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进出口贸易实务 双语教程

Import and
Export Practice



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进出口贸易实务双语教程

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前 言

随着经济全球化进程的加快，中国经济不断地融入世界经济，国内外市场对具有国际视野和国际竞争力的外向型人才的需求不断增加。高等教育的当务之急就是要与国际接轨，实现教育国际化。国际经贸活动要求高等院校必须培养出既通晓外语又精通专业的实用型、复合型国际化外贸人才。为此，我们组织编写了这本双语教材。

本教材改变了传统教材内容繁多、实用性差的缺陷，而以进出口实务操作流程为主线，介绍贸易实务操作的全部业务环节，包括交易磋商、合同签订及国际贸易术语的选择，履行合同的品质、数量、包装，运输、保险、价格核算到货款支付，再到合同善后的检验、索赔、不可抗力和仲裁。教材内容紧紧围绕国际贸易实务各个环节，专业性强，实用性强，同时以中英文双语撰写，为双语教学教师选用教材难的问题提供解决途径。

本教材便于教师双语教学和学生阅读，使学生掌握专业知识的同时，提高专业英语的运用能力，保障双语教学的效果。同时，每章开头有学习目标，每章末附有本章小结、案例分析和实务操作题目，使学生明确学习任务，提高学生的实务操作技能。

本教材可以在高等院校国际经济与贸易专业、国际商务专业、报关与国际货运专业、商务英语等专业的国际贸易实务、进出口业务、进出口贸易实务等课程的教学中广泛应用，也可以作为经济管理类学生学习国际贸易实务类课程的教材，还可以作为从事国际经贸行业人员的参考资料。

本教材在编写过程中，参考了许多专家学者的研究成果，在此谨向所有参考文献的编著者以及给予本书编写工作大力支持的朋友表示衷心的感谢！

书中疏漏和不妥之处敬请广大读者批评指正。

编 者

2014年6月

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Chapter 1

Procedures of Import and Export Transaction 进出口交易流程

Learning objectives

After studying this chapter, you should be able to:

- 1. Describe the procedure of import and export transaction;*
- 2. Grasp the four links of business negotiation;*
- 3. Describe the content and form of contract.*

Imports and exports have been very important for Chinese economy since the implementation of opening-up policy. In fact, international trade is essential for every country. Each country has to import the articles and commodities it does not produce itself, and it has to earn foreign exchanges to pay for importing. It does this by exporting its own manufactured articles and surplus raw materials. Thus the import and export trades are two sides of the same coin, and both can have beneficial effects on the home market. Imports create competition for home-produced goods; exporting gives manufacturers a larger market for their products, helping to reduce the unit cost. In each case the effect is to keep prices down in the home market.

But because of some reasons there may be factors that compel the government to place restrictions on foreign trade. Imports may be controlled or subjected to a customs duty so as to protect the home industry, or because the available foreign exchange ought to be paid for buying more essential goods and exports. Exports, may be restricted in order to conserve a particular raw material required by the developing home industries.

自改革开放以来，外贸进出口一直是中国经济非常重要的组成部分。事实上，它对每一个国家经济来说都很重要。每一个国家都必须进口本国所不能生产的货物与商品，

同时还要创收外汇，用于支付这些进口商品，这就要靠出口本国的制成品和富余的原材料。因此，进出口贸易是同一件事物的两个方面，两者对国内市场都能产生有利影响。进口货物使国内产品有了竞争，而出口则为厂商的产品提供了更广阔的市场，有助于降低单位成本。无论是进口还是出口，其作用都是控制国内市场的价格。

但是，由于这种或那种原因，政府不得不对对外贸易加以限制。为了保护国内的某一产业，或者由于需要外汇用于购买更为重要的物资，政府可能要控制进口或以关税制约进口。同样，为了保留发展中的国内产业所需要的某一种特殊的原料，出口也会受到限制。

Part I Procedures of Import and Export Transaction 进出口交易流程

The procedures of an export or import transaction are so complicated that it may take quite a long time to conclude a transaction. Varied and complicated procedures have to be gone through in the course of export or import transaction. From the very beginning to the end of the transaction, the whole operation generally undergoes four stages: preparing for exporting or importing, business negotiation, implementation of the contract, and settlement of disputes (if any). Each stage covers some specific steps. Since the export and import trades are two sides of the same coin, and one country's export is another country's import. We will take the procedures of export and import transaction on CIF basis in the following diagrams to illustrate the general procedures of export and import transaction. Before proceeding to the following units, we'd better keep these general pictures in mind.

