

全国高等院校财经类双语系列教材

“十二五” 高等院校国际经济与贸易专业规划教材



TRADE
International Trade Practice

国际贸易实务 双语教程

张素芳 主编



对外经济贸易大学出版社

University of International Business and Economics Press

013070521

F740.4-43

133

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中国·北京



北航

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013070251

林慧民系密双类登模对部等高国全

图书在版编目 (CIP) 数据

国际贸易实务双语教程 / 张素芳主编. —北京:
对外经济贸易大学出版社, 2013
全国高等院校财经类双语系列教材
ISBN 978-7-5663-0716-3

I. ①国… II. ①张… III. ①国际贸易-贸易实务-
双语教学-高等学校-教材 IV. ①F740.4

中国版本图书馆 CIP 数据核字 (2013) 第 135309 号

International Trade Practice

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国际贸易实务双语教程

International Trade Practice

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对外经济贸易大学出版社

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邮购电话: 010-64492338 发行部电话: 010-64492342

网址: <http://www.uibep.com> E-mail: uibep@126.com

唐山市润丰印务有限公司印装 新华书店北京发行所发行

成品尺寸: 185mm×260mm 13.25 印张 307 千字

2013 年 7 月北京第 1 版 2013 年 7 月第 1 次印刷

ISBN 978-7-5663-0716-3

印数: 0 001-5 000 册 定价: 25.00 元

出版说明

随着世界经济全球化,许多国内产品进入国际市场,越来越多的国内企业参与到国际竞争中去,用国际上通用的语言思考、工作、交流的能力也越来越受到重视。这样一种能力也成为我国各类人才参与竞争所必需。国家教育机构、各类院校以及一些主要的教材出版单位一直在思考,如何顺应这一发展潮流,推动各层次人员通过学习来获取这种能力。双语教学就是在这种背景下的一种尝试。

教材是双语教学的基本教学素材,也是双语教学目标的具体化,直接关系到双语教学的成败。可以说,优秀的双语教材与优秀的双语师资同样重要。通常,双语教材可分为国外引进教材和国内出版教材。国外引进教材不仅价格昂贵,且内容体系也不完全适合教师教育中双语师资的培养,虽然有利于学生英语思维方式的形成,但是其中的某些内容脱离学生的社会环境和生活环境,而且对于大部分学生来说难度太大。

为了适应市场需求和高校教学需要,对外经济贸易大学出版社组织编写了这套全国高等院校财经类双语系列教材,它主要适用于全国高等院校经济、管理、金融、法律等专业、商务英语专业和英语专业的商务/应用/外贸英语方向的学生。整套教材内容包括《国际贸易实务双语教程》、《国际贸易双语教程》、《国际商法双语教程》、《国际金融双语教程》、《国际营销双语教程》、《国际商务管理双语教程》、《国际商务谈判双语教程》、《基础会计双语教程》、《国际结算双语教程》等。本系列教材将从国内高等院校的教学实际出发,随着高校双语教学的发展而扩充完善。

本套教材的编写队伍来自全国重点高等本科院校,编写教师均有着双语实际教学经验,这是本套教材编写质量的重要保证。

对外经济贸易大学出版社

2013年5月

前 言

《国际贸易实务》是国际经济与贸易专业的一门重要的专业核心课程。自本世纪初我国高校实施双语教学以来，许多高校都将其列为双语教学课程。本书的编写基于以下三个原因：

第一，目前合适的《国际贸易实务》双语教材尚不多见。

第二，虽然本书主编编写的《国际贸易理论与实务（英文版）》自2010年8月由对外经济贸易大学出版社发行以来，受到广大读者的厚爱，但是，由于该书仅对英文专门术语及生词附注了中文，不能完全满足读者的需要。

