



全国高等院校物流专业 “十二五” 精品规划系列教材

报关英语

(第3版)

白世贞 吴 绒◎主编



中国财富出版社
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(第3版)

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再版说明

作为经管类专业报关课程专用教材,《报关英语》经中国物资出版社(现中国财富出版社)于2004年5月出版以来,被国内多所高等院校选用。该教材内容新颖、丰富,具有较强的学术价值,到目前为止在同类教材中其市场销量依然属于前列。鉴于市场反映良好,以及适应高等院校报关英语教学更新需要,现对《报关英语(第二版)》进行改版修订,以力求精益求精。

本教材在第二版的基础上,删除了原有的第七单元内容;增加了两单元,即征税、查缉走私;并对海关总署及分属、保险两单元内容进行了完善;此外对其他各单元进行部分文字以及语法上的校正。本教材共分15单元,每单元均包括课文阅读、单词与词组、课后练习以及课后阅读。

本教材适用对象为已学完基础英语的报关专业普通高等院校的学生,也可作为主修国际贸易、国际商务、物流管理专业以及从事报关、货运代理行业人员进一步提高专业英语阅读能力的参考。

本教材编写过程中,各兄弟院校及有关单位给予了帮助和支持,在此谨表衷心感谢。由于条件所限,时间仓促,书中有不尽如人意之处,敬请读者批评指正。

编 者

2012年6月

前 言

为了适应高等院校物流管理专业英语教学的需要,在中国财富出版社(原中国物资出版社)主持下,根据普通高等院校学生培养目标和要求,参阅了大量国内外物流专业文献,编写了《报关英语(第3版)》。目的是培养学生专业英语阅读能力及专业英语文献翻译能力。

对于中国来说,加入世贸组织是个关键机遇。尽管目前加入世贸组织的全部利益还没有完全显现,但减少关税、取消配额以及许可证的影响正已逐渐显现。根据中国海关总署公布的数据显示,2010年中国国际贸易进出口总值为29727.6亿美元,比上年同期增长34.7%,对外贸易总体向基本平衡的方向发展。进出口总量的增加促使外贸以及国际物流人才需求的增长。本教材为读者提供了有关报关方面的操作、国贸、金融以及相关证件的知识,并且包括贸易程序方面的背景知识以及运输术语及付款方式概述。

本教材主要特点:一是选材新颖,选用素材、案例、词组等皆为近年来国内外国际贸易和报关通用英语;二是联系实际,结合报关实际操作,避免了枯燥的理论阐述;三是针对性强,每单元课后包含大量相关知识点的练习题,对将要参加报关员考试的读者具有一定的帮助。

本教材适用对象为已学完基础英语的报关专业普通高等院校的学生,也可作为主修国际贸易、国际商务、物流管理专业以及从事报关、货运代理行业人员进一步提高专业英语阅读能力的参考。

本教材由白世贞、吴绒任主编,鄢章华任副主编,其中第一至第十单元由吴绒、白世贞编写,第十一至第十五单元由鄢章华编写,参加前期资料收集与整理的有李萌、丁冰洁、张静、徐辉等。

本教材编写过程中,各兄弟院校及有关单位给予了帮助和支持,在此谨表衷心感谢。由于条件所限,时间仓促,书中有不尽如人意之处,敬请读者批评指正。

编 者

2012年12月

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Unit One

Customs General Administration and Establishment

TEXT

China Customs is a state organ responsible for the supervision and control over means of transport, goods, luggage, postal items and other articles entering or leaving the customs territory, the collection of customs duties, taxes and fees, the prevention of smuggling, the compilation of the customs statistics and handling of other customs matters.

Customs General Administration

Shortly after the foundation of the People's Republic of China, the Customs General Administration was set up by the State Council on Oct. 25, 1949.

Located in Beijing, the Customs General Administration now mainly consists of 11 departments and offices, which are General Office, Policy Research Department, Supervision and Control Department I (Department in charge of the supervision and control of cargo), Supervision and Control Department II (Department in charge of the supervision and control of luggage and postal articles), Tariff Department, Investigation Department; Statistics Department, Science and Technology Department, Personnel and Education Department, Financial Department and Foreign Affairs Department.

The main task of the Customs General Administration of the People's Republic of China is, under the leadership of the State Council, to lead and organize customs offices throughout the country in the enforcement of the "Customs Law" and related state policies and regulations, and in the promotion and protection of socialist modernization.