进出口贸易的过程非常复杂，往往要花很长一段时间才能完成一笔交易。在一笔进出口交易中，要经历各种各样复杂的程序。从开始到结束，一笔交易一般要经历四个阶段：进口或出口的准备、商务谈判、执行合同、解决纠纷（如果有的话）。每个阶段包含一些具体的步骤。既然进口贸易和出口贸易是同一件事物的两个方面，一个国家的进口就是另外一个国家的出口。我们以在 CIF 合同基础上进出口贸易步骤的流程图来说明进出口贸易的一般程序。在继续往下学习之前，读者的脑海里最好始终有这样一幅流程图。

1. Procedures of Export Transaction 出口贸易的程序

We take the procedures of export on CIF basis as an example. Under a CIF contract, the export transactions usually include the following procedures: preparation for exporting, business negotiation, signing a contract and performance of contract. Therein performance of contract includes goods preparation, inspection application, declaration for the Customs, shipment of goods, cover the insurance for the goods and document preparation for bank negotiation. See Figure 1-1.

我们以 CIF 出口交易程序为例。在 CIF 合同项下，出口交易通常包含下列程序：出口前的准备、交易磋商、签订合同和合同的履行。其中合同履行包括备货、报检、报关、办理运输、投保和准备单据议付货款。如图 1-1 所示。

