

项目一 认识合同与信用证

买卖双方进行交易磋商,无论是通过口头磋商还是书面磋商,只要当任何一方作出的发盘被另一方接受时,在法律上就确立了合同关系。买卖双方便围绕合同开立、审核或修改信用证。

1.1 教学活动 进口手工扳手工具审证

项目背景

李莉毕业于上海对外贸易学院,现就职于上海进出口贸易公司。该公司是一家中型国有企业,主要经营家电产品、手工工具、棉纺织品、玩具、茶叶等进出口业务。特别是手工工具、长毛绒玩具、茶叶和毛毯,因品质优良、规格多样、价廉物美,深受欧洲、北美和亚洲地区国家客户的欢迎。

近日,李莉接到公司业务经理的指示,需要从日本进口一批高质量的手工扳手工具。作为公司的外销业务员,李莉按照公司业务经理的要求,上网查阅日本有关公司的业务情况,收集各种信息,掌握该产品的质量、规格和购货价格,积极寻求其理想的出口商,并与其进行洽谈,签订购货贸易合同。

项目任务

完成进口手工扳手工具的合同与信用证业务的基本程序。

项目分析

完成业务操作,首先要看懂合同,根据合同的内容申请开立信

用证、审核信用证以及修改信用证。

项目实施

步骤 1 申请进口许可证

上海进出口贸易公司与日本东京进出口贸易公司就扳手交易条件达成一致意见后,并要求其出具形式发票。当收到日本东京进出口贸易公司开具的形式发票后,李莉持主管部门有关批准进口文件等资料向上海市外经贸委主管部门申请签发进口许可证。

中华人民共和国进口货物许可证

IMPORT LICENCE THE PEOPLE'S REPUBLIC OF CHINA

1. 我国货物成交单位 Importer 上海进出口贸易公司		编码 1368029168	3. 进口许可证编号 License No. : 06-JZ5661168		
2. 收货单位 Consignee 上海进出口贸易公司		4. 许可证有效期 Validity 2007 年 8 月 25 日			
5. 贸易方式 Terms of trade 一般贸易		8. 进口国家(地区) Country of destination 日本			
6. 外汇来源 Terms of foreign exchange 购汇		9. 商品原产地 Country of origin 日本			
7. 到岸口岸 Port of destination 上海		10. 商品用途 Use of commodity 外贸自营内销			
唛头—包装件数 Marks & numbers-number of packages		SHIE SHANGHAI C/NO. 1-60			
11. 商品名称 Description of commodity WRENCH		12. 商品编码 Commodity No. : 82041100			
13. 商品规格、型号 Specification	单位 Unit	14. 数量 Quantity	15. 单价 (USD) Unit price	16. 总值 (USD) Amount	17. 总值折美元 Amount in USD
HEX DEYS WRENCH	套	1000	10.00	10 000.00	10 000.00
DOUBLE RING OFFSET WRENCH	套	1500	10.00	15 000.00	15 000.00
CONBINATION WRENCH	套	2000	20.00	40 000.00	40 000.00
ADJUSTABLE WRENCH	套	1500	20.00	30 000.00	30 000.00

18. 总计 Total		6000		95 000.00	95 000.00
19. 备注 Supplementary details			20. 发证机关盖章 Issuing authority's stamp & signature 发证日期 Date 2006 年 8 月 25 日		

对外经济贸易部监制

本证不得涂改,不得转让

步骤2 签订贸易合同

上海进出口贸易公司办理好进口许可证后,由李莉拟订购货贸易合同一式两份,签章后寄给日本东京进出口贸易公司进行审核。日本东京进出口贸易公司经确认无误后,在两份合同上进行签章,并将其中一份回寄给上海进出口贸易公司。

上海进出口贸易公司

SHANGHAI IMPORT & EXPORT TRADE CORPORATION

1321 ZHONGSHAN ROAD SHANGHAI CHINA

PURCHASE CONTRACT

TEL: 021-56082266

P/C NO.: TX200523

FAX: 021-56082265

DATE: Aug. 26, 2006

THE BUYER, SHANGHAI IMPORT & EXPORT TRADE CORPORATION

1321 ZHONGSHAN ROAD SHANGHAI CHINA

TEL: 021-56082266 FAX: 021-56082265

THE SELLER, TOKYO IMPORT & EXPORT CORPORATION

82-324 OTOLI MACHI TOKYO, JAPAN

TEL: 028-548-742 FAX: 028-548-743

The Seller and the Buyer have confirmed this Contract with the terms and conditions stipulated below.

