

简明商务英语系列教程 ⑫

A SHORT COURSE IN
**INTERNATIONAL
TRADE
DOCUMENTATION**

国际贸易单证

*The Documents of Exporting, Importing,
Shipping and Banking*



EDWARD G. HINKELMAN

导读 李月菊

THE SHORT COURSE IN INTERNATIONAL TRADE SERIES



上海外语教育出版社

外教社 SHANGHAI FOREIGN LANGUAGE EDUCATION PRESS

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The Short Course in International Trade Series

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The Documents of
Exporting, Importing, Shipping and Banking

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图书在版编目(CIP)数据

国际贸易单证 / (美) 辛克尔曼 (Hinkelman, E. G.) 著; 李月菊导读.

—上海: 上海外语教育出版社, 2009

(简明商务英语系列教程)

ISBN 978-7-5446-1115-2

I. 国… II. ①辛…②李… III. 国际贸易—票据—英语—高等学校—教材 IV. H31

中国版本图书馆 CIP 数据核字 (2008) 第 176124 号



WORLD TRADE PRESS®

Professional Books for International Trade

A Short Course in International Trade Documentation,
developed by World Trade Press, Petaluma, California USA.

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本书由世界贸易图书出版社授权上海外语教育出版社出版。

仅供在中华人民共和国境内(香港、澳门和台湾除外)销售。

图字: 09 – 2008 – 274

出版发行: 上海外语教育出版社

(上海外国语大学内) 邮编: 200083

电 话: 021-65425300 (总机)

电子邮箱: bookinfo@sflep.com.cn

网 址: <http://www.sflep.com.cn> <http://www.sflep.com>

责任编辑: 李法敏

印 刷: 上海叶大印务发展有限公司

经 销: 新华书店上海发行所

开 本: 787×1092 1/16 印张 12.5 字数 361 千字

版 次: 2009 年 1 月第 1 版 2009 年 1 月第 1 次印刷

印 数: 5 000 册

书 号: ISBN 978-7-5446-1115-2 / F · 0023

定 价: 28.00 元

本版图书如有印装质量问题, 可向本社调换

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出版前言

截至 2008 年,教育部已批准对外经济贸易大学、广东外语外贸大学和上海对外贸易学院三所高校设立商务英语本科专业。目前,全国已有近 700 所院校开设了商务英语专业方向或课程,商务英语教学内容由语言能力、跨文化交际、商科知识、人文素养四个课程群组成,如何建设和完善商务英语教材已成为办好商务英语专业的关键因素之一。

上海外语教育出版社经过精心策划,适时推出了商务英语知识群的教材——“简明商务英语系列教程”。这套原版商务英语专业知识阅读教材从美国世界贸易图书出版社最新引进,共 12 本,涉及商科知识的各个领域,包括国际经济学、国际贸易、管理学、营销学、国际商法、商务谈判、商业伦理、商业文化、商业合同、商业支付等。本系列教材的特点是:知识体系完整,内容简明扼要,语言文字流畅,理论联系实际。为了帮助读者更好地理解商务英语学习所必备的商务专业知识,本套教材组织了阵容强大的专家委员会,还特邀对外经济贸易大学商务英语的专家教授为本系列教材撰写导读,相信一定会对学习者大有裨益。

本系列教材可以作为大专院校商务英语、国际贸易、工商管理等相关专业学生的相关课程的教材,同时也可作为企业各类管理人员的培训教材或辅导资料,以及广大商务英语学习者的自学教程或阅读丛书。

“简明商务英语系列教程”专家委员会

2008. 10

1 国际贸易单证的发展

1) 国际贸易单证的定义

国际贸易单证，简称“单据”，是指在进出口业务中需要出具或取得的书面文件，并凭此来处理货物的交付、运输、保险和报关等工作。这种书面文件因名称、内容、用途、出具单位、出具条件的变化而有所不同。本书所讲的单据，既包括进出口贸易所需的基本单据和补充单据，还包括特殊单据。