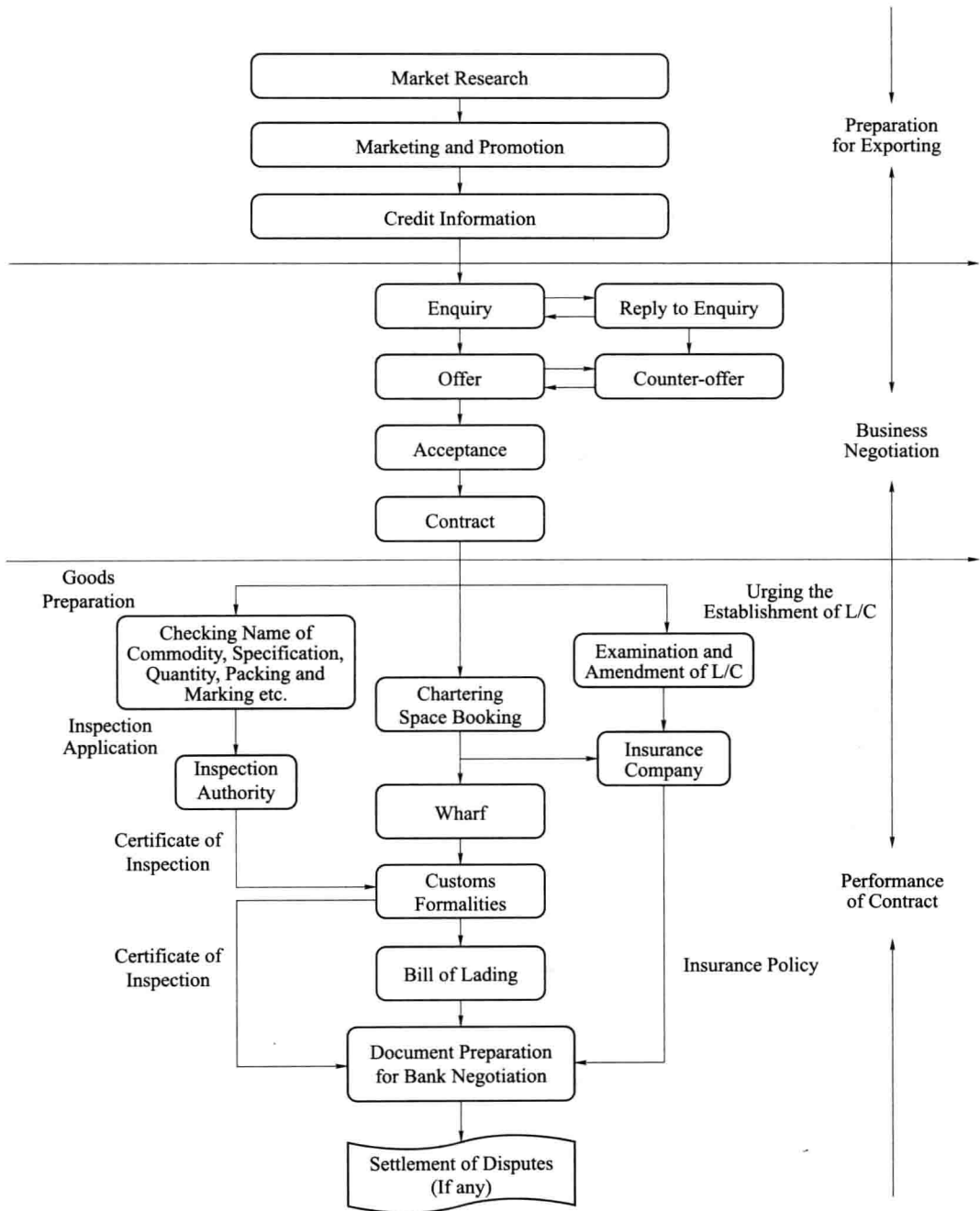


Figure 1-1 Procedures of Export Transaction on CIF basis

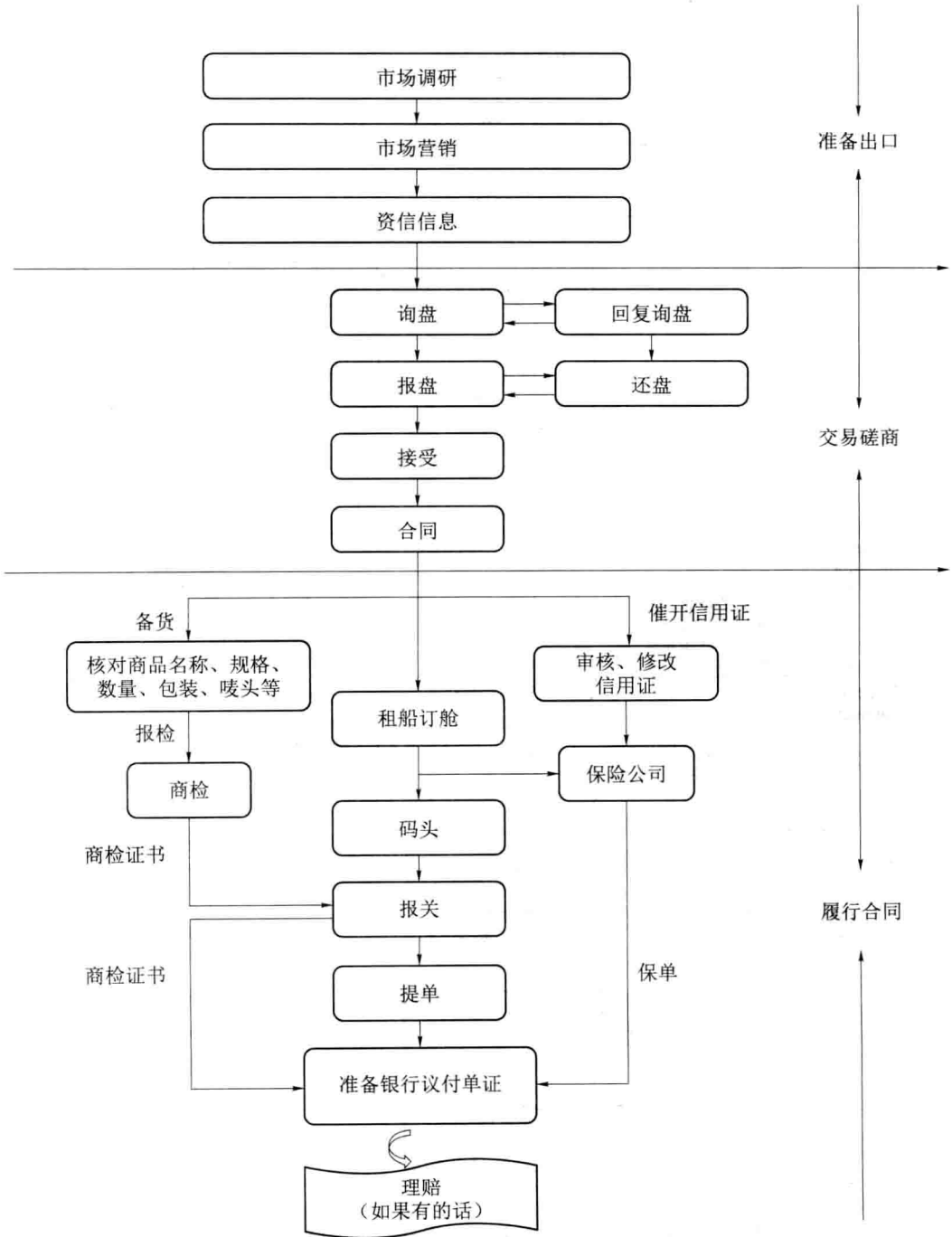


图 1-1 CIF 基础上的出口交易流程

2. Procedures of Import Transaction 进口贸易的程序

So far, we have studied the general procedures of export transaction and dealt with different stages and steps from the exporter's angle. Having been familiar with the process of the export business, we find it much easier to understand how an importer handles his import business. When handling an import trade, the trade conditions and terms an importer is striving for are sometimes just the opposite to those he does in an export trade. The terms of delivery have the same meaning regardless of whether being an importer or an exporter. The knowledge we have acquired from the previous sections is also applicable to import procedures. With the fundamental knowledge of export procedures we can grasp the essential points of import procedures easily and manage import trade well and smoothly.

The general procedures of import transaction can be summarized as follows:

- 1) Conduct market investigation.
