

新编英汉双语

国际贸易实务

International Trade Practices

主 编 刘 坤

副主编 陈秀莲 陈 广 曾艳平



北京航空航天大学出版社
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内容简介

本教材是广东省教育科研“十一五”规划课题“高职经贸类课程双语教学设计的理论与实践研究”(批准号: 2010tjk288)成果之一。本书是为培养我国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应用型人才而专门编写的双语教材。

本教材遵循国际贸易业务的一般程序,以一位大学生毕业后在一外贸公司从事一笔 CIF 外贸业务作为贯穿式项目,详细阐述了贸易前准备、合同磋商和订立、出口合同履行、出口业务善后业务的相关知识与操作。根据业务流程设计了 4 个项目和 23 个任务,任务下包括任务描述与分析、知识支撑、任务实施与心得等部分,并穿插了案例分析、关键术语、技能训练、单证样本等内容,使学生身临其境地感受实际进出口业务中面对的各种复杂情况以及单据处理技巧,从而达到提高学生实践应用技能的目的。开篇前均列明任务目标(知识要点和技能要点),课后精心设计了知识巩固训练。

本书既是一本专业的贸易教材,也是一本外贸英语的语言教材,可作为经贸、商务英语专业本科生,尤其是独立学院、高职高专相关专业教材和参考书。

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序

我湘潭大学的硕士生刘坤老师要我为之处女作《新编英汉双语国际贸易实务》写个序。对我来说是惊也是喜。惊的是刘坤老师让我作序，给我一个学习的机会。喜的是刘坤老师是我培养的研究生中第一个出版教材的老师，说明这些年来他勤奋好学，学有所得，教有所乐。读完书稿，赞叹和欣喜之情油然而生。

本书是刘坤老师“在外贸行业摸爬滚打逾七年之后，又回到了安静的校园，教授我所喜欢的《国际贸易实务》课程”的硕果。该书专门为培养从事外贸业务的英语学习者而设计，强调学以致用，凸显知识性、技能性、专业性、职业性融为一体，具有较强的实践性、实用性和可操作性。从各章内容看，“遵循外贸业务的一般流程，设计了贸易前准备、合同磋商与订立、合同履行、业务善后4个项目，项目下设23个任务”，每一个环节均是作者在实践中提炼并结合了最新的INCOTERM 2010与UCP600国际贸易惯例，其理念是源于如今时髦的“任务教学法”或者“项目教学法”。因此，其设计理念是与时俱进的，具有理论与实践紧密联系、凸显培养学习者实际操作能力的特点。

本书还有两大特色：立体化、多媒化和多模态是当今教科书发展趋势。作者能将网络信息技术整合到课程中去，并形成教师与学生的互动。这是本书的一大特色。本书采用双语编写，中英混合模式，把一些复杂深奥的理论、观点、概念、术语等“点到为止，深入浅出”，引人入深，应该是编写高职高专教材的一种创新，也是另外一大特色。

该书是作者主持的广东省省教科规划课题“高职经贸类课程双语教学设计的理论与实践研究”（课题号：2010tjk288）研究成果。笔者从字里行间看得出刘坤老师为从事这一课题的研究所付出的辛勤劳动和汗水。我相信刘坤老师会在教学和教研上，更加勤奋。我期待他更多的教研成果。

华南农业大学外国语学院

何高大

二〇一二年四月于广州

前言

《中国对外贸易形势报告(2011年秋季)》认为,2012年中国外贸发展面临的主要风险来自于日趋复杂的外部环境。世界经济缓慢复苏,特别新兴经济体较快增长,将为中国外贸发展创造一定的有利条件。但同时世界经济复苏放缓和下行风险增加,将对中国外贸稳定发展带来诸多风险和挑战。从国内看,保持中国外贸平稳发展既具备一定基础和有利条件,也面临成本上升,国际竞争加剧等多重压力。在这机遇与挑战并存的严峻外贸形势下,如何化挑战为机遇,这对外贸人才也提出更高的要求。

国际贸易业务本身的涉外性质,加上经济全球一体化日趋明显,对熟练掌握英语又精通国际贸易知识和技能的外向型复合型人才的需求空前增加。实践证明,在大学外贸类课程中有效地开展双语教学,是培养外向型复合型人才的有效途径。它既能让学生达到该课程的专业要求,又极大地改善学生英语听说读写的水平。

