模块二：外贸单证操作

### 1.试题编号：2-1, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

大连工艺品进出口公司是一家经营工艺品的外贸公司。2018年7月9日，其与奥地利BELLAFLORA GARTEN CENTER GE-SELLSCHAFT签订了圣诞礼品的出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONFIRMATION**

**THE BUYER:** BELLAFLORA GARTEN CENTER GE-SELLSCHAFT  **S/C NO.:** 205001

M.B.H FRANZOSENH-AUSWEG 50 A-4020 LINZ, AUSTRIA  **DATE:** JULY 9,2018

**THE SELLER:** DALIAN ARTS & CRAFTS IMPORT & EXPORT CORP.

NO.23 FUGUI STR., DALIAN, CHINA

The undersigned Buyers and Sellers have agreed to close the following transactions according to the terms and conditions stipulated below**:**

|  |  |  |  |
| --- | --- | --- | --- |
| **NAME OF COMMODITY & SPECIFICATION** | **UNIT PRICE**  (USD) | **QUANTITY**  (SET) | **AMOUNT & PRICE TERMS**  (USD) |
| CHRISTMAS GIFTS  AF-634  AF-655  AF-555  AF-629  AF-651  AF-673  AF-676  AF-609A  AF-609  AF-609B  AF-705  AF-704  AF-701  AF-702 | USD0.66  USD0.46  USD1.01  USD0.78  USD0.50  USD0.50  USD0.52  USD0.76  USD0.90  USD0.95  USD0.52  USD0.68  USD0.58  USD0.52 | 768  1,600  600  768  1,600  600  672  420  382  240  900  648  840  960 | CIF HAMBURG  USD 506.80  USD 736.00  USD 606.00  USD 599.04  USD 800.00  USD 300.00  USD 349.44  USD 319.20  USD 343.80  USD 204.00  USD 468.00  USD 440.64  USD 487.20  USD 499.20 |

TOTAL USD 6659.32

**SAY TOTAL:** SAY U.S.DOLLARS SIX THOUSAND SIX HUNDRED AND FIFTY NINE POINT THREE TWO ONLY.

**PACKING:** IN CARTONS

**INSURANCE:** BY SELLER, FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AS PER PICC CLAUSES 1981/01/01.

**TRANSPORT DETAILS**: THE GOODS SHOULD BE SHIPPED ON OR BEFORE SEP. 20, 2018, FROM ANY PORT OF CHINA TO HAMBURG GERMANY,TRANSSHIPMENT AND PARTIAL SHIPMENT ARE ALL ALLOWED.

**PAYMENT**: BY IRREVOCABLE DOCUMENTARY LETTER OF CREDIT AT SIGHT, REACHING THE SELLER NOT LATER THAN AUG. 1, 2018 AND REMAIN VALID FOR NEGOTIATION IN CHINA FOR 15 DAYS AFTER SHIPMENT.

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: CP-A273627

DATE OF ISSUE 31C: 180805

EXPIRY \*31D: DATE 180925 PLACE IN AUSTRIA

APPLICANT \* 50 : BELLAFLORA GARDON CENTER GE-

SELLSCHAFT M.B.H FRANZOSENH-

AUSWEG 50 A-4020 LINZ, AUSTRIA

BENEFICIARY \* 59 : DALIAN ARTS & CRAFTS IMPORT & EXPORT CO.LTD.

NO.23 FUGUI STREET, ZHONGSHAN DISTRICT, DALIAN, CHINA

AMOUNT \*32B: CURRENCY USD AMOUNT 6695, 32

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

DRAFTS AT 42C: AT SIGHT

DRAWEE 41D: BELLAFLORA GARTON CENTER GE-

SELLSCHAFT M.B.H

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: LINZ

LATEST DATE OF SHIPMENT 44C: 180910

DESCRIPTION OF GOODS 45A: CHRISTMAS GIFTS AS PER S/C NO.20501 OF JULY 9TH 2018.CIF HAMBURG

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 5 FOLD, CERTIFYING THAT THE GOODS HAVE PACKED AND CHINESE ORIGIN .

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER,BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICANT.

+INSURANCE POLICY FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AS PER PICC CLAUSES 1981/01/01.

+PACKING LIST IN QUINTUPLICATE, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR BENEFICIARY’S ACCOUNT.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE SHIPMENT DATE BUT NOT EXCEED THE VALIDITY OF L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一处问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一处问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

湖南长沙的金健粮油食品进出口公司与加拿大的WENSCO FOODS LTD.签订了一份出口合同。2019年1月8日，落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: 28230CDI1117LC

DATE OF ISSUE 31C: 190108

DATE AND PLACE OF EXPIRY 31D: 190320 IN CHINA

APPLICANT 50: WENSCO FOODS LTD.,

RUA DE GREENLAND STREET,68-A

1260-297 WELL D.COQUITLAM,B.C.

CANADA

BENEFICIARY 59: JINJIAN CEREALS,OILS & FOODSTUFFS IMPORT & EXPORT CORPORATION

38 WUYI RD., CHANGSHA,CHINA

CURRENCY CODE AND AMOUNT 32B: USD73100.00

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

DRAFT AT 42C: 45 DAYS AFTER SIGHT

DRAWEE 41D: BANK OF NOVA SCOTIA ,TORONTO,CANADA

550 WEST GEORGIA ST.,PO BOX 172

TORONTO,CANADA

PARTIAL SHIPMENT 43P: PROHIBITED

TRANSSHIPMENT 43T: PERMITTED

LOADING/DISPATCH/TAKING/FROM 44A: MAIN CHINESE PORT

FOR TRANSPOTATION TO 44B: VANCOUVER B.C.

LATEST DATE OF SHIPMENT 44C: 190305

DESCRIPTION OF GOODS/SERVICE 45A: TROPIC ISLE CANNED MANDARIN ORIANGES LS-WHOLE SEGMENTS AS PER P/I NO.CF19018

CFR VANCOUVER B.C.

NO. N-40 USD 85.00/CTN, 200 CARTONS

NO. N-41 USD 92.00/CTN, 300 CARTONS

NO. N-42 USD 95.00/CTN, 300 CARTONS

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND FOUR COPIES,CERTIFYING GOODS ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER

, BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

……

**相关补充资料：**

PACKAGE: 800 CARTONS

PACKING: IN EXPORT CARTONS.

SHIPPING PER S.S “DEWEI V.213” FROM HUANGPU TO VANCOUVER B.C.

MARKS:请自拟国际标准唛头

B/L DATE: FEB.28,2019

GROSS WEIGHT: 17138KGS

议付行: BANK OF CHINA, LIAONING BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To: (1)** | JINJIAN CEREALS,OILS &FOODSTUFFS  IMPORT & EXPORT CORPORATION  **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| CFF-016 | FEB.20,2019 |
| **Transport detail(2)** | **S/C NO.:** | **L/C NO.** |
| from:  to: | 2019-018 | 28230CDI1117LC |
| **TERMS OF PAYMENT** | |
| L/C AT 45 DAYS AFTER SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks(3)** | **Number and kindof package** | **Quantity** | **Unit Price(6)** | **Amount(7)** | | | **Description of goods**(4) | **(5)** | **(8)** | |  | | |  |  | | | | | | |  |  |  |  |  | | |   **Total**(9**)**   |  |  | | --- | --- | |  |  |   PACKED IN 800 CARTONS.  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN.   |  | | --- | |  | |  |   JINJIAN CEREALS,OILS &FOODSTUFFS  IMPORT & EXPORT CORPORATION  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No. 6180**  **COSCO**  **中国远洋运输公司**  CHINA OCEAN SHIPPING COMPANY  直运或转船提单  **BILL OF LADING**  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel & Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | | **Description of goods** (9) | | **G.W. (kg)** (10) | | **Mea （m³）**  **11.5** |
| **Total number of containers or packages (in words):** SAY EIGHT HUNDRED CARTONS ONLY. | | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | |
| Ex. rate | Prepaid at | | | Freight payable at | | | | Place and date of issue  HUANGPU, FEB.28,2019 | |
| Total Prepaid | | | Number of original Bs/L  THREE | | | | Signed for or on behalf of the Master  **COSCO**  as Agent | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : CFF-016 Exchange for(4) Changsha ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 2.试题编号：2-2, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

福建南北贸易有限公司是一家经营服饰、鞋帽的外贸公司。2018年7月5日，其与法国HDC TRADING CO. LTD.签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**CONTRACT**

Contract No.: CB181039 Date: July 5, 2018

**THE SELLER:** FUJIAN NANBEI TRADING CO., LTD

2F ZHONGHUA PLAZA, NO 66 DONGJIE ROAD,

FUZHOU, FUJIAN, CHINA .350002

**THE BUYER：**HDC TRADING CO. LTD.

10 AVENUE DE FLANDRE 72510 PARIS CEDEX 18,

FRANCE

This Contract is made by and between the Buyer and Seller, whereby the Buyer agrees to buy and the Seller agrees to sell the under mentioned goods on the terms and conditions stated below:

|  |  |  |  |
| --- | --- | --- | --- |
| Description of Goods, Specifications , | Quantity  (pair) | Unit Price  (USD/pair) | Amount  (USD) |
| CREEKS LEISURE SHOES (PU)  ORDER NO. LINE CUSTOM NO  12104040615 01 6402999300  12104040615 02 6402999100  12104040615 02 6402999300  As per the P/I No.: CCB23-36  Total | 2,100  611  4,289  7,000 | CFR Marseilles  USD9.30  USD9.30  USD9.30 | USD19,530.00  USD5,682.30  USD39,887.70  USD65,100.00 |

Say total: SAY U.S.DOLLARS SIXTY FIVE THOUSAND ONE HUNDRED ONLY.

**PACKING:** 4 pairs packed in a carton.

**TRANSPORT DETAILS: T**he goods should be shipped on or before: Sep.5th ,2018, from Xiamen, China to Marseilles France, transshipment and partial shipment are all allowed.

**PAYMENT:** By irrevocable documentary letter of credit at 90 days after sight , reaching the seller not later than July 20,2018 and remain valid for negotiation in China for 15 days after shipment.

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: L-18257

DATE OF ISSUE 31C: 180725

EXPIRY \*31D: DATE 180910 PLACE IN FRANCE

APPLICANT \* 50 : HDC TRADING CO. LTD.

10 AVENUE DE FLANDRE 72510 PARIS CEDEX 18,FRANCE

BENEFICIARY \* 59 : FUJIAN NANBEI TRADING CO., LTD

2F ZONGHU PLAZA, NO 66 DONGJIE ROAD, FUZHOU, FUJIAN, CHINA .350002

AMOUNT \*32B: USD 61,500.00

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

DRAFTS AT 42C: 90 DAYS AFTER SIGHT

DRAWEE 41D: HDC TRADING CO. LTD.

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: HAMBURG

LATEST DATE OF SHIPMENT 44C: 180910

DESCRIPT. OF GOODS 45A: CREEKS LESURE SHOES (PU), AS PER

S/C NO. DB121039 OF JULY 5, 2018.

CIF MARSEILLES.

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 5 FOLD, CERTIFYING THAT THE GOODS HAVE PACKED AND CHINESE ORIGIN.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING BELLAFLORA.

+CERTIFICATE OF P.R. CHINA ORIGIN AS PER GSP FORM A ISSUED AND MANUALLY SIGNED BY AN AUTHORITY ALSO SHOWING IMPORTING COUNTRY.

+PACKING LIST IN QUINTUPLICATE, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR BENEFICIARY’S ACCOUNT.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE SHIPMENT DATE BUT NOT EXCEED THE VALIDITY OF L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

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| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单**（66分）

（1）任务描述：

醴陵鹏兴瓷厂与加拿大ELBY GIFTS INC.签订了一份出口合同。2018年6月20日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: DC HMN214479

DATE OF ISSUE 31C: 180620

DATE AND PLACE OF EXPIRY 31D: 180903 IN COUNTRY OF BENEFICIARY

APPLICANT 50: ELBY GIFTS INC.879 INDUSTRIEL

BOIS DES FILION, QUEBEC, J6Z 4T3, CANADA

BENEFICIARY 59: LILING PENGXING CERAMIC FACTORY

50 JIASHU LILING HUNAN, CHINA

CURRENCY CODE AND AMOUNT 32B: USD25,957.80

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

DRAFT AT 42C: AT SIGHT FOR FULL INVOICE VALUE

DRAWEE 41D: BANK OF MONTREAL, 23 WEST QUEEN AVE., PO BOX 389, PRINCE RUPERT.BC , CANADA

PARTIAL SHIPMENT 43P: ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LODING/DISPATCH/TAKING/FROM 44A: SHENZHEN

FOR TRANSPOTATION TO 44B: PRINCE RUPERT

LATEST DATE OF SHIPMENT 44C: 180819

DESCRIPTION OF GOODS/SERVICE 45A: CERAMIC CUPS AND BOWLS AS PER S/C NO.:CB181039

CIF PRINCE RUPERT

V23-234 USD 40.05/CTN 228CARTONS

V23-234F USD 40.05/CTN 228CARTONS

V23-235 USD 20.40/CTN 190CARTONS

V23-236 USD 20.10/CTN 190CARTONS

DOCS REQUIERD: 46A: ＋MANUALLY SIGNED COMMERCIAL INVOICE IN TRIPLICATE,CERTIFYING GOODS ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER , BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

**…………..**

相关补充资料：

1. PACKAGE: 836 CARTONS
2. PACKING: IN CARTONS.
3. SHIPPING PER S.S “SEATTLE V.0078E” FROM SHENZHEN TO PRINCE RUPERT,
4. MARKS: 请自拟国际标准唛头
5. B/L DATE: AUG.15,2018
6. GROSS WEIGHT:12643.40KGS
7. 议付行: BANK OF CHINA, HUNAN BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | LILING PENGXING CERAMIC FACTORY  **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| LLP1805 | AUG. 1,2018 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| From:  to: | CB181039 | DC HMN214479 |
| **TERMS OF PAYMENT** | |
| L/C AT SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |   **Total**(9)   |  |  | | --- | --- | |  |  |  |  | | --- | | **Say total**(10) | |  |   PACKED IN 836 CARTONS.  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN.    **LILING PENGXING CERAMIC FACTORY**  **50 JIASHU LILING HUNAN, CHINA**  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No.** COSU MT3821018  **COSCO**  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | | **Description of goods** (9) | | **G.W.(kg)** (10) | | **Mea （m³）**  **6.55** |
| **Total number of containers or packages (in words):** SAY EIGHT HUNDRED THIRTY SIX CARTONS ONLY. | | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | |
| Ex. rate | Prepaid at | | | Freight payable at | | | | Place and date of issue  SHENZHEN, AUG.15,2018 | |
| Total Prepaid | | | Number of original Bs/L  THREE | | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

Exchange for(4) Changsha ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ).

Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 3.试题编号：2-3, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

普瑞玛建材有限公司是一家经营建筑材料的外贸公司。2018年10月15日，其与澳大利亚CONSTRUCTION MOUDULAR SPECIALIST签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**CONTRACT**

Contract No.: BFF0606 Date: OCT.15, 2018

**THE SELLER:** PRIMA CONSTRUCTION MATERIALS CO., LTD

1401 ROOM, 38 BUILDING, CHUANGYE GARDEN

BAOAN DISTRICT, SHENZHEN ,CHINA

**THE BUYER：**CONSTRUCTION MOUDULAR SPECIALIST

POSTAL: 13 HARVEY RD.,

SHENTON PK, WA 6008 AUSTRALIA

This Contract is made by and between the Buyer and Seller, whereby the Buyer agrees to buy and the Seller agrees to sell the under mentioned goods on the terms and conditions stated below:

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of Goods, Specifications ,** | **Quantity**  **(SQM)** | **Unit Price**  **(USD/SQM)** | **Amount**  **(USD)** |
| BAMBOO FLOORING  ITEM 101  ITEM 201  AS PER P/I NO.: BFF06100  Total | 1000  1000  2,000.00 | CFR Fremantle  USD20.00  USD39.50 | USD20,000.00  USD39,500.00  USD59,500.00 |

**SAY TOTAL**: SAY U.S. DOLLARS FIFTY NINE THOUSAND FIVE HUNDRED ONLY.

**PACKING:** all packed in sea worthy cartons.

**TRANSPORT DETAILS:** The goods should be shipped on or before: Dec.25th, 2018, from Shenzhen, China to Fremantle, Australia, transshipment and partial shipment are allowed.

**INSURANCE:** To be effected by the Buyer.

**PAYMENT:** By irrevocable documentary letter of credit at 30 days after sight, reaching the seller not later than Oct 30,2018 and remain valid for negotiation in China for 15 days after shipment.

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: L-13257

DATE OF ISSUE 31C: 181102

EXPIRY \*31D: DATE 181230 PLACE IN AUSTRALIA

APPLICANT \* 50 : CONSTRUCTION MOUDULAR SPECIALIST

POSTAL: 13 HARVEY RD., SHENTON PK, WA 8006 AUSTRALIA.

BENEFICIARY \* 59 : PRIMA CONSTRUCTION MATERIALS CO., LTD.

1401 ROOM, 38 BUILDING, CHUANGYE GARDEN,BAOAN DISTRICT, SHENZHEN ,CHINA

AMOUNT \*32B: USD 62500.00

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

DRAFTS AT 42C: 30 DAYS AFTER SIGHT

DRAWEE 41D: APPLICANT

PARTIAL SHIPMENTS 43P: ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: SHENZHEN

FOR TRANSPORTATION TO 44B: FREMENTAL

LATEST DATE OF SHIPMENT 44C: 181226

DESCRIPT. OF GOODS 45A: BAMBOO FLOORING AS P/I NO.: BFF0606, CIF FREMANTLE.

ITEM101 USD20.00/SQM 1000 CARTONS

ITEM201 USD39.50/SQM 2000 CARTONS

ALL PACKED IN SEA WORTHY CARTONS.

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 5 FOLD, CERTIFYING THAT THE GOODS HAVE PACKED AND CHINESE ORIGIN.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICANT.

