

## 项目一

# 解读合同与信用证



### 学习指导

外贸合同是进出口双方意思一致的书面表达形式。外贸合同的主要条款包括合同标的、品质、数量、包装、价格、装运、保险、支付、检验、索赔理赔、纠纷解决方式等。在其中的支付条款中，要规定货款的支付方式。如果进出口双方选择信用证支付，那么对出口方来说，落实信用证是履行出口合同中不可缺少的重要环节。在实际工作中通常有不见信用证不放货的默认行规。



落实信用证工作主要包括**催证、审证和改证**。当接近发货时间而对方的信用证还没到手时，出口方通常就要用函件、邮件或其他方式催促进口方尽快把信用证开来（当进口方按时开出信用证时，催证工作可以免去）。出口方在收到信用证后，为保护自身权益，必须依照对应的合同对信用证进行全面审查，如果确认无误就可以进入履行阶段；一旦发现来证中有不符合合同规定的条款，则需要及时通知进口方通过开证行进行修改，以确保合同的顺利进行和安全收回货款。



### 重点与难点

#### 学习重点

1. 信用证的含义、特点。

2. 信用证的基本内容。
3. 信用证的支付流程。
4. 信用证的审核要点。
5. 信用证修改时应注意的问题。

#### 学习难点

1. 读懂合同中的支付、保险等主要条款。
2. 读懂信用证中的信用证当事人。
3. 读懂信用证中对单据的要求及对汇票的要求等条款。



### 信用证用语

#### 信用证种类——Types of L/C

1. REVOCABLE L/C 或 IRREVOCABLE L/C(可撤销信用证或不可撤销信用证)
2. TRANSFERABLE L/C 或 UNTRANSFERABLE L/C (可转让信用证或不可转让信用证)

#### 信用证有关各方名称——Names of Parties Concerned

1. OPENER (开证人)
  - (1) APPLICANT (开证申请人)
  - (2) AT THE REQUEST OF MESSRS (应某人请求)
2. BENEFICIARY (受益人)
  - (1) IN FAVOUR OF (以……为受益人)
  - (2) IN ONE'S FAVOUR (以……为受益人)
3. DRAWEE (付款人, 或称受票人, 指汇票)
  - (1) TO DRAWN ON (UPON) (以……为付款人)
  - (2) TO ISSUED ON (以……为付款人)
4. DRAWER (汇票出票人)
5. ADVISING BANK (通知行)
  - (1) THE NOTIFYING BANK (通知行)
  - (2) ADVISED THROUGH...BANK (通过……银行通知)

6. OPENING BANK (开证行)
  - (1) ISSUING BANK (开证行)
  - (2) ESTABLISHING BANK (开证行)
7. NEGOTIATION BANK (议付行)
8. PAYING BANK (付款行)

### 信用证金额——Amount of the L/C

1. AMOUNT CNY... (金额: 人民币……)
2. TO THE EXTENT OF HKD... (总金额为港币……)
3. FOR THE AMOUNT OF USD... (金额为美元……)

### 汇票条款——Draft (Bill of Exchange)

1. THE KINDS OF DRAFTS (汇票种类)
  - (1) AVAILABLE BY DRAFTS AT SIGHT (凭即期汇票付款)
  - (2) DRAFT(S) TO BE DRAWN AT 30 DAYS SIGHT (开立 30 天的期票)
2. DRAWN CLAUSES 出票条款 (即出具汇票的法律依据)

ALL DRAFTS DRAWN UNDER THIS CREDIT MUST CONTAIN THE CLAUSE  
“DRAFTS DRAWN UNDER BANK OF...CREDIT NO....DATED...” .

(本证项下开具的汇票须注明“本汇票系凭……银行……年月日第……号信用证下开具”的条款。)

3. THE BUYERS SHALL OPEN THROUGH A BANK ACCEPTABLE TO THE  
SELLERS AN IRREVOCABLE SIGHT LETTER OF CREDIT TO REACH THE  
SELLERS 30 DAYS BEFORE MONTH OF SHIPMENT, VALID FOR NEGOTIATION  
IN CHINA UNTIL THE 21ST DAY AFTER THE DATE OF SHIPMENT.

(买方应通过卖方所接受的银行, 于装运月份前 30 天开出并送到卖方不可撤销的即期信用证、于装运日期后 21 天内在中国议付有效。)

### 单据要求——Documents Required

1. AVAILABLE AGAINST SURRENDER OF THE FOLLOWING DOCUMENTS  
BEARING OUR CREDIT NUMBER AND THE FULL NAME AND ADDRESS OF  
THE OPENER.