DESCRIPTIONS OF GOODS	QUANTITY	UNIT PRICE	AMOUNT
WRENCH		FOB TOKYO	
HEX DEYS WRENCH	1000SETS	USD10.00	USD10 000.00
DOUBLE RING OFFSET WRENCH	1500SETS	USD10.00	USD15 000.00
CONBINATION WRENCH	200SETS	USD20.00	USD40 000.00
ADJUSTABLE WRENCH	1500SETS	USD20.00	USD30 000.00

1. COUNTRY OF ORIGIN AND MANUFACTURER, TOKYO IMPORT & EXPORT CORPORATION, JAPAN
2. PACKING, PACKED IN 1 CARTON OF 100PCS EACH
3. DELIVERY, LATEST DATE OF SHIPMENT 060930

4. PORT OF LOADING; TOKYO JAPAN
5. PORT OF DESTINATION; SHANGHAI CHINA
6. TERMS OF PAYMENT; IRREVOCABLE DOCUMENTARY CREDIT AT 30 DAYS AFTER SIGHT
7. PARTIAL SHIPMENTS; ALLOWED
8. TRANSHIPMENT; NOT ALLOWED
9. INSURANCE; FOR 110 PERCENT OF THE INVOICE VALUE COVERING ALL RISKS AND WAR RISK BY THE BUYER
10. DOCUMENTS; THE SELLER SHALL PRESENT THE FOLLOWING DOCUMENTS TO THE PAYING BANK FOR NEGOTIATION;
 - 1) THREE COPIES OF SINGEND COMMERCIAL INVOICE INDICATING CONTRACT NUMBER.
 - 2) THREE COPIES OF PACKING LIST.
 - 3) TWO COPIES OF CERTIFICATE OF QUALITY QUANTITY ISSUED BY MANUFACTURE.
 - 4) WITHIN 12 HOURS AFTER THE GOODS ARE COMPLETELY LOADED, THE SELLER SHALL FAX TO NOTIFY THE BUYER OF THE CONTRACT NUMBER, NAME OF COMMODITY, QUANTITY, CROSS WEIGHT, B/L NO. AND THE DATE OF DELIVERY.
11. INSPECTION AND CLAIMS; IF THE QUALITY/WEIGHT AND/OR THE SPECIFICATIONS OF THE GOODS SHOULD BE FOUND NOT IN LINE WITH THE CONTRACTED STIPULATIONS, OR SHOULD THE GOODS PROVE DEFECTIVE FOR ANY REASONS, INCLUDING LATENT DEFECT OR THE USE OF UNSUITABLE MATERIALS, THE BUYER WOULD ARRANGE AN INSPECTION TO BE CARRIED OUT BY THE INSPECTION BUREAU AND HAVE THE RIGHT TO CLAIM AGAINST THE SELLERS ON THE STRENGTH OF THE INSPECTION CERTIFICATE ISSUED BY THE BUREAU. ALL CLAIMES SHALL BE REGARDED AS ACCEPTED IF THE SELLERS FAIL TO REPLY WITHIN 30 DAYS AFTER RECEIPT OF THE BUYER'S CLAIM

买方:
Buyer:

卖方:
Seller:

SHANGHAI IMPORT & EXPORT TRADE
CORPORATION
上海进出口贸易公司
李莉

步骤3 缮制开证申请书

根据合同的规定向中国银行上海分行办理开证手续。上海进出口贸易公司在中国银行上海分行有较好的信用,每次开证时只需交纳 30% 的保证金。于是,李莉填写好开证申请书后,通知财务部将保证金转账到公司的保证金账户。开证行根据开证申请书的要求开出不可撤销的即期信用证。

IRREVOCABLE DOCUMENTARY CREDIT APPLICATION

To: BANK OF CHINA

Date: Aug. 27, 2006

Beneficiary (full name and address) TOKYO IMPORT & EXPORT CORPORATION 82-324 OTOLI MACHI TOKYO, JAPAN		L/C No. Ex Card No. Contract No. TX200523
		Date and place of expiry of the credit Sep. 20, 2006 JAPAN
Partial shipments (x) allowed () not allowed	Transshipment shipments () allowed (x) not allowed	() Issue by airmail with () Issue by express delivery (x) Issue by teletransmission (which shall be the operative instrument)
Loading on board/dispatch taking in charge at/from TOKYO Not later than Sep. 20, 2005 For transportation to SHANGHAI		Amount (both in figures and words) USD95 000, 00 SAY U. S. DOLLARS NINETY FIVE THOUSAND ONLY
Description of goods HEX DEYS WRENCH DOUBLE RING OFFSET WRENCH CONBINATION WRENCH ADJESTABLE WRENCH Packing: PACKED IN ONE CARTON OF 100SETS		Credit available with () by sight payment (x) by acceptance (x) by negotiation () by deferred payment at against the documents detailed here in (x) and beneficiary's draft for 100 % of the invoice value at USD95 000, 00 On 30 DAYS AFTER SIGHT
		(x) FOB () C&F () CIF or other terms
Documents required: (mark with X) 1. (X) Signed Commercial Invoice in 5 copies indicating L/C No. and Contract No. . 2. () Full set of clean on board ocean Bills of Landing made out to and blank endorsed, marked "freight [] to collect/[] prepaid [] showing freight amount" notifying. 3. () Air Waybills showing "freight [] to collect/[] prepaid [] including freight amount" and consigned to. 4. () Memorandum issued by consigned to 5. () Insurance Policy/Certificate in copes for % of the invoice value showing claims payable in China in currency of the draft, blank endorsed, covering([] Ocean Marine Transportation/ [] Air Transportation / [] Over Land Transportation) All Risks, War Risks. 6. () Packing List/Weight Memo in 5 copies issued by the quantity/ gross and the weights of each packing and packing condition as called by the L/C.		

