

# 2012 年全国国际商务单证专业考试

## 国际商务单证缮制与操作试题

(考试时间: 6 月 10 日下午 15: 30——17: 30)

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

请在答题纸上作答。

合同:

### SALES CONTRACT

The Seller: Tianjin Yimei International Corp.  
Address: 58 Dongli Road Tianjin, China

Contract No. YM0806009  
Date: June 5, 2011

The Buyer: VALUE TRADING ENTERPRISE, LLC  
Address: Rm1008 Green Building Kuwait

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

Description of Goods	Quantity	Unit Price	Amount
Man's Wind Breaker Style No. YM082 Colour: Black Khaki	2500PCS 2500PCS	CIFC <sub>5</sub> Kuwait USD15.10/PC	USD75500.00
TOTAL	5000PCS		USD75500.00
Total Amount: Say U.S.Dollars Seventy Five Thousand Five Hundred Only			

**Packing:** 20pcs are packed in one export standard carton

**Shipping Mark:** VALUE

ORDER NO.A01

KUWAIT

C/No.1-UP

**Time of Shipment:** Before AUG. 10,2011

**Loading Port and Destination:** From Tianjin, China to Kuwait

**Partial Shipment:** Not Allowed

**Transshipment:** Allowed

**Insurance:** To be effected by the seller for 110% invoice value covering All Risks and War Risk as per CIC of PICC dated 01/01/1981

**Terms of Payment:** By L/C at 60 days after sight, reaching the seller before June 15, 2011, and remaining valid for negotiation in China for further 15 days after the effected shipment. L/C must mention this contract number. L/C advised by BANK OF CHINA. All banking Charges outside China (the mainland of China) are for account of the Drawee.

**Documents:**

- + Signed commercial invoice in triplicate.
- + Full set (3/3) of clean on board ocean Bill of Lading marked "Freight Prepaid" made out to order blank endorsed notifying the applicant.
- + Insurance Policy in duplicate endorsed in blank.
- + Packing List in triplicate.
- + Certificate of Origin issued by China Chamber of Commerce

Signed by:

THE SELLER:  
Tianjin Yimei International Corp.  
Jack

THE BUYER:  
VALUE TRADING ENTERPRISE, LLC  
Julia

信用证:

- 27: SEQUENCE OF TOTAL: 1/1  
40A: FORM OF DOCUMENTARY CREDIT: IRREVOCABLE  
20: DOCUMENTARY CREDIT NUMBER: KR369/03  
31C: DATE OF ISSUE: 110619  
40E: APPLICABLE RULES: UCP LATEST VERSION  
31D: DATE AND PLACE OF EXPIRY: 110825 KUWAIT  
50: APPLICANT: VALUE TRADING ENTERPRISE CORP.  
RM1008 GREEN BUILDING KUWAIT  
59: BENEFICIARY: TIANJIN YMEI INTERNATIONAL CORP.  
58 DONGLI ROAD TIANJIN, CHINA  
32B: CURRENCY CODE, AMOUNT: USD71500.00  
41A: AVAILABLE WITH...BY...: BANK OF CHINA  
BY NEGOTIATION  
42C: DRAFTS AT...: 90 DAYS AFTER SIGHT  
42A: DRAWEE: VALUE TRADING ENTERPRISE, LLC  
43P: PARTIAL SHIPMENTS: NOT ALLOWED  
43T: TRANSHIPMENT: NOT ALLOWED  
44E: PORT OF LOADING/AIRPORT OF DEPARTURE: ANY CHINESE PORT  
44F: PORT OF DISCHARGE/AIRPORT OF DESTINATION: KUWAIT BY SEA FREIGHT  
44C: LATEST DATE OF SHIPMENT: 110710  
45A: DESCRIPTION OF GOODS AND/OR SERVICES: 5000PCS WIND BREAKER  
STYLE NO. YM085  
AS PER ORDER NO.A01 AND S/C NO.YM009  
AT USD15.10/PC CIF KUWAIT  
PACKED IN CARTON OF 20PCS EACH  
46A: DOCUMENTS REQUIRED  
+ SIGNED COMMERCIAL INVOICES IN TRIPLICATE INDICATING LC NO. AND CONTRACT NO.  
+ FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILL OF LADING MADE OUT TO APPLICANT AND BLANK ENDORSED MARKED "FREIGHT TO COLLECT" NOTIFYING THE APPLICANT.  
+ SIGNED PACKING LIST IN TRIPLICATE SHOWING THE FOLLOWING DETAILS: TOTAL NUMBER OF PACKAGES SHIPPED; CONTENT(S) OF PACKAGE(S); GROSS WEIGHT, NET WEIGHT AND MEASUREMENT.