2) 国际贸易单证的最新进展

现代国际贸易大多是以单证为媒介，通过单证的交接和传递来实现买卖双方货物与货款的安全交换。单据体现了“商品单据化，单据商品化”这一现代贸易特点。单据和货款的对流原则已成为国际贸易中商品买卖和支付的一般原则。单证工作反映了国际贸易买卖合同履行的全过程，也反映了进出口双方责权利的发生、转移和终止。在对外贸易实践中，单证工作是进出口企业的一项十分重要而艰巨的任务。

2 本书概况

1) 作者简介

爱德华·G.辛克尔曼是一位国际经济学家，并拥有 20 多年的进出口贸易经验。他在国际贸易领域出版了四部著作，其中包括《国际贸易词典》和《国际支付》。他还是世界贸易图书出版社出版的国别贸易指导系列读物的编辑。

2) 本书特色

本书内容新颖、翔实，概念清晰，注重理论联系实际，突出实用性和操作性

强的特点。书中大量真实的单证样本，具体的进出口单据明细，以及世界上50个国家或地区对单据的不同要求，能使读者在较短的时间内熟悉与掌握进出口贸易各项单证的要领。本书重点讲述了进口、出口、运输和银行结算涉及的重要单证。书后还附有词汇表和参考书目，为读者提供了良好的学习资源。

3) 使用对象及方法

本书可供高等院校商务英语专业以及经贸专业的学生使用，还可作为国际商务单证员考试学习、培训的教材和参考书，是从事贸易工作人员的工具书。单据与支付一样，是所有国际买卖的核心。学习贸易单证，不仅要了解它的内容、格式，更要通过它的功能掌握它在贸易环节中的地位以及单证间的区别和联系。

3 本书主要内容

第一章 国际贸易单证简介

单据是用来证明或证实某一事情的官方文件。国际贸易中使用的单据可以分成六大类：交易单据、出口单据、运输单据、进口单据、银行单据和特殊单据。国际贸易涉及的单据虽然很多，但绝大多数贸易是建立在商业发票、提单、原产地证明、出口报关单、进口报关单等单据之上。

第二章 国际贸易单证的相关问题

出口国家要求的单据，就非管制物品而言，有商业发票、提单和出口报关单。进口国家要求的单据，对非限制品而言，有商业发票、提单和进口报关单。敏感物品的进出口要大量单据。

进出口单据的复杂性与多种因素有关，诸如进出口国家间的相互关系、贸易合同条款、支付方式、交易品的性质、进出口商之间的关系等等。在进出口交易的某些阶段要求提供“正本”单据。在准备、提交和审查单据时，最大的问题是单据的一致性。

第三章 国际贸易单证涉及的当事人

国际贸易最基本的当事人是卖方和买方。一般而言，出口商要负责出口清关，并为进口商进口清关提供必要的单据。

其他个体或机构也在国际贸易中发挥着重要作用。进出口行政管理机关负责有关出口或进口管理的法律法规的实施，征收关税并收集和统计数字。国际货物转运商或承运人，把货物从一个国家转运到另一个国家，并签发提单等单据。海关经纪人代表他人进行海关交易，签发的单据有进口许可

证、进口报关及特别海关发票。政府执法机构实施特别的法律法规，签发或要求的证明有商检证明、植物检疫证明等。国际银行处理国际支付中各方面的问题，保险公司或代理签发保险单。商会为进出口商提供多种服务，签发原产地证明、自由销售证明等。

第四章 交易单据

交易单据由买方和卖方出具，用以确定他们的交易关系，并为该笔交易提供会计记录，其核心单据是商业发票。

商业发票是描述买卖双方商业交易的关键性会计凭证，由卖方签发。发票的主要内容有：买卖双方各自的名称和地址，发票签发日期和发票编号，订单或合同号，单价、总价及其他费用，货物重量、包装编号及运输标志等运输详情，装运和支付条款以及出口要求的其他信息。

第五章 运输单据

国际货物运输方式多种多样，如远洋货轮、飞机或多式联运，但都使用提单。国际运输单据有各种形式的提单、装箱单、装运须知、租船装运须知、装载或理舱须知、危险货物声明、码头收货单、大副收据、船长海事报告。

