

应用型人才培养规划教材 · 经济管理系列

国际贸易实务

(双语)

李为 叶允清 季祖强◎编著



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内 容 简 介

全书共九章,依次为贸易术语、出口报价核算与报盘、国际贸易付款方式、成交与合同制作、买卖合同的标的、信用证、出口货物的运输与保险、单证缮制与结算、商品检验与争议处理。第二至第九章的每个章节根据相应的国际贸易实务环节设置函电信例、英语口语磋商案例、实务案例等仿真情境,将国际贸易实务与相关专业英语知识紧密地结合,通过情境的体会与模拟,提高学生对国际贸易实务操作的能力。每章分为四个部分,依次为理论知识、情境仿真、与函电相结合的案例呈现与分析、实训项目,并在本书最后针对每章的实训项目给出了参考答案。

本书适合本科经管类专业学生以及欲从事外贸行业的人士自学使用。

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前 言

作为经管类专业的核心课程，“国际贸易实务”是一门理论与实际紧密相连的课程。英语作为国际交往中的通用语言，在国际贸易领域中发挥着日益重要的作用。然而，要适应当今激烈的国际市场竞争，仅仅具备良好的英语语言能力是远远不够的。外贸人才应该在掌握国际贸易专业知识的同时，注重英语语言能力和专业英语知识的有机结合，从而才能在实际工作中融会贯通、游刃有余。

为了更好地发挥高校资源优势和将教师实战工作经验传授给学生，不断探索与国际先进教学理念和教学方法接轨的、符合中国实际的双语课程教学模式，本教材编写团队根据教育部对双语教学的评估要求，编写了《国际贸易实务（双语）》一书。本书特别注重国际贸易专业知识、实际业务操作能力、专业英语运用以及业务磋商技巧的有机联系，以进出口交易磋商、签约和履行这一基本程序为主线，结合实际业务中应遵循的国际惯例和法规，通过案例的串联将全书各章节组成一个有机的系统。其内容将理论与实践相结合，突出应用性和实践性，有利于培养学生的综合应用能力，与高校应用型、技能型、复合型人才的培养目标和社会人才需求的实际相吻合。本书特色主要体现在以下几个方面。

(1) 实战性强：本书中的案例、信例、单证范本等均根据主编真实的外贸业务经历经验改编而成。通过理论联系实际，旨在使学生更好地理解国际贸易各个环节的知识。

(2) 系统性强：本书内容涵盖国际贸易实务中的各项交易条件、出口前的准备工作、建立业务关系、交易磋商、订立合同和履行等一系列必要的过程。本书通过案例的呈现与解说将国际贸易实务的流程串联起来，便于学生系统性地了解国际贸易流程的各个环节，从而利于学生对知识的吸收和消化。

(3) 可操作性强：英语在国际贸易实务的实际工作中至关重要。因而，为了避免书本与工作脱节，本书采用中英文对照，每章内容力求与国际贸易业务紧密相连，采取先输入、后输出的模式，知识的输入注重深入浅出，知识的输出注重身临其境，从而方便师生的课堂教学。

(4) 仿真性强：本书从第二章起，每个章节根据相应的国际贸易实务环节设置函电信例、英语口语磋商案例、实务案例等仿真情境，将国际贸易实务与相关专业英语知识紧密地结合，通过情境的体会与模拟，提高学生对国际贸易实务操作的能力。

本书第一作者李为博士是福州外语外贸学院专职专任教师、副教授、软科学研究所

长,福建致公经济研究院院长,兼任福建农林大学经济学院硕士研究生导师,具有丰富的国际贸易实战经验以及一线教学经验;曾获国家“十三五”规划问计求策一等奖、福建省第十一届社会科学优秀成果奖;入选2017年度“福建省高校新世纪优秀人才支持计划”和2014年度“福建省高校杰出青年科研人才培育计划”。

