

# 国际商务单证英语

应用语言系      10商务英语专业  
授课教师：潘冬梅

## 成绩评定形式



- 本学期本课程采取考试操作的形式，考核范围取材于本课程授课内容。总成绩评定采用百分制，平时实训成绩与考试成绩相结合的方式。
- 1) 平时实训成绩 60%: 平时的出勤、课堂表现及课堂训练; 突出实际动手能力的考核, 使实践和理论达 1:1 左右。
- 2) 考查成绩 40%: 卷面考试
  - ① 合同拟订 (书面)
  - ② 汇票的填制
  - ③ 开证申请书、信用证的拟定和审核
  - ④ 商业发票的填制
  - ⑤ 包装单据的填制
  - ⑥ 货运单据的填制
  - ⑦ 保险单据的填制
  - ⑧ 官方单据的填制
  - ⑨ 其他单据的填制
  - ⑩ 交单与审单

**总成绩 = 60%平时实训成绩 + 40%卷面成绩**



平时  
**60%**

模块 1

模块 2

模块 3

模块 6

期终  
**40%**

试卷

总评

**100%**



## 实训要求



- ❖ 学生**5-6人**一组组建一个**模拟公司**，独立完成该模拟公司下一**笔出口或进口交易过程中各类单据的办理与缮制**，
- ❖ **Two hours one time, one time every weeks**  
(每周一次，每次**2课时**)
- ❖ **Using the computers In the Training Room**  
(实训室电脑操作)

# Contents



You can briefly add outline of this slide page in this text box.

## Main Tasks

▪ Chapter 1

Foreign Trade Preparation & Negotiation

▪ Chapter 2

**Signature of S/C**

▪ Chapter 3

**Application, Issuance & Examination of L/C**

▪ Chapter 4

**Financial, Commercial, Packing, Insurance Documents, etc.**

▪ Chapter 5

**Presentation & Examination of Documents**

# Chapter 1 Foreign Trade Preparation & Negotiation



You can briefly add outline of this slide page in this text box.

- **Brief Introduction to International Trade**

Concept, Reasons, Main Participants, Transaction Flow

- **Brief Introduction to INCOTERMS 2010**

Brief Introduction, Classification, Details

- **Establishment of the Company & Trade Negotiation**

Trade Information, Letters of Inquiry, Offer, Acceptance, etc.

# Words and Expressions



- ❖ International trade 国际贸易
- ❖ Inextricably 紧密地 closely
- ❖ Globalize 使...全球化 Globalization n.
- Modernize modernization Civilize civilization
- Specialize specialization Industrialize industrialization
- ❖ Utilize v. Utilization 利用
- ❖ Be beneficial to 对...有益/利
- ❖ Participant 参与者 Procedure 过程/流程
- ❖ Complex/complicated 复杂的 economic 经济的 economical
- ❖ The distribution of natural resources 自然资源的分布
- ❖ Distributor 分销商 distribute v. 分销
- ❖ Uneven 不均的 arise 出现 incentive 激励/刺激物
- ❖ international specialization 国际专业化

# Preview Questions





# Q1: Is international trade beneficial to the trading partners? Why?



Yes, it is. International trade has become inextricably linked with (与...紧密相关) every aspect(方面) of our daily lives.

Many of our **household articles**(家用物品) are imported from abroad or bear a foreign brand name(国外品牌名)

many of what foreigners use in their daily lives are made in China

By trading with each other, they can both enjoy a greater variety of goods at lower costs.

The modern society has been becoming more and more **globalized**, **free trade**(自由贸易) results in(产生) better utilization of resources and enhances (扩大)welfare for the majority of people.

## Q2:What is international trade



It is **the exchange of goods and services** produced in one country for those produced in another country.

In most cases countries do not trade the actual goods and services.

Rather they use **the income** or **money** from the sale of their products to buy the products of another country.

