

21世纪国际经济与贸易学专业新编教程
国际贸易实务国家级双语教学示范课程参考教材

*International
Business Practice*

国际贸易实务 双语教程

(第2版)

易露霞 方玲玲 陈原 主编

International Business Practice
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内 容 简 介

本书是为培养我国涉外经济部门所需的既能熟练掌握外贸专业知识,又能熟练运用专业英语从事进出口业务复合型人才而专门编写的教材,旨在帮助具备一定英语基础并初步掌握国际贸易知识的专业人士,提高国际贸易英语水平,利用英语直接从事和研究对外经贸的实际与理论工作。

本书共 12 个单元,每个单元包括 4 部分。第一部分是课文,按照外贸业务交易发展的规律,同时用中英文系统地阐述了国际贸易中的各个重要环节。第二部分是专业术语解释,对外贸业务中经常出现的重要术语进行了简要、精确的解释,使读者能够正确、清晰地理解这些术语的含义。第三部分是单词,紧扣课文内容,提供与课文内容相关的常用单词。第四部分是练习,充分体现双语特点,既有中文练习又有英文练习,便于读者自学。

本书可作为高等院校经济管理类的学生学习国际贸易实务的教材,也可作为从事国际贸易工作的专业人士的自学参考书。

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第 2 版前言

本书自 2006 年 9 月出版以来,因内容新颖、实用,中英文结合,受到了许多院校师生、学者的关注和认可,至今已经 7 次印刷,收到了良好的社会效益和经济效益。本次修订的主要原因有二:首先,《跟单信用证统一惯例 UCP600》(2007 年修订版)已于 2007 年 7 月 1 日起正式生效,因此,相应的内容也必须修订;其次,在本书第 1 版的使用过程中,广大读者、专家也不断地反馈给出版社和作者本人许多建议和意见。

为了更好地紧跟形势发展,作者对本书进行了修订,修订包括第二章中的报盘、还盘、接受,第三章中合同的履行,第四章、第十章和第十一章中的信用证部分内容。此外,作者结合这几年来从事教学和科研中积累的一些心得体会,对每一章的练习进行了大量修订。修订后的练习题更趋向于用英语学习国际贸易实务专业知识,更注重实务应用能力的培养,如新增中英文案例分析,保单、提单、汇票等单据操作题。

修订后的教材主要体现以下特点:(1)紧跟国际贸易实务发展变化的最新形势;(2)补充完善前一版中不足的地方;(3)更加注重应用性和操作性。

为了方便教学使用,我们建立了本课程的两个学习网站,分别是外经贸英语学习网(<http://222.200.98.43/trade>)和外贸业务信函写作网(<http://222.200.98.43/xinhan>),欢迎广大师生学习使用。

同时,本书也是“高等学校本科教学质量与教学改革工程”的成果之一。以本书为主要参考教材的国际贸易实务课程,被评为国家级 2009 年度双语教学示范课程。

本修订过程中,参考了许多国内外出版社出版的相关著作和刊物,在此也一并向这些著述的作者表示感谢。

由于作者水平有限,尽管倾心编写,也难免存在缺点和不足之处,恳请专家和读者不吝指正,以便再次修订时更臻完善。

编者
2010 年元旦

第 1 版前言

培养复合型专业人才已成为 21 世纪高等教育的首要任务，在各类热门人才排行榜中，同时具备专业技术和专业外语知识，并能将专业技术和外语知识运用自如的复合型人才深受用人单位的欢迎和重用。当今，我国与世界各国的经济贸易往来越来越多，复合型外贸人才正在受到社会的热捧。英语作为国际交往中的通用语言，在国际经济贸易领域发挥着日益重要的作用。然而，仅仅具备良好的外语语言能力是远远不够的，还必须掌握与国际经济贸易有关的专业知识，并能够将外语语言能力与专业知识有机结合，融会贯通，这样才能适应当今激烈的市场竞争。

随着全球经济一体化程度的加深，一方面我国将需要更多的外贸人才，另一方面对国际贸易专业的学生将提出更高的要求：要求其在熟练掌握专业知识的基础上，可以完全用外语进行业务磋商，利用网络营销开展全球贸易并且能够熟练掌握国际贸易相关条款和惯例。可见，对于国际贸易专业的学生来说提高自身的综合素质是目前最为迫切的任务。而摆在高校教育面前的一个迫切的任务就是如何应对全球经济一体化所提出的要求，培养更多复合型外贸人才。正是基于此目的，我们编写了这本双语教材。

