

高职高专工学结合实训教材

高职高专规划教材

最新外贸单证实训

ZUIXIN WAIMAO DANZHENG SHIXUN

莫运襟 吴竑 主编



 东北财经大学出版社
Dongbei University of Finance & Economics Press



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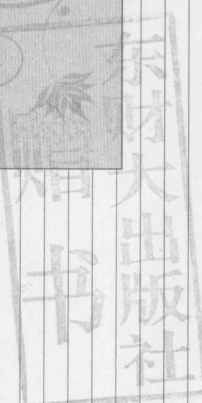
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大连

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前言

教育部在《关于推进高等职业教育改革创新引领职业教育科学发展的若干意见》（教职成〔2011〕12号）中指出：高等职业教育具有高等教育和职业教育的双重属性，培养生产、建设、服务、管理第一线的高端技能型专门人才。高等职业院校人才培养模式改革的重点是教学过程的实践性、开放性和职业性，实验、实训、实习是三个关键教学环节。

外贸单证员是高等职业院校国际贸易及商务英语等相关涉外专业所对应的主要工作岗位。外贸单证制作则是外贸单证员岗位的核心技能。本书根据外贸单证员岗位的核心技能要求，以外贸单证员工作过程为主线，编排典型工作项目和任务，强调知识、能力、素质三位一体，强调外贸单证制作能力的培养。其主要包括单项制单、综合制单、审单和交单三个项目。每个项目又分为若干个任务来训练学生，对每一训练任务，都安排了教师示范作为参考，此外，还提供了课后强化训练。

本书可作为高等职业院校涉外专业外贸单证课程的实训教材，也可作为外贸单证实务的配套教材，还可作为社会人员学习外贸单证知识的参考书。

本书由莫运襟、吴竑主编，具体分工如下：莫运襟负责编写项目一中的任务一、二、八、九以及项目二中的任务一；吴竑负责编写项目一中的任务三和项目二中的任务二、三；申丹负责编写项目一中的任务五、六、七；黄穗光负责编写项目一中的任务四；杨凤美负责编写项目三中的任务一、二、三；杨泽利老师也在百忙中提供了许多有用资料。

在本书的编写和出版过程中，我们得到了东北财经大学出版社、广州城建职业学院、汕头职业技术学院、广东科贸职业学院、广西梧州加利进出口贸易有限公司、广州先达国际货运代理公司、中山市益富贸易有限公司和广西职业技术学院等单位的领导、同行、朋友的鼎力支持，在此一并表示深深的感谢！

由于编者水平有限，书中难免有错误和疏漏之处，恳请使用本书的读者多提宝贵意见，以便进一步修改和完善！

编者

2012年5月8日

于广州

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商业贸易实训

项目一 信用证项下单项制单实训

任务一

商业发票实训

能力目标

能正确制作 L/C 项下或 T/T、D/P 项下商业发票。

知识目标

了解商业发票的含义、格式、地位、作用、内容、落款、签字。

素质目标

1. 认真细致、一丝不苟的工作作风。
2. 精益求精、追求完美的敬业精神。

一、实训目的

通过实训,使学生了解商业发票的格式、地位、内容、作用、落款、签字,能根据信用证或合同及装船指令等资料制作商业发票。

二、实训要求

1. 要求每一名学生拥有一台电脑,能上网。
2. 将信用证、合同、商业发票等资料通过网络发到学生电脑上。
3. 学生各自或分组根据给出的信用证等资料制作商业发票。
4. 教师细心指导解答。