笔者在外贸行业摸爬滚打逾七年之后,又回到了安静的校园,教授我所喜欢的《国际贸易实务》课程。但在这几年的外贸双语教学实践中,选择合适的双语教材,始终成为一个难题。目前市面上很多《国际贸易实务》双语教材既不能从外贸知识的宽度与深度上给学生以整体的把握,如很多教材因为英文而使得内容稍浅;也不能从双语比例安排上适合学生实际,如中英文对照而使读者对中文版产生依赖感,影响双语学习效果;此外教材体例设计不能反映完整外贸流程,知识与工作脱节,使得学生还需要有一段外贸工作适应期;再加上最新的国际惯例与外贸实践要求,使得更新相关知识成为迫切。

本教程是配合实施任务驱动型教学改革而编写的一本双语教材,以提高国际贸易专业的英语水平和英语专业学生国际贸易职业能力为核心。本教程强调学以致用,采用双语编写,凸显知识性、技能性、专业性、职业性和外贸专业的特点,具有较强的实践性、实用性和可操作性。具体来说,本教材有如下特色:

- 1) **编写体例创新。**本教程以一大学生在外贸公司完成一笔 CIF 出口业务作为全书贯穿式案例,遵循外贸业务的一般流程,设计了贸易前准备、合同磋商与订立、合同履行、业务善后 4 个项目,项目下设 23 个任务。各任务中先对任务进行描述与分析,然后对为完成此任务所需相关知识进行阐述,其中穿插案例分析、往来信函、单证制作、技能训练等内容,使读者身临其境地感受实际外贸业务操作,最后是任务实施与实施后的心得,以提高学生实践应用技能。课后精心设计了知识巩固训练并附上答案,方便读者自测与教师教学。
- 2) **内容紧扣最新外贸惯例与实际需要。**国际惯例 INCOTERM2000 与 UCP500 已由 INCOTERM 2010 与 UCP600 所取代,本教材已作了相应更新;根据对用人单位的调查与毕业生的反馈,本教材特地加入了客户开拓(电子商务,国际会展)、ISO、各国质量标准与进出口企业融资等内容;同时《报告》指出,今后我国要“坚定不移地扩大进口,为企业扩大进口创造更加有利的条件,继续为全球贸易平衡发

展做出积极贡献”，为此在书中穿插讲解进口流程与进口相关知识。

- 3) **双语编写方式创新。**为避免教程过厚吓到读者，也为避免牺牲知识介绍的广度与深度，因此本书采用全英文编写，只对一些不常见的关键术语、单词与短语旁做中文注释，这样即可有效避免读者趋易避难的心理特点，也可保持阅读连续性，不至于给读者造成太大的学习障碍，影响双语教学目标的实现。
- 4) **立体化教材。**本课程为 2009 校级立项精品课程，建立的课程网站已经上传大量的课件、视频、习题库、考试库、外贸经验介绍等辅导资料，读者可以登陆网址学习：<http://61.146.118.6:8080/solver/classView.do?classKey=5555690>。为满足立体化教材建设的需要，还将进一步补充内容，完善该学习网站，使之成为师生交流与学习的平台。

本教程可作为高职院校、应用型本科院校相关专业的国际贸易实务教程，也可作为外贸行业各类培训辅导教材，以及相关专业学生或外贸业务人员的参考资料。本教程包含各类单证的介绍与缮制知识，限于篇幅，无相关单证实训内容，可作为外贸单证制作课程的双语教学辅助材料。