Considering there are so many customs offices and its heavy workload in Guangdong Province, the Customs General Administration has set up its sub-office in Guangzhou to assist it in administering the Customs offices in that province. This sub-office is named Guangdong Regional Customs Office.

The main functions of the Customs General Administration shall be stated as follows:

(1) to draft and enact the policies and principles on customs work to join in drawing up and amending the Customs Import and Export Tariff; to enact other statutes on customs operation; and to inspect, supervise and direct the enforcement of them by the customs offices around the country;

(2) to participate in drafting international treaties and agreement on customs affairs;

- (3) to conduct the unified dealing with tariff reductions and exemptions;
- (4) to organize and guide the preventive work of the customs offices around the country;
- (5) to examine applications for reviewing disputes on duty payments and to examine applications for reviewing customs decisions on penalties;
- (6) to compile customs statistics;
- (7) to administer organizations, staffing, vocational training and to manage appointments and removals of directors of customs offices throughout the country; and to exercise leadership in customs schools and colleges;
- (8) to organize the work of research and development, introduction and management of customs technological facilities;
- (9) to administer, audit and supervise all customs financial affairs, equipments, fixed assets and capital construction;
- (10) to enhance ties and co-operation and external exchanges with overseas customs services, international customs organization and other international organizations concerned.

Customs Establishments

Besides the Customs General Administration in Beijing, the State sets up customs establishments at ports which are open to foreign countries and at places which call for concentrated customs operation.

With the development of China's economy and foreign trade, as well as China's further opening to the outside world, more and more customs establishments are set up. At present, the total number of customs establishments is 341 (excluding those in China's Taiwan, Hong Kong and Macao, but including those direct and affiliated customs houses) in local provinces, autonomous regions and municipalities around the country.

The customs establishments exercise their functions and powers independently in accordance with the law, and are responsible to the Customs General Administration. China's customs takes on four main tasks in the supervision and control over imports and exports, which are:

- (1) to exercise supervision and control over import and export goods and means of transport, passenger's luggage and personal postal articles;
- (2) to collect customs duties and other taxes and fees;
- (3) to prevent and counter smuggling activities;
- (4) to compile customs statistics and deal with other customs matters.

WORDS & EXPRESSIONS

- 1. supervision
- 2. territory
- 3. smuggling

- n.* 监督
- n.* 领土; 关境
- n.* 走私活动

4. compile	<i>v.</i> 编制
5. bureau	<i>n.</i> 局; 处
6. finance	<i>n.</i> 财政; 金融
7. enforcement	<i>n.</i> 执行; 管理
8. promotion	<i>n.</i> 提升; 促销
9. workload	<i>n.</i> 工作载荷; 工作
10. draft	<i>n.</i> 起草; 设计
11. enact	<i>v.</i> 颁布; 制定法律
12. statute	<i>v.</i> 法规; 法令
13. tariff	<i>n.</i> 关税; 关税率
14. exemption	<i>n.</i> 免除; 豁免
15. preventive	<i>adj.</i> 预防的; 防止的
16. penalty	<i>n.</i> 处罚; 惩罚
17. audit	<i>v.</i> 审核; 查账
18. autonomous	<i>adj.</i> 自治的; 自主的

NOTES

1. Customs General Administration

海关总署

2. State Council

国务院

3. Customs establishment

海关关点

4. To examine applications for reviewing disputes on duty payments and to examine applications for reviewing customs decisions on penalties.

审议有关纳税争议和海关处罚决定的复议申请。

5. The State sets up customs establishments at ports which are opening to foreign countries and at places which call for concentrated customs operation.

国家在对外开放的口岸和海关监管业务集中的地点设立海关。

...at ports...and at places...并列状语, 用来修饰 places。

EXERCISES

I. Oral work

1. What are the major functions of the Customs General Administration?
2. Why has Customs General Administration set up its sub-office in Guangzhou?
3. Where are the Customs establishments set up?
4. What are the main tasks of the Customs?
5. Do the Customs establishments exercise their functions independently?