三、实训设备用具

1. 多媒体教室,能上网。
2. 一人一台能上网的电脑。
3. 信用证、合同、电子版和纸质版商业发票等。

四、课时分配

2 课时。

五、实训内容

根据以下信用证及补充资料制作议付用商业发票。

ISSUE OF DOCUMENTARY CREDIT

FROM: HUGE STANDARD CHARTERED BANK BANGKOK

TO: BANK OF CHINA NANHAI BRANCH

27: SEQUENCE OF TOTAL: 1/1

40A: FORM OF DOCUMENTARY CREDIT: IRREVOCABLE

- 20: DOCUMENTARY CREDIT NUMBER: GTHW2012-0331E
- 31C: DATE OF ISSUE: 12-03-16
- 40E: APPLICABLE RULES: ICC UCP LATEST VERSION
- 31D: DATE AND PLACE OF EXPIRY:
12-05-30 IN BENEFICIARY'S COUNTRY
- 50: APPLICANT:
XIHANOOK INTERNATIONAL CO. LTD. , 136# BRIGHT STREET,
BANGKOK THAILAND, FAX: 066-1-2354 2109
- 59: BENEFICIARY - NAME & ADDRESS
NO. 1 FOSHAN NANHAI NON-FERROUS METAL MANUFACTURER
288 #, PINGTAN INDUSTRIAL ZONE, NANHAI CITY, FOSHAN, GUANGDONG,
CHINA.
- 32B: CURRENCY CODE, AMOUNT
CURRENCY: USD (US DOLLAR)
AMOUNT: 54 400 (FIFTY FOUR THOUSAND AND FOUR HUNDRED ONLY)
- 41D: AVAILABLE WITH...BY...- NAME & ADDR.
ANY BANK IN BENEFICIARY'S COUNTRY
BY NEGOTIATION
- 42C: DRAFTS AT:
SIGHT FOR 100% OF INVOICE VALUE
- 42A: DRAWEE: HUGE STANDARD CHARTERED BANK BANGKOK
- 43P: PARTIAL SHIPMENTS:
NOT ALLOWED
- 43T: TRANSSHIPMENT:
ALLOWED
- 44E: PORT OF LOADING:
NANHAI, FOSHAN, CHINA
- 44F: PORT OF DISCHARGE:
BANGKOK, THAILAND
- 44C: LATEST DATE OF SHIPMENT:
12-05-15
- 45A: DESCRIPTION OF GOODS &/OR SERVICES
5 000 KGS OF BRASS ELECTRODE WIRE TRIANGLE BRAND
CU: 90% MIN.
SIZE: Φ0.5 MM.
UNIT PRICE: USD10.88 PER KG CIF BANGKOK, THAILAND
AS PER SALES CONTRACT NO. XHB1203008
PACKED IN STRONG EXPORT CARTONS OF ABOUT 50 KGS NET EACH.
- 46A: DOCUMENTS REQUIRED

1. SIGNED COMMERCIAL INVOICE IN TRIPLICATE.
2. FULL SET OF CLEAN ON BOARD MARINE BILLS OF LADING IN TWO ORIGINALS AND 3 COPIES, MADE OUT TO ORDER BLANK ENDORSED MARKED FREIGHT PREPAID, NOTIFYING APPLICANT EVIDENCING SHIPMENT FROM FOSHAN TO BANGKOK.
3. INSPECTION CERTIFICATE OF QUALITY AND WEIGHT ISSUED BY CIQ.
4. PACKING LIST IN TWO COPIES.
5. CERTIFICATE OF ORIGIN FORM E ISSUED BY CORRESPONDING AUTHORITY IN DUPLICATE.
6. INSURANCE POLICY OR CERTIFICATE ENDORSED IN BLANK WITH CLAIM PAYABLE AT DESTINATION WITH THE SAME CURRENCY OF DRAFT AGAINST ALL RISKS OF C. I. C. FOR 120% PCT OF INVOICE VALUE.
7. BENEFICIARY'S CERTIFICATE CERTIFYING THAT ONE SET OF NON-NEGOTIABLE SHIPPING DOCUMENT HAS BEEN SENT TO APPLICANT BY EMS WITHIN 7 DAYS AFTER SHIPMENT HAS BEEN EFFECTED.

