

21世纪国际商务教材教辅系列

总主编 余世明  
副总主编 袁绍岐 张彬祥 何 静

中国教育发展战略学会终身教育工作委员会  
职业技能认证研究中心指定培训用书

DOCUMENTS & CREDIT  
FOR INTERNATIONAL BUSINESS  
**国际商务单证实务**  
**练习题及分析解答**

(第四版)

主编 余世明 副主编 张少辉 张小彤



暨南大学出版社  
JINAN UNIVERSITY PRESS



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# 编写说明

国际商务单证实务是一门实践性相当强的课程。虽然近年来全国推行国际商务单证员和国际商务操作员的培训认证,但有关的实训材料较少。本书作为《国际商务单证实务》教材的配套练习册,力求使学生在学好教材的同时有针对性地进行训练,达到巩固、强化的目的。本书的编写具有如下特点:

(1) 内容新。以最新的国际贸易惯例(如《UCP600》、《2010年通则》等)进行解释,采用的单证材料和案例也是近几年外贸公司的实际业务资料,力求贴近实际。

(2) 题型全。练习题中包括了中英文术语、短语互译,单项选择题,多项选择题,判断题,阅读理解,单据填制,单据改错和案例分析题等,保证学生能得到全面的训练。

(3) 单证真。书中的单证大多数来自公司的实例,除客户名等资料有改动外,其他全部保留,力求给学生更直观的感觉。

(4) 解答简明。书中的练习题全部配有参考答案,除了单项选择题、多项选择题、判断题等客观题型的答案,还配有简明的分析解答,方便学生理解。

(5) 针对性强。本书以国际商务单证员、国际商务操作员、外销员、报关员和国际货运代理从业人员等统考的内容和题型为基础,有助于学生顺利通过上述各种认证考试。

本书的编写分工如下:第一章、第二章的第三节和第五节、第三章的第三节和第四节由余世明编写,第二章的第四节和第六节、第三章的第一节和第二节由张少辉编写,第二章的第一节和第二节、第六章、第七章由张小彤编写,第四章、第八章由杨子电编写,第五章由陈夏鹏编写,第九章由余世明、邓棣嫦编写。全书由余世明负责总纂和修审。

本书不仅可作为高职高专和中等职业技术学校国际商务专业和其他相关财经类专业学生学习《国际商务单证实务》的配套用书,而且可作为涉外各类考证和各类干部培训国际商务基本知识的实训用书。

本书在编写过程中参考了大量的资料,特别是现行国际商务单证各版本的教材,还引用了很多外贸公司的实际单证,在此谨向各位作者和外贸公司的经理、业务员、单证员表示衷心的感谢!由于水平有限,错误之处敬请批评指正。

编 者

2013年5月

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# 第一章 信用证

## 一、练习题

### (一) 中英文术语、短语互译

#### 1. 中译英

- |             |            |
|-------------|------------|
| (1) 不可撤销信用证 | (2) 开证日期   |
| (3) 电汇索偿    | (4) 一切银行费用 |
| (5) 佣金      | (6) 出票根据   |
| (7) 正本单据    | (8) 通知行    |
| (9) 账户      | (10) 保兑行   |

#### 2. 英译中

- |                                  |  |
|----------------------------------|--|
| (1) Applicant                    | (2) Beneficiary                                  |
| (3) Negotiation Bank             | (4) Drawee Bank                                  |
| (5) Expiry Date                  | (6) Documentary Credit                           |
| (7) Documents Required           | (8) Special Conditions                           |
| (9) Up to an Aggregate Amount of | (10) The Full Name and Address of the<br>Openers |

### (二) 单项选择题

1. 不可撤销信用证在信用证的有效期内, 未经( ) 的同意, 开证行或开证人不得撤销或修改。

- |        |                  |
|--------|------------------|
| A. 受益人 | B. 开证人           |
| C. 开证行 | D. 受益人、开证人以及有关银行 |

2. 根据《UCP600》的规定, 若信用证没有注明( ) 字样, 则认为该信用证为不保兑信用证。

- |              |                 |
|--------------|-----------------|
| A. Confirmed | B. Revocable    |
| C. Revolving | D. Transferable |

3. 在进料加工贸易中, 经常先向外商购买原材料或配件, 我方加工成品后再卖给该外商。为了避免上当受骗, 我方应采用( ) 比较稳妥。

- |          |           |
|----------|-----------|
| A. 保兑信用证 | B. 可转让信用证 |
| C. 预支信用证 | D. 对开信用证  |