7. () Certificate of Quantity /Weight in copies issued by an independent surveyor at loading port, indicating the actual surveyed quantity /weight of shipped goods as well as the packing condition.
8. (x) Certificate of Quantity in 2 copies issued by[] manufacturer/ [x] public recognized surveyor /[].
9. () Beneficiary's certified copy of cable dispatched to the accountees within 12 hours after shipment advising [x] name of vessel /[] flight No. /[] wagon No. , date quantity, weight and value of shipment.
10. () Beneficiary's Certifying that extra copies of the documents have been dispatched according to the contract terms.
11. () Shipping Co's Certificate attesting that the carrying vessel is chartered or booked by accountee or their shipping agents;
12. () Other documents, if any;

Additional instructions:

1. (x) All banking charge outside the opening bank are for beneficiary's account.
2. (x) Documents must be presented with 15 days after the date of issuance of the transport documents but the validity of this credit.
3. (x) Third party as shipper is not acceptable. Short Form / Blank Back B/L is not acceptable.
4. () Both quantity and amount % more or less are allowed.
5. () Prepaid freight drawn in excess of L/C amount is acceptable against presentation of original charges voucher issued by shipping Co. /Air Line /OR IT'S agent.
6. () All documents to be forwarded in one cover, unless otherwise started above.
7. () Other terms, if any;

Account No. : 67548211 with BANK OF CHINA (name of bank)
 Transacted by: SHANGHAI IMPORT & EXPORT TRADE CORPORATION
 (Applicant; name, signature of authorized person) 李莉 (with seal)
 Telephone No. : 56082266

步骤4 根据合同审核信用证

为确保出口收汇的安全,卖方收到通知行转交的信用证后,应立即进行认真的审核和核对。一般来说,卖方审核国外来证,主要看三大方面。

(1) 信用证本身的内容。如银行的付款责任文句;付款责任可否撤销;有无保留条件和限制性条款;信用证的到期地和有效期是否合理等。

(2) 信用证与买卖合同的内容相一致。包括当事人的名称、地址;标的物的名称、规格、数量、包装;装运时间,分批,转船条款;货物单价总值等内容。

(3) 信用证中的单据条款。审核信用证要求的各类单据出口人能否提供;审核单据条款中的各项要求是否合理,出口人能否做到。

SHANGHAI TEXTILES IMP. & EXP. CORP.

27 ZHONGSHAN ROAD, SHANGHAI, CHINA

TEL: 86-21-63218467 FAX: 86-21-63291267

SALES CONFIRMATION

NO. : ST060311

DATE: Aug. 15, 2006

TO: SUOERB AIM (HONGKONG) LTD.

RM. 504 FUNG LEE COMM BLDG. KOWLOON, HONGKONG

We hereby confirm having sold to you the following goods on terms and conditions as stated below:

NAME OF COMMODITY: TEXTILE

SPECIFICATION: PACKED IN CARTON OF TEN METERS

QUANTITY: TOTAL 10 000 METERS

UNIT PRICE: USD54.00 PER METER CIFC2 H. K.

TOTAL AMOUNT: USD540 000.00 (SAY US DOLLARS FIVE HUNDRED AND FORTY THOUSAND ONLY.)

SHIPMENT: During Oct./Nov., 2006 from Shanghai to H. K. with partial shipments permitted.

INSURANCE: To be covered by the seller for 110% of total invoice value against all risks and war risks as per the relevant ocean marine cargo clauses of the PICC dated 1981/01/01.

PAYMENT: The buyer should open through a bank acceptable to the seller an irrevocable L/C payable at 30 days after B/L date to reach the seller 30 days before the month of shipment valid for negotiation in china until the 15th day after the date of shipment.