47A: ADDITIONAL CONDITIONS

1. ALL DOCUMENTS MUST BEAR THIS CREDIT NUMBER AND DATE AS WELL AS THE NAME OF ISSUING BANK.
2. SHIPMENT DATE PRIOR TO L/C'S ISSUING DATE IS NOT ACCEPTABLE.
3. 5% PCT MORE OR LESS IN QUANTITY AND AMOUNT ARE BOTH ACCEPTABLE.
4. IF DOCUMENTS PRESENTED UNDER THIS L/C ARE FOUND TO BE DISCREPANT, WE SHALL GIVE ITS NOTICE OF REFUSAL AND SHALL HOLD DOCUMENTS AT YOUR DISPOSAL SUBJECT TO THE FOLLOWING CONDITION: "IF WE HAVE NOT RECEIVED YOUR DISPOSAL INSTRUCTIONS FOR THE DISCREPANT DOCUMENTS PRIOR TO RECEIPT OF THE APPLICANT'S WAIVER OF DISCREPANCIES, WE WILL RELEASE DOCUMENTS TO APPLICANT WITHOUT NOTICE TO YOU."

71B: CHARGES

ALL BANKING CHARGES OUTSIDE THAILAND, IF ANY, ARE FOR ACCOUNT OF BENEFICIARY.

48: PERIOD FOR PRESENTATION

DOCUMENTS MUST BE PRESENTED WITHIN 15 DAYS AFTER SHIPMENT BUT WITHIN THE VALIDITY OF THE CREDIT.

49: CONFIRMATION INSTRUCTIONS:

WITHOUT

78: INSTR TO PAYG/ACCPG/NEGOTG BANK

1. ALL DOCUMENTS MUST BE SENT TO US BY EMS IN ONE LOT, OUR ADDRESS:
HUGE STANDARD CHARTERED BANK BANGKOK, 238 #, GATEWAY AVENUE,
BANGKOK, THAILAND.
2. A DISCREPANCY FEE OF USD60.00 SHOULD BE DEDUCTED FROM NEGOTIATION

AMOUNT FOR EACH PRESENTATION IF DOCUMENTS DO NOT COMPLY WITH L/C TERMS AND CONDITIONS.

3. UPON RECEIPT OF DOCUMENTS ALONG WITH DRAFT(S) STRICTLY COMPLYING WITH TERMS AND CONDITIONS OF THIS CREDIT, WE WILL REMIT PROCEEDS LESS OUR HANDLING CHARGES TO YOU AS INSTRUCTED.

4. ONE COPY OF BILL OF LADING AND COMMERCIAL INVOICE IS REQUIRED FOR ISSUING BANK'S FILE. USD10.00 WILL BE CHARGED IF THESE COPIES ARE NOT PRESENTED.

57D: 'ADVISE THROUGH' BANK

BANK OF CHINA, FOSHAN NANHAI BRANCH.

72: SENDER TO RECEIVER INFORMATION

PLS RELEASE THE L/C UPON RECEIPT OF ADVISING FEES.

END OF MESSAGE

补充信息: 船名: GREATPRINCE 3090V; 船期: 2012 年 5 月 13 日; 货物数量: 100 箱; 净重: 5 000 千克; 毛重: 5 300 千克; 体积: 15 立方米; 货物存放地点: 佛山南海金山港 5 号仓。货物图片如图 1—1 所示。要求卖方设计唛头。