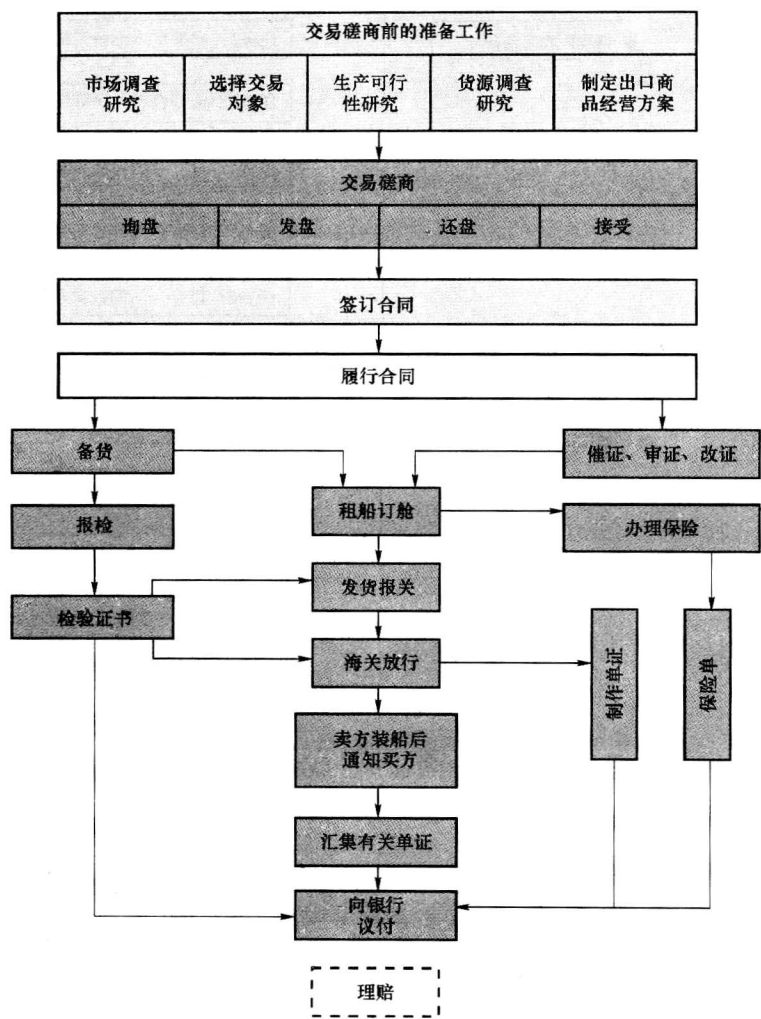
本教程是作者主持的广东省省教科规划课题“高职经贸类课程双语教学设计的理论与实践研究”（课题号：2010tjk288）阶段性研究成果。本书的编写过程中得到华南农业大学外国语学院院长何高大教授的指导，PAUL N. SANDERS 与陈秀莲老师、海南经贸职院陈广老师、天津商务职院辛文琦老师与惠州日月星家具有限公司总经理刘国文的大力支持，在编写过程中参考了国内外大量文献，恕难能一一列举，在此一并致以衷心的感谢。

本教程完全按照编者的外贸实践体会来取舍材料，组织内容，加之编写时间仓促，书中疏漏与不妥之处在所难免，恳请各位读者斧正。我的 E-mail 地址：stevenlau6@126.com。