提单是承运人向托运人(出口商或发货人)签发的单据，由船长或船主或代理签字，作为货物收据的书面凭证。提单是国际贸易重要的单据，种类有记名式(不可转让的)提单、凭发货人指示(可转让的)提单、空白背书可转让的提单、航空提单、快递收据、邮政收据、多式联运提单、清洁提单、有批注(不清洁)提单。本章附有大量的不同类型的提单样本，要重点掌握海运提单的内容和功能、租船提单的特点，了解多式联运运输单据和空运提单的内容，熟悉装箱单的内容、快递收据和邮政收据。

第六章 出口单据

非管制性货物的出口单据有商业发票、提单和出口报关单。出口补充性单据有装箱单、原产地证书和保险单。出口商指示性文件有装运指示、理舱指示、危险货物指示、银行指示。其他出口单据有出口许可证、出口目的国声明、许可及危险货物声明、外汇管理证明、检验证明。特殊的运输单据有特殊(形式的)提单、装运须知、理舱须知、危险货物声明、码头收据、大副收据、银行和金融单据。

为进口商签发或获得的进口文件有商业发票、提单(或航空提单)、装箱单、原产地证书、领事发票、保险单、质量检验证明、特殊的检验证明。本章还介绍了出口许可证的主要内容以及需要出口许可证的物品。

第七章 进口单据

基本的进口单据有商业发票、提单(或空运提单)和进口报关单。补充性进口单据有装箱单、原产地证书、保险单。进口所需的许多单据也是出口通关、

运输和支付所需的单据。其他进口单据有进口许可证、进口许可、危险货物声明、外汇管理证明。进口管理当局需要的单据有特殊的原产地证书、海关保税单、装箱声明、领事发票、保险单、商检证明、质检证明、自由销售证明等等。特殊的运输单据有特殊(形式的)提单、装运须知、理舱须知、银行和金融单据。

第八章 银行单据

在国际支付中,提前付款和赊销几乎不涉及银行(除处理票据外),而跟单托收和跟单信用证需要大量的国际银行单据。

汇票是无条件的书面支付命令,由出票人向受票人签发(如银行),命令受票人当即或在将来确定时间向受款人支付载明的数额款项。汇票有即期和远期两种。承兑是受票人对远期汇票签字承兑的行为。承兑有银行承兑和贸易(商业)承兑两种。汇票的形式和内容需要熟练掌握。

信用证是银行的书面保证,如果出口商遵从信用证项下的条款,银行将代替进口商向出口商支付信用证规定的金额。信用证的种类有可撤销的信用证与不可撤销的信用证、保兑的信用证与不保兑的信用证、循环信用证、红条款信用证、可转让信用证、背对背信用证。本章具体讲述了开立信用证的流程、货物与单据的流转程序,并介绍了开证申请样本、不可撤销的保兑信用证样本以及可转让的信用证样本。信用证的主要内容包括受益人公司名称及地址(要正确无误)、信用证的实际金额、有效期、受益人的银行、支付方式(即期或远期汇票)、所要求提交的单据、通知地址(常用买方公司或运输代理)、对货物的描述、保兑等。卖方向银行提交的单据一定要符合信用证的具体要求。银行处理的是单据,不是货物。银行收到单据后有七个工作日的审核时间,并通知卖方是否接受单据。如果银行发现单据不符,银行可以作出如下处理:通知行或保兑行可以拒绝接受单据,并退还给卖方以便他们改正;通知行(或保兑行)把单据寄给开证行决定;通知行或保兑行向卖方支付,但要卖方保证在开证行据付时退还款项。

托收比跟单信用证支付方式简单,银行收取的费用也低,但银行不保证支付。卖方向银行提交的单据与信用证项下要求的单据基本相同,但汇票的受票人是买方,卖方的银行只是替卖方代收款项,收取服务费,没有付款义务。托收指示是跟单托收的主要文件,主要内容有支付工具与期限、买方名称与地址、卖方银行、指示如何处理承兑的汇票、代收行的费用,以及在买方拒绝承兑或付款时作出拒付证明的指示,并通知在买方国家的代理。本章附有托收指示的样本及对货物与托收单据流转程序的介绍。