第三，国际商会《2010年国际贸易术语解释通则》对国际贸易术语进行了修改。

鉴于此，本书在《国际贸易理论与实务（英文版）》的基础上，根据新通则对国际贸易术语部分进行了修改，同时，全书采用了中英文对照形式，以满足更多读者的需要。

本书得以出版应感谢对外经济贸易大学出版社的大力支持，感谢教育部国家级双语教学示范课程项目（项目号：XM0823）提供的经费资助，感谢谷歌公司提供的极其丰富的英文电子图书。编写过程中参考了大量国内外文献，在此向各位作者一并致谢！

书中不妥和疏漏之处，敬请读者指正！

编 者

2013年5月

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CHAPTER 1 INTERNATIONAL TRADE TERMS

第一章 国际贸易术语

Learning Objectives:

In this chapter, you will learn:

- Role of trade terms and INCOTERMS 2010
- Six commonly used trade terms
- Other five trade terms

Trade terms are standardized terms used in international trade contracts that describe the place and manner for the transfer of goods from the seller to the buyer. The most commonly used trade terms are those published by International Chamber of Commerce^① (ICC), i.e. INCOTERMS. Discussion of trade terms in this chapter focuses on the latest version of INCOTERMS—INCOTERMS 2010.

This chapter first examines the role of trade terms and introduces INCOTERMS 2010. And then it makes in-depth analysis on the six commonly used trade terms, namely, FOB, CFR, CIF, FCA, CPT and CIP. In the third section, it briefly discusses other five trade terms—EXW, FAS, DAP, DAT and DDP. Finally it discusses the issue of shipment contract and the choice of trade terms.

本章学习:

- 贸易术语的作用及《2010年通则》
- 六种常用贸易术语
- 其他五种贸易术语

贸易术语是国际贸易合同中使用的标准术语,用以说明货物从卖方转移到买方的地点及方式。最常用的是国际商会(ICC)^①颁布的贸易术语,即《通则》。本章主要讨论最新版《通则》——《2010年通则》。

本章首先讨论贸易术语的作用,并介绍《2010年通则》;然后,深入分析最常用的六种术语,即:FOB, CFR, CIF, FCA, CPT及CIP;第三节简要讨论其他五种贸易术语——EXW, FAS, DAP, DAT及DDP;最后讨论装运合同及贸易术语的选择问题。

① The International Chamber of Commerce was founded in Paris in 1919 to serve world business by promoting trade and investment, open markets for goods and services, and the free flow of capital. It is the largest, most representative business organization in the world. Its hundreds of thousands of member companies in over 130 countries and regions have interests spanning every sector of private enterprise.

国际商会于1919年在巴黎成立。该组织通过促进贸易与投资、打开货物、服务市场以及资本的自由流动,服务于国际商务。国际商会是世界上最大、最有代表性的商务组织,其位于一百三十多个国家和地区的成百上千个成员公司,跨越私营企业的各种部门。

§1 INCOTERMS 2010

1. The Role of Trade Terms

A trade term is a combination of letters or words, which specifies certain obligations within international trade contract, for example, FOB or Free On Board. A trade term embraces three basic elements: 1) Transfer of risks. A trade term specifies when the risks of loss of or damage to goods are transferred from the seller to the buyer; 2) Transfer of obligations. A trade term specifies where and how the seller must make the goods available to the buyer and how the buyer must take delivery of the goods; 3) Division of costs. A trade term specifies how the normal costs relating to the export and import of goods should be divided between the seller and the buyer.

2. INCOTERMS 2010

Trade terms have been developed in practice for many years. However, parties to a contract are frequently 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, 2000 and 2010 in order to bring the rules in line with current international trade practices. The latest version *INCOTERMS 2010* came into force on Jan. 1, 2011.

