

2012 操作题参考答案

一、 审证

经与合同对照审核，发现信用证存在如下问题：

1. 开证日期与合同不符
2. 信用证到期地点规定在科威特，对我方不利，应为在中国到期。
3. 开证申请人名称有误
4. 受益人名称错误，应为YIMEI；
5. 信用证金额错误，应为USD75500.00；
6. 远期汇票期限错误，应为60 DAYS AFTER SIGHT；
7. 受票人不应是开证申请人
8. 规定不允许转船，与合同不符，应为允许转船；
9. 装运港的规定“ANY CHINESE PORT”与合同规定的装运港“TIANJIN”不一致；
10. 最迟装期错误，根据合同应为110810；
11. 品名与合同不符
12. 款式号与合同不符
13. 45A中的合同号错误，应为YM0806009；
14. 单价中价格条件与合同不符
15. 提单收货人抬头与合同不符
16. 提单的运费规定与贸易术语不符
17. 保险单据中保险加成率与合同不符，应为110%；
18. 信用证费用条款不合理，根据合同应为All banking Charges outside China (the mainland of China) are for account of the Drawee.

二、 改错

1. 开证行应为 KOOKMIN BANK, SEOUL, KOREA；
2. 申请开证日期晚于合同规定
3. 受益人应为 SHANGHAI HUALIAN LEATHER GOODS CO., LTD.
4. L/C NO.应该是 MO722111057
5. 有效期应该不晚于 2011 年 12 月 15 日
6. 分批装运应该允许
7. 转运应该不允许
8. 装运港应该是中国上海
9. 装运期应该不晚于 2011 年 11 月 30 日
10. 目的港应该是 SEOUL, KOREA
11. 计价货币应该是 USD
12. 货描中计量单位应该是 SQFT
13. 货描包装应该是 cartons
14. 汇票付款应该是 AT 45 DAYS SIGHT
15. 贸易术语应该是 CIF
16. 发票份数应该是 3 份
17. 提单收货人抬头应该是 To order
18. 提单运费项应该是 “Freight Prepaid”

19. 保险单保险金额应该是发票金额的 110%
 20. 保险赔付地点应该是 SEOUL, KOREA
 21. 保险单保险险别应该是 ALL RISKS AND WAR RISKS
 21. 装箱单份数应该是 3 份
 23. 产地证份数应该是 2 份
 24. 通知行应为 BANK OF CHINA

三、 制单

1. 商业发票

COMMERCIAL INVOICE

TO: FAR EASTERN TRADING COMPANY LIMITED
 336 LONG STREET, NEW YORK

INVOICE NO. X118
 DATE: MAY 15, 2011
 S/C NO. MK007
 L/C NO. 41-19-03

FROM TIANJIN VIA HONG KONG TO NEW YORK BY SEA

| MARKS & NUMBERS | DESCRIPTION OF GOODS | QUANTITY | UNIT PRICE | AMOUNT |
|--|--|-----------|-----------------------------|---------------|
| FETC MK007 NEW YORK C/No. 1-500 | CUTTING TOOLS | 1500 SETS | CIF NEW YORK USD 128/SET | USD192,000.00 |
| TOTAL AMOUNT: | SAY U.S.DOLLARS ONE HUNDRED AND NINETY TWO THOUSAND ONLY | | | |

DAYU CUTTING TOOLS I/E CORP
 王焱

2. 原产地证明

| | | | | |
|---|---|---|-------------------------|--|
| 1.Exporter DAYU CUTTING TOOLS I/E CORP 774 DONG FENG EAST ROAD , TIANJIN , CHINA | | Certificate No. IB012345678 CERTIFICATE OF ORIGIN OF THE PEOPLE'S REPUBLIC OF CHINA | | |
| 2.Consignee FAR EASTERN TRADING COMPANY LIMITED 336 LONG STREET, NEW YORK | | | | |
| 3.Means of transport and route FROM TIANJIN VIA HONG KONG TO NEW YORK BY SEA | | 5.For certifying authority use only | | |
| 4.Country/region of destination USA | | | | |
| 6.Marks and numbers FETC MK007 NEW YORK C/No. 1-500 | 7.Number and kind of packages; description of goods 500 (FIVE HUNDRED) CARTONS OF CUTTING TOOLS ***** | 8.H.S code 1297 0400 | 9.Quantity 1500 SETS | 10.Number and date of invoices X118 MAY 15,2011 |
| 11.Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in china and that they comply with the rules of origin of the people's republic of china. TIANJIN MAY 16,2011 李明 Place and date, signature and stamp of certifying authority | | 12.Certification It is hereby certified that the declaration by the exporter is correct. TIANJIN MAY 16,2011 张平 Place and date, signature and stamp of certifying authority | | |

3. 保险单

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|--|---|--|------------------------|
| 中保财产保险有限公司 | | | |
| The People's Insurance (Property) Company of China,Ltd | | | |
| Invoice No. X118 | | Policy No. ABX999 | |
| 海洋货物运输保险单 | | | |
| MARINE CARGO TRANSPORTATION INSURANCE POLICY | | | |
| Insured: DAYU CUTTING TOOLS I/E CORP | | | |
| <p>中保财产保险有限公司（以下简称本公司）根据被保险人的要求，及其所缴付约定的保险费，按照本保险单承担险别和背面所载条款与下列特别条款承保下列货物运输保险，特签发本保险单。</p> <p>This policy of Insurance witnesses that the People's Insurance (Property) Company of China, Ltd. (hereinafter called "The Company"), at the request of the Insured and in consideration of the agreed premium paid by the Insured, undertakes to insure the undermentioned goods in transportation subject to conditions of the Policy as per the Clauses printed overleaf and other special clauses attached hereon.</p> | | | |
| 货物标记 Marks of Goods | 包装单位 Packing Unit | 保险货物项目 Descriptions of Goods | 保险金额 Amount Insured |
| FETC MK007 NEW YORK C/No. 1-500 | 500 CARTONS | CUTTING TOOLS | USD 211, 200. 00 |
| 总保险金额: Total Amount Insured: SAY U.S.DOLLARS TWO HUNDRED ELEVEN THOUSAND AND TWO HUNDRED ONLY | | | |
| 保费 Premium AS ARRANGED | 开航日期 Slg. on or abt MAY 20,2011 | 载运工具 Per conveyance S.S HONGXING V. 777 | |
| 承保险别 Conditions COVERING ICC(A) AS PER INSTITUTE CARGO CLAUSE OF 1982 | | | |
| 起运港 Form TIANJIN | 中转港 VIA HONGKONG | 目的港 To NEW YORK | |
| <p>所保货物，如发生本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，应向本公司提交保险单正本（本保险单共有 2 份正本）及有关文件。如一份正本已用于索赔，其余正本则自动失效。</p> <p>In the event of loss or damage which may result in acclaim 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 two 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.</p> | | | |
| 赔款偿付地点 Claim payable at NEW YORK IN USD | | | |
| 日期 Date MAY 18,2011 | 中保财产保险有限公司天津分公司 The People's Insurance (Property) Company of China,Ltd.Tianjin Branch XXX | | |