

国家级双语示范课程国际商务单证理论与实务研究成果
21世纪国际商务双语系列教材

国际商务单证理论与 实务双语教程

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

杨静 主编



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



国家级双语示范课程国际商务单证理论与实务研究成果
21世纪国际商务双语系列教材

国际商务单证理论与 实务双语教程

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

杨 静 主 编

刘艳萍 李 佳 廖战海 林莉芳 副主编

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

大连

© 杨 静 2012

图书在版编目 (CIP) 数据

国际商务单证理论与实务双语教程 / 杨静主编. —大连: 东北财经大学出版社, 2012. 9

(21 世纪国际商务双语系列教材)

ISBN 978-7-5654-0960-8

I. 国… II. 杨… III. 国际贸易-票据-双语教学-教材
IV. F740.44

中国版本图书馆 CIP 数据核字 (2012) 第 200312 号

东北财经大学出版社出版

(大连市黑石礁尖山街 217 号 邮政编码 116025)

教学支持: (0411) 84710309

营 销 部: (0411) 84710711

总 编 室: (0411) 84710523

网 址: <http://www.dufep.cn>

读者信箱: dufep@dufe.edu.cn

大连北方博信印刷包装有限公司印刷 东北财经大学出版社发行

幅面尺寸: 185mm×260mm 字数: 386 千字 印张: 14 3/4 插页: 1

2012 年 9 月第 1 版

2012 年 9 月第 1 次印刷

责任编辑: 李翠梅 蔡 丽 孙冰洁 责任校对: 赵 楠 刘咏宁

石建华 张晓鹏

封面设计: 张智波

版式设计: 钟福建

ISBN 978-7-5654-0960-8

定价: 32.00 元

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:

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。

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。

与本课题组编写的《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,从而实现真正的学做结合。实训深入浅出,易于学习掌握。

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。随附的光盘收录了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内容,可供查阅。

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章介绍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。

本书由杨静任主编,刘艳萍、李佳、廖战海、林莉芳任副主编,姚文宽、鄂筱蔓、苏琳、张雅琼参与编写。本书的编写得到了广西财经学院外语学院和经贸学院学生的帮助。美国外教 Shawn Frazier 教授为该书英文校对做了大量工作。另外,编著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!

由于编著者水平和学识有限,难免出现差错、疏漏的地方,敬请读者不吝指正。

编著者

2012年8月

Contents 目录

Chapter 1 Overview of International Trade Documentation

| | |
|--|----|
| 外贸单证概况 | 1 |
| 1.1 The Meaning and Roles of International Trade Documentation 外贸单证的定义与作用 | 1 |
| 1.2 The Main Kinds of International Trade Documentation 外贸单证的主要类型 | 4 |
| 1.3 The Parties to International Trade Documentation 外贸单证当事人 | 6 |
| 1.4 The Basic Requirements for International Trade Documentation 外贸单证的基本要求 | 13 |
| 1.5 Checklist for Documentation Errors 单证纠错内容 | 14 |
| 1.6 Prerequisites of Documentation 单证制作的先决条件 | 15 |
| 1.7 The Basic Materials of Making out International Trade Documents 缮制外贸单证的基础材料 | 16 |
| 1.8 Development of International Trade Documents 外贸单证的发展(详见光盘内附录6 SWIFT 介绍) | 16 |
| 1.9 Relevant International Regulations and Practices 相关国际规则和惯例 | 16 |

Chapter 2 Management and Operation of International Trade Documents

| | |
|--|----|
| 外贸单证管理及制作流程 | 20 |
| 2.1 Making Documents 单证的制作 | 20 |
| 2.2 The Basis and Operation Process of Making Documents 制单基础与流程 | 23 |
| 2.3 Examination of Documents 审核单据 | 26 |
| 2.4 Presentation of Documents 交单 | 31 |
| 2.5 Management of Documents 单证的管理 | 32 |