It must be borne in mind that whilst *INCOTERMS* are widely used internationally, other standard rules on trade terms do exist, such as the *Warsaw-Oxford Rules 1932 (W.O. Rules, 1932)* which are rules for CIF

第一节 《2010年国际贸易术语解释通则》

1. 贸易术语的作用

贸易术语由字母或文字组成, 比如, FOB 或者装运港船上交货。贸易术语在国际贸易合同中规定一定义务。贸易术语包含三项内容: (1) 风险转移。贸易术语规定货物灭失或损坏的风险, 何时从卖方转移至买方; (2) 义务转移。贸易术语规定卖方在何地及如何将货物交付给买方, 以及买方如何接收货物; (3) 费用划分。贸易术语规定买卖双方如何划分与进出口相关的正常费用。

2. 《2010年国际贸易术语解释通则》

贸易术语在多年的实践中形成。但是, 合同各方常常不知道其所在不同国家的不同的贸易做法, 由此导致误解、争议及诉讼发生, 意味着浪费时间和金钱。为了解决这些问题, 国际商会首先于 1936 年颁布了一套贸易术语解释规则, 这些规则被称为“1936 年《通则》。”之后, 这些《通则》于 1953 年、1967 年、1976 年、1980 年、1990 年、2000 年及 2010 年进行了修订和补充, 以使术语与当时的国际贸易做法一致。最新版的《2010 年国际贸易术语解释通则》于 2011 年 1 月 1 日起生效。

需要记住的是, 虽然《通则》在国际上广泛使用, 但还有其他一些贸易术语标准规则, 如由国

contracts drafted at a conference of the International Law Association in Warsaw and adopted in Oxford on 12 August 1932, and the *Revised American Foreign Trade Definitions* which emerged in USA in 1919 and were revised in 1941 and 1990 respectively. The ICC's INCOTERMS are the most complete of all such rules and deserve careful study.

1) Scope of INCOTERMS

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 a contract are not dealt with at all, like transfer of ownership and other property rights, breaches of contract and the consequences following from such breaches as well as exemptions from liability in certain situations. These questions must be resolved by other stipulations in the contract of sale and the applicable law.

2) Status of INCOTERMS

INCOTERMS are well recognized throughout the world, and their use in international sales is encouraged by trade councils, courts, and international lawyers. However, INCOTERMS have no status at law unless there is specific legislation providing for them, or unless they are confirmed by court decisions. Hence, parties who adopt the INCOTERMS should make sure they express their acceptance clearly. For example, FOB Liverpool INCOTERMS 2010. The INCOTERMS will

际法协会在华沙起草,于1932年8月12日在牛津被正式接受的有关CIF合同的《华沙—牛津规则》(《1932年华—牛规则》),以及1919年在美国出现,分别于1941年及1990年作了修改的《美国对外贸易定义修正本》。国际商会制定的《通则》是所有规则中最全面、最值得认真研究的。

(1)《通则》的范围

《通则》涉及有关各方的诸多义务——例如,卖方将货物置于买方处置之下,或将货物交付运输或将货物交到目的地,以及在这些情况下的风险划分。此外,《通则》还涉及办理进出口义务、货物包装、买方接收货物的义务以及提供其已按时完成相关义务的证明。尽管《通则》对于销售合同的履行极为重要,但它并不涉及这类合同中可能会出现许多问题,如所有权及其他财产权的转移、违约、违约后果以及在某些情况下的免责问题。这些问题需由销售合同及适用的法律条款解决。

(2)《通则》的地位

《通则》为全世界所公认,贸易协会、法庭及国际律师均鼓励国际贸易合同使用《通则》。但是,除非法律做了具体规定,或者除非法院裁决确认,否则,《通则》不具有法律地位。因此,使用《通则》的各方应明确表明其接受《通则》。例如,FOB Liverpool INCOTERMS 2010。由此,《通则》便在法律上对各方具有了约束力。最后,各方对任

then become legally binding upon all parties. Finally, parties should be wary about making additions to or varying the meaning of any particular term. According to the International Chamber of Commerce, all contracts made under INCORMES 2000 remain valid even after 2011. In addition, although the ICC recommends using INCOTERMS 2010 from January 2011 onward, parties to a sales contract can agree to use any version of INCOTERMS after 2011. It is important, however, to clearly specify the chosen version of incoterms being used (i.e. Incoterm 2010, Incoterms 2000, or any earlier version).