4. 下列对信用证有效期的描述, 属于直接写明具体日期的是 ( )。
- A. Documents must be presented for negotiation within 10 days after the on board date of bill of lading
- B. Negotiation must be on or before the 15th day of shipment
- C. This L/C is valid for negotiation in China until Oct. 1, 2002
- D. Documents to be presented to negotiation bank within 15 days after shipment
5. 根据《UCP600》的规定, 如使用“于或约于”之类的词语限定装运日期, 银行将视为在所述日期前后各 ( ) 内装运, 起讫日包括在内。
- A. 3 天
- B. 5 天
- C. 7 天
- D. 10 天
6. “Transshipment permitted, part shipments allowed, but part shipment of each item not allowed” 的中文意思是 ( )。
- A. 转运允许, 分运允许, 但每个品种的货物不得分运
- B. 转运不允许, 分运允许, 但每个品种的货物不得分运
- C. 转运允许, 分运允许, 但每个品种的货物必须分运
- D. 转运允许, 分运不允许, 但每个品种的货物不得分运
7. 下列信用证有关费用的条款, 要求卖方负担有关费用的是 ( )。
- A. All banking charges for seller's account
- B. Port congestion surcharges, if any, at the time of shipment is for opener's account
- C. All banking charges outside Hongkong are for account of accountee
- D. Drawee bank's charges and acceptance commission are for buyer's account
8. 下列属于信用证条款中开证行保证文句的是 ( )。
- A. Letter of guarantee and discrepancies are not acceptable
- B. We hereby undertake to honour all drafts drawn in accordance with terms of this credit
- C. One copy of commercial invoice and packing list should be sent to the credit openers 15 days before shipment
- D. Drafts to be drawn for full CIF value less 5% commission, invoice to show full CIF value
9. 下列词组中, 表示“议付行”的是 ( )。
- A. Confirming Bank
- B. Opening Bank
- C. Negotiation Bank
- D. Advising Bank
10. 根据《UCP600》的规定, 若信用证没有特别说明, 则信用证 ( )。
- A. 未注明“Transferable”字样或条款, 即为可转让信用证
- B. 未注明“Irrevocable”字样, 即为可撤销信用证
- C. 未注明“Confirmed”字样, 即为不保兑信用证
- D. 未注明是否即期付款, 即为远期付款信用证

### (三) 多项选择题

1. 信用证中, 表示开证人的常见单词或词组有 ( )。
- A. Principal
- B. Opener

- C. Applicant  
E. Accountee
- D. account of ...
2. 信用证中, 表示受益人的常见词或词组有 ( )。
- A. Beneficiary  
B. in favour of ...  
C. Opener  
D. in your favour
3. 对于保兑信用证, 承担第一性付款责任的有 ( )。
- A. 通知行  
B. 议付行  
C. 开证行  
D. 保兑行
4. 下列信用证条款中, 属于佣金条款的是 ( )。
- A. Port congestion surcharges, if any, at the time of shipment is for opener's account  
B. Signed invoices must show 5% commission  
C. 5% commission to be deducted from the invoice value  
D. Beneficiary's drafts are to be made out for 95% of invoice value, being 5% commission payable to credit opener
5. 关于 SWIFT, 下列表述正确的是 ( )。
- A. 使用 SWIFT 系统的银行必须加入该协会, 方可使用 SWIFT 系统  
B. 使用 SWIFT 信用证, 必须遵守 SWIFT 使用手册的规定, 使用 SWIFT 手册规定的代号  
C. SWIFT 信用证必须按国际商会制定的《UCP600》的规定处理  
D. SWIFT 系统具有自动收发储存信息、自动加押和核押等功能  
E. SWIFT 系统可每周 7 天, 每天 24 小时连续不停地运转