本书由李为副教授负责撰写全书大纲、统稿与改稿,参与编著本书核心章节。阳光学院的叶允清老师、福州外语外贸学院副校长季祖强副教授、何丹华副教授、戴斯玮老师和李汉回老师参与了本书的编著工作,感谢他们付出的努力。本书适合经管类专业的本科和专科学生使用,也可作为欲从事国际贸易工作人士的自学参考书。编者在编著过程中参考了大量国内外相关文献,在此对文献的作者们致以崇高的敬意。感谢冼先品老师在本书编写过程中付出的努力。

由于编著时间仓促,编者的水平和学识有限,错漏在所难免,敬请读者批评指正。在日后的教学使用中,编著团队将不断修正本书的内容,并随着时代的发展和知识的变迁更新本书的内容。

编者
2018年5月

目 录

CONTENTS

第一章 贸易术语 / 1

- 一、贸易术语概述 / 1
- 二、国际贸易惯例 / 3
- 三、《2010 年国际贸易术语解释通则》 / 6

第二章 出口报价核算与报盘 / 13

- 一、理论知识 / 13
- 二、情境仿真：价格磋商 / 29
- 三、案例分析：报价信函 / 32
- 四、实训项目 / 37

第三章 国际贸易付款方式 / 41

- 一、理论概述 / 41
- 二、情境仿真：商洽支付方式 / 58
- 三、洽谈支付方式信函 / 61
- 四、案例分析 / 64
- 五、实训项目 / 68

第四章 成交与合同制作 / 69

- 一、理论知识 / 69
- 二、情境仿真：关于出口合同的谈判 / 76

CONTENTS

目 录

- 三、合同范本解析 / 81
- 四、根据函电填制合同 / 88
- 五、实训项目 / 93

第五章 买卖合同的标的 / 97

- 一、背景知识 / 97
- 二、情境仿真：包装方式的谈判 / 133
- 三、包装方式的往来信函及案例 / 135
- 四、实训项目 / 142

第六章 信用证 / 147

- 一、信用证理论概述 / 147
- 二、情境仿真 / 160
- 三、信用证案例 / 162
- 四、实训项目 / 185

第七章 出口货物的运输与保险 / 189

- 一、背景知识 / 189
- 二、情境仿真 / 216
- 三、案例分析 / 218

CONTENTS

目 录

四、实训项目 / 220

第八章 单证缮制与结算 / 224

- 一、国际贸易单证概述 / 224
- 二、发票、装箱单、托运单 / 227
- 三、海运提单 / 244
- 四、原产地证 / 255
- 五、汇票制作 / 264
- 六、结算相关的单据 / 268
- 七、实训项目 / 274

第九章 商品检验与争议处理 / 280

- 一、理论知识 / 280
- 二、情境仿真：关于商检及复验 / 298
- 三、商检及争议信函 / 299
- 四、案例分析 / 302
- 五、实训项目 / 306

全书实训项目参考答案 / 309

参考文献 / 333

第一章 贸易术语

一、贸易术语概述

(一) 定义 (Definition)

国际贸易术语, 又称价格术语, 是指用一个简短的概念或简短的外文缩写的字母来表明货物的单价构成和买卖双方各自承担的责任、费用与风险的划分界限。在国际贸易中, 买卖双方所承担的义务会影响到商品的价格。在长期的国际贸易实践中, 逐渐形成了把某些和价格密切相关的贸易条件与价格直接联系在一起的若干报价模式。每一模式都规定了买卖双方在某些贸易条件中所承担的义务。

International trade terms, also called the price terms, refers to the use of a brief concept or abbreviations to indicate the constitution of the price of goods, respective responsibility of both parties, the boundaries for the respective responsibilities, and cost of both parties. In international trade, the obligations of both parties will affect commodity prices. In the long-term international trade practice, several types of quotation modes are gradually formed which is closely related to the terms and conditions of trade, and each mode clearly stipulates the obligations borne by both parties.

例如 (以出口为例):

每吨 1 000 美元 FOB 上海, 此处上海应为装运港。

每吨 1 100 美元 CIF 纽约, 此处纽约应为目的港。

每吨 1 200 美元 CIP 纽约希思罗机场, 此处纽约希思罗机场应为空运目的地。

For example (export):

US \$1 000 per ton FOB Shanghai, here Shanghai should be the port of loading.