II. Match the words or phrases in Column A with the definition in Column B

- | A | B |
|----------------|---|
| 1. territory | a. get or gather together |
| 2. smuggle | b. draw up an outline or sketch for something |
| 3. compile | c. keeping a check on sb. / sth. to make sure it is done properly |
| 4. supervision | d. a government tax on imports or exports |
| 5. draft | e. the act of punishing |
| 6. workload | f. not controlled by outside forces |
| 7. tariff | g. get goods secretly and illegally into or out of a country |
| 8. penalty | h. tending to prevent or hinder |
| 9. preventive | i. amount of work (to be) done by sb. |
| 10. autonomous | j. a region marked off for administrative or other purposes |

III. Decide whether the following statements are true (T) or false (F)

1. The Customs General Administration now consists of altogether 11 departments and offices.
2. The Customs General Administration was set up by the State Council in 1949.
3. To lead and organize customs offices throughout the country is the main task of the Customs General Administration.
4. Guangdong Regional Customs Office is the special department of General Administration.
5. In the text, the total number of customs establishments is 341, except Taiwan, Hong Kong and Macao.
6. China's customs takes on four main tasks in the supervision and control of imports and exports.
7. To compile customs statistics is one of Customs General Administration's main functions.
8. The State only set up Customs establishments at ports opening to foreign countries.
9. The Customs establishments exercise their functions and powers in line with the law.

IV. Substitute the underlined words by choosing a suitable one

1. One of the main tasks of China's customs is to exercise supervision and control over inward and outward goods and means of transport.
 - A. import and export
 - B. inside and outside
 - C. home made and foreign made
2. Customs establishments are set up at ports opening to foreign countries and at places which call for concentrated customs operation.
 - A. Customs house
 - B. Government office
 - C. Customs department

3. The Customs General Administration has set up its sub-office in Guangzhou to assist it in administering the customs offices in that province.

A. establish

B. make up

C. put up

4. One of its tasks is to prevent and counter smuggling.

A. disagree with

B. deal with

C. strike back

5. China's customs is a state organ responsible for the supervision and control work.

A. official newspaper

B. organization

C. monthly magazine

6. The Administration has set up two branches to assist it to handling general matters.

A. asset

B. help

C. force

7. The customs decision on penalty will be reviewed by higher authority.

A. completed

B. considered and judged

C. stipulated

V. Translation

A. Put the following into English

1. 中华人民共和国

2. 海关总署

3. 国务院

4. 进出口监管

5. 邮递物品

B. Put the following into Chinese

1. customs law

2. Up to date

3. means of transport

4. prevent and counter smuggling activities

5. customs statistics

VI. Translate the following sentences into Chinese

1. The main task of the Customs General Administration of the People's Republic of China is, under the leadership of the State Council, to lead and organize customs offices throughout the country in the enforcement of the "Customs Law" and related state policies and regulations, and in the promotion and protection of socialist modernization.

2. Besides the Customs General Administration in Beijing, the state sets up customs

establishments at ports opening to foreign countries and at places which call for concentrated customs operation.

3. China's Customs takes on four main tasks in the supervision and control of imports and exports, they are:

A. to exercise supervision and control over inward and outward goods and means of transport, passenger's luggage and personal articles;

B. to collect customs duties and other taxes and fees;

C. to prevent and counter smuggling activities;

D. to compile customs statistics and deal with other customs matters.

VI. Put the following sentences into English

1. 中华人民共和国海关是国家的进出关境监督管理机关。

2. 海关依法独立行使职权，向海关总署负责。

3. 海关依照海关法和其他有关法律法规，对进出关境的运输工具、货物、行李物品、邮递物品和其他物品进行监管。

4. 海关参与起草关于海关事务的国际性条例和协议。

5. 海关需要与国外海关服务机构、国际性的海关组织及相关组织加强联系、合作以及出口贸易。

VII. Supplementary reading

Passage one

Nomenclature and Classification

A basic requirement for the conduct of international trade is an internationally recognized and accepted commodity classification system. In one of its most significant accomplishments since its inception, the Customs Cooperation Council developed the Harmonized Commodity Description and Coding System (the Harmonized System or HS). The system, which entered into force on 1 January 1988, consists of over 5000 groups of goods identified by a six-digit codes, and incorporating the necessary definitions and rules to ensure its uniform application.

The new system has been an instant success. In the space of four years, over 100 countries covering over 90% of world trade have adopted the Harmonized System, making it the preeminent international goods nomenclature in use in the world today.

It is used not only as a basis for customs tariffs and for the collection of international trade statistics, but also for a myriad of other applications including the determination of the origin of goods, international trade negotiations, freight tariffs, etc. It has indeed become one of the most fundamental of international trade laws.