+PACKING LIST IN QUINTUPLICATE, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE SHIPMENT DATE BUT NOT EXCEED THE VALIDITY OF L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

湖南长沙的五丰粮油食品进出口公司与加拿大WENSCO FOODS LTD.签订了一份出口合同。2019年4月20日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

1. **信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: QD-789123

DATE OF ISSUE 31C: 190420

DATE AND PLACE OF EXPIRY 31D: 190702 IN CHINA

APPLICANT 50: WENSCO FOODS LTD.,

RUA DE GREENLAND STREET,68-A

1260-297 WELL D.COQUITLAM,B.C.

CANADA

BENEFICIARY 59: WUFENG CEREALS,OILS & FOODSTUFFS

IMPORT & EXPORT CORPORATION

38 WUYI RD., CHANGSHA CHINA

CURRENCY CODE AND AMOUNT 32B: USD251, 500.00

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

DRAFT AT 42C: DRAFT AT SIGHT FOR FULL INVOICE VALUE

DRAWEE 41D: BANK OF NOVA SCOTIA ,TORONTO, CANADA

550 WEST GEORGIA ST .,PO BOX 172

TORONTO , CANADA

PARTIAL SHIPMENT 43P: ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LODING/DISPATCH/TAKING/FROM 44A: CHINESE PORT

FOR TRANSPOTATION TO 44B: VANCOUVER B.C.

LATEST DATE OF SHIPMENT 44C: 190618

DESCRIPTION OF GOODS/SERVICE 45A: DONGTING BRAND RICE AS PER P/I NO.CF19018

CFR VANCOUVER B.C.

RAND-101, USD485.00/MT, 200 MT

RAND-101A, USD515.00/MT, 300 MT

DOCS REQUIERD: 46A: ＋MANUALLY SIGNED COMMERCIAL INVOICE IN TRIPLICATE, CERTIFYING GOODS ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER , BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

**…………..**

相关补充资料：

1. QUANTITY: 500MT，10000 CARTONS
2. PACKING: IN EXPORT CARTONS.
3. SHIPPING PER S.S “XINHAI V.018” FROM HUANGPU TO VANCOUVER B.C. ,
4. B/L DATE: JUNE 10,2019
5. MARKS:请自拟国际标准唛头
6. GROSS WEIGHT:17138KGS
7. 议付行: BANK OF CHINA, HUNAN BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **WUFENG CEREALS,OILS &FOODSTUFFS CORP.**  **COMMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| 2019WUFEN032 | MAY 20,2019 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| from:  to: | P.O2019-018 | QD-789123 |
| **TERMS OF PAYMENT** | |
| L/C AT SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |   **Total**(9**)**   |  |  | | --- | --- | |  |  |  |  | | --- | | **Say total**(10): | |  |   PACKED IN 10000 CARTONS.  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN.    WUFENG CEREALS,OILS & FOODSTUFFS  IMPORT & EXPORT CORPORATION  \*\*\* | | |

**2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No. 6180**  **COSCO**  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | **No of Containers or packages**(8) | | | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Mea（m³）**  **6.5** |
| **Total number of containers or packages (in words):** SAY TEN THOUSAND CARTONS ONLY. | | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | | Prepaid at | | Freight payable at | | | Place and date of issue  HUANGPU, JUNE 10,2019 | | |
| Total Prepaid | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : 2019WUFEN032 Exchange for(4) Changsha ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 4.试题编号：2-4, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

江苏I-TOUCH商务服务有限公司是一家经营不锈钢制品的外贸公司。2018年8月3日，其与孟加拉M/S. MEMORY STEEL CORPORATION签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**CONTRACT**

Contract No.: C20180807 Date: Aug.3, 2018

**THE SELLER:** JIANGSU I-TOUCH BUSINESS SERVICE LTD.,

ROOM 117 , ZHANGJIAGANG FREE TRADE ZONE , JIANGSU , CHINA

**THE BUYER：**M/S. MEMORY STEEL CORPORATION

73/A , LAL MOHAN SHAHA STREET (DHOLAIKHAL),

DHAKA-1100,BANGLADESH.

This Contract is made by and between the Buyer and Seller, whereby the Buyer agrees to buy and the Seller agrees to sell the under mentioned goods on the terms and conditions stated below:

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of Goods, Specifications ,** | **Quantity**  **(G.W/KG)** | **Unit Price**  **(USD/PAIR)** | **Amount**  **(USD)** |
| STAINLESS STEEL SHEET  1.2\*1219\*2438  1.5\*1219\*2438  2.0\*1219\*2438  As per the P/I No.: SS-034  Total | 5728.00  3315.20  11894.00  20937.20 | CFR Chittagong  USD1.40  USD1.40  USD1.40 | USD8,019.20  USD4,641.28  USD16,651.60  USD29,312.08 |

**SAY TOTAL:** SAY U.S. DOLLARS TWENTY NINE THOUSAND THREE HUNDRED AND TWELVE POINT ZERO EIGHT ONLY.

**PACKING:** Packed in cartons.

**TRANSPORT DETAILS:** The goods should be shipped on or before: Nov. 9th, 2018, from any sea port, in China to Chittagong Bangladesh, transshipment and partial shipment are all allowed.

**PAYMENT:** By irrevocable documentary letter of credit 45 days after sight, reaching the seller not later than Aug.25,2018 and remain valid for negotiation in China for 15 days after shipment.

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: L-13257

DATE OF ISSUE 31C: 180827

EXPIRY \*31D: DATE 181110 PLACE IN BANGLADESH

APPLICANT \* 50 : M/S. MEMORY STEEL CORPORATION

73/A , LAL MOHAN SHAHA STREET

(DHOLAIKHAL), DHAKA-1100. BANGLADESH.

BENEFICIARY \* 59 : JIANGSU I-TOUCH BUSINESS SERVICE LTD., ROOM 711, ZHANGJIAGANG FREE TRADE ZONE , JIANGSU , CHINA

AMOUNT \*32B: USD 29,213.08

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

DRAFTS AT 42C: 45 DAYS AFTER SIGHT

DRAWEE 41D: M/S. MEMORY STEEL CORPORATION

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LOADING IN CHARGE 44A: CHINA SEA PORT

FOR TRANSPORTATION TO 44B: DHAKA

LATEST DATE OF SHIPMENT 44C: 181110

DESCRIPTION OF GOODS 45A: STAINLESS STEEL SHEET AS PER P/I NO. C20180807

CIF GITTAGONG.

1.2\*1219\*2438 USD1.40/KG 5728.00KGS

1.5\*1219\*2438 USD1.40/KG 5728.20KGS

2.0\*1219\*2438 USD1.40/KG 11894.00KGS

ALL PACKED IN CARTONS.

DOCUMENTS REQUIRED 46A:

+SIGNED COMMERCIAL INVOICE IN TRIPLICATE, CERTIFYING THAT THE GOODS ARE CHINESE ORIGIN.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICANT.

+PACKING LIST IN TRIPLICATE, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE SHIPMENT DATE BUT NOT EXCEED THE VALIDITY OF L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

杭州米兰进出口有限公司公司与迪拜SIK TRADING CO., LTD.签订了一份出口合同。2018年5月25日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: FFF07699

DATE OF ISSUE 31C: 180525

DATE AND PLACE OF EXPIRY 31D: 180810 IN CHINA

APPLICANT 50: SIK TRADING CO., LTD.

16 TOM STREET, DUBAI, U.A.E

BENEFICIARY 59: MILAN IMP&EXP CO., LTD.

118XUEYUAN STREET, HANGZHOU, CHINA

CURRENCY CODE AND AMOUNT 32B: USD54000.00

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

DRAFTS AT 42C: 30 DAYS AFTER SIGHT

DRAWEE 41D: HSBC BANK PLC, DUBAI, U.A.E

23 QUEEN STREET, DUBAI, U.A.E

PARTIAL SHIPMENT 43P: ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LODING/DISPATCH/TAKING/FROM 44A: CHINESE PORT

FOR TRANSPOTATION TO 44B: DUBAI, U.A.E

LATEST DATE OF SHIPMENT 44C: 180725

DESCRIPTION OF GOODS/SERVICE 45A: 4500 PIECES OF LADIES JACKET AS PER S/C NO.ML13017

CIF DUBAI, U.A.E

L357 2250PCS USD12.00/PC USD27000.00

L358 2250PCS USD12.00/PC USD27000.00

PACKED IN CARTONS

DOCUMENTS REQUIERD: 46A: ＋MANUALLY SIGNED COMMERCIAL INVOICE IN TRIPLICATE, CERTIFYING GOODS ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER , BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

相关补充资料：

1. PACKAGE: 500 CARTONS
2. PACKING: IN 9 PCS A CARTON.
3. SHIPPING PER S.S “JINXING V.902” FROM NINGBO TO DUBAI, U.A.E ,
4. MARKS:请自拟国际标准唛头
5. B/L DATE: JULY 12,2018
6. GROSS WEIGHT:6219KGS
7. 议付行: BANK OF CHINA, ZHEJIANG BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **MILAN IMP&EXP CO.,LTD**  **COMMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| ST2018/01 | JUL.02,2018 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| from:  to: | ML13017 | FFF07699 |
| **TERMS OF PAYMENT** | |
| L/C AT 30 DAYS AFTER SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |   **Total**(9)   |  | | --- | | **Say total**(10): | |  |   PACKED IN 500 CARTONS  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN.    MILAN IMP&EXP CO., LTD.  **\*\*\*** | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No. COSCO00987**  **COSCO**  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas（m³）**  **13.11** |
| **Total number of containers or packages (in words):** SAY EIGHT HUNDRED CARTONS ONLY. | | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | | Freight payable at | | | Place and date of issue  NINGBO, JULY 12,2018 | | |
| Total Prepaid | | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : ST2018/01 Exchange for(4) Hangzhou ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 5.试题编号：2-5, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

上海锦绣贸易有限公司是一家经营皮革制品的外贸公司。2018年7月5日，其与英国HDC TRADING CO. LTD.签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**CONTRACT**

Contract No.: CB121039

Date: July 5, 2018

**THE SELLER:** SHANGHAI JINXIU TRADING CO., LTD

2F ZHONGHUA PLAZA, NO 66 DONGJIE ROAD,

MINHANG DISTRICT, SHANGHAI, CHINA .350002

**THE BUYER：**HDC TRADING CO. LTD.

10 AVENUE DE FLANDRE 72510 LONDON CEDEX 18,

ENGLAND

This Contract is made by and between the Buyer and Seller, whereby the Buyer agrees to buy and the Seller agrees to sell the under mentioned goods on the terms and conditions stated below:

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of Goods, Specifications ,** | **Quantity**  **(pair)** | **Unit Price**  **(USD/pair)** | **Amount**  **(USD)** |
| CREEKS LESURE SHOES (PU)  ORDER NO. LINE CUSTOM NO  12104040615 01 6402999300  12104040615 02 6402999100  12104040615 02 6402999300  As per the P/I No.: CCB23-36  Total | 2,100  611  4,289  7,000 | CIF LONDON  USD9.30  USD9.30  USD9.30 | USD 19,530.00  USD 5,682.30  USD 39,887.70  USD65,100.00 |

**SAY TOTAL:** SAY U.S. DOLLARS SIXTY FIVE THOUSAND ONE HUNDRED ONLY.

**PACKING:** 4pairs packed in a cartons.

**INSURANCE:** BY SELLER, FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AS PER PICC CLAUSES 1981/01/01

**TRANSPORT DETAILS:**The goods should be shipped on or before: Sep.5th ,2018, from Shanghai, China to London England, transshipment and partial shipment are all allowed.

**PAYMENT:** By irrevocable documentary letter of credit 90 days after sight, reaching the seller not later than July 20,2018 and remain valid for negotiation in China for 15 days after shipment.

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: L-13257

DATE OF ISSUE 31C: 180725

EXPIRY \*31D: DATE 180910 PLACE IN ENGLAND

APPLICANT \* 50 : HDC TRADING CO. LTD.

10 AVENUE DE FLANDRE 72510 LONDON CEDEX 28, ENGLAND

BENEFICIARY \* 59 : SHANGHAI JINXIU TRADING CO., LTD

2F ZHONGHUA PLAZA, NO 66 DONGJIE ROAD, MINHANG DISTRICT SHANGHAI, CHINA .350002

AMOUNT \*32B: USD 61,500.00

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

DRAFTS AT 42C: 30 DAYS AFTER SIGHT

DRAWEE 41D: HDC TRADING CO. LTD.

PARTIAL SHIPMENTS 43P: ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: LIVERPOOL

LATEST DATE OF SHIPMENT 44C: 180910

DESCRIPT. OF GOODS 45A: CREEKS LESURE SHOES (PU),AS PER S/C NO. CB1210039 OF JULY 5TH , 2018.

CIF LONDON.

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 5 FOLD, CERTIFYING THAT THE GOODS HAVE PACKED AND CHINESE ORIGIN.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICANT.

+INSURANCE POLICY FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AS PER PICC CLAUSES 1981/01/01.

+PACKING LIST IN QUINTUPLICATE, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR BENEFICIARY’S

ACCOUNT.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE SHIPMENT DATE BUT

NOT EXCEED THE VALIDITY OF L/C.

**经审核, 该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

浙江金燕进出口公司与迪拜GSE TRADING CO., LTD.签订了一份出口合同。2018年5月25日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: FFF07699

DATE OF ISSUE 31C: 180525

DATE AND PLACE OF EXPIRY 31D: 180810 IN CHINA

APPLICANT 50: GSE TRADING CO., LTD.

16 TOM STREET, DUBAI, U.A.E

BENEFICIARY 59: ZHEJIANG JINYAN IMP&EXP CO., LTD.

118XUEYUAN STREET, HANGZHOU, CHINA

CURRENCY CODE AND AMOUNT 32B: USD50400.00

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

DRAFTS AT 42C: 30 DAYS AFTER SIGHT

DRAWEE 41D: HSBC BANK PLC, DUBAI, U.A.E

23 QUEEN STREET, DUBAI,U.A.E

PARTIAL SHIPMENT 43P: ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LODING/DISPATCH/TAKING/FROM 44A: CHINESE PORT

FOR TRANSPOTATION TO 44B: DUBAI, U.A.E

LATEST DATE OF SHIPMENT 44C: 180725

DESCRIPTION OF GOODS/SERVICE 45A: 4500 PIECES OF LADIES JACKET AS PER S/C NO.ML13017

CIF DUBAI, U.A.E

L157 2100PCS USD12.00/PC USD25200.00

L158 2100PCS USD12.00/PC USD25200.00

PACKED IN CARTONS

DOCS REQUIERD: 46A: ＋MANUALLY SIGNED COMMERCIAL INVOICE IN TRIPLICATE,CERTIFYING GOODS ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER , BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

**…………..**

相关补充资料：

1. PACKAGE: 600 CARTONS
2. PACKING: IN 7 PCS A CARTON.
3. SHIPPING PER S.S “JINXING V.902” FROM NINGBO TO DUBAI.U.A.E ,
4. MARKS:请自拟国际标准唛头
5. B/L DATE: JUL.12,2018
6. GROSS WEIGHT:6219KGS
7. 议付行: BANK OF CHINA, ZHEJIANG BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | ZHEJIANG JINYAN IMP&EXP CO.,LTD  **COMMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE:** |
| ZJJY201855 | JULY 2,2018 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| from:  to: | ML13017 | FFF07699 |
| **TERMS OF PAYMENT** | |
| L/C AT 30 DAYS | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7)  **(U.S.D)** | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |   **Total**(9)   |  | | --- | | **Say total**(10): | |  |   PACKED IN 600CARTONS.  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN.    ZHEJIANG JINYAN IMP&EXP CO.,  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | **B/L No. COSCO1407XP**  **COSCO**  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | |
| **Notify party** (3) | | | | |
| **Pre-carriage by** | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | **Port of transshipment** | | |
| **Port of discharge**(6) | | **Final destination** | | |
| **Marks** (7) | **No of Containers or packages**(8) | | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas（m³）**  **13.11** |
| **Total number of containers or packages (in words):** SAY SIX HUNDRED CARTONS ONLY. | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | Freight payable at | | | Place and date of issue  NINGBO, JULY 12,2018 | | |
| Total Prepaid | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : ZJJY201855 Exchange for(4) Hangzhou ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 6.试题编号：2-6, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

山东益海进出口有限公司是一家经营皮革的外贸公司。2019年1月16日，其与西班牙LINSA PUBLICIDAD, S.A.签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONFIRMATION**

**S/C NO.:** YHL-15071112 **DATE**：JAN. 16, 2019

**THE SELLER:** SHANDONG YIHAI IMP. & EXP. CO., LTD.

NO. 51 JINSHUI ROAD, QINGDAO, CHINA.

**THE BUYER:** LINSA PUBLICIDAD, S.A.

VALENCIA, 195 BAJOS. 08011. BARCELONA, SPAIN.

The undersigned the Buyer and Seller have agreed to close the following transactions according to the terms and conditions stipulated below**:**

|  |  |  |  |
| --- | --- | --- | --- |
| **NAME OF COMMODITY & SPECIFICATION** | **UNIT PRICE**  (USD/PC) | **QUANTITY**  (PCS) | **AMOUNT & PRICE TERMS**  (USD) |
| CARDHOLDER  DYED COW LEATHER  BLACK  BROWN | USD1.45/PC  USD1.50/PC | 5,000PCS  8,000PCS | CFR Barcelona  USD 7,250.00  USD12,000.00 |

TOTAL 13,000PCS USD19, 250.00

**SAY TOTAL:** SAY U.S. DOLLARS NINETEEN THOUSAND TWO HUNDRED AND FIFTY ONLY.

**PACKING:** IN 26 CARTONS. 1PC/POLYBAG, 500PCS/CTN.

**INSURANCE:** BY THE BUYER.

**TIME OF SHIPMENT:** ON OR BEFORE APR.13,2019, PARTIAL SHIPMENTS AND TRANSSHIPMENT ARE ALLOWED. FROM ANY PORT OF CHINA TO BARCELONA.

**PAYMENT:** L/C AT SIGHT, ARRIVING AT THE SELLER BEFORE JAN.30,2019 AND REMAIN VALID FOR NEGOTIATION IN CHINA FOR 15 DAYS AFTER SHIPMENT.

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: DC147SW7844201

DATE OF ISSUE 31C: 190205

EXPIRY \*31D: DATE 190412 PLACE IN SPAIN

APPLICANT \* 50 : LINSA PUBLICIDAD, S.A.

VALENCIA, 195 BAJOS. 08011.