本书的特点之一是中英文对照，兼顾外贸专业和非外贸专业人员的需要，操作性强，用英汉对照的方式来介绍进出口贸易的整个流程，结构完整，内容全面，集中反映了近年来国际贸易实务的最新发展，使读者能够用已掌握的英语来系统地学习专业知识，而非为了学英语来断章取义地学习国际贸易实务英语。对那些非经贸专业的读者来说是非常有益的，因为他们可以了解一笔交易从发生到发展再到结束的整个过程。本书的另一个显著特点是每章配有习题，可以加深读者对进出口业务各知识点的理解和运用。

全书共分 12 个单元，每个单元包括 4 个部分。第一部分是课文。该部分按照外贸业务交易发展的规律，用中、英文系统地阐述了国际贸易中的各个重要环节。第二部分是专业术语解释。该部分对外贸业务中经常出现的重要术语进行了简要、精确的解释，使读者能够正确、清晰地理解这些术语的含义。第三部分是单词。该部分紧扣课文内容，提供与课文内容相关的常用单词。第四部分是练习。该部分充分体现双语特点，既有中文练习又有英文练习，也便于读者自学。

本书可作为高等院校经济管理类的学生学习国际贸易实务的教材，也可作为从事国际贸易工作的专业人士的自学参考书。编者在编写过程中参阅了多种国内外相关著作和刊物，在此表示衷心感谢！由于编者水平和学识有限，难免出现差错、疏漏的地方，敬请读者不吝指正。

编者

2006 年 4 月

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Chapter One

Part A Text

A Brief Introduction to International Trade

Trading is one of the most basic activities of mankind. It has existed in every society, every part of the world, and in fact every day since the caveman came into being. International trade is a business which involves the crossing of national borders. It includes not only international trade and foreign manufacturing, but also encompasses the growing services industry in areas such as transportation, tourism, banking, advertising, construction, retailing, wholesaling and mass communications. It includes all business transactions that involve two or more countries. Such business relationship may be private or governmental. In the case of private firms the transactions are for profit. Government-sponsored activities in international business may or may not have a profit orientation.

In order to pursue any of these objectives, a company must establish international operational forms, some of which may be quite different from those used domestically. The choice of forms is influenced not only by the objective being pursued, but also by the environments in which the forms must operate. These environmental conditions also affect the means of carrying out business functions such as marketing. At the same time, the company operating internationally will affect to a lesser degree, the environment in which it is operating.

贸易是人类最为基本的活动之一，每个社会都有贸易活动，并存在于世界各地，事实上，从洞穴人开始就已经有了贸易交往活动。国际贸易就是人们跨越国界所进行的商务活动。广义地说，它不仅包括国际贸易及国外生产，同时还包括新兴的服务行业，诸如交通运输业、旅游业、银行业、广告业、建筑业、零售业、批发业以及大众传播业等。它包括的商务活动涉及两个或两个以上国家。这种商务活动，可能是私人间的关系；也可能是国家间的关系。私人企业为盈利从事国际商务活动，而带有国家色彩的国际贸易也可能不仅仅以盈利为目的。

不论是否盈利，企业必须建立起自己的国际贸易形式。其中有些形式与国内贸易形式完全不同。选择哪种形式不仅取决于企业所追求的目标，同时也受企业面临的环境制约。这些环境因素也影响着贸易活动的功能，如销售功能。同时，公司的活动也影响着国际贸易环境，只是这种影响不及环境对贸易影响那样深刻。

Section One Reasons for International Trade (进行国际贸易的动机)

1. Resource Acquisition (寻求资源)

International trade, also called foreign trade, or overseas trade, in essence, is the fair and deliberate exchange of commodity and service across national boundaries. It includes import and

export trade operations. It arises for many reasons.

Manufacturers and distributors seek out products and services as well as components and finished goods produced in foreign countries. The different distributions of the world's resources determine the patterns of world trade. Some countries or regions are abundant in natural resources; elsewhere, reserves are scarce or nonexistent. For example, the United States is a major consumer of coffee, yet it does not have the climate to grow any fits own. So it has to import coffee from other countries that are rich in coffee, like Brazil, Colombia and so on. Britain possesses large reserves of coal but lacks many minerals such as copper and aluminum. The world's raw materials are unevenly distributed, and both modern manufacturing and agriculture require many different resources. Thus, to obtain these through trading is an absolute necessity.