- + CERTIFICATE OF ORIGIN ISSUED AND SIGNED OR AUTHENTICATED BY A LOCAL CHAMBER OF COMMERCE LOCATED IN THE EXPORTING COUNTRY.
  - + INSURANCE POLICY/CERTIFICATE IN DUPLICATE ENDORSED IN BLANK FOR 120% INVOICE VALUE, COVERING ALL RISKS AND WAR RISK OF CIC OF PICC (1/1/1981).
- 71B: CHARGES: ALL CHARGES AND COMMISSIONS ARE FOR ACCOUNT OF BENEFICIARY INCLUDING REIMBURSING CHARGES.

二、根据下面合同资料和相关资料指出下列开证申请书中错误的地方（24 分）  
请在答题纸上作答。

2011 年 6 月 20 日，上海华联皮革制品有限公司（SHANGHAI HUALIAN LEATHER GOODS CO., LTD. 156 CHANGXING ROAD, SHANGHAI, CHINA）向 SVS DESIGN PLUS CO.,LTD. 1-509 HANNAMDONG YOUNGSAN-KU, SEOUL, KOREA 出口 DOUBLE FACE SHEEPSKIN 一批，达成以下主要合同条款：

1. Commodity: DOUBLE FACE SHEEPSKIN  
COLOUR CHESTNUT
2. Quantity: 3175.25SQFT(平方英尺)
3. PACKING: IN CARTONS
4. Unit Price: USD 7.40/SQFT CIF SEOUL
5. Amount: USD 23496.85
6. Time of shipment: During NOV. 2011  
Port of Loading: SHANGHAI,CHINA  
Port of Destination: SEOUL, KOREA  
Partial shipment: ALLOWED  
Transshipment: PROHIBITED
7. Insurance: TO BE COVERED BY THE SELLER FOR 110% INVOICE VALUE COVERING ALL RISK AND WAR RISK AS PER CIC OF THE PICC DATED 01/01/1981.
8. Payment: BY IRREVOCABLE LETTER OF CREDIT AT 45 DAYS SIGHT TO REACH THE SELLER NOT LATER THAN JUNE 24,2011, VALID FOR NEGOTIATION IN CHINA UNTIL THE 15<sup>TH</sup> DAY AFTER TIME OF SHIPMENT.
9. Document: (1) SIGNED COMMERCIAL INVOICE IN 3 FOLD.  
(2) SIGNED PACKING LIST IN 3 FOLD.  
(3) FULL SET OF CLEAN ON BOARD OCEAN B/L IN 3/3 ORIGINALS ISSUED TO ORDER AND BLANK ENDORSED MARKED“FREIGHT PREPAID”AND NOTIFY THE APPLICANT.  
(4) CERTIFICATE OF ORIGIN IN 1 ORIGINAL AND 1 COPY ISSUED BY THE CHAMBER OF COMMERCE IN CHINA.  
(5) INSURANCE POLICY/CERTIFICATE IN DUPLICATE ENDORSED IN BLANK FOR 110% INVOICE VALUE, COVERING ALL RISK S AND WAR RISKS OF CIC OF PICC (1/1/1981). SHOWING THE CLAIMING CURRENCY IS THE SAME AS THE CURRENCY OF CREDIT