REMARKS: Please sign and return one copy for our file.

The Buyer:

Alice

The Seller:

SHANGHAI TEXTILES IMP. & EXP. CORP.

LETTER OF CREDIT

HONGKONG & SHANGHAI BANKING CORPORATION

QUEENS ROAD CENTRAL, P. O. BOX 64, H. K.

TEL: 822-1111 FAX: 810-1112

Advised through: Bank of China,

NO. CN30099/714

Shanghai Branch,

DATE: Oct. 2nd, 2006 h. k.

TO: SHANGHAI TEXTILES IMP. & EXP. CORPORATION

27 ZHONGSHAN ROAD, SHANGHAI, CHINA

Applicant: SUOERB AIM (HONGKONG) LTD.

RM. 450 FUNG LEE COMM BLDG. KOWLOON, HONGKONG

Dear Sirs,

We hereby open our irrevocable L/C No. CN3099/714 in your favor for a sum not exceeding about HKD540 000. 00 (SAY HK DOLLARS FIVE HUNDRED FORTY THOUSAND ONLY) available by your drafts on HSBC at 30 days after sight accompanied by the following documents:

1. Signed commercial invoice in 6 copies.
2. Packing List in quadruplicate.
3. 2/3 clean on board B/L made out to order notify the above mentioned applicant and marked "Freight Collect" dated not later than Oct. 31st, 2006. From Shanghai to Hong Kong, partial shipments are not permitted.
4. Insurance policy in 2 copies covering All Risks and War Risks for 150% invoice value as per the relevant ocean marine cargo clauses of the PICC dated 1981/01/01.
5. Certificate of Origin issued by China Council for Promotion of International Trade.
6. A certificate issued by the beneficiary and countersigned by buyer's representative Mr. Jeremiah, his signature must be verified by opening bank, certifying the quality to confirm to sample submitted on 7th Jun. , 2006.

DESCRIPTION OF GOODS:

Textile, twill 2/1 108×54/20×20 59", Total 10 000 meters, Packed in cartons of ten meters, USD54.00 per meter CIFC2H. K.

SPECIAL INSTRUCTIONS:

1. Shipping advice to be sent by fax to the applicant immediately after the shipment stating our L/C No. , shipping marks, name of vessel, goods description and amount as well as the bill of lading No. and date. A copy of such advice must accompany the original documents presented for negotiation.
2. 1/3 clean on board B/L sent to applicant by DHL within 24 hours after shipment.
3. We undertake to honor all the drafts drawn in compliance with the terms of this credit if such drafts to be presented at our counter on or before Oct. 31st, 2006.
4. The negotiating bank is kindly requested to forward all documents to us (HONGKONG & SHANGHAI BANKING CORPORATION QUEEN' S ROAD CENTRAL, P. O. BOX 64, H. K.) in one lot by airmail.

It is subject to the Uniform Customs and Practice for Documentary Credit (1993) Revision, International Chamber of Commerce Publication No. 500.

Yours faithfully

FOR HONGKONG & SHANGHAI BANKING CORPORATION

审核结果:

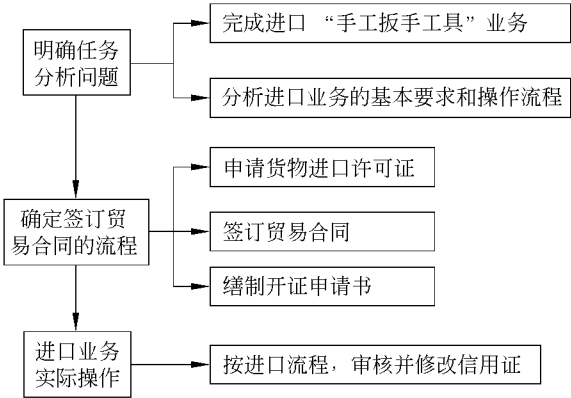
1. 开证人的地址错为 450;
2. 信用证币别错误,应为美元;
3. 汇票期限错误,应为提单日期后 30 天;
4. 1/3 正本提单直寄开证申请人不妥(2/3B/L 应改为 FULL

或 3/3)；

- 5. 提单显示“运费到付”有误,应为“运费预付”;
- 6. 最迟装运期限与合同不符;
- 7. 禁止分批装运与合同不符;
- 8. 投保加成过高,与合同不符;
- 9. “收益人证明要求买方代表会签且字迹与开证行预留的相符”为软条款;
- 10. 规定国外到期对收汇有风险。

项目小结

买卖双方经过协商,签订贸易合同。可以说贸易合同的订立在国际商务外贸中是最基本、最重要的流程。只有当合同订立了,外贸业务中的单证业务才能根据合同依次展开。因此,根据合同申请、审核、修改信用证是每个单证员必须掌握的,如下图所示。