编 者

2012 年 6 月

国际贸易完整流程图（以 CIF 为例）



CIF 贸易术语信用证结算方式出口交易程序

教材设计与内容梗概

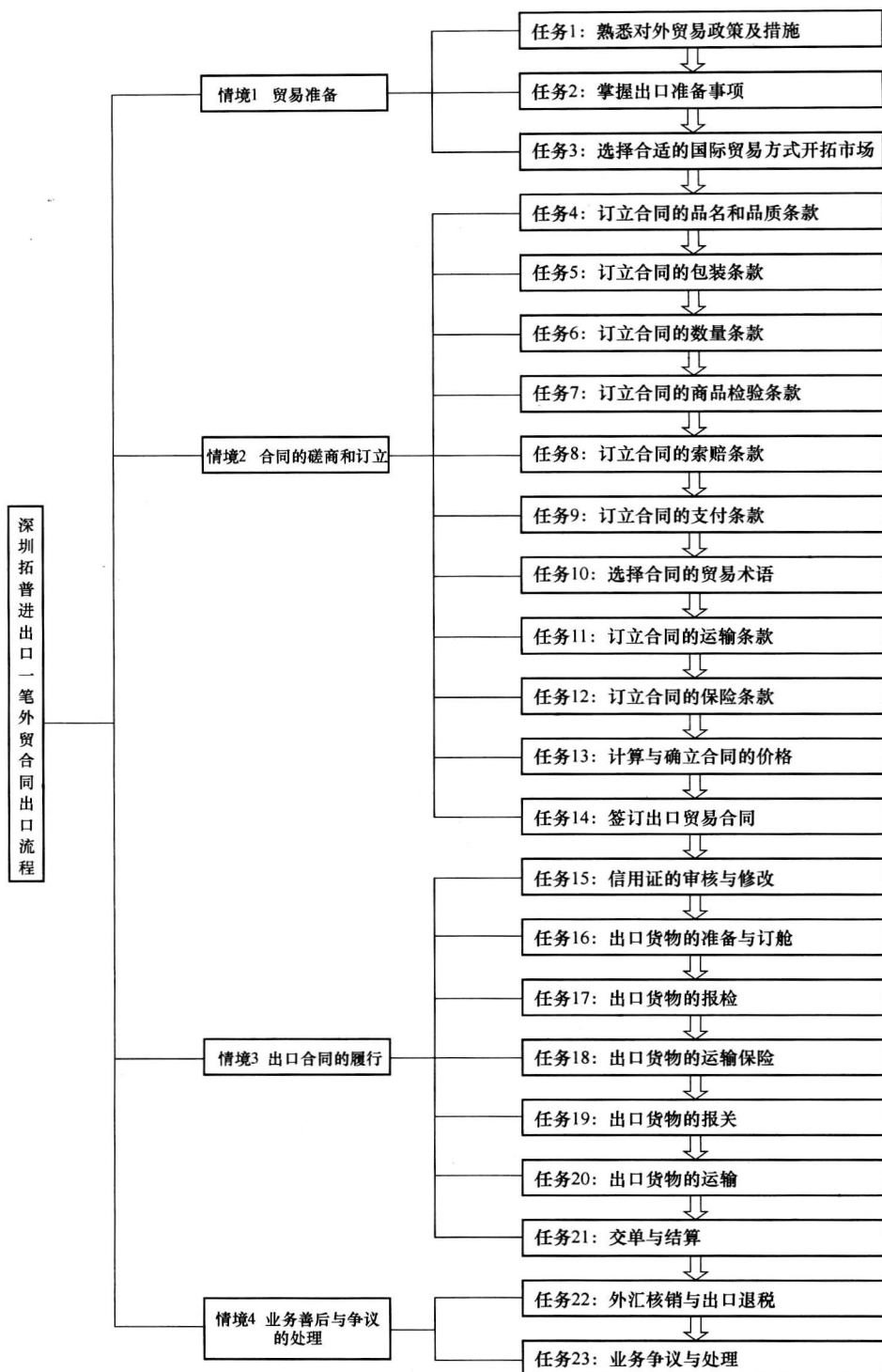


Table of Contents

Situation 1 Business Preparation

Task 1 Acquaint Yourself with International Trading Policies

1.1 Task Description and Analysis	1
1.2 Basic Knowledge	1
1.2.1 International Trade	1
1.2.2 International Trade Policies	4
1.2.3 International Organizations	6
1.3 Task Implementation and Experience	7
1.4 Basic Knowledge Training	8

Task 2 Getting Organized Internally for Import and Export

2.1 Task Description and Analysis	11
2.2 Basic Knowledge	11
2.2.1 Getting Organized Internally for Import	11
2.2.2 Getting Organized Internally for Export	13
2.3 Task Implementation and Experience	15

Task 3 Select Suitable Trade Mode to Explore Export Market

3.1 Task Description and Analysis	17
3.2 Basic Knowledge	17
3.2.1 Various Trade Modes in International Trade	17
3.2.2 Exploring the Global Market	21
3.3 Task Implementation and Experience	23
3.4 Basic Knowledge Training	26

Situation 2 Contract Negotiation and its Conclusion

Task 4 Stipulate the Name and Quality Clause of the Contract

4.1 Task Description and Analysis	28
4.2 Basic Knowledge	29
4.2.1 Name of Commodity	29
4.2.2 Quality of Commodity	29
4.2.3 Composing Name and Quality Clauses	32
4.3 Task Implementation and Experience	34
4.4 Basic Knowledge Training	34

Task 5 Stipulate the Packing Clause of Contract

5.1 Task Description and Analysis	36
5.2 Basic Knowledge	36
5.2.1 Kinds of Packing	36

5.2.2	Transport Packing and its Marks	39
5.2.3	Sales Packing(销售包装)	40
5.2.4	Composing Packing Clause	41
5.3	Task Implementation and Experience	42
5.4	Basic Knowledge Training	43

Task 6 Stipulate the Quantity Clause of the Contract

6.1	Task Description and Analysis	44
6.2	Basic Knowledge	44
6.2.1	Systems of Measurement(度量衡体系)	44
6.2.2	Methods for Calculating Quantity by Weight	45
6.2.3	Stating Quantity Clause	46
6.3	Task Implementation and Experience	47
6.4	Basic Knowledge Training	48

Task 7 Stipulate the Inspection Clause of the Contract

7.1	Task Description and Analysis	50
7.2	Basic Knowledge	50
7.2.1	General Introduction of Commodity Inspection	50
7.2.2	Composing Commodity Inspection Clause	53
7.3	Task Implementation and Experience	54
7.4	Basic Knowledge Training	54

Task 8 Stipulate the Claim Clause of the Contract

8.1	Task Description and Analysis	56
8.2	Basic Knowledge	56
8.2.1	<i>Force Majeure</i> and Arbitration	56
8.2.2	Composing Claim Clauses	57
8.3	Task Implementation and Experience	59
8.4	Basic Knowledge Training	60

Task 9 Stipulate the Payment Clause of the Contract

9.1	Task Description and Analysis	62
9.2	Basic Knowledge	62
9.2.1	Payment Instruments	62
9.2.2	Payment Methods	65
9.2.3	Stipulate Payment Terms under Different Payment Methods	76
9.3	Task Implementation and Experience	77
9.4	Basic Knowledge Training	78

Task 10 Select the Trade Terms of the Contract

10.1	Task Description and Analysis	81
10.2	Basic Knowledge	81
10.2.1	Incoterm 2000	81
10.2.2	Incoterms® 2010	89
10.3	Task Implementation and Experience	92
10.4	Basic Knowledge Training	93