| | |
|--|-----|
| Chapter 3 Basic Knowledge | |
| 基础知识 | 34 |
| 3.1 Terms of Payment | |
| 付款方式 | 34 |
| 3.2 Contract for the Sale of Goods (Sample 3-1) | |
| 货物销售合同(样单 3—1) | 41 |
| 3.3 Clauses Concerning Documents in the Sales Contract | |
| 销售合同中与单证相关的条款 | 44 |
| Chapter 4 Transaction Documents | |
| 交易单证 | 46 |
| 4.1 Keys on Transaction Documents | |
| 交易单证要点 | 46 |
| 4.2 The Flow of Transaction Documents | |
| 交易单证的流动 | 47 |
| 4.3 Kinds of International Transaction Documents | |
| 交易单证种类 | 48 |
| Chapter 5 Transport Documents | |
| 运输单证 | 66 |
| 5.1 Bill of Lading(Sample 5-1、5-2) | |
| 提单(样单 5—1、5—2) | 67 |
| 5.2 Packing List(Sample 5-5) | |
| 装箱单(样单 5—5) | 83 |
| 5.3 Other Certificates | |
| 其他证明书 | 90 |
| Chapter 6 Export Documentation | |
| 出口单证 | 92 |
| 6.1 Documents Required Before or at Contract Negotiation | |
| 合同谈判中或之前所需单证 | 93 |
| 6.2 Documents Involved in Goods Preparation | |
| 备货时涉及的单证 | 94 |
| 6.3 Documents Concerning Mandatory Inspection | |
| 与强制检验有关的单证 | 95 |
| 6.4 Documents Involved in Transportation | |
| 运输单证 | 97 |
| 6.5 Documents Needed for Export Customs Clearance | |
| 出口清关需要的单证 | 98 |
| 6.6 Documents Received after Shipment | |
| 装运后收到的单证 | 104 |

| | | |
|------------------|---|-----|
| 6.7 | Issuance Documents | |
| | 保险单证 | 105 |
| 6.8 | Documents for Bank Negotiation | |
| | 银行议付单证 | 114 |
| 6.9 | Exporter's Instruction Documents | |
| | 出口商指示单证 | 130 |
| 6.10 | Electronic Filling of Documents | |
| | 电子填单 | 131 |
| 6.11 | A Summary of Export Documents | |
| | 出口单证小结 | 132 |
| Chapter 7 | Import Documents | |
| | 进口单证 | 134 |
| 7.1 | Definitions | |
| | 定义 | 134 |
| 7.2 | Basic Requirement for Making Import Documentation | |
| | 进口制单的基本要求 | 134 |
| 7.3 | Import Licenses, Permits and Declarations | |
| | 进口许可证和进口报关单 | 136 |
| 7.4 | Documents Required by the Import Authority | |
| | 进口国当局需要的单证 | 137 |
| 7.5 | Special Import Transport Documents | |
| | 特殊的进口运输单证 | 139 |
| 7.6 | Banking and International Exchange Documents | |
| | 银行单证和外汇单证 | 140 |
| Chapter 8 | Banking Documents | |
| | 银行单证 | 142 |
| 8.1 | Method of Payment | |
| | 支付方式 | 142 |
| 8.2 | International Banking Documents | |
| | 国际银行单证 | 144 |
| 8.3 | Drafts, Bills of Exchange and Acceptances | |
| | 汇票和承兑汇票 | 146 |
| 8.4 | Documentary Letters of Credit | |
| | 跟单信用证 | 148 |
| 8.5 | Document Movement for Issuance of an L/C | |
| | 信用证开立的单证流程 | 153 |
| 8.6 | Document Movement for Amendment to an L/C | |
| | 信用证修改的单证转移流程 | 154 |

| | |
|---|------------|
| 4 国际商务单证理论与实务双语教程 | |
| 8.7 Opening a Documentary Credit | |
| 开立跟单信用证 | 155 |
| 8.8 Document and Goods Movement for Utilization of an L/C | |
| 信用证下单证和货物的流转 | 155 |
| 8.9 Discrepancies with Documents | |
| 单证不符点 | 157 |
| 8.10 Documentary Collections | |
| 跟单托收 | 158 |
| 8.11 Documentary Collections, Documentary Credits | |
| 跟单托收、跟单信用证 | 158 |
| 8.12 Documents and Goods Movement in a Documentary Collection | |
| 跟单托收下单证和货物的流程 | 158 |
| Chapter 9 Special Documents | |
| 特殊单证 | 161 |
| 9.1 Inspection Documents | |
| 检验单证 | 161 |
| 9.2 Insurance | |
| 保险 | 162 |
| 9.3 Insurance Documents | |
| 保险单证 | 164 |
| 9.4 Trade Agreement and Trade Preference Documents | |
| 贸易协定和贸易优惠单证 | 165 |
| 9.5 Export Drawback | |
| 出口退税 | 167 |
| Chapter 10 Electronic Commerce and International Trade Documents | |
| 电子商务和国际贸易单证 | 168 |
| 10.1 E-Commerce and International Trade | |
| 电子商务和国际贸易 | 168 |
| 10.2 E-Documents and E-Payment | |
| 电子单证与电子付款 | 169 |
| 10.3 Electronic Documentation in International Trade | |
| 国际贸易中的电子单证 | 170 |
| Chapter 11 International Business Documents Practical English | |
| 国际商务单证实用英语 | 172 |
| 11.1 实用单证英语表达 | 172 |
| 11.2 国际商务单证英语应用 | 177 |
| Sample 单证样例 | 184 |
| Key to Assignment 练习题参考答案 | 215 |

