

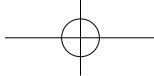
Theory and Practice of Documents for
International Business Bilingual Coursebook (Third Edition)

国际商务单证理论 与实务双语教程 (第3版)

杨 静 主编

杨鑫坡 刘艳萍 副主编

清华大学出版社
北京



内 容 简 介

本书是为培养涉外经济部门所需的既能熟练掌握外贸专业知识，又能熟练运用专业英语从事进出口业务复合型人才而专门编写的教材，旨在帮助学习者在熟练掌握专业知识的基础上用英语进行商务活动，并熟练掌握国际贸易相关条款和单证制作。每章有对应的填单、改错练习和案例分析，深入浅出，易于学习掌握。全书中英文对照，兼顾外贸专业和非外贸专业人员的需要，介绍了进出口贸易过程中主要单证缮制的方法和遇到的问题，操作性强。所选案例内容全面、新颖，不仅涵盖了制单的全过程，而且多为近几年来我国对外贸易领域发生的最新案例，实用性强。

本书可作为高等院校国际贸易、国际商务、国际物流、商务英语专业学生的教材，也适合作为外贸业务员、单证员和跟单员的工具书，还可供制单员在资格考试前复习、练习使用。

本书有配套的教学课件和学习网站，满足立体化教材建设的需要，可通过扫描前言中的二维码获取。

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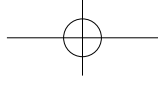
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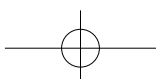
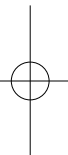
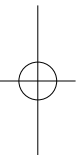
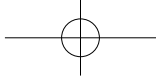
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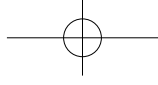
副 主 编 杨鑫坡 刘艳萍

编写成员 (按姓氏笔画)

刘 婷 陈 英

胡维娜 梁玉恒





前 言

Preface

本书是为培养涉外经济部门所需要的既能熟练掌握外贸专业知识，又能熟练运用专业英语从事进出口业务的高素质复合型人才而专门编写的教材，旨在帮助学习者在熟练掌握专业知识的基础上用英语进行商务活动开展全球贸易，并熟练掌握国际贸易相关条款和单证制作。

本书可作为高等院校经济管理类相关专业学生学习国际贸易的辅助教材，也可作为从事国际贸易工作的专业人士的自学参考书，主要有以下几个特色。

(1) 中英文对照，操作性强。本书兼顾外贸专业和非外贸专业人员的需要，全文采用英汉对照方式介绍进出口贸易过程中经常遇到的单证缮制及相关问题，为学习者提供一个在学习专业知识的同时提高英语应用能力的平台。

(2) 所选用的外贸单证案例内容全面、新颖，具有典型性和普遍性，非常适合双语案例教学。

(3) 本书可搭配本课题组编写的《国际商务单证实训教程》(第2版)(清华大学出版社，ISBN：978-7-302-40933-5)使用，方便学习者进行实践操练，实现真正的学做结合。实训深入浅出，易于学习掌握。

(4) 本书有配套的教学课件和学习网站，满足立体化教材建设的需要。

本书经过两次改版，受到众多老师、学生的好评，并被选为区级一流本科课程指定教材。第3版本本着精益求精的原则，做了以下改进。

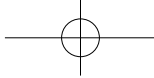
(1) 第3版在保持前两版特色的基础上，更新了陈旧的数据，并调整了相关的图表、样例等，同时，对部分文字内容进行了修订。

(2) 第3版加入了大量立体化教学资源，做到一屏三端(电脑屏，纸质端、电脑端、手机端)，方便读者随时随地利用碎片化时间学习。读者可通过扫描右侧二维码，获取配套的慕课学习网站地址和相关教学资源(包括教学课件、习题答案等)。

全书共分11章。前3章主要介绍国际商务单证理论，后8章为国际商务单证实务部分。其中，第4章至第9章分别介绍交易单证、运输单证、出口单证、进口单证、银行单证和特殊单证。第10章主要介绍电子商务和国际贸易单证的发展。第11章主要介绍国际商务单证实用英语，方便读者自学。后8章每章都包括三个方面的主要内容：第一，详细分析制单技巧及常见错误；第二，制单示范；第三，精选单证案例分析，为学习者提



教学资源



国际商务单证理论与实务双语教程 (第3版)

提供一个解决国际商务单证问题的思路。

编者在编写过程中得到了广西财经学院经贸学院刘婷等多位老师的帮助，也得到了经贸学院的学生们的帮助。美国Shawn Frazier教授为该书英文校对做了大量工作。另外，编者在编写时参阅了多种国内外相关著作和刊物，在此一并表示衷心的感谢！

由于编者水平和学识有限，难免出现差错、疏漏的地方，敬请读者不吝指正。

编者

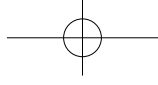
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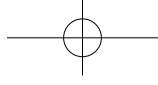
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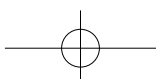
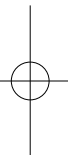
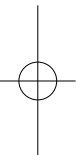
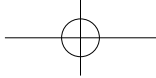
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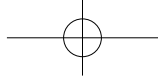


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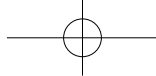




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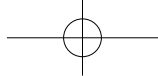
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Chapter 1

Overview of International Trade Documentation 外贸单证概况

1.1 The Meaning and Role of International Trade Documentation

外贸单证的定义与作用

1.1.1 The Meaning of International Trade Documentation 外贸单证的定义

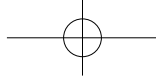
A document is an official paper that serves as proof or evidence of something. Documentation lies at the heart of all international trade transaction. Most international trade is done on the basis of delivery against documents and payment against documents. UCP 600 provides that “Banks deal with documents and not with goods, services or performance to which the documents may relate” .