Task 11 Stipulate the Shipment Clause of the Contract	
11.1 Task Description and Analysis	96
11.2 Basic Knowledge	96
11.2.1 Various Transportation Modes in International Trade	96
11.2.2 Marine Transport Documents	101
11.2.3 Composing Shipment Clauses	104
11.3 Task Implementation and Experience	107
11.4 Basic Knowledge Training	107
Task 12 Stipulate the Insurance Clause of Contract	
12.1 Task Description and Analysis	110
12.2 Basic Knowledge	110
12.2.1 Insurance Coverage of Marine Cargo Transport	110
12.2.2 Marine Cargo Insurance Clauses of PICC and ICC	112
12.2.3 Composing Insurance Clauses	114
12.3 Task Implementation and Experience	116
12.4 Basic Knowledge Training	117
Task 13 Calculate Export Price of the Contract	
13.1 Task Description and Analysis	120
13.2 Basic Knowledge	120
13.2.1 Calculating Freight Charges & Insurance Premium	120
13.2.2 Calculating Total Cost & Target Profit	123
13.2.3 Calculation of FOB, CFR & CIF Price	125
13.2.4 Calculating Commissions and Discount	126
13.3 Task Implementation and Experience	127
13.4 Basic Knowledge Training	128
Task 14 Conclusion of the Sales Contract	
14.1 Task Description and Analysis	130
14.2 Basic Knowledge	130
14.2.1 Procedure of Sales Contract Negotiation	130
14.2.2 The Contract Proper(合同正文)	136
14.3 Task Implementation and Experience	137
14.4 Basic Knowledge Training	142

Situation 3 Sales Contract Execution

Task 15 Letter of Credit ("L/C"): Checking and Amendment	
15.1 Task Description and Analysis	145
15.2 Basic Knowledge	145
15.2.1 The Urging and Opening of L/C	145
15.2.2 The Check and Amendment of L/C	152
15.3 Task Implementation and Experience	154
15.4 Basic Knowledge Training	155
Task 16 Prepare Export Cargoes and Book Space	
16.1 Task Description and Analysis	157

16.2	Basic Knowledge	157
16.2.1	Receipt of the Desired L/C	157
16.2.2	Preparing Cargoes for Exportat	159
16.2.3	Book Space	160
16.3	Task Implementation and Experience	161
16.4	Basic Knowledge Training	169

Task 17 Apply Inspection for Cargoes

17.1	Task Description and Analysis	170
17.2	Basic Knowledge	170
17.2.1	Inspection of Import Commodities	170
17.2.2	Inspection of Export Commodities	171
17.3	Task Implementation and Experience	171
17.4	Basic Knowledge Training	176

Task 18 International Cargo Transportation Insurance

18.1	Task Description and Analysis	177
18.2	Basic Knowledge	177
18.2.1	Fundamental Principles of Cargo Insurance	177
18.2.2	Procedure of Taking out Insurance(投保)	178
18.3	Task Implementation and Experience	179
18.4	Basic Knowledge Training	183

Task 19 Customs Declaration of the Export Cargo

19.1	Task Description and Analysis	185
19.2	Basic Knowledge	185
19.2.1	Procedure for Import Customs Declaration	185
19.2.2	Procedure for Export Customs Declaration	186
19.3	Task Implementation and Experience	189
19.4	Basic Knowledge Training	193

Task 20 Shipment of Export Products

20.1	Task Description and Analysis	194
20.2	Basic Knowledge	194
20.2.1	General Procedures of Export Shipment	194
20.2.2	General Procedures of Export Shipment by Containerization	195
20.3	Task Implementation and Experience	195
20.4	Basic Knowledge Training	200

Task 21 Negotiate the L/C and Settle Foreign Exchange (结汇)

21.1	Task Description and Analysis	202
21.2	Basic Knowledge	202
21.2.1	Prepare Negotiating Documents	202
21.2.2	Deal with Bank Settlement	205
21.3	Task Implementation and Experience	206
21.4	Basic Knowledge Training	210

Situation 4 Business Aftercare & Dispute Settlement

Task 22 Completing the Verification and Write-off of the Export Proceeds & Export Tax Refund

22.1 Task Description and Analysis	212
22.2 Basic Knowledge	212
22.2.1 Procedure for Verification and Writing-off of Export Proceeds	212
22.2.2 Procedure for Export Tax Refund	213

Task 23 Settlement of Disputes and Claims

23.1 Task Description and Analysis	215
23.2 Basic Knowledge	215
23.2.1 Breach of the Contract and Remedies	215
23.2.2 The buyer's claim	216
23.3 Task Implementation and Experience	218
23.4 Basic Knowledge Training	219