#### (四) 判断题

1. 2005 年 6 月 18 日在 SWIFT 电文中表示为 180605。( )
2. 在 SWIFT 信用证中, 数字“2584678.36”表示为“2584678,36”。( )
3. 信用证不准分批, 又没有数量增减条款, 则实际装运数量允许有 5% 的增减幅度。( )
4. 信用证规定起运港为 CHINA PORTS, 若信用证禁止分批, 则信用证中装运港 CHINA PORTS 的实际意义与 CHINA PORT 相同。( )
5. 信用证没有规定有效期或装运期, 则该信用证为无效信用证。( )
6. 信用证修改通知书的内容, 受益人可根据实际情况, 接受其中的一部分, 拒绝另一部分。( )
7. 信用证修改通知书必须由原通知行转递或通知。( )
8. 信用证的性质是银行信用, 因此, 信用证项下使用的汇票必定是银行汇票。( )
9. 背对背信用证是指交易的一方开出第一张信用证, 但暂不生效, 须在对方开来的一定金额的回头信用证经受益人表示接受时, 才通知对方银行两证同时生效。( )
10. 对于不可撤销信用证, 如果开证人提出申请, 开证行可随时撤销该信用证。( )



### (五) 案例分析

1. 某公司从国外某商行进口一批钢材, 货物分两批装运, 支付方式为不可撤销即期信用证, 每批分别由中国银行开立一份信用证。第一批货物装运后, 卖方在有效期内向银行交单议付, 议付行审单后, 即向该商行议付货款, 随后中国银行对议付行作了偿付。我方在收到第一批货物后, 发现货物品质与合同不符, 因而要求开证行对第二份信用证项下的单据拒绝付款, 但遭开证行拒绝。问: 开证行这样做是否合理? 为什么?

2. 我某轻工业进出口公司向国外客户出口某商品一批, 合同中规定以即期不可撤销信用证为付款方式, 信用证的到期地点规定在我国。为保证款项的收回, 应议付行的要求, 我方商请香港某银行对中东某行(开证行)开立的信用证加以保兑。在合同规定的开证时间内, 我方收到通知银行(即议付行)转来的一张即期不可撤销保兑信用证。我出口公司在货物装运后, 将有关单据交议付银行议付。不久接保兑行通知: “由于开证行已破产, 我行将不承担该信用证的付款责任。”问: (1) 保兑行的做法是否正确? 为什么? (2) 对此情况, 我方应如何处理?

## (六) 阅读理解


## 1. 阅读理解一

\*KRUNG THAI BANK PUBLIC COMPANY  
\*LIMITED  
\*BANGKOK

User Header      Service Code      103:  
                     Bank. Priority      113:  
                     Msg User Ref.      108:  
                     Info. from CI      115:  
                     \*27 : 1 / 1  
 Sequence of Total      \*40 A : IRREVOCABLE  
 Form of Doc. Credit      \*20 : BL 120197 /  
 Doc. Credit Number      31 C : 010123  
 Date of Issue      \*31 D : Date 010422 Place CHINA  
 Expiry      51 D : KRUNG THAI BANK PCL., SUANMALI IBC.  
 Applicant Bank      \*50 : METCH THAI CHEMICAL COMPANY LIMITED  
 Applicant      45-7 MAITRICHITR RD.,  
                     BANGKOK, THAILAND.  
 Beneficiary      \*59 : SINOCHEN GUANGDONG IMPORT AND  
                     EXPORT CORPORATION  
                     58 ZHANQIAN ROAD, GUANGZHOU, CHINA  
 Amount      \*32 B : Currency USD Amount 16,264  
 Available with/by      \*41 D : ANY BANK  
                     BY NEGOTIATION  
 Drafts at ...      42 C : SIGHT  
 Drawee      42 D : KRUNG THAI BANK PCL., SUANMALI IBC  
 Partial Shipments      43 P : PROHIBITED  
 Transshipment      43 T : ALLOWED  
 Loading in Charge      44 A :  
                     GUANGZHOU, CHINA  
 For Transport to ...      44 B :  
                     BANGKOK, THAILAND  
 Latest Date of Ship.      44 C : 010412  
 Descript. of Goods      45 A :  
                     42.80 MT LITHOPONE 30PCT ARROW BRAND USD380.- PER MT  
                     DETAILS AS PER PROFORMA INVOICE NO.01TH44GD176A3-032  
                     DATED JAN.22,2001.  
                     C.I.F. BANGKOK, THAILAND  
 Documents required      46 A :  
                     \* SIGNED COMMERCIAL INVOICE IN 10 COPIES SHOWING  
                     SEPARATELY F.O.B.VALUE, FREIGHT CHARGE, INSURANCE PREMIUM,  
                     C.I.F.VALUE AND COUNTRY OF ORIGIN.  
                     \* FULL SET OF CLEAN ON BOARD OCEAN BILLS OF LADING TO ORDER OF  
                     KRUNG THAI BANK PUBLIC COMPANY LIMITED, MARKED FREIGHT PREPAID  
                     PLUS TWO NON-NEGOTIABLE COPIES, NOTIFY: APPLICANT  
                     \* MARINE INSURANCE POLICY OR CERTIFICATE IN DUPLICATE, ENDORSED  
                     IN BLANK, FOR FULL INVOICE VALUE PLUS 10 PERCENT STATING CLAIM  
                     PAYABLE IN THAILAND COVERING INSTITUTE CARGO CLAUSES. (A) AND  
                     WAR RISKS.  
                     \* PACKING LIST IN 5 COPIES.  
                     \* CERTIFICATE OF ANALYSIS IN 5 COPIES.  
                     \* ONE FULL SET OF NON-NEGOTIABLE SHIPPING DOCUMENTS MUST BE  
                     SENT TO THE APPLICANT BY AIR COURIER WITHIN 3 DAYS AFTER  
                     SHIPMENT AND BENEFICIARY'S CERTIFICATE TO THIS EFFECT IS  
                     REQUIRED.  
                     \* BENEFICIARY'S CERTIFICATE CERTIFYING THAT ONE COPY EACH OF  
                     INVOICE, N/N B/L HAVE BEEN FAXED TO BUYER TO FAX NO.662-225  
                     WITHIN 3 DAYS AFTER SHIPMENT.