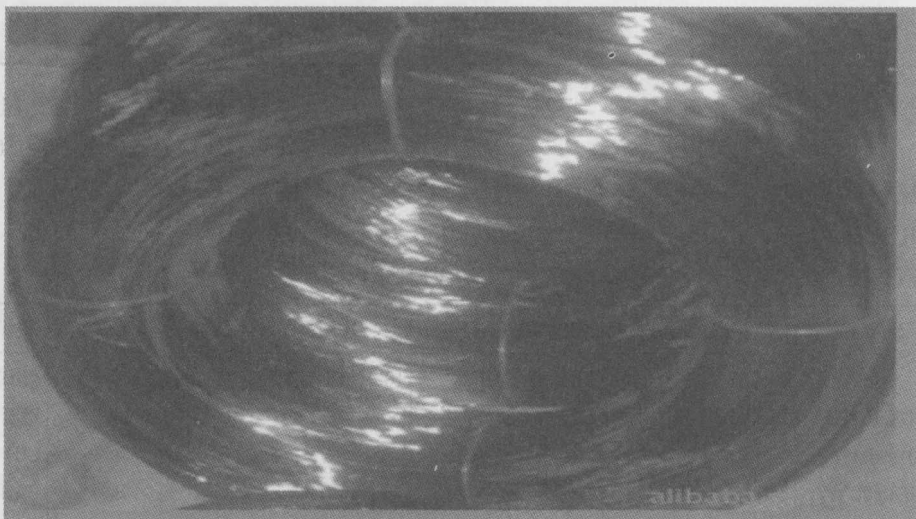


图 1—1 黄铜电极线

六、实训步骤

1. 学生分组,也可以不分组。
2. 教师布置实训任务。
3. 教师发放信用证、合同、装船指令等资料。
4. 学生自己设计发票格式,填写商业发票各栏目内容。
5. 教师检查指导,解决难题。
6. 学生写作实训报告书。
7. 评分。

七、重点提示

1. 商业发票在全套议付单据中处于核心地位，起统帅作用。
2. 商业发票没有固定格式，属于非要式单据，可根据自己爱好设计。
3. 本信用证有特约条款，即 47A 中的第一点，要求所有单据显示信用证号码、日期、开证行名称。商业发票是核心单据，要在落款前空白位置显示这些要求内容。
4. 根据《UCP600》第十八条，商业发票无须签字，但在实际工作中，一般都签字。落款时，不要显示出票人地址。

八、成果展示及评价

1. 抽查 3~5 名学生，让学生到多媒体上展示其本人制作的商业发票。
2. 教室和学生对抽查学生所展示的商业发票制作发表意见，指出优缺点。

九、考核标准

1. 能制作出发票，各栏目内容都能填写正确且无英文错误，优秀。
2. 基本能制作出发票，各栏目内容大部分填写正确，英文错误少，良好。
3. 基本能制作出发票，各栏目内容基本正确，英文错误较多，及格。
4. 不能制作出发票，各栏目内容填写错误较多，英文错误多，不及格。

十、教师示范制单

COMMERCIAL INVOICE

DATE: MAY 11, 2012

NO. MYJ20120508

TO: XIHANOOK INTERNATIONAL CO. LTD. , 136# BRIGHT
STREET, BANGKOK THAILAND, FAX: 066-1-2354 2109
SHIPMENT FROM NANHAI TO BANGKOK BY VESSEL

MARK & NOS.	NAME OF GOODS	SPECIFICATION	QUANTITY	NW/GW	UNIT PRICE
XIHANOOK IN' TL GTHW2012-0331E BANGKOK C/NO. 1-100	BRASS	CU: 90% MIN.	100 CARTONS	5 000 KGS/	USD10. 88
	ELECTRODE	SIZE: Φ0. 5 MM.		5 300 KGS	PER KG
	WIRE				CIF
	TRIANGLE BRAND				BANGKOK
					TOTAL: USD54 400

SAY: US DOLLARS FIFTY FOUR THOUSAND AND FOUR HUNDRED ONLY

NO. OF L/C: GTHW2012-0331E

DATE OF L/C: MARCH 16, 2012

NAME OF ISSUING BANK: HUGE STANDARD CHARTERED BANK BANGKOK

NO. 1 FOSHAN NANHAI NON-FERROUS METAL MANUFACTURER

莫运襟

十一、课后实训

请学生课后根据所给贸易合同和装船指令等资料，制作商业发票一份。

SALES CONTRACT

No. : GZW124088

Date: April 23, 2012

Place: Guangzhou

The Seller:

Wuzhou Evergreen Chemicals Manufacturer

Address: 2083, Sijiangsi Road, Wuzhou, Guangxi, P. R. C.