Climate and terrain affect the cultivation of some agricultural products, which a nation can produce and trade internationally. Some South American countries, for instance, enjoy a favorable climate for growing coffee. However, the United States almost does not grow coffee, and has to import it. On the other hand, the climate and terrain of some states of America are ideal for raising wheat. The wheat grown in the United States is so large that it is often exported to other countries.

国际贸易，又称对外贸易、世界贸易或海外贸易。从本质上说，即在平等的基础上，有意识地进行跨国界的商品和服务交换行为。它包括进口业务和出口业务两部分内容。国家贸易的兴起有多种原因。

制造商和经销商追求生产产品和服务，同时也在国外市场寻求配件和制成品，有时候这样做可减少成本。资源在世界各地的不同分布状况决定着世界贸易的格局。例如，美国是一个咖啡消费国，但由于气候的关系，它不能大量生产咖啡，因此，不得不从其他生产咖啡的国家，如巴西、哥伦比亚等地进口咖啡。英国拥有大量的煤炭资源，却严重缺乏像铜、铝之类的矿产资源。世界各地的原材料分布不均，而现代制造业和农业却都需要各种不同的资源。因此，通过贸易来获取这些资源是十分必要的。

气候和土壤影响着农产品的种植，这些农产品可以被该国用来生产和进行国际贸易。比如，一方面一些南美国家的气候非常适宜咖啡的生长；而美国几乎不产咖啡，必须进口。另一方面，美国有些州的气候和土壤很适合小麦的生长，因此，美国的小麦产量非常高，经常出口到其他国家。

2. Benefits Acquisition（追求利润）

With the development of manufacturing and technology, there has been another reason, i.e., economic benefit, for nations to trade. It has been found that a country benefits more by producing goods it can make most cheaply and buying those goods that other countries can make at lower costs than by producing everything it needs within its own border. This is often explained by the theory of comparative advantage, also called the comparative cost theory, which was developed by David Ricardo, John Stuart Mill, and other economists in the nineteenth century. The theory emphasizes that different countries or regions have different production possibilities. Trade between countries can be profitable for all, even if one of the countries can produce every commodity more cheaply. As

long as there are minor, relative differences in the efficiency of producing a commodity, even the poor country can have a comparative advantage in producing it.

Comparative advantage has directed countries to specialize in particular products and to mass-produce. For example, the United States is relatively more efficient than Europe in producing food (using one third the labor). Thus, while the United States has an absolute advantage in both forms of production, its efficiency in food production is greater. Consequently, a great deal of clothing is exported from Europe to the United States.

随着制造业和技术的发展,产生了另一个促进国家间进行贸易的原因,即经济效益。人们发现,如果一个国家只生产低成本的产品,而从其他国家购买它们用低成本生产的产品,那么这比该国自己生产所有的产品要划算。对于这一点,人们常用比较优势的理论来解释。比较优势理论也叫比较成本理论,是由大卫·李嘉图、斯图尔特·米尔和19世纪的其他一些经济学家发展而来的。比较优势理论的要点是:不同国家和地区具有不同的生产可能性。国家之间的贸易对双方都有利,即使其中一方可用较低的成本生产所有的商品。只要两国在生产一种商品的效率上存在着微弱的相对差异,即便是穷国也可能具有生产这一商品的比较优势。

比较优势引导各国专门和批量生产某些特定产品。例如,美国生产食品的效率远高于欧洲。美国生产食品所需劳动力仅占欧洲所需劳动力的1/3,制作服装所需劳动力只占欧洲所需的1/2。可见,在食品业和服装业方面,美国都有绝对优势,但是生产食品的效率比制作服装的效率更高,所以,美国有大量服装从欧洲进口。

3. Diversification (多种经营)

Companies usually prefer to avoid wild swings in their sales and profits; so they seek out foreign markets and procurement as a means to this end. Some film companies have to smooth their yearlong sales somewhat because the summer vacation period (the main season for children's film attendance) varies between the northern and southern hemispheres. These companies have also been able to make large television contracts during different years for different countries. Many other firms take advantage of the fact that the timing of business cycles differs among countries. Thus while sales decrease in one country that is experiencing recession, they increase in another that is undergoing recovery. Finally, by depending on supplies of the same product or component from different countries, a company may be able to avoid the full impact of price swings or shortages in any country that might be brought about, for example, by a strike.