US \$1 100 per ton CIF New York, here New York should be the port of destination.

US \$1 200 per ton CIP Heathrow airport of New York, here Heathrow airport of New York should be the destination of the flight.

(二) 贸易术语的选择 (The Choice of Trade Terms)

对于不同的贸易术语, 买卖双方需承担不同的义务。贸易术语的采用, 既关系到双方的利益, 也关系到能否顺利履约, 因此在洽谈交易时, 双方应恰当地选择贸易术语。

The seller and the buyer may assume different obligations in transactions based on different

trade terms. The employment of trade terms concerns not only the interests of both the buyer and the seller, but also the success of the implementation of the contract. Therefore, in negotiation, the two parties should properly choose trade terms.

目前,在国际贸易中较多使用象征性交货的术语。象征性交货是指卖方按合同规定的时间和地点将货物装上运输工具或交付承运人后,并向买方提供包括物权证书在内的有关单证,凭承运人签发的运输单据及其他商业单据履行交货义务,而无须保证到货。CIF、FOB、CFR 是典型的象征性交货术语。我国外贸企业在进出口业务中,对贸易术语的选用主要考虑下列因素。

In the international trade at present, the Symbolic Delivery terms are more frequently used. Symbolic Delivery refers to the transaction in which the seller, instead of insuring the arrival of goods, just needs to load the cargoes onto the agreed transportation vehicle or delivers the cargoes to the carrier in strict accordance with the time and the places of the contract to fulfill the delivery with the shipping documents and other commercial documents. CIF, FOB and CFR are the typical Symbolic Delivery terms. In international trade, the following factors are often considered by enterprises in our country.

(1) 有利于我国远洋运输业和保险业的发展,增收减支。我国在进口贸易中,大多使用 FOB 或 FCA (货交承运人) 术语。在出口贸易中,则争取按 CIF 或 CIP 方式成交。

To be beneficial for the development of Chinese ocean shipping industry and the insurance industry, and to increase the revenue and reduce expenditure. FOB or FCA is often used in the import, while in the export, CIF or CIP is employed to conclude a business.

(2) 有利于发展双方的合作关系。有些国家规定进口贸易必须在本国投保,有些买方为了谋求保险费的优惠,与保险公司订有预保合同,则我方可同意按 CFR 或 CPT 方式出口。在大宗商品出口时,国外买方为谋求以较低运价租船,我方也可按 FOB 或 FCA 方式与之成交。

To be beneficial for the development of mutual cooperation relationship. It is regulated in some countries that cargoes of import trade must be covered in their own countries. Some buyers may sign pre-insurance contract with insurance companies to get allowance for the premium, then the sellers can agree to conclude the deal on CFR or CPT basis. In the transaction of bulk commodities, we can also conclude the deal based on FOB or FCA if the buyer aims to get a lower freight.

(3) 与运输方式相适应。FOB、CFR、CIF 只适合于海洋运输和内河运输。在航空运输和铁路运输情况下,自应采取 FCA、CPT、CIP 术语。但即使是海洋运输,在以集装箱方式运输时,出口商在货交承运人后即失去了对货物的控制,因而作为出口方,应尽量采用

FCA、CPT、CIP 方式成交。此类贸易术语还有利于出口方提早转移风险，提前出具运输单据，早日收汇，加快资金周转。

To be compatible with transportation mode. FOB, CFR and CIF are only suitable for marine and inland water transport, while for air transport and railway transport, FCA, CPT and CIP should be adopted. However, even in the ocean transportation with container, the seller loses the control of goods at the time when the goods are delivered to the carrier. Therefore, such terms as FCA, CPT or CIP are to be chosen. These trade terms are also beneficial for the exporter to transfer risks ahead of time, to issue shipping documents in advance, and to collect payment as soon as possible so as to accelerate capital turnover.

(4) 尽量规避风险。我方进口大宗货物需以租船方式装运时，原则上应采用 FOB 方式，由我方自行租船、投保，以避免卖方与船方勾结，利用租船提单，骗取货款。

To avoid risks at most. Transactions, in principle, should be concluded on FOB basis for bulk cargoes import in which the exporter is to be in charge of the chartering, covering on their own so as to avoid the collusion between the seller and the ship owner to gain the payment by cheating with chartering B/L.

