



高等职业教育“十一五”规划教材
高职高专物流类教材系列

报关英语

白世贞 主编
姚雷



科学出版社
www.sciencep.com

高等职业教育“十一五”规划教材

高职高专物流类教材系列

ENGLISH FOR CUSTOMS DECLARATION

报 关 英 语

白世贞 姚 雷 主 编
沈 欣 夏丽娟 副主编

科 学 出 版 社

北 京

内 容 简 介

本教材以报关业务为主线,以“适用、实用”为原则选取海关职能、贸易术语、租船订舱、询发盘以及进出口报关过程中所涉及各类英文单证、发票、合同等内容,摒除了学科式的编写体例,按照职业教育的特点精心选用和组织国内外报关领域各类英语素材。本书在编写上虽独立成章、章内分节,但又章章相连、节节紧扣,构成一个有机整体。希望学生学习后能读懂有关英文单证、发票、合同,与外商进行简单对话交流,更好地掌握报关技能。

本书可作为高职高专、大专院校相关专业教学用书,也可作为相关从业人员学习参考用书。

图书在版编目(CIP)数据

报关英语/白世贞,姚雷主编. —北京:科学出版社,2009
(高等职业教育“十一五”规划教材·高职高专物流类教材系列)
ISBN 978-7-03-024703-2

I. 报… II. ①白… ②姚… III. 海关-英语-高等学校-教材
IV. H31

中国版本图书馆CIP数据核字(2009)第090785号

责任编辑:任锋娟 赖文华 熊远超 / 责任校对:赵 燕

责任印制:吕春珉 / 封面设计:耕者设计工作室

科学出版社出版

北京东黄城根北街16号

邮政编码:100717

<http://www.sciencep.com>

新蕾印刷厂印刷

科学出版社发行 各地新华书店经销

*

2009年7月第 一 版 开本:787×1092 1/16

2009年7月第一次印刷 印张:17 1/4

印数:1—3 000 字数:409 000

定价:26.00元

(如有印装质量问题,我社负责调换〈环伟〉)

销售部电话 010-62134988 编辑部电话 010-62135763-8767 (VF02)

版权所有,侵权必究

举报电话:010-64030229; 010-64034315; 13501151303

前 言

尽管2008年末世界遭遇金融危机，经济下行趋势明显，但是作为GDP世界排名第三位的中国仍然保持着9%的增长率，做出了对世界经济20%的贡献。随着我国外贸依存度的上升，进出口业务显得日益繁忙，报关作为其中的一个重要环节，愈来愈受到国人的重视，全国报关员资格考试每年有数十万的考生即为明证。

报关并非简单的向海关官员递单送审。一名成熟的、富有经验的报关从业者应当热爱报关工作，具有相当强的商品鉴别与归类能力，能够熟悉并合理运用海规海法，与相关人员良好沟通，同时掌握一定程度的英语。对高职高专学生而言，学习报关英语即为读懂有关英文单证、发票、合同，与外商进行简单的对话交流，这是本书出版的目的。

