新世纪双语系列
New Century Bilingual Series

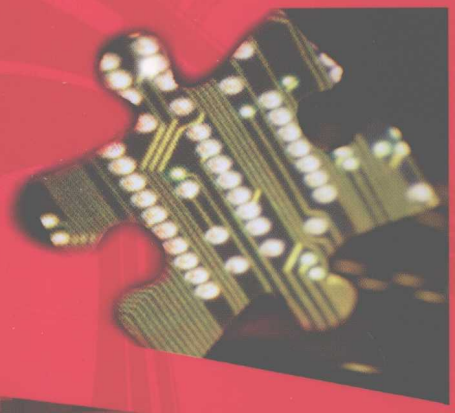
NCBS

国际贸易实务

International Trade Practice

●英汉对照版●

主编/刘　毅　郭　琛　主审/薛文礼



哈尔滨工程大学出版社
Harbin Engineering University Press

新世纪双语系列
New Century Bilingual Series

NCBS

国际贸易实务

International Trade Practice

●英汉对照版●

主　编　刘　毅　郭　琛
副主编　郭　琳　宫伟建　宋壮基　于丽艳
主　审　薛文礼

哈尔滨工程大学出版社
Harbin Engineering University Press

内容简介

本书介绍了当今国际贸易中的前沿问题和最新发展，介绍了国际贸易实务的基本原理、基本知识和基本技能。本书分为国际贸易实务英文与国际贸易实务中文两部分，分别有5章。其中，第一章为国际贸易术语，第二章为国际货物销售合同的基本条款，第三章为国际货款支付，第四章为国际货物销售合同的商订，第五章为跟单信用证统一惯例。

本书可作为高等院校有关专业学生的教材，还可供企业经营管理人员的外贸业务培训使用，对参加国际商务师、外销员、报关员以及其他相关资格考试的人员也大有裨益。

图书在版编目(CIP)数据

国际贸易实务/刘毅，郭琛主编. —哈尔滨：
哈尔滨工程大学出版社，2008.2
ISBN 978-7-81133-140-0

Ⅰ.国… Ⅱ.①刘… ②郭… Ⅲ.国际贸易—贸易实务—
汉、英 Ⅳ.F740.4

中国版本图书馆CIP数据核字(2008)第204304号

出版发行 哈尔滨工程大学出版社
社　　址 哈尔滨市南岗区东大直街124号
邮政编码 150001
发行电话 0451-82519328
传　　真 0451-82519699
经　　销 新华书店
印　　刷 肇东粮食印刷厂
开　　本 16开
印　　张 20
字　　数 340千字
版　　次 2008年2月第1版
印　　次 2008年2月第1次印刷
定　　价 30.00元
http://press.hrbeu.edu.cn
E-mail:heupress@hrbeu.edu.cn

前言

改革开放、市场经济的发展和加入 WTO 把中国推向了国际舞台，也标志着我国在融入世界经济全球化、参与国际竞争方面又迈出了决定性的一步，更使我国的经济发展从此步入了一个崭新的阶段。众所周知，经济领域竞争的实质是人才竞争，而人才的培养有赖于教育，教育质量则直接关系到人力资源的质量，而教材的质量则直接关系到教育质量。培养和造就一大批基础理论雄厚、专业知识扎实、计算机技能熟练、外语交流通畅的复合型人才，正在成为我国高等院校尤其是重点高校追求的主要目标。

国际贸易实务是高等院校国际经济与贸易等专业的一门主课，适宜采用外语讲授。《国家贸易实务》（英汉对照版）正是为了适应入世后国际贸易的需要而编写的，其目的是为有志于从事国际经贸事业的人员，提供适应新形势要求的必备理论知识和实践技能，以提高国际经济贸易人员的理论和实际操作能力，不断增强其国际竞争力。

本书编者借鉴了国内外学者的研究成果，在教材结构上作出了一些尝试性的创新，在内容上既有简单基本常识的阐述，又有重点难点的讲解；既有理论知识的框架体系，又注意理论联系实际，用案例分析着眼于实务操作、技能训练。这种结合我国对外经贸实践、我国外贸发展，利用外贸和外贸实务的引导式学习方式，必将有助于读者提高分析和解决问题的能力。全书结构完整，内容翔实，简明易懂，符合国情。

本书由哈尔滨理工大学、哈尔滨工程大学、黑龙江科技学院的学者及教师共同编写，并由多年从事国际贸易实践工作的薛文礼博士担任主审。本书由黑龙江省社会科学基金项目（批准号：06D701）资助，特此感谢！