单证是可作为证明或证据的正式的文书。单证是国际贸易交易的核心。单证是国际贸易交货和付款的主要依据。《跟单信用证统一惯例》，即国际商会第 600 号出版物 (简称 UCP 600) 规定：“银行处理的是单证，而不是单证可能涉及的货物、服务或履约行为。”

1.1.2 The Role of International Trade Documentation 外贸单证的作用

For different departments (customs, banks, exporter, importer, insurance company, government, and etc.), international trade documents have different roles. However, there is one same point, international trade documents provide proof of ownership of goods at any time and place throughout the transaction and are very important to all the departments.

To the exporter, documents provide an accounting record of a transaction, a receipt for goods shipped, the means for export clearance of the goods, as well as information and instructions to the many individuals, companies and governmental agencies who transport,



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handle, or inspect the shipment.

To the importer, documents provide an accounting record of a transaction, assurances that the goods ordered are the goods shipped, and the means for clearing goods through customs at the country of destination.

To the shipping company and freight forwarder, documents provide an accounting record of a transaction, instructions on where and how to ship the goods, and a statement giving instructions for handling the shipment.

To the banks, documents provide instructions and accounting tools for collecting and disbursing payments.

To the country of export and its regulatory agencies, documents provide a means of evaluating risks, valuing a shipment and tracing the point of loss in a coverage claim.

To the country of import and its regulatory agencies, documents provide proof of the right to import, statistical and census information regarding the goods imported, evidence that the goods imported will not harm the health and safety of its citizens, and an accounting tool for assessing duties and fees.

国际贸易单证在不同的部门(如海关、银行、出口商、进口商、保险公司、政府等)有不同的作用。然而,相同点是国际贸易单证是贯穿整个交易的物权凭证,并且对所有部门来说都是同等重要的。

对于出口商来说,单证提供了交易的会计记录、装运货物的收据、货物出口清关工具,并为负责运输、处理或检查货物的个人、公司和政府机构提供信息和指示。

对于进口商来说,单证为交易提供结算记录,确保订购的货物是装运货物,并提供目的国海关清关工具。

对于船运公司和货运公司来说,单证为交易提供会计记录,为货物提供装运地点和装运方式说明,并为装运管理提供说明。

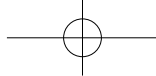
对于银行来说,单证可作为收付款的结算工具和说明。

对于出口国及其监管机构来说,单证为评估风险、货运定价和跟踪索赔范围内的损失点提供了一种凭证。

对于进口国及其监管机构来说,单证为货物进口权、与进口货物有关的统计和普查信息提供证明文件,证明进口货物不会伤害公民的健康和安全,是评估税费的会计工具。

1.1.3 Significance of Documentation 单证的意义

Documentation is an indivisible part of international trade. It refers to the preparation and examination of documents involved in a transaction. The major purpose of documentation is to provide a specific and complete description of the goods so that they can be correctly processed for transport, insurance, payment, customs clearance, and etc. For most



Chapter 1 Overview of International Trade Documentation 外贸单证概况

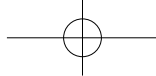
transactions in international trade today, without documentation there will be no possibility of transactions. Considering its importance this chapter is solely devoted to the introduction to the basic requirements and information source of export documentation, and the explanation of the major documents used in export trade.

The importance of documentation, in a sense, can be amplified by saying that in some international transactions the exchange of documents takes priority over the exchange of goods. This is well illustrated in those contracts signed under the trade terms such as FOB/FCA, CFR/CPT and CIF/CIP, where the delivery of goods from the seller to the buyer is symbolized by the handover of title documents, rather than the actual delivery of physical goods. As these types of transactions take a large portion of the total volume of trade, the importance of documentation hence can not be underestimated.

Without proper documents, neither seller could send goods out of their countries and collect payments, nor could buyers release goods without problems. A smooth transaction heavily relies on the correct preparation and presentation of relevant documents at different stages. It is crucial for both the seller and buyer to acquire sufficient documentation skills to be qualified practitioners. In the meantime, compared with importers, exporters are more susceptible to the impact of documentation. It is an essential condition for exportation in the first place. In order to get through the mandatory supervision and control of the customs, presentation of required documents is the prerequisite. Lack of necessary documents or presentation of wrongly made documents is among the most common reasons for delayed release of cargos from the customs.

This also applies to importers when they are handling the import customs formalities. In addition, documents serve as the proof of fulfillment of contract for the seller. Most of the obligations listed on the sales contract could be reflected on the availability of certain documents or the certain contents of a document. A bill of lading, for example, indicates the details of sellers' performance of transportation. Sometimes the buyer requires some documents to ensure that the goods delivered are what he expects. A certificate of quality may be required to guarantee the quality of the product. As a result, by evidence of documents, exporters prove that they have delivered the right goods at the right time to the right place in the right manner. Furthermore, in most cases exporters have to use documents in their collection of payment. If we recall the payment issues, one thing is obvious that most of the popular payment terms ask for the company of documents, especially the title documents as bill of lading. Unable to provide the required documents, the exporter will have trouble in setting payment for his goods delivered.