1.2 体验活动 根据合同审核修改信用证

项目背景

上海进出口贸易公司与日本东京进出口贸易公司就扳手交易条件达成合同,交易资料详见国际商务单证实务教学系统中单证

题库管理中的信用证审核。

项目任务

以“单证员”身份操作完成审核修改信用证业务。

项目要求

按业务流程,根据单证题库管理中的信用证审核项下的合同及给出的信用证,认真核对并修改,完成信用证审核操作。

项目评价

评价项目	评 价 描 述	评 定 结 果		
		达到	基本达到	未达到
基本要求	登录国际商务单证操作系统			
	掌握合同签订的流程			
	向开证行申请开立信用证			
	审核信用证			
	修改信用证			
综合要求	从签订合同过程中评价活动的质量;从单证缮制和与同学合作交流方面小结自己完成任务的能力			

项目二 进口贸易的电汇结算

即期外汇业务(Spot Exchange),是在买卖成交以后,原则上两天以内办理交割(Delive)的外汇业务。即期外汇又分为电汇(Telegraphic Transfer, T/T)、信汇(Mail Transfer, M/T)和票汇(Demand Draft, D/D)。

电汇是由汇款人以定额本国货币交于本国外汇银行换取定额外汇,并述明收款人之姓名与地址,再由承办银行(汇出行)折发加押电报式电传给另一国家的分行或代理行(汇入行)指示解付给收款人的一种汇款方式。电汇可以用电报(Cable)、电传(Telex)或环球银行间金融电讯网络(Swift)方式指示代理行将款项支付给指定收款人的汇款方式。

电汇是收款较快、费用较高的一种汇款方式,汇款人必须负担电报费用,所以通常只有金额较大或有急用的汇款才用电汇方式。

2.1 教学活动 进口书籍电汇单证业务操作

项目背景

上海进出口贸易公司李莉接受上海国际文化有限公司的委托,从日本 TAKAMRA TRADING CORPORATION 进口 EDUCATIONAL BOOKS。为此,李莉根据上海国际文化有限公司的要求与 TAKAMRA TRADING CORPORATION 进行洽谈,签订了购货合同书,采取电汇支付方式:30% T/T In Advance,70% T/T After Customs Clearance。

近日,上海进出口贸易公司收到了 TAKAMRA TRADING CORPORATION 回签的购货合同书。

项目任务

(1) 上海进出口贸易公司收到 TAKAMRA TRADING CORPORATION 回签的购货合同书后,向中国银行上海分行申请购买外汇,并办理电汇,缮制电汇委托书。

(2) 上海进出口贸易公司收到了 TAKAMRA TRADING CORPORATION 开立的商业发票、装箱单和无木质包装声明等单据后,根据合同有关内容进行审单。核准无误后,缮制报检单、入境货物通关单及进口货物报关单。

项目分析

完成进口电汇单证的操作,首先需要具备一些基本信息资料,包括购货合同书,购买外汇申请书,进口商业发票,装箱单等单据;其次要明确进口过程中进出口企业、进出口地银行、商品名称数量、提运单号、港口名称等相关信息,最后完成进口电汇单证业务的操作。

项目实施

步骤 1 缮制汇款申请书

上海进出口贸易公司收到 TAKAMRA TRADING CORPORATION 回签的购货合同书后,向中国银行上海分行申请购买外汇,并办理电汇。

步骤 2 缮制报检单、入境货物通关单及进口货物报关单

(1) 上海进出口贸易公司收到了 TAKAMRA TRADING CORPORATION 开立的商业发票、装箱单和无木质包装声明等单据后,根据合同有关内容进行审单。核准无误后,缮制报检单,并及时办理报检手续。

(2) 出入境检验检疫局签发入境货物通关单。

(3) 上海进出口贸易公司办理好报检手续后,李莉小姐根据海

关的有关规定办理进口报关手续,缮制报关单,并随附商业发票、装箱单和进出口货物征免税证明等有关单据。海关核准无误后在报关单上盖放行章,上海进出口贸易公司凭其与提货单进行提货。

SHANGHAI IMPORT & EXPORT TRADE CORPORATION
1321 ZHONGSHAN ROAD SHANGHAI, CHINA

PURCHASE CONTRACT

TEL: 021-65788877 P/C NO.: TX200523
FAX: 021-65788876 DATE: Aug. 10, 2005

The Sellers: TAKAMRA TRADING CORPORATION
Address: 82-324 OTOLI MACHI TOKYO, JAPAN
TEL: 028-548-742 FAX: 028-548-743

The Buyers: SHANGHAI IMPORT & EXPORT TRADE CORPORATION
Address: 1321 ZHONGSHAN ROAD SHANGHAI, CHINA

Dear Sir or Madam;
We have faxed to you order for 89 books before. As follows are the terms details of the books.