Appendix

Appendix 1 The General Procedure of Export and Import Trade	221
Appendix 2 UCP600	227

参考文献

Situation 1 Business Preparation

Task 1 Acquaint Yourself with International Trading Policies



Knowledge Points:

- Basic conceptions on international trade
- Policies on international trade
- International trading organizations

Target Goals:

- Be able to check the latest foreign trade policy adjustments of China
- Be able to check the latest foreign trade policies of our trading partners
- How to learn international trade practice



1.1 Task Description and Analysis

1. Task Description

In July 2009, Tiger Lau graduated from one of the colleges in *Guangzhou city and worked in Shenzhen Top Import and Export Co. Ltd.* (to be abbreviated as Top Co. sub-sequently)

After going through a rigid screening, testing, and interview process, He was recruited and assigned to work in the exporting department. As a sales assistant to the experienced sales manager, Zhang Wei, his first duty was to get familiar with policies and measures on international trade as well as the international trade environment.

携手合作共创明天

A Hand-in-hand Cooperation For A Prosperous Future

成立于1980年，是经国家批准的具有进出口经营权的综合性贸易公司。

公司拥有诸多富有经验的开发人员及商务人员，并与广东及周边地区的十余家工厂建立了密切的联系，公司可按客户的要求大批量定做各类瓷器。

公司与多家供货厂商有固定的业务往来，货源基础雄厚。同时，面对多变的国际市场，公司也十分重视新产品的开发。例如，日用品部与其挂钩工厂联手开发了一项新产品——HX系列瓷器。该系列选用上等瓷土烧制，以精美礼盒包装，加之手工绘制图案，美观大方，质量上乘，极具竞争力。我公司竭诚寻求与国内外客户的合作机会。我们将提供最佳服务，按照互利互惠、共同发展的原则同全世界的经销商建立长期稳固的联系。

深圳拓普进出口有限公司

Shenzhen Top Import & Export Trading Co., Ltd.

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2. Task Analysis

International trade is conducted among different countries or regions and is greatly *influenced by* (受影响) a country's *macroeconomic policies* (宏观经济政策). It involves different international policies, laws, conventions and different international financial systems. Therefore, it is a must for international salesmen to familiarize themselves with international trade policies and measures of both our country and trading partners... just as the saying goes: "know the enemy and know yourself and you can fight a hundred battles with no danger of defeat."



1.2 Basic Knowledge

1.2.1 International Trade

1. What is International Trade

International trade, also known as world trade, foreign trade, overseas trade, import and export trade, is the fair and deliberate exchange of goods and services across international boundaries (边界) or territories (领土). It concerns (涉及) trade operations of both imports and exports and includes the purchase and sale for both visible (有形的) and invisible commodities.

- 1) *Visible/tangible trade* (有形贸易) refers to the exchange of physically *tangible goods* between countries, involving (包含) the export, import, and re-export (复出口) of goods at various stages of production.

- 2) *Invisible/intangible/service trade*(无形贸易) involves the export and import of physically intangible items such as services. It includes receipts(进款) and payments(支付) arising from activities such as *customer service*(客户服务), shipping or insurance; Income from foreign investment; private or government transfers of money from one country to another; and *intellectual property*(知识产权) and patents(专利).

The main difference between international trade and domestic trade is that the former is typically more costly and complicated than domestic trade, and special problems may arise, which are not experienced when trading at home. The reason is that trade between foreign countries will have peculiarities (特性), such as differences in language, culture, currency, technical specifications for goods and requirements as well as *tariff barriers*(关税壁垒) such as *custom duties*(关税), *exchange restrictions*(兑换限制), *fixed quotas* (固定配额) and other tariff barriers, and complexity(复杂) in documentation, transportation and insurance.

2. Major Concepts in International Trade

- 1) *Direct Trade* (直接贸易), *Indirect Trade*(间接贸易) and *Entrepot trade*(转口贸易)
- ① Direct trade: trade directly between an importing nation and an exporting nation.
 - ② Indirect trade refers to the trade done through a third nation or country, it happens when the importing nation and the exporting nation do not have normal trade relations. i.e. before China and America established normal diplomatic (外交) relations, Chinese goods were exported to America through H.K.
 - ③ For various reasons, the exchange of goods or services may not happen directly between the producers and consumers, but via(经由) a third party. It is an entrepot trade for third party and involves two or more business transactions.
- 2) *Value of Foreign Trade*(外贸值), *Balance of Trade*(贸易差额)
- ① *Value of foreign trade* means the total value of imports and exports of a country at a certain period. It is usually expressed with either the respective country's or global currency. The UN normally uses U.S. dollars. To gather visible commodity statistics(统计), the value of export trade is calculated with FOB(离岸价), while the value of import trade with CIF(到岸价). Invisible commodities are not required to be declared in customs. Therefore, there are no customs statistics.
 - ② *Balance of trade* is the difference between the monetary value of exports and imports in an economy over a certain period. A *favorable balance of trade*(贸易顺差) is known as a trade surplus(盈余) (Exports > Imports) ...simply put, total exports are greater than imports; An *unfavorable balance of trade*(贸易逆差) is known as a trade deficit(赤字) (Exports<Imports).... the country imports more than it exports: informally called a *trade gap*(贸易差额). Trade balance (Exports=Imports) means exports are equal to what is imported.