3) Main features of the INCOTERMS 2010

① Two new terms—DAT and DAP—have replaced the terms DAF, DES, DEQ and DDU in INCOTERMS 2000

The number of terms has been reduced from 13 to 11. This has been achieved by substituting two terms that may be used for any mode or modes of transport—DAT, Delivered at Terminal, and DAP, Delivered at Place—for the INCOTERMS 2000 terms DAF, DES, DEQ and DDU.

Under both new terms, delivery occurs at a named destination: in DAT, at the buyer's disposal unloaded from the arriving vehicle (as under the former DEQ term); in DAP, likewise at the buyer's disposal, but ready for unloading (as under the former DAF, DES and DDU terms).

② Classification of the 11 terms in INCOTERMS 2011

The 11 terms in INCOTERMS 2010 are presented in two distinct classes. The first class includes the seven terms that can be used for any mode or modes of transport. EXW, FCA, CPT, CIP, DAT, DAP and DDP belong to this class. The second class includes four terms: FAS, FOB, CFR and CIF for sea or inland waterway transport. Under these terms, the point of delivery and the place to which the goods are carried to

何特定术语含义的添加或修改都应谨慎。按照国际商会的规定,根据《2000年通则》订立的合同,在2011年之后仍然有效。此外,尽管国际商会建议2011年1月之后使用2010年《通则》,销售合同各方在2011年之后仍可同意使用任何版本的《通则》。但是,重要的是明确订明所使用的选定版本(例如:INCOTREMS 2010, INCOTERMS 2000或更早的版本)。

(3)《2010年通则》的主要特点

①两个新贸易术语 DAT 和 DAP 取代了《2000年通则》中的 DAF, DES, DEQ 和 DDU。

《通则》中的贸易术语已由2000年的13个减为11个。这是因为用两个术语——DAT, Delivered at Terminal 以及 DAP, Delivered at Place——取代了《2000年通则》中的 DAF, DES, DEQ 和 DDU。两个新术语均适用于任何运输方式。在这两个新术语下,交货地点都是指定的目的地:DAT 术语下,交货地点是货物从到达的运输工具上卸下,处于买方处置之下(类似以前的 DEQ 术语;DAP 术语下,交货地点也是货物处于买方处置之下,但是货物待卸(类似以前的 DAF, DES 和 DDU 术语)。

②《2010年通则》中的11种贸易术语的分类

《2010年通则》中的11种贸易术语分为两类:第一类包括7种适合于任何运输方式的贸易术语,

the buyer are both ports.

③ Terms for domestic and international trade

INCOTERMS have traditionally been used in international sale contracts where goods pass across national borders. In various areas of the world, however, trade blocs, like the European Union, have made border formalities between different countries less significant. Consequently, the subtitle of the INCOTERMS 2010 formally recognize that they are available for application to both international and domestic sale contracts. As a result, the INCOTERMS 2010 clearly state in a number of places that the obligation to comply with export/import formalities exists only where applicable.

BOX 1-1

INCOTERM 2010 vs. INCOTERMS 2000

INCOTERMS 2010 rules incorporate a number of changes from INCOTERM 2000. Here are some key items:

1. INCOTERMS 2000 has 13 rules whereas Incoterms 2010 has 11 rules. For Incoterms 2010, four of the “D” rules: DAF, DES, DEQ, and DDU are dropped, and two new “D” rules are created: DAT and DAP.

2. In INCOTERMS 2000, a number of rules, such as FOB, established that the seller “delivers” the goods when they “pass the ship’s rail.” In INCOTERMS 2010, these rules require that the goods be delivered “on board the vessel”.

