

# 进出口

Import  
Export Documentation  
in China

(英汉对照)

龚细和 龚信和 编著

贸易单证指南

广东经济出版社



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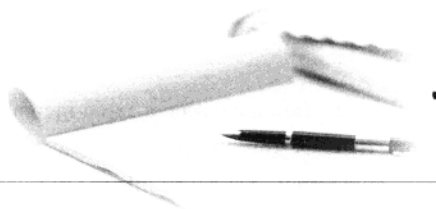
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## **Preface**

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This book aims to provide students and practitioners of international trade a concise and yet comprehensive coverage of trade documentation in China. This book is primarily written for Chinese readers but it may also be a useful source of reference for foreign students and practitioners of international business who may be interested in the general aspects of trade documentation in China. Being written in English and Chinese, this book should also be of interest to learners of English, especially those that have an interest in international trade or business.

It is not our intention to cover the theories or legal aspects of international trade in any great detail in this book. Rather, we focus our attention on the types and uses of various documents used in China's foreign trade. For completeness, however, we have included some background knowledge of trade procedures in general and a summary of shipment terms and payment terms.

China's entry into the WTO has been generally regarded as a critical step in China's further integration with other countries of the world. While the full benefits of this latest development are yet to be seen, an immediate effect of China's WTO accession is the lowering of tariffs and the elimination of many non-tariff trade barriers such as quota control and licensing requirements. One of the consequences of this and other developments is the rapid growth in import export trade in China, and the corresponding changes in trade practices and trade documentation. Unfortunately, this book can only provide an overall introduction to general aspects of trade documentation as it is now practiced in China, rather than give a full account of the anticipated changes in trade documentation post-WTO. However, since the principles covered here are generally applicable to countries that are already members of the WTO, it is conceivable that China's WTO accession will draw China closer to, rather than further away from, standard trade documentation practices as described in this book.

## Import Export Documentation in China

Recent years have seen a rapid increase in e-commerce activities in the business sector. In fact, the ability to make use of the wealth of trade related information through adoption of modern information technologies is critical to the success of any business nowadays. To give readers an idea of what information technology can do to enhance a company's business opportunities, we conclude this book with a chapter on how to maximize gains from trade by taking advantage of a host of trade-related information on the Internet.

We are grateful to our families for their encouragement and tolerance during the preparation of this book. We are also grateful to Hong Kong-based Expert Language Consults ([www. language-expert. com](http://www.language-expert.com)) for their sponsorship in translating this book into Chinese. Our special thanks go to Fung Won Optical MFG (Panyu) Co., Limited, friends and organizations in Gaoming City for providing the sample documents, and to students in the Department of Shipping and Transport Logistics at the Hong Kong Polytechnic University for experimenting with the materials contained in this book.

In recognition of the great love and affections they always have for us, we dedicate this book to our parents.

**S. G and W. G**

# 前言



本书专为国际贸易学生及业务人员编写，既简明又全面地介绍中国对外贸易单证的运作。虽然本书主要针对中国学生，但是对于想要了解中国贸易单证的外国学生和国际商务人员，亦不失为一本有价值的参考书。本书英汉对照，对英语学习者，特别是国际贸易或国际商务爱好者，亦有裨益。

本书的重点是介绍贸易单证的种类及用途而非有关国际贸易的理论和法律。本书的目的是为读者提供一份指南性的读物，帮助读者了解中国进出口贸易使用的典型单证。为使本书内容更完整，我们还在书中加进了关于贸易程序的背景知识，并对装运条件和付款条件作了概括。

舆论普遍认为，加入世界贸易组织（WTO），是中国与世界接轨的关键一步。尽管“入世”的效益尚未完全展现，但是“入世”的影响之一是降低关税、废除配额和许可证等非关税贸易壁垒，等等。进出口贸易额激增，会带动贸易方式和贸易单证的改变。这只是中国“入世”其中一个方面的影响。鉴于篇幅所限，本书只能结合中国现状对现行的一般贸易单证作大体的介绍，不能详细预测未来的发展变化。尽管如此，因为本书讲述的原则一般适用于世界贸易组织的成员国，所以可以预见，书中讲到的贸易单证惯例，中国“入世”后只会与之靠拢，不会去之甚远。

近年来，贸易领域中电子商务活动异军突起。事实上，当今要取得贸易上的成功，关键要具备运用现代信息技术取得贸易资讯的能力。为向读者说明信息技术如何能够扩大企业的贸易机遇，我们特别在本书最后一章，讲述如何利用互联网上的贸易资讯以获得贸易最大的收益。

对于本书的编写，家庭给予我们很大的鼓励和帮助。同时感谢香港的语言专家咨询公司（[www. language-expert. com](http://www.language-expert.com)）在本书中文翻译过程中提供的支持。特别感谢丰元眼镜（番禺）有限公司和广东省高明市有关单位和朋友提供部分文件样本，同时感谢香港理工大学航运及物流管理学系历届学生试用本书初稿。

谨将此书献给我们的父母，以谢亲恩。

编者

2003年3月

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## **Part One**

### **Background to international trade**



# 1 *Introduction*

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International trade has become inextricably linked with every aspect of our daily lives. Many of our household articles are imported from abroad or bear a foreign brand name, and many of what foreigners use in their daily lives are made in China. But international trade does not only take the form of visible trade; it may also be trade in services, such as traveling overseas or receiving a remittance from a friend overseas.