为尽量避免销售量和利润的剧烈波动,公司通常会寻找海外市场作为防止这种情况出现的措施。由于南北半球学校放暑假的时间不同(此时为放映儿童电影的主要时间),电影制片公司将其年度销售计划作精心策划。这些制片公司在不同年份与不同的国家签订了拍摄电视的合同。其他许多公司则利用各国不同的经济周期,对其生产与销售进行调整。这样,当一国经济萧条而引起销售量减少时,在另一国则可因经济复苏而使销售量增加。最后,依靠来自不同国家的同一产品或配件,公司就可避免由于一国价格波动或资源短缺带来的损失,比如由于罢工而引起的上述情况。

4. Expand Sales（扩大销售）

Sales are limited by the number of people interested in a firm's products and services and by customers' capacity to make purchases. Since the number of people and the degree of their purchasing power are higher for the world as a whole than for a single country, firms may increase their sales potentials by defining markets in international terms. Ordinarily, higher sales mean higher profits.

产品的销售量受制于潜在购买者的数量以及消费者的购买力。既然消费者人数及其购买力在世界范围内比在一国内要大得多，企业就可以在全球范围内划分销售市场，以增加其销售量。通常，销售量越大则利润越高。

There still are some other reasons for international trade. Some nations are unable to produce enough products of a certain item. Thus they have to import some to satisfy a large domestic demand. Moreover, the preference for innovation or style also leads to international trade, which makes available a greater variety of products and offers a wider range of consumer choice of a certain product. Finally, some nations of the world trade with others mainly for political reasons. In those cases, more considerations are given to political objectives rather than economic motivation.

还有其他一些进行国际贸易的原因。有些国家无法大量生产出某种产品，所以，必须从其他国家进口这类商品，以满足国内的大量需求。此外，国际贸易的发生有时也出自于对创新和款式的追求。因为国际贸易能够提供花色品种更多的产品，并且能扩大消费者对某一产品的选择范围。最后，还有些国家进行贸易主要是出于政治目的。此时，政治目的的重要性超过了经济因素。

Section Two Problems Concerning International Trade（有关国际贸易的问题）

1. Cultural Differences（文化差异问题）

When dealing in international trade (exporting and importing), a businessman has to face a variety of conditions which differ from those to which he has grown accustomed in the domestic trade. The fact that the transactions are across national borders highlights the differences between domestic and international trade. Generally, there are certain differences which justify the separate treatment of international trade and domestic trade. In particular, these differences include cultural differences, monetary conversion, and trade barriers. Foreign traders must be aware of these differences because they often bring about trade conflicts in international trade.

There are many cultures as there are peoples on earth. When companies do business overseas, they come in contact with people from different cultures. They often speak different languages and have their own particular customs and manner. The people of all cultures are ethnocentric. This means that they judge the world from their own ways of looking at things. Therefore, in international trade, business people should be on alert against different local customs and business norms.

从事国际贸易（进口和出口）时，一个商人所面临的各种情况与他所熟知的国内贸易不

太一样。国内贸易和国际贸易的最大区别就是商品交易跨越了国界。一般地说，有几个差异要求我们必须对国内贸易和国际贸易分别对待。这些差异主要包括文化冲突、货币兑换和贸易壁垒。从事国际贸易的商人必须了解这些差异，因为它们经常引起贸易摩擦。

地球上的文化和种族一样数量众多。当公司在海外开拓业务时，它们必须同具有不同文化背景的人打交道。这些人说着不同的语言，有他们独特的风俗习惯和行为规范。具有各种文化背景的人都有种族中心倾向，也就是说他们用自己看待事物的方式来判断世界。因此，在国际贸易中，商人应密切注意不同地方的风俗和商业准则。

2. Monetary Conversion (货币兑换问题)

Monetary conversion is another major problem in doing international trade. If every country in the world use the same currency, the world trade would be made much easier. But this is not the case: a Canadian beer producer wants to be paid in Euro dollar. Currencies, like other commodities such as beer, have a certain value. The only difference is that each currency's value is stated in terms of other currencies. Euro dollars have value in US dollars, which have a value in Britain pounds, or a value in Japanese yen. These exchange rates change every day and are constantly updated in banks and foreign exchange offices around the world.