- 2) Formulate import plans for a certain commodity.
- 3) Send enquiries to the prospective sellers overseas.
- 4) Compare and analyze the offers or quotations received.
- 5) Make counter-offers and decide on which offer is most beneficial.
- 6) Sign a purchase contract.
- 7) Apply to a bank for opening a letter of credit.
- 8) Book shipping space or charter a carrying vessel for taking over the cargoes, if the contract is in terms of FOB.
- 9) Effect insurance with the insurance company upon receipt of shipping advice.
- 10) Apply for inspection if necessary.
- 11) Attend to customs formalities to clear the goods through the customs.
- 12) Entrust forwarding agents with all the transport arrangements from the port to the end user's warehouse.
- 13) Settle disputes (if any).

We take the Procedures of Import Transaction on CIF basis as an example. See Figure 1-2.

现在我们已经学习了出口贸易的一般程序，并从出口商的角度简要地了解了各个阶段和步骤。因为已经熟悉了出口贸易的过程，我们就可以很容易理解进口商是如何进行进口交易的。在进口贸易中，进口商竭力争取的交易条件很可能与其在出口贸易中争取的条件恰恰相反。不管是作为出口商还是进口商，交货术语的意思是一样的。我们前面获得的关于出口贸易的知识同样适用于进口贸易。具备了出口程序的基本知识后，我们可以很容易掌握进口程序的要点，从而顺利地进行进口贸易。