（凭交出下列注明本证号码和开证人的全称及地址的单据付款。）

2. ACCOMPANIED AGAINST TO DOCUMENTS HEREINAFTER

（随附下列单据）

3. ACCOMPANIED BY FOLLOWING DOCUMENTS

（随附下列单据）

**发票——Invoice**

SIGNED COMMERCIAL INVOICE IN DUPLICATE/ IN TRIPLICATE/ IN QUADRUPPLICATE/ IN QUINTUPLICATE.

（已签署的商业发票一式两份/一式三份/一式四份/一式五份。）

**提单——Bill of Lading**

FULL SET CLEAN ON BOARD BILL(S) OF LADING MARKED "FREIGHT PREPAID" TO ORDER OF SHIPPER ENDORSED TO ... BANK, NOTIFYING BUYERS.

（全套清洁已装船提单，应注明“运费付讫”，制成以托运人指示为抬头，背书给……银行，通知买方。）

**原产地证明书——Certificate of Origin**

1. CERTIFICATE OF ORIGIN 或 C/O

（一般原产地证明书）

2. GENERALISED SYSTEM OF PREFERENCE(G.S.P) CERTIFICATE OF ORIGIN FORM "A"

（普惠制格式“A”产地证明书）

**包装单据——Packing List and Weight List**

PACKING LIST DETAILING THE COMPLETE INNER PACKING SPECIFICATION AND CONTENTS OF EACH PACKAGE.

（载明每件货物内部包装的规格和内容的装箱单。）

**检验证书——Inspection Certificate**

CERTIFICATE OF INSPECTION CERTIFYING QUALITY & QUANTITY IN

TRIPPLICATE ISSUED BY C.I.B.C..

(由中国商品检验局出具的品质和数量检验证明书一式三份。)

### 运输条款——The Stipulation for Shipping Terms

1. LOADING PORT AND DESTINATION (装运港与目的港)
2. DATE OF SHIPMENT (装船期)
3. PARTIAL SHIPMENT AND TRANSSHIPMENT (分运与转运)

### 有效期与到期地点——Date & Address of Expiry

1. VALID IN...FOR NEGOTIATION UNTIL...

(在……议付至……止)

2. DRAFT(S) MUST BE PRESENTED TO THE NEGOTIATING (OR DRAWEE)

BANK NOT LATER THAN...

(汇票不得迟于……交议付行)

3. DOCUMENTS MUST BE PRESENTED WITH ... DAYS AFTER THE DATE OF ISSUANCE OF THE TRANSPORT DOCUMENTS BUT WITHIN THE VALIDITY OF THIS CREDIT.

(单据必须在提单日后……送达银行并且不超过信用证有效期。)



## 练习与实训

一、中英互译题(请找出 Column A 与 Column B 中意义相同的词或短语,并把 Column B 的字母填入相对应的 Column A 的括号里)

Column A	Column B
( ) 1. Beneficiary	A. 开证申请人
( ) 2. L/C	B. 净重
( ) 3. Validity	C. 数量
( ) 4. Packing	D. 总值
( ) 5. Shipping marks	E. 毛重
( ) 6. Unit Price	F. 商品描述
( ) 7. Quantity	G. 开证行
( ) 8. Opening Bank	H. 目的港

- |                              |         |
|------------------------------|---------|
| ( ) 9. Paying Bank           | I. 单价   |
| ( ) 10. N.W.                 | J. 唛头   |
| ( ) 11. Port of destination  | K. 包装   |
| ( ) 12. Description of goods | L. 信用证  |
| ( ) 13. Total value          | M. 有效日期 |
| ( ) 14. G.W.                 | N. 支付行  |
| ( ) 15. Applicant            | O. 受益人  |

## 二、单选题

- 合同中关于装运期的正确表示方式是（ ）。
  - 即期装运
  - 某年某月装运
  - 付款后装运
  - 限某年某月某日前装运
- 属于银行信用的国际结算方式有（ ）。
  - 汇付
  - 托收
  - 信用证
  - 汇票
- 审核信用证的依据是（ ）。
  - 《UCP600》和合同
  - 保险单
  - 商业发票
  - 提单
- 根据《UCP600》的解释，信用证的第一付款人是（ ）。
  - 进口人
  - 开证行
  - 议付行
  - 通知行
- 一份信用证规定有效期为 2016 年 11 月 15 日，装运期为 2016 年 10 月，未规定装运日后交单的特定期限，实际装运货物的日期是 2016 年 10 月 10 日。根据《UCP600》的规定，受益人应在（ ）前向银行交单。
  - 2016 年 11 月 15 日
  - 2016 年 10 月 31 日
  - 2016 年 10 月 15 日
  - 2016 年 10 月 25 日
- 在信用证支付方式下，银行处理单据时不负责审核（ ）。
  - 单据与有关国际惯例是否相符
  - 单据与信用证是否相符
  - 单据与国际贸易合同是否相符
  - 单据与单据是否相符
- 根据《UCP600》的规定，如果信用证规定诸如“in triplicate”“in three fold”“in three copies”等用语要求提交多份单据，则至少提交（ ）正本，其余使用副本单据来满足。