X423g  
WV X0016

(2)  
2001 1 22  
15 1 1002



2001AN31 07:19:37  
MTS700

Issue of a Documentary Credit

Logical Terminal GDPF  
Page 00002  
Func JSRVPR1

Additional Cond 47 A :

- + ALL DOCUMENTS MENTIONING THIS L/C NO.
- + BOTH AMOUNT AND QUANTITY PLUS OR MINUS 5PCT ACCEPTABLE.
- + IF ANY DISCREPANCY, WE SHALL DEDUCT USD50.- BEING OUR FEE FROM THE PROCESS.
- + THE NAME, ADDRESS, TELEPHONE NUMBER OF SHIPPING AGENT IN BANGKOK MUST BE MENTIONED ON B/L.

Details of Charges 71 B : ALL BANK CHARGES OUTSIDE THAILAND INCLUDING COST OF WIRE AND REIM. CHARGE ARE FOR BENEFICIARY'S ACCOUNT.

Confirmation \*49 : WITHOUT  
Instructions 78 :

- + UPON RECEIPT OF SHIPPING DOCUMENTS IN STRICT CONFORMITY WITH L/C TERMS, WE WILL COVER YOUR ACCOUNT AND LESS OUR COST OF WIRE IF ANY ACCORDING TO YOUR INSTRUCTION.
- + DRAFT(S) AND DOCUMENTS TO BE SENT TO US BY COURIER SERVICE MAILING ADDRESS (SUANMALI IBC., 20 YUKHON 2 RD., POMPRAB, BANGKOK 10100, THAILAND.)
- + THIS ADVICE IS OPERATIVE WITH NO CONFIRMATION TO FOLLOW AND SUBJECT TO ICC 1993 REVISION PUB 500.

Send. to Rec. Info. 72 : KINDLY ACKNOWLEDGE RECEIPT THIS CREDIT BY RETURN SWIFT WILL BE MUCH APPRECIATED.

Trailer Order is <MAC:> <PAC:> <ENC:> <CHK:> <THG:> <PDE:>  
MAC:642A77D3  
CHK:4111579499C7

请从上面的信用证中找出以下内容:

- (1) 开证人:
- (2) 受益人:
- (3) 信用证号码:
- (4) 开证日期:
- (5) 信用证有效期及到期地点:
- (6) 装运港:
- (7) 目的港:
- (8) 装运期限:
- (9) 分批和转船的要求:
- (10) 商品数量及名称:
- (11) 要求单据:
- (12) 交单期限:
- (13) 信用证金额:
- (14) 信用证数量和金额增减百分比:
- (15) 信用证特殊条款:
- (16) 单据不符点扣费额:
- (17) 形式发票号码及日期:
- (18) 贸易术语:

## 2. 阅读理解二

98OCT22 17:15:23  
MT S700

Issue of a Documentary Credit

Logical Terminal PSA7

Page 00001

Func GZPRQ

MSSACK DWS765I Auth OK, key B1980419F062E4A3, BKCHCNBJ SAIBJPJT record 652333

Basic Header F 01 BKCHCNBJA400 8754 778732

Application Header O 700 1624 981022 SAIBJPJTCXXX 4970 776422 981022 1524 N

\*ASAHI BANK LTD. THE (FORMERLY THE

\*KYOWA SAITAMA BANK, LTD.)