进口贸易的一般程序如下：

- (1) 进行市场调查。
- (2) 制定某一商品的进口计划。
- (3) 向海外潜在卖方发出询盘。
- (4) 比较并分析所收到的报盘或时价。

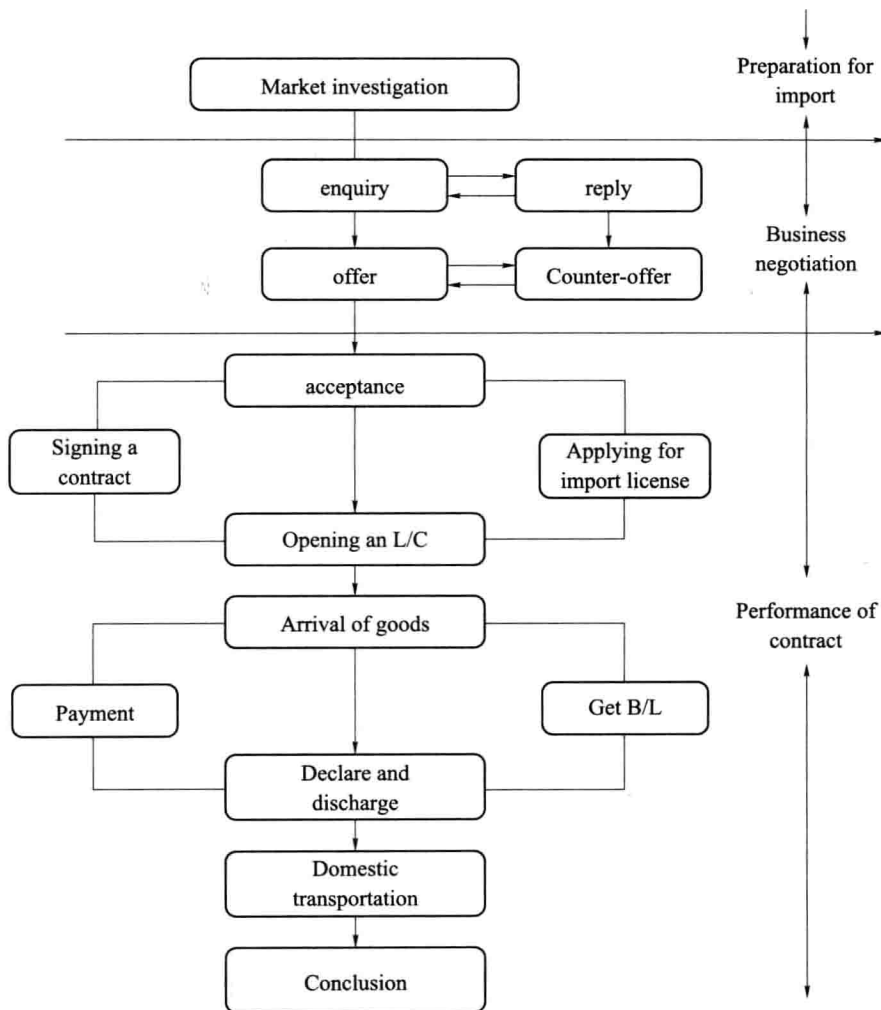


Figure 1-2 Procedures of Import Transaction on CIF basis

- (5) 还盘并决定最有利的报盘。
- (6) 签订购买合同。
- (7) 向银行申请开立信用证。
- (8) 如果是 FOB 合同，要租船订舱接运货物。
- (9) 收到装运通知后，让保险公司为货物投保。
- (10) 如有必要申请商检。
- (11) 申请办理海关手续，让货物清关。
- (12) 委托承运人将货物从港口运至最终用户的仓库。
- (13) 解决争议（如果有的话）。