本书摒除了学科式的编写体例，在标题的设计、内容章节的安排和课后习题的编写方面设计情景，以行动为导向，注重结合职业教育的特点，力争为职业教育奉献精品。

参与本书编写的人员有白世贞、姚雷、沈欣、夏丽娟、吴绒、徐玲玲、付玮琼、张春梅、魏瑜。

鉴于编者水平有限，疏漏之处在所难免，恳请广大读者不吝斧正。

编 者

Contents

Unit 1 What Is China Customs	1
1.1 China Customs Organizations, Functions and Tasks	1
1.1.1 Customs General Administration	1
1.1.2 Customs Establishments	2
1.2 Customs Officer and the Passengers' Baggage Examination	3
1.2.1 Appearance and Image	3
1.2.2 Friendly Attitude and Good Judgment	4
1.2.3 Passenger Processing	4
1.2.4 Intelligence	5
1.2.5 Questioning and Tact	5
Unit 2 How Does Customs Supervise and Control	14
2.1 Customs Supervision and Control over Imports and Exports	14
2.1.1 How Does Customs Supervise and Control over Imported and Exported Cargo	14
2.1.2 How Does Customs Supervise and Control over Incoming and Outgoing Ships	16
2.2 Customs Control over Manufacture in Bond for Export	18
Unit 3 What Is International Trade Terms	29
3.1 Role of International Trade Terms	29
3.1.1 Introduction to Trade Terms	29
3.1.2 The Role of International Trade Terms in International Trade	30
3.2 International Trade Usages	31
3.2.1 Where Is International Trade Usages from	31
3.2.2 Understanding Incoterms	31
3.2.3 Warsaw—Oxford Rules 1932	32
3.2.4 Revised American Foreign Trade Definitions 1941	32
3.2.5 International Rules for the Interpretation of Trade Terms	33
3.3 A Guide to Incoterms 2000	33

3.3.1	Explanation of Terms in Incoterms 2000	33
3.3.2	Explanation of Group E	34
3.3.3	Explanation of Group F	35
3.3.4	Explanation of Group C	37
3.3.5	Explanation of Group D	41
Unit 4	How Can We Make Inquiries and Quotation	58
4.1	Introduction to Inquiry and Quotation	58
4.1.1	What Is Inquiry	58
4.1.2	What Is Quotation	59
4.2	Cases of Inquiry and Quotation	59
4.2.1	Sea FCL Inquires and Quotation	59
4.2.2	Sea LCL & Air Inquires and Quotation	63
4.2.3	Tank Container Rate Quotation	67
Unit 5	What Is Our Daily Cargo Messages and Operation	80
5.1	Sea LCL	80
5.2	Sea FCL	84
5.3	Sea-air Combination	85
5.4	Air Export	90
Unit 6	How Many Agreements Are Concerning Customs Brokerage	107
6.1	Introduction to Agent and Agency Agreement	107
6.1.1	Why Do We Have Agent	107
6.1.2	The Types of Agency	108
6.1.3	What Is Agency Agreement	108
6.2	Freight Agency Agreement	109
6.3	Customs Declaration Entrust Note	111
6.3.1	What Is Customs Declaration Entrust Note	111
6.3.2	How to Fill with Customs Declaration Entrust Note	112
6.4	Shipper's Letter of Instruction	118
6.4.1	What Is Shipper's Letter of Instruction	118
6.4.2	What Is the Liability of the Shipper	118
6.4.3	Contents of Shipper's Letter of Instruction	118
6.4.4	How to Fill Shipper's Letter of Instruction	119
Unit 7	Which Government Documents Are Concerning Customs Brokerage	142
7.1	Import/Export License	142
7.1.1	Export License	142

7.1.2	Purpose and Process of Taking an Export License.....	142
7.1.3	Contents of an Export License.....	143
7.1.4	How to Fill an Export License.....	143
7.1.5	Import License.....	146
7.1.6	Purpose of Taking an Import License.....	146
7.2	Inspection Certificate.....	147
7.2.1	What Is Inspection.....	147
7.2.2	What Is Inspection Certificate.....	147
7.2.3	Inspection Certificate in Contract.....	147
7.2.4	Contents of an Inspection Certificate.....	147
7.3	Certificate of Origin.....	149
7.3.1	What Is Certificate of Origin.....	149
7.3.2	What Is Purpose of Taking A Certificate of Origin.....	149
7.3.3	What Is China Use Usually Nowadays.....	149
7.3.4	Contents of a Certificate of Origin.....	149
7.3.5	How to Fill a Certificate of Origin.....	150
Unit 8	Which Commercial Documents Are Concerning Customs Brokerage.....	162
8.1	Introduction of Customs Declaration Form (Entry).....	162
8.1.1	What Is Customs Declaration Form.....	162
8.1.2	The Main Contents of Customs Declaration Form.....	163
8.1.3	How to Fill Customs Declaration Form.....	164
8.2	Letter of Credit.....	169
8.2.1	What Is A Letter of Credit.....	169
8.2.2	Parties to A letter of Credit.....	169
8.2.3	Contents of a Letter of Credit.....	169
8.2.4	A Method of Payment.....	170
8.2.5	Definition of Documentary Credit.....	170
8.2.6	Operation of Documentary Credit.....	171
8.2.7	How to Fill a L/C.....	172
8.3	Commercial Invoice & Customs/consular Invoice.....	177
8.3.1	The Commercial Invoice.....	177
8.3.2	Contents of a Commercial Invoice.....	178
8.3.3	How to Fill a Commercial Invoice.....	178
8.3.4	The Relationship with Declaration Form.....	181
8.3.5	Customs Invoice.....	182