| | |
|------------------------------------|-----|
| Resources 参考文献..... | 223 |
| I. On-line Resources 常用资源类网站 | 223 |
| II. Books 参考书目 | 224 |
| III. Forms Software 表格软件 | 224 |

Sample Index 样例索引

| | | |
|------------|--|-----|
| Sample 3-1 | Contract for the Sale of Goods | |
| 样单 3—1 | 货物销售合同 | 184 |
| Sample 4-1 | Purchase Contract | |
| 样单 4—1 | 购货合同 | 185 |
| Sample 4-2 | Pro-Forma Invoice | |
| 样单 4—2 | 形式发票 | 188 |
| Sample 4-3 | Commercial Invoice | |
| 样单 4—3 | 商业发票 | 189 |
| Sample 5-1 | Ocean Bill of Lading | |
| 样单 5—1 | 海洋货物运输提单 | 190 |
| Sample 5-2 | Bill of Lading | |
| 样单 5—2 | 提单 | 191 |
| Sample 5-3 | Air Waybill | |
| 样单 5—3 | 航空运单 | 192 |
| Sample 5-4 | Combined Transport B/L | |
| 样单 5—4 | 联合运输提单 | 193 |
| Sample 5-5 | Packing List | |
| 样单 5—5 | 装箱单 | 194 |
| Sample 6-1 | Export Licence | |
| 样单 6—1 | 出口货物许可证 | 195 |
| Sample 6-2 | Entry Application Form for Inspection | |
| 样单 6—2 | 入境货物报检单 | 196 |
| Sample 6-3 | Export Application Form for Inspection | |
| 样单 6—3 | 出境货物报检单 | 197 |
| Sample 6-4 | Booking Note | |
| 样单 6—4 | 出口货物订舱委托书 | 198 |
| Sample 6-5 | Booking Note | |
| 样单 6—5 | 进口货物订舱委托书 | 199 |
| Sample 6-6 | Shipping Order | |
| 样单 6—6 | 托运单 | 199 |
| Sample 6-7 | Customs Declaration for Export Commodity | |
| 样单 6—7 | 出口货物报关单 | 200 |

2 国际商务单证理论与实务双语教程

| | | |
|-------------|---|-----|
| Sample 6-8 | Shipping Advice | |
| 样单 6—8 | 装船通知 | 201 |
| Sample 6-9 | Insurance Application Form | |
| 样单 6—9 | 保险申请表 | 202 |
| Sample 6-10 | Insurance Policy | |
| 样单 6—10 | 保险单 | 203 |
| Sample 6-11 | Bill of Exchange | |
| 样单 6—11 | 汇票 | 204 |
| Sample 6-12 | Certificate of Origin | |
| 样单 6—12 | 原产地证明 | 205 |
| Sample 6-13 | Generalized System of Preferences Certificate of Origin | |
| 样单 6—13 | 普惠制原产地证明 | 206 |
| Sample 6-14 | Canada Customs Invoice | |
| 样单 6—14 | 加拿大海关发票 | 207 |
| Sample 7-1 | Import Licence of the People's Republic of China | |
| 样单 7—1 | 中华人民共和国进口货物许可证 | 209 |
| Sample 7-2 | Customs Import Declaration of China | |
| 样单 7—2 | 中华人民共和国海关进口货物报关单 | 210 |
| Sample 7-3 | Shipper's Letter of Instruction | |
| 样单 7—3 | 国际货物托运书 | 211 |
| Sample 8-1 | Irrevocable Documentary Credit Application | |
| 样单 8—1 | 不可撤销跟单信用证申请 | 212 |
| Sample 9-1 | Open Cargo Policies | |
| 样单 9—1 | 进口货物运输预约保险合同 | 213 |
| Sample 9-2 | Verification Form of Export Payment of Exchange | |
| 样单 9—2 | 出口收汇核销单 | 214 |
| Sample 9-3 | Beneficiary Certificate | |
| 样单 9—3 | 受益人证明 | 214 |

Chapter 1

Overview of International Trade Documentation 外贸单证概况

1.1 The Meaning and Roles 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 transactions. Most international trade is done on the basis of delivery against documents and payment against documents. 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》，即国际商会第 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 Roles 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 that transport, handle, or inspect the shipment.