我们以 CIF 基础的进口贸易的一般流程为例。如图 1-2 所示。

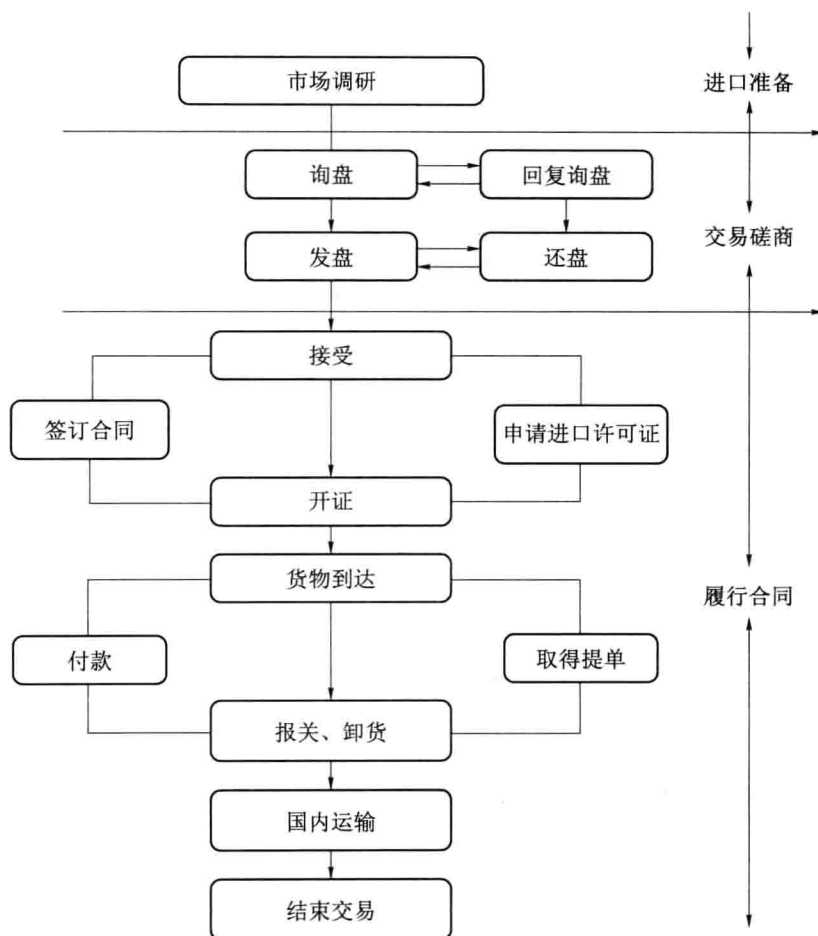


图 1-2 CIF 基础上的进口交易流程

3. Basic Documents Needed in Export and Import Transaction 进出口贸易所需的主要单证

An import/export transaction usually requires a lot of complicated documents because it is difficult to make many different arrangements when one firm is dealing with another on the other side of the world. The number and type of documents needed depend on the specific requirements of the exporter and importer. Generally, the documents needed include the following, see Appendix on page 231.

- 1) Sales Contract/Confirmation
- 2) Letter of Credit
- 3) Amendment to L/C
- 4) Commercial Invoice
- 5) Packing List
- 6) Bill of Lading

- 7) Inspection Certificate
- 8) Certificate of Origin
- 9) Insurance Policy (Certificate)
- 10) Bill of exchange

进出口贸易通常需要许多复杂的单证。因为在交易中，要作出很多的安排，而这些安排由于同另一国公司打交道而变得复杂。所需要单证的数量和种类取决于进口商和出口商的具体要求。一般来说，所需要的单证主要包括以下几种，单证样本见本书附录。

- (1) 销售合同（销售确认书）
- (2) 信用证
- (3) 改证通知
- (4) 商业发票
- (5) 装箱单
- (6) 提单
- (7) 检验证书
- (8) 原产地证书
- (9) 保险单（凭证）
- (10) 汇票

Part II Business Negotiation 交易磋商

If a foreign company is interested in buying the exporter's products, negotiation should be organized. Business negotiation plays a very important role in the conclusion and implementation of a sale contract. It has a great bearing on the economic interest of the parties concerned. What should be negotiated while negotiating includes all the terms based on which the contract is going to be concluded: the name of the commodity, quality or specifications, quantity, packing, price, shipment, insurance, payment, inspection, claims, adjustment, force majeure, etc. Among all these terms, the name of the commodity, quality or specifications, quantity, packing, price, shipment, payment are usually considered as the essential terms in a transaction. The rest are general transaction terms, which can be printed on the back of the contract.

No matter what way the negotiations are held, in general, they consist of the following links: enquiry, offer, counter-offer and acceptance.