8.3.6	Contents of a Customs Invoice	182
8.3.7	Consular Invoice	184
8.3.8	Contents of Consular Invoice	184
8.4	Insurance Policy	185
8.4.1	Why Should We Have Insurance	185
8.4.2	How Many Insurances	185
8.4.3	What Is the Purpose of Insurance	186
8.4.4	Insurance Policy	186
8.4.5	Contents of Insurance Policy	186
8.4.6	How to Fill a Insurance Policy	187
8.5	Packing List	191
8.5.1	What Is the Meaning and Function of Packing List	191
8.5.2	Contents of a Packing List	191
8.5.3	How to Fill a Packing List	191
Unit 9	Which Shipping Documents Are Concerning Customs Brokerage	224
9.1	Sea Bill of Lading	224
9.1.1	What Is Bill of Lading	224
9.1.2	What Are the Functions of Bill of Lading	226
9.1.3	Nature of the Bill of Lading	227
9.1.4	Contents of a Bill of Lading	227
9.1.5	How to Fill Sea Bill of Lading	228
9.2	Air Waybill	236
9.2.1	General Understanding of the Air Waybill	236
9.2.2	Contents of the Air Waybill	236
9.2.3	Functions of the Air Waybill	236
9.2.4	Air Waybill Cover	237
9.2.5	How to Fill Air Waybill	237
9.3	Railway Bill of Lading	242
9.3.1	Introduction to Railway Bill of Lading	242
9.3.2	Contents of Railway Bill of Lading	242
Appendix	267
References	268

throughout the country in the enforcement of the “Customs Law” and related state policies and regulations, and in the promotion and protection of socialist modernization.

3. The main functions of the Customs General Administration

1) To administer organizations, staffing, vocational training and appointments and removals of directors of Customs offices throughout the country; and to exercise leadership in Customs schools and colleges.

2) To organize the work of research and development, introduction and management of Customs technological facilities.

3) To administer audit and supervise all Customs financial affairs, equipments, fixed assets and capital construction.

4) To strengthen ties and co-operation and external exchanges with overseas Customs services, international Customs organizations and other international organizations concerned.

5) To draft and enact the policies and principles on Customs work to participate in drawing up and amending the Customs Import and Export Tariff; to enact other statutes on Customs operation; and to inspect, supervise and direct the enforcement of them by the Customs offices throughout the country.

6) To participate in drafting international treaties and agreements on Customs affairs.

7) To conduct the unified handling of tariff reductions and exemptions.

8) To organize and guide the preventive work of the Customs offices throughout the country.

9) To examine applications for reviewing disputes on duty payments and applications for reviewing customs decisions on penalties.

10) Compile Customs statistics.

1.1.2 Customs Establishments

1. The introduction of Customs Establishments

The Customs Establishment is set up by State at ports opening to foreign countries and at places which call for concentrated Customs operation. With the development of China’s external economy and trade, as well as China’s further opening to the outside world, more and more Customs Establishments are set up. The Customs Establishments exercise their functions and powers independently in accordance with the law, and are responsible to the Customs General Administration.

2. The main task of the Customs Establishments

1) To collect Customs duties and other taxes and fees.

- 2) To exercise supervision and control over inward and outward goods and means of transport, passengers' luggage and personal postal articles.
- 3) To compile Customs statistics and deal with other Customs matters.
- 4) To prevent and counter smuggling.