国际贸易是  
以一国的产  
品和劳务交  
换另一国的  
产品和劳务。

通常情况，  
国与国之间  
并不直接用  
产品和劳务  
相交换

而是以销售  
产品所得的  
收入来购买  
另一国的产  
品。

# Q3: Why does international trade appear?



You can briefly add outline of this slide page in this text box.



In the complex economic world, no country can be completely **self-sufficient**.



The distribution of natural resources is **uneven**, a country may be rich in some resources but poor in others .



With the development of manufacturing and technology, there arose another incentive for trade, e.g. **international specialization**.

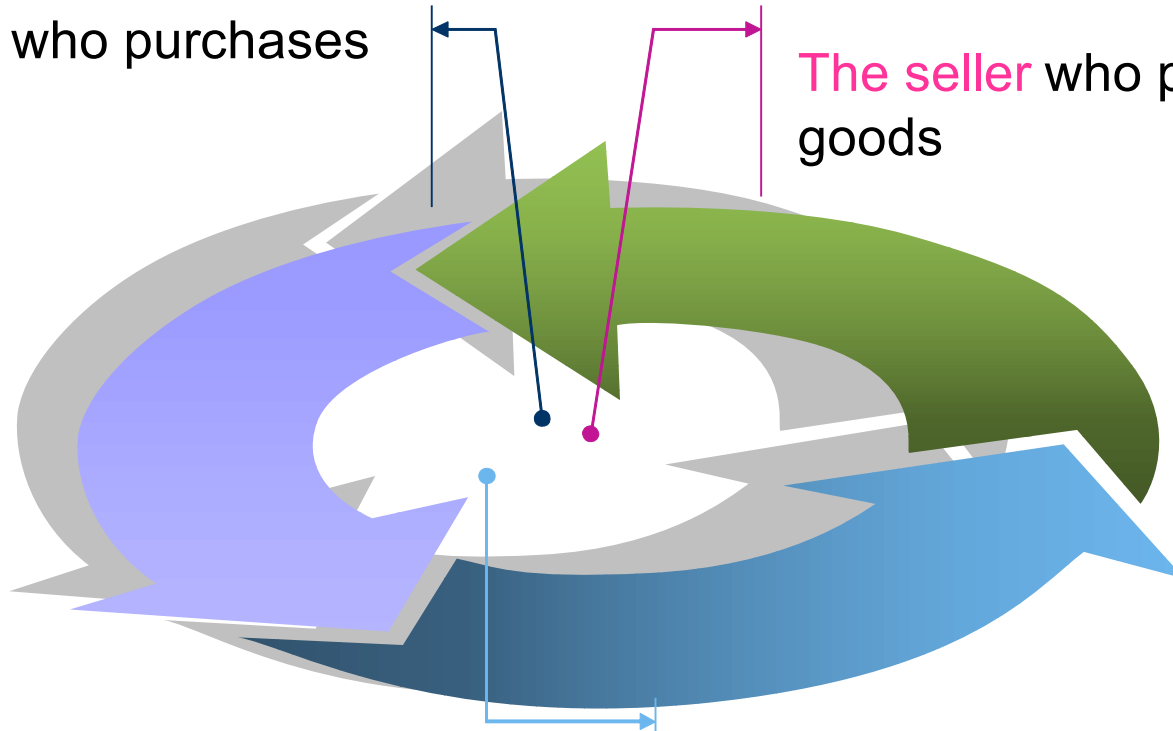
# Q4: Who are the main participants in international trade?



You can briefly add outline of this slide page in this text box.