3. Reasons for International Trade

- 1) **Resource reasons.** The uneven distribution(分布不均) of resources around the world is one of the basic reasons why nations began and continue to trade with each other.
 - ① *Favorable climatic conditions and terrain*(地形/域). These are very important for agricultural produces. Differences in these factors enable some countries to grow certain plants while other countries may have to import them.
 - ② *Natural resources.* Some countries are major suppliers of certain natural resources because the distribution of natural resources around the world is somewhat haphazard(偶然).
 - ③ *Skilled workers.* The U.S., Japan, and western European countries have skilled workers who are able to manufacture *sophisticated equipment*(尖端设备) and machinery such as jet aircrafts. Other countries, since they do not have well-trained engineers and workers, must import the equipment from these countries.
 - ④ *Capital resources*(资本资源). Developing countries need to modernize their industries and economies with advanced machinery, equipment and plant that they are not yet able to manufacture because of the lack of capital. This has given rise to(引起) the need for developing international trade.
 - ⑤ *Favorable geographic location*(地理位置) and *transport costs*. Countries have developed close economic relationships chiefly because they are geographically close to each other. The Sino-Japanese trade relationship is to some degree determined by *geographic proximity*(地理接近) and low transport cost.
- 2) **Economic reasons.** In addition to getting the products they need, countries also want to gain economically by trading with each other. It is made possible by varied prices for the same commodity around the world, reflecting the differences in the cost of production.
 - ① *Increased profits.* Either by an increase in volume sales based on the expansion of the size of a company's market network. or, and it is often possible, by obtaining better *profit margins*(利润空间) in export markets

compared with home market levels.

- ② *Spread of risk.* A selective and controlled market expansion policy will decrease the company's dependence on, for example, its home market. Given the instability of most markets it is clearly preferable for a company to avoid having too many eggs in one basket, as it were.
- ③ *Extension of the product life cycle.* there is often a situation in which the decline of the home market for a product, perhaps because of *technical obsolescence*(技术陈旧), is not *reflected in*(反映在) other markets. Because they are at a different stage of their economic development, they can often offer an expanding, *as opposed to*(与...对照) a declining market.
- ④ *Even out seasonal fluctuations.* Products, which have a seasonal demand, can benefit from the fact that such a cycle is not the same in every part of the world. In simple terms it is always summer somewhere for the *deck chair*(折叠帆布躺椅) manufacturer.
- 3) **Political reasons.** Political objectives can sometimes outweigh(重于) economic considerations(经济考量) between countries. One country might trade with another country in order to support the latter's government which upholds the same political doctrine(教义/条). Sometimes, trade with some countries may be banned or restricted just to penalize(处罚) a another government for political disagreements.

4. Benefits of International Trade

- 1) **Cheaper goods.** For one thing, countries trade because there is a *cost advantage*(成本优势). Further, competition in the world market remains constant. This has made prices even lower. Last, if the quality of the imported goods is better but the price is not higher compared with the *domestic cost*(国内费用), there is still a cost advantage.
- 2) **Greater variety when goods come from more countries.** Anyone who has experienced China's economic development in the past decades can tell the changes in the variety of both *capital goods*(生产资料) and *consumer goods*(日用消费品). These changes have not only improved the quality of our life but also increased the productivity(生产力) of our industries.
- 3) **Wider market with increasing number of trading partners.** International trade can greatly expand the market. The expansion enables manufacturers to *take advantage of*(利用) *economies of scale*(规模经济) in both research and production. Besides, since markets around the world are often in different *development stages*(发展阶段), newly *expanded markets*(开拓市场) can help extend the life of products.
- 4) **Growth of economy.** Foreign trade has become more and more important for many countries as it creates jobs that have both *economic and political significance*(经济政治意义). Thus, countries have attached increasing importance to foreign trade. For economies that are highly dependent on foreign trade, it is crucial(关键的) for them to keep the overseas market growing to ensure the development of the economies.