1.2 Customs Officer and the Passengers' Baggage Examination

1.2.1 Appearance and Image

Wearing the smart, coordinated Customs uniforms, male and female Customs officers examine the declaration forms, check passengers and baggage and search hand baggage in the Customs Inspection Room. While on duty, Customs officer will be neat, clean and businesslike; uniforms must be free from tears, or other visible blemishes; the Customs badge and epaulets must be worn; black footwear will be kept clean; hairstyles will not interfere with the proper performance of duty, hair will be neat, clean and present a gloomed appearance; necklaces and jewelry shall not be worn by uniformed Customs officer. Mindful of their role in enforcement of Customs law, not only regarding Customs, but of China as well, Customs officers take great pride in their appearance.

A Customs officer meets hundreds of passengers in a workday. In each of these passengers' minds, the Customs officer is creating images of himself and the organization he represents. He is one of the first officers a passenger encounter upon arrival in China, and first impressions are a prime factor in moulding public opinion regarding the Chinese Customs and the Chinese Government.

The Customs officers must be knowledgeable law enforcement officers. They are intent on enforcing all the regulations regarding passengers and their baggage, while keeping to a minimum the inconvenience to honest passengers. Notwithstanding the apparent contradiction in philosophy between maximum enforcement and minimum inconvenience, the individual Customs officer, in his own personally developed inspectional style, can arrive at a workable balance between the two objectives.

The image of the Customs officer is enhanced by his appearance, style, courteous actions, conduct, and safety procedures; all are part of his responsibilities.

1.2.2 Friendly Attitude and Good Judgment

Most passengers understand the necessity for Customs inspections and will respond appropriately to your questions. Customs officers examine the passengers' baggage at a time when passengers may not be in the most positive frame of mind. At best they may simply be tired and eager to continue a journey home without undue delay. On the other hand, they may be attempting to smuggle or falsely declare purchases. In any event, tensions are often high. The Customs officer's attitude can be the factor which controls such potentially explosive situations. Through his attitude, the Customs officer can impress passengers with the authority and formality of the inspection procedure, while conveying sincere interest in and understanding of the passengers' problems. A Customs officer's friendly relaxed attitude can relieve the honest passengers' apprehensions and tensions, and generally have a calming effect. Of course, there will be instances, though few, when an officer will be required to assume a totally authoritarian posture.

A Customs officer has exceptionally broad authority to question passengers, search and detain or seize merchandise. The proper exercise of this authority requires the constant use of good judgment. Such authority must be zealously guarded against abuse.

The prudent law enforcement officer bases his actions upon knowledge gained from education, training, and experience in the law enforcement field. As a Customs officer, he will become more secure in making judgment as he better understands the law requires and how it is to be applied. In many instances where he is permitted some latitude in administering the law, a solid foundation in his enforcement job allows him to exercise this discretion with confidence, prudence and sensitivity.

1.2.3 Passenger Processing

Most Customs officers (Customs inspectors), particularly new Customs officers, spend the vast majority of their time processing passengers. Customs officers will be welcoming returning residents and visitors to China. A Customs officer must be aware of various control system and their patterns of operation to function effectively at the ports of entry. The more he knows about the Customs organization—its purpose, its principles, its program, its people—the better he will be able to relate to the individual passenger. Only a concise professional interview by the Customs officer on duty can effectively categorize the passenger who attempts to smuggle prohibited or restricted articles. The Customs officer's careful observation of passengers' demeanor, purported station in life, and reactions to questioning can provide a truly effective

screening system.

The Customs officer is required to courteously process the clearance of people and their baggage and, at the same time, apprehend those persons violating the Customs law and related laws. To accomplish these two goals, the Customs officer must be able to select persons who are likely to be violators for an intensive examination and to release others with a minimum examination. This selection process is based on a number of techniques and information sources.

1.2.4 Intelligence

Intelligence is information about an individual or a situation, which indicates the possibility that a violation may occur. The passengers' appearance, conduct and reaction to questioning contain vital information to aid in determining the extent of the examination required.

The attempt to inspect by exclusively targeting the latest methods of concealment has been almost futile. Concealment methods range from extremely thin false bottoms in luggage to liquefied narcotics, and to recent bizarre technique of planting cocaine under the clothes and in the diapers of innocent children. Intelligence bulletins are immediately issued to all airports and ports of entry as new methods of concealment are uncovered.