二、国际贸易惯例

(一) 定义 (Definition)

国际贸易惯例，又称为“国际商务惯例”“国际经贸惯例”，是指在某一地区或某一领域（行业）里从事国际贸易活动的人们广泛接受和遵循的习惯做法或方法，并在与法律不抵触时作为判断争议的规范。

The international trade custom, also known as the “international business custom” or “international trade practice”, refers to the practices or methods that are widely accepted and followed by those people engaged in international trade activities, which acts as a judge for disputes if it does not conflict with the legal norms.

国际贸易惯例是经过长期反复的实践而逐渐形成的一些有较为明确、固定内容的贸易习惯和一般做法，而成文的国际经济贸易惯例则是由国际经济或商业组织根据长期的商业惯例制定的，如国际商会制定的《国际贸易术语解释通则》。

The international trade custom is some more specific, fixed content of trade habits and general practice which were gradually formed over a long period, and the written form of the international economic and trade practice is formulated by international economic or commercial organization according to the long-term business practices, such as the *International Rules for the Interpretation of Trade Terms* made by International Chamber of Commerce.

(二) 国际贸易惯例的性质 (The Nature of International Trade Custom)

国际贸易惯例是建立在当事人意思自治原则的基础上的, 它本身不是法律, 因而不具有法律效力, 不能强制推行。但值得注意的是, 国际贸易惯例本身虽不具有法律效力, 但通过立法, 可使惯例具有法律效力。有些国家的法律规定, 凡本国法律未规定的, 可适用国际惯例。贸易双方当事人有权在合同中达成不同于惯例规定的贸易条件。但许多国家在立法中明文规定了国际惯例的效力, 特别是在《联合国国际货物销售合同公约》(以下简称《公约》) 中, 惯例的约束力得到了充分的肯定。

The international trade custom, not legally binding and adopted accordingly based on the autonomy principle of parties concerned, is not a law and cannot be enforced. However, what is worth mentioning is that the international trade custom can be granted with legal force through legislation. It is ruled in some countries that the international trade custom is applicable where there is no related conventions in the national law. Both trade parties shall be entitled to reach an agreement with provisions that are different from the regulations of international trade custom. And in many other countries, the legal force of international trade custom is expressly stipulated in the legislation, especially it is fully affirmed in the *United Nations Convention on the International Sale of Goods*.

当买卖双方发生争议时:

- (1) 如果合同的规定与惯例矛盾, 则法院或仲裁机构以合同的规定为准。
- (2) 如果合同的规定与惯例不抵触, 则法院或仲裁机构以国际惯例的规定为准。
- (3) 如果合同中明确规定采用某种惯例, 则这种惯例就有其强制性。

When disputes between the buyer and the seller arise,

(1) If the provisions in the contract contradict with the international trade custom, the court or arbitration institutions judge the case subject to the practices of the contract.

(2) If the provisions of the contract and the international trade custom do not contradict, the court or arbitration institutions judge the case subject to the international trade custom.

(3) If the contract clearly stipulates the use of certain custom, then such custom has its enforcement.

(三) 国际贸易惯例的种类 (Types of International Trade Custom)

国际贸易惯例就其所涉及的内容来看, 通常有以下几种:

With respect to its contents, international trade custom can be usually divided into the following types.

- (1) 有关信用证的国际惯例: 《跟单信用证统一惯例》(简称 UCP600)。

International Custom of Letter of Credit: *Uniform Customs and Practice for Documentary Credits (UCP600)*.

(2) 有关托收的国际惯例：《托收统一规则》（简称 *URC522*）。

International Convention of Collection: Uniform Rules for Collection (URC522).

(3) 有关国际贸易术语的国际惯例。

Relative Convention of International Trade Terms.

① 《1932 年华沙—牛津规则》。

Warsaw-Oxford Rules 1932.