单证是国际贸易不可分割的一部分。交易单证包括单证的准备和审查。单证的主要目的是具体和完整地描述货物，以便货物在运输、投保、支付和清关时能得到正确的处



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理。在当今的国际贸易中,大多数的交易不可能在无单的情况下完成。考虑到单证的重要性,本章专门对出口单证的基本要求和信息来源进行介绍,并对出口贸易中的主要单证进行详细的解释。

在某种意义上,单证的重要性可以放大到如此程度:在一些国际贸易中,单证的交换优先于货物的交换。我们可以从以 FOB/FCA、CFR/CPT 和 CIF/CIP 术语成交的合同中看出端倪。在这些合同中,卖方对买方货物的交付以单证的交付为凭据,而不是以实际货物的交付为凭据。这种类型的交易在总贸易量中占了很大一部分,因此单证的重要性是不可低估的。

没有正确的单证,卖方不能将货物送出国门和收到货款,买方也无法正常地提取货物。一笔交易能够顺利进行,极度依赖于每个阶段相关单证的正确制作和提交。对买卖双方来说,具有应有的制单能力是成为一个合格的外贸从业人员的重要因素。同时,相对于买方来说,出口方更容易受到单证的影响。单证是实现出口的基本条件。要通过海关的强制性监管和控制,提交规定的单证是前提条件。必要的单证不齐全或提交的单证有误是通关延误的普遍原因。

对进口商来说,单证也是办理进口清关手续的一个重要内容。另外,单证也是出口商履行合同义务的证据。销售合同上列出的大部分义务可以通过取得某些特定单证或某张单证上的特定内容反映出来,如提单可以说明出口商履行装运货物的细节。有时,进口商要求提供一些单证,从而确保所装运的货物如其所盼。有可能还需要提供品质证书以保证产品质量。通过单证,出口商可以证明其已经在正确的时间、以正确的方式将正确的货物装运至正确的地点。另外,在大多数情况下,出口商需要使用单证来结汇。再回到付款这个主题,我们可以很明显地看到,大多数颇受欢迎的付款方式都以附带单证为条件,尤其是作为物权凭证的提单。如果不能提供规定的单证,出口商就不能为已装运的货物顺利结汇。

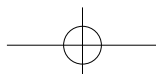
1.2 The Main Kinds of International Trade Documentation

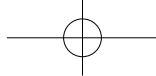
外贸单证的主要类型

There are several kinds of documents used in international trade. In many cases, documents issued by one entity (e.g. the bill of lading issued by a shipping or logistics company) may be required by more than one entity (e.g. the importer, customs authority of the country of import, and etc.). The following is a brief summary of the kinds of international trade documentation. Each will be treated in detail in the chapters that followed.

1. Transaction Documents

They are the documents the buyer and seller generate to form the basis of their agreement





to sell and purchase specific goods under specific terms and conditions. Transaction documents include the letter of inquiry, request for proposal, proposal, letter of intent, purchase order, contract of sale, pro-forma invoice, and commercial invoice. Not all transactions require each of these documents.

2. Transport Documents

They are the documents issued by the logistics company as a receipt and contract for carriage of the goods to the stated destination. These organizations also issue insurance and inspection certificate. All international transactions involving the transport of goods require some form of bill of lading.

3. Import Documents

These documents are required by the customs authority of the country of import and vary greatly from one country to another. The minimum documentation requirement is an entry form and a commercial invoice. However, many other forms may be required, especially if the imported merchandise is sensitive (e.g. animals, weapons, drugs, food), if the importer is requesting special tariff treatment under an import program (e.g. GSP, NAFTA) or if the import comes from certain countries.

Import documents generally include import licenses and permits, a commercial invoice, bill of lading, certificate of origin, import declaration, and inspection certificate. In certain countries consular invoice, insurance certificate, international exchange documentation and bank draft may be required.

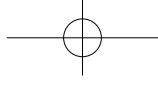
4. Banking Documents

These documents are required by the banks especially through a documentary letter of credit or documentary collection procedure. Banking documents include the application for letter of credit or documentary collection, collection order, draft or acceptance, order to open credit, documentary credit, credit advice, order amendment, amendment notification, and order of assignment. Related documents include those which make part of a document package for the importer for the import clearance of the goods in the country of destination.

5. Special Documents

Special Documents are documents required by the importing or exporting country for special commodities. They include export licence for natural resources, import licence for important goods (weapons, ammunition, and etc.), documents relevant with quota. Documents related to specialized goods and trade sensitive countries provide the greatest challenge to traders.

国际贸易主要使用几类单证。多数情况下，一个部门开出的单证（比如由船公司或者物流公司开具的提单）可能被不止一个部门需要（比如进口商、进口国海关等）。以下是国际贸易单证的简单分类。每类单证将在下面章节中做详细介绍。



国际商务单证理论与实务双语教程 (第3版)

1. 交易单证

交易单证是买卖双方在特定形式和状况下达成协议卖或者买某些商品的基础。交易单证包括询盘函、报盘函、递盘/报盘、意向书、购货订单、销售合同、形式发票和商业发票。不是所有的交易都需要上述全部交易单证。

2. 运输单证

作为货物装运到目的地的收据和合同, 运输单证由物流部门开具。这些物流部门也开具保险和检验证书。所有涉及货物运输的国际贸易都要求某种格式的提单。

3. 进口单证

各进口国海关当局对进口单证的要求截然不同。对单证的最低要求是提供登记表和商业发票。但是在很多情况下, 提供其他形式的单证也很必要, 特别是当涉及敏感度较高的进口商品(如动物、武器、药品和食物)时; 当进口商要求在某个协议下(如一般普惠制或北美自由贸易协定)享受特别关税待遇时; 或当进口物品来自某些特定的国家时。

进口单证通常包括进口许可证和批文、商业发票、提单、原产地证明、进口证明和商检证书。在某些国家还要求提供领事发票、保险凭证、外汇单证和银行汇票。

4. 银行单证

通过跟单信用证或跟单托收程序进行贸易时, 银行要求必须提供银行单证。银行单证包括信用证申请书或跟单托收申请书、托收单、汇票或承兑汇票、开立信用证通知书、信用证、信用证通知、变更通知、修改通知书和变更安排书。相关单证包括进口商在目的国进口货物通关所需要的单证。

5. 要求的特殊单证

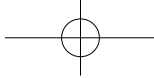
要求的特殊单证是进口国或出口国针对特殊物品而要求提供的单证。其包括自然资源出口许可证、重要物品进口许可证(如武器、军火等), 以及与配额相关的单证。对交易者来说, 与特殊商品和贸易敏感国家相关的单证挑战最大。

1.3 The Parties to International Trade Documentation 外贸单证当事人

The core of every business transaction is the buyer and the seller, and the involvement of specialized parties are as the followings.