相关资料：

- (1) 信用证号码：MO722111057
- (2) 合同号码：HL20110315

SVS DESIGN PLUS CO.,LTD 国际商务单证员金浩于 2011 年 6 月 23 日向 KOOKMIN BANK, SEOUL, KOREA 办理申请电开信用证手续，通知行是 BANK OF CHINA, SHANGHAI BRANCH

## IRREVOCABLE DOCUMENTARY CREDIT APPLICATION

TO: BANK OF CHINA

Date: JUNE 25, 2011

Beneficiary (full name and address) SVS DESIGN PLUS CO.,LTD. 1-509 HANNAMDONG YOUNGSAN-KU, SEOUL, KOREA		L/C NO. MO722111059 Contract No. HL20110315 Date and place of expiry of the credit NOV. 15, 2011 in CHINA
Partial shipments not allowed	Transshipment allowed	Issue by teletransmission (which shall be the operative instrument)
Loading on board / dispatch / taking in charge at / from SEOUL, KOREA Not later than OCT. 31, 2011 for transportation to SHANGHAI, CHINA		Amount (both in figures and words) EUR 23496.85 (SAY EURO TWENTY THREE THOUSAND FOUR HUNDRED NINETY SIX POINT EIGHTY FIVE ONLY.)
Description of goods: DOUBLE FACE SHEEPSKIN COLOUR CHESTNUT 3175.25PCS Packing: IN GUNNY BAGS		Credit available with ANY BANK IN CHINA by negotiation against the documents detailed herein and beneficiary's draft for 100 % of the invoice value At SIGHT on US CFR
Documents required: (marked with x) 1. ( x ) Signed Commercial Invoice in 5 copies indicating invoice no., contract no. 2. ( x ) Full set of clean on board ocean Bills of Lading made out to order of issuing bank and blank endorsed, marked "freight ( x ) to collect / ( ) prepaid ( ) showing freight amount" notifying the applicant. 3. ( x ) Insurance Policy / Certificate in 2 copies for 120 % of the invoice value showing claims payable in China in currency of the draft, blank endorsed, covering ( x ) Ocean Marine Transportation / ( ) Air Transportation / ( ) Over Land Transportation) All Risks, 4. ( x ) Packing List / Weight Memo in 5 copies indicating quantity / gross and net weights of each package and packing conditions as called for by the L/C. 5. ( ) Certificate of Quantity / Weight in copies issued an independent surveyor at the loading port, indicating the actual surveyed quantity / weight of shipped goods as well as the packing condition. 6. ( ) Certificate of Quality in copies issued by ( ) manufacturer / ( ) public recognized surveyor / ( ) 7. ( ) Beneficiary's certified copy of FAX dispatched to the accountee with after shipment advising ( ) name of vessel / ( ) date, quantity, weight and value of shipment. 8. ( ) Beneficiary's Certificate certifying that extra copies of the documents have been dispatched according to the contract terms. 9. ( ) Shipping Company's Certificate attesting that the carrying vessel is chartered or booked by accountee or their shipping agents: 10. ( x ) Other documents, if any: a) Certificate of Origin in 3 copies issued by authorized institution.  Additional instructions: ..... Advising bank: KOOKMIN BANK, SEOUL, KOREA		