**The buyer:** who purchases the goods

**The seller** who provides the goods



**Banks** that facilitate(使..便利/容易) the payment of the transaction

# The basic procedure in import and export trade

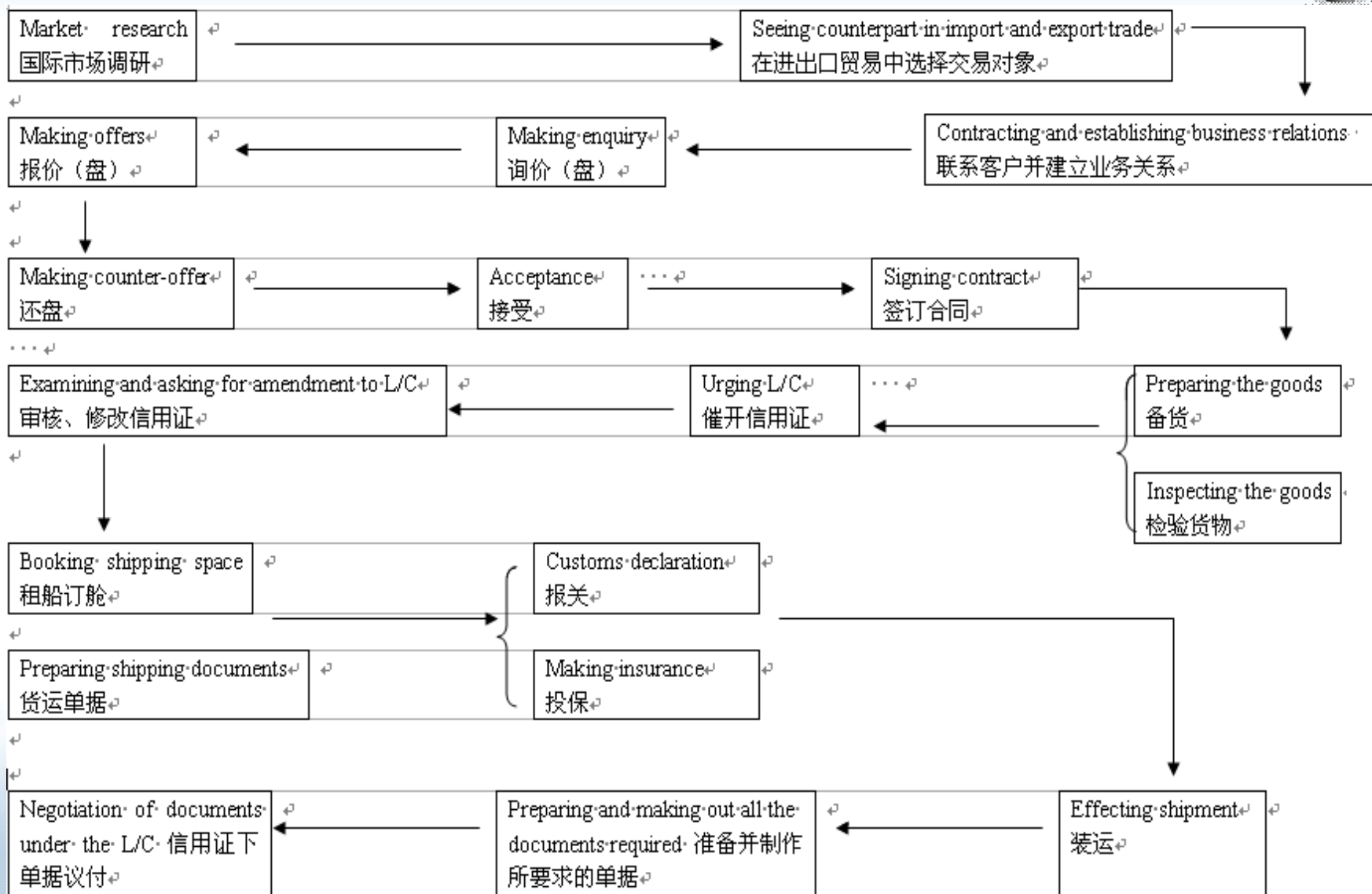
进出口贸易的基本业务程序



Generally, there are four stages(一般分为下述四个阶段):