To the importer, documents provide an accounting record of a transaction, assurances that

2 国际商务单证理论与实务双语教程

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指示。

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 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 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 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 content 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 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 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, 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, 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,一个实体开出的单证(比如由船运公司或者物流公司开具的提单)可能被不止一个实体(比如进口商、进口国海关等)所需要。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做详细介绍。

(1) 交易单证

交易单证是买卖双方缮制的,构成了在特定条款和条件下卖或买特定商品所达成的协议的基础。交易单证包括询盘函、报盘函、递盘/报盘、意向书、购货订单、销售合同、形式发票和商业发票。不是所有的交易都需要全部这些交易单证的。

(2) 运输单证

作为货物装运到目的地的收据和合同,运输单证由物流部门开具。这些物流部门也开具保险和检验证书。所有涉及货物运输的国际贸易都要求某种格式的提单。

(3) 进口单证

各进口国海关当局对进口单证都作了要求,并且不同国家的要求也截然不同。对进口单证的最低要求是提供登记表和商业发票。但是在很多情况下,提供其他形式的单证也很必要,特别是当涉及敏感度较高的进口商品(如动物、武器、药品和食物)时;当进口商要求在某个协议下(如一般普惠制或北美自由贸易协定)享受特别关税待遇时;或当进口物品来自于某些特定的国家时。

进口单证通常包括进口许可证和批文、商业发票、提单、原产地证明、进口证明和商检证书。在某些国家可能还要求提供领事发票、保险凭证、外汇单证和银行汇票。

(4) 银行单证

银行要求银行单证,特别是在通过跟单信用证或跟单托收程序进行贸易的情况下。银行单证包括信用证申请书或跟单托收申请书、托收单、汇票或承兑汇票、开立信用证通知书、信用证、信用证通知、变更通知、修改通知书和变更安排书。相关单证包括了进口商在目的国进口货物通关所需要的单证。

(5) 要求的特殊单证

要求的特殊单证是进口国或出口国针对特殊商品而要求提供的单证。包括自然资源出口许可证、重要商品进口许可证(如武器、军火等),以及与配额相关的单证。与特殊商品和贸易敏感国家相关的单证对交易者来说,挑战最大。

1.3 The Parties to International Trade Documentation 外贸单证当事人

The core of every business transaction is the buyer and the seller, and the involvement of specialized parties as follows:

1) The Exporter/Seller

In most transactions the exporters/sellers are responsible for the documentation required by the export authorities, the importers/buyers, or the banks in documentary collection or letter of credit. However, not all the documents listed below are required in all transactions. The exporters/sellers may issue the documents as follows:

(1) Transaction documents: including proposal, bid or quotation, contract for sale of goods, pro-forma invoice, and commercial invoice.

(2) Export documents: including export license, export declaration, and inspection certificate.

(3) Transport and insurance documents: including packing list, and bill of lading/air waybill.

(4) Banking documents: including documentary collection order and bank draft/bill of exchange, if documentary collection is used. Banking documents: including bank draft/bill of exchange, if documentary letter of credit is used.

(5) Import documents: including certificate of origin, consular invoice, insurance policy or insurance certificate, inspection certificate, phytosanitary certificate, and specialized inspection certificates.

2) The Importer/Buyer

The importer/buyer has primary responsibility for preparing a number of documents required by the customs authorities of the country of import. Since these documents are easily secured by the exporter in the country of export, the importer is responsible for notifying the exporter of the documents required. The importer/buyer may issue the documents as follows:

(1) Transaction documents: including request for proposal or request for quotation, proposal, bid or quotation, contract for sale of goods, pro-forma invoice, and commercial invoice.

(2) Transport and insurance documents: including packing list and bill of lading/air waybill.

(3) Banking documents: including letter of credit application, if documentary letter of credit is used.