第九章 特殊单据

特殊单据分为检验单据、保险单据和贸易协定文件三类。检验类单据是进出

口管理当局或装运前要求必备的文件,包括普通检验证明、质量检验证明、植物检疫证明、消毒证明、动物检疫证明、公共卫生证明。

保险单据的重点是国际货物运输保险。进出口保险的三个原则是保险利益、最大诚信、赔偿和代位权。保险因货物种类不同,有一般海运保险,信用证支付方式常要求此类保险单;此外还有按顾客特别要求的保险,如易腐烂货物的保险;高风险货物的保险,如珠宝或古董的保险;自由货物保险(对某时段的运输保险)以及出口信贷风险保险。保险单载明对某一具体货物运输的承保类别与金额,由保险公司或其代理签发。保险单据的类别有海运保险单、保险单、受益人保险单、海关保税单、临时过境证等。本章对保险单据的主要内容进行了详细介绍,并附有保险单据样本说明。

贸易协定文件有两种,原产地证明和区域贸易协定进出口申报单。原产地证明是说明某具体货物原产地国的文件,由出口商或出口国政府机构、商会签发。本章还详细介绍了原产地证明、区域贸易协定进出口申报单的格式和主要内容,并配有样本解释。

第十章 电子单证

单据和文件是国际贸易的核心,但每个国家都有自己的一套规章和单据要求。电子商务的出现对国际贸易操作和管理产生了极大的影响。根据国际海关组织的调研结果,几乎90%的海关当局正计划建立“海关和工商企业间最优电子交流”,实现“无缝数据流动”。向“无纸”单据转变只是刚开始,纸质单据仍在进出口中需要或作为电子单据的后备。我们要关注电子单证的发展:电子文档系统不是进出口商的需要,而是为满足国家收集数据或税收的需要;系统和单证经常在国家间不相容;有关签字、公证盖章等其他授权“电子正本”的法律地位尚未有一致意见。

第十一章 五十个国家(地区)的单证要求

本章列表说明了世界上50个国家(地区)对进口单证的基本要求和特别要求。各国(地区)对进口基本单据的要求很相似,主要是商业发票、提单和原产地证书,有些在基本单据中还要求其他单据。进口特殊商品和货物需要其他单据,如动物、植物、食品、酒、药品等。至于单据的形式、内容和语言,进口当局会接受行业标准形式的发票、提单和原产地证书。其他许多单据,每个国家(地区)都有各自不同的要求。

第十二章 主要单据一览表

本章重点强调跟单托收和跟单信用证支付方式中单据的一致性,列举了出口商、进口商和银行在准备和审核单据时应遵守一致性原则的基本要点,以及有关汇票、商业发票、运输单据、保险单据和检验单据的系列注意事项。

第十三章 词汇表

词汇表给出了书中常用术语的简明英语解释。

第十四章 参考资料

本章介绍了有关贸易单证知识的网上资源书籍、软件和国际组织。

4 推荐参考书

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INTRODUCTION

International trade documents are nearly as old as civilization itself. Scientists excavating the ruins of the ancient Sumerian city of Ur discovered that traders from this prosperous center of the fertile Tigris and Euphrates basin were regularly exchanging food and woven baskets for spices, precious stones and utensils made of copper with the seaport trading center of Dilmun and other parts of the ancient world. They also found thousands of 5000-year-old clay tablets where scribes recorded cuneiform versions of invoices, bills of lading, receipts for duty/tariff payments and even government-backed letters of credit. The players in these ancient transactions are very familiar:

- ✻ An importer (buyer) in Ur who wants 100 copper kettles.
- ✻ An exporter (seller) in Dilmun who is willing to trade 100 kettles for 500 woven baskets.
- ✻ An international shipping company willing to transport 500 baskets to Dilmun and 100 kettles back to Ur for a fee (20 kettles or 100 baskets).
- ✻ The export customs officer (export tax authority) charging a duty (5 kettles or 25 baskets) for goods shipped out of Dilmun.
- ✻ The import customs officer (import tax authority) charging a duty (5 kettles or 25 baskets) for any goods shipped into Ur for resale.

The clay records reveal that it only took a few hundred years for additional parties to be added to the transaction. Also, Sumerian coins, originally made from sea shells, began to be made from copper and silver and this promoted their use in international trade.

- ✻ With coins came bankers and soon, special clay “envelopes” were made to protect the clay banking documents that accompanied a shipment.
- ✻ To offer protection against loss, insurance companies began to divide a shipment among several different vessels. Clay “insurance policies” record these transactions.
- ✻ Since Sumeria was a region based upon law, attorneys became involved in devising international sales contracts and those too were recorded on clay tablets.