International trade occurs for a number of reasons. First of all, countries are endowed with different resources so that some have more of certain goods or are able to make these goods at a lower opportunity cost than other countries. In his *Wealth of Nations* written in 1776, Adam Smith showed that trade is mutually beneficial when two countries or two people each have a different absolute advantage in certain things. David Ricardo, one of Smith's students, further showed that trade is beneficial even when a country has no absolute advantage; the benefit arises when the country focuses on producing the good in which it has the lesser disadvantage. For a country that is better at everything, it should specialize in what it has the greatest advantage and trade with another country.

In the early twentieth century, Eli Heckscher and Bertil Ohlin, two Swedish economic historians, explained nations' trade patterns with reference to factor abundance and factor-use intensity. Their theory of trade patterns, alternatively known as the H-O theory, states that countries export the products that use their abundant factors intensively, and import the products that use their scarce factors intensively. Thus, countries with a relatively large supply of unskilled or semi-skilled labor, such as China, should focus on producing and exporting goods that intensively use this type of labor (such as garments). These same countries should import products that intensively use factors of production in which they are poorly endowed. So, for example, China should import computer software, because this

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requires intensive research and development, in which China is relatively lacking at the moment. The H-O theory of trade patterns is largely born out by real life observations. Other alternative theories that explain how and why international trade occurs include Raymond Vernon's theory of product cycle, and the theory of intra-industry trade, amongst others.

## 1.1 Benefits from international trade

Trade (be it domestic or foreign trade) is beneficial because if it will not occur in a free market if it is not. Relative to domestic trade, which occurs within the same national boundary, international or foreign trade transcends national boundaries. As a result, it is usually more complex, often involving different languages and cultures, different currencies and business practices, and different laws, customs and official formalities. Despite these complexities, international trade is still beneficial to the trading partners because by trading with each other, they can both enjoy a greater variety of goods and at lower costs (this a direct result of specialization due to comparative advantage). In the modern society that is becoming more and more globalized, free trade results in better utilization of resources and enhanced welfare for the majority of people. This notwithstanding, some people feel that free trade, especially when it is mixed up with politics and corruption, may hurt some people. For example, workers in developed countries may lose their jobs in the face of import competition from lower-cost countries. In economics parlance, the one-dollar-one-vote yardstick of welfare measure does not apply in real life, since the benefits of trade for the majority of people (and net benefit to the country as a whole) may not be sufficient to compensate for the loss suffered by some other people. This is an important current issue, as demonstrated by the growing number of protests against globalization and the World Trade Organization (WTO) Summit Meetings in the last few years.

## 1.2 Impacts of China's WTO accession on China's foreign trade

There has been much discussion about the impacts of China's recent WTO



accession on China's economy. In the post-WTO era, several trends may be foreseeable in China's foreign trade.

Firstly, in recent years, the Chinese government has gradually abolished the state monopoly of foreign trade and has liberalized its foreign trade system. Since then, the number of non-State entities authorized to conduct foreign trade has increased substantially. It is reported that, in early 1999, at least 60 private-owned enterprises were given the import-export rights, and the number is expected to increase as China continues with its reforms of the foreign trade system and of regulations of foreign direct investments. With the increase in the number of participants in foreign trade, industries that are competitive vis-à-vis their foreign counterparts may experience a rapid growth in export volume. In contrast, certain domestic industries that are less competitive may face vigorous competition from foreigners. This trend is further exacerbated by the elimination or lowering of import tariffs or non-tariff trade barriers according to the prescribed WTO schedule.

In the arena of import export trade, there will be a major adjustment in import licensing control. In 2002, the number of commodity categories subject to import licensing has dropped to 12 from 26 in 2001. All import quota license control on automobiles and related parts will be lifted by 2005. Alongside this change in the licensing system, the trade procedures and trade documentation may also be further simplified or streamlined. New opportunities and challenges are also expected to arise in the services sector, including finance, insurance, telecommunications, transportation, and tourism. Enactments in the area of intellectual property rights may also induce a greater amount of trade in the relevant sectors. Thus, while it is difficult to predict the net effects of China's WTO accession, it seems fairly clear that a rapid growth in import export trade will likely occur in the next few decades.

### 1.3 Overview of an export transaction

This book is about trade documentation in China. Depending on circumstances such as the type of commodity, the port of entry, or the origin of the goods, the documentation required may differ slightly. In addition, the documentation for export is different from the documentation for import, although the basic principles remain the same. For brevity, an overview of only an export transaction is given here, with the purpose of illustrating the general procedures involved in a typical