BENEFICIARY \* 59 : SHANDONG YIHAI IMP. & EXP. CO., LTD.

NO. 51 JINSU ROAD, QINGDAO, CHINA.

AMOUNT \*32B: CURRENCY USD AMOUNT 19,200.00

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

DRAFTS AT 42C: AT 30 DAYS AFTER SIGHT

DRAWEE 41D: HANIL BANK, BARCELONA, SPAIN.

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: GENOYA

LATEST DATE OF SHIPMENT 44C: 190415

DESCRIPT. OF GOODS 45A: 13000PCS OF CARDHOLDER DYED COW LEATHER AS PER SALES CONTRACT NO.: YHL-I5071114., CFR BARCELONA.

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 2 COPIES.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER , BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICATNT.

+CERTIFICATE OF P.R. CHINA ORIGIN AS PER GSP FORM A ISSUED AND MANUALLY SIGNED BY AN AUTHORITY ALSO SHOWING IMPORTING COUNTRY.

+PACKING LIST IN 3 COPIES, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR ACCOUNT OF BENEFICIARY.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE DATE OF SHIPMENT BUT WITHIN THE VALIDITY OF THE L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

青岛的祥华进出口公司与韩国SALA LUMBER CO., LTD签订了一份出口合同。2018年8月6日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: M98EU25840002

DATE OF ISSUE 31C: 180806

DATE AND PLACE OF EXPIRY 31D: 181020 IN CHINA

APPLICANT 50: SALA LUMBER CO., LTD

861 FLOOR DAE DONG B/D 1205-7

SEOCHO-DONG, SEOUL, KOREA

BENEFICIARY 59: XIANGHUA IMP. /EXP. CORP.

2761HUAHAI RD.

QINGDAO, CHINA

CURRENCY CODE AND AMOUNT 32B: USD 24000.00

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

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

DRAWEE 41D: HANIL BANK, SEOUL, KOREA

PARTIAL SHIPMENT 43P: PROHIBIED

TRANSSHIPMENT 43T: PERMITTIED

LODING/DISPATCH/TAKING/FROM 44A: CHINA PORT

FOR TRANSPOTATION TO 44B: KOREAN INCHON PORT

LATEST DATE OF SHIPMENT 44C: 180930

DESCRIPTION OF GOODS/SERVICE 45A: CHINESE PARASOL PIECED-BOARD 96 CBM AS PER S/C NO.XH67-117

CFR INCHON PORT

USD 250.00/CBM

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORINAL AND THREE COPIES,

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

…………..

相关补充资料：

1. QUANTITY: 96 CBM
2. PACKING: PACKED IN 64 CARTONS OF 1.5CBM EACH.
3. SHIPPING PER S.S “LUHAI V.106” FROM QINGDAO TO INCHON PORT
4. B/L NO. COS15632004
5. MARKS:请自拟国际标准唛头
6. B/L DATE: SEP 26,2018
7. CONTRACT NO.: XH67-117
8. GROSS WEIGHT: 3,200.00KGS
9. 议付行: BANK OF CHINA, QINGDAO BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | XIANGHUA IMP./EXP. CORP.  **COMMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| XHIEP-031 | SEP 05,2018 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| from:  to: | XH67-117 | M98EU25840002 |
| **TERMS OF PAYMENT** | |
| L/C AT 30 DAYS | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |      |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | | **Total**(9 | **)** |  | |  |  | | | |  |  | | --- | | **Say total**(10) | | PACKED IN 64CARTONS |     XIANGHUA IMP./EXP. CORP.  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | **B/L No. COS15632004**  **COSCO**  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | |
| **Notify party (3)** | | | | |
| **Pre-carriage by** | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | **Port of transshipment** | | |
| **Port of discharge**(6) | | **Final destination** | | |
| **Marks** (7) | **No of Containers or packages**(8) | | | **Description of goods** (9) | | | **G.W.(kg) (10)** | **Meas （m³）**  **13.11** |
| **Total number of containers or packages (in words):** SAY SIXTY FOUR CARTONS ONLY. | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | Freight payable at | | | Place and date of issue  NINGBO, SEP.26, 2018 | | |
| Total Prepaid | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : XHIEP-031 Exchange for(4) Qingdao ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 7.试题编号：2-7, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

中国国际纺织品进出口公司江苏分公司是一家经营纺织品的外贸公司。2019年5月10日，其与马来西亚TAI HING LOONG SDN, BHD, KUALA LUMPUR签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONFIRMATION**

**S/C NO.**：CNT0219 **DATE**：MAY 10, 2019

**THE BUYER**：TAI HING LOONG SDN, BHD, KUALA LUMPUR

**ADDRESS**：7/F, SAILING BUILDING, NO.50 AIDY STREET, KUALA LUMPUR, MALAYSIA

**THE SELLER:** CHINA INTERNATIONAL TEXTILES I/E CORP. JIANGSU BRANCH

**ADDRESS**：20 RANJIANG ROAD, NANJING, JIANGSU, CHINA

TEL：060-3-74236211 FAX：060-3-74236212

兹经买卖双方同意成交下列商品，订立条款如下：

THE UNDERSIGNED SELLERS AND BUYERS HAVE AGREED TO CLOSE THE FOLLOWING TRANSACTION ACCORDING TO THE TERMS AND CONDITIONS STIPULATED BELOW：

**DESCRIPTION OF GOODS QUANTITY UNIT PRICE AMOUNT**

CIF PORT KELANG

100% COTTON GREE LAWN 300,000 YARDS @HKD3.00PER YARD HKD900000.00

**SAY TOTAL:** SAY HONGKONG DOLLARS NINE HUNDRED THOUSAND ONLY.

**SHIPMENT** DURING JUNE/JULY, 2019, FROM CHINA PORT TO PORT KELANG.PARTIAL SHIPMENTS AND TRANSSHIPMENT ARE ALLOWED .

**PAYMENT**： BY IRREVOCABLE SIGHT L/C ARRIVING AT THE SELLER BEFORE MAY 25，2019 AND REMAIN VALID FOR NEGOTIATION IN CHINA FOR 15 DAYS AFTER SHIPMENT.

**INSURANCE**： TO BE EFFECTED BY THE SELLER COVERING W.P.A AND WAR RISKS FOR 110% OF THE INVOICE VALUE

买方(签章)THE BUYER 卖方(签章)THE SELLER

TAI HING LOONG SDN, BHD, KUALA LUMPUR CHINA INTERNATIONAL TEXTILES I/E CORP.JIANGSU BRANCH

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: CA852700006

DATE OF ISSUE 31C: 190530

EXPIRY \*31D: DATE 190710 PLACE IN MALAYSIA

APPLICATNT \* 50 : TAI HING LOONG SDN, BHD, SUALA LUMPUR

BENEFICIARY \* 59 : CHINA INTERNATIONAL TEXTILES I/E CORP.

JIANGSU BRANCH

20 RANJIANG ROAD, NANJING, JIANGSU, CHINA

AMOUNT \*32B: CURRENCY HKD AMOUNT 800000,00

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

DRAWEE 41D: TAI HING LOONG SDN, BHD, KUALA LUMPUR

DRAFTS AT 42C: AT SIGHT

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: SINGAPORE

LATEST DATE OF SHIPMENT 44C: 190710

DESCRIPT. OF GOODS 45A: 100% COTTON GREE LAWN AS PER S/C NO.CTN0129 OF MAY. 10TH 2019

CIF PORT KELANG.

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 3 FOLD, CERTIFYING THAT THE GOODS HAVE PACKED AND CHINESE ORIGIN.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICATNT.

+INSURANCE POLICY COVERING W.P.A AND WAR RISKS FOR 110% OF THE INVOICE VALUE.

+PACKING LIST IN THREE COPIES, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR BENEFICIARY’S ACCOUNT.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE SHIPMENT DATE BUT NOT WITHIN THE VALIDTY OF L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

上海华泰对外贸易公司与泰国MOUN CO., LTD签订了一份出口合同。2019年2月7日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: BKKB1103043

DATE OF ISSUE 31C: 190207

DATE AND PLACE OF EXPIRY 31D: 190420 IN CHINA

APPLICANT 50: MOUN CO., LTD

NO. 443, 249 ROAD

BANGKOK THAILAND

BENEFICIARY 59: HUA TAI FOREIGN TRADE CORP.

NO. 5774 TITI RD, SHANGHAI, CHINA

CURRENCY CODE AND AMOUNT 32B: USD 180000, 00

AVAILABLE WITH…BY… 41A: ANY BANK IN CHINA BY NEGOCIATION

DRAFT AT 42C: DRAFT AT 45 DAYS AFTER SIGHT FOR FULL INVOICE VALUE

DRAWEE 41D: BANGKOK BANK PUBLIC COMPANY LIMITED

PARTIAL SHIPMENT 43P: PROHIBIED

TRANSSHIPMENT 43T: PERMITTIED

**LOADING**/DISPATCH/TAKING/FROM 44A: MAIN CHINESE PORT

FOR TRANSPOTATION TO 44B: BANGKOK, THAILAND

LATEST DATE OF SHIPMENT 44C: 190325

DESCRIPTION OF GOODS/SERVICE 45A: ISONIAZID BP98 AS PER S/C NO. P.O2019-311

CFR BANGKOK

USD9.00 PER KG 20000 KGS

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND TWO COPIES, CERTIFYING GOODS ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER, BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

…………..

相关补充资料：

1. PACKAGE: 200 CARTONS
2. PACKING: IN EXPORT CARTONS.
3. SHIPPING PER S.S “DONGFANG V.861” FROM SHANGHAI TO BANGKOK
4. B/L NO. COS7441002
5. MARKS:请自拟国际标准唛头
6. B/L DATE: MAR.22,2019
7. GROSS WEIGHT:20,100.00KGS
8. 议付行: BANK OF CHINA, SHANGHAI BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| WT311 | FEB.10,2019 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| from:  to: | P.O2019-311 | BKKB1103043 |
| **TERMS OF PAYMENT** | |
| L/C AT 45 DAYS AFTER SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |      |  |  |  |  | | --- | --- | --- | --- | |  | **Total**(9 | **)** |  |  |  | | --- | | **Say total**(10) | |  |   PACKED IN 200CARTONS  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN.    HUA TAI FOREIGN TRADE CORP.  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | **B/L No. COS7441002**  **COSCO**  中国远洋运输（集团）  总公司  CHINA OCEAN SHIPPING (GROUP) CO.  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | |
| **Notify party** (3) | | | | |
| **Pre-carriage by** | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | **Port of transshipment** | | |
| **Port of discharge**(6) | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas.**  **（m³）** |
| **Total number of containers or packages (in words):** SAY TWO HUNDRED CARTONS ONLY. | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | Freight payable at | | | Place and date of issue  SHANGHAI, MAR.22,2019 | | |
| Total Prepaid | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : WT311 Exchange for(4) Shanghai ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 8.试题编号：2-8, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

天津伊美国际公司是一家经营服饰的外贸公司。2019年6月5日，其与科威特VALUE TRADING ENTERPRISE,LLC签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONFIRMATION**

**BUYER :** VALUE TRADING ENTERPRISE,LLC  **S/C** **NO.:** YM0806009

R1008 GREEN BUILDING KUWAIT **DATE**：JUNE 5, 2019

**SELLER :** TIANJIN YIMEI INTERNATIONAL CORP.

58 DONGLI ROAD TIANJIN, CHINA

The undersigned buyers and sellers have agreed to close the following transactions according to the terms and conditions stipulated below**:**

|  |  |  |  |
| --- | --- | --- | --- |
| **NAME OF COMMODITY & SPECEIFICATION** | **UNIT PRICE**  (USD/PC) | **QUANTITY**  (PCS) | **AMOUNT & PRICE TERMS**  (USD) |
| Man´s Wind Breaker  Style No. YM082  Colour: Black  Khaki | 15.00  13.00 | 2500  2300 | CIF SHUAIBAH  USD 37,500.00  USD29,900.00 |

TOTAL USD67,400.00

**SAY TOTAL:** SAY U.S. DOLLARS SIXTY SEVEN THOUSAND FOUR HUNDRED ONLY.

**PACKING:** IN CARTONS

**INSURANCE:** BY SELLER, FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

**TIME OF SHIPMENT:** AUG.10, 2019, PARTIAL SHIPMENTS AND TRANSSHIPMENT ARE ALLOWED. FROM ANY PORT OF CHINA TO SHUAIBAH KUWAIT.

**PAYMENT:** L/C AT SIGHT, ARRIVING AT THE SELLER BEFORE JUNE 15, 2019 AND REMAIN VALID FOR NEGOTIATION IN CHINA FOR 15 DAYS AFTER SHIPMENT.

买方(签章)THE BUYER 卖方(签章)THE SELLER

VALUE TRADING ENTERPRISE,LLC TIANJIN YIMEI INTERNATIONAL CORP.

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: LC24WE117

DATE OF ISSUE 31C: 190625

EXPIRY \*31D: DATE 190808 PLACE IN KUWAIT

APPLICATNT \* 50 : VALUE TRADING ENTERPRISE,LLC

R1006 GREEN BUILDING KUWAIT

BENEFICIARY \* 59 : TIANJIN YIMEI INTERNATIONAL CORP.

58 DONGLI ROAD TIANJIN, CHINA

AMOUNT \*32B: CURRENCY USD AMOUNT 67000.00

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

DRAWEE 41D: VALUE TRADING ENTERPRISE,LLC

DRAFTS AT 42C: AT SIGHT

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: SINGAPORE

LATEST DATE OF SHIPMENT 44C: 190806

DESCRIPT. OF GOODS 45A: MAN’S WIND BREAKER AS PER S/C NO. YM0806006 OF JUNE 5, 2011

CIF SHUAIBAH

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 2 FOLD, CERTIFYING THAT THE GOODS HAVE PACKED AND CHINESE ORIGIN.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICATNT.

+INSURANCE POLICY FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

+PACKING LIST IN FIVE COPIES, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR ACCOUNT OF BENEFICIARY.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE DATE OF SHIPMENT BUT WITHIN THE VALIDTY OF THE L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

山东贸易进出口公司与英国MLK TEXTILES CO., LTD签订了一份出口合同。2018年6月19日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: KR369/03

DATE OF ISSUE 31C: 180619

DATE AND PLACE OF EXPIRY 31D: 180825 IN CHINA

APPLICANT 50: MLK TEXTILES CO., LTD

P.O.BOX 7728 CEMMEERY ROAD

PUDEST WEST YORKS LS28 9XD

U.K.

BENEFICIARY 59: SHANGDONG TRADING IMP./EXP. CORP.

371HUAHAI RD. QINGDAO, CHINA

CURRENCY CODE AND AMOUNT 32B: GBP 3180. 00

AVAILABLE WITH…BY… 41A: ANY BANK IN CHINA BY NEGOCIATION

DRAFT AT 42C: DRAFT AT SIGHT FOR FULL INVOICE VALUE

DRAWEE 41D: MIDLAND BANK PLC LONDON

PARTIAL SHIPMENT 43P: PROHIBIED

TRANSSHIPMENT 43T: PERMITTIED

LOADING/DISPATCH/TAKING/FROM 44A: MAIN CHINESE PORT

FOR TRANSPOTATION TO 44B: SOUTHAMPTON U.K.

LATEST DATE OF SHIPMENT 44C: 180710

DESCRIPTION OF GOODS/SERVICE 45A: COTTON TEA TOWELS AS PER S/C NO.CTT864271

10,000 DOZEN

GBP 0.318/DOZ.

CFR SOUTHAMPTON

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND THREE COPIES,

CERTIFYING GOODS ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

…………..

相关补充资料：

1. QUANTITY: 10,000 DOZEN
2. PACKING: ONE DOZ./PLASTIC BAG, TEN BAGS/CTN. 1000CARTONS
3. SHIPPING PER S.S “EAST WIND V.118” FROM QINGDAO TO SOUTHAMPTON
4. B/L NO. COS62837671
5. MARKS:请自拟国际标准唛头
6. B/L DATE: JULY 1,2018
7. GROSS WEIGHT:2,000.00KGS
8. 议付行: BANK OF CHINA, QINGDAO BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| SOI337 | JUN.20,2018 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| from:  to: | CTT864271 | KR369/03 |
| **TERMS OF PAYMENT** | |
| **L/C AT SIGHT** | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | | | **Total**(9) |  |  |  | |  |  |  | | | | |  |  | | --- | | **Say total**(10) | |  |   PACKED IN 1000 CARTONS  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN.    SHANGDONG TRADING IMP./EXP. CORP.  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No. COS62837671**  **COSCO**  中国远洋运输（集团）  总公司  CHINA OCEAN SHIPPING (GROUP) CO.  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas.（m³）**  **6.8** |
| **Total number of containers or packages (in words):** SAY ONE THOUSAND CARTONS ONLY. | | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | | Freight payable at | | | Place and date of issue  QINGDAO, JULY 1,2018 | | |
| Total Prepaid | | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : SOI337 Exchange for(4) Qingdao ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

to: (9)

for: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 9.试题编号：2-9, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

天津大禹切割工具进出口公司是一家经营五金工具的外贸公司。2019年5月15日，其与美国FAR EASTERN TRADING COMPANY LIMITED签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONFIRMATION**

**BUYER :** FAR EASTERN TRADING COMPANY LIMITED  **S/C NO.:** MK007ER55

336 LONG STREET, NEW YORK **DATE**：MAY 15, 2019

**SELLER :** DAYU CUTTING TOOLS I/E CORP

774 DONG FENG EAST ROAD , TIANJIN , CHINA

The undersigned buyers and sellers have agreed to close the following transactions according to the terms and conditions stipulated below**:**

|  |  |  |  |
| --- | --- | --- | --- |
| **NAME OF COMMODITY & SPECEIFICATION** | **UNIT PRICE**  (USD/SET) | **QUANTITY**  (SETS) | **AMOUNT & PRICE TERMS**  (USD) |
| CUTTING TOOLS  Style No. CT3-152  CT3-153  CX4-117 | 118.00  105.00  286.00 | 200  150  180 | CIF NEW YORK  23,600.00  15,750.00  51,480.00 |

TOTAL 530SETS USD90, 830.00

**SAY TOTAL:** SAY U.S. DOLLARS NINETY THOUSAND EIGHT HUNDRED AND THIRTY ONLY.

**PACKING:** IN 530 CARTONS

**INSURANCE:** BY THE SELLER, FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

**TIME OF SHIPMENT:** JULY 12, 2019 PARTIAL SHIPMENTS AND TRANSSHIPMENT ARE ALLOWED. FROM ANY PORT OF CHINA TO NEW YORK.

**PAYMENT:** L/C AT SIGHT, ARRIVING AT THE SELLER BEFORE MAY 25, 2019 AND REMAIN VALID FOR NEGOTIATION IN CHINA FOR 15 DAYS AFTER SHIPMENT.