Fax: 0086-774-6420 8688

Tel: 0086-774-6420 8838

E-mail: evergreen@chemicals.com

The Buyer:

International Chemicals (HK), Co. Ltd.,

10/F., North Point Ind. Bldg., 499 King's Road, North Point, Hong Kong

Tel: 2563 5243 Fax: 2565 9925 Mobile: 9423 3670

The Seller has agreed to sell while the Buyer has agreed to buy the following goods as per the terms and conditions listed below:

Name of Commodity	Quantity	Unit Price	Total Amount
Manganese dioxide powder	40 M/T (±5% at the seller's option)	USD1 228.00/M/T CIF Rotterdam	USD49 120.00

1. Way of Packing: In plastic bags of 50 kgs net each, 20 bags to a wooden pallet.
2. Shipment: From Wuzhou to Rotterdam via Hong Kong in May and June, 2012. Partial shipment is not allowed.
3. Insurance: To be covered by the seller.
4. Payment Terms: D/P at sight.
5. Specification: MnO₂: 75% min. Fe: 0.3% max. P: 0.15% max. S: 0.15% max.
Fineness: 325 mesh 98% min. passing through
6. Inspection:

Both the sellers and the buyers mutually agreed that the Certificate of Quality and Weight and/or Quantity issued by CIQ at the port of shipment shall be part of the documents to be presented for negotiation under the relevant contract. The buyers shall have the right to re-inspect the quality and weight and/or quantity of the cargo at the port of destination. However, the re-inspection fee shall be borne by the buyers.

7. Discrepancy and Claim:

Should the quality and/or weight be found not in conformity with that of the contract, the buyers shall be entitled to lodge a claim with the sellers. Such claim should be supported by survey reports issued by a recognized surveyor approved by the sellers. The claim, if any, shall be filed

within 30 days after arrival of the cargo at the port of destination specified in the relative Bill of Lading. If the goods have been processed, the buyers shall thereupon lose the right to claim. Claims in respect of matters within responsibility of insurance company and/or shipping company shall not be considered or entertained by the sellers.

8. Arbitration:

All disputes arising out of the performance of, or relating to this contract, shall be settled friendly through negotiation. In case no settlement can be reached through negotiation, the case shall then be submitted to the China International Economic and Trade Arbitration Commission, Beijing, China, for arbitration in accordance with its provisional rules for arbitration. The arbitral award is final and binding upon both parties.

9. Force Majeure:

In case the contracted goods are prevented or delayed in whole or in part by reason of war, earthquake, flood, fire, storm, heavy snow, tsunami or other causes of Force Majeure, the seller shall not be held responsible for non-shipment or late shipment of the goods under this contract. In that case, the seller shall notify the buyer by cable, fax or telephone and furnish the buyer within 20 days by registered airmail with a certificate issued by the China Council for the Promotion of International Trade attesting such event or events.

10. Remarks:

This confirmation is written in English. Both the Seller and the Buyer shall hold one copy of the original. The Seller shall mail this confirmation to the Buyer as soon as possible for signature. The Buyer shall countersign them and return one copy of this confirmation to the Seller for his file.

Buyer's Signature

Bobt Li

(Managing Director)

Seller's Signature:

Mo Yuting

(Managing Director)

SHIPPING INSTRUCTION

To: Wuzhou Evergreen Chemicals Manufacturer 2083, Sijiangsi Road, Wuzhou, Guangxi,
P. R. C. Fax: 0086-774-6420 8688 Tel: 0086-774-6420 8838

From: International Chemicals (HK) Co. Ltd. 10/F., North Point Ind. Bldg., 499 King's
Road, North Point, Hong Kong. Tel: 2563 5243 Fax: 2565 9925 Mobile: 9423
3670

Date: May 15, 2012

Attn: Mo Yuting

Dear Sirs,

We were very happy to meet you in the Spring Guangzhou Fair last month and signed contract No. GZW124088 with you for 40 M/T of Manganese Dioxide Powder. In order to help you effect shipment, we fax you the following details of shipping instructions. Please effect shipment as soon as possible.