② 《1941 年美国对外贸易定义修订本》。

The 1941 Revision of American Foreign Trade Definitions.

③ 《2010 年国际贸易术语解释通则》。

Incoterms 2010.

(4) 《国际保付代理惯例规则》（1994 年）（国际保理商联合会颁布）。

International Factoring Convention (issued by Factors Chain International in 1994).

(5) 《见索即付保函统一规则》（1992 年）。

Uniform Rules for Demand Guarantees (1992).

(四) 国际贸易惯例的特征 (**Features of International Trade Custom**)

国际贸易惯例是在长期的国际贸易实践中自发形成的，其形成的过程不受政府机关的控制和制约，它的成文一般也是由商业自治团体自发地编纂而成的，这使它有别于依靠国家立法机关制定的国内法以及依靠各国之间的相互谈判、妥协而达成的国际条约。也正是这种非主权性，大大增强了国际贸易惯例的普遍适用性。

The international trade custom, spontaneously formed through long-term practice in the international trade, is not regulated and restricted by the governments in the process of its formation. Generally, it is compiled by commercial autonomy groups spontaneously, which makes it different from the domestic laws legislated by national legislature and the international treaties negotiated and compromised among countries. It is the non-sovereignty that greatly enhances the general applicability of the international trade custom.

(1) 国际贸易惯例是为某一地区、某一行业的人们所普遍遵守和接受的惯例，偶然的实践不能成为国际贸易惯例，这是国际贸易惯例的客观特征。这里的普遍遵守和接受并不要求人人都理解和接受，而只要从事这一行业的大多数人都知道和接受即可，就可以推定其他人理应知道这种惯例的存在。早期的国际贸易惯例一般形成于一些比较大的港口、码头，慢慢地他们的一些合理的做法就为同行业的其他人所接受，例如美国西海岸的码头工会为保护自身利益向集装箱货主征收近乎落地费性质的杂费，这种杂费就被各国的班轮公会列入班轮运价或者班轮条款，因而这种做法就成了同业者之间的国际贸易惯例。

The objective characteristic of the international trade custom is generally observed and accepted by the people in an area or an industry whereas occasional practice can't become the

custom. The observation and acceptance herein means a majority of the people engaged in this industry have already known and accepted the practice, hence others are supposed to know it, instead of everyone's understanding and acceptance. The early international trade custom was generally formed in some larger harbors or docks, some of which was gradually accepted by other people in the same industry. For example, the dockworkers union on the West Coast of America collected sundry charges, like the landing fee, from the container owners so as to protect their self-interest. And later the charges are written into the liner's freight tariff or liner terms by the liner conference. Thus, this practice becomes the international trade custom of people in the same industry.

(2) 国际贸易惯例必须能使人们产生必须遵照此惯例办理的义务感和责任感,这是国际贸易惯例的主观特征。心理因素对于判断惯例的存在与否是至关重要的,单纯的经常性做法而没有相应的心理确信是不能构成国际贸易惯例的。

International trade customs must enable people to have a sense of obligation and responsibility to comply with the customs, which is the subjective characteristic of the international trade custom. Psychological factors in judging the presence or absence of customs are very important, and the simple regular practice with no corresponding psychological certainty can't constitute the international trade custom.

(3) 国际贸易惯例具有任意性,没有强制适用力。只有在当事人明示或者默示同意采用时,才对当事人具有法律效力。如果当事人明示或者默示地加以排除,则不能将国际贸易惯例强加给当事人。

International trade customs have arbitrariness and have no compulsory applicable power. Only when the parties express or imply the agreement to use it, can it have legal force to both parties. If the parties express or implied to exclude the customs, international trade customs can not be imposed to the parties concerned.