买方(签章)THE BUYER 卖方(签章)THE SELLER

FAR EASTERN TRADING COMPANY LIMITED DAYU CUTTING TOOLS I/E CORP

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: XDY948E3

DATE OF ISSUE 31C: 190530

EXPIRY \*31D: DATE 190710 PLACE IN USA

APPLICATNT \* 50 : FAR EASTERN TRADING COMPANY LIMITED

386 LONG STREET, NEW YORK

BENEFICIARY \* 59 : DAYU CUTTING TOOLS I/E CORP

774 DONG FENG EAST ROAD , TIANJIN , CHINA

AMOUNT \*32B: CURRENCY USD AMOUNT 90820, 00

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

DRAWEE 41D: FAR EASTERN TRADING COMPANY LIMITED

DRAFTS AT 42C: AT SIGHT

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: LONDON

LATEST DATE OF SHIPMENT 44C: 190702

DESCRIPT. OF GOODS 45A: CUTTING TOOLS AS PER S/C NO. MK007ER33 OF MAY 15,2019

CIF NEW YORK

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 5 COPIES.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICATNT.

+INSURANCE POLICY FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

+PACKING LIST IN 3 COPIES, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR ACCOUNT OF BENEFICIARY.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE DATE OF SHIPMENT BUT WITHIN THE VALIDTY OF THE L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

青岛祥华进出口公司与韩国SALA LUMBER CO., LTD签订了一份出口合同。2018年8月6日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: M98EU25840002

DATE OF ISSUE 31C: 180806

DATE AND PLACE OF EXPIRY 31D: 181020 IN CHINA

APPLICANT 50: SALA LUMBER CO., LTD

861 FLOOR DAE DONG B/D 1205-7

SEOCHO-DONG, SEOUL

BENEFICIARY 59: XIANGHUA IMP./EXP. CORP.

2761HUAHAI RD.

QINGDAO, CHINA

CURRENCY CODE AND AMOUNT 32B: USD 24000.00

AVAILABLE WITH…BY… 41A: ANY BANK IN CHINA BY NEGOCIATION

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

DRAWEE 41D: HANIL BANK, SEOUL, KOREA

PARTIAL SHIPMENT 43P: PROHIBIED

TRANSSHIPMENT 43T: PERMITTIED

LOADING/DISPATCH/TAKING/FROM 44A: CHINA PORT

FOR TRANSPOTATION TO 44B: KOREAN INCHON PORT

LATEST DATE OF SHIPMENT 44C: 180930

DESCRIPTION OF GOODS/SERVICE 45A: CHINESE PARASOL PIECED-BOARD AS PER S/C NO.XH67-117

96 CBM AT USD 250.00/CBM

CFR INCHON PORT

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND THREE COPIES,

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

…………..

相关补充资料：

1. QUANTITY: 96 CBM
2. PACKING: PACKED IN 64 CARTONS OF 1.5CBM EACH.
3. SHIPPING PER S.S “LUHAI V.106” FROM QINGDAO TO INCHON PORT
4. B/L NO. COS15632004
5. MARKS:请自拟国际标准唛头
6. B/L DATE: SEP 26,2018
7. GROSS WEIGHT:3,200.00KGS
8. 议付行: BANK OF CHINA, QINGDAO BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| YH54-7 | AUG.08,2018 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| from:  to: | XH67-117 | M98EU25840002 |
| **TERMS OF PAYMENT** | |
| L/C AT 30 DAYS AFTER SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | | **Total**(9 | **)** |  | |  |  | | | |  |  | | --- | | **Say total**(10) | |  |   PACKED IN 64CARTONS    XIANGHUA IMP./EXP. CORP.  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | **B/L No. COS15632004**  **COSCO**  中国远洋运输（集团）  总公司  CHINA OCEAN SHIPPING (GROUP) CO.  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | |
| **Notify party** (3) | | | | |
| **Pre-carriage by** | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | **Port of transshipment** | | |
| **Port of discharge**(6) | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas（m³）**  **5.85** |
| **Total number of containers or packages (in words):** SAY SIXTY FOUR CARTONS ONLY. | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | Freight payable at | | | Place and date of issue  QINGDAO, SEP.26,2018 | | |
| Total Prepaid | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : YH54-7 Exchange for(4) Qingdao ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 10.试题编号：2-10, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

南京蓝星有限公司是一家经营服饰的外贸公司。2018年7月22日，其与日本EAST AGENT COMPANY签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONFIRMATION**

**BUYER :** EAST AGENT COMPANY **S/C NO.:** 03TG28711

3-72,OHTAMACHI,NAKA-KU,YOKOHAMA,JAPAN **DATE**：JULY 22, 2018

**SELLER :** NANJING LANXING CO.,LTD

ROOM 2501, JIAFA MANSTION, BEIJING WEST ROAD, NANJING, CHINA.

The undersigned bu8yers and sellers have agreed to close the following transactions according to the terms and conditions stipulated below**:**

|  |  |  |  |
| --- | --- | --- | --- |
| **NAME OF COMMODITY & SPECEIFICATION** | **UNIT PRICE**  (USD/DOZ.) | **QUANTITY**  (DOZ) | **AMOUNT & PRICE TERMS**  (USD) |
| GOLF CAPS  Style No. H6-59940BS  H6-59940BT  H6-59940BU | 8.10  10.00  9.50 | 500  450  380 | CIF YOKOHAMA  4,050.00  4,500.00  3,610.00 |

TOTAL 1,330 DOZS USD12,160.00

**SAY TOTAL:** SAY U.S. DOLLARS TWELVE THOUSAND ONE HUNDRED AND SIXTY ONLY.

**PACKING:** IN 133 CARTONS, 10 DOZ /CTN.

**INSURANCE:** BY SELLER, FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

**TIME OF SHIPMENT:** SEP.10, 2018, PARTIAL SHIPMENTS AND TRANSSHIPMENT ARE ALLOWED. FROM ANY PORT OF CHINA TO YOKOHAMA.

**PAYMENT:** L/C AT SIGHT, ARRIVING AT THE SELLER BEFORE JULY 28, 2018 AND REMAIN VALID FOR NEGOTIATION IN CHINA FOR 15 DAYS AFTER SHIPMENT.

**BUYER :** \*\*\* **SELLER : \*\*\***

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: LTR0505457

DATE OF ISSUE 31C: 180731

EXPIRY \*31D: DATE 180909 PLACE IN JAPAN

APPLICATNT \* 50 : EAST AGENT COMPANY

3-72,OHTAMAOHI,NAKA-KU,YOKOHAMA,JAPAN

BENEFICIARY \* 59 : NANJING LANXING CO.,LTD

ROOM 2501,JIAFA MANSTION, BEIJING WEST ROAD ,

NANJING CHINA

AMOUNT \*32B: CURRENCY USD AMOUNT 12060,00

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

DRAWEE 41D: EAST AGENT COMPANY

DRAFTS AT 42C: AT SIGHT

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: TOKYO

LATEST DATE OF SHIPMENT 44C: 180901

DESCRIPT. OF GOODS 45A: 1330 DOZS OF GOLF CAPS AS PER SALES CONTRACT NO.: 03TG28117.

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 4 COPIES.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER , BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICATNT.

+INSURANCE POLICY FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

+PACKING LIST IN 3 COPIES, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR ACCOUNT OF BENEFICIARY.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE DATE OF SHIPMENT BUT WITHIN THE VALIDTY OF THE L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

浙江日用化工产品进出口有限公司与台湾MARUIOIOI有限公司签订了一份出口合同。2018年11月1日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: 7NIAX200146

DATE OF ISSUE 31C: 181101

DATE AND PLACE OF EXPIRY 31D: 190130 IN CHINA

APPLICANT 50: MARUIOIOI CO. LTD

20F NO. 101 BAOSHENG RD YUNG HO CITY

TAIPEI TAIWAN

BENEFICIARY 59: ZHEJIANG DAILY CHEMICAL PRODUCTS IMP & EXP CO. LTD.

312 N ZHONG SHAN ROAD HANG ZHOU

ZHEJIANG, CHINA.

CURRENCY CODE AND AMOUNT 32B: USD 12,621.00

AVAILABLE WITH…BY… 41A: ANY BANK IN CHINA BY NEGOCIATION

DRAFT AT 42C: DRAFT AT 15 DAYS AFTER SIGHT FOR FULL INVOICE VALUE

DRAWEE 41D: E. SUN COMMERCIAL BANK, LTD.

INTERNATIONAL BANKING DIVISION

TAIPEI TAIWAN

PARTIAL SHIPMENT 43P: PROHIBIED

TRANSSHIPMENT 43T: PERMITTIED

LOADING/DISPATCH/TAKING/FROM 44A: CHINA PORT

FOR TRANSPOTATION TO 44B: KEELUNG

LATEST DATE OF SHIPMENT 44C: 181230

DESCRIPTION OF GOODS/SERVICE 45A: SLIPPERS AS PER S/C NO.SL6371-52

WX-112 USD 5.30/PAIR 820 PAIRS

WX-113 USD 6.10/PAIR 550 PAIRS

MY-101 USD 8.20/PAIR 600 PAIRS

CFR KEELUNG

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND THREE COPIES,

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

,BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

…………..

相关补充资料：

1. QUANTITY: 1970 PAIRS
2. PACKING: PACKED IN 197 CARTONS, 10 PAIRS/CTN.
3. SHIPPING PER S.S “LEITING V.397” FROM SHANGHAI TO KEELUNG
4. B/L NO. COS876241116
5. MARKS:请自拟国际标准唛头
6. B/L DATE: DEC 28,2018
7. GROSS WEIGHT:1, 020.00KGS
8. 议付行: BANK OF CHINA, HANGZHOU BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| KRW8574-1 | NOV.03,2018 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| from:  to: | SL6371-52 | 7NIAX200146 |
| **TERMS OF PAYMENT** | |
| L/C AT 15 DAYS AFTER SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |      |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | | **Total**(9 | **)** |  | |  |  | | | |  |  | | --- | | **Say total**(10) | |  |   ALL PACKED IN 197 CARTONS.    ZHEJIANG DAILY CHEMICAL PRODUCTS IMP & EXP CO. LTD.  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No. COS876241116**  **COSCO**  中国远洋运输（集团）  总公司  CHINA OCEAN SHIPPING (GROUP) CO.  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas（m³）**  **2.87** |
| **Total number of containers or packages (in words):** SAY ONE HUNDRED AND NINETY-SEVEN CARTONS ONLY. | | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | | Freight payable at | | | Place and date of issue  SHANGHAI, DEC.28,2018 | | |
| Total Prepaid | | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : KRW8574-1 Exchange for(4) Hangzhou ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 11.试题编号：2-11, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

上海机电设备进出口公司是一家经营机电设备的外贸公司。2019年3月16日，其与香港CONSOLIDATORS LIMITED CO.签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONFIRMATION**

**BUYERS:** CONSOLIDATORS LIMITED CO. **S/C NO.:** SMEBS-682476

RM.13001-13007E,13/F,HONGKONG. **DATE**：MAR. 16, 2019

**SELLERS:** SHANGHAI MECHANICAL EQUIPMENT IMP&EXP CORP.

128 HUQIU ROAD SHANGHAI CHINA.

The undersigned buyers and sellers have agreed to close the following transactions according to the terms and conditions stipulated below**:**

|  |  |  |  |
| --- | --- | --- | --- |
| **NAME OF COMMODITY & SPECEIFICATION** | **UNIT PRICE**  (USD/SET) | **QUANTITY**  (SETS) | **AMOUNT & PRICE TERMS**  (USD) |
| BUTTERFLY BRAND SEWING MACHINE  Style No. BSM-X7851  BSM-X7852  BSM-D7856 | 125.00  100.00  98.00 | 120  305  247 | CIF HONGKONG  15,000.00  30,500.00  24,206.00 |

TOTAL 672SETS USD69,706.00

**SAY TOTAL:** SAY U.S. DOLLARS SIXTY NINE THOUSAND SEVEN HUNDRED AND SIX ONLY.

**PACKING:** IN 672 CARTONS, ONE SET/CTN.

**INSURANCE:** BY THE SELLER, FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

**TIME OF SHIPMENT:** NOT LATER THAN JUNE 15, 2019, PARTIAL SHIPMENTS AND TRANSSHIPMENT ARE ALLOWED. FROM ANY PORT OF CHINA TO HONGKONG.

**PAYMENT:** L/C AT SIGHT, ARRIVING AT THE SELLER BEFORE MAR.31, 2019 AND REMAIN VALID FOR NEGOTIATION IN CHINA FOR 15 DAYS AFTER SHIPMENT.

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: HC2S20008771

DATE OF ISSUE 31C: 190405

EXPIRY \*31D: DATE 190610 PLACE IN HONGKONG

APPLICANT \* 50 : CONSOLIDATORS LIMITED CO.

RM.13001-13007E, 13/F, HONGKONG

BENEFICIARY \* 59 : SHANGHAI MECHANICAL EQUIPMENT IMP&EXP CORP.

126 HUQIU ROAD SHANGHAI CHINA

AMOUNT \*32B: CURRENCY USD AMOUNT 69,606.00

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

DRAWEE 41D: CONSOLIDATORS LIMITED CO.

DRAFTS AT 42C: AT SIGHT

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: HONGKANG

LATEST DATE OF SHIPMENT 44C: 190609

DESCRIPT. OF GOODS 45A: 672 SETS OF BUTTERFLY BRAND SEWING MACHINE AS PER SALES CONTRACT NO.: SMEBS-682467.

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 4 COPIES.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICANT.

+INSURANCE POLICY FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

+PACKING LIST IN 3 COPIES, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR ACCOUNT OF BENEFICIARY.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE DATE OF SHIPMENT BUT WITHIN THE VALIDTY OF THE L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

上海服装进出口公司与日本SHIBADAIMON CO.,LTD签订了一份出口合同。2018年11月1日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: C090-3001573

DATE OF ISSUE 31C: 181101

DATE AND PLACE OF EXPIRY 31D: 190215 IN CHINA

APPLICANT BANK 51A SAKURA BANK, LTD

 TOKYO, JAPAN

APPLICANT 50: SHIBADAIMON CO.,LTD,

MINATO-KU 105,TOKYO, JAPAN

BENEFICIARY 59: SHANGHAI GARMENT IMP.& EXP. CORP,

NO.567 MAOTAI RD., SHANGHAI, CHINA

CURRENCY CODE AND AMOUNT 32B: USD74157.00

AVAILABLE WITH…BY… 41A: ANY BANK IN CHINA BY NEGOCIATION

DRAFT AT 42C: AT SIGHT

DRAWEE 41D: SAKURA BANK, LTD

 TOKYO, JAPAN

PARTIAL SHIPMENT 43P: PROHIBIED

TRANSSHIPMENT 43T: PERMITTIED

LOADING/DISPATCH/TAKING/FROM 44A: CHINA PORT

FOR TRANSPOTATION TO 44B: TOKYO, JAPAN

LATEST DATE OF SHIPMENT 44C: 190113

DESCRIPTION OF GOODS/SERVICE 45A: GIRL’S T/R VEST SUITS AS PER S/C NO. GVS268

CIF TOKYO

353713 6000 SETS USD6.27/SET USD37,620.00

353714 5700 SETS USD6.41/SET USD36,537.00

TOTAL: 11700SETS USD74,157.00

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND THREE COPIES,

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

…………..

相关补充资料：

1. QUANTITY: 11,700SETS
2. PACKING: PACKED IN 117 CARTONS, 100 SETS/CTN.
3. SHIPPING PER S.S “WANDA V.201” FROM SHANGHAI TO TOKYO
4. B/L NO. COS96850007
5. MARKS:请自拟国际标准唛头
6. B/L DATE: JAN.11,2019
7. GROSS WEIGHT:2, 300.00KGS
8. 议付行: BANK OF CHINA, SHANGHAI BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| MDP74521 | DEC.02,2018 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| from:  to: | GVS2681 | C090-3001573 |
| **TERMS OF PAYMENT** | |
| L/C AT SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |      |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | |  | **Total**(9) |  | |  |  | | | |  |  | | --- | | **Say total**(10) | |  |   PACKED IN 117 CARTONS    SHANGHAI GARMENT IMP.& EXP. CORP  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No. COS96850007**  **COSCO**  中国远洋运输（集团）  总公司  CHINA OCEAN SHIPPING (GROUP) CO.  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas（m³）**  **2.33** |
| **Total number of containers or packages (in words):** SAY ONE HUNDRED AND SEVENTEEN CARTONS ONLY. | | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | | Freight payable at | | | Place and date of issue  SHANGHAI, JAN.11,2019 | | |
| Total Prepaid | | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No :MDP74521 Exchange for(4) Shanghai ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 12.试题编号：2-12, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

山东益海进出口有限公司是一家经营皮革制品的外贸公司。2019年1月16日，其与西班牙LINSA PUBLICIDAD, S.A.签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONFIRMATION**

**BUYER :** LINSA PUBLICIDAD, S.A. **S/C NO.:** YHL-19071112

VALENCIA, 195 BAJOS. 08011. BARCELONA, SPAIN. **DATE**：JAN. 16, 2019

**SELLER :** SHANDONG YIHAI IMP. & EXP. CO.,LTD.

NO. 51 JINSHUI ROAD, QINGDAO, CHINA.