\*TOKYO

User Header

Service Code 103:

Bank. Priority 113:

Msg User Ref. 108:

Info. from CI 115:

Sequence of Total \*27 : 1 / 1

Form of Doc. Credit \*40 A : IRREVOCABLE

Doc. Credit Number \*20 : LC-410-046405

Date of Issue 31 C : 981022

Expiry \*31 D : Date 990115 Place CHINA

Applicant \*50 : SUMITOMO CORPORATION

Beneficiary \*59 : GUANGDONG YUEFENG TRADING CO.  
NO.31 ZHEN'AN ROAD GUANGZHOU,  
CHINA.

Amount \*32 B : Currency USD Amount 98.000,00

Pos. / Neg. Tol.(%) 39 A : 5 / 5

Available with/by \*41 D : ANY BANK

BY NEGOTIATION

Drafts at ... ① 42 C : DRAFTS AT SIGHT FOR FULL INVOICE  
VALUE

Drawee 42 A : SAIBJPJT

\*ASAHI BANK LTD, THE (FORMERLY THE

\*KYOWA SAITAMA BANK, LTD.)

\*TOKYO

Partial Shipments 43 P : ALLOWED

Transshipment 43 T : ALLOWED

Loading in Charge 44 A :

SHIPMENT FROM CHINESE MAIN PORT

For Transport to 44 B :

OSAKA, JAPAN

Latest Date of Ship. 44 C : 981231

Descript. of Goods 45 A :

HALF DRIED PRUNE 1998CROP

GRADE SPEC

QNTY  
(CASE)UNIT PRICE  
(USD/CASE)

SHIPMENT

B L:700CASE M:700CASE 1,400

21.0 C AND F OSAKA NOV.,1998

A L:700CASE M:700CASE 1,400

26.0 C AND F OSAKA DEC.,1998

B L:700CASE M:700CASE 1,400

21.0 C AND F OSAKA DEC.,1998

PACKING: IN WOODEN CASE, 12KGS PER CASE

TRADE TERMS: C AND F OSAKA

Documents required 46 A :

① +2/3 SET OF CLEAN ON BOARD OCEAN BILLS OF LADING MADE OUT TO  
ORDER OF SHIPPER AND BLANK ENDORSED AND MARKED 'FREIGHT  
PREPAID' AND 'NOTIFY SUMITOMO CORPORATION OSAKA.'② +MANUALLY SIGNED COMMERCIAL INVOICE IN TRIPLICATE(3) INDICATING  
APPLICANT'S REF. NO. SCLI-98-0474.

③ +PACKING LIST IN TRIPLICATE(3).

④ +MANUALLY SIGNED CERTIFICATE OF ORIGIN IN TRIPLICATE(3).

⑤ +BENEFICIARY'S CERTIFICATE STATING THAT CERTIFICATE OF  
MANUFACTURING PROCESS AND OF THE INGREDIENTS ISSUED BY GUANGDONG  
YUE FENG TRADING CO., SHOULD BE SENT TO SUMITOMO CORP ESCLZ  
SECTION.

⑥ +CERTIFICATE OF WEIGHT AND QUALITY IN TRIPLICATE.

Additional Cond. 47 A :

1. INSURANCE TO BE EFFECTED BY BUYER.

2. TELEGRAPHIC REIMBURSEMENT CLAIM PROHIBITED.

17N4W8472288  
— 10月 —

1998.10.15.11

98OCT22 17:15:44  
MT 5700

Issue of a Documentary Credit

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3. 1/3 ORIGINAL B/L AND OTHER SHIPPING DOCUMENTS MUST BE SENT DIRECTLY TO APPLICANT SUMITOMO CORP ESCLZ SECTION IN 3 DAYS AFTER B/L DATE. AND SENT BY FAX.
4. AMOUNT AND QNTY SPCT MORE OR LESS ALLOWED.
5. THIS COMMODITY FREE FROM RESIN.