You are requested to send us the full set of original shipping documents through your

bank. Upon receipt of them, we shall remit the proceeds by telegraphic transfer as instructed.

1. Name and address of our banker:

Great Asian Banking Private Banker, W. box 4578, 53#, Queen Avenue, Hong Kong fax: 00852 -4263-3871.

2. Details of goods:

40 M/T Manganese Dioxide Powder

MnO₂: 75% min. Fe: 0.3% max. P: 0.15% max. S: 0.15% max.

Fineness: 325 mesh 98% min. passing through

3. Loading port and destination:

Wuzhou ; Rotterdam

4. Shipment during May and June, 2012

5. Documents required:

(1) Commercial Invoice in six copies.

(2) Packing List in triplicate.

(3) Full set of ocean bills of lading made out to order, endorsed in blank, notifying the full name and address of the contract buyer.

(4) Certificate of original issued by corresponding authority in duplicate.

(5) Inspection Certificate issued by corresponding authority in duplicate.

(6) Insurance policy in duplicate.

(7) Beneficiary's Certificate certifying that one set of non-negotiable shipping documents has been sent to us by EMS within 7 days after shipment.

Best regards.

Bobt Li

Managing Director

补充信息: 软锰粉呈黑色粉末状, 习惯用内塑料袋、外编织袋包装, 每包净重 50 千克, 每个编织袋重 0.25 千克。20 包软锰粉装于一个木托盘 (如图 1—2 所示)。一个木托盘重 18 千克。一个装货后的木托盘体积为 0.81 立方米。船期请在最晚装船期内自定。发票号码自定。

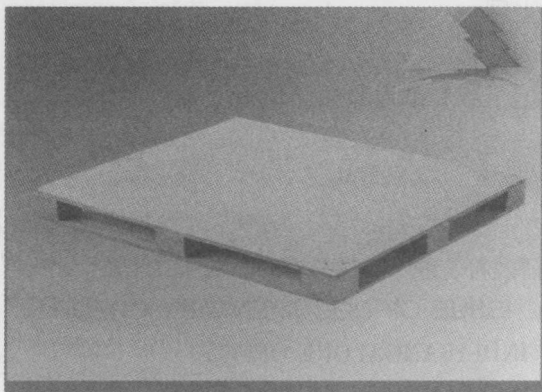


图 1—2 木托盘

任务二

装箱单实训

能力目标

能准确填制 L/C 项下或 T/T、D/P 项下装箱单。

知识目标

了解装箱单含义、格式、地位、作用、内容、落款、签字。

素质目标

1. 认真细致、一丝不苟的工作作风。

2. 精益求精、追求完美的敬业精神。

一、实训目的

通过实训，使学生了解装箱单格式、地位、内容、作用、落款、签字，能根据信用证或合同及装船指令等资料制作装箱单。

二、实训要求

1. 要求一名学生拥有一台电脑，能上网。

2. 将信用证、合同、装箱单电子版等资料通过网络发到学生电脑上。

3. 学生各自或分组，根据给出的信用证等资料制作装箱单。

4. 教师细心指导解答。

三、实训设备用具

1. 多媒体教室，能上网。

2. 一人一台能上网的电脑。

3. 信用证、合同、电子版和纸质版装箱单等。

四、课时分配

2 课时。

五、实训内容

根据以下所给信用证及补充资料制作装箱单。

ISSUE OF DOCUMENTARY CREDIT

FROM: ICICI BANK OF INDIABANGALORE OFFICE

TO: BANK OF CHINA GUANGZHOU BEICUN BRANCH

Sequence of Total * 27 : 1/1

Form of Doc. Credit * 40A : IRREVOCABLE