1. The Exporter/Seller

In most transactions the exporters/sellers are responsible for the documentation required by the export authorities, the importers/buyers, or the banks in documentary collection or letter of credit. However, not all the documents listed below are required in all transactions. The exporters/sellers may issue the documents as the followings.



Chapter 1 Overview of International Trade Documentation 外贸单证概况

(1) Transaction documents, including proposal, bid or quotation, contract for sale of goods, pro-forma invoice, and commercial invoice.

(2) Export documents, including export license, export declaration, and inspection certificate.

(3) Transport and insurance documents, including packing list, and bill of lading/air waybill.

(4) Banking documents, including documentary collection order and bank draft/bill of exchange, if documentary collection is used. Including bank draft/bill of exchange, if documentary letter of credit is used.

(5) Import documents, including certificate of origin, consular invoice, insurance policy or insurance certificate, inspection certificate, phytosanitary certificate, and specialized inspection certificates.

2. The Importer/Buyer

The importer/buyer has primary responsibility for preparing a number of documents required by the customs authorities of the country of import. Since these documents are easily secured by the exporter in the country of export, the importer is responsible for notifying the exporter of the documents required. The importer/buyer may issue the documents as the followings.

(1) Transaction documents, including request for proposal or request for quotation, proposal, bid or quotation, contract for sale of goods, pro-forma invoice, and commercial invoice.

(2) Transport and insurance documents, including packing list and bill of lading/air waybill.

(3) Banking documents, including letter of credit application, if documentary letter of credit is used.

(4) Specialized documents, including certificate of origin, consular invoice, insurance policy, inspection certificate, phytosanitary certificate and specialized inspection certificates.

(5) Import documents: including import permit, import license, special customs invoice, customs declaration and other specialized documentation.

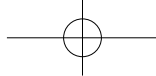
3. Export Authority

The export authority has three major responsibilities: law enforcement, revenue collection and census. The following is a list of the basic export documentation required by most countries.

(1) The export license/permit.

(2) The export declaration, including destination control or ultimate consignee statement.

(3) The bill of lading.



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- (4) The commercial invoice.
- (5) The certificate of origin.
- (6) The inspection certificate.

4. Import Authority

The import authority has three major responsibilities: law enforcement, revenue collection and census. The following is a list of the basic import documentation required by most countries.

- (1) The import permit/ license.
- (2) The import declaration.
- (3) The bill of lading.
- (4) The commercial invoice.
- (5) The certificate of origin.
- (6) The inspection certificate.

5. The Freight Forwarder/Logistics Company

International freight forwarders are in the business of moving goods from one country to another. Logistics companies are in the business of planning and controlling the flow of raw materials, work in progress, or finished products from point of origin to point of destination. Documents issued by the logistics company are as the followings.

- (1) The bill of lading.
- (2) The insurance certificate.
- (3) Inspection certificates.

6. The Customs Broker

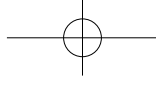
The customs broker assists in all aspects of clearing imported goods through customs. They handle the sequence of customs formalities and other details critical to the legal and speedy import and export of goods. Documents issued by the customs broker are as the followings.

- (1) The application for import license and import permit.
- (2) The import declaration.
- (3) The special customs invoice.
- (4) Documentation and applications related to refunds, rebates and drawback.

7. The Freight Carrier (shipping line, airline, railroad, barge line, courier)

The freight carriers are in the business of moving goods from one country to another. Carriers range from huge ocean shipping lines that move ship load quantities of crude oil or grain, to courier companies that handle small package shipments of less than one-half kilogram.

It is very important to realize that some carriers are specialists in only one mode of



Chapter 1 Overview of International Trade Documentation 外贸单证概况

transport. Since international shipments often require more than one mode of transport (sea, air, and land), it may be necessary to use a shipper (or a logistics firm) that can act as a “multi-modal transport operator” and take responsibility for the entire shipping process from point of origin to point of final destination.

Documents issued by freight carriers are as the followings.

- (1) The bill of lading.
- (2) The insurance certificate.
- (3) The air bill.

8. The Government Regulatory Agency

The government regulatory agencies are in the business of enforcing specific laws and regulations designed to protect the economic well-being in addition to the health and safety of their citizens. The government regulatory agencies in US include: Food and Drug Administration, Animal and Plant Health Inspection Service, and Consumer Product Safety Commission.

Documents issued by the government regulatory agencies are as the followings.

- (1) Certificate of inspection.
- (2) Phytosanitary certificate.
- (3) Veterinary health certificate.
- (4) Safety testing certificate.
- (5) Fumigation/sterilization certificate.
- (6) Dangerous goods certificate.

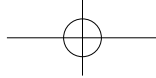
9. The International Banks

International banks handle all aspects of international payments from importers to exporters, including the documentary collections and the letter of credit. Documents issued by the international banks are as the followings.

- (1) The documentary collection order.
- (2) The documentary letter of credit.
- (3) The documentary letter of credit amendment.
- (4) The documentary letter of credit advice.
- (5) The bank draft/bill of exchange.