3. INCOTERMS 2000 establishes four groups of rules:

E: Departure, F: Main Carriage Unpaid, C: Main Carriage Paid, and D: Arrival. INCOTERMS 2010, however, establishes two classes: 1) rules applicable for all modes of transport, and 2) rules applicable only for sea and inland waterway transport.

EXW, FCA, CPT, CIP, DAT, DAP 及 DDP 属于这一类; 第二类包括 4 种适合于海运及内河运输的贸易术语, 即 FAS, FOB, CFR 及 CIF。在这些术语下, 交货地点及货物运至买方的地点均为港口。

③ 贸易术语可用于国内及国际贸易

《通则》中的贸易术语传统上用于货物越过国境的国际销售合同中。然而, 世界各地的贸易集团如欧盟, 已使不同国家的边境手续不那么重要了。因此, 《2010 年通则》正式确认所有的贸易术语, 既可适用于国内销售合同, 也可适用于国际销售合同。所以, 《2010 年通则》在一些地方明确规定, 只有在适当的时候, 才存在办理进口或出口手续的义务。

专栏 1-1

《2010 年通则》对《2000 年通则》

《2010 年通则》与《2000 年通则》有许多不同之处。以下是其中一些:

1. 《2000 年通则》有 13 个术语, 而《2010 年通则》只有 11 个术语。《2010 年通则》中 “D” 类中的四种术语: DAF、DES、DEQ 及 DDU 已去除, 产生了两种新的 “D” 类术语: DAT 与 DAP。

2. 《2000 年通则》中, 许多术语如 FOB, 规定卖方在货物越过船舷时完成交货义务。《2010 年通则》中, 这些术语要求 “货物装上船” 时, 卖方完成交货。

3. 《2000 年通则》规定了四

4. INCOTERMS 2010 gives electronic communications the same status as paper communication so long as the parties agree.

5. INCOTERMS 2010 rules obligate both seller and buyer to give assistance in securing security clearances.

6. INCOTERMS 2010 now acknowledges the existence of “string sales”, where goods in transit may be sold multiple times before arrival, by giving the seller the option to “procure goods shipped.”

组贸易术语。E组：启运；F组：主运费未付；C组：主运费已付；D组：到达。《2010年通则》规定了两类：(1)适合于各种运输方式的贸易术语；及(2)仅适合于海上及内河运输的贸易术语。

4.《2010年通则》给予电子通信方式和纸质通信相同的效力，只要当事方同意。

5.《2010年通则》规定卖方与买方有给予与安全有关的清关，提供帮助的义务。

6.《2010年通则》通过给予卖方“获取运输中的货物”的选择权的方式，认可了“连串销售”的存在。“连串销售”是指运输途中的货物在到达之前，可能已经被多次销售。

§2 FOB, CFR and CIF

Among the eleven trade terms, FOB, CFR and CIF are the most commonly used terms. All are used only for sea or inland waterway transport. These three terms have no difference in that risks of distribution and the way of transferring the title to goods are completely the same. The differences exist in the division of responsibilities with respect to transportation and insurance and the relevant expenses.

1. FOB—Free on Board (... named port of shipment)

1) Implication of FOB

The term FOB means that *the seller delivers the goods on board the vessel nominated by the buyer at the named port of shipment or procures the goods already so delivered*. The risk of loss of or damage to the goods

第二节

FOB, CFR 和 CIF

在十一种贸易术语中,FOB, CFR 和 CIF 是最为常用的三种。三种术语均在海上或内河运输中使用。三种术语在风险划分及货物所有权转移方式上没有区别,区别在于办理运输及保险的责任及相关费用。

1. FOB——船上交货(指定装运港口)

(1) FOB 的含义

FOB 术语是指卖方在指定的装运港,将货物交至买方指定的船上,或者获得已如此交付的货物。货物灭失或损坏的风险,在货物装上船时转移,买方承担

passes when the goods are on board the vessel, and the buyer bears all costs from that moment onwards.

The seller is also required to clear the goods for export, where applicable. However, the seller has no obligation to clear the goods for import, pay any import duty or carry out any import customs formalities.