Details of Charges 71 B : ALL BANKING CHARGES OUTSIDE JAPAN 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  
Instructions 78 :

THE NEGOTIATING BANK MUST FORWARD THE DRAFTS AND ALL DOCUMENTS BY REGISTERED AIRMAIL DIRECT TO US (INT'L OPERATIONS OFFICE MAIL ADDRESS: C.P.O. BOX NO. 800 TOKYO 100-8691 JAPAN) IN TWO CONSECUTIVE LOTS. UPON RECEIPT OF THE DRAFTS AND DOCUMENTS IN ORDER, WE WILL REMIT THE PROCEEDS AS INSTRUCTED BY THE NEGOTIATING BANK.

Trailer

Order is (MAC:) (FAC:) (ENC:) (CHK:) (TNG:) (PDE  
NAC:9E9080D4  
CHK:AEFCB798F339



请从上面的信用证中找出以下内容:

- (1) 开证人:
- (2) 受益人:
- (3) 信用证号码:
- (4) 开证日期:
- (5) 信用证有效期及到期地点:
- (6) 装运港:
- (7) 目的港:
- (8) 装运期限:
- (9) 分批和转船的要求:
- (10) 商品数量及名称:
- (11) 要求单据:
- (12) 交单期限:
- (13) 信用证金额:
- (14) 信用证数量和金额增减百分比:
- (15) 信用证特殊条款:



## (七) 信用证审核

## 1. 信用证审核一

根据下面的合同审核信用证:

## 售 货 合 同

### SALES CONTRACT

卖 方: GUANGDONG LIGHT ELECTRICAL

Sellers: APPLANCES CO., LTD.Contract No.: 98SGQ468001Date: APR. 22, 1998

地 址:

Signed at: GUANGZHOUAddress: 52 DEZHENG ROAD SOUTH, GUANGZHOU, CHINATelex: 0835Fax: 83556688Buyers: ABC CORP.

Telex: \_\_\_\_\_

Address: AKEDSANTERINK AUTO P. O. BOX 9, FINLAND

Fax: \_\_\_\_\_

This Sales Contract is made by and between the Sellers and the Buyers, whereby the Sellers agree to sell and the Buyers agree to buy the under-mentioned goods according to the terms and conditions stipulated below:

(1) 货号、品名及规格 Name of Commodity and Specifications	(2) 数量 Quantity	(3) 单位 Unit	(4) 单价 Unit Price	(5) 金额 Amount
HALOGEN FITTING W500	9,600PCS	PC	CIF HELSINKI USD3.80/PC	USD36,480.00
10% more or less both in amount and quantity allowed	Total Amount			USD36,480.00

(6) Packing: 12PCS IN A CARTON (7) Delivery from GUANGZHOU to HELSINKI (8) Shipping Marks:

(9) Time of Shipment:

Within 30 days after receipt of L/C allowing transshipment and partial shipment.

(10) Terms of Payment:

By 100% Confirmed irrevocable Letter of Credit in favor of the Sellers to be available by sight draft to be opened and to reach China before MAY 1, 1998 and to remain valid for negotiation in China until the 15th days after the foresaid Time of Shipment. L/C must mention this contract number. L/C advised by BANK OF CHINA, GUANGZHOU BRANCH. TLX: 444U4K GZBC CN. All banking Charges outside China (the mainland of China) are for account of the Drawee.

(11) Insurance:

To be effected by Sellers for 110% of full invoice value covering FPA up to HELSINKI.~~To be effected by the buyer.~~

(12) Arbitration:

All dispute arising from the execution of or in connection with this contract shall be settled amicably by negotiation. In case of settlement can be reached through negotiation the case shall then be submit China International Economic & Trade Arbitration Commission. In Shenzhen (or in Beijing) for arbitration in act with its sure of procedures. The arbitral award is final and binding upon both parties for setting the Disputes. The fee, for arbitration shall be borne by the losing party unless otherwise awarded.