Today, the number of individuals and entities involved in international trade has grown, and while some would say that trade has become more complex, others maintain that it is easier, but we’ll leave that question for the historians.

In this book we introduce all of the present-day players and explain the documents they generate, secure or require as part of modern international business transactions.

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Introduction to Trade Documentation

DOCUMENTATION LIES AT THE HEART of all international trade transactions. It provides buyers and sellers with an accounting record; shipping and/or logistics firms with instructions of what to do with freight; countries of export and import with regulatory compliance, census and taxation information; and banks with instructions and accounting tools for collecting and disbursing payments. This book provides the reader with an explanation of the types of international trade documentation, examples of the most common documents, documentation requirements for the top 50 trading countries/regions, checklists, a glossary, and a resource list. This text, however, is not exhaustive. By various estimates there are between 10,000 and 100,000 documents used in all facets of international trade for all nations on earth. The explanations and examples contained in this book are intended to give the reader sufficient familiarity and understanding of the vast majority of international trade documentation so as to ease the cross-border trading process in all countries of the world.

What Is a Document?

The word “document” comes from the Latin *documentum* meaning official paper. The word also carries meanings of “proof” and “evidence.” Therefore, a document is an official paper that serves as proof or evidence of something.

In the context of international trade, a document can serve many purposes including: proof of ownership of a shipment (the negotiable bill of lading), evidence of the particulars of a sale (the commercial invoice), proof or evidence of the country of origin of goods (the certificate of origin), proof of insurance coverage (the insurance certificate or document), and reassurance of the quality or quantity of goods in a shipment (the inspection certificate).

Recently, the definition of document as “official paper” has been expanded to include non-paper proof or evidence, such as faxes and pure electronic transmissions that are never actually printed.

Different forms of the term have distinct meanings in international trade:

- “Document” means an individual document or form.
- “The documents” or “the document package” means a grouping of individual documents that are required for the export or import of a particular shipment of goods or for a particular banking transaction.
- “Documentary” means that documents form the basis for concluding some agreed upon action or requirement between the parties to a transaction. In banking, for example, a “documentary credit” is the formal term for “letter of credit” because the buyer, seller and banks rely upon documentary evidence to show that an agreement has been fully performed before effecting payment.

The Purpose of Documents in International Trade

Documents serve a key role to each party involved in international trade.

- **TO THE EXPORTER** Documents provide an accounting record of a transaction, a receipt for goods shipped, the means for export clearance of the goods, as well as information and instructions to the many individuals, companies and governmental agencies who transport, handle, or inspect the shipment.
- **TO THE IMPORTER** Documents provide an accounting record of a transaction, assurances that the goods ordered are the goods shipped, and the means for clearing goods through customs at the country of destination.
- **TO THE SHIPPING COMPANY AND FREIGHT FORWARDER** Documents provide an accounting record of a transaction, instructions on where and how to ship the goods, and a statement giving instructions for handling the shipment.
- **TO THE BANKS** Documents provide instructions and accounting tools for collecting and disbursing payments.
- **TO THE INSURER** Documents provide a means of evaluating risks, valuing a shipment and tracing the point of loss in a coverage claim.
- **TO THE COUNTRY OF EXPORT AND ITS REGULATORY AGENCIES** Documents provide necessary proof of the right to export, statistical and census information regarding the goods exported, and an accounting tool for assessing duties and fees.
- **TO THE COUNTRY OF IMPORT AND ITS REGULATORY AGENCIES** Documents provide proof of the right to import, statistical and census information regarding the goods imported, evidence that the goods imported will not harm the health and safety of its citizens, and an accounting tool for assessing duties and fees.
- **TO ALL OF THE ABOVE** Documents provide proof of ownership of goods at any time and place throughout the transaction.

Categories of Documents Used in International Trade

There are several broad categories of documents used in international trade. A category indicates either that the documents are issued by a particular group (e.g. a shipping or logistics company) or are required by a particular entity (e.g. a bank or customs authority). In many cases, documents issued by one entity (e.g. the bill of lading issued by a shipping or logistics company) may be required by more than one entity (e.g. the importer, the country of import customs authority, etc.). In other cases, a single entity may both issue documentation as well as require documentation from other entities (e.g. banks issue documents related to letters of credit, but may require a number of specific documents from both the importer and exporter).