Order No.	Description	Quantity	Amount
SK0626215	EDUCATIONAL BOOKS	89SETS	CIP SHANGHAI USD5030. 51

PACKING: Packed In 26 Cartons
PORT OF SHIPMENT: Osaka Airport
PORT OF DESTINATION: Pudong Airport Shanghai, China
PARTIAL SHIPMENT: Not Allowed
TRANSHIPMENT: Not Allowed
TIME OF SHIPMENT: Latest Date Of Shipment 060930
TERMS OF PAYMENT: 100% T/T In Advance
INSURANCE: For 110 Percent Of The Invoice Value Covering W. P. A. By The Seller
DOCUMENTS: The Seller Shall Present The Following Documents
1) Two Air Waybill.
2) Three Copies Of Original Commercial Invoice Indicating Contract Number.
3) Three Copies Of Packing List.
4) Two Copies Of Certificate Of Quality Issued By Manufacture.
5) Insurance Policy In 2 Copies.

INSPECTION AND CLAIMS: Within the guarantee period stipulated should the quality/weight and/or the specifications of the goods be found not in with the

contracted stipulations, or should the goods prove defective for any reasons, including latent defect or the use of unsuitable materials, the Buyer shall arrange for an Inspection to be carried out by the Bureau and have the right to claim against the Sellers on the strength of the inspection certificate issued by the Bureau. Any and all claims shall be regarded as accepted if the sellers fail to reply within 30 days after receipt of the Buyer's claim.

The Buyers: 李莉

(上海进出口贸易公司)

The Sellers: 高田

(TAKAMURA TRADING
CORPORATION)

中国银行 上海市分行

购买外汇申请书

中国银行黄浦分(支)行:

我公司为执行第 TX200523 号合同项下对外支付,需向贵行购汇。现按外汇局有关规定向贵行提出下述内容及所附文件,请审核并按实际付汇日牌价办理售汇。所需人民币资金从本公司在贵行账户 SZR80066686 中支付。

1. 购汇金额:
2. 用途: ☒ 进口商品 ☐ 从附费用 ☐ 索退赔款
 ☐ 其他
3. 支付方式: ☐ 信用证 ☐ 代收 ☒ 汇款
 [☐ 货到付款 ☒ 预付货款]
4. 商品名称:
5. 数量:
6. 合同号: 金额:
7. 发票号: 金额:
8. ☒ 一般进口商品,无须批文
 ☐ 控制进口商品,批文随附如下:
 ☐ 进口证明 ☐ 许可证 ☐ 登记证明
 ☐ 其他批文
 批文号码: 批文有效期:
9. 附件: ☐ 批文 ☒ 合同/协议 ☒ 发票 ☒ 正本运单
 ☒ 报关单 ☐ 运费单/收据 ☐ 保险费收据

()佣金单 ()关税证明 ()仓单 ()其他

10. ()请于开证时立即售汇,转存保证金专用户。

申请单位上海进出口贸易公司(盖章)

银行审核意见:

上述内容与随附文件/凭证描述相符,拟按申请书要求办理售汇。

经办人: 中迎 复核人: 张立 核准人: 李蓝
售汇日期: 2006.08.12 经办人:
(加盖售汇专用章)

TAKAMRA TRADING CORPORATION

COMMERCIAL INVOICE

TEL: 028-548-742

INVOICE NO. : TM00791

FAX: 028-548-743

DATE: Aug. 31, 2006

P/C NO. : TX200523

CONSIGNEE:

SHANGHAI IMPORT & EXPORT TRADE CORPORATION MARKS: N/M

FROM OSAKA AIRPORT JAPAN TO PUDONG AIRPORT SHANGHAI CHINA

GOODS OF DESCRIPTION	QUANTITY	TOTAL AMOUNT
EDUCATIONAL BOOKS	89SETS	CIP PUDONG AIRPORT SHANGHAI USD5030.51

TAKAMA TRADING CORPORATION

高田

AUTHORISED SIGNATORY

TAKAMRA TRADING CORPORATION

TEL: 028-548-742 FAX: 028-548-743

PACKING LIST

CONSIGNEE TO:
SHANGHAI IMPORT & EXPORT TRADE
CORPORATION.
1321 ZHONGSHAN ROAD SHANGHAI
CHINA
TEL: 021-65788877 FAX: 021-65788876

INVOICE NO. : TM00791
DATE: Aug. 31, 2006
PAYMENT TERMS:
100% T/T IN ADVANCE

MARKS: N/M

SHIPPED FORM		SHIPPED TO		运单号
OSAKA AIRPORT		PUDONG AIRPORT SHANGHAI		788-905 0945
PACKAGES	DESCRIPTION	QUANTITY (SETS)	GROSS WEIGHT	MEASURE- MENT(m³)
26	EDUCATIONAL BOOKS P/C NO. : TX200523	89	96.99KGS	0.836CBMS

高田

DENSELIGHT SEMICONDUCTORS PTE LTD.