国际贸易的理论与实践都在不断的发展完善之中，加之作者水平有限，错误或疏漏之处在所难免，恳请同行专家和广大读者批评指正。

编　者

2008 年 1 月

CONTENTS

目 录

English Part

Chapter 1 International Trade Terms

1.1 Summary of International Trade Terms

1.1.1 Role of Trade Terms

Trade terms, also known as price terms or delivery terms, are standardized terms used in sales contracts that describe the place and manner for the transfer of goods from the seller to the buyer. These trade terms, such as Free On Board (FOB) and Cost, Insurance, and Freight (CIF), may also define a variety of other matters, including the price, the time when the risk of loss shifts from the seller to the buyer, and the costs of freight band insurance. The use of trade terms greatly simplifies the process of negotiation of contract, thus saving time and cost for businessmen.

1.1.2 International Rules and Practices on Trade Terms

Trade terms have been developed in practice for many years. However, as different countries might have different interpretations of the terms, misunderstandings occurred frequently. To clear up the confusion, some commercial organizations drew up sets of rules or standard definitions.

1. Warsaw-Oxford Rules 1932

This rule was drafted by the Association of International Law in 1932. It contains 21 clauses, which only stipulate the nature of CIF contract, and the charges, risks and obligations which should be born by the seller or the buyer.

2. Revised American Foreign Trade Definitions 1941

This rule was made out by nine American commercial organizations in 1941. It is a set of foreign trade terms which are considered obsolete, but still sometimes used in domestic U. S. trade. It contains 6 trade terms.

3. International Rule for the Interpretation of Trade Terms 2000

The International Chamber of Commerce (ICC) in Paris developed INCOTerms (International Commercial Terms). It was first published in 1936 and has been periodically revised to account for changing modes of transport and document delivery. The current version is INCOTERMS 2000, which came into force on Jan. 1, 2000. In this rule, there are totally 13 trade terms, which have been divided into 4 different groups.

a. The "E"-term (EXW). The only term where the seller/exporter makes the goods

available at his or her own premises to the buyer/importer.

b. The "F"-terms (FCA, FAS and FOB). Terms where the seller/exporter is responsible to deliver the goods to a carrier named by the buyer.

c. The "C"-terms (CFR, CIF, CPT and CIP). Terms where the seller/exporter is responsible for contacting and paying for carriage of the goods, but not responsible for additional costs or risk of loss or damages to the goods once they have been shipped.

d. The "D"-terms (DAF, DES, DEQ, DDU and DDP). Terms where the seller/exporter is responsible for all costs and risks associated with bringing the goods to the place of destination. D terms evidence "arrival" contracts.

1.2 International Practice

1.2.1 Purpose and Scope of INCOTERMS

The purpose of INCOTERMS is to provide a set of international rules for the interpretation of the most commonly used trade terms in foreign trade. Thus, the uncertainties of different interpretation of such terms in different countries can be avoided or at least reduced to a considerable degree.

Frequently, parties to a contract are unaware of the different trading practices in their respective countries. This can give rise to misunderstandings, disputes and litigation, with all the waste of time and money that this entails. In order to remedy these problems, the International Chamber of Commerce first published in 1936 a set of international rules for the interpretation of trade terms. These rules were known as "INCOTERMS 1936". Amendments and additions were later made in 1953, 1967, 1976, 1980, 1990 and presently in 2000 in order to bring the rules in line with current international trade practices.

It should be stressed that the scope of INCOTERMS is limited to matters relating to the rights and obligations of the parties to the contract of sale with respect to the delivery of goods sold (in the sense of "tangible", not including "intangibles" such as computer software).

It appears that two particular misconceptions about INCOTERMS are very common. First, INCOTERMS are frequently misunderstood as applying to the contract of carriage rather than the contract of sale. Second, they are sometimes wrongly assumed to provide for all the duties which parties may wish to include in a contract of sale.

As has always been underlined by ICC, INCOTERMS deal only with the relation between sellers and buyers under the contract of sale, and moreover, only do so in some very distinct respects.

While it is essential for exporters and importers to consider the very practical relationship between the various contracts needed to perform an international sales transaction—where not only the contract of sale is required, but also contracts of carriage, insurance and financing—INCOTERMS relate to only one of these contracts, namely the contract of sale.