三、《2010年国际贸易术语解释通则》

(一) 《2000年国际贸易术语解释通则》与《2010年国际贸易术语解释通则》的对比
(The Comparison between *Incoterms 2000* and *Incoterms 2010*) (见表 1-1)

表 1-1 *Incoterms 2000* 与 *Incoterms 2010* 的对比

	<i>Incoterms 2000</i> (13 Trade Terms)	<i>Incoterms 2010</i> (11 Trade Terms)
Group E	EXW 工厂交货 (……指定地)	EXW 工厂交货 (……指定地)
Group F	FCA 货交承运人 (……指定地)	FCA 货交承运人 (……指定地)
	FAS 船边交货 (……指定装载港)	FAS 船边交货 (……指定装载港)
	FOB 船上交货 (……指定装载港)	FOB 船上交货 (……指定装载港)

续表

	<i>Incoterms 2000</i> (13 Trade Terms)	<i>Incoterms 2010</i> (11 Trade Terms)
Group C	CFR 运费在内 (……指定目的港)	CFR 运费在内 (……指定目的港)
	CIF 运费保费在内 (……指定目的港)	CIF 运费保费在内 (……指定目的港)
	CPT 运费付讫 (……指定目的地)	CPT 运费付讫 (……指定目的地)
	CIP 运费保费付讫 (……指定目的地)	CIP 运费保费付讫 (……指定目的地)
Group D	DAF 边境 (……指定地)	DAP 目的地交货 (……指定目的地)
	DES 目的港船上交货 (……指定目的港)	
	DDU 未完税交货 (……指定目的地)	
	DEQ 目的港码头交货 (……指定目的港)	DAT 目的地、货物集散地交货 (……指定目的港或目的地之货物集散地)
	DDP 完税后交货 (……指定目的地)	DDP 完税后交货 (……指定目的地)

《2010年国际贸易术语解释通则》(缩写 *Incoterms 2010*, 以下简称《2010通则》)是国际商会根据国际货物贸易的发展,对《2000年国际贸易术语解释通则》(缩写 *Incoterms 2000*, 以下简称《2000通则》)的修订,2010年9月27日公布,于2011年1月1日实施,它与《2000年国际贸易术语解释通则》的主要区别是删去了4个术语,添加了2个术语,并进行了一些改动,具体内容如下。

International Rules for the Interpretation of Tradeterms 2010 (the abbreviation is *Incoterms 2010*, hereinafter referred to as *the Rules 2010*) is the revision of *Incoterms 2000* (the abbreviation is *Incoterms 2000*, hereinafter referred to as *the Rules 2000*) made by the International Chamber of Commerce according to the development of international trade. It was published on September 27th, 2010 and implemented on January 1st, 2011. The main distinction between *Incoterms 2000* and *Incoterms 2010* is that four terms have been deleted and two more terms are added in *Incoterms 2010* with some other amendments. The specific content is as follows.

1. 删除4个术语,新增2个术语 (Four Terms are Deleted and Two New Terms are Added)

《2010通则》删去了《2000通则》4个术语: DAF (边境交货)、DES (目的港船上交货)、DEQ (目的港码头交货)、DDU (未完税交货); 新增了2个术语: DAT (在指定目的地或目的港的集散站交货)、DAP (在指定目的地交货)。即用 DAP 取代了 DAF、DES 和 DDU 三个术语, DAT 取代了 DEQ, 且扩展至适用于一切运输方式,《2010通则》有11个术语,而原来有13个术语。

Compared with *Incoterms 2000*, such four terms as DAF (Delivered At Frontier), DES (Delivered Ex Ship), DEQ (Delivered Ex Quay) and DDU (Delivered Duty Unpaid) were deleted in *Incoterms 2010*. DAT (Delivered At Terminal) and DAP (Delivered At Place) were added in *Incoterms 2010*. That is, DAF, DES and DDU were replaced by DAP and DEQ was replaced by

DEQ, which apply to and the range of application extends to all modes of transportation. There are 11 terms in *Incoterms 2010* instead of 13 terms.

(1) DAT (Delivered At Terminal) 目的地或目的港的集散站交货。DAT 是指卖方在指定的目的地或目的港的集散站卸货后将货物交给买方处置即完成交货, 术语所指目的地包括港口。卖方应承担将货物运至指定的目的地或目的港的集散站的一切风险和费用(除进口费用外)。本术语适用于任何运输方式或多式联运。

In DAT, delivery means that the goods shall be placed at the buyer's disposal after being unloaded at the terminal of specified destination or port. And the destination place in terms also includes the port. The seller has to bear the full cost (except the cost of imports) and undertake the risks involved on the way of delivering the goods to terminal of specified destination or port. This term applies to any mode of transportation including multi-modal transportation.