1.2.5 Questioning and Tact

Some people suffer from "Hoof-in-Mouth Disease". For them, there is an admonition, which reads, engages brain before opening mouth. Tact is that sense of knowing what to do or say in order to maintain good relations with others, or to avoid offense.

The inspectional procedure is filled with an overabundance of situations, in which the judicious use of tact can make the inspection less difficult, and minimize the probability of complaints from the passengers.

To build a foundation for passenger examination, the Customs will borrow a method long used in journalism. The method is referred to as "the 5Ws". Those five Ws are Who, Where, When, What and Why, not necessarily in that order. Sometimes, for good measure, how is thrown in. The accomplished Customs officer will adapt these five Ws to his questioning of the passenger so that he can stop questioning at any point and still have a good understanding of the passenger, his reasons for travel, and the probability of his carrying contraband.

In asking these questions, the Customs officer must ultimately be working towards a goal, determining whether or not there is a high likelihood that the passenger is carrying narcotics, undeclared merchandise, fraudulently invoiced merchandise, prohibited agricultural

products. Or if he is in violation of one of the many laws Customs is required to enforce. For this purpose, the Customs officer must develop geometric questioning; asking questions in such a manner that build one upon the other. Each question presupposed the prior answer, lending a continuous thread to the questioning. Each question should test the fabric of the story and the answer must then be verified. What question to ask and how to verify the answer is the focal point of this discussion.

In baggage examination, the Customs officer (Customs inspector) acts with independence in processing each passenger. The Customs officer performs the specialized functions of other Customs positions as he examines, appraises, classifies and liquidates each baggage declaration.

The Customs officer examines the merchandise. He determines whether the declared value is accurate for Customs purpose. He decides within the classification the item falls. He figures the duty and sees that the proper amount is collected. The Customs office is required to function with proficiency, performing the job normally performed by specialized Customs personnel. Enforcement and protection of the revenue play a key role in the Customs office's routine functions. However, it is the courteous and professional manner that is exhibited in carrying out these functions (not simply seizures), which ensures a totally successful examination and inspection operation.

Today's Customs officer is faced with an ever-changing complex working environment. Over the last decade, the Customs General Administration has been trying to provide the best training and equipment required to accomplish the sublime mission. The Customs officers have the utmost confidence that they will project the image of professional civil servants while, simultaneously, defending the country's borders against economic and social dangers.



Words and Expressions

tariff	<i>n.</i>	关税, 关税率
supervision	<i>n.</i>	监督
item	<i>n.</i>	物品, 项目
territory	<i>n.</i>	领土
statistics	<i>n.</i>	统计, 统计数字
financial	<i>adj.</i>	财政的, 金融的
enforcement	<i>n.</i>	执行, 管理
workload	<i>n.</i>	工作, 工作荷载

assist	v.	帮助
draft	v.	起草, 设计
enact	v. t.	制定, 颁布
amend	v.	修正, 改正
statute	n.	法规, 法令
image	n.	形象, 印象, 意象
coordinated	adj.	形式相同的, 同等的
declaration=declaration form	n.	申报单, 申报
businesslike	adj.	正经的, 认真的, 实事求是的
blemish	n.	污点, 瑕疵, 缺点
badge	n.	徽章, 标记
epaulet	n.	肩章, 标记
interfere	v.	妨碍, 有害, 干涉
groom	v.	梳理, 修饰, 打扮
mould	v.	塑造, 成形
intent	adj.	决心的, 专心的, 一心一意的
notwithstanding	prep.	(正式) 尽管, 虽然
enhance	v.	提高, 增加, 增色
frame	n.	精神状态, 框架
undue	adj.	过分的, 不适当的
potentially	adv.	潜在地, 可能地
explosive	adj.	易爆发的, 易引起争论的
impress	v.	使……去做, 使(人)印象深刻
convey	v.	表达, 传达, 传送
apprehension	n.	焦虑, 忧虑, 恐惧
assume	v.	采用, 假装
posture	n.	姿态, 态度
authoritarian	adj.	专横的, 强制的, 发号施令的
exception	n.	例外, 特殊的事物
zealously	adv.	一心一意地, 热忱地
prudent	adj.	慎重的, 谨慎的
secure	adj.	有信心的, 有把握的, 可靠的
latitude	n.	自由, 回旋余地, 纬度
discretion	n.	判断, 斟酌, 自行决定
process	v.	验放, 处理, 检查

categorize	v.	分类, 归类, 分辨
demeanor	n.	举止, 行为
apprehend	v.	抓获, 查获, 逮捕
simultaneously	adv.	同时地, 同时发生