Question

Please list the advantages and disadvantages of international trade for a certain country, and analyze the reasons

5. The Nature of International Trade

- 1) *The governing laws and regulations*(所依据的法律与法规) are much more complicated.

Contracts of international trade may be governed(管理) by *international treaties*(国际条约), *international common practices*(国际惯例) or *domestic laws*(国内法).

First of all, the international trade contract should be governed by the *relevant trade treaties*(相关贸易协定) signed by their governments if there are any. The most famous and widely used treaties concerning international trade are the *WTO trade agreements*, and the *United Nations Convention on Contracts for the International Sale of Goods*.

International common practices are customs or *usual practices*(惯例) with definite(明确) contents formed in the development of international trade, which were put in written form by certain international organizations or *commercial bodies*(商会团体) as rules or regulations. The common international practices are: *International Chamber of Commerce Terms 2000*(国际商会价格术语解释通则 2000 版), abbreviated as *INCOTERMS 2000*, *Uniform Customs and Practice for Documentary Credit, 2007 Revision, UCP600*(2007 版跟单信用证统一惯例, 国际商会第 600 号出版物), and *Uniform Rules for Collection, Publication No. 522*(托收统一规则, 国际商会第 522 号出版物).

When there is no international treaty signed between the respective countries, their domestic laws may also be used to govern the contract. The parties may stipulate(订立) in the contract which country's domestic law is to govern the contract, or the parties may leave it open and decided by the *courts*(法院) when disputes arise and the case is *submitted*(提交) to the court for *award*(裁决). In the latter case, the laws of the country,



which is considered most closely related to the contract, will be chosen by the court.

2) The seller and buyer take greater risks.

- ① As two or more countries are involved in international trade, *cultural conflicts*(文化冲突)and *language barriers*(语言障碍) frequently occur.
- ② The amount of an international trade contract is usually much larger than the amount involved(涉及) in a domestic trade contract, *this is especially the case*(尤其如此) in China.
- ③ The payment of international trade is often made in *foreign currencies*(外币). The fluctuation(起伏) of *exchange rates*(兑换率) between the home currency and the foreign currency will change the *profit margin*(利润率) of the business, bringing an *additional risk*(附加风险) to the seller and the buyer.
- ④ The transportation of international goods usually takes longer and involves greater distances than the transportation of *domestic goods*(本国产品) does.
- ⑤ The economic and political relations between countries easily affect international trade.

1.2.2 International Trade Policies

1. Free Trade Policies

1) *Export Subsidy*

It chiefly covers:

- ① the direct *financial subsidy*(财政补贴): funds that a government offers domestic companies to encourage exports;
- ② *foreign currency retention*(外汇留成) policy and other programs to encourage and reward exportation;
- ③ privileges(特权) exporters enjoy in transportation and freight over domestic traders;
- ④ laborers and materials supplied by a government to exporters favorably;
- ⑤ *an array of*(一系列) services offered by most countries to their exporters in providing information, sponsoring(赞助) *trade expositions*(展览会), and establishing foreign contacts;
- ⑥ *export credit*(出口信贷) and *export credit assurance*(出口信贷担保) or *export credit insurance*(出口信贷保险).

2) *Generalized System of Preference*(普遍优惠制)

Shortened as GSP, a *special preferential treatment*(特别优惠待遇) granted to *developing countries*(发展中国家) by *developed countries*(发达国家). Under this system, developed countries should grant exemptions(免除) from tariff or give *preferential import duties*(优惠进口税) on finished/semi-finished products imported from developing countries listed as the beneficiary. As one aspect of WTO principles, the System helps developing countries with export growth and economic improvement.



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Under the GSP program, the following principles must be observed:

- ① *Non-discrimination*(非歧视): to treat 'backward/undeveloped countries/areas' like 'developing countries/beneficiary countries'; to treat 'advanced/industrial countries' like 'developed countries/preference-giving countries'.
- ② *Generalized*(普遍的): This preferential system is generalized and applies to all products that fall into the category without exception.
- ③ *Non-reciprocal*(非互惠的): this is one-way preference given by developed countries to developing countries
- ④ *Rules of Origin*(原产地规则): Imported materials must be less than 40% in value of manufactured/processed goods. The manufacturing/processing must bring out a *material alteration*(实质变更) to the manufactured/processed goods.
- ⑤ *Direct consignment*(直接运输): goods from the beneficiary countries must be shipped directly to the *preference-giving country*(给惠国家) without entering the third market. However, *groupage*(货物合并装运) and packing in the third country are allowed.

3) Other Export Encouragement Policies

- ① Governments refund(补贴) to their exporters the product tax, the import tariff of the components(部件组件) of the exported *finished products*(制成品).