In order to facilitate the use of the Harmonized System, a number of complementary publications have been prepared. These include the Explanatory Notes and a Compendium of Classification Opinions which lists important classification decisions adopted by the Harmonized System Committee. An additional electronic publication, known as the Harmonized System Commodity Data Base, is being developed for the Harmonized System. The Data Base will be a list of thousands of the commodities actually traded internationally,

with their corresponding six-digit HS code number.

The HS Data Base, although not a legal instrument, is designed to help HS users to determine the classification of commodities in the Harmonized Systems easily, thereby reducing clearance time and cost, ensuring the correct collection of customs duties, minimizing dispute between customs and traders, contributing to the development of electronic data interchange and, in general, facilitating international trade.

Many other steps are being taken to facilitate the wider and more uniform application of the Harmonized System. For example, technical assistance is being extended to developing countries to help them establish or improve their customs laboratories, which have become a pre-requisite for the correct determination of the classification of many goods in the Harmonized System. Regional and national seminars are held in many parts of the world to discuss issues related to the Harmonized System.

Notes

the Harmonized Commodity Description and Coding System

《商品名称及编码协调制度〈协调制度〉》

the Explanatory Notes and a Compendium of Classification Opinions

《解释性的注解和归类意见的摘要》

the Harmonized System Commodity Data Base

协调制度商品数据库

Passage two

Customs Procedures

The complexity and diversity of customs procedures and requirements applied to the cross border movements of goods and travelers can be a source of major difficulty. Since its inception, the CCC has pursued the objective set out in its founding convention, to secure the highest degree of harmony and uniformity in customs systems. The Permanent Technical Committee (PTC) is responsible for this task in so far as customs procedures are concerned.

One of the most important facilitation instruments elaborated by the PTC is the International convention on the simplification and harmonization of customs procedures, commonly known as the Tokyo Convention. This convention incorporates 31 different annexes, each of which deals with a distinct area of customs activity such as clearance for home use, customs transit, and customs facilities applicable to travelers. These annexes contain the basic principles, the application of which will lead to the desired simplification and harmonization of customs procedures of member administrations. Plans exist to render the Tokyo Convention even more useful to customs and the trading community alike.

Recently, the PTC took a comprehensive approach to the temporary admission of goods by drawing up a new convention on the subject (*the Istanbul Convention*). This convention brings together, in a single instrument, all existing temporary admission arrangements and provides a framework for dealing with future requirements. The Istanbul Convention also extends the application of the ATA carnet in connection with temporary admission.

As a means of assisting Members in their facilitation and control efforts, the CCC has also

been actively promoting the development of modern data processing techniques in customs. In 1974, an ADP Sub-Committee was set up to provide a forum for information exchange for the benefit of administrations intending to implement ADP systems. Subsequently, a specialized Advisory Group was established to examine the implications for customs of Electronic Data Interchange (EDI). Of late, the customs Technique Directorate has been particularly active in stressing the pivotal role of customs in the application of EDI in international trade.

Notes

CCC	海关合作理事会
Permanent Technical Committee	常设技术委员会
Tokyo Convention	《京都公约》
Istanbul Convention	《伊斯坦布尔公约》
ADP	自动化数据处理
the Customs Technique Directorate	海关技术理事会

X. Document Knowledge

Import & Export Declaration

Import and export declarations are used primarily for the purpose of compiling periodic customs statistics. In China, import and export declarations must be lodged before cargoes can be released but in some countries or regions, these may be submitted within a prescribed period after shipment (for example, in Hong Kong export declaration must be submitted within 14 days after date of shipment). The typical types of information required include identity of the exporter/importer, description of the goods (including Harmonized System Commodity Code), CIF (for import) or FOB (for export) value, mode of transport, etc.

In China, import declaration consists of three basic steps: ① filling out the declaration form; ② inspection of the goods and the accompanying documents by customs officials; ③ release/clearance from customs after payment of the necessary duties or taxes. The usual types of accompanying documents required for import clearance include import license (if required), import cargo declaration form (Chinese Customs), export cargo inspection form (Chinese Inspection and Quarantine), commercial invoice, bill of lading or air waybill packing list, declaration of non-wood packaging, and documents on the basis of which tax reduction or waiver of inspection is claimed.

