

- 一、词汇解释：“单证相符”、“单单相符”
- 二、简答：商务单证审核中有哪些常用的方法？
- 三、讨论：如何处理问题单证？
- 四、制单练习：根据下列信用证以及所附资料审核相关单证。

FROM: SUMITOMO BANK LTD OSAKA JAPAN

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DOC. CREDIT \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: 5002TY173

DATE OF ISSUE 31C: 090925

EXPIRY \*31D: DATE 091030 CHINA

APPLICANT \*50: TKAMRA CORPORATION

6-7, KAWARA MACH OSAKA  
JAPAN

BENEFICIARY \*59: GUANGZHOU TIANYI TRADING CO. LTD.,  
NO 5, BAIYUN ROAD,  
GUANGZHOU,  
CHINA

AMOUNT \*32B: CURRENCY AMOUNT USD 12000.00

AVAILABLE WITH/BY \*41D: ANY BANK IN CHINA, BY NEGOTIATION

DRAFT AT \*42C: DRAFTS AT 30 DAYS AFTER SIGHT FOR FULL  
INVOICE VALUE

DRAWEE \*42D: THE SUMITOMO BANK, LTD. OSAKA

PARTIAL SHIPMENT 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: GUANGZHOU PORT

FOR TRANSPORT TO... 44B: OSAKA

LATEST DATE OF SHIP. 44C: 091025

[illegible]

DOCUMENTS REQUIRED 46A:

- + SIGNED COMMERCIAL INVOICE IN 3-FOLD.
- + PACKING LIST IN 2-FOLD.
- + FULL SET OF ORIGINAL CLEAN ON BOARD MARINE BILL OF LADING MADE OUT TO THE ORDER, MARKED FREIGHT PREPAID AND NOTIFY APPLICANT
- + CERTIFICATE OF ORIGINAL GSP CHINA FORM A ISSUED BY COMPETENT AUTHORITIES
- + FULL SET OF NEGOTIABLE INSURANCE POLICY FOR 110 PCT OF INVOICE VALUE, COVERING ALL RISKS

CHARGES

71B:

ALL BANK CHARGES IN CONNECTION WITH THIS DOCUMENTARY CREDIT EXCEPT ISSUING BANK' S OPENING COMMISSION AND TRANSMISSION COSTS ARE FOR ACCOUNT OF BENEFICIARY.

PRESENTATION PERIOD 48: WITHIN 15 DAYS AFTER THE DATE OF SHIPMENT BUT WITHIN THE VALIDITY OF THE CREDIT.

### 【相关资料】

发票号码: YT005

发票日期: 2009.10.15

FORM A 号码: GZ/30045/0935

船名: COSCO/TIGER V.001  
集装箱号: COS43220890/20'  
装运港: GUANGZHOU  
毛重: 20.5KGS/PAPERSACK  
净重: 20KGS/PAPERSACK  
总体积: 20 CBM  
提单号码: COS02-33546  
提单日期: 2009.10.25  
唛头: TKAMRA/ NO.1-200  
包装: 200 PAPERSACKS  
  
(1) 汇票

<b>BILL OF EXCHANGE</b>									
凭	SUMITOMO BANK LTD OSAKA JAPAN				不可撤销信用证	5002TY173			
Drawn Under					Irrevocable L/C No.				
日期	090925	支取	Payable	with@	%	按	息	付款	
Date		interest							
号码	YT005	汇票金额	USD 12000.00	广州	OCT. 28, 2009				
No.		Exchange for		Guangzhou					
		见票	30 days	日后 (本汇票之副本未付) 付交					
		at	sight of this FIRST of Exchange (Second of Exchange						
Being unpaid) Pay to the order of	BANK OF CHINA, GUANGZHOU BRANCH								
金额									
the sum of	USD TWELVE THOUSAND ONLY.								
此致					GUANGZHOU TIANYI TRADING CO. LTD.				
To	THE SUMITOMO BANK, LTD. OSAKA				xxx				

(2) 商业发票

<b>广州天一贸易有限公司</b>			
GUANGZHOU TIANYI TRADING CO. LTD.,			
NO 5, BAIYUN ROAD, GUANGZHOU, CHINA			
TEL: 0086-20-36204754 FAX: 0086-20-36204764			
<b>COMMERCIAL INVOICE</b>			
To:	TKAMRA CORPORATION	Invoice No.:	YT005

	6-7,KAWARA MACH OSAKA JAPAN		<b>Invoice Date:</b>		OCT. 15, 2009
			<b>S/C No.:</b>		S/C NO. TY005
			<b>S/C Date:</b>		SEPT. 10, 2009
<b>From</b>		GUANGZHOU	<b>To</b>		OSAKA
<b>Letter of Credit No.:</b>		5002TY173	<b>Issued By:</b>		SUMITOMO BANK LTD OSAKA JAPAN
<b>Marks and Numbers</b>	<b>Number and kind of package</b>		<b>Quantity</b>	<b>Unit Price (CIF OSAKA)</b>	<b>Amount</b>
	<b>Description of goods</b>				
TKAMRA/ NO.1-200	001 CHINA GREEN TEA PAPERSACKS		200 PAPERSACKS	USD 60.00	USD12,000.00
<b>TOTAL:</b>					<b>USD12,000.00</b>
<b>SAY TOTAL:</b>	U.S. DOLLARS TWELVE THOUSAND ONLY.				

(3) 装箱单

# 广州天一贸易有限公司

GUANGZHOU TIANYI TRADING CO. LTD.,


NO 5, BAIYUN ROAD, GUANGZHOU, CHINA

TEL: 0086-20-36204754 FAX: 0086-20-36204764

## PACKING LIST

To:	TKAMRA CORPORATION 6-7,KAWARA MACH OSAKA JAPAN	Invoice No.:	YT005				
		Invoice Date:	OCT. 15, 2009				
		S/C No.:	S/C NO. TY005				
		S/C Date:	SEPT. 10, 2009				
From		GUANGZHOU		To		OSAKA	
Letter of Credit No.:		5002TY173		Issued By:		SUMITOMO BANK LTD OSAKA JAPAN	
Marks and Numbers	Number and kind of package Description of goods	Quantity	Package	G.W	N.W	Meas.	
TKAMRA/ NO.1-200	001 CHINA GREEN TEA  PAPERSACKS	200 PAPER- SACKS	PAPER- SACK	20.50	20.0	20 CBM	
TOTAL:		200		4,100.00	4,000.00	20 CBM	
SAY TOTAL:	GROSS WEIGHT 4,100.00 KGS ONLY.						

(4) 海运提单

1. Shipper Insert Name, Address and Phone				B/L No.	
GUANGZHOU TIANYI TRADING CO. LTD. NO 5, BAIYUN ROAD, GUANGZHOU, CHINA				COSC-HG0135	
2. Consignee Insert Name, Address and Phone		中远集装箱运输有限公司 COSCO CONTAINER LINES  TLX: 33057 COSCO CN FAX: +86(021) 6545 8984  <b>ORIGINAL</b>			
TO ORDER OF SHIPPER					
3. Notify Party Insert Name, Address and Phone (It is agreed that no responsibility shall attach to the Carrier or his agents for failure to notify)		Port-to-Port or Combined Transport  <b>BILL OF LADING</b>  RECEIVED in external apparent good order and condition except as otherwise noted. The total number of packages or unites stuffed in the container, The description of the goods and the weights shown in this Bill of Lading are Furnished by the Merchants, and which the carrier has no reasonable means Of checking and is not a part of this Bill of Lading contract. The carrier has Issued the number of Bills of Lading stated below, all of this tenor and date, One of the original Bills of Lading must be surrendered and endorsed or signed against the delivery of the shipment and whereupon any other original Bills of Lading shall be void. The Merchants agree to be bound by the terms And conditions of this Bill of Lading as if each had personally signed this Bill of Lading. SEE clause 4 on the back of this Bill of Lading (Terms continued on the back Hereof, please read carefully). *Applicable Only When Document Used as a Combined Transport Bill of Lading.			
TKAMRA CORPORATION 6-7,KAWARA MACH OSAKA, JAPAN					
4. Combined Transport *		5. Combined Transport*			
Pre - carriage by Truck		Place of Receipt Osaka			
6. Ocean Vessel Voy. No.		7. Port of Loading			
COSCO/TIGER V. 001		Guangzhou			
8. Port of Discharge		9. Combined Transport *			
Osaka		Place of Delivery			
Marks & Nos.		No. of Containers or Packages		Description of Goods (If Dangerous Goods, See Clause 20)	
Container / Seal No.				Gross Weight Kgs	
TKAMRA/ NO.1-200		200 PAPERSACKS		Measurement	
				4,100.00 KGS	
				20 CBM	
Description of Contents for Shipper's Use Only (Not part of This B/L Contract)					
10. Total Number of containers and/or packages (in words) TWO HUNDRED PAPERSACKS ONLY.					
Subject to Clause 7 Limitation					
11. Freight & Charges		Revenue Tons		Rate	
PREPAID				Per	
Declared Value Charge				Prepaid	
				Collect	
Ex. Rate:		Prepaid at		Payable at	
				Place and date of issue GUANGZHOU, OCT. 25, 2009	
Total Prepaid		No. of Original B(s)/L		Signed for the Carrier, COSCO CONTAINER LINES	
		THREE (3)		X X X	
LADEN ON BOARD THE VESSEL					

DATE		BY	
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(5) 原产地证

1. Goods consigned from (Exporter's business name, address, country)			Refere			
GUANGZHOU TIANYI TRADING CO. LTD. NO 5, BAIYUN ROAD, GUANGZHOU, CHINA			GENERALIZED SYSTEM OF			
2. Goods consigned to (Consignee's name, address, country)						
TKAMRA CORPORATION 6-7,KAWARA MACH OSAKA, JAPAN			THE PEOPLE'S REPUBLIC OF			
			(country)			
			See Notes overleaf			
3 Means of transport and route (as far as known)			4. For official use			
FROM GUANGZHOU TO OSAKA BY SEA						
5.Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see Notes	9. Gross weight or other quantity	10. Number and date of invoices	
1	TKAMRA/ NO.1-200	001 CHINA GREEN TEA  4,000.00 KGS NET 200 PAPERSACKS *****	“P”	4,100.00 KGS	YT005 OCT.15, 2009	
11. Certification  It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.			12. Declaration by the exporter  The undersigned hereby declares that the above details and statements			
			produ			
			ced	(country) CHINA		
			and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to			

(6) 保险单

<b>PICC</b>		<b>中国人民保险公司</b> <b>The People's Insurance Company of China</b>			
		总公司设于北京 Head Office Beijing		一九四九年创立 Established in 1949	
<b>货物运输保险单</b> <b>CARGO TRANSPORTATION INSURANCE POLICY</b>					
发票号 (INVOICE NO.)		YT005		保单号次 POLICY NO.	
合同号 (CONTRACT NO.)		YT005		PICTY0250	
信用证号 (L/C NO.)		5002TY173			
被保险人: INSURED:		GUANGZHOU TIANYI TRADING CO. LTD.			
中国人民保险公司(以下简称本公司)根据被保险人的要求,由被保险人向本公司缴付约定的保险费,按照本保险单承保险别和背面所载条款与下列特款承保下述货物运输保险,特立本保险单。 THIS POLICY OF INSURANCE WITNESSES THAT THE PEOPLE'S INSURANCE COMPANY OF CHINA (HEREINAFTER CALLED "THE COMPANY") AT THE REQUEST OF THE INSURED AND IN CONSIDERATION OF THE AGREED PREMIUM PAID TO THE COMPANY BY THE INSURED, UNDERTAKES TO INSURE THE UNDERMENTIONED GOODS IN TRANSPORTATION SUBJECT TO THE CONDITIONS OF THIS OF THIS POLICY AS PER THE CLAUSES PRINTED OVERLEAF AND OTHER SPECIAL CLAUSES ATTACHED HEREON.					
标 记 MARKS&NOS		包装及数量 QUANTITY		保险货物项目 DESCRIPTION OF GOODS	
TKAMRA/ NO.1-200		200 PAPERSACKS		001 CHINA GREEN TEA	
保险金额 AMOUNT INSURED:		U.S. DOLLARS TWELVE THOUSAND ONLY.			
保费: PERMIUM:		AS ARRANGED		启运日期 DATE OF COMMENCEMENT:	
AS PER B/L DATE		装载运输工具: PER CONVEYANCE:		COSCO/TIGER V. 001	
自 FROM:		GUANGZHOU		至 TO	
经 VIA		OSAKA			
承保险别: CONDITIONS:					
COVERING ALL RISKS AS PER OCEAN MARINE CARGO CLAUSES OF THE PEOPLE'S INSURANCE COMPANY OF CHINA.					
所保货物,如发生保险单项下可能引起索赔的损失或损坏,应立即通知本公司下述代理人查勘。如有索赔,应向本公司提交保单正本(本保险单共有 1 份正本)及有关文件。如一份正本已用于索赔,其余正本自动失效。					
IN THE EVENT OF LOSS OR DAMAGE WHICH MAY RESULT IN A CLAIM UNDER THIS POLICY, IMMEDIATE NOTICE MUST BE GIVEN TO THE					
COMPANY'S AGENT AS MENTIONED HEREUNDER. CLAIMS, IF ANY, ONE OF THE ORIGINAL POLICY ONE ORIGINAL(S) WHICH HAS BEEN ISSUED IN					
TOGETHER WITH THE RELEVANT DOCUMENTS SHALL BE SURRENDERED TO THE COMPANY. IF ONE OF THE ORIGINAL POLICY HAS BEEN					
ACCOMPLISHED. THE OTHERS TO BE VOID.					
中国人民保险公司 The People's Insurance Company of China				中国人民保险公司 The People's Insurance Company of China	
赔款偿付地点 CLAIM PAYABLE AT		OSAKA		出单日期 OCT. 22, 2009	
出单日期 ISSUING DATE		OCT. 22, 2009		Authorized Signature ***	



## 实训项目十：一般原产地证

一、实训目标和任务：一般原产地证

二、基本要求：根据下列要求，填写一般原产地证。

三、下载模板:见单证模板

四、参考资料

根据给定的资料填写一般原产地证。 Credit Number:SK/25067/97 Date of Issue:DEC.27,2002  
Applicant:ABC GENERAL TRADING CO., LTD #112 JALAN STREET, TORONTO, CANADA  
TEL: (+01)7324554 FAX: (+01)3456854 Benificiary:GREATWALL TRADING CO., LTD.29TH  
FLOOR KINGSTAR MANSION,623JINLIN RD., SHANGHAI, CHINA TEL: (021)82588666  
FAX: (021)82588999 Amount:USD 99 960.00 Covering:4000 DOZEN EMBROIDERED TABLE  
CLOTH No. B4010-A502 CIFC2 DUBAI USD25.5 PER DOZEN PACKING: 10DOZ/CTN ALL  
OTHER DETAILS ARE AS PER S/C No.07/2495 Shipping Marks: MAHARAJA/ 264553/ NO.1-  
400 发票号码：TD-TX-9057 发票日期：JAN.2,2007 产地证号码：CZC1/12002/5649  
装运港： SHANGHAI 商品编码： 6204.1300 产地证申请时间：JAN.15,2007