

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

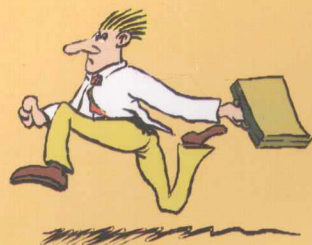
DOCUMENTS & CREDIT FOR INTERNATIONAL BUSINESS 国际商务单证实务 练习册

(第二版)

主编 余世明 副主编 张少辉 张小彤



暨南大学出版社
JINAN UNIVERSITY PRESS



013064065

21世纪国际商务教材教辅系列

F740.44-44
06-2

总 主 编 余世明
副总主编 袁绍岐 张彬祥 何 静

DOCUMENTS & CREDIT
FOR INTERNATIONAL BUSINESS

国际商务单证实务 练习册

(第二版)

主编 余世明 副主编 张少辉 张小彤



北航

C1671119



暨南大学出版社
JINAN UNIVERSITY PRESS

中国·广州

F740.44-44
06-2

图书在版编目 (CIP) 数据

国际商务单证实务练习册/余世明主编;张少辉,张小彤副主编. —2版. —广州:暨南大学出版社, 2013. 8

(21世纪国际商务教材教辅系列)

ISBN 978-7-5668-0542-3

I. ①国… II. ①余…②张…③张… III. ①国际贸易—票据—高等学校—习题集
IV. ①F740.44-44

中国版本图书馆 CIP 数据核字 (2013) 第 084066 号

出版发行: 暨南大学出版社

地 址: 中国广州暨南大学

电 话: 总编室 (8620) 85221601

营销部 (8620) 85225284 85228291 85228292 (邮购)

传 真: (8620) 85221583 (办公室) /85223774 (营销部)

邮 编: 510630

网 址: <http://www.jnupress.com> <http://press.jnu.edu.cn>

排 版: 广州市天河星辰文化发展部照排中心

印 刷: 广东省农垦总局印刷厂

开 本: 787mm × 1092mm 1/16

印 张: 14.25

字 数: 340 千

版 次: 2009 年 10 月第 1 版 2013 年 8 月第 2 版

印 次: 2013 年 8 月第 6 次

印 数: 15001—18000 册

定 价: 28.00 元

(暨大版图书如有印装质量问题, 请与出版社总编室联系调换)

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,除客户名等资料有所改动外,其他全部保留,力求给学生更直观的感觉。

(4) 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6月

目 录

编写说明	(1)
第一章 信用证	(1)
第二章 常用结汇单证	(18)
第一节 发票	(18)
第二节 汇票	(37)
第三节 海运提单	(49)
第四节 保险单	(67)
第五节 原产地证明书	(82)
第六节 装箱单	(94)
第三章 其他结汇单据	(105)
第一节 商检证书	(105)
第二节 受益人证明书	(116)
第三节 航空运单	(121)
第四节 装船通知	(132)
第四章 托运单	(136)
第五章 报关单	(143)
第六章 出口收汇核销单	(150)
第七章 出口企业退税及有关单证	(154)
第八章 信用证申请书	(156)
第九章 综合制单练习	(163)
参考文献	(223)

第一章 信用证

一、中英文术语、短语互译

(一) 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 _____

(二) 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 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. 下列英文词组中, 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,表示开证人的常见词或词组有()。
 - A. Principal
 - B. Opener
 - C. Applicant
 - D. account of...
 - E. Accountee
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. 对 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, 拒绝其中的另一部分。()
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银行(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

(一) 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:

Sequence of Total *27 : 1 / 1
 Form of Doc. Credit *40 A : IRREVOCABLE
 Doc. Credit Number *20 : BL 120197
 Date of Issue 31 C : 010123
 Expiry *31 D : Date 010422 Place CHINA
 Applicant Bank 51 D : KRUNG THAI BANK PCL., SUANMALI IBC.
 Applicant *50 : METCH THAI CHEMICAL COMPANY LIMITED
 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.



JAN31 07:19:37
5700

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 ADVISE 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:

(二) 阅读理解二

98OCT22 17:15:23
MT S700

Issue of a Documentary Credit

Logical Terminal P5A7

Page 00001

Func GZPRQ

recd 652333

MSSACK DWS765I Auth OK, key B1980419F862E4A3, BKCHCNBJ SAIBJPJT
Basic Header F 01 BKCHCNBJA400 8954 778732
Application Header D 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 ... 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. SCL1-98-0474.
- 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.

12N4W 84721918

1008.10.15.11

1008.10.15.11

1008.10.15.11

98OCT22 17:15:44
MT S700

Issue of a Documentary Credit

Logical Terminal P5A7
Page 00002
Func 6ZPRQ

3. 1/3 ORIGINAL B/L AND OTHER SHIPPING DOCUMENTS MUST BE SENT DIRECTLY TO APPLICANT SUMIYOMO CORP ESCLZ SECTION IN 3 DAYS AFTER B/L DATE. AND SENT BY FAX.
4. AMOUNT AND QNTY 5PCT 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 7B :

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:AEFC8796F339



请从上面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

(一) 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: APPLIANCES CO., LTD.

地 址:

Address: 52 DEZHENG ROAD SOUTH, GUANGZHOU, CHINA

Buyers: ABC CORP.

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

Contract No.: 98SGQ468001

Date: APR. 22, 1998

Signed at: GUANGZHOU

Telex: 0835

Fax: 83556688

Telex:

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	USD 36,480. 00
10% more or less both in amount and quantity allowed	Total Amount			USD 36,480. 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 day 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 buyers~~

(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
Form of Doc. Credit	:	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 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 APPLICANT (AS INDICATE ABOVE) * GSP CERTIFICATE OF ORIGIN FORM A, CERTIFYING GOODS OF ORIGIN 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 DOCUMENTS 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.