# Import and export transaction flow



# INCOTERMS 2010



1

**Brief Introduction**

2

**The Classification**

3

**Detailed Interpretation of Six  
Main Trade Terms**

# Words and Expressions



- ❖ Incoterms (International Rules for the Interpretation of Trade Terms) 国际贸易术语解释通则
- ❖ Departure 启运
- ❖ EXW Ex Works (.... Named place) 工厂交货(指定地点)
- ❖ Main Carriage Unpaid 主运费未付
- ❖ Main Carriage paid 主运费已付
- ❖ FCA: Free Carrier (...named place) 货交承运人 (.....指定地点)
- ❖ FAS: Free Alongside ship (.... named port of shipment) 船边交货(...指定装运港)
- ❖ FOB ---Free on Board (...named port of shipment) 船上交货 (.....指定装运港)
- ❖ CFR ---Cost and Freight (...named port of destination) 成本加运费(.....指定目的港)
- ❖ CIF---Cost, Insurance and Freight (...named port of destination) 成本、保险费加运费(...定目的港)





- ❖ CPT: Carriage Paid to (...named place of destination) 运费付至 (.....指定目的地)
- ❖ CIP: Carriage and Insurance Paid to (...named place of destination) 运费和保险费付至 (.....指定目的地)
- DAF Delivered at Frontier (...named place) 边境交货(...指定地点)
- ❖ DES Delivered Ex Ship (...named port of destination)
- ❖ 目的港船上交货(...指定目的港)
- ❖ DEQ Delivered Ex Quay (...named port of destination)
- ❖ 目的港码头交货(...指定目的港)
- ❖ DDU Delivered Duty Unpaid (...named place of destination) 未完税交货(...指定目的港)
- ❖ DDP Delivered Duty Paid (...named place of destination) 完税后交货(...指定目的港)



- ❖ Transaction 交易
- ❖ The International Chamber of Commerce(ICC) 国际商会
- ❖ Classification 分类
- ❖ Facilitate 便利,使容易
- ❖ Obligation 义务,职责
- ❖ Appropriate 适合的
- ❖ Port of destination 目的港
- ❖ Roll-on/roll-off 滚装
- ❖ Multimodal transport 多式联运



## ❖ Q1: What is Incoterms ?

- ❖ Incoterms is a set of uniform rules codifying the interpretation of trade terms defining the rights and obligations of the buyer and the seller in international trade. 国际贸易术语解释通则则是确定国际贸易中买卖双方责任和义务的一套统一的规则和有关规则的释义。



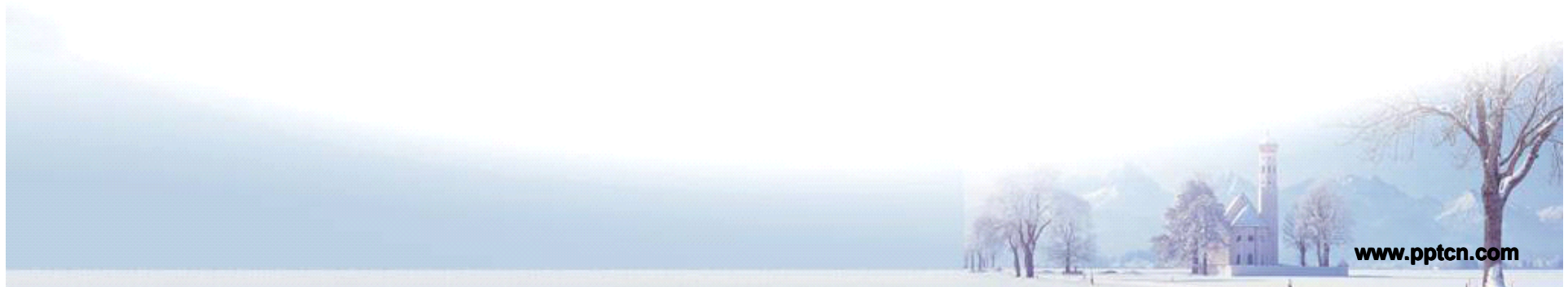
- ❖ Developed and issued by the International Chamber of Commerce (ICC) in Paris, the current version is “Incoterms 2000” which began from Jan.1,2000.
- ❖ The purpose of Incoterms is to provide a set of international rules for the interpretation of the most commonly used terms in foreign trade. The goal is to bring the rules in line with current trade practices.