The following is a brief summary of the broad categories of international trade documentation. Each will be treated in detail in the chapters that follow.

TRANSACTION DOCUMENTS

These are the documents the buyer and seller generate to form the basis of their agreement to sell and purchase specific goods under specific terms and conditions. The quantity and formality of this type of documentation is greatly influenced by the nature of the relationship of the buyer and seller as well as the goods sold.

- Transaction documents include the letter of inquiry, request for proposal (RFP), proposal, letter of intent, purchase order, contract of sale, pro-forma invoice, and commercial invoice.

Not all transactions require each of these documents. In the most simple transactions, the buyer and seller might speak by telephone and agree on terms, after which the seller simply prepares a commercial invoice.

EXPORT DOCUMENTS

These are the documents required by the export authority of a country. The quantity and formality of this type of documentation is greatly influenced by the requirements of the country of export and the nature of the goods being exported.

- Export documents may include export licenses and permits, a commercial invoice, bill of lading, certificate of origin, export declaration, and inspection certificate(s). In certain countries an insurance certificate, foreign exchange documentation and a bank draft may be required.

Not all transactions require each of these documents. In even the most simple transactions, however, a commercial invoice, bill of lading, and simple export declaration are usually required.

TRANSPORT (SHIPPING) DOCUMENTS

These are the documents issued by the shipping line, airline, railroad, barge operator, international trucking company, freight-forwarder or logistics company as a receipt and contract for carriage of the goods to the stated destination. These organizations also issue insurance and inspection certificate(s).

- The key document in international shipping is the bill of lading in one of its many forms.

NOTE: All international transactions involving the transport of goods require some form of bill of lading.

IMPORT DOCUMENTS

These are the documents required by the import (customs) authority of a country. The quantity and formality of this type of documentation is greatly influenced by the requirements of the country of import and the nature of the goods being imported.

- Import documents generally include import licenses and permits, a commercial invoice, bill of lading, certificate of origin, import declaration, and inspection certificate(s). In certain countries a consular invoice, insurance certificate, foreign exchange documentation and a bank draft may be required.

Not all transactions require each of these documents. In even the most simple transactions, however, a commercial invoice, bill of lading, certificate of origin, and import declaration are usually required.

BANKING DOCUMENTS

These are the documents required by the banks participating in an international transaction, especially through a documentary letter of credit or documentary collection procedure. The quantity and formality of this type of documentation is greatly influenced by the requirements of the exporter and importer.

- Banking documents include the application for letter of credit or documentary collection, collection order, draft or acceptance, order to open credit, documentary credit (numerous types), credit advice, order amendment, amendment notification, and order of assignment. Related documents include those made part of a document package for the importer for the import clearance of the goods in the country of destination.

Not all transactions require each of these documents. In many international transactions, the banks are only involved in the cashing of a check for the exporter/seller or the forwarding of a bank wire from the importer/buyer.

SPECIALIZED DOCUMENTS

These are documents required for export or import based on special requirements related to the country of export or import or the specialized nature of the goods being traded.

- Specialized documents include export certifications for natural resource commodities; import permits for strategic goods such as arms, ammunition and radioactive materials; health certificate(s) for animals; phytosanitary certificate(s) for foodstuffs; and forms related to quotas.

Documentation related to specialized goods and trade sensitive countries provides the greatest challenge to traders. On the other hand, if you are dealing in non-sensitive commodities, this area will likely never become an issue.

Notes on Document Categories

1. There is a great deal of overlap from one category to another. This is because many of the same documents are required for business accounting, exporting, importing, transport, and banking.
2. Because several steps of the trade process require the same documentation (such as the bill of lading or commercial invoice), documents are commonly issued in a number of copies, often with a number of “original” copies.

Who Issues and Requires Documentation?

All parties to an international transaction either issue or require documentation. The type of documentation issued or required depends upon the nature of the transaction, the goods/services involved, the countries of export and import, and the involvement of specialized parties such as banks.

See “Introducing the Parties to International trade Documentation” starting on page 15.