The undersigned buyers and sellers have agreed to close the following transactions according to the terms and conditions stipulated below**:**

|  |  |  |  |
| --- | --- | --- | --- |
| **NAME OF COMMODITY & SPECEIFICATION** | **UNIT PRICE**  (USD/PC.) | **QUANTITY**  (PCS) | **AMOUNT & PRICE TERMS**  (USD) |
| CARDHOLDER  DYED COW LEATHER  BLACK  BROWN | USD1.45/PC  USD1.50/PC | 5,000PCS  8,000PCS | CFR BARCELONA  USD 7,250.00  USD12,000.00 |

TOTAL 13,000PCS USD19,250.00

**SAY TOTAL:** SAY U.S. DOLLARS NINETEEN THOUSAND TWO HUNDRED AND FIFTY ONLY.

**PACKING:** IN 26CARTONS. 1PC/POLYBAG, 500PCS/CTN.

**INSURANCE:** BY THE BUYER.

**TIME OF SHIPMENT:** NOT LATER THAN APR.13, 2019, PARTIAL SHIPMENTS AND TRANSSHIPMENT ARE ALLOWED. FROM ANY PORT OF CHINA TO BARCELONA.

**PAYMENT:** L/C AT SIGHT, ARRIVING AT THE SELLER BEFORE JAN.30, 2019 AND REMAIN VALID FOR NEGOTIATION IN CHINA FOR 15 DAYS AFTER SHIPMENT.

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: DC147SW7844201

DATE OF ISSUE 31C: 190202

EXPIRY \*31D: DATE 190412 PLACE IN SPAIN

APPLICANT \* 50 : LINSA PUBLICIDAD, S.A.

VALENCIA, 195 BAJOS. 08011.

BARCELONA, SPAIN.

BENEFICIARY \* 59 : SHANDONG YIHAI IMP. & EXP. CO., LTD.

NO. 51 JINSU ROAD, QINGDAO, CHINA.

AMOUNT \*32B: CURRENCY USD AMOUNT 19200,00

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

DRAWEE 41D: LINSA PUBLICIDAD, S.A.

DRAFTS AT 42C: AT SIGHT

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: GENOYA

LATEST DATE OF SHIPMENT 44C: 190401

DESCRIPT. OF GOODS 45A: 13000PCS OF CARDHOLDER DYED COW LEATHER AS PER SALES CONTRACT NO.: YHL-15071211.

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 2 COPIES.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER , BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICANT.

+PACKING LIST IN 3 COPIES, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR ACCOUNT OF BENEFICIARY.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE DATE OF SHIPMENT BUT WITHIN THE VALIDTY OF THE L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

大连泰山箱包有限公司与美国ORTAI CO., LTD.签订了一份出口合同。2019年3月13日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: N5632405TH1

DATE OF ISSUE 31C: 190313

DATE AND PLACE OF EXPIRY 31D: 190619 IN CHINA

APPLICANT BANK 51A CITY NATIONAL BANK

133 MORNINGSIDE AVE NEW YORK

APPLICANT 50: ORTAI CO., LTD.

30 EAST 40TH STREET, NEW YORK, U.S.A.

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

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

66 ZHONGSHAN ROAD DALIAN, CHINA

CURRENCY CODE AND AMOUNT 32B: USD 22422.00

AVAILABLE WITH…BY… 41A: ANY BANK IN CHINA BY NEGO**T**IATION

DRAFT AT 42C: AT SIGHT

DRAWEE 41D: CITY NATIONAL BANK

133 MORNINGSIDE AVE NEW YORK

PARTIAL SHIPMENT 43P: PROHIBIED

TRANSSHIPMENT 43T: PERMITTIED

**LOADING**/DISPATCH/TAKING/FROM 44A: CHINA PORT

FOR TRANSPOTATION TO 44B: NEW YORK, U.S.A.

LATEST DATE OF SHIPMENT 44C: 190602

DESCRIPTION OF GOODS/SERVICE 45A: TROLLEY CASES AS PER S/C NO. TSSC0801005

CIF NEW YORK

TS503214 USD6.50/PC 1104PCS

TS503215 USD6.00/PC 1149PCS

TS503216 USD5.80/PC 1440PCS

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND THREE COPIES,

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

…………..

相关补充资料：

1. PACKAGE: 3693 PCS
2. PACKING: 1 PC IN 1 PE BAG; 3PCS/CTN.
3. SHIPPING PER S.S “HEFENG V.652” FROM DALIAN TO NEW YORK, U.S.A.
4. B/L NO. COS15742017
5. MARKS:请自拟国际标准唛头
6. B/L DATE: JUNE 1,2019
7. G.W: 14,714.00KGS
8. 议付行: BANK OF CHINA, DALIAN BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| QSE25613 | MAY.15,2019 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| from:  to: | TSSC0801005 | N5632405TH1 |
| **TERMS OF PAYMENT** | |
| L/C AT SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |   **Total**(9)   |  |  | | --- | --- | |  |  |  |  | | --- | | **Say total**(10) | | PACKED IN 1231 CARTONS. |     DALIAN TAISHAN SUITCASE & BAG CO., LTD.  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No. COS15742017**  **COSCO**  中国远洋运输（集团）  总公司  CHINA OCEAN SHIPPING (GROUP) CO.  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas（m³）**  **60.5** |
| **Total number of containers or packages (in words):** SAY ONE THOUSAND TWO HUNDRED AND THIRTY-ONE CARTONS ONLY. | | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | | Freight payable at | | | Place and date of issue  DALIAN, JUNE 01,2017 | | |
| Total Prepaid | | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : QSE25613 Exchange for(4) Dalian ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 13.试题编号：2-13, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

上海WILL贸易有限公司是一家经营服饰的外贸公司。2019年2月10日，其与比利时NU BONNETERIE DE GROOTE签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONFIRMATION**

**BUYER :** NU BONNETERIE DE GROOTE **S/C NO.:** WILL09068

AUTOSTRADEWEG 6 9090 MEUE, BELGIUM **DATE**：FEB. 10, 2019

**SELLER:** SHANGHAI WILL TRADING. CO.,LTD

NO.25 JIANGNING ROAD, SHANGHAI, CHINA

The undersigned buyers and sellers have agreed to close the following transactions according to the terms and conditions stipulated below**:**

|  |  |  |  |
| --- | --- | --- | --- |
| **NAME OF COMMODITY & SPECEIFICATION** | **UNIT PRICE**  (USD/PC.) | **QUANTITY**  (PCS) | **AMOUNT & PRICE TERMS**  (USD) |
| WORK SHORT TROUSERS  - 100 PCT COTTON TWILL  S.T. NO.: D0900326  D0900327 | USD10.50/PC  USD12.00/PC | 3000 PCS  5000 PCS | CFR ANTWERP  USD31,500.00  USD60,000.00 |

TOTAL 8000 PCS USD91500.00

**SAY TOTAL:** SAY U.S. DOLLARS NINETY ONE THOUSAND FIVE HUNDRED ONLY.

**PACKING:** IN CARTONS OF 50 PCS EACH

**INSURANCE:** BY THE BUYER.

**TIME OF SHIPMENT:** NOT LATER THAN MAY 25, 2019, PARTIAL SHIPMENTS AND TRANSSHIPMENT ARE ALLOWED. FROM SHANGHAI, CHINA TO ANTWERP, BELGIUM.

**PAYMENT:** L/C AT SIGHT, ARRIVING AT THE SELLER BEFORE FEB.28, 2019 AND REMAIN VALID FOR NEGOTIATION IN CHINA FOR 15 DAYS AFTER SHIPMENT.

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: 322CD6372730

DATE OF ISSUE 31C: 190303

EXPIRY \*31D: DATE 190515 PLACE IN BELGIUM

APPLICANT \* 50 : NU BONNETERIE DE GROOTE

AUTOSTRADEWEG 69090 MEUE, BELGIUM

BENEFICIARY \* 59 : SHANGHAI WILL TRADING. CO.,LTD

NO.20 JIANGNING ROAD, SHANGHAI, CHINA

AMOUNT \*32B: CURRENCY USD AMOUNT 91000.00

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

DRAWEE 41D: NU BONNETERIE DE GROOTE

DRAFTS AT 42C: AT SIGHT

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: SHANGHAI, CHINA

FOR TRANSPORTATION TO 44B: ANTWARP, BELGIUM

LATEST DATE OF SHIPMENT 44C: 190520

DESCRIPT. OF GOODS 45A: 8000 PCS WORK SHORT TROUSERS

– 100PCT COTTON TWILL

AS PER S/C NO. W11LL09068

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 3 COPIES.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING APPLICANT.

+PACKING LIST IN 3 COPIES, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR ACCOUNT OF BENEFICIARY.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE DATE OF SHIPMENT BUT WITHIN THE VALIDTY OF THE L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

上海红星进出口公司与埃及ALOSMNY INTERNATIONAL TRADE CO.签订了一份出口合同。2018年6月6日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: KLMU522004

DATE OF ISSUE 31C: 180606

DATE AND PLACE OF EXPIRY 31D: 180910 IN CHINA

APPLICANT 50: ALOSMNY INTERNATIONAL TRADE CO.

177 ALHRAM STREET SECOND FLOOR-G102A EGYPT

APPLICANT BANK 51A NATIONAL COMMERCIAL BANK, JEDDAH

BENEFICIARY 59: HONGXING IMP&EXP COMPANY, SHANGHAI

NO. 11 CHANGCHUN ROAD, SHANGHAI, CHINA

CURRENCY CODE AND AMOUNT 32B: USD 26,200.00

AVAILABLE WITH…BY… 41A: ANY BANK IN CHINA BY NEGOCIATION

DRAFT AT 42C: AT 15 DAYS SIGHT

DRAWEE 41D: NATIONAL COMMERCIAL BANK, JEDDAH

PARTIAL SHIPMENT 43P: PROHIBIED

TRANSSHIPMENT 43T: PERMITTIED

LOADING/DISPATCH/TAKING/FROM 44A: CHINA PORT

FOR TRANSPOTATION TO 44B: SAID, EGYPT

LATEST DATE OF SHIPMENT 44C: 180822

DESCRIPTION OF GOODS/SERVICE 45A: 48000 CANS MEILING BRAND CANNED ORANGE JAM

AS PER S/C NO.ML874551

UNIT PRICE: USD6.55/CTN

CFR SAID

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND THREE COPIES,

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

…………..

相关补充资料：

1. PACKAGE: 48000 CANS IN 4000CARTONS
2. PACKING: PACKED IN SEAWORTHY CARTONS. 250 GRAM PER CAN, 12 CANS IN A CARTON.
3. SHIPPING PER S.S “SHUNDA V.209” FROM SHANGHAI, CHINA TO SAID, EGYPT.
4. B/L NO. COS227100713
5. MARKS:请自拟国际标准唛头
6. B/L DATE: AUG.20,2018
7. CONTRACT NO.: ML874551
8. G.W: 12,000.00KGS
9. 议付行: BANK OF CHINA, SHANGHAI BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| XT557812 | JUN.07,2018 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| from:  to: | ML874551 | KLMU522004 |
| **TERMS OF PAYMENT** | |
| L/C AT 15 DAYS AFTER SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | | **Total**(9 | **)** |  | |  |  | | | |  |  | | --- | | **Say total**(10) | |  |   PACKED IN 4000 CARTONS    **HONGXING IMP&EXP COMPANY, SHANGHAI**  **\*\*\*** | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | **B/L No. COS227100713**  **COSCO**  中国远洋运输（集团）  总公司  CHINA OCEAN SHIPPING (GROUP) CO.  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | |
| **Notify party** (3) | | | | |
| **Pre-carriage by** | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | **Port of transshipment** | | |
| **Port of discharge**(6) | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas（m³）**  **2.58** |
| **Total number of containers or packages (in words):** SAY FOUR THOUSAND CARTONS ONLY. | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | Freight payable at | | | Place and date of issue  SHANGHAI, AUG.20,2018 | | |
| Total Prepaid | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : XT557812 Exchange for(4) Shanghai ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 14.试题编号：2-14, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

上海WILL有限公司是一家经营服饰的外贸公司。2019年6月1日，其与比利时签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONTRACT**

**THE BUYER:** S/C NO. WILL0906

NU BONNETERIE DE GROOTE DATE: JUNE.1, 2019

AUTOSTRADEWEG 69090 MEUE BELGIUM

**THE SELLER:**

SHANGHAI WILL TRADING. CO., LTD.

NO.25 JIANGNING ROAD, SHANGHAI, CHINA

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 andconditions stipulated below:

|  |  |  |  |
| --- | --- | --- | --- |
| **Description of goods**  **Commodity & Specification** | **Quantity** | **Price Terms** | |
| **Unit price** | **Amount** |
| WORK SHORT TROUSERS - 100 PCT COTTON TWILL AS PER ORDER D0900326,  WORK SHORT TROUSERS - 100 PCT COTTON TWILL AS PER ORDER D0900327 , | 3000 PCS  5000 PCS | CIF ANTWERP  USD10.50/PC  USD12.00/PC | USD31 500.00  USD60 000.00 |
| **TOTAL:** | **8000 PCS** |  | **USD91 500.00** |
| Total amount: SAY U.S.DOLLARS NINETY ONE THOUSAND FIVE HUNDRED AND FIFTY ONLY | | | |

**Packing:** IN CARTONS OF 50 PCS EACH **Shipping Mark:** AT SELLER’S OPTION

**TRANSPORT DETAILS:** The goods should be shipped on or before AUG. 31, 2019, from SHANGHAI, CHINA TO ANTWERP, BELGIUM, transshipment and partial shipment are all allowed.

**Insurance:** TO BE EFFECTED BY THE SELLER FOR 110 PCT OF INVOICE VALUE AGAINST ALL RISKS AS PER CIC OF THE PICC DATED 01/01/1981.

**Terms of Payment:** THE BUYER SHALL OPEN THROUGH A BANK ACCEPTABLE TO THE SELLER AN IRREVOCABLE LETTER OF CREDIT AT SIGHT TO REACH THE SELLER BEFORE JULY 2, 2019 AND TO REMAIN VALID FOR NEGOTIATION IN CHINA UNTIL THE 15th DAY AFTER THE FORESAID TIME OF SHIPMENT.

SELLER BUYER

SHANGHAI WILL TRADING CO., LTD NU BONNETERIE DE GROOTE

张平 LJSKOUT

**ISSUE OF DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DOC.CREDIT \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: 132CD6372730

DATE OF ISSUE 31C: 190708

EXPIRY \*31D: DATE 190910 PLACE IN BELGIUM

APPLICANT \* 50 : NU BONNETERIE DE GROOTE

AUTOSTRADEWEG 69090 MEUE BELGIUM

BENEFICIARY \* 59 : SHANGHAI WILL IMPORT AND EXPORT

CO. , LTD.

NO.25 JIANGNING ROAD, SHANGHAI, CHINA

AMOUNT \*32B: CURRENCY AMOUNT USD 91050.00

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

DRAFTS AT 42C: AT SIGHT

DRAWEE 41D: NU BONNETERIE DE GROOTE.

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LOADING IN CHARGE 44A: NINGBO

FOR TRANSPORTATION TO 44B: ANTWERP, BELGIUM

LATEST DATE OF SHIPMENT 44C: 190825

DESCRIPT. OF GOODS 45A: + 3000 PCS WORK SHORT TROUSERS

-100PCT COTTON TWILL

EUR10.50/PC AS PER ORDER D0900326

+5000 PCS WORK SHORT TROUSERS

-100PCT COTTON TWILL

USD12.00/PC AS PER ORDER D0900327

CFR ANTWERP PACKING: 50PCS/CTN

DOCUMENTS REQUIRED 46A:

+ SIGNED COMMERCIAL INVOICES IN 4 ORGINAL AND 4 COPIES

+FULL SET OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, MARKED FREIGHT COLLECT NOTIFY THE APPLICANT

+INSURANCE POLICY/CERTIFICATE FOR 110 PCT OF INVOICE VALUE AGAINST ALL RISKS AS PER CIC OF THE PICC DATED 01/01/1981..

+PACKING LIST IN QUINTUPLICATE, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL CHARGES ARE TO BE BORN BY

BENEFICIARY

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE DATE

OF SHIPMENT, BUT WITHIN THE

VALIDITY OF THIS CREDIT

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

上海ABC公司与埃及ALOSMNY INTERNATIONAL TRADE CO.签订了一份出口合同。2018年7月28日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: KLMU1234

DATE OF ISSUE 31C: 180728

DATE AND PLACE OF EXPIRY 31D: DATE180920 PLACE CHINA

APPLICANT 50: ALOSMNY INTERNATIONAL TRADE CO.

177 ALHRAM STREET SECOND FLOOR-G102A

EGYPT 12111

APPLICANT BANK 51A NATIONAL COMMERCIAL BANK, JEDDAH

BENEFICIARY 59: ABC COMPANY, SHANGHAI

NO. 11 CHANGCHUN ROAD, SHANGHAI, CHINA

CURRENCY CODE AND AMOUNT 32B: CURRENCY USD AMOUNT 28,820.00

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

DRAFT AT 42C: AT SIGHT

DRAWEE 41D: NATIONAL COMMERCIAL BANK, JEDDAH

PARTIAL SHIPMENT 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING/DISPATCH/TAKING/FROM 44A: SHANGHAI, CHINA

FOR TRANSPOTATION TO 44B: SAID, EGYPT

LATEST DATE OF SHIPMENT 44C: 180830

DESCRIPTION OF GOODS/SERVICE 45A: 52800 CANS OF MEILING BRAND

CANNED ORANGE JAM.

PACKED IN SEAWORTHY CARTONS

250 GRAM PER CAN, 12 CANS IN A CARTON

COUNTRY OF ORIGIN: P. R. CHINA

UNIT PRICE: USD6.55/CTN

CFR SAID

DOCS REQUIERD: 46A:

1. COMMERCIAL INVOICE IN 3 COPIES DATED THE SAME DATE AS THAT OF L/C ISSUANCE DATE INDICATING COUNTRY OF ORIGIN OF THE GOODS AND CERTIFIED TO BE TRUE AND CORRECT, INDICATING CONTRACT NO. SUM356/09 AND L/C NO.

2.NEUTRAL PACKING LIST INDICATING QUANTITY, N. W. AND G. W. OF EACH PACKAGE, TTL QUANTITY, N.W. AND G. W., AND PACKING CONDITIONS AS REQUIRED BY L/C.

3.BENEFICIARY’S CERTIFIED COPY OF SHIPPING ADVICE TO THE APPLICANT ADVISING MERCHANDISE, SHIPMENT DATE, GROSS INVOICE VALUE, NAME AND VOYAGE OF VESSEL, CARRIER’S NAME, PORT OF LOADING AND PORT OF DISCHARGE IMMEDIATELY ON THE DATE OF SHIPMENT.