## Q2:What is the Classification of Incoterms 2010?



There are 11 different trade terms. They can be classified into 4 major groups.

[Structure of INCOTERMS 2010.doc](#)



# Interpretation of Six Main Trade Terms



## ❖ Six Main Trade Terms in INCOTERMS 2000 INCOTERMS (Incoterms 2010中的6种主要贸易术语)

❖ FOB

❖ CFR

❖ CIF

❖ FCA

❖ CPT

❖ CIP

## FOB ---Free on Board (...named port of shipment) 船上交货 (.....指定装运港)



- ❖ **It means the seller fulfills his obligation to deliver when the goods have passed over the ship's rail at the named port of shipment.** 船上交货是指货物(在合同规定的日期或期间内)在指定装运港越过(买方指定的船上)船舷时,卖方即完成交货。
- ❖ **The buyer has to bear all costs and risks of loss of or damage to the goods from that point.** 买方必须承担越过船舷后的一切费用和货物灭失或损坏的风险
- ❖ **The seller clears the goods for export.** 卖方办理货物出口清关手续。
- ❖ **This term can be used only for sea or inland waterway transport(ation).** 这个术语只用于海运或内河运输。

## The variations under FOB



- ❖ **FOB Liner Terms**      **FOB班轮条件**
- ❖ **FOB Under Tackle**      **FOB吊钩下交货**
- ❖ **FOB Stowed**      **FOB包括理舱**
- ❖ **FOB Trimmed**      **FOB包括平舱**



## CFR ---Cost and Freight (...named port of destination) 成本加运费(.....指定目的港)



- ❖ **It means that the seller must pay the cost and freight necessary to bring the goods to the named port of destination but the risk of loss of or damage to the goods, as well as any additional costs due to events occurring after the time the goods have been delivered on board the vessel, is transferred from the seller to the buyer when the goods pass the ship's rail at the port of shipment.**“成本加运费”是指卖方必须支付将货物运抵指定目的港必要的成本和运费,但是交货后货物灭失或损坏的风险,以及由于发生事件而引起的任何额外费用,自货物越过装运港的船舷从卖方转移至买方.



- ❖ **The seller clears the goods for export.** 卖方办理货物出口清关手续。
- ❖ **This term can be used only for sea or inland waterway transport.** 这个术语只用于海运或内河运输。
- ❖ **If the parties do not intend to deliver the goods across the ship's rail, the CPT term should be used.** 如果双方不打算越过船舷交货,那么使用**CPT**。
- ❖ **It is very important for the seller to send without any delay the shipping advice to the buyer after finishing the loading, otherwise all the risks and losses thereafter will be borne by the seller.** 卖方应在完成装运后及时发出装运通知给买方,否则之后的一切风险和损失将由**卖方承担**。



- ❖ **The variations under CFR**
- ❖ **CFR Liner Terms**    **CFR班轮条件**
- ❖ **CFR Landed**    **CFR卸至岸上**
- ❖ **CFR Ex Ship's Hold**    **CFR舱底交货**

CIF---Cost, Insurance and Freight (...named port of destination) 成本、保险费加运费(...定目的港)



- ❖ **It means that the seller has the same obligations as under CFR but with the addition that he has to procure marine insurance against the buyer's risk of loss of or damage to the goods during the carriage.** 成本、保险费加运费是指卖方需履行与成本加运费项下相同的职责,但他还有一项额外的职责,即他必须为货物在运输途中灭失或损坏的买方风险区的货物投保海运风险。
- ❖ **The seller clears the goods for export.** 卖方办理货物出口清关手续。
- ❖ **This term can be used only for sea or inland waterway transport.** 这个术语只用于海运或内河运输。



❖ **When adopting the CIF terms, the following points should draw our attention:**