The reference to “procure” here caters for multiple sales down a chain (‘string sales’), particularly common in the commodity trades. In the sale of commodities, as opposed to the sale of manufactured goods, cargo is frequently sold several times during transit “down a string”. When this happens, a seller in the middle of the string doesn’t have to ship the goods because these have already been shipped by the first seller in the string. The seller in the middle of the string therefore performs its obligations towards its buyer not by shipping the goods, but by “procuring” goods that have been shipped. For clarification purposes, INCOTERMS 2010 rules include the obligation to “procure goods shipped” as an alternative to the obligation to ship goods in the relevant Incoterms rules.

FOB may not be appropriate where goods are handed over to the carrier before they are on board the vessel, for example goods in containers, which are typically delivered at a terminal. In such situations, the FCA term should be used.

According to INCOTERMS 2000, goods are “on board” a ship when they pass the ship’s rail. Under INCOTERMS 2010, however, the mention of the ship’s rail as the point of delivery has been omitted in preference for the goods being delivered when they are “on board” the vessel. This more closely reflects modern commercial reality and avoids the rather dated image of the risk swinging to and fro across an imaginary perpendicular line.

The FOB term, as its name suggests, is a maritime trade term and is used only for sea or inland waterway transport.

此后的一切费用。

FOB 还要求卖方在适当时办理货物出口清关。但是, 卖方没有办理货物进口清关、支付任何进口关税或办理任何进口手续的义务。

这里提到的“获得”, 满足链上多次销售(“连串销售”)的需要, 连串销售在商品贸易中特别普遍。与制成品销售不同, 非制成品的销售在“连串”的运输途中会被频繁多次销售。这种情况发生时, 处在连串中间段的卖方并不运输这些货物, 因为这些货物已经由连串上的第一个卖方运输了。所以, 处在连串中间环节的卖方, 并不是通过运输货物, 而是通过“取得”已经船运的货物, 履行其对买方的义务。为明确起见, 《2010年通则》包含了“取得已运输的货物”的义务, 取代了相关《通则》术语中运输货物的义务。

FOB 可能不适用于货物在装船前交付给承运人的情况。比如, 通常在目的地交付的集装箱货物。这些情况下, 应使用 FCA 术语。

根据《2000年通则》, 货物越过船舷时即为装船。《2010年通则》略去了船舷作为交货点的提法, 而更倾向使用货物“装船”时, 交货完成。这更能反映现代商业的现实情况, 避免风险在一根想象的垂线上来回摇摆的颇为过时的概念。

FOB 术语, 如其名所示, 是一种海上贸易术语, 仅适合于海上或内河运输。

2) Variants of FOB

In practice, it frequently happens that the parties themselves by adding words to an incoterm seek further precision than the term could offer. For instance, expressions frequently used in charterparties are sometimes used in contracts of sale in order to clarify the division of loading cost.

The INCOTERMS 2010 do not prohibit such alteration, but there are dangers in so doing. In order to avoid any unwelcome surprises, the parties would need to make the intended effect of such alterations extremely clear in their contract. Thus, for example, if the allocation of costs in the INCOTERMS 2010 terms is altered in the contract, the parties should also clearly state whether they intend to vary the point at which the risk passes from seller to buyer.

The variants of FOB are used to specify the division of loading cost. The commonly used variants of FOB are:

① *FOB Liner Terms*. Such cost of loading is normally covered by the freight when the goods are carried by regular shipping lines. Thus under this FOB variation, the cost of loading is for the account of the buyer who contracts for carriage and bears the freight.

② *FOB Under Tackle*. This term only requires the seller to bear the cost for sending and placing the goods on the wharf within the reach of the ship's tackle. Loading cost incurred thereafter is borne by the buyer.

③ *FOB Stowed*. The word "stow" means the act of putting cargo tidily in the hold. This term requires the seller to assume the loading cost of loading including stowing cost.