The Seller 张三The Buyer PAUL

## Issue of Documentary Credit

Issuing Bank	:	METITA BANK LTD. , FINLAND
Doc. Credit No.	:	REVOCABLE
Credit Number	:	LRT9802457
Date of Issue	:	980428
Expiry	:	Date 980416 Place FINLAND
Applicant	:	ABC CO. AKEKSANTERINK AUTO P. O. BOX 9, FINLAND
Beneficiary	:	GUANGDONG LIGHT ELECTRICAL APPLANCES CO. , LTD. 52 DEZHENG ROAD SOUTH, GUANGZHOU, CHINA
Amount	:	USD 3,648.00 (SAY US DOLLARS THIRTY SIX THOUSAND FOUR HUNDRED AND EIGHT ONLY)
Pos. / Neg. Tol. (%)	:	5/5
Available with/by	:	ANY BANK IN ADVISING COUNTRY BY NEGOTIATION
Draft at . . .	:	DRAFTS AT 20 DAYS' SIGHT FOR FULL INVOICE VALUE
Partial Shipments	:	NOT ALLOWED
Transshipment	:	Allowed
Loading in Charge	:	Guangzhou
For Transport to	:	HELSINKI
Shipment Period	:	AT THE LATEST MAY 30, 1998
Descript. of Goods	:	960PCS OF HALOGEN FITTING W500, USD6.80 PER PC AS PER SALES CONTRACT 98SG468001 DD 22, 04, 98 CIF HESINKI
Documents Required	:	* COMMERCIAL INVOICE 1 SIGNED ORIGINAL AND 5 COPIES * PACKING LIST 1 SIGNED ORIGINAL AND 5 COPIES * FULL SET OF CLEAN ON BOARD MARINE BILLS OF LADING, MADE OUT TO ORDER , MARKED "FREIGHT PREPAID" AND NOTIFY AP- PLICANT (AS INDICATE ABOVE) * GSP CERTIFICATE OF ORIGIN FORM A, CERTIFYING GOODS OF ORI- GIN IN CHINA, ISSUED BY COMPETENT AUTHORITIES * INSURANCE POLICY/CERTIFICATE COVERING ALL RISKS AND WAR RISKS OF PICC. INCLUDING WAREHOUSE TO WAREHOUSE CLAUSE UP TO FINAL DESTINATION AT HELSINKI, FOR AT LEAST 120 PCT OF CIF-VALUE. * SHIPPING ADVICES MUST BE SENT TO APPLICANT WITHIN 2 DAYS AFTER SHIPMENT, ADVISING NUMBER OF PACKAGES, GROSS & NET WEIGHT, VESSEL NAME, B/L NO. AND DATE, CONTRACT NO. , VALUE.
Presentation Period	:	3 DAYS AFTER ISSUANCE DATE OF SHIPPING DOCUMENT
Confirmation	:	WITHOUT
Instructions	:	THE NEGOTIATION BANK MUST FORWARD THE DRAFTS AND ALL DOCU- MENTS BY REGISTERED AIRMAIL DIRECT TO US IN TWO CONSECUTIVE LOTS, UPON RECEIPT OF THE DRAFTS AND DOCUMENTS IN ORDER, WE WILL REMIT THE PROCEEDS AS INSTRUCTED BY THE NEGOTIATING BANK.

## 2. 信用证审核二

根据下面的销货确认书审核信用证:

卖方

SICHUAN CHANGHONG  
ELECTRIC CO., LTD.  
35 EAST MIANXING ROAD,  
HIGH-TECH PARK,  
MIANYANG, SICHUAN,  
CHINA

## 销货确认书

### SALES CONFIRMATION

号码:

No. 800678

日期:

Date: 13-02-2005

签约地点:

Signed at: MIANYANG, CHINA

电报挂号:

Cable:

TELEX:

FAX: 86-760-3138616

买方

Buyers: ABC CORPORATION LIMITED

地址

Address:

电报挂号:

Cable Address:

TELEX:

FAX:

兹经买卖双方同意按下列条款成交:

The undersigned Sellers and Buyers have agreed to close the following transactions according to the terms and conditions stipulated below:

1. 货号 Art. No.	品名及规格 Description	数量 Quantity	单价 Unit Price	金额 Amount
80230019	AIR CONDITIONER KFR-35GW/NL, MODEL, R407C, 220V	10,000 SETS	CIF VALENCIA @ USD160.00	USD1,600,000.00

数量及总值均得有 5 % 的增减, 由卖方决定。

With 5 % more or less both in amount and quantity allowed at the Sellers' option.

2. 总值

Total Value: USD1,600,000.00 (US Dollars ONE MILLION SIX HUNDRED THOUSAND ONLY.)