**1) Duty of insurance:** Incoterms 2010 stipulates that the seller shall effect insurance on **minimum coverage** of the Institute Cargo Clause or any similar set of clauses if no **specific agreement in the contract appears.** 保险责任:**2000**解释通则规定如果在合同中没有具体规定,卖方应按货物条款或任何类似条款投最低险种。



**2) A sale of the Documents:** The CIF contract is a special type of contract -- a sale of the Documents. As long as the seller presents a full set of documents in conformity with the contract, the buyer shall fulfill the duty of payment. Even if the goods delivered are lost or damaged, the buyer is not entitled to reject payment. So the CIF contract is a typical

**"symbolic delivery"**. 单据的买卖: CIF合同是一种特殊类型合同. 只要卖方提交了一整套符合合同的单据, 买方将完成付款责任. 即使所交货物丢失或损坏, 买方无权拒绝付款. 因此CIF合同是典型的**"象征性交货"**.



- ❖ **The variations under CIF :**
- ❖ **CIF Liner Terms**
- ❖ **CIF Landed**
- ❖ **CIF Ex Ship's Hold**

## Case study



- ❖ **A Chinese company exported a consignment of Christmas lamp to an American importer on the basis of **CIF New York, U.S.A.** As it was a seasonal commodity, both the parties agreed to stipulate the following in the contract :**
- ❖ **L/C issuing date: to be issued by the end of September.**
- ❖ **Arrival date: Not later than Dec.02.**
- ❖ **Otherwise the buyer is entitled to cancel the contract. If the payment has been made, it must be refunded to the buyer.**
- ❖ **Question: What is the crux of the case? Is the contract based on CIF term?**



key



该合同的条款存在的问题是它虽然表面上签订的是**CIF**合同，实质上成为一份有名无实的**CIF**合同了。

因为根据《**INCOTERMS 2000**》，**CIF**价格术语下，卖方的义务是，在装运港将符合合同规定的货物交至运往指定目的港的船上，并给予买方充分的通知；负责办理保险、租船订舱，提交单据，等等。货物在装运港越过船舷后，风险由卖方转移至买方。至于船只何时到达目的港等，与卖方无关。可见，**CIF**合同属于装运合同性质。也就是说，卖方可通过向买方提交货运单据来完成其交货义务，即“象征性交货”。卖方不保证货物必然到达和在何时到达目的港，也不对货物装上船后的任何进一步的风险承担责任。卖方交货后，买方必须凭单据付款。

本案中，虽然合同采用的是**CIF**价格术语，但由于又规定了货物到港时间，因此，实质上成为一份有名无实的**CIF**合同了。

# FCA: Free Carrier (...named place) 货交承运人 (.....指定地点)

**It means that the seller fulfills his obligation to deliver when he has handed over the goods, cleared for export, into the charge of the carrier named by the buyer at the named place or point. “货交承运人”是指卖方在指定地将经出口清关的货物交给买方指定的承运人,即完成了交货.**



**Note: the chosen place of delivery has an impact on the obligations of loading and unloading of the goods at that place. If delivery occurs at any other place, the seller is not responsible for unloading.** 交货地点选择对在所  
选地装货和卸货的义务有影响。若卖方在其所在地  
交货则卖方应负责装货，若任何其他地点交货则卖  
方不负责卸货。



- ❖ **This term may be used irrespective of the mode of transport, including multimodal transport.** 该术语可用于各种运输方式，包括多式联运。
- ❖ **If the buyer nominates a person other than a carrier to receive the goods, the seller is deemed to have fulfilled his obligation to deliver the goods when they are delivered to that person.** 若买方指定承运人以外的其他人领取货物，则当卖方将货物交给此人时，即视为已履行了交货义务。

# CPT: Carriage Paid to (...named place of destination) 运费付至 (.....指定目的地)



**It means that the seller pays the freight for the carriage of the goods to the named place of destination.** “运费付至”是指当货物已被交给由卖方指定的承运人时,卖方即完成了交货。