④ *FOB Trimmed*. When we say trim a vessel, it means we level the bulk cargo so that the vessel can sail smoothly and safely. Under this term, the seller bears the loading cost including trimming cost.

⑤ *FOB Stowed and Trimmed*. This term requires the seller to bear the loading cost including both stowing and trimming cost.

(2) FOB 的变形

实践中,为了比《通则》的规定更加准确,有关各方会在贸易术语上添加条件。比如:有时在销售合同中使用租船合同中经常使用的表示方式,以明确装船费用的划分。

《2010年通则》并不禁止这样的修改,但是这么做是有风险的。为了避免不愉快的意外情况发生,当事方应将这种修改的预期效果,在合同中作非常明确的规定。例如,如果合同中对费用划分作了修改,当事方也应明确规定是否改变了从卖方转移到买方的风险点。

FOB 的变形用于装货费的划分。FOB 的变形主要有:

① *FOB 班轮条件*。货物由定期班轮运输时,运费中通常包含了装货费用。因此,在 FOB 的这种变形下,负责签订运输合同并支付运费的买方承担装货费用。

② *FOB 吊钩下交货*。该术语仅要求卖方承担将货物运送,并放置在码头船舶吊钩可及之处的费用,此后的装货费用由买方承担。

③ *FOB 理舱*。“理舱”一词的含义,是指将货物整齐地码放在船舱中。此术语要求卖方承担包含理舱费在内的装货费用。

④ *FOB 平舱*。当我们说平舱时,其意是指平整散装货物,使船舶能平稳安全航行。该术语要求卖方承担包括平舱费在内的装货费用。

⑤ *FOB 平舱及理舱*。此术语要求卖方承担包括理舱费及平舱费在内的装货费用。

FOB
Free On Board (... named port of shipment)

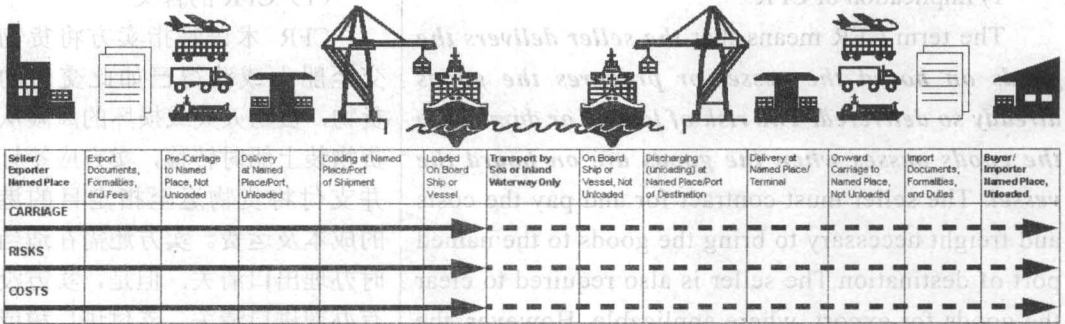


Figure 1-1 Distribution of Carriage, Risks and Costs under FOB

图 1-1 FOB 下运费、风险及成本的划分

3) FOB in the *Revised American Foreign Trade Definitions 1990*

There are six kinds of FOB in the *Revised American Foreign Trade Definitions 1990*. But only the fifth FOB, i.e. FOB vessel (named port of shipment) is close to the FOB in INCOTERMS 2010. FOB vessel differs from FOB in INCOTERMS 2010 in that FOB vessel requires the buyer rather than the seller to pay export taxes, or other fees or charges levied because of exportation, to obtain documents which may be required for the purposes of exportation^① and be responsible for any loss or damage, or both after goods have been loaded on board the vessel. So if the buyer is not prepared to carry out export clearance when contract is made on FOB vessel, it is strongly recommended that a clause like “The seller must obtain at his own risk and expense any export license or other official authorization and carry out customs formalities necessary for the export of the goods” be stipulated in the contract.