10. The Insurance Company

The insurance companies provide coverage by contract to indemnify or guarantee another party against risk of losses by stated perils, such as the risk of loss or damage to shipments of cargoes in international trade. Some of the large logistics firms have their own insurance companies as subsidiaries. Documents issued by the insurance companies are the insurance policy or the insurance certificate.



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11. The Attorney

Attorneys and law firms are in the business of providing legal advice to clients. The role of attorneys varies greatly from country to country. The contract for sale of goods is issued by the attorney.

12. The Inspection Company

Inspection companies are in the business of providing testing services for exporters, importers, export authorities and import authorities. Inspection companies are often licensed by government agencies or have professional affiliations with recognized industry groups. Some countries require that samples of products be sent in advance of the full shipment for testing by laboratories within the country of import, while others are satisfied with certificates generated in the country of export prior to shipment.

Documents issued by the insurance companies are as the followings.

- (1) Certificate of inspection.
- (2) Phytosanitary certificates.
- (3) Veterinary health certificate.
- (4) Safety testing certificate.
- (5) Fumigation/sterilization certificate.
- (6) Dangerous goods certificate.
- (7) Quality certificate.

13. The Notary Public/Document Authenticator

Most countries have appointed or commissioned individuals who are given authority to identify and certify the identity of persons who sign documents with proof of their signature. In some countries, such as England, France and Germany, these individuals often have special legal training, while in other countries they can be qualified after a short course, test and background check. Some countries have no provision for such commissioned persons, in which event consular, judicial or legal professionals will often be used to fulfill authentication requirements.

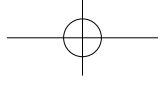
The key documents “certified” or “notarized” by notaries are as the followings.

- (1) Limited power of attorney.
- (2) Contract and inspection certificates.
- (3) Consular invoice.

14. The Chamber of Commerce

Chambers of commerce provide export education, country market information, assistance with export documentation and trade leads.

Documents issued by the chambers of commerce are as the followings.



- (1) Certificate of origin.
- (2) Certificate of free sale.

15. The Consular Office

The consular office of country of importation, located in the country of export, is often empowered to “certify” certain documents or forms required for the eventual import of goods.

Documents issued by the consular office are as the followings.

- (1) Commercial invoice.
- (2) Customs invoice.
- (3) Consular invoice.

所有商业交易的核心都是买方、卖方及以下专业当事人的参与。

1. 出口商 / 卖方

在大多数交易中，出口商 / 卖方负责向出口国管理当局、进口方 / 买方，以及跟单托收或者信用证交易下的银行出具其所要求的单证。然而，并不是所有交易都需要下面列出的所有单证。出口商 / 卖方可能出具的单证如下。

- (1) 交易单证，包括询价单、投标或报价单、货物销售合同、形式发票、商业发票。
- (2) 出口单证，包括出口许可证、出口报关单、检验证书。
- (3) 运输和保险单证，包括装箱单、提单 / 航空货运单。

(4) 银行单证，如果采用跟单托收，银行单证包括跟单托收通知和银行汇票。如果采用跟单信用证，银行单证包括银行汇票。

(5) 进口单证，包括原产地证明、领事发票、保险单或保险凭证、检验证书、植物检疫证书以及专门的检验证书。

2. 进口商 / 买方

进口商 / 买方的主要责任是准备进口国海关当局所要求的单证。由于出口国的出口商很容易获取这些单证，进口商负责通知出口商所需的单证。进口商 / 买方可能出具的单证包括如下几种。

- (1) 交易单证，包括报价函、投标或报价、商品销售合同、形式发票和商业发票。
- (2) 运输和保险单证，包括装箱单、提单 / 航空货运单。
- (3) 银行单证，如果使用跟单信用证的话，需提供信用证申请书。

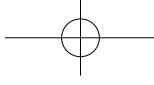
(4) 要求的特殊单证，包括原产地证明、领事发票、保险单、检验证书、植物检疫证明和专门的检验证书。

(5) 进口单证，包括进口许可证、特殊的海关发票、报关单和其他专业的单证。

3. 出口国当局

出口国当局有三个主要职责：执法、征税和普查。下面是大多数国家要求的出口单证。

- (1) 出口许可证。
- (2) 出口报关单，包括目的地管制声明或者最终收货人声明。
- (3) 提单。



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- (4) 商业发票。
- (5) 原产地证明。
- (6) 检验检疫证书。

4. 进口国当局

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- (2) 进口报关单。
- (3) 提单。
- (4) 商业发票。
- (5) 原产地证明。
- (6) 检验证书。

5. 货运代理 / 物流公司

国际货运代理公司负责将商品从一个国家运输到另一个国家。物流公司负责计划和控制原材料、在产品或成品的流动，从供应地运输到目的地。物流公司出具的单证如下。

- (1) 提单。
- (2) 保险证明书。
- (3) 检验证明书。

6. 海关经纪人

海关经纪人协助办理所有货物进口清关手续。货物能否合法、快速进出口，他们处理清关手续的顺序和其他的细节至关重要。海关经纪人出具的单证如下。

- (1) 进口许可证申请书和进口许可证。
- (2) 进口报关单。
- (3) 特殊海关发票。
- (4) 与退货、退税和退款有关的单证和申请书。

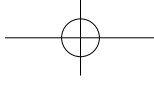
7. 货运承运人 (班轮、航空、铁路、驳船、快递)

货运承运人负责将商品从一个国家运输到另一个国家。货运承运人可以是运载批量原油或粮食的海洋班轮大公司，也可以是运送不到半公斤小包裹的快递公司。

有些承运人专业只做一种运输方式，明确这一点非常重要。由于国际货运往往需要不止一种运输方式 (海运、空运、陆运)，因此可能得用到能做多式联运的托运方 (或物流公司)，负责将货物从供应地运输到最终目的地。