- A. 一份      B. 二份      C. 三份      D. 四份
8. 根据《UCP600》的解释, 如信用证条款未明确规定是否“允许分批装运”, “允许转运”则应理解为( )。
- A. 允许分批装运, 但不允许转运    B. 允许分批装运和转运  
C. 允许转运, 但不允许分批装运    D. 不允许分批装运和转运
9. 信用证规定到期日为 2016 年 1 月 30 日, 而未规定最迟装运期, 则可理解为最迟装运期是( )。
- A. 2016 年 1 月 10 日                      B. 2016 年 1 月 30 日  
C. 2016 年 1 月 9 日                        D. 该信用证无效
10. 在信用证条款中, “Latest date of shipment”的意思是( )。
- A. 信用证到期日                            B. 信用证最晚交单日  
C. 信用证最早交单日                        D. 信用证最迟装运日

### 三、多选题

1. 书面合同的内容主要包括( )。
- A. 约首      B. 备忘录      C. 本文  
D. 约尾      E. 以上都对
2. 在国际贸易中, 合同成立的有效条件是( )。
- A. 当事人必须有签订合同的行为能力  
B. 合同必须有对价或约因  
C. 合同的形式和内容必须合法  
D. 合同当事人的意思表示必须真实  
E. 以上都对
3. 对于信用证与合同关系的表述, 正确的是( )。
- A. 信用证的开立以买卖合同为依据  
B. 信用证业务的处理不受买卖合同的约束  
C. 有关银行办理信用证业务时应适当考虑合同  
D. 合同是审核信用证的依据  
E. 信用证业务的处理受买卖合同的约束
4. 关于信用证中的“Date and place of expiry”, 说法正确的是( )。
- A. 表明该证的到期日期和到期地点

- B. 信用证的到期地点可以在开证行所在地, 也可以在受益人所在地  
C. 可以推算出信用证的开证日期  
D. 如果是在开证行所在地, 出口审单人员一定要把握好交单时间和邮程, 防止信用证失效
5. 因下列情况开证行有权拒付票款: ( )。
- A. 单据内容与信用证条款不符      B. 实际货物未装运  
C. 单据与货物有出入                  D. 单据与单据之间不符  
E. 单据与合同规定不符
6. 在信用证支付方式下, 外贸单证工作主要有 ( ) 等方面的内容, 它贯穿于合同履行的全过程。
- A. 审证      B. 制单                  C. 审单  
D. 交单      E. 存档
7. 下列选项中哪些是商业单据: ( )。
- A. 发票      B. 提单                  C. 报关单  
D. 汇票      E. 形式发票

#### 四、判断题 (正确的画“√”, 错误的画“×”)

1. 买卖双方经磋商达成交易后, 往往需要签订书面合同, 书面合同的形式只能以“CONTRACT”表示。 ( )
2. 在审核信用证时, 对信用证中的附加条款一般可以不审核。 ( )
3. 《UCP600》规定, 标明“正本”(original)字样的单据为本单, 须经出单人签署方为有效; 标明“副本”(copy)或不标明“正本”字样的单据为副本, 无须签署。 ( )
4. 如果信用证只规定最迟装运期, 未列有效期, 受益人应按双到期来操作。 ( )
5. 某公司按 CIF 条件出口某商品, 采用信用证支付方式。买方在约定时间内未开来信用证, 但约定的装运期已到, 为了重合同和守信用, 我方仍应按期发运货物。 ( )
6. 开证申请书申明用 MT700 格式, 则表明该信用证是信开信用证格式。 ( )
7. 根据《UCP600》的规定, 如果信用证中没有规定是否可以分批装运与转运, 应理解为不允许分批装运与转运。 ( )



8. 在信用证支付方式下, 如果国外开来的信用证条款与买卖合同互相矛盾, 制单和审单时应以信用证为准。 ( )
9. 信用证可以新规定有效期, 但必须规定装运期。 ( )
10. 信用证规定装运港为 Chinese Port, 缮制提单时, 装运港一栏应照样填 Chinese Port, 以免单证不符。 ( )

### 五、阅读下列信用证, 找出相关内容

#### LETTER OF CREDIT

ADVISING BANK: BANK OF COMMUNICATIONS OF SHANGHAI  
(HEAD OFFICE)