The usual types of documents required for export clearance are shipping order, bill of lading or air waybill, export cargo declaration (Chinese Customs), export cargo inspection form (Chinese Inspection and Quarantine), commercial invoice packing list, foreign exchange settlement certificate (for tax refund) and certificate of origin.

On the basis of the information provided by the importer/exporter, the customs authorities will compile the trade statistics for the period that show, for example, the types and total value of traded goods and services to and from a foreign country. Combining information gathered through other sources, the government then determines the balance of trade (e.g. whether the country has a trade surplus or a trade deficit) with another country during a specific time period. This type of information can be used for various purposes, for example, for trade negotiations

with foreign countries. Given the importance of these official documents, strict compliance is expected from all exporters and importers in order to avoid penalties.

Figure 1.1 and Figure 1.2 show a sample import cargo declaration form and a sample export cargo declaration form, respectively.

中华人民共和国海关进口货物报关单

预录人编号:

海关编号:

进口口岸		备案号		进口日期		申报日期	
经营单位		运输方式		运输工具名称		提运单号	
收货单位		贸易方式		征免性质		征税比例	
许可证号		起运国（地区）		装货港		境内目的地	
批准文号		成交方式		运费		保费 杂费	
合同协议号		件数		包装种类		毛重（公斤） 净重（公斤）	
集装箱号		随附单据					用途
标记喷码及备注							
项号	商品编号	商品名称、规格型号		数量及单位	原产国（地区）	单价	总价 币制 征免
税费征收情况							
录入员 录入单位		兹声明以上申报无讹并承担法律责任			海关审单批注及放行日期（签章）		
报关员		申报单位（签章）			审单		审价
单位地址					征税		统计
邮编		电话	填制日期			查验 放行	

Figure 1.1 Import Cargo Declaration

中华人民共和国海关出口货物报关单

预录入编号：

海关编号：

出口口岸		备案号		出口日期		申报日期	
经营单位		运输方式		运输工具名称		提运单号	
发货单位		贸易方式		征免性质		结汇方式	
许可证号		运抵国（地区）		搬运港		境内货源地	
批准文号		成交方式		运费		保费	
合同协议号		件数		包装种类		毛重（公斤）	
集装箱号		随附单据				净重（公斤）	
集装柜号		生产厂家					
标记喷码及备注							
项号 商品编号 商品名称、规格型号 数量及单位 最终目的国（地区） 单价 总价 币制 征免							
税费征收情况							
录入人员 录入单位		兹声明以上申报无讹并承担法律责任				海关审单批注及放行日期（签章）	
报关员		申报单位（签章）				审单 审价	
单位地址						征税 统计	
邮编 电话						查验 放行	
填制日期							

Figure 1.2 Export Cargo Declaration

Unit Two

Customs Supervision and Control over Import and Export

TEXT

All international inward and outward-going means of conveyance, such as vessels, trains, civil aircraft and vehicles must pass through customs supervision and control. On entering or leaving Chinese territory they must submit declarations to customs and be subject to inspection. Only after release by customs may the cargo be discharged or loaded and the conveyance continues on its way. The supervision and control of cargo and the means of its conveyance is one of the main tasks of Chinese Customs.

Customs Examine and Release

In order to carry out the state policy of controlling foreign trade, customs has to examine and release all cargo entering or leaving Chinese territory upon verification of the import and export licenses issued by the foreign trade control organs. Cargo subject to commodity inspection, animal or plant quarantine, medical tests, or other state restrictions, must be examined, and released by customs only on production of certificates issued by the authorities concerned.

Imported and exported cargo, except where specially exempted, is subject to the necessary customs examination. The cargo-owner or agent is required to be present during the examination and is held responsible for the unpacking of goods upon customs' demand. The examination of the cargo by customs is a measure to prevent any illegal cargo being imported into or exported from China. During the course of the examination, customs must check that the shipping marks, number of packages, weight, specifications of the cargo, and trading countries correspond with those on the licenses; that the cargo accords with relevant regulations on foreign trade; that there is no damage to or loss of cargo; that the quality and packing of exported goods are up to requirements; and that there are no irregularities during loading, discharging or storing. In so doing, state property is protected and our country's reputation in foreign trade is maintained.

Important exports, after being examined and found to be in accord with the regulations, may be released with relative documents signed and sealed by customs, against which the delivery or shipment of the cargo may be made between the cargo-owner and the