如果某外国公司有兴趣购买出口商的产品，就应安排磋商。交易磋商在销售合同的签订及以后的履行中起着重要的作用，它与交易双方的经济利益密切相关。交易磋商的内容涉及拟签订合同中的各项条款，包括品名、品质或规格、数量、包装、价格、运输、保险、支付、商检、索赔、仲裁和不可抗力等。其中品名、品质或规格、数量、包装、价格、运输、支付一般被认为是交易的主要条件。而其他条件常常被事先印好在合同的背面。

不管磋商以什么方式开始，它通常包括下列几个环节：询盘、发盘、还盘和接受。

1. Enquiry 询盘

An enquiry is a request for business information, such as price lists, catalogue, samples, and details about the goods or trade terms. It can be made by either the importer or the exporter. On receiving the enquiry, it is a regular practice that the exporter should reply to it without delay. In foreign trade, enquiries are usually made by the buyers without engagement to get information about the goods to be ordered, such as price, catalogue, delivery date and other terms. Enquiries may be either dispatched by mail, email, fax, or handed to the suppliers through personal contact. So, that is to say an enquiry (enquiry) is, in fact, a request for information on price, trade terms, etc. An importer may send out an enquiry to an exporter, inviting a quotation or an offer for the goods he wishes to buy or simply asking for some general information about these goods.

According to the content or purpose, an enquiry may be either a general enquiry or a specific enquiry. If the importer wants to have general information of the products or commodities which the exporter is in a position to supply, he may ask the exporter to send him a catalogue, a brochure, a price list and samples. This is a general enquiry. If the importer intends to purchase a certain product or commodity, he may ask the exporter to make an offer or a quotation on this product. Such kind of enquiry is called a specific enquiry.

There are two forms of enquiry: oral and written. For the written enquiry, there will be fax, telex, email, letters and enquiry sheet. With the fast development of technology, telex is now less used, and the cable is no longer used. An enquiry is an exploratory business contact, so there is no legal binding for both the buyer and the seller. As per the customary practice, the enquiree should answer to the coming enquiry at the time when he receives it.

询盘是要求提供有关交易的信息，如商品的价格单、目录、样品以及具体的贸易条件。询盘可由进口商或出口商发出。收到询盘以后，作为惯例卖方应立即回复以便开始交易磋商。在对外贸易中，询盘通常由买方提出，不受约束，主要是了解进口商品的基本信息，如价格、目录、交货期等交易条款。询盘信可通过信件、电子邮件、传真或个人联系发给供应商。因此，询盘信实际上就是要求获得有关价格和贸易条款等的信函。进口商向出口商发出询盘信，希望得到想要购买商品的报价或报盘，但有时仅仅只是了解商品的基本信息。

根据内容或目的，询盘信可以分为一般询盘信或具体询盘信。如果进口商想要了解出口商可以供货的某种产品或商品的一般信息，他可以要求出口商寄给他商品目录、产品宣传册、价目表和样品。这就是一般询盘信。如果进口商想要购买某种产品或商品，他会要求出口商报盘或报价，这类询盘信被称为具体询盘。

询盘有两种形式：口头询盘和书面询盘。书面形式的询盘常常有传真、电传、电子邮件、书信和询价单。随着技术的快速发展，电传已较少使用，而电报已经不用了。询盘属于试探性的业务联系，对于买卖双方都无法律约束力。但是，按照商业习惯，当被询盘一方接到询盘后应尽快予以回复。

2. Offer 发盘

An offer is a proposal made by sellers to buyers in order to enter into a contract. In other words, it refers to trading terms put forward by offerors to offerees, on which the offerors are willing to conclude business with the offerees. An offer can be made by a seller, called selling offer; it can be also made by a buyer, called buying offer or bid. In practice, most offers are made by the seller. There are two kinds of offers, one is the firm offer, the other is non-firm offer. A reply to an offer which purports to be an acceptance but contains additions, limitations or other modifications is a rejection of the offer and constitutes a counter-offer.

1) The Conditions to Constitute a Lawful Offer

There are clear stipulations in the *United Nations Convention on Contracts for the International Sale of Goods*: Article 14(1), A proposal for concluding a contract addressed to one or more specific persons constitutes an offer if it is sufficiently definite and indicates the intention of the offeror to be bound in case of acceptance. A proposal is sufficiently definite if it indicates the goods and expressly or implicitly fixes or makes provision for determining the quantity and the price. Article 14(2), A proposal other than one addressed to one or more specific persons is to be considered merely as an invitation to make offers, unless the contrary is clearly indicated by the person making the proposal.