Nevertheless, the parties' agreement to use a particular Incoterm would necessarily have implications for the other contracts. To mention a few examples, a seller having agreed to a CFR- or CIF-contract cannot perform such a contract by any other mode of transport than carriage be sea, since under these terms he must present a bill of lading or other maritime document to the buyer which is simply not possible if other modes of transport are used. Furthermore, the document required under a documentary credit would necessarily depend upon the means of transport intended to be used.

Second, INCOTERMS deal with a number of identified obligations imposed on the parties—such as the seller's obligation to place the goods at the disposal of the buyer or hand them over for carriage or deliver them at destination—and with the distribution of risk between the parties in these cases.

Further, they deal with the obligations to clear the goods for export and import, the packing of the goods, the buyer's obligation to take delivery as well as the obligation to provide proof that the respective obligations have been duly fulfilled. Although INCOTERMS are extremely important for the implementation of the contract of sale, a great number of problems which may occur in such breaches as well as exemptions from liability in certain situations. It should be stressed that INCOTERMS are not intended to replace such contract terms that are needed for a complete contract of sale either by the incorporation of standard terms or by individually negotiated terms.

Generally, INCOTERMS do not deal with the consequences of breach of contract and any exemptions from liability owing to various impediments. These questions must be resolved by other stipulations in the contract of sale and the applicable law.

INCOTERMS have always been primarily intended for use where goods are sold for delivery across national boundaries: hence, international commercial terms. However, INCOTERMS are in practice at times also incorporated into contracts for the sale of goods within purely domestic markets. Where INCOTERMS are so used, the A2 and B2 clauses and any other stipulation of other articles dealing with export and import do, of course, become redundant.

1.2.2 Reason of INCOTERMS' Revision

The main reason for successive revisions of INCOTERMS has been the need to adapt them to contemporary commercial practice. Thus, in the 1980 revision the term Free Carrier (now FCA)

was introduced in order to deal with the frequent case where the reception point in maritime trade was no longer the traditional FOB-point (passing of the ship's rail) but rather a point on land, prior to loading on board a vessel, where the goods were stowed into a container for subsequent transport by sea or by different means of transport in combination (so-called combined or multimodal transport).

Further, in the 1990 revision of INCOTERMS, the clauses dealing with the seller's obligation to provide proof of delivery permitted a replacement of paper documentation by EDI-messages provided the parties had agreed to communicate electronically. Needless to say, efforts are constantly made to improve upon the drafting and presentation of INCOTERMS in order to facilitate their practical implementation.

1.2.3 INCOTERMS 2000

During the process of revision, which has taken about two years, ICC has done its best to invite views and responses to successive drafts from a wide ranging spectrum of world traders, represented as these various sectors are on the national committees through which ICC operates. Indeed, it has been gratifying to see that this revision process has attracted far more reaction from users around the world than any of the previous revisions of INCOTERMS. The result of this dialogue is INCOTERMS 2000, a version which when compared with INCOTERMS 1990 may appear to have effected few changes. It is clear, however, that INCOTERMS now enjoy world wide recognition and ICC has therefore decided to consolidate upon that recognition and avoid change for its own sake. On the other hand, serious efforts have been made to ensure that the wording used in INCOTERMS 2000 clearly and accurately reflects trade practice. Moreover, substantive changes have made in two areas. the customs clearance and payment of duty obligations under FAS and DEQ; the loading and unloading obligations under FCA.

All changes, whether substantive or formal have been made on the basis of thorough research among users of INCOTERMS and particular regard has been given to queries received since 1990 by the Panel of INCOTERMS Experts, set up as an additional service to the users of INCOTERMS.

1.2.4 Incorporation of INCOTERMS into the Contract of Sale

In view of the changes made to INCOTERMS from time to time, it is important to ensure that where the parties intend to incorporate INCOTERMS into their contract of sale, an express reference is always made to the current version of INCOTERMS. This may easily be overlooked when, for example, a reference has been made to an earlier version in standard contract forms or

in order forms used by merchants. A failure to refer to the current version may then result in disputes as to whether the parties intended to incorporate that version or an earlier version as a part of their contract. Merchants wishing to use INCOTERMS 2000 should therefore clearly specify that their contract is governed by "INCOTERMS 2000".