Notes

1. Under the leadership of the State Council, to lead and organize Customs offices throughout the country in the enforcement of the “*Customs Law*” and related state policies and regulations, and in the promotion and protection of socialist modernization.

在国务院的领导下, 领导和组织全国海关贯彻实施《海关法》和国家有关政策、行政法规, 促进和保护社会主义现代化建设。

2. With the development of China’s external economy and trade, as well as China’s further opening to the outside world more and more Customs establishments are set up.

随着进一步对外开放以及中国对外经济贸易的发展, 我国设立的海关越来越多。

3. Mindful of their role in enforcement of *Customs law*, not only regarding Customs, but of China as well, Customs officers take great pride in their appearance.

在作为执行《海关法》的角色中, 海关官员应时刻牢记自己不仅是代表海关执法, 而且也代表中国执法。他们的外表, 不仅是海关的骄傲, 也是全中国的骄傲。

4. A Customs officer has exceptionally broad authority to question passengers, search and detain or seize merchandise. The proper exercise of this authority requires the constant use of good judgment. Such authority must be zealously guarded against abuse.

海关官员享有特殊广泛的权力来询问旅客, 搜查、扣留或者没收货物。这种权力的适当运用需要不断做出正确的判断。这样的权力必须受到积极的保护, 以防滥用。

5. at a time when passengers may not be in the most positive frame of mind

旅客情绪不佳的时刻

frame of mind (usu. sing), the state or condition of one’s mind or feelings (at a particular time). (常用单数)(某个时刻) 心绪, 心境, 情绪

e.g. in a cheerful frame of mind 心情愉快

6. planting cocaine under the clothes... 把可卡因隐匿在衣服下面……

plant (v.) to fix or place firmly; to hide (esp. in order to deceive sb; to cause an innocent person to seem to guilty etc.) 牢固安放; 藏在, 隐藏 (尤指为欺骗某人, 使无辜者蒙受不白之冤等), 栽赃

e.g. to plant stolen goods on sb. 对某人进行栽赃

7. Intelligence is information about an individual or a situation, which indicates the possibility that a violation may occur.

情报是关于有可能出现违法行为的个人或地点的信息。

Intelligence (n.) 智慧、智力，也可当情报讲



Exercises

I. Answering the questions.

1. What are the tasks of the Customs General Administration?
2. What are the functions of the Customs General Administration?
3. Where are the Customs establishments set up?
4. What kind of image is expected of a Customs officer?
5. What is intelligence?
6. What is 5Ws?

II. Filling the blanks.

The Customs of the People's Republic of China is a state organ responsible (1)_____ the supervision and control over all arrivals in and departures from the Customs territory. It shall, in accordance, with the law and other regulated laws and regulations, exercise control (2)_____ the means of transport, goods, luggage, postal items and other articles entering or leaving the territory, collect customs duties and other taxes and fees, prevent and counter smuggling, compile customs statistics and deal with other customs affairs. The State Council sets up the Customs General Administration, which is charged (3)_____ the duty of carrying out unified administration of the customs establishment (4)_____ throughout the country.

The States Council sets up Customs establishments at ports opening to foreign countries and at places which call (5)_____ concentrated customs operations. The subordinate relations of customs establishments may not be subject to dividing principles of administration.

III. Put the follow Chinese (English) sentences into English (Chinese).

1. 监管进出境的货物、运输工具、旅客行李及邮递物品。
2. 征收关税和其他税费。
3. 编制海关统计。
4. 海关官员检查物品，判断已申报的完税价值是否精确。