According to the *United Nations Convention on Contracts for the International Sale of Goods*, a lawful offer should conclude the following parts:

- ① There will be specified offeree.
- ② All the contents in the offer should be very clear.
- ③ In the offer the bindings of the transaction for both parties should be clearly expressed.
- ④ The offeree should receive the offer within its validity.

发盘是卖方向买方提出的签订合同的建议。换句话说，它指的是发盘人向受盘人提出的交易条件。按此条件，发盘人愿意与受盘人进行交易。发盘可以是卖方的行为，称为售货发盘，也可以是买方的行为，称为购货发盘或递盘。在实际业务中，一般以卖方的发盘居多。发盘有两种：一种是实盘；另一种是虚盘。对发盘表示接受但载有添加、限制或其他更改的答复，即为拒绝该项发盘并构成还盘。

(1) 发盘的构成条件

《联合国国际货物销售合同公约》有明确的说明：第 14 条（1）款，向一个或一个以上特定的人提出的订立合同的建议，如果十分确定并且表明发价人在得到接受时承受约束的意旨，即构成发价。一个建议如果写明货物并且明示或暗示地规定数量和价格或规定如何确定数量和价格，即为十分确定；第 14 条（2）款，向一个或一个以上特定的人提出的建议，仅应视为邀请做出发价，除非提出建议的人明确地表示相反的意向。

根据《联合国国际货物销售合同公约》的规定，一个有效的发盘应包括以下内容：

- ① 发盘要有特定的受盘人。
- ② 发盘内容必须十分确定。

- ③ 发盘必须表明承受约束的意旨。
- ④ 发盘必须在有效期内送达受盘人。

2) The Offer Comes into Effect

It becomes effective when it reaches the offeree. The time validity or duration of an offer refers to the binding time of the offeror over the offeree, which is the time limit for the offeree to accept. When the offeree accepts the offer within its validity, the offeror should assume all the responsibilities in the contract stipulated by the offeror, but if the offeree does not accept the offer within its validity, the offeror doesn't bear any obligations stated in the contract. So the time validity of an offer is a binding condition for the buyer and the seller. There is time validity for any offer, some will have specific and clear expressions for time validity, some are not so clear. The stipulations for expressing time validity can be either firm or non-firm. There are ways for stipulating firm offer:

- ① Stipulating the latest accepting time, such as: The offer is subject to your reply reaching here by March 20, 2011.
- ② Stipulating a period of accepting time, such as: The offer is valid/open/effective for 5 days.

Because of the time differences in the world, there should be a very clear stipulation for the stated time. In practice, the offeror prefers to adopt his end.

(2) 发盘的生效

发盘于送达受盘人时生效。发盘的有效期是指发盘对发盘人约束的期限，也是受盘人接受发盘的期限。受盘人在有效期内接受发盘，发盘人就要承担按发盘条件与之订立合同的责任，而受盘人超过有效期作出的接受无效，发盘人不必承担按发盘条件与之订立合同的义务。因此，发盘的有效期是对买卖双方的一种限制，也是对双方的一种保障。凡是发盘都有有效期，有的发盘对有效期作出明确规定，也有的不作明确规定。明确规定有效期有两种方法：

- ① 规定最迟接受期限，例如：发盘限 2011 年 3 月 20 日复到有效。
- ② 规定一段接受时间，例如：发盘五天有效。

由于不同国家之间往往有时差，因此发盘中应明确以何方时间为准。实际业务中，发盘人大多规定以其所在地时间为准。

3) The Withdrawal of an Offer

The withdrawal of an offer refers to the fact that before the offer reaches the offeree, which is to say before it begins to come into effect, the offeror withdraws it. As to when a withdrawal of an offer can be accepted, there are stipulations in the *United Nations Convention on Contracts for the International Sale of Goods*: Article 15(1), An offer becomes effective when it reaches the offeree. Article 15(2), An offer, even if it is irrevocable, may be withdrawn if the withdrawal reaches the offeree before or at the same time as the offer.

(3) 发盘的撤回

发盘的撤回是指一项发盘在尚未送达受盘人之前亦即尚未生效之前，由发盘人将其