1.2.5 Structure of INCOTERMS

In 1990, for ease of understanding, the terms were grouped in four basically different categories : namely starting with the term whereby the seller only makes the goods available to the buyer at the seller's own premises (the "E"-term Ex works); followed by the second group whereby the seller is called upon to deliver the goods to a carrier appointed by the buyer (the "F"-terms FCA, FAS and FOB); continuing with the "C"-terms where the seller has to contract for carriage, but without assuming the risk of loss of or damage to the goods or additional costs due to events occurring after shipment and dispatch (CFR, CIF, CPT, and CIP); and, finally, the "D"-term whereby the seller has to bear all costs and risks needed to bring the goods to the place of destination (DAF, DES, DEQ, DDU, and DDP). The following chart sets out this classification of the trade terms.

Table 1.1 INCOTERMS 2000

(a)

Group E	**Departure**
	EXW Ex Works
Group F	**Main carriage unpaid**
	FCA Free Carrier (... named place)
	FAS Free Alongside Ship (... named port of shipment)
	FOB Free On Board (... named port of shipment)
Group C	**Main Carriage Paid**
	CFR Cost and Freight (... named place of destination)
	CIF Cost, Insurance and Freight (... named port of destination)

Table 1.1
(b)

	CPT	Carriage Paid To (... named port of destination)
	CIP	Carriage and Insurance Paid To (... named place of destination)
Group D	**Arrival**	
	DAF	Delivered At Frontier (... named place)
	DES	Delivered Ex Ship (... named port of destination)
	DEQ	Delivered Ex Quay (... named port of destination)
	DDU	Delivered Duty Unpaid (... named port of destination)
	DDP	Delivered Duty Paid (... named port of destination)

Further, under all terms, as in INCOTERMS 1990, the respective obligations of the parties have been grouped under 10 headings where each heading on the seller' s side " mirrors" the position of the buyer with respect to the same subject matter.

1.2.6 Terminology

While drafting INCOTERMS 2000, considerable efforts have been made to achieve as much consistency as possible and desirable with respect to the various expressions used throughout the thirteen terms. Thus, the use of different expressions intended to convey the same meaning has been avoided. Also, whenever possible, the same expressions as appear in the 1980 " *UN Convention on Contracts for the International Sale of Goods*" (CISG) have been used.

1. Shipper

In some cases it has been necessary to use the same term to express two different meanings simply because there has been no suitable alternative. Traders will be familiar with this difficulty both in the context of contracts of sale and also of contracts of carriage. Thus, for example, the

term "shipper" signifies both the person handing over the goods for carriage and the person who makes the contract with the carrier; however, these two "shippers" may be different persons, for example under a FOB contract where the seller would hand over the goods for carriage and the buyer would make the contract with the carrier.

2. Delivery

It is particularly important to note that the term "delivery" is used in two different senses in INCOTERMS. First, it is used to determine when the seller has fulfilled his delivery obligation which is specified in the A4 clauses throughout INCOTERMS. Second, the term "delivery" is also used in the context of the buyer's obligation to take or accept delivery of the goods, an obligation which appears in the B4 clauses throughout INCOTERMS. Used in this second context, the word "delivery" means first that the buyer "accepts" the very nature of the "C" terms, namely that the seller fulfils his obligations upon the shipment of the goods, and second that the buyer is obliged to receive the goods. This latter obligation is important so as to avoid unnecessary charges for storage of the goods until they have been collected by the buyer. Thus, for example under CFR and CIF contracts, the buyer is bound to accept delivery of the goods and to receive them from the carrier and if the buyer fails to do so, he may become liable to pay damages to the seller who has made the contract of carriage with the carrier or, alternatively, the buyer might have to pay demurrage charges resting upon the goods in order to obtain the carrier's release of the goods to him. When it is said in this context that the buyer must "accept delivery", this does not mean that the buyer has accepted the goods as conforming with the contract of sale, but only that he has accepted that the seller has performed his obligation to hand the goods over for carriage in accordance with the contract of carriage which he has to make under the A3 clauses of the "C"-terms. So, if the buyer upon receipt of the goods at destination were to find that the goods did not conform to the stipulations in the contract of sale, he would be able to use any remedies which the contract of sale and the applicable law gave him against the seller, matters which, as has already been mentioned, lie entirely outside the scope of INCOTERMS.

Where appropriate, INCOTERMS 2000 have used the expression "placing the goods at the disposal of" the buyer when the goods are made available to the buyer at a particular place. This expression is intended to bear the same meaning as that of the phrase "handing over the goods" used in the《United Nations Convention on Contracts for the International Sale of Goods》.

