO BE PACKED IN EXPORT STRONG COLORED CARTONS.
3. INSPECTION IS TO BE EFFECTED BEFORE SHIPMENT AND RELEVANT CERTIFICATES/REPORTS ARE REQUIRED FROM THE INSPECTOR DESIGNATED BY THE BUYER.

DETAILS OF CHARGES

◆ 71B:

ALL BANKING CHARGES OUTSIDE HONG KONG INCLUDING REIMBURSEMENT COMMISSION ARE FOR ACCOUNT OF BENEFICIARY.

PRESENTATION PERIOD

◆ 48:

DOCUMENTS TO BE PRESENTED WITHIN 15 DAYS AFTER THE DATE OF SHIPMENT, BUT WITHIN THE VALIDITY OF THE CREDIT.

CONFIRMATION

◆ 49: WITHOUT

INSTRUCTION

◆ 78:

THE NEGOTIATION BANK MUST FORWARD THE DRAFTS AND ALL DOCUMENTS BY REGISTERED AIRMAIL DIRECT TO US (NANYANG COMMERCIAL BANK, LTD. WESTERN DISTRICT BILLS CENTER 128 BONHAM STRAND E. HONG KONG) IN ONE LOTS, UPON RECEIPT OF THE DRAFTS AND DOCUMENTS IN ORDER, WE WILL REMIT THE PROCEEDS AS INSTRUCTED BY THE NEGOTIATING BANK.

IT IS SUBJECT TO THE UNIFORM CUSTOMS AND PRACTICE FOR DOCUMENTARY CREDITS (2007 VERSION), INTERNATIONAL CHAMBER OF COMMERCE PUBLICATION NO. 600.

TRAILER: ORDER IS <MAC:><PAC:><ENG:><CHK:><PDE:>

MAC: 3CDDFF763

CHK: 8A1AA1203070

## 分 析

单证业务是国际贸易业务的一个重要组成部分,从签订合同开始,到履行合同的全过程,