三、根据所给资料缮制商业发票、原产地证明、保险单（共 40 分）

请在答题纸上作答。

出口商（托运人）：DAYU CUTTING TOOLS I/E CORP

774 DONG FENG EAST ROAD , TIANJIN , CHINA

进口商（收货人）：FAR EASTERN TRADING COMPANY LIMITED

336 LONG STREET, NEW YORK

发票日期：2011 年 5 月 15 日

发票号：X118

合同号：MK007

信用证号：41-19-03

装运港：TIANJIN

中转港：HONG KONG

目的港：NEW YORK

运输标志：FETC

MK007

NEW YORK

C/No.1-UP

货名：CUTTING TOOLS

数量：1500 SETS

包装：纸箱装，每箱 3 SETS

单价：CIF NEW YORK USD 128/SET

原产地证书号：IBO12345678

商品编码：1297 0400

保险单号：ABX999

保险单日期：2011 年 5 月 18 日 保险加成率：10%

提单日期：2011 年 5 月 20 日

船名航次：HONGXING V.777

险别：COVERING ICC(A) AS PER INSTITUTE CARGO CLAUSE OF 1982

赔付地点：NEW YORK IN USD

# 2012 年全国国际商务单证专业考试

## 国际商务单证缮制与操作试题答题纸

（考试时间：6 月 10 日 下午 15：30——17：30）

题 号	一	二	三	总 分	阅卷组长
得 分					

得分	评卷人

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

经审核信用证后存在的问题如下：

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
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6. \_\_\_\_\_
7. \_\_\_\_\_
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11. \_\_\_\_\_
12. \_\_\_\_\_
13. \_\_\_\_\_
14. \_\_\_\_\_
15. \_\_\_\_\_
16. \_\_\_\_\_
17. \_\_\_\_\_
18. \_\_\_\_\_

得分	评卷人

二、根据下面合同资料和相关资料指出下列开证申请书中错误的地方（24分）

申请书中错误的地方有：

1. \_\_\_\_\_ 2. \_\_\_\_\_
3. \_\_\_\_\_ 4. \_\_\_\_\_

5.	6.
7.	8.
9.	10.
11.	12.
13.	14.
15.	16.
17.	18.
19.	20.
21.	22.
23.	24.

得分	评卷人

三、根据所给资料缮制商业发票、原产地证明、保险单（共40分）

1. 商业发票（15分）

**COMMERCIAL INVOICE**

TO: (1)

INVOICE NO. (2)

DATE: (3)

S/C NO. (4)

L/C NO. (5)

FROM (6) VIA (7) TO (8) BY (9)

MARKS & NUMBERS	DESCRIPTION OF GOODS	QUANTITY	UNIT PRICE	AMOUNT
(10)	(11)	(12)	(13)	(14)
TOTAL AMOUNT:	(15)			

DAYU CUTTING TOOLS I/E CORP  
王焱

## 2. 原产地证明（12 分）

1.Exporter (1)		Certificate No. (5)  <b>CERTIFICATE OF ORIGIN OF THE PEOPLE'S REPUBLIC OF CHINA</b>			
2.Consignee (2)					
3.Means of transport and route (3)		5.For certifying authority use only			
4.Country/region of destination (4)					
6.Marks and numbers (6)	7.Number and kind of packages; description of goods (7)	8.H.S code (8)	9.Quantity (9)	10.Number and date of invoices (10)	
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. (11)  <div style="text-align: right;">李明</div>		12.Certification  It is hereby certified that the declaration by the exporter is correct. (12)  <div style="text-align: right;">张平</div>			
Place and date, signature and stamp of certifying authority		Place and date, signature and stamp of certifying authority			



3. 保险单（13 分）

<h2 style="margin: 0;">中保财产保险有限公司</h2> <p style="margin: 0;">The People's Insurance (Property) Company of China, Ltd</p>			
Invoice No. (1)		Policy No. (2)	
<h3 style="margin: 0;">海洋货物运输保险单</h3> <p style="margin: 0;">MARINE CARGO TRANSPORTATION INSURANCE POLICY</p>			
Insured: (3)			
<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栽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 (4)	包装单位 Packing Unit (5)	保险货物项目 (6) Descriptions of Goods	保险金额 Amount Insured (7)
总保险金额: (8) Total Amount Insured:			
保费 Premium AS ARRANGED	开航日期(9) Slg. on or abt	载运输工具(10) Per conveyance S.S	
承保险别(11) Conditions			
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 (12) Claim payable at			
<div style="display: flex; justify-content: space-between;"> <div>                     日期 (13) Date                 </div> <div style="text-align: right;">                     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                 </div> </div>			