货运承运人出具的单证如下。

- (1) 提单。
- (2) 保险证明书。
- (3) 空运提单。



8. 政府监管机构

除了保护公民的健康和安全之外，政府监管机构的职责还包括强制执行特定法律法规以保证经济健康运行。在美国，这些政府监管机构包括：食品和药物管理局、动物和植物检验检疫局，以及消费者产品安全委员会。政府监管机构出具的单证如下。

- (1) 检验合格证明。
- (2) 植物检疫证明书。
- (3) 兽医卫生证书。
- (4) 安全检测证书。
- (5) 熏蒸 / 消毒证书。
- (6) 危险品证书。

9. 国际银行

国际银行负责处理进口商对出口商的国际支付，包括跟单托收和信用证。国际银行出具的单证如下。

- (1) 跟单托收通知书。
- (2) 跟单信用证。
- (3) 跟单信用证修改书。
- (4) 跟单信用证通知书。
- (5) 银行汇票。

10. 保险公司

国际贸易中，保险公司通过合同提供保险，保障合同另一方在遭受约定危险导致的损失时，比如货物运输损失或损坏风险时能够得到赔偿。一些大型物流公司有他们自己的作为其子公司的保险公司。保险公司出具的单证是保险单或保险凭证。

11. 律师

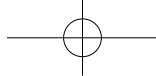
律师和律师事务所给客户id提供法律建议。不同的国家，其律师的角色也不同。律师签发货物销售合同。

12. 检验公司

检验公司负责为进出口商、进出口国当局提供商品检测服务。检验公司常常由政府机构或专业公认的行业界组织颁发牌照。一些国家要求商品样本在全部装运前预先寄进口国实验室进行检验，而另外一些国家则要求在发货之前出口国出具证书即可。

检验公司出具的单证如下。

- (1) 检验合格证明。
- (2) 植物检疫证明。
- (3) 兽医卫生证书。
- (4) 安全检测证书。
- (5) 熏蒸 / 消毒证书。
- (6) 危险品证书。
- (7) 质量检查证书。



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13. 公证人

大多数国家任命或委任个人签证单证的签名。在一些国家,如英国、法国和德国,签证人通常接受过专门的法律培训;而在另外一些国家,签证人可以在短期培训、测试和背景调查后取得资格。一些国家没有委任这些人,在此情况下,领事、司法或法律专业人士往往就是签证人。

公证人出具的主要“证书”或“公证”单证如下。

- (1) 有限授权委托书。
- (2) 合同、检验证明。
- (3) 领事发票。

14. 商会

商会提供出口培训、国家市场信息,协助出具出口单证和提供供求信息。

商会签发的单证如下。

- (1) 原产地证明。
- (2) 自由销售证明。

15. 领事办公室

进口国领事办公室设在出口国,经常被授权为最终进口货物所需的某些单证或表格提供证明。

领事机构出具的单证如下。

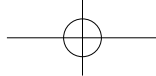
- (1) 商业发票。
- (2) 海关发票。
- (3) 领事发票。

1.4 The Basic Requirements for International Trade Documentation

外贸单证的基本要求

So far, there has been no well-established standard for documentation in international trade. In addition, documentary requirements may differ from transaction to transaction and from country to country, largely. The differences mainly lie in areas such as the types needed, content and languages used, and etc. Whatever differences there might be, generally speaking, documentation for every transaction should meet such basic requirements as correctness, completeness, conciseness, cleanness and promptness.

Documents are correct and accurate if the content (including the exact words used) conforms to that in the letter of credit and format of the documents is in line with the requirements. Aside from these, correctness is met when the right types of documents are



prepared and the right number of the originals and duplicates are presented.

Documents are considered complete when all necessary documents (including the types and number of originals and duplicates) are prepared and presented in a complete set.

Document should be concise. The seller shall make sure that all documents should avoid redundant, unnecessary or ambiguous words or expressions. Meanwhile, to be clean, documents should bear no marks of correction on the face. When the above “Cs” is all met, the seller should then prepare the documents in time and present them within the time for presentation stipulated in the letter of credit. This lives up to the requirement of promptness.

In brief, exporter should attach great importance to documentation and make sure all documents meet the above requirements in order to ensure the smoothness and success of every single transaction. To achieve this, the seller has to check very carefully so that all documents for a transaction should not only be in strict compliance with the stipulations in the relevant contract and letter of credit but also be in consistency with each other.

迄今为止，还没有任何完善的标准来规范国际贸易单证。而且，每个国家、每笔交易对单证的要求都不同。这些差异主要存在于几个领域，如单证的种类、内容、语言等。不管这些差异是什么，一般来说，每笔交易的单证都应该满足正确、完整、简洁、清洁和迅速等要求。

如果单证的内容（精确到每个词语）和格式与信用证的规定相符，那么单证就是正确和准确的。除此之外，如果单证的种类及所提交的正本和副本的数量是正确的，那么单证就视为正确。

当所有必需的单证（包括正本和副本的种类和数量）都制作完毕而且以全套的形式提交时，单证可视为完整。

单证应简洁。出口商应做到让所有的单证没有任何冗余的、不必要的和模糊的词语或表达。同时，单证应清洁，即单证的表面无纠错的痕迹。当以上要求都满足时，出口商应及时制作单证并在信用证规定的时间内交单。这体现了单证的迅速性。

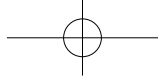
简而言之，出口商应对单证予以重视，并应做到所提交的单证满足以上所有的要求，以保证每次交易都能够成功和顺利进行。要达到这个目标，出口商不仅要仔细审查所有的单证是否严格符合相关的合同和信用证的规定，还要审查单证之间的一致性。

1.5 Checklist for Documentation Errors

单证纠错内容

(1) Check typing errors in the name of commodity and figures, such as quantity, package number, unit price and total amount, insurance amount, insurance premium, and etc.