4. FULL SET OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, MARKED FREIGHT COLLECT NOTIFY THE APPLICANT.

ADDITIONAL CODITIONS 47A: 1. ALL DOCUMENTS MUST INDICATE SHIPPING

MARKS.

2.ALL DOCUMENTS MUST BE MADE OUT IN

THE NAME OF THE APPLICANT UNLESS

OTHERWISE STIPULATED BY THE L/C.

CHARGES ： 71B： ALL CHARGES AND COMMISSIONS

OUTSIDE EGYPT ARE FOR ACCOUNT OF

BENEFICIARY

PERIOD FOR PRESENTATION： 48: WITHIN 15 DAYS AFTER THE DATE OF

SHIPMENT, BUT WITHIN THE VALIDITY OF

THIS CREDIT

CONFIRMATION INSTRUCTION： 49: WITHOUT

相关补充资料：

1. PACKAGE: 4400CARTONS
2. SHIPPING PER S.S “MOONRIVER V.987” FROM SHANGHAI, CHINA TO SAID, EGYPT
3. B/L NO. 6180
4. MARKS:请自拟国际标准唛头
5. B/L DATE: AUG 30,2018
6. G.W: 17600.00KGS
7. 议付行: BANK OF CHINA, DALIAN BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To: (1)** | COMERCIAL INVOICE | |
|  |
| **NO.** | **DATE** |
| **123QWE** | **JULY 28,2018** |
| **Transport detail(2)** | **S/C NO.:** | **L/C NO.** |
| FROM:  TO: | **SUM356/09** | **KLMU1234** |
| **TERMS OF PAYMENT** | |
| **L/C AT SIGHT** | |
| |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Marks(3)** | **Number and kind of package** | **Quantity** | **Unit Price(6)** | **Amount(7)** | |  | **Description of goods(4)** | **(5)** | **(8)** | | |  |  | | | | |  |  |  |  |  |   **TOTAL(9)**  **SAY TOTAL(10)**  PACKED IN 4400 CARTONS  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN.    ABC COMPANY, SHANGHAI  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | **B/L No. 6180**  **COSCO**  中国远洋运输（集团）  总公司  CHINA OCEAN SHIPPING (GROUP) CO.  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | |
| **Notify party** (3) | | | | |
| **Pre-carriage by** | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | **Port of transshipment** | | |
| **Port of discharge**(6) | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas（m³）**  **3.47** |
| **Total number of containers or packages (in words): FOUR THOUSAND FOUR HUNDRED CARTONS ONLY** | | | | | | | | |
| **Freight and charges** | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | Freight payable at | | | Place and date of issue  SHANGHAI, AUG.30,2018 | | |
| Total Prepaid | | Number of original Bs/L  THREE(3) | | | Signed for or on behalf of the Carrier  COSCO CONTAINER LINES  CONTAINER LINES  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : 123QWE Exchange for(4) Shanghai ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 15.试题编号：2-15, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

山东益海进出口有限公司是一家经营皮革的外贸公司。2018年12月1日，其与西班牙LINSA PUBLICIDAD, S.A.签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONTRACT**

**THE SELLER:** S/C NO.: YH08039

SHANDONG YIHAI IMP. & EXP. CO.,LTD. DATE: DEC.1, 2018

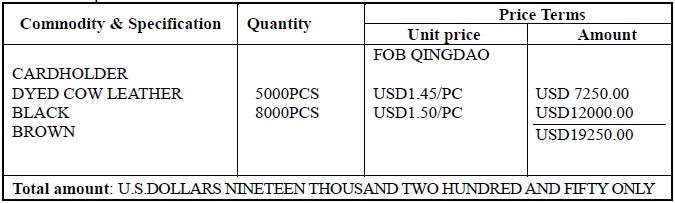
NO. 51 JINSHUI ROAD, QINGDAO, CHINA

**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:



**SAY TOTAL:** SAY U.S. DOLLARS NINETEEN THOUSAND TWO HUNDRED AND FIFTY ONLY.

**Packing:** 1PC/POLYBAG, 500PCS/CTN Shipping Mark: L.P.

**Time of Shipment:** NOT LATER THAN JAN.31, 2019, PARTIAL SHIPMENTS AND TRANSSHIPMENT ARE ALLOWED. FROM QINGDAO TO BARCELONA.

**Insurance:** TO BE EFFECTED BY THE BUYER.

**Terms of Payment:** IRREVOCABLE LETTER OF CREDIT AT SIGHT TO REACH THE SELLER BEFORE DEC.12,2018 AND TO REMAIN VALID FOR NEGOTIATION IN CHINA UNTIL THE 15th DAY AFTER THE FORESAID TIME OF SHIPMENT.

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: 103CD137273

DATE OF ISSUE 31C: 181215

EXPIRY \*31D: DATE 190202 PLACE IN SPAIN

APPLICANT \* 50 : LINSA PUBLICIDAD, S.A.

VALENCIA, 195 BAJOS. 08011. BARCELONA, SPAIN

BENEFICIARY \* 59 : SHANDONG YIHAI IMP. & EXP. CO.,

LTD.NO. 51 JINSHUI ROAD, QINGDAO, CHINA

AMOUNT \*32B: CURRENCY USD AMOUNT 19250.00

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

DRAFTS AT 42C: AT SIGHT

DRAWEE 41D: LINSA PUBLICIDAD, S.A

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING IN CHARGE 44A: ANY CHINESE PORT

FOR TRANSPORTATION TO 44B: VALENCIA, SPAIN

LATEST DATE OF SHIPMENT 44C: 190121

DESCRIPT. OF GOODS 45A: GOODS AS PER S/C NO. YH08036 CARDHOLDER DYED COW LEATHER

BLACK 8000PCS AT USD1.45/PC

BROWN 5000PCS AT USD1.50/PC

FOB QINGDAO 50PCS/CTN

DOCUMENTS REQUIRED 46A: + SIGNED COMMERCIAL INVOICE IN 3 COPIES

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

+PACKING LIST IN 3 COPIES, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

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

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

**经审核,该信用证存在下列错误:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

大连泰山箱包有限公司与美国ORTAI CO., LTD.签订了一份出口合同。2018年7月15日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: N5632405TH11808

DATE OF ISSUE 31C: 180715

DATE AND PLACE OF EXPIRY 31D: 180909 CHINA

APPLICANT BANK 51A CITY NATIONAL BANK

133 MORNINGSIDE AVE NEW YORK, NY10027

APPLICANT 50: ORTAI CO., LTD.

30 EAST 40TH STREET, NEW YORK, NY 10016

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

CURRENCY CODE AND AMOUNT 32B: USD 22,422.00

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

DRAFT AT 42C: AT SIGHT

DRAWEE 41D: CITY NATIONAL BANK

133 MORNINGSIDE AVE NEW YORK, NY10027

PARTIAL SHIPMENT 43P: NOT ALLOWED

TRANSSHIPMENT 43T: NOT ALLOWED

LOADING/DISPATCH/TAKING/FROM 44A: DALIAN

FOR TRANSPOTATION TO 44B: NEW YORK

LATEST DATE OF SHIPMENT 44C: 180825

DESCRIPTION OF GOODS/SERVICE 45A: CIF NEWYORK

TROLLEY CASES AS PER S/C NO. TSSC0801005

DOCS REQUIERD: 46A:

+MANUALLY SIGNED COMMERCIAL INVOICE IN 2 COPYES INDICATING

L/C NO. AND CONTRACT NO. .

+FULL SET OF ORIGINAL CLEAN ON BOARD MARINE BILLS OF LADING

MADE OUT TO ORDER, ENDORSED IN BANK MARKED FREIGHT PREPAID

AND NOTIFY 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

BLANK 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.

Additional Conditions: 47A:

+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.

Confirmation Instructions ： 49: WITHOUT

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

Sender to Receiver Information： 72: DOCUMENTS TO BE DESPATCHED BY COURIERSERVICE IN ONE LOT TO CITY NATIONAL BANK

相关补充资料：：



1. PACKAGE: 1231CARTONS
2. SHIPPING PER S.S “DONGFENG V.369” FROM DALIAN TO NEW YORK
3. MARKS:请自拟国际标准唛头
4. B/L DATE: AUG 23,2018
5. G.W: 14714.4 KGS
6. 议付行: BANK OF CHINA, LIAONING BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| TSI0801005 | AUG. 5,2018 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| FROM:  TO: | TSSC0801005 | N5632405TH11808 |
| **TERMS OF PAYMENT** | |
| L/C AT SIGHT | |
| |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | **Description of goods**(4) | (5) |  | |  |  | | (8) | | | |  |  |  | |  |  | |      |  |  |  | | --- | --- | --- | | **Total**(9) |  |  |  |  | | --- | | **Say total**(10) | |  |   PACKED IN 1231 CARTONS  DALIAN TAISHAN SUITCASE & BAG CO., LTD.  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No. 6180**  **COSCO**  中国远洋运输（集团）  总公司  CHINA OCEAN SHIPPING (GROUP) CO.  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT | | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas**  **60.5m3** |
| **Total number of containers or packages (in words):** SAY ONE THOUSAND TWO HUNDRED AND THIRTY ONE CARTONS ONLY. | | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | | Freight payable at | | | Place and date of issue  DALIAN, AUG. 23,2018 | | |
| Total Prepaid | | | Number of original Bs/L  THREE(3) | | | Signed for or on behalf of the Carrier  COSCO CONTAINER LINES  CONTAINER LINES  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : TSSC0801005 Exchange for(4) Dalian ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 16.试题编号：2-16, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

大连工艺品进出口公司是一家经营工艺品的外贸公司。2019年5月9日，其与奥地利BELLAFLORA GARTEN CENTER GE-SELLSCHAFT签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONFIRMATION**

S/C NO.:205001

DATE：MAY. 9TH 2019

**BUYERS:** BELLAFLORA GARTEN CENTER GE-SELLSCHAFT

ADDRESS: M.B.H FRANZOSENH-AUSWEG 50 A-4020 LINZ, AUSTRIA

**SELLERS:** DALIAN ARTS&CRAFTS IMPORT&EXPORT CORP.

ADDRESS: NO.23 FUGUI STR., DALIAN, CHINA

The undersigned buyers and sellers have agreed to close the following transactions according to the terms and conditions stipulated below:

|  |  |  |  |
| --- | --- | --- | --- |
| NAME OF COMMODITY & SPECEIFICATION | UNIT PRICE | QUANTITY | AMOUNT & PRICE TERMS |
| CHRISTMAS GIFTS  AF-634  AF-655  AF-555  AF-629  AF-651  AF-673  AF-676  AF-609A  AF-609  AF-609B  AF-705  AF-704  AF-701  AF-702  DL-(EACH 400 DOZ)  1768B,1756B,1718B,1737B,1691B  1679B,1703B,1770B,1771B,1768B,  DL 1834B  (EACH 400 DOZ) DL 1846B,1789  TM 4648  TM-2  A-33 | CIF HAMBURG  USD0.66  USD0.46  USD1.01  USD0.78  USD0.50  USD0.50  USD0.52  USD0.76  USD0.90  USD0.95  USD0.52  USD0.68  USD0.58  USD0.52  2.15  4.10  3.96  0.54  1.54  1.43 | (SET)  768  1,600  600  768  1,600  600  672  420  382  240  900  648  840  960  (DOZ)  4,000  400  800  750PCS  750PCS  600PCS | CIF HAMBURG  USD 506.8  USD 736.00  USD 606.00  USD 599.04  USD 800.00  USD 300.00  USD 349.44  USD 319.20  USD 343.80  USD 204.00  USD 468.00  USD 440.64  USD 487.20  USD 499.20  8,600.00  1,640.00  3,168.00  405.00  1,155.00  858.00 |

TOTAL USD 22,485.40

**SAY TOTAL:** SAY U.S.DOLLARS TWENTY TWO THOUSAND FOUR HUNDRED AND EIGHTY FIVE POINT FOUR ONLY**.**

**PACKING:** IN CARTONS

**INSURANCE:** BY SELLER, FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

**TIME OF SHIPMENT:** NOT LATER THAN JUNE 1, 2019. PARTIALSHIPMENT AND TRANSHIPMENT ARE ALLOWED.

**PORT OF LOADING & DESTINATION:** FROM ANY PORT OF CHINA TO HAMBURG

**PAYMENT:** L/C AT 30 DAYS AFTER SIGHT, ARRIVING AT THE SELLER BEFORE MAY 15TH, 2019 AND TO REMAIN VALID FOR NEGOTIATION IN CHINA UNTIL THE 15th DAY AFTER THE FORESAID TIME OF SHIPMENT.

THE SIGNATURE OF BUYERS: THE SIGNATURE OF SELLERS:

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DOC. CREDIT \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: DC273627

DATE OF ISSUE 31C: 190525

EXPIRY \*31D: DATE 190605 PLACE IN AUSTRIA

APPLICANT \* 50 : BELLAFLORA GARTON CENTER GE-

SELLSCHAFT，M.B.H FRANZOSENH-

AUSWEG 50 A-4020 LINZ, AUSTRIA

BENEFICIARY \* 59 : DALIAN ARTS &CRAFTS IMP.& EXP.

CORP. NO.32 FUGUI STREET, ZHONG

SHAN DISTRICT, DALIAN, CHINA

AMOUNT \*32B: CURRENCY USD AMOUNT 22,485.40

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

DRAFTS AT 42C: AT SIGHT

DRAWEE 41D: BELLAFLORA GARTON CENTER GE-

SELLSCHAFT M.B.H FRANZOSENH-

AUSWEG 50 A-4020 LINZ, AUSTRIA

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORT TO 44B: HUMBURG

LATEST DATE OF SHIPMENT 44C: 190525

DESCRIPTION OF GOODS/SERVICE 45A: CHRISTMAS GIFTS CIF HAMBURG

AS PER S/C NO.96DRA207 OF MAY. 9TH 2019

DOCUMENTS REQUIRED 46A:

+COMMERCIAL INVOICE, 5 FOLD, ALL DULY SIGNED, CERTIFYING THAT THE GOODS HAVE PACKED AND CHINESE ORIGIN.

+FULL SET OF CLEAN ON BOARD ORIGINAL MARINE BILL OF LADING, MADE OUT TO ORDER, MARKED FREIGHT COLLECT BLANK ENDORSED,NOTIFYING BELLAFLORA

+INSURANCE POLICY FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

+PACKING LIST IN QUINTUPLICATE, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL CHARGES ARE TO BE BORN BY

BENEFICIARY

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE SHIPMENT DATE

BUT NOT EXCEED THE VALIDITY OF L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

湖南金健粮油食品进出口公司与加拿大WENSCO FOODS LTD.签订了一份出口合同。2019年1月8日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: 28230CDI1117LC

DATE OF ISSUE 31C: 190108

DATE AND PLACE OF EXPIRY 31D: 190320 IN CHINA

APPLICANT 50: WENSCO FOODS LTD.,

RUA DE GREENLAND STREET,68-A

1260-297 WELL D.COQUITLAM,B.C.

CANADA

BENEFICIARY 59: JINJIAN CEREALS,OILS & FOODSTUFFS

IMPORT & EXPORT CORPORATION

38 WUYI RD., CHANGSHA,CHINA

CURRENCY CODE AND AMOUNT 32B: USD73100.00

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

DRAFT AT 42C: AT 45 DAYS AFTER SIGHT

DRAWEE 41D: BANK OF NOVA SCOTIA ,TORONTO,CANADA

550 WEST GEORGIA ST .,PO BOX 172

TORONTO , CANADA

PARTIAL SHIPMENT 43P: PROHIBITED

TRANSSHIPMENT 43T: PERMITTED

LODING/DISPATCH/TAKING/FROM 44A: MAIN CHINESE PORT

FOR TRANSPOTATION TO 44B: VANCOUVER B.C.

LATEST DATE OF SHIPMENT 44C: 190305

DESCRIPTION OF GOODS/SERVICE 45A: TROPIC ISLE CANNED MANDARIN ORIANGES LS-WHOLE SEGMENTS AS PER P/I NO.CF19018

CFR VANCOUVER B.C.

NO. N-40 USD 85.00/CTN, 200 CARTONS

NO. N-41 USD 92.00/CTN, 300 CARTONS

NO. N-42 USD 95.00/CTN, 300 CARTONS

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND FOUR COPIES,CERTIFYING GOODS

ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

……

相关补充资料：

PACKAGE: 800 CARTONS

PACKING: IN EXPORT CARTONS.

SHIPPING PER S.S “DEWEI V.213” FROM HUANGPU TO VANCOUVER B.C.

B/L NO.：6180

MARKS:请自拟国际标准唛头

B/L DATE: FEB.28,2019

GROSS WEIGHT: 17138KGS

议付行: BANK OF CHINA, LIAONING BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **To:** (1) | | **Jinjian Cereals, Oils & Food Stuffs I&E Corp.**  c**COMMERCIAL INVOICE** | | | | |
|  | |
| **NO.** | | | **DATE** | |
| CFF-016 | | | FEB.20,2019 | |
| **Transport detail**(2) | | **S/C NO.:** | | | **L/C NO.** | |
| from:  To: | | 2019-018 | | | 28230CDI1117LC | |
| **TERMS OF PAYMENT** | | | | |
|  | | | | |
| L/C AT 45 DAYS AFTER SIGHT | | | | |
| **Marks**(3) | **Number and kind of package**  **Description of goods**(4) | | **Quantity**  (5) | **Unit Price**(6) | | **Amount**(7) |
| **(8)** | | |
|  |  | |  |  | |  |
| **Total(9)**  **Say total(10)**   |  |  |  |  | | --- | --- | --- | --- | | PACKED IN 800 CARTONS.  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN. |  |  |  |  |  | | --- | |  |     JINJIAN CEREALS,OILS &FOODSTUFFS  IMPORT & EXPORT CORPORATION  \*\*\* | | | | | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No. 6180**  **COSCO**  **中国远洋运输公司**  CHINA OCEAN SHIPPING COMPANY  直运或转船提单  **BILL OF LADING**  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel & Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | | **Description of goods** (9) | | **G.W. (kg)** (10) | **Mea （m³）**  **2.56** |
| **Total number of containers or packages (in words):** SAY EIGHT HUNDRED CARTONS ONLY. | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | |
| Ex. rate | Prepaid at | | | Freight payable at | | | Place and date of issue  HUANGPU, FEB.28,2019 | |
| Total Prepaid | | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Master  **COSCO**  as Agent | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : CFF-016 Exchange for(4) Changsha ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 17.试题编号：2-17, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

长城贸易有限公司是一家经营五金工具的外贸公司。2018年4月22日，其与芬兰F.T.C CORP.签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONFIRMATION**

**BUYER :** F.T.C CO. **S/C** **NO.:** GW2005X06

AKEDSANTERINK AUTO P.O.BOX. 9, FINLAND  **DATE**：APR.22, 2018

**SELLER :** GREAT WALL TRADING CO., LTD

RM201,HUASHENG BUILDING,NINGBO,P.R.CHINA

The undersigned buyers and sellers have agreed to close the following transactions according to the terms and conditions stipulated below**:**

|  |  |  |  |
| --- | --- | --- | --- |
| **NAME OF COMMODITY & SPECEIFICATION** | **UNIT PRICE**  (USD/PC) | **QUANTITY**  (PCS) | **AMOUNT & PRICE TERMS**  (USD) |
| HALOGEN FITTING W500 | CIF HELSINKI  USD3.8/PC | 9600PCS | USD 36,480.00 |

TOTAL USD 36,480.00

**SAY TOTAL:** SAY U.S. DOLLARS THIRTY SIX THOUSAND FOUR HUNDRED AND EIGHTY ONLY.

**PACKING:** IN CARTONS

**INSURANCE:** BY SELLER, FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

**TIME OF SHIPMENT:** ON OR BEFORE JULY 15, 2018. PARTIAL SHIPMENTS AND TRANSHIPMENT ARE ALLOWED.

PORT OF LOADING & DESTINATION: FROM NINGBO TO HELSINKI.

**PAYMENT:** L/C AT SIGHT, ARRIVING AT THE SELLER BEFORE APR.30, 2018 AND TO REMAIN VALID FOR NEGOTIATION IN CHINA UNTIL THE 15th DAY AFTER THE FORESAID TIME OF SHIPMENT.

**THE SIGNATURE OF BUYERS: THE SIGNATURE OF SELLERS:**

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: LRT9802457

DATE OF ISSUE 31C: 180502

EXPIRY \*31D: DATE 180725 PLACE IN FINLAND

APPLICANT \* 50 : F.T.C.CO.

AKEKSANTERINK AUTO

P.O. BOX 9, FINLAND

BENEFICIARY \* 59 : GREAT WALL TRADING CO., LTD

RM201,HUASHENG BUILDING,

NINGBO,P.R.CHINA

AMOUNT \*32B: CURRENCY USD AMOUNT 36400. 00

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

DRAFTS AT 42C: AT SIGHT

DRAWEE 41D: F.T.C.CO.

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: HELSKI

LATEST DATE OF SHIPMENT 44C: 180710

DESCRIPT. OF GOODS 45A: HALOGEN FITTING W550 AS PER S/C GW2005X66 OF APR.22, 2018.

CIF HELSINKI

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICE IN 5 FOLD, CERTIFYING THAT THE GOODS HAVE PACKED AND CHINESE ORIGIN.

+FULL SET OF CLEAN ON BOARD ORIGINAL BILL OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, SHOWING FREIGHT COLLECT AND NOTIFYING BELLAFLORA.

+INSURANCE POLICY FOR THE INVOICE VALUE PLUS 10 PCT, AGAINST ALL RISKS AND S.R.RISKS AS PER P.I.C.C CLAUSES DD.1981/01/01.

+PACKING LIST IN QUINTUPLICATE, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

CHARGES 71B: ALL BANKING CHARGES ARE FOR BENEFICIARY’S ACCOUNT.

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE SHIPMENT DATE BUT NOT EXCEED THE VALIDTY OF L/C.

**经审核,该信用证存在且需要修改的错误有:**

1、

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：J1-2制单（66分）**

（1）任务描述：

长城贸易有限公司与沙特AL.BALOUSHI TRADING EST JEDDAH签订了一份出口合同。2019年1月8日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: DC8751114756

DATE OF ISSUE 31C: 190108

DATE AND PLACE OF EXPIRY 31D: 190320 IN CHINA

APPLICANT 50: AL.BALOUSHI TRADING EST JEDDAH

BENEFICIARY 59: GREAT WALL TRADING CO.,LTD

Room 201 HUASHENG BUILDING

NINGBO P.R.CHINA

CURRENCY CODE AND AMOUNT 32B: USD19090,00

AVAILABLE WITH…BY… 41A: ANY BANK IN CHINA BY NEGOCIATION

DRAFT AT 42C: AT SIGHT FOR FULL INVOICE VALUE

DRAWEE 41D: BANK OF NOVA SCOTIA, JEDDAH

PARTIAL SHIPMENT 43P: PROHIBIED

TRANSSHIPMENT 43T: PERMITTIED

LOADING/DISPATCH/TAKING/FROM 44A: MAIN CHINESE PORT

FOR TRANSPOTATION TO 44B: JEDDAH

LATEST DATE OF SHIPMENT 44C: 190305

DESCRIPTION OF GOODS/SERVICE 45A: “P.P INJECTION CASES” AS PER P/I NO.CAW34018

CFR JEDDAH

14”/22”/27”/31”, 230 SET USD42.00/SET

14”/19”/27”/31”, 230 SET USD41.00/SET

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND FOUR COPIES,

CERTIFYING GOODS ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

…………..

相关补充资料：

1. PACKAGE: 460 CARTONS
2. PACKING: IN EXPORT CARTONS.
3. SHIPPING PER S.S “WUXING V.857” FROM NINGBO TO JEDDAH.
4. B/L NO. COS7841175526
5. MARKS:请自拟国际标准唛头
6. B/L DATE: FEB.28,2019
7. S/C NO.: TX7814-9
8. GROSS WEIGHT:18745KGS
9. 议付行: BANK OF CHINA, NINGBO BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| YHT14-62 | FEB.20,2019 |
| **Transport detail**(2) | **S/C NO.:** | **L/C NO.** |
| FROM：  TO ： | TX7814-9 | DC8751114756 |
| **TERMS OF PAYMENT** | |
| L/C AT SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | | **Total**(9) |  |  | |  |  | | | |  |  | | --- | | **Say total**(10) | |  |   ALL PACKED IN 460 CARTONS.  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN.    GREAT WALL TRADING CO.,LTD  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | **B/L No. COS7841175526**  **COSCO**  中国远洋运输（集团）  总公司  CHINA OCEAN SHIPPING (GROUP) CO.  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | |
| **Consignee** （2） | | | | |
| **Notify party** (3) | | | | |
| **Pre-carriage by** | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | **Port of transshipment** | | |
| **Port of discharge**(6) | | **Final destination** | | |
| **Marks** (7) | **No of Containers or packages**(8) | | | **Description of goods** (9) | | **G.W.(kg)** (10) | **Meas（m³）**  **60.58** |
| **Total number of containers or packages (in words):** SAY FOUR HUNDRED AND SIXTY CARTONS ONLY. | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | |
| Ex. rate | Prepaid at | | Freight payable at | | | Place and date of issue  NINGBO, FEB.28,2019 | |
| Total Prepaid | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : YHT14-62 Exchange for(4) Ningbo ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 18.试题编号：2-18, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

上海机械进出口公司是一家经营机电产品的外贸公司。2019年5月9日，其与新加坡OVERSEAS COMPANY签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

SALES CONFIRMATION

**BUYERS:** OVERSEAS COMPANY S/C NO.: NF11/SP-71-023

ADDRESS:100 JULAN SULTAN 01-20 SULTAN PLAZA SINGAPORE 0719 DATE：MAY. 9 2019

**SELLERS: S**HANGHAI MACHINERY IMPORT&EXPORT CORP.

ADDRESS: NO.383 JIANGNING RD., SHANGHAI, CHINA

The undersigned buyers and sellers have agreed to close the following transactions according to the terms and conditions stipulated below**:**

|  |  |  |  |
| --- | --- | --- | --- |
| **NAME OF COMMODITY & SPECEIFICATION** | **UNIT PRICE** | **QUANTITY** | **AMOUNT & PRICE TERMS** |
| **“GOLDEN STAR” BRAND**  **COLOUR TV SET**  **SC-374**  **SC-375**  **AF-525** | **CIF SINGAPORE**  **USD350.00**  **USD350.00**  **USD400.00** | **(SET)**  **200**  **400**  **400** | **USD 70,000.00**  **USD140,000.00**  **USD 160,000.00** |

**TOTAL USD 370,000.00**

**SAY TOTAL:** SAY U.S. DOLLARS THREE HUNDRED AND SEVENTY THOUSAND ONLY.

**PACKING:** EACH SET PACKED IN ONE EXPORT CARTON.

**INSURANCE:** BY SELLER, FOR THE INVOICE VALUE PLUS 10PCT, AGAINST ALL RISKS AND

WAR&S.R.RISKS AS PER O.M.C.C OF P.I.C.C CLAUSES DD.1981,01,01.

**TIME OF SHIPMENT:** NOT LATER THAN JUNE 1, 2019 FROM ANY PORT OF CHINA TO SINGAPORE, WITH PARTIAL SHIPMENT AND TRANSHIPMENT ARE ALLOWED.

**PAYMENT:** L/C AT SIGHT, ARRIVING AT THE SELLER BEFORE MAY 15, 2019 AND TO REMAIN VALID FOR NEGOTIATION IN CHINA UNTIL THE 15th DAY AFTER THE FORESAID TIME OF SHIPMENT.

THE SIGNATURE OF BUYERS: THE SIGNATURE OF SELLERS:

\*\*\*\* \*\*\*\*\*

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: DC273627

DATE OF ISSUE 31C: 190525

EXPIRY \*31D: DATE 190605 PLACE IN SINGAPORE

APPLICANT \* 50 : OVERSEAS COMPANY-

100 JULAN SULTAN 01-20 SULTAN

PALAZA SINGAPORE 0971

BENEFICIARY \* 59 : SHANGHAI MACHINERY IMP.& EXP.

CORP. NO.838 JIANGNING RD., SHANGHAI, CHINA

AMOUNT \*32B: CURRENCY HKD AMOUNT 370,000.44

POS./NEG.TOL. (%) 39A :  **10/10**

AVAILABLE WITH/BY \*41A: OBKLAT2L

\*BANK FUER OBEROEATERREICH UND

\*SALZBURG(OBERBANK)

\*SINGAPORE

BY PAYMENT

DRAFTS AT 42C: AT SIGHT

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: HAMBURG

LATEST DATE OF SHIPMENT 44C: 190525

DESCRIPT. OF GOODS 45A: “GOLDEN STAR” BRAND COLOUR TV SET AS PER S/C NO.NF11/SP-71-022 OF MAY. 9 2019

CIF SINGAPORE.

DOCUMENTS REQUIRED 46A: +COMMERCIAL INVOICE, 5 FOLD, ALL

DULY SIGNED, CERTIFYING THAT THE

GOODS HAVE PACKED AND CHINESE

ORIGIN.

+FULL SET OF CLEAN ON BOARD ORIGINAL MARINE BILL OF LADING, MADE OUT TO ORDER,MARKED FREIGHT COLLECT BLANK ENDORSED,NOTIFYING BELLAFLORA

+INSURANCE POLICY FOR THE INVOICE VALUE PLUS 10PCT, AGAINST ALL RISKS AND WAR&S.R.RISKS AS PER O.M.C.C OF P.I.C.C CLAUSES DD.1981,01,01.

+PACKING LIST IN QUINTUPLICATE, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

ADDITIONAL CODITIONS 71B: ALL CHARGES ARE TO BE BORN BY

BENEFICIARY

PERIOD OF PRESENTATION 48: WITHIN 5 DAYS AFTER THE SHIPMENT DATE BUT NOT EXCEED THE VALIDTY OF L/C.

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

湖南长沙的金健粮油食品进出口公司与加拿大WENSCO FOODS LTD.签订了一份出口合同。2019年1月8日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: 28230CDI1117LC

DATE OF ISSUE 31C: 190108

DATE AND PLACE OF EXPIRY 31D: 190320 IN CHINA

APPLICANT 50: WENSCO FOODS LTD.,

RUA DE GREENLAND STREET,68-A

1260-297 WELL D.COQUITLAM,B.C.

CANADA

BENEFICIARY 59: JINJIAN CEREALS,OILS & FOODSTUFFS

IMPORT & EXPORT CORPORATION

38 WUYI RD.,CHANGSHA,CHINA

CURRENCY CODE AND AMOUNT 32B: USD73100.00

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

DRAFT AT 42C: AT 45 DAYS AFTER SIGHT FOR FULL INVOICE VALUE

DRAWEE 41D: BANK OF NOVA SCOTIA ,TORONTO,CANADA,

550 WEST GEORGIA ST .,PO BOX 172 TORONTO,

CANADA

PARTIAL SHIPMENT 43P: PROHIBITED

TRANSSHIPMENT 43T: PERMITTED

LODING/DISPATCH/TAKING/FROM 44A: MAIN CHINESE PORT

FOR TRANSPOTATION TO 44B: VANCOUVER B.C.

LATEST DATE OF SHIPMENT 44C: 190305

DESCRIPTION OF GOODS/SERVICE 45A: TROPIC ISLE CANNED MANDARIN ORIANGES LS-WHOLE SEGMENTS AS PER P/I NO.CF19018

CFR VANCOUVER B.C.

NO. N-40 USD 85.00/CTN, 200 CARTONS

NO. N-41 USD 92.00/CTN, 300 CARTONS

NO. N-42 USD 95.00/CTN, 300 CARTONS

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND FOUR COPIES,CERTIFYING GOODS

ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

……

相关补充资料：

PACKAGE: 800 CARTONS

PACKING: IN EXPORT CARTONS.

SHIPPING PER S.S “DEWEI V.213” FROM HUANGPU TO VANCOUVER B.C.

B/L NO. 6180

MARKS:请自拟国际标准唛头

S/C NO.:2019-018

B/L DATE: FEB.28,2019

GROSS WEIGHT:17138KGS

议付行: BANK OF CHINA, LIAONING BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **To:** (1) | | **Jinjian Cereals, Oils & Food Stuffs I&E Corp.,**  c**COMMERCIAL INVOICE** | | | | |
|  | |
| **NO.:** | | | **DATE** | |
| CFF-016 | | | FEB.20,2019 | |
| **Transport detail**(2) | | **S/C NO.:** | | | **L/C NO.** | |
| From:  To: | | 2019018 | | | 28230CDI1117LC | |
| **TERMS OF PAYMENT** | | | | |
|  | | | | |
| L/C AT 45 DAYS AFTER B/L DATE | | | | |
| **Marks**(3) | **Number and kind of package**  **Description of goods**(4) | | **Quantity**  (5) | **Unit Price**(6) | | **Amount**(7) |
| **(8)** | | |
|  |  | |  |  | |  |
| **Total(9)**   |  |  |  |  |  | | --- | --- | --- | --- | --- | | PACKED IN 800 CARTONS.  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN. | |  |  |  | |  |  | | | | | **Say total(10)** | | | | |  |  | | --- | |  |     **JINJIAN CEREALS,OILS &FOODSTUFFS**  **IMPORT & EXPORT CORPORATION**  **\*\*\*** | | | | | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No. 6180**  **COSCO**  **中国远洋运输公司**  CHINA OCEAN SHIPPING COMPANY  直运或转船提单  **BILL OF LADING**  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel & Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | | **Description of goods** (9) | | | **G.W. (kg)** (10) | **Mea （m³）**  **2.66** |
| **Total number of containers or packages (in words):** SAY EIGHT HUNDRED CARTONS ONLY. | | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | | Freight payable at | | | Place and date of issue  HUANGPU, FEB.28,2019 | | |
| Total Prepaid | | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Master  **COSCO**  as Agent | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : CFF-016 Exchange for(4) Changsha ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 19.试题编号：2-19, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

上海创新贸易有限公司是一家经营服饰、箱包的外贸公司。2019年6月1日，其与比利时NU BONNETERIE DE GROOTE签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

**SALES CONTRACT**

**THE SELLER:** S/C NO.: WILL09608

SHANGHAI CREATION TRADING CO.,LTD. DATE: JUNE 1, 2019

NO.355 LAOHONGJING ROAD, SHANGHAI, CHINA AT: SHANGHAI,CHINA

**THE BUYER:**

NU BONNETERIE DE GROOTE AUTOSTRADEWEG 69090 MEUE BELGIUM

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:

|  |  |  |  |
| --- | --- | --- | --- |
| **NAME OF COMMODITY & SPECEIFICATION** | **QUANTITY** | **Price Terms** | |
| **Unit price** | **Amount** |
| WORK SHORT T-SHIRT - 100 PCT COTTON TWILL AS PER ORDER D0900326  WORK SHORT T-SHIRT - 100 PCT COTTON TWILL AS PER ORDER D0900327 | 3000 PCS  5000 PCS | CIF ANTWERP USD10.50/PC  USD12.00/PC | USD31 500.00  USD60 000.00 |
| **TOTAL:** | **8000 PCS** |  | **USD91 500.00** |
| **Total amount:** SAY U.S.DOLLARS NINETY ONE THOUSAND FIVE HUNDRED ONLY | | | |

**Packing:** IN CARTONS OF 50 PCS EACH **Shipping Mark:** AT SELLER’S OPTION

**Time of Shipment:** BEFORE AUG. 31, 2019

**Loading Port and Destination:** FROM SHANGHAI, CHINA TO ANTWERP, BELGIUM. PARTIAL SHIPMENT AND TRANSHIPMENT ARE ALLOWED.

**Partial Shipment and Transshipment:** ALLOWED

**Insurance:** TO BE EFFECTED BY THE SELLER FOR 110 PCT OF INVOICE VALUE AGAINST ALL RISKS AND WAR RISK AS PER CIC OF THE PICC DATED 01/01/1981.

**Terms of Payment:** THE BUYER SHALL OPEN THROUGH A BANK ACCEPTABLE TO THE SELLER AN IRREVOCABLE SIGHT LETTER OF CREDIT TO REACH THE SELLER BEFORE JULY 2, 2019 AND TO REMAIN VALID FOR NEGOTIATION IN CHINA UNTIL THE 15th DAY AFTER THE FORESAID TIME OF SHIPMENT.

SELLER BUYER

SHANGHAI CREATION TRADING CO., LTD NU BONNETERIE DE GROOTE

李志 LJSKOUT

**ISSUE OF A DOCUMENTARY CREDIT**

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: 132CD6372730

APPLICABLE RULES ： 40E: UCP LATEST VERSION

DATE OF ISSUE 31C: 190825

EXPIRY \*31D: DATE 190910 PLACE IN BELGIUM

APPLICANT \* 50 : NU BONNETERIE DE GROOTE

AUTOSTRADEWEG 6 9090MELLE BELGIUM

BENEFICIARY \* 59 : SHANGHAI CREATION TRADING IMP.&EXP. CORP.

NO.355 LAOHONGJING ROAD, SHANGHAI, CHINA

AMOUNT \*32B: CURRENCY USD AMOUNT 91050.00

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

DRAFTS AT 42C: AT SIGHT

DRAWEE 41D: NU BONNETERIE DE GROOTE

PARTIAL SHIPMENTS 43P: ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LOADING IN CHARGE 44A: GUANGZHOU

FOR TRANSPORTATION TO 44B: ANTWERP, BELGIUM

LATEST DATE OF SHIPMENT 44C: 190821

DESCRIPT. OF GOODS 45A: +3000 PCS WORK TROUSERS 100PCT COTTON TWILL AT USD 10.50/PC AS PER ORDER D0900326.

+ 5000 PCS WORK SHORT TROUSERS 100PCT COTTON TWILL AT EUR12.00/PC AS PER ORDER D0900327

PACKING: 50PCS/CTN

TRADE TERMS: CFR ANTWERP

DOCUMENTS REQUIRED 46A: +SIGNED COMMERCIAL INVOICES IN 4 ORGINAL AND 4 COPIES

+FULL SET OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, MARKED FREIGHT COLLECT NOTIFY APPLICANT

+ PACKING LIST IN QUADRUPLICATE STATING CONTENTS OF EACH PACKAGE SEPARARTELY.

+ INSURANCE POLICY/CERTIFICATE FOR 110 PCT OF INVOICE VALUE AGAINST ALL RISKS AND WAR RISK AS PER CIC OF THE PICC DATED 01/01/1981.

+PACKING LIST IN QUINTUPLICATE, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

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

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

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

湖南长沙的金健粮油食品进出口公司与加拿大WENSCO FOODS LTD.签订了一份出口合同。2019年1月8日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: 28230CDI1117LC

DATE OF ISSUE 31C: 190108

DATE AND PLACE OF EXPIRY 31D: 190320 IN CHINA

APPLICANT 50: WENSCO FOODS LTD.,

RUA DE GREENLAND STREET,68-A

1260-297 WELL D.COQUITLAM,B.C.

CANADA

BENEFICIARY 59: JINJIAN CEREALS,OILS & FOODSTUFFS IMPORT & EXPORT CORPORATION

38 WUYI RD., CHANGSHA,CHINA

CURRENCY CODE AND AMOUNT 32B: USD73100.00

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

DRAFT AT 42C: AT 45 DAYS AFTER SIGHT

DRAWEE 41D: BANK OF NOVA SCOTIA,TORONTO,CANADA

550 WEST GEORGIA ST., PO BOX 172

TORONTO, CANADA

PARTIAL SHIPMENT 43P: PROHIBITED

TRANSSHIPMENT 43T: PERMITTED

LODING/DISPATCH/TAKING/FROM 44A: MAIN CHINESE PORT

FOR TRANSPOTATION TO 44B: VANCOUVER B.C.

LATEST DATE OF SHIPMENT 44C: 190305

DESCRIPTION OF GOODS/SERVICE 45A: TROPIC ISLE CANNED MANDARIN ORIANGES LS-WHOLE SEGMENTS AS PER P/I NO.CF19018

NO. N-40 USD 85.00/CTN, 200 CARTONS

NO. N-41 USD 92.00/CTN, 300 CARTONS

NO. N-42 USD 95.00/CTN, 300 CARTONS

CFR VANCOUVER B.C.

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND FOUR COPIES,CERTIFYING GOODS ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

……

相关补充资料：

PACKAGE: 800 CARTONS

PACKING: IN EXPORT CARTONS.

SHIPPING PER S.S “DEWEI V.213” FROM HUANGPU TO VANCOUVER B.C.

B/L NO. 6180

MARKS:请自拟国际标准唛头

S/C NO.:2019-018

B/L DATE: FEB.28,2019

GROSS WEIGHT:17138KGS

议付行: BANK OF CHINA, LIAONING BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **To:** (1) | | **Jinjian Cereals, Oils & Food Stuffs**  **I&E Corp.**  **COMMERCIAL INVOICE** | | | | |
|  | |
| **NO.** | | | **DATE** | |
| CFF-016 | | | FEB.20,2019 | |
| **Transport detail**(2) | | **S/C NO.:** | | | **L/C NO.** | |
| From:  To: | | 2019-018 | | | 28230CDI1117LC | |
| **TERMS OF PAYMENT** | | | | |
|  | | | | |
| L/C AT 45 DAYS AFTER B/L DATE | | | | |
| **Marks**(3) | **Number and kind of package**  **Description of goods**(4) | | **Quantity**  (5) | **Unit Price**(6) | | **Amount**(7) |
| **(8)** | | |
|  |  | |  |  | |  |
| **Total(9)**   |  |  |  |  |  | | --- | --- | --- | --- | --- | | PACKED IN 800 CARTONS.  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN. | |  |  |  | |  |  | | | | | **Say total(10)** | | | | |  |  | | --- | |  |     JINJIAN CEREALS,OILS &FOODSTUFFS  IMPORT & EXPORT CORPORATION  \*\*\* | | | | | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | | **B/L No. 6180**  **COSCO**  **中国远洋运输公司**  CHINA OCEAN SHIPPING COMPANY  直运或转船提单  **BILL OF LADING**  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | | |
| **Notify party** (3) | | | | | |
| **Pre-carriage by** | | | **Port of loading** (4) | | |
| **Vessel & Voy.** (5) | | | **Port of transshipment** | | |
| **Port of discharge**(6) | | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | | **Description of goods** (9) | | | **G.W. (kg)** (10) | **Mea （m³）**  **3.47** |
| **Total number of containers or packages (in words):** SAY EIGHT HUNDRED CARTONS ONLY. | | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | | Freight payable at | | | Place and date of issue  HUANGPU, FEB.28,2019 | | |
| Total Prepaid | | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Master  **COSCO**  as Agent | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : CFF-016 Exchange for(4) Changsha ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |

### 20.试题编号：2-20, 外贸单证操作

**项目1：审证（34分）**

（1）任务描述：

上海机械进出口公司是一家经营机电产品的外贸公司。2019年5月9日，其与新加坡OVERSEAS COMPANY签订了一份出口合同（见下文）。不久，公司收到了对方开来的信用证（见下文）。请按照《跟单信用证统一规则》（UCP600）、《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为依据，结合我国外贸实际，根据合同内容正确审核该信用证并给出修改意见。

SALES CONFIRMATION

**BUYERS:** OVERSEAS COMPANY S/C NO.: NF11/SP-71-023

ADDRESS:100 JULAN SULTAN 01-20 SULTAN PLAZA SINGAPORE 0719 DATE：2019-05-09

**SELLERS:** SHANGHAI MACHINERY IMPORT&EXPORT CORP.

ADDRESS: NO.383 JIANGNING RD., SHANGHAI, CHINA

The undersigned buyers and sellers have agreed to close the following transactions according to the terms and conditions stipulated below**:**

|  |  |  |  |
| --- | --- | --- | --- |
| NAME OF COMMODITY & SPECEIFICATION | UNIT PRICE | QUANTITY | AMOUNT & PRICE TERMS |
| “GOLDEN STAR” BRAND  COLOUR TV SET  SC-374  SC-375  AF-525 | CIF SINGAPORE  USD350.00  USD350.00  USD400.00 | (SET)  200  400  400 | USD 70,000.00  USD140,000.00  USD 160,000.00 |

TOTAL USD 370,000.00

**SAY TOTAL:** SAY U.S. DOLLARS THREE HUNDRED AND SEVENTY THOUSAND ONLY.

**PACKING:** EACH SET PACKED IN ONE EXPORT CARTON.

**INSURANCE:** BY SELLER, FOR THE INVOICE VALUE PLUS 10PCT, AGAINST ALL RISKS AND WAR&S.R.RISKS AS PER O.M.C.C OF P.I.C.C CLAUSES DD.1981,01,01.

**TIME OF SHIPMENT:** ON OR BEFORE JUNE 1, 2019.

PARTIAL SHIPMENTs AND TRANSsHIPMENT ARE ALLOWED.

**PORT OF LOADING & DESTINATION:** FROMANY PORT OF CHINA TO SINGAPORE

**PAYMENT:** L/C AT SIGHT, ARRIVING AT THE SELLER BEFORE MAY 15TH, 2019 AND TO REMAIN VALID FOR NEGOTIATION IN CHINA UNTIL THE 15th DAY AFTER THE FORESAID TIME OF SHIPMENT.

THE SIGNATURE OF BUYERS: THE SIGNATURE OF SELLERS:

\*\*\*\* \*\*\*\*\*

ISSUE OF A DOCUMENTARY CREDIT

SEQUENCE OF TOTAL \*27: 1/1

FORM OF DC \*40A: IRREVOCABLE

DOC. CREDIT NUMBER \*20: 273.627

DATE OF ISSUE 31C: 190520

EXPIRY \*31D: DATE 190602 PLACE IN SINGAPORE

APPLICANT \* 50 : OVERSEAS COMPANY

100 JULAN SULTAN 01-20 SULTAN

PLAZA SINGAPORE 0971

BENEFICIARY \* 58 : SHANGHAI MACHINERY IMP.& EXP

CORP.NO.388 JIANGNING RD., SHANGHAI, CHINA

AMOUNT \*32B: CURRENCY HKD AMOUNT 370000.44

POS./NEG.TOL. (%) 39A : 10/10

AVAILABLE WITH/BY \*41A: OBKLAT2L

\*BANK FUER OBEROEATERREICH UND

\*SALZBURG(OBERBANK)

\*SINGAPORE

BY PAYMENT

DRAFTS AT 42C: AT SIGHT

PARTIAL SHIPMENTS 43P: NOT ALLOWED

TRANSSHIPMENT 43T: ALLOWED

LOADING IN CHARGE 44A: CHINA PORT

FOR TRANSPORTATION TO 44B: HAMBURG

LATEST DATE OF SHIPMENT 44C: 190525

DESCRIPT. OF GOODS 45A: “GOLDEN STAR” BRAND COLOUR TV SET AS PER SALES CONFIRMATION NO.NF11/SP-71-032 OF MAY. 9TH 2019;CIF SINGAPORE.

DOCUMENTS REQUIRED 46A: +COMMERCIAL INVOICE, 5 FOLD, ALL

DULY SIGNED, CERTIFYING THAT THE

GOODS HAVE PACKED AND CHINESE

ORIGIN.

+FULL SET OF CLEAN ON BOARD ORIGINAL MARINE BILL OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, MARKED FEIGHT COLLECT NOTIFYING BELLAFLORA

+INSURANCE POLICY FOR THE INVOICE VALUE PLUS 10PCT, AGAINST ALL RISKS AND WAR&S.R.RISKS AS PER O.M.C.C OF P.I.C.C CLAUSES DD.1981,01,01.

+PACKING LIST IN QUINTUPLICATE, IT SHOULD BE COUNTERSIGNED BY BUYER’S AUTHORIZED PERSON AND CERTIFYED BY ISSUING BANK.

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

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

**经审核,该信用证存在且需要修改的错误有:**

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（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值小计 | 项目一  分值总计 |
| 技能要求 | 准确找出信用证的每一项问题所对应的代码 | 每处1分 | 每处2分，总计15处 | 30分 | 34分 |
| 对信用证的每一项问题提出完整、准确的修改意见 | 每处1分 |
| 素养要求 | 卷面整洁、格式规范 | 4分 | | |

**项目2：制单（66分）**

（1）任务描述：

华泰对外贸易公司与泰国MOUN CO., LTD签订了一份出口合同。2019年2月7日，双方落实了信用证。请以《跟单信用证统一规则》（UCP600）和《关于审核跟单信用证项下单据的国际标准银行实务》（ISBP745）等国际惯例为标准，根据以下信用证条款和补充资料，正确、规范地填写商业发票、提单、汇票的各项栏目。

**信用证部分条款：**

**LETTER OF CREDIT**

FORM OF CREDIT 40A: IRREVOCABLE

DOC. CREDIT NUMBER 20: BKKB1103043

DATE OF ISSUE 31C: 190207

DATE AND PLACE OF EXPIRY 31D: 190420 IN CHINA

APPLICANT 50: MOUN CO., LTD

NO. 443, 249 ROAD

BANGKOK THAILAND

BENEFICIARY 59: HUA TAI FOREIGN TRADE CORP.

NO. 5774 TITI RD, SHANGHAI, CHINA

CURRENCY CODE AND AMOUNT 32B: USD 180000.00

AVAILABLE WITH…BY… 41A: ANY BANK IN CHINA BY NEGOCIATION

DRAFT AT 42C: AT 45 DAYS AFTER SIGHT FOR FULL INVOICE VALUE

DRAWEE 41D: BANGKOK BANK PUBLIC COMPANY LIMITED

PARTIAL SHIPMENT 43P: PROHIBIED

TRANSSHIPMENT 43T: PERMITTIED

**LOADING**/DISPATCH/TAKING/FROM 44A: MAIN CHINESE PORT

FOR TRANSPOTATION TO 44B: BANGKOK, THAILAND

LATEST DATE OF SHIPMENT 44C: 190325

DESCRIPTION OF GOODS/SERVICE 45A: ISONIAZID BP98 AS PER S/C NO. P.O2019-311

20000 KGS

AT USD9.00/KG

CFR BANGKOK

DOCS REQUIERD: 46A:

＋MANUALLY SIGNED COMMERCIAL INVOICE ONE ORIGINAL AND TWO COPIES,

CERTIFYING GOODS ARE OF CHINESE ORIGIN.

＋FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER,

BLANK INDORSED NOTIFYING APPLICANT, STATING FREIGHT PREPAID.

…………..

相关补充资料：

1. PACKAGE: 200 CARTONS
2. PACKING: IN EXPORT CARTONS.
3. SHIPPING PER S.S “DONGFANG V.861” FROM SHANGHAI TO BANGKOK
4. B/L NO. COS7441002
5. MARKS:请自拟国际标准唛头
6. B/L DATE: MAR.22,2019
7. GROSS WEIGHT:20,100KGS
8. 议付行: BANK OF CHINA, SHANGHAI BRANCH

**答题要求：**根据以上资料，缮制如下单据。

**项目2-1：缮制商业发票（22分）**

|  |  |  |
| --- | --- | --- |
| **To:** (1) | **COMERCIAL INVOICE** | |
|  |
| **NO.** | **DATE** |
| WT311 | FEB.10,2019 |
| **Transport detail**(2) | **S/C NO.** | **L/C NO.** |
| from:  to: | P.O2019-311 | BKKB1103043 |
| **TERMS OF PAYMENT** | |
| L/C AT 45 DAYS AFTER SIGHT | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Marks**(3) | **Number and kind of package** | **Quantity** | **Unit Price**(6) | **Amount**(7) | | | **Description of goods**(4) | (5) | (8) | |  | | |  |  | | | | | | |  |  |  |  |  | | |      |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | | **Total**(9 | **)** |  | |  |  | | | |  |  | | --- | | **Say total**(10) | |  |   PACKED IN 200CARTONS  WE CERTIFY THAT GOODS ARE OF CHINESE ORIGIN.    HUA TAI FOREIGN TRADE CORP.  \*\*\* | | |

**项目2-2：缮制提单（22分）**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Shipper**（1） | | | | | **B/L No. COS7441002**  **COSCO**  中国远洋运输（集团）  总公司  CHINA OCEAN SHIPPING (GROUP) CO.  BILL OF LADING  DIRECT OR WITH TRANSHIPMENT  SHIPPED on board in apparent good order and condition(unless otherwise indicated)the goods or packages specified herein and to be discharged at the mentioned port of discharge or as near thereto as the vessel may safely get and be always afloat.  In WITNESS whereof the number of original Bills of Lading stated below has been signed one of them being accomplished, the other(s) to be void. | | | |
| **Consignee** （2） | | | | |
| **Notify party** (3) | | | | |
| **Pre-carriage by** | | **Port of loading** (4) | | |
| **Vessel &Voy.** (5) | | **Port of transshipment** | | |
| **Port of discharge**(6) | | **Final destination** | | |
| **Marks** (7) | | **No of Containers or packages**(8) | | **Description of goods** (9) | | | **G.W.(kg)** (10) | **Meas.**  **（m³）**  **3.46** |
| **Total number of containers or packages (in words):** SAY TWO HUNDRED CARTONS ONLY. | | | | | | | | |
| **Freight and charges**  Freight prepaid | | | | | | REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT | | |
| Ex. rate | Prepaid at | | Freight payable at | | | Place and date of issue  SHANGHAI, MAR.22,2019 | | |
| Total Prepaid | | Number of original Bs/L  THREE | | | Signed for or on behalf of the Carrier  **COSCO**  AS CARRIER | | |

**项目2-3：缮制汇票（22分）**

**BILL OF EXCHANGE**

Drawn under (1)

L/C No (2)

Dated (3)

No : WT311 Exchange for(4) Shanghai ,China(5)

At(6) Sight of this FIRST of exchange (SECOND of exchange being unpaid ). Pay to the order of(7)

the sum of(8)

To: (9)

For: (10)

（2）实施条件

硬件：电脑，办公桌椅；

软件：winxp/win7/win8操作系统，office2010或以上版本。

（3）考核时量

60分钟

（4）评分细则

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 评价要点 | | 分值 | | 分值  小计 | 项目二  分值总计 |
| 技能要求 | 内容正确、完整 | 每空2分 | 每一种单证10空，总计30空 | 60分 | 66分 |
| 素养要求 | 格式简洁、清晰 | 每一种单证2分 | 共3种单证 | 6分 |