OPENING BANK: BANGKOK PUBLIC COMPANY LIMITED, BANGKOK

SEQUENCE TOTAL	*27	1/1
FORM DOC CREDIT	*40A	IRREVOCABLE
DOC CREDIT NUM	*20	0011LC123756
DATE OF ISSUE	31C	161103
DATE/PLACE EXPIRY	*31D	DATE 160114 PLACE BENEFICIARIES' COUNTRY
APPLICANT	*50	MOUN CO., LTD NO. 443, 249 ROAD BANGKOK THAILAND
BENEFICIARY	*59	SHANGHAI FOREIGN TRADE CORP. SHANGHAI, CHINA
CURR CODE, AMT	*32B	CODE USD AMOUNT USD18,000
AVAILABLE WITH/BY	*41D	ANY BANK IN CHINA BY NEGOTIATION
DRAFTS AT	42C	SIGHT IN DUPLICATE INDICATING THIS L/C NUMBER
DRAWEE	43D	NOW CO., LTD NO.443,249 ROAD BANGKOK THAILND
PARTIAL SHIPMENTS	43P	NOT ALLOWED

TRANSSHIPMENT	43T	ALLOWED
LOADING ON BRD	44A	CHINA MAIN PORT,CHINA
FOR TRANSPORT TO	44B	BANGKOK, THAILAND
LATEST SHIPMENT	44C	161220
GOODS DESCRIPTION.	45A	2,000KGS. ISONIAZID BP98 AT USD 9,00 PER KG. CFR BANGKOK
DOCS REQUIRED	46A	DOCUMENTS REQUIRED: +COMMERCIAL INVOICE IN ONE ORIGINAL PLUS 5 COPIES INDICATING F.O.B VALUE, FREIGHT CHARGES SEPARATELY AND THIS L/C NUMBER, ALL OF WHICH MUST BE MANUALLY SIGNED. +FULL SET OF 3/3 CLEAN ON BOARD OCEAN BILLS OF LADING AND TWO NON-NEGOTIABLE COPIES MADE OUT TO ORDER OF BANGKOK BANK PUBLIC COMPANY LIMITED, BANGKOK. MARKED FREIGHT PREPAID AND NOTIFY APPLICANT AND INDICATING THIS L/C NUMBER. +PACKING LIST IN ONE ORIGINAL PLUS 5 COPIES, ALL OF WHICH MUST BE MANUALLY SIGNED.
DD.CONDITIONS	47A	ADDITIONAL CONDITION: A DISCREPANCY FEE OF USD50.00 WILL BE IMPOSED ON EACH SET OF DOCUMENTS PRESENTED OR NEGOTIATION UNDER THIS L/C WITH DISCREPANCY. THE FEE WILL BE

CHARGES 71B DEDUCTED FROM THE BILL AMOUNT.  
ALL BANK CHARGES OUTSIDE  
THAILAND INCLUDING REIMBURSING  
BANK COMMISSION AND  
DISCREPANCY FEE (IF ANY) ARE FOR  
BENEFICIARIES' ACCOUNT.

1. 开证申请人:
2. 开证行:
3. 受益人:
4. 通知行:
5. 货物名称、单价和数量:
6. 总金额:
7. 信用证有效期和到期地点:
8. 最迟装运期和装运港:
9. 要求提交的单据名称:
10. 对汇票的要求:

## 六、根据下述合同内容审核信用证，并指出不符之处

1. 合同

### SALES CONTRACT

BUYER: JAE & SONS PAPERS COMPANY

NO.ST05-016

203 LODIA HOTEL OFFICE 1546, DONG-GU, DATE: AUGUST 08, 2016

BUSAN, KOREA

SIGNED AT : NANJING, CHINA

SELLER: WONDER INTERNATIONAL COMPANY LIMITED

NO.529, QUJIANG ROAD, HE DONG DISTRICT, NANJING, CHINA

This contract is made by the Seller, whereby the Buyer agrees to buy and the Seller agrees to sell the under-mentioned commodity according to the terms and conditions stipulated below:

1. COMMODITY: UNBLEACHED KRAET LINEBOARD.  
UNIT PRICE: USD 390.00 PER METRIC TON, CFR BUSAN KOREA  
TOTAL QUANTITY: 100 METRIC TONS.  
PAYMENT TERM: BY IRREVOCABLE L/C DRAFT AT SIGHT
2. TOTAL VALUE: USD 39000.00 (SAY U.S. DOLLARS THIRTY NINE THOUSAND ONLY).
3. PACKING: TO BE PACKED IN STRONG WOODