

一、根据合同内容审核信用证，指出不符之处并提出修改意见。（本题共 36 分）

SALES CONTRACT

THE SELLER:

SHANDONG YIHAI IMP. & EXP. CO.,LTD.
NO. 51 JINSHUI ROAD, QINGDAO, CHINA

NO. YH08039

DATE: DEC.1, 2008

SIGNED AT: QINGDAO,CHINA

THE BUYER:

LINSA PUBLICIDAD, S.A.
VALENCIA, 195 BAJOS. 08011. BARCELONA, SPAIN

This Sales Contract is made by and between the Sellers and the Buyers, whereby the sellers agree to sell and the buyers agree to buy the under-mentioned goods according to the terms and conditions stipulated below:

| Commodity & Specification | Quantity | Price Terms | |
|---|----------|-------------|-------------|
| | | Unit price | Amount |
| CARDHOLDER DYED COW LEATHER BLACK BROWN | | FOB QINGDAO | |
| | 5000PCS | USD1.45/PC | USD 7250.00 |
| | 8000PCS | USD1.50/PC | USD12000.00 |
| | | | USD19250.00 |
| Total amount: U.S.DOLLARS NINETEEN THOUSAND TWO HUNDRED AND FIFTY ONLY | | | |

Packing: 1PC/POLYBAG, 500PCS/CTN

Shipping Mark: L.P.

Time of Shipment: DURING JAN. 2009 BY SEA

BARCELONA

NOS.1-26

Loading Port and Destination: FROM QINGDAO TO BARCELONA

Partial Shipment and Transshipment: ALLOWED

Insurance: TO BE EFFECTED BY THE BUYER.

Terms of Payment: THE BUYER SHALL OPEN THROUGH A BANK ACCEPTABLE TO THE SELLER AN IRREVOCABLE SIGHT LETTER OF CREDIT TO REACH THE SELLER 30 DAYS BEFORE THE MONTH OF SHIPMENT AND TO REMAIN VALID FOR NEGOTIATION IN CHINA UNTIL THE 15th DAY AFTER THE FORESAID TIME OF SHIPMENT.

ISSUE OF DOCUMENTARY CREDIT

27: SEQUENCE OF TOTAL: 1/1

40A: FORM OF DOC.CREDIT : IRREVOCABLE

20: DOC.CREDIT NUMBER : 103CD137273

31C: DATE OF ISSUE : 081215

40E: APPLICABLE RULES : UCP LATEST VERSION

31D: DATE AND PLACE OF EXPIRY : DATE 090202 PLACE IN SPAIN

51D:APPLICANT BANK: BANCO SANTANDER, S.A.

28660 BOADILLA DEL BARCELONA, SPAIN

50: APPLICANT : LINSA PUBLICIDAD, S.A.

VALENCIA, 195 BAJOS. 08011. BARCELONA, SPAIN

59: BENEFICIARY : SHANDONG YIHAN IMP. & EXP. CO., LTD.

NO. 51 JINSHUI ROAD, QINGDAO, CHINA

32B: AMOUNT : CURRENCY EUR AMOUNT 19250.00

41A: AVAILABLE WITH... BY ANY BANK IN CHINA BY NEGOTIATION

42C: DRAFTS AT... 30 DAYS AFTER SIGHT

42A: DRAWEE : Linsa Publicidad, S.A.

43P: PARTIAL SHIPMENTS: NOT ALLOWED

43T: TRANSSHIPMENT: NOT ALLOWED

44E: PORT OF LOADING: ANY CHINESE PORT

44F: PORT OF DISCHARGE : VALENCIA, SPAIN

44C: LATEST DATE OF SHIPMENT: 090115

45A: DESCRIPTION OF GOODS

GOODS AS PER S/C NO. YH08036 DATED ON DEC. 1, 2008

CARDHOLDER DYED COW LEATHER

BLACK COLOUR/8000PCS AT USD1.45/PC FOB QINGDAO

BROWN COLOUR/5000PCS AT USD1.50/PC FOB QINGDAO

PACKING: 200PCS/CTN

46A: DOCUMENTS REQUIRED

1. SIGNED COMMERCIAL INVOICE IN 3 COPIES

2. CERTIFICATE OF ORIGIN GSP FORM A ISSUED BY OFFICIAL AUTHORITIES

3. PACKING LIST IN 3 COPIES

4. FULL SET CLEAN ON BOARD BILLS OF LADING MADE OUT TO ORDER MARKED
FREIGHT PREPAID AND NOTIFY APPLICANT

5. INSURANCE POLICY/CERTIFICATE IN DUPLICATE ENDORSED IN BLANK FOR
110% INVOICE VALUE COVERING ALL RISKS AND WAR RISK AS PER CIC.

47A: ADDITIONAL CONDITIONS

BILL OF LADING ONLY ACCEPTABLE IF ISSUED BY ONE OF THE
FOLLOWING SHIPPING COMPANIES: KUEHNE-NAGEL (BLUE ANCHOR LINE)
VILTRANS (CHINA) INT'L FORWARDING LTD. OR VILTRANS SHIPPING (HK) CO.,
LTD.

71B: CHARGES: ALL CHARGES ARE TO BE BORN BY BENEFICIARY

48: PERIOD FOR PRESENTATION: WITHIN 5 DAYS AFTER THE DATE OF SHIPMENT,
BUT WITHIN THE VALIDITY OF THIS CREDIT

49: CONFIRMATION INSTRUCTION: WITHOUT

[illegible]

二、根据已知资料指出下列单据中错误的地方。（本题共 24 分）

已知资料（1）：

SALES CONTRACT

Contract No.: NJT090218

Date: FEB.18, 2009

Signed at: Nanjing, China

The Seller: NANJING JINLING TEXTILE CO., LTD.

Address: UNIT A 18/F, JINLING TOWER, NO. 118 JINLING ROAD, NANJING, CHINA

The Buyer: DEXICA SUPERMART S.A.

Address: BOULEVARD PACHECO 44, B-1000 BRUSSELS, BELGIUM

This Sales Contract is made by and between the Sellers and the Buyers, whereby the sellers agree to sell and buyers agree to buy the under-mentioned goods according to the terms and conditions stipulated below:

| Commodity and specifications | Quantity | Unit Price | Amount |
|------------------------------|----------|----------------------------|-------------|
| GIRLS GARMENTS | 10800PCS | CIF BRUSSELS EUR5.00/PC | EUR54000.00 |

10% more or less in quantity and amount are acceptable.

Packing: IN CARTON **Shipping Mark:** N/M

Time of Shipment: Within 30 days after receipt of L/C.

From NINGBO PORT CHINA **to** BRUSSELS, BELGIUM

Transshipment and Partial Shipment: Allowed.

Insurance: to be effected by the Seller for 110% of full invoice value covering all risks up to port of destination and war risks included with claim payable at destination.

Terms of Payment: By 100% Irrevocable Letter of Credit in favor of the Sellers to be available by sight draft to be opened and to reach China before APRIL 1, 2009 and to remain valid for negotiation in China until the 21 days after the foresaid Time of Shipment. L/C must mention this contract number L/C advised by BANK OF CHINA JIANGSU BRANCH. ALL banking Charges outside China are for account of the Buyer.

The Seller

NANJING JINLING TEXTILE CO., LTD.

钟 山

The Buyer

DEXICA SUPERMART S.A.

ALICE

已知资料（2）：

1. 装运信息：指定 APL 承运，装期 2009.04.19；船名 PRINCESS；航次 V.018
2. 装箱资料：合计 108 箱，装入 1X20' 集装箱。
3. 商业发票号：NJT090218-09，签发日期 2009 年 4 月 10 日。
4. 信用证号：CMKK9180205

（1）一般原产地证（12 分）

中国人民保险公司江苏省分公司

THE PEOPLE'S INSURANCE COMPANY OF CHINA JIANGSU BRANCH

货物运输保险单

CARGO TRANSPORTATION INSURANCE POLICY

发票号(INVOICE NO.) NJT090218-09

保单号次 PYIE2006080

合同号(CONTRACT NO.) NJT090218

POLICY NO.

信用证号(L/C NO.): CCPIT 091810528

被保险人: Insured: NANJING JINLING TEXTILE 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 ASPER THE CLAUSES PRINTED OVERLEAF AND OTHER SPECIL CLAUSES ATTACHED HEREON.

| 标 记 MARKS&NOS | 包装及数量 QUANTITY | 保险货物项目 DESCRIPTION OF GOODS | 保险金额 AMOUNT INSURED |
|-------------------------|-------------------|-----------------------------------|------------------------|
| DEXICA S/C NJT090218 | 10800 DOZEN | LADIES GARMENTS | USD54000.00 |

总保险金额 TOTAL AMOUNT INSURED: US DOLLARS FIFTY FOUR THOUSANDS ONLY

保费

启运日期

装载运输工具

AS ARRANGED DATE OF COMMENCEMENT: APR 09, 2009 PER CONVEYANCE: PRINCESS V.018

自 经 至

FROM: NANJING PORT CHINA VIA --- TO BRUSSELS, BELGIUM

承保险别: CONDITIONS: Covering F. P. A up to PORT OF DESTINATION.

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 3 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 WITCH 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 WHICH HAS BEEN ISSUED IN 3 ORIGINAL(S) 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.

中国人民保险公司广州市分公司

THE PEOPLE'S INSURANCE COMPANY OF CHINA JIANGSU

BRANCH

赔款偿付地点

CLAIM PAYABLE AT Nanjing, CHINA

出单日期ISSUING DATE APR.20,2009

王天华

Authorized Signature

一般原产地证缮制错误的地方有：

保险单缮制错误的地方有：

1. 货物明细 商品名称: Trolley Cases

| | | |
|------------------|----------------|--------------------|
| 发票号码: TSI0801005 | 发票日期: 2008-8-5 | 授权签字人: 张平 |
| 装运船名: DONGFENG | 航 次: V.369 | 装 船 日 期: 2008-8-23 |
| 运输标志: ORTAI | | |
| TSI0601005 | | |
| NEW YORK | | |
| C/NO.1-1231 | | |
| 原产地标准: “P” | | |

27: Sequence of Total : 1/1
40A: Form of Documentary Credit: IRREVOCABLE
20: Documentary Credit Number: N5632405TH11808
31C: Date of Issue: 080715
31D: Date and Place of Expiry: 080909 CHINA
51D: Applicant Bank: CITY NATIONAL BANK

133 MORNINGSID AVE NEW YORK, NY 10027 Tel:001-212-865-4763

50: Applicant: ORTAI CO., LTD.

30 EAST 40TH STREET, NEW YORK, NY 10016

TEL:001-212- 992-9788 FAX: 001-212- 992-9789

59: Beneficiary: DALIAN TAISHAN SUITCASE & BAG CO., LTD.

66 ZHONGSHAN ROAD DALIAN 116001, CHINA TEL:0086-0411-84524789

32B: Currency Code Amount: USD 22422.00

41D: Available With/By: ANY BANK IN CHINA BY NEGOTIATION

42C: Drafts at: SIGHT

42D: Drawee : ISSUING BANK

43P: Partial Shipments: NOT ALLOWED

43T: Transshipment: NOT ALLOWED

44E: Port Of Loading: DALIAN,CHINA

44F: Port Of Discharge: NEW YORK,U.S.A

44C: Latest Date of Shipment: 080825

45A: Description of Goods and/or Services:

CIF NEWYORK TROLLEY CASES AS PER SC NO. TSSC0801005

46A: Documents Required

+MANUALLY SIGNED COMMERCIAL INVOICE IN 2 COPYES INDICATING
L/C NO. AND CONTRACT NO. CERTIFYING THE CONTENTS IN THIS
INVOICE ARE TRUE AND CORRECT.

+FULL SET OF ORIGINAL CLEAN ON BOARD MARINE BILLS OF LADING
MADE OUT TO ORDER, ENDORSED IN BANK MARKED FREIGHT PREPAID
AND NOYIFY APPLICANT

+PACKING LIST IN 2 COPYES ISSUED BY THE BENEFICIARY

+ORIGINAL GSP FORM A CERTIFICATE OF ORIGIN ON OFFICIAL FORM
ISSUED BY A TRADE AUTHORITY OR GOVERNMENT BODY

+INSURANCE POLICIES OR CERTIFICATES IN DUPLICATE, ENDORSED IN
BANK FOR 110 PERCENT OF INVOICE VALUE COVERING ICC CLAUSES(A).

+MANUFACTURER'S QUALITY CERTIFICATE CERTIFYING THE
COMMODITY IS IN GOOD ORDER.

+BENEFICIARY'S CERTIFICATE CERTIFYING THAT ONE SET OF COPIES OF
SHIPPING DOCUMENTS HAS BEEN SENT TO APPLICANT WHTHIN 5 DAYS
AFTER SHIPMENT.

47A: Additional Conditions

+UNLESS OTHERWISE EXPRESSLY STATED, ALL DOCUMENTS MUST BE IN
ENGLISH.

+ANY PROCEEDS OF PRESENTATIONS UNDER THIS DC WILL BE SETTLED
BY TELETRANSMISSION AND A CHARGE OF USD50.00 (OR CURRENCY
EQUIVALENT) WILL BE DEDUCTED.

49: Confirmation Instructions : WITHOUT

57D: Advise Through Bank: BANK OF CHINA DALIAN BRANCH

72: Sender to Receiver Information:

DOCUMENTS TO BE DESPATCHED BY COURIER

SERVICE IN ONE LOT TO CITY NATIONAL BANK

3. 制单

(1) 质量证明 (8 分)

DALIAN TAISHAN SUITCASE & BAG CO., LTD.

66 ZHONGSHAN ROAD DALIAN 116001, CHINA

TEL:0086-0411-84524789

(2) 商业发票 (8 分)

| | | | | |
|--------------------------|-----------------------------|---|-------------------|---------------|
| Issuer | | <div>商业发票</div> <div>COMMERCIAL INVOICE</div> | | |
| TO | | Invoice No. | Date | |
| Transport Details | | S/C NO. | L/C NO. | |
| Marks and Numbers | Description of Goods | Quantity | Unit Price | Amount |
| | | | | |

TOTAL VALUE IN WORDS:

(3) 装箱单 (8 分)

| | | | | | | |
|-------------------------|--------|---|----------|-----------------------|---------------|----------------|
| Issuer | | | | 装 箱 单 PACKING LIST | | |
| TO | | | | Invoice No. | Date | |
| | | | | S/C NO. | L/C NO. | |
| Marks and Numbers | C/NOS. | Number and Kind of Packages; Description of Goods | Quantity | G.W. (KGS) | N.W. (KGS) | MEAS. (CBM) |
| | | | | | | |
| Total | | | | | | |

TOTAL PACKAGES IN WORDS:

(4) 普惠制产地证 (8 分)

| | | | | | |
|---|----------------------------------|---|--|-----------------------------------|---------------------------------|
| 1. Goods consigned from (Exporter's full name and address, country) | | | Reference No.T200510819 GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A | | |
| 2. Goods consigned to (Consignee's Full name, address, country) | | | | | |
| 3. Means of transport and route (as for as known) | | | Issued in _____ (Country) See Notes. Overleaf | | |
| | | | 4. For certifying authority use only | | |
| 5. Item number | 6. Marls and Numbers of Packages | 7. Number and kind of packages; Description of goods | 8. Origin Criterion (see Notes Overleaf) | 9. Gross Weight Or other Quantity | 10. Number And date of invoices |
| 11. Certification It is hereby certified that the declaration by the exporter is correct. <div style="text-align: center; font-size: 2em; font-weight: bold;">CIQ</div> | | | 12. Declaration by the exporter The undersigned hereby declares that the above Details and statements are correct, that all the Goods were produced in _____ and that they Comply with the origin requirements specified for those goods in the Generalized System of preferences for goods exported to _____ (importing country) | | |
| Place and date, signature and stamp of Certifying authority | | | Place and date, Signature and stamp of Authorized signatory | | |

(5) 受益人证明 (8 分)

DALIAN TAISHAN SUITCASE & BAG CO., LTD.

66 ZHONGSHAN ROAD DALIAN 116001, CHINA

TEL:0086-0411-84524789