3. 包装

Packing: ONE SET IN TOW CARTONS, TOTAL 20,000 CARTONS

4. 装运期

Time of Shipment: 3,000 SETS BY MAR. 31, 2005, 7,000 SETS BY APR. 15, 2005

5. 装运口岸和目的地

Loading port & Destination: FROM SHENZHEN TO VALENCIA SPAIN

6. 保险 由卖方按发票全部金额 110% 投保至 为止的 险。

Insurance: To be effected by Sellers for 110% of full invoice value covering FPA up to VALENCIA SPAIN only.

7. 付款条件: 买方须于 年 月 日将不可撤销的见票 30 天付款的信用证开到卖方, 议付有效期延至上列装运期后 15 天在中国到期, 该信用证中必须注明允许分运及转运。

Terms of payment:

By Irrevocable Letter of Credit to be available by 30 DAYS' AFTER sight draft to reach the Sellers before MAR. 13, 2005 and to remain valid for negotiation in China until the 15th day after the aforesaid Time of Shipment. The L/C must specify that transshipment and partial shipments are allowed.

8. 装船标记

Shipping Mark: N/M

9. 开立信用证时请注明我成交确认书号码。

When opening L/C, Please mention our S/C number.

10. 备注

Remarks:

卖方

THE SELLERS

张明华

买方

THE BUYERS

MARRY

希将本确认书一份签署后寄回本公司

Please sign and one copy of this sales confirmation to us at your earliest convenience.

2005FEB20

Logical Terminal GDPF

MT S700

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Func JSRVP

User Header	Service Code	103;
	Bank Priority	113;
	Msg User Ref.	108;
	Info. From CI	115;

Sequence of Total	* 27	:	1 / 1
Form of Doc. Credit	* 40 A	:	IRREVOCABLE
Doc. Credit Number	* 20	:	C20050226
Date of Issue	31 C	:	050220
Expiry	* 31 D	:	050430
Applicant	* 50	:	ABC CORPORATION LTD. , SPAIN
Beneficiary	* 59	:	SICHUAN CHANGHONG ELECTRIC CO. , LTD. 35 EST MIANXING ROAD, HIGH-TECH PARK MIANYANG, SICHUAN, CHINA

Amount	* 32 B	:	Currency Amount 1,600,000.00
Pos. / Neg. Tol. (%)	39 A	:	05/05
Available with/by	* 41 D	:	ANY BANK BY NEGOTIATION
Draft at ...	42 C	:	30 DAYS' AFTER SIGHT
Drawee	42 D	:	OURSELVES
Partial Shipments	43 P	:	ALLOWED
Transshipment	43 T	:	ALLOWED
Loading in Charge	44 A	:	ANY CHINESE PORTS
For Transport to ...	44 B	:	VALENCIA PORT
Shipment Period	44 C	:	LATEST MAR. 30, 2005
Descript. of Goods	45 A	:	AIR CONDITIONER KFR - 35GW/NL, MODEL, R407C, 220V, 10,000SETS, @ USD160.00, CIF VALENCIA 3,000SETS SHIPMENT BY MAR. 31, 2005, 7,000SETS SHIPMENT BY APR. 15, 2005, OTHER DETAILS AS PER S/C

Documents required	46 A	:	+ COMMERCIAL INVOICE IN 3 COPIES + PACKING LIST IN 3 COPIES + 2/3 ORIGINAL CLEAN SHIPPED ON BOARD B/L, MADE OUT TO ORDER, MARKED "FREIGHT PREPAID" AND NOTIFY APPLICANT. + GSP CERTIFICATE OF ORIGIN FORM A, CERTIFYING GOODS OF ORIGIN IN CHINA, ISSUED BY COMPETENT AUTHORITIES. + INSURANCE POLICY/CERTIFICATE COVERING RISKS FPA OF PICC. INCLUDING WAREHOUSE TO WAREHOUSE CLAUSE, FOR AT LEAST 110 PCT OF CIF-VALUE. + SHIPPING ADVICES MUST BE SENT TO APPLICANT WITHIN 2 DAYS AFTER- SHIPMENT ADVISING NUMBER OF PACKAGES, GROSS & NET WEIGHT, VESSEL NAME, BILL OF LADING NO. AND DATE, CONTRACT NO. , VALUE.
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