(2) DAP (Delivered At Place) 目的地交货。类似于取代了的 DAF、DES 和 DDU 三个术语, 是指卖方在指定的目的地交货, 只需做好卸货准备而无须卸货即完成交货。术语所指的到达车辆包括船舶, 目的地包括港口。卖方应承担将货物运至指定的目的地的一切风险和费用(除进口费用外)。本术语适用于任何运输方式、多式联运方式及海运。

Similar to DAF, DES and DDU, DAP means that the delivery is finished if the seller delivers the goods at a specified place and just gets ready for unloading instead of actual unloading. The arrival vehicles in the term include the ships and the destination place includes the ports. The seller shall bear all risks and charges of transiting the goods to a designated destination (except the import charges). The term is applicable to any means of transportation, multi-modal transportation and ocean transportation.

2. 采用“两类分类法”取代“EFCD 分类”(Trade terms are divided into two kinds of groups not four kinds, EFCD)

《2010 通则》共有 11 种贸易术语, 按照所适用的运输方式划分为两大类, 而之前的版本分为 EFCD 组。

There are 11 trade terms in *Incoterms 2010*, and they can be divided into two kinds of groups according to transportation modes. However, trade terms in *Incoterms 2010* are divided into four kinds of groups, namely EFCD.

(1) 第一组: 适用任何运送方式 (Rule for any mode of transportation)

EXW 工厂交货(……指定地) Ex Works (...named place of delivery)

FCA 货交承运人(……指定地) Free Carrier (...named place of delivery)

CPT 运费付讫(……指定目的地) Carriage Paid To (...named place of destination)

CIP 运费保费付讫(……指定目的地) Carriage and Insurance Paid to (...named place of destination)

destination)

DDP 完税后交货 (……指定目的地) Delivered Duty Paid (...named place of destination)

DAT 目的地点、货物集散地交货 (……指定目的港或目的地之货物集散地) Delivered At Terminal (...named terminal at port or place of destination)

DAP 目的地交货 (……指定目的地) Delivered At Place (...named place of destination)

(2) 第二组: 适用海运及内陆水路运送 (Rules for sea and inland waterway transport)

FAS 船边交货 (……指定装载港) Free Alongside Ship (...named port of shipment)

FOB 船上交货 (……指定装载港) Free On Board (...named port of shipment)

CFR 运费在内 (……指定目的港) Cost and Freight (...named port of destination)

CIF 运费保费在内 (……指定目的港) Cost, Insurance and Freight (...named port of destination)

(二) *Incoterms 2010* 项下 11 个贸易术语中买卖双方各自的义务 (见表 1-2)

表 1-2 11 个贸易术语买卖双方权利义务一览表 (*Incoterms 2010*)

序号	贸易术语	交货地点	风险转移界限	出口报关的责任、费用 由谁负担	进口报关的责任、费用 由谁负担	适用的运输方式
1	EXW (...Named Place)	At the seller's premises (商品产地、所在地)	Subject to the goods delivered to buyer (买方处置货物后)	Buyer (买方)	Buyer (买方)	Irrespective of the mode of transport (任何方式)
2	FOB (...Named Port of Shipment)	At the port of shipment (装运港口)	Subject to the goods delivered on board the vessel at the named port of shipment (货交装运港船上后)	Seller (卖方)	Buyer (买方)	Sea and inland waterway transport (水上运输)
3	FCA (...Named Place)	In inland or at port of export country (出口国内地、港口)	Subject to the goods delivered to carrier (承运人处置货物后)	Seller (卖方)	Buyer (买方)	Irrespective of the mode of transport (任何方式)
4	FAS (...Named Port of Shipment)	At the port of shipment (装运港口)	Subject to the goods delivered alongside the vessel (货交装运港船边后)	Seller (卖方)	Buyer (买方)	Sea and inland waterway transport (水上运输)