(3) 《1990 年美国对外贸易定义修正本》中的 FOB

《1990 年美国对外贸易定义修正本》中，一共有六种不同的 FOB。但仅第五种 FOB，即 FOB vessel（指定装运港）与《2010 年通则》中的 FOB 相近。FOB vessel 与 2010 年《通则》中的 FOB 不同之处是，FOB vessel 要求买方而不是卖方支付因出口而征收的出口税或其他费用，获取出口所需的文件^①并承担货物装船后灭失或损坏的风险。因此，如果合同按 FOB vessel 条件订立之后，买方不愿办理出口清关，强烈建议在合同中订立“卖方自担风险和费用，获取出口许可证或其他官方批准文件，并办理货物出口所需的海关手续”这样的条款。

① In the USA, FOB vessel is mainly used in quotation of the American manufacturers (seller) to the American exporters (the buyer) in domestic trade. That's why FOB vessel requires the buyer to bear export taxes and charges. 在美国，FOB vessel 主要在美国国内贸易中美国制造商（卖方）向美国出口商（买方）报价时使用。这就是 FOB vessel 要求买方承担出口税及费用的原因。

2. CFR—Cost and Freight (... named port of destination)

1) Implication of CFR

The term CFR means that *the seller delivers the goods on board the vessel or procures the goods already so delivered. The risk of loss of or damage to the goods passes when the goods are on board the vessel.* The seller must contract for and pay the costs and freight necessary to bring the goods to the named port of destination. The seller is also required to clear the goods for export, where applicable. However, the seller has no obligation to clear the goods for import, pay any import duty or carry out any import customs formalities.

The term CFR was formerly written as C&F. Many importers and exporters worldwide still use the term C&F.

CFR may not be appropriate where goods are handed over to the carrier before they are on board the vessel, for example goods in containers, which are typically delivered at a terminal. In such circumstances, the CPT rule should be used.

CFR is only used for sea or inland waterway transport.

2) Shipping advice under CFR

Whatever terms are used, the seller is obliged to send shipping advice^① to the buyer to inform it or its agent to make preparations for taking delivery of goods. However, under CFR, this is particularly important. As under CFR, the buyer must take risks for a period of carriage during which the buyer has no means of controlling or limiting those risks. The carrier used, the costs incurred for carriage and the timing of the carriage are all under the seller's control. The shipping advice sent plays an important role, which is to inform the buyer

2. CFR——成本加运费(指定目的港)

(1) CFR 的含义

CFR 术语是指卖方将货物交至船上或获得已如此交付的货物, 货物灭失或损坏的风险从货物装上船时转移, 卖方应签订并支付将货物运至指定目的港的成本及运费。卖方还需在适当时办理出口清关。但是, 卖方没有办理进口清关、支付进口税或办理任何进口报关手续的义务。

CFR 术语原先写成 C&F。世界上许多进出口商仍然使用 C&F。

货物装船前已交付给承运人, 比如, 常常在目的地交付的集装箱货物, 可能不适合使用 CFR。在此情况下, 应使用 CPT。

CFR 仅适用于海上或内河运输。

(2) CFR 术语下的装船通知

无论采用哪种术语, 卖方都有向买方发出装船通知^①的义务, 通知买方或买方的代理做好接货准备。但是, CFR 术语下, 这一点尤为重要。因为按照 CFR 术语, 买方在一段运输时间内无法控制或限制风险, 却必须承担风险。所使用的承运人、运输中所产生的费用以及运输时间安排都由卖方控制。所发装船通知起着重要作用, 它用以通知买方及时办理保险。如果卖方没有向买方发出装船通知, 卖方就需承担运输过程中所发生的货物灭

① The shipping advice is a notice to the importer on summary of the shipment including messages like the name of the vessel, date of shipment and estimated time of arrival, etc.

装船通知是关于装运情况, 如船名、装船时间、预计到达目的港时间等信息的简要通知。