Importing and exporting firms to whom the payment is made in foreign currency can be involved in significant foreign exchange risks because of the fluctuation in exchange rates. An importer, for example, does not receive a shipment immediately after ordering it, and is often given a short period of commercial credit. Suppose a Canadian importer must pay a certain amount of Canadian dollar in 60 days to a German exporter for the import of some equipment. This transaction leaves the Canadian firm open to substantial exchange rate risk because during those 60 days, the Canadian dollar may depreciate relatively to the Euro dollar, forcing the Canadian firm to spend a large amount of Canadian dollars to satisfy its import commitment.

另外一个主要的问题就是货币兑换问题。如果世界上的每个国家都使用同样的货币，世界贸易将会变得容易得多。但事实并不如此，一个加拿大啤酒商人要求用欧元来支付货款。货币，如同啤酒或其他商品一样，具有一定的价值。唯一的区别是每种货币的价值是用另外的货币的价值表现出来的。欧元的价值可以从美元、英国英镑、日元表现出来。这些货币的兑换率每天都在变化，全世界的银行和外汇交易所也在不断地更新它们。

用外币支付给进出口公司的货款，因兑换率的波动，要面临很大的外汇风险。例如，一个进口商订购以后，不能马上收到货物，通常他会得到一小段时间的商业信用。假设一个加拿大进口商 60 天后将付一定数目的欧元给一个德国出口商以进口一些设备。这个交易会使得加拿大公司面临汇率风险，因为在这 60 天里，加拿大元对欧元可能会贬值，迫使这家加拿大公司支付大笔欧元来履行其进口承诺。

3. Trade Barriers (贸易壁垒)

The third problem is trade barriers. It is generally assumed, as the famous economist David Ricardo stated in the 19th century, that the free flow of international trade benefits all who participate.

In actual practice, however, the world has never had a completely free trading system. This is because every individual country puts controls on trade for the reasons:

(1) To correct a balanced-of-payment deficit.

Such a deficit occurs when the total payments leaving a country are greater than money in receipt entering from abroad. The country then tries to limit imports and increase exports.

(2) In view of national security.

Nations sometimes restrict exports of critical raw materials, high technology, or equipment when such export might harm its own welfare.

(3) To protect their own industries against the competition of foreign goods.

This is generally on the grounds that infant industries need to be shielded from foreign competition during their start-up periods. A country usually offers protection to its domestic industries by taxing imports of similar foreign goods. The tax may be levied as a percentage of the value of the imports, which is called an ad valorem tariff. When a tariff is added to the price of a foreign product coming into a country, it raises the price of the item to the consumer.

Although tariffs have been lowered substantially by international agreements, countries continue to use other devices to limit imports or to increase exports.

第三个问题是贸易壁垒问题。正如著名经济学家大卫·李嘉图在19世纪所说的：自由流动的国际贸易可以使贸易双方都获益。然而，在现实世界中，世界从来就没有真正意义上的自由贸易。这是因为每一个国家都会因为下列原因而设置贸易管制：

(1) 为了改善国际收支逆差

当一个国家的全部支出款项超过从国外收进的款项时，就会出现逆差。这时，该国就要限制进口而增加出口。

(2) 考虑到国家安全

一些国家有时会限制出口危险的原材料，高科技技术或设备，因为这种出口会影响其自身的安全。

(3) 保护本国产业免受国外商品的竞争

这一般是因为新兴产业在起步阶段需要保护，避免来自于国外的竞争。一个国家经常对进口类似产品征税来保护国内产业。税费可以按照进口商品价值的一定的百分比来征收，这称为从价关税。当关税计入进口商品价格中时，消费者购买该商品的价格就会上涨。

虽然通过国际协定，关税已经大幅度下降，但各个国家继续使用其他的策略来限制进口或增加出口。

There still exist other problems, but the above three are the most common problems in international trade.

在国际贸易中可能还存在着其他的问题，但上述三种是最普遍的问题。

Section Three Forms of International Trade (国际贸易的形式)

Since there are tremendous differences between international trade and domestic trade, some