中国银行上海市分行汇款申请书
BANK OF CHINA

外汇	汇款方式 Type of Remittance	电汇 T/T	✓	付款凭证(回单) 日期 2006 年 8 月 12 日	户名 Name of Account	上海进出口 贸易公司
		票汇 D/D			账号 Account No.	SZR80066686

请付 Pay	牌价 Rate	请付 Remit
40 244.08 元	@	USD5030.51
(汇款)大写金额 (Remit) Amount in word	美元伍仟零叁拾元伍角壹分	
收款人 Payee	TAKAMRA TRADING CORPORATION	
住址 Address	82-324 OTOLI MACHI TOKYO, JAPAN	
收款人所在地银行 Beneficiary's Bank	日本富士银行	
汇款人 Remitter	上海进出口贸易公司	
附言 Remarks	中国银行上海分行黄浦支行 (付款单位银行盖章)	

复核：张立

经办：中迎



中华人民共和国出入境检验检疫

入境货物报检单

报检单位(加盖公章): 上海进出口贸易公司 * 编号: 1230508111
报检单位登记号: 13684Q 联系人: 李莉 电话: 65788877
报检日期: 2006 年 9 月 15 日

收货人	(中文)		企业性质(划“√”)		<input type="checkbox"/> 合资 <input type="checkbox"/> 合作 <input type="checkbox"/> 外资	
	(外文)	TAKAMRA TRADING CORPORATION				
发货人	(中文)	上海进出口贸易公司				
	(外文)	SHANGHAI IMPORT & EXPORT TRADE CORPORATION				
货物名称(中/外文)		H. S 编码	原产国(地区)	数/重量	货物总值	包装种类及数量
教育图书 EDUCATIONAL BOOKS		4901.9900	日本	89SETS	USD 5030.51	26CTNS
运输工具名称号码		JAA0614			合同号	TX200523
贸易方式	一般贸易	贸易国别(地区)	日本	提单/运单号	788-9050945	
到货日期	2006.09.14	启运国家(地区)	日本	许可证/审批号		
卸毕日期	2006.09.14	启运口岸	大阪	入境口岸	浦东机场	
索赔有效期至	2007.09.14	经停口岸		目的地	上海	
集装箱规格、数量及号码						
合同订立的特殊条款以及其他要求				货物存放地点		
				用途		自营自销
随附单据(划“√”或补填)		标记及号码	* 外商投资财产(划“√”)		<input type="checkbox"/> 是 <input type="checkbox"/> 否	
<input checked="" type="checkbox"/> 合同 <input checked="" type="checkbox"/> 发票 <input checked="" type="checkbox"/> 提/运单 <input type="checkbox"/> 兽医卫生证书 <input type="checkbox"/> 植物检疫证书 <input type="checkbox"/> 动物检疫证书 <input type="checkbox"/> 卫生证书 <input type="checkbox"/> 原产地证 <input type="checkbox"/> 许可/审批文件		<input checked="" type="checkbox"/> 到货通知 <input checked="" type="checkbox"/> 装箱单 <input checked="" type="checkbox"/> 质保书 <input type="checkbox"/> 理货清单 <input type="checkbox"/> 磅码单 <input type="checkbox"/> 验收报告		* 检验检疫费		
				总金额(人民币元)		
				计费人		
				收费人		

报检人郑重声明： 1. 本人被授权报检。 2. 上列填写内容正确属实。 签名： <u>李莉</u>	领取证单	
	日期	2006.09.16
	签名	<u>李莉</u>

注：有“*”号栏由出入境检验检疫机关填写 ◆国家出入境检验检疫局制

中华人民共和国出入境检验检疫
入境货物通关单

编号：XT050811

1. 收货人 上海进出口贸易公司		5. 标记及唛码 N/M	
2. 发货人 TAKAMRA TRADING CORPORATION			
3. 合同/提(运)单号 TX200523/788-905 0945	4. 输出国家或地区 日本		
6. 运输工具名称及号码 JAA0614	7. 目的地 上海	8. 集装箱规格及数量	
9. 货物名称及规格 EDUCATINAL BOOKS *****	10. H.S 编码 4901.9900	11. 申报总值 USD5030.51	12. 数/重量、包装数量及种类 89SETS 96.99KGS 26CTNS
13. 证明 上述货物业已报检/申报,请海关予以放行。 (出入境检验检疫局签章) 签字： <u>丁毅</u> 日期：2006 年 9 月 16 日			
14. 备注			

中华人民共和国海关进口货物报关单

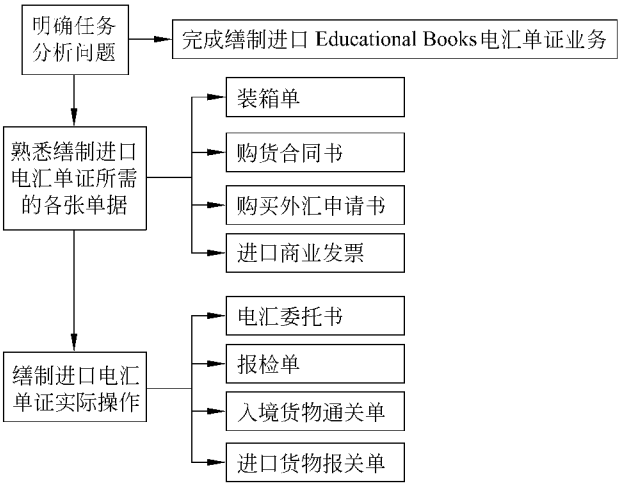
预录入编号： 海关编号：3106547878

进口口岸 吴淞海关 2202	备案号	进口日期 2006.09.14	申报日期 2006.09.16
经营单位(0387124666) 上海进出口贸易公司	运输方式 航空运输	运输工具名称 JAA0614	提运单号 788-905 0945
收货单位 0387124666	贸易方式 一般贸易	征免性质 国批减免	征税比例
许可证号	起运国(地区) 日本	装运港 大阪	境内目的地 上海

批准文号		成交方式 CIP		运费		保费		杂费	
合同协议号 TX200523		件数 26		包装种类 箱		毛重(千克) 96.99		净重(千克) 87	
集装箱号			随附单据 A: XT050811			用途			
标记唛码及备注 N/M									
项号	商品编号	商品名称、规格型号	数量及单位	原产国(地区)	单价	总价	币制	征免	
	4901.9900			日本			502	全免	
01		教育图书	89 套			5030.51			
税费征收情况									
录入员	录入单位		兹声明以上申报无讹并承担法律责任			海关审单批注及放行日期(签章)			
报关员	3101045588		申报单位(签章) 上海进出口贸易公司			审单		审价	
单位地址	中山路 1321 号					征税		统计	
邮编	电话 65788877		填制日期 2006 年 9 月 16 日			查验		放行	

项目小结

缮制进口电汇单证的基本过程。



2.2 体验活动 进口手动工具单证业务操作

项目背景

上海工具进出口贸易公司的林俐参加了广交会后决定从日本 TAKAMRA TRADING CORPORATION 进口一批工具。

为此,李莉根据公司的要求与 TAKAMRA TRADING CORPORATION 进行洽谈,签订了购货合同书,采取电汇支付方式: T/T After Customs Clearance。

近日,上海工具进出口贸易公司收到了 TAKAMRA TRADING CORPORATION 回签的购货合同书,如下所示。

上海工具进出口贸易公司

SHANGHAI TOOL IMPORT & EXPORT TRADE CORPORATION

1000 BEIJING ROAD SHANGHAI, CHINA

购货合同书 P/C NO. : TX200523

PURCHASE CONTACT DATE: Aug. 10, 2005

买方: SHANGHAI TOOL IMPORT & EXPORT TRADE CORPORATION.

1000 BEIJING ROAD SHANGHAI, CHINA

TEL: 021-56085663 FAX: 021-56085656

卖方: TAKAMRA TRADING CORPORATION

82-324 OTOLI MACHI TOKYO, JAPAN

TEL: 028-548-742 FAX: 028-548-743

经买卖双方确认根据下列条款订立本合同:

The Seller and the Buyer have confirmed this Contract with the terms and conditions stipulated below.

1. 商品名称及规格 NAME OF COMMODITY & SPACIFICATIONS	2. 数量 QUANTITY	3. 单价 UNIT PRICE	4. 总值 AMOUNT
HAND TOOLS		CIF SHANGHAI	
1) 6PC Combination Spanner	1000SETS	USD10.00	USD10 000.00
2) 4PC Extra Long Hex Key Set	1500SETS	USD20.00	USD30 000.00
Packed in 50 cartons			
TOTAL AMOUNT: SAY US DOLLARS FORTY THOUSAND ONLY			

5. 原产地国与制造商:
COUNTRY OF ORIGIN AND MANUFACTURER: JAPAN, TAKAMRA