**It means that the seller delivers the goods to the carrier nominated by him but the seller must in addition pay the cost of carriage necessary to bring the goods to the named destination. The buyer bears all risks and any other costs occurring after the goods have been so delivered.** 卖方向其指定的承运人交货且必须额外支付将货物运至指定目的地的运费,亦即买方承担交货之后的一切风险和其他费用。



- ❖ **The CPT term requires the seller to clear the goods for export.** 卖方办理货物出口清关手续
- ❖ **This term may be used irrespective of the mode of transport, including multimodal transport.** 该术语可用于各种运输方式，包括多式联运。

**CIP: Carriage and Insurance Paid to**  
**(...named place of destination) 运费和保险费付至 (.....指定目的地)**



**It means that the seller delivers the goods to the carrier nominated by him, but the seller must in addition pay the cost of carriage necessary to bring the goods to the named destination. The buyer bears all risks and any other costs occurring after the goods have been so delivered.** 卖方向其指定的承运人交货且必须额外支付将货物运至指定目的地的运费，亦即买方承担交货之后的一切风险和其他费用。



- ❖ **The CIP term requires the seller to procure insurance on the goods during the carriage and pay the insurance premium. It requires the seller to clear the goods for export.** 卖方办理货物出口清关手续
- ❖ **This term may be used irrespective of the mode of transport, including multimodal transport.** 该术语可用于各种运输方式，包括多式联运。





1. 学生两人一组组建一个模拟公司, 设定好各项交易条件等信息;
2. 在阿里巴巴网(<http://www.alibaba.com>)上搜寻进口你公司所经营产品的国外贸易商**5**个以上。
3. 模拟公司下交易磋商阶段的**建交函\询盘信\发盘信\接受信**. 下节课上课时由课代表统一给我(电子稿).

## Exercises P16-17

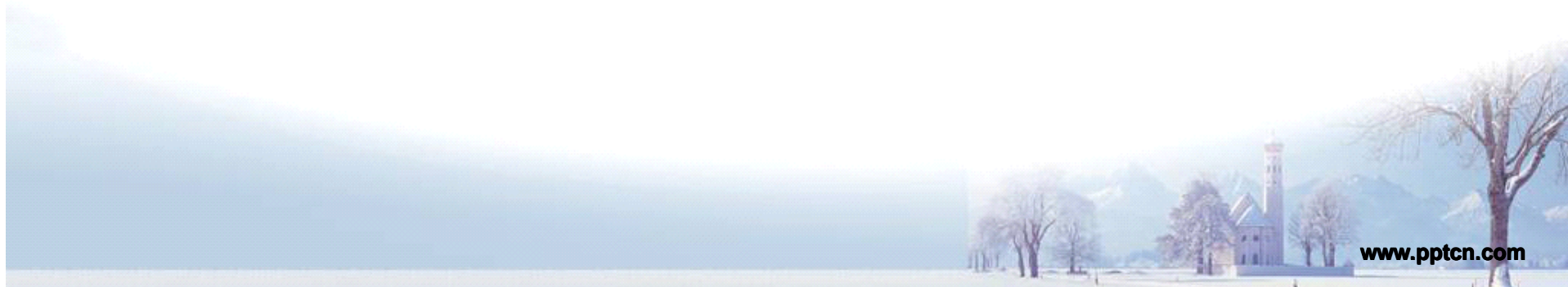


- II. 1. FAS: Free Alongside Ship (...named port of shipment)
2. CPT: carriage paid to (...named place of destination)
3. DES: Delivered Ex ship (...named port of destination)
4. CFR: Cost and Freight (...named port of destination)
5. ICC: International Chamber of Commerce
6. T/T: Telegraphic Transfer
7. Documentary Collection
8. D/P at sight
9. M/T: Mail Transfer 信汇
10. D/D: Demand Draft 票汇
11. Clean Collection 光票托收
12. D/A: Documents against Acceptance 承兑交单
13. D/P after sight 远期付款交单
14. cash with order 凭单付现
15. Payment in advance 预先付款



III. A B D B A   D D C A B

IV. F T T F T   T F F F F



[ Add your company slogan ]

# Thank You !