(2) Check spelling errors in the names and address of the parties concerned.



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(3) Avoid redundant, unnecessary or ambiguous words or expressions in such terms as the name, quality, quantity, time or place of shipment, and etc.

(4) Avoid correction on the face of the documents.

(5) Mark the date of each document clearly.

(6) Check the title of each document to make them the same as the stipulation of the L/C. For instance, an Insurance Certificate is not acceptable when the L/C requires an Insurance Policy.

(7) Make sure some documents' reference numbers required to be mentioned in other documents are correctly presented.

(8) Prepare exactly the same numbers of originals and duplicates as required.

(9) All documents must be properly issued, signed and sealed by the right party.

(10) Arrange the documents according to the order of the issuing date on the documents.

(1) 审查商品的名称和数量, 如包装号码、单价、总额、保险金额、保险费等数字是否有打印错误。

(2) 审查有关各方的名称和地址是否有拼写错误。

(3) 避免在名称、质量、数量、装船的时间和地点等条款上出现冗余的、不必要的或模糊的词语或表达。

(4) 避免在单证表面修改。

(5) 每份单证的日期都标示清楚。

(6) 确定每份单证的标题与信用证规定的一致。例如, 信用证要求的是保险凭证, 那么银行就不接受保险单。

(7) 若要求标示相关单证的参考号码, 那么应确保该单证的参考号码在其他单证上被正确标示。

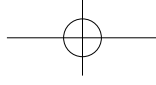
(8) 正本和副本的数量应符合规定。

(9) 所有的单证都应由正确的当事人出具、签署和盖章。

(10) 应根据单证上的签发日期顺序排列单证。

1.6 Prerequisites of Documentation 单证制作的先决条件

Considering the significance of documentation, it is a must for the exporter to present documents correctly and completely. To avoid errors and inconsistency among documents, it is important to be aware of the source of information for producing relevant documents. Usually, documents for an export transaction are to be prepared and examined based on the information from the sales contract, and payment related documents, e.g. a letter of credit,



and some documents supplied by manufacturers.

The sales contract is the basis of any other documents produced. As mentioned above, a sales contract builds up the foundation of all the transactional activities. It is understandable that all documents must be made out in strict conformity with the contractual terms.

The preparation of documents must refer to the relevant payment instructions as well, especially when a documentary letter of credit is used. If a transaction is made with payment by L/C, the credit will list all the documents demanded as the condition for issuing bank to hold the liability of payment, independent of the importer. Though the issuance of a letter of credit is based on the sales contract, once issued the credit becomes a solely independent document and the guideline for settlement of payment. Beyond all questions, therefore, sellers have to make sure that all documents prepared strictly comply with the stipulations in L/C.

The contents of documents should also be subject to original information obtained from the original documents provided by manufactures. For instance, a packing list provided by the manufactures usually indicates detailed information about the commodity including such details as quantity, specification, gross weight, net weight and measurement. Naturally, they also become the information bases for documentation.

It is also important to note that the above information bases for documentation are not independent of each other. In other words, documents should be made out based on all these criteria simultaneously.

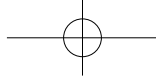
考虑到单证的重要性，出口商必须正确和完整地提交单证。要避免单证错误和出现单证间不一致的问题，出口商应该了解制作相关单证的信息资源。通常来说，出口单证的制作和审查以销售合同及有关的支付单证为基础，如信用证和由供货商提供的单证。

其他单证的制作都是以销售合同为基础。如上所述，销售合同是所有交易活动的基础。这样就可以理解，为什么所有的单证在制作过程中必须与合同条款严格一致。

单证的制作也必须参考相关的付款指示，尤其是在使用信用证付款的情况下。如果一笔交易以信用证为付款方式，那么信用证必须将所有所需的单证明确列出，这是开证行独立于进口商之外履行付款责任的条件。虽然信用证是以销售合同为基础开立的，但是一旦开立，信用证就是一份独立的文件，也是货款结算的标准。毫无疑问，出口商制作的单证必须与信用证规定的严格一致。

单证的内容必须与从供货商处获得的原始单证内容一致。例如，由供货商提供的装箱单往往包含货物的数量、规格、毛重、净重和体积等内容。这些内容自然就成为出口商制作单证的基础。

此外还需注意，以上单证的信息不是相互独立的。也就是说，所有的单证在制作时必须同时参照以上标准。



1.7 The Basic Materials of Making out International Trade Documents

缮制外贸单证的基础材料

The basic materials of making out documents include sales contract, L/C, warehouse order, original materials offered by the delivery department and related materials and requirements of business departments.

制单的基础材料包括销售合同、信用证、出库单、发货部门提供的原始材料, 以及业务部门的相关材料和要求。

1.8 Development of International Trade Documents

外贸单证的发展

SWIFT and EDI are widely used in international trade documentation. Now, along with the fast development of computer and internet, more and more companies use computers to make out documents.

在国际贸易单证中, 环球同业银行金融电讯系统 (SWIFT) 和电子数据交换 (EDI) 已被广泛使用。现在, 随着计算机与互联网的快速发展, 越来越多的公司使用电子计算机来缮制文件。

1.9 Relevant International Regulations and Practices

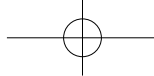
相关国际规则和惯例

1. International Regulations and Practices Relevant with Contract

United Nations Convention on Contracts for the International Sales of Goods (CISG) strives to create a uniform international sales law, and to regulate the rights and obligations of buyers and sellers in international transactions for the sale of goods. Until now, a number of countries that account for two-thirds of all world trade have joined the CISG, and the number is on the rise.

2. International Regulations and Practices Relevant with International Payment

(1) International Regulations and Practices for Collection: The Uniform Rules for Collections No. 522 (URC 522).



Chapter 1 Overview of International Trade Documentation 外贸单证概况

URC 522 underlines the need for the principal and/or the remitting bank to attach a separate document, the collection instruction, to every collection subject to the Rules-makes it very clear that banks will not examine documents, particularly not to look for instructions addresses problems banks experience in respect of documents against acceptance (D/A) and documents against payment (D/P)-clearly indicates that banks have no obligation to store and insure goods when instructed.

(2) Uniform Customs and Practice for Documentary Credits No. 600 (UCP 600).

The Uniform Customs and Practice for Documentary Credits (UCP) is a set of rules on the issuance and use of letters of credit. This latest version, called the UCP 600, formally commenced on 1 July 2007.

UCP 600 are rules that apply to any documentary credit when the text of the credit expressly indicates that it is subject to these rules. They are binding on all parties to the credit unless expressly modified or excluded by the credit.

3. International Regulations and Practices Relevant with Trade Terms

(1) Warsaw-Oxford Rules 1932.

(2) Revised American International Trade Definitions 1990.

(3) International Rules for the Interpretation of Trade Terms 2010(INCOTERMS 2010).

4. International Regulations and Practices Relevant with Transportation for International Trade

(1) International Regulations and Practices Relevant with Ocean Transportation.

① International Convention for the Unification of Certain Rules of Law Relating to Bill of Lading, 1924(The Hague Rules).

② The Brussels Protocol, 1968(The Visby Rules).

③ United Nations Convention on the Carriage of Goods by Sea, 1978(The Hamburg Rules).

④ CMI Uniform Rules For Sea Waybills, 1990.

(2) International Regulations and Practices Relevant with Carriage of Goods by Road Convention on the Contract for the International Carriage of Goods by Road (CMR).

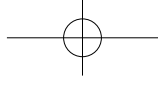
(3) International Regulations and Practices Relevant with Carriage of Goods by Rail: International Convention Concerning the Carriage of Goods by Rail(CIM), Agreement on International Railroad through Transport of Goods(CMIC).

5. International Regulations and Practices Relevant with International Cargo Transportation Insurance

(1) China Insurance Clause(CIC).

(2) W/W Clause.

(3) Institute Cargo Clause (ICC).



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6. International Regulations and Practices Relevant with International Trade Arbitration

(1) Convention on the Recognition and Enforcement of International Arbitral Awards, 1958.

(2) UNCITRAL Arbitration Rules, 1976.

(3) Model Law on International Commercial Arbitration, 1985.

1. 与合同相关的国际规则与惯例

《联合国国际货物销售合同公约》(CISG) 力求建立一个统一的国际销售法, 规定国际货物销售交易中买卖双方的权利和义务。到目前为止, 世界上 2/3 的国家已经加入了 (CISG), 这个数字还在上升。

2. 与国际支付相关的国际规则与惯例

(1) 托收业务中的国际规则和惯例:《托收统一规则》(国际商会第 522 号出版物, 简称 URS 522)。

URC 522 规定托收只是银行帮助委托人代其收取款项, 并不保证将委托人托收款项收回; 银行对于委托人提交的托收单证不予审查、不核对。托收指示书应该明确注明商业单证究竟是凭付款 (D/P) 还是凭承兑 (D/A) 交给付款人, 对于不明确的标注, 银行对单证所引起的后果不负责任。

(2)《跟单信用证统一惯例》(国际商会第 600 号出版物)。

《跟单信用证统一惯例》(UCP) 适用于信用证的开立和使用。最新版本为国际商会 2007 年 7 月 1 日颁布的第 600 号出版物, 简称 UCP 600。

UCP 600 适用于所有在正文中标明按照该惯例办理的跟单信用证, 除非信用证明确修改或排除了该惯例, 否则该惯例对一切有关当事人均具有约束力。

3. 与贸易术语相关的国际规则和惯例

(1)《1932 年华沙—牛津规则》。

(2)《1990 年美国对外贸易定义修订本》。

(3)《国际贸易术语解释通则》2010 版本 (INCOTERMS 2010)。

4. 与国际贸易运输相关的国际规则和惯例

(1) 与海洋运输相关的国际规则和惯例。

① 1924 年签署的《统一提单的若干法律规则的国际公约》(简称《海牙规则》)。

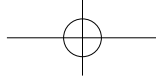
② 1968 年签署的《布鲁塞尔协定书》(简称《维斯比规则》)。

③ 1978 年签署的《联合国海上货物运输公约》(简称《汉堡规则》)。

④ 1990 年签署的《签署的国际海事委员会海运单统一规则》。

(2) 与公路货运相关的国际规则和惯例:《国际公路货运合同公约》(CMR)。

(3) 与铁路货运相关的国际规则和惯例:《铁路货物运输国际公约》(CIM) 和《国际铁路货物联合运输协定》(CMIC)。



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5. 与国际货物运输保险相关的国际规则和惯例

- (1) 《中国保险条款》(CIC)。
- (2) 《仓至仓条款》(W/W)。
- (3) 《协会货物条款》(ICC)。

6. 与国际贸易仲裁相关的国际规则与惯例

- (1) 1958 年签署的《关于承认和执行外国仲裁裁决公约》。
- (2) 1976 年签署的《联合国国际贸易法委员会仲裁规则》。
- (3) 1985 年签署的《国际商事仲裁法》。