3. Usual

The word "usual" appears in several terms, for example in EXW with respect to the time of delivery (A4) and in the "C"-terms with respect to the documents which the seller is obliged to provide and the contract of carriage which the seller must procure (A8, A3). It can, of course,

be difficult to tell precisely what the word "usual" means, however, in many cases, it is possible to identify what persons in the trade usually do and this practice will then be the guiding light. In this sense, the word "reasonable", which requires an assessment not against the world of practice but against the more difficult principle of good faith and fair dealing. In some circumstances it may well be necessary to decide what is "usual" has been generally preferred to the word "reasonable".

4. Charges

With respect to the obligation to clear the goods for import it is important to determine what is meant by "charges" which must be paid upon import of the goods. In INCOTERMS 1990 the expression "official charges payable upon exportation and importation of the goods" was used in DDP A6. In INCOTERMS 2000 DDP A6 the word "official" has been deleted, the reason being that this word gave rise to some uncertainty when determining whether the charge was "official" or not. No change of substantive meaning was intended through this deletion. The "charges" which must be paid only concern such charges as are a necessary consequence of the import regulations. Any additional charges levied by private parties in connection with the import are not to be included in these charges, such as charges for storage unrelated to the clearance obligation. However, the performance of that obligation may well result in some costs to customs brokers or freight forwarders freight forwarders if the party bearing the obligation does not do the work himself.

5. Ports, Places, Points and Premises

So far as concerns the place at which the goods are to be delivered, different expressions are used in INCOTERMS. In the terms intended to be used exclusively for carriage of goods by sea—such as FAS, FOB, CFR, CIF, DES and DEQ—the expressions "port of shipment" have been used. In all other cases the word "place" has been used. In some cases, it has been deemed necessary also to indicate a "point" within the port or place as it may be important for the seller to know not only that the goods should be delivered in a particular area like a city but also where within that area the goods should be placed at the disposal of the buyer. Contracts of sale would frequently lack information in this respect and INCOTERMS therefore stipulate that if no specific point has been agreed within the named place, and if there are several points available, the seller may select the point which best suits his purpose (as an example see FCA A4). Where the delivery point is the seller's place the expression "the seller's premises" (FCA A4) has been used.

6. Ship and Vessel

In the terms intended to be used for carriage of goods by sea, the expressions "ship" and "vessel" are used as synonyms. Needless to say, the term "ship" would have to be used when it

is an ingredient in the trade term itself such as in "free alongside ship" (FAS) and "delivery ex ship" (DES). Also, in view of the traditional use of the expression "passed the ship's rail" in FOB, the word "shop" has had to be used in that connection.

7. Checking and Inspection

In the A9 and B9 clauses of INCOTERMS the headings "checking-packaging and marking" and "inspection of the goods" respectively have been used. Although the words "checking" and "inspection" are synonyms, it has been deemed appropriate to use the former word with respect to the seller's delivery obligation under A4and to reserve the latter for the particular case when a "pre-shipment inspection" is performed, since such inspection normally is only required when the buyer or the authorities of the export or import country want to ensure that the goods conform with contractual or official stipulations before they are shipped.

1.2.7 Seller's Delivery Obligations

INCOTERMS focus on the seller's delivery obligation. The precise distribution of functions and costs in connection with the seller's delivery of the goods would normally not cause problems where the parties have a continuing commercial relationship. They would then establish a practice between themselves ("course of dealing") which they would follow in subsequent dealing in the same manner as they have done earlier. However, if a new commercial relationship is established or if a contract is made through the medium of brokers—as is common in the sale of commodities, one would have apply the stipulations of the contract of sale and, whenever INCOTERMS 2000 have been incorporated into that contract, apply the division of functions, costs and risks following therefore.

It would, of course have been desirable if Inconterms could specify in as detailed a manner as possible the duties of the parties in connection with the delivery of the goods. Compared with INCOTERMS 1990, further efforts have been made in this respect in some specified instances (see for example FCA A4). But it has not been possible to avoid reference to customs of the trade in FAS and FOB A4 ("in the manner customary at the port"), the reason being that particularly in commodity trade the exact manner in which the goods are delivered for carriage in FAS and FOB contracts vary in the different sea ports.

1.2.8 Passing of Risks and Costs Relating to the Goods

The risk of loss of or damage to the goods, as well as the obligation to bear the costs relating to the goods, passed from the seller to the buyer when the seller has fulfilled his obligation to deliver the goods. Since the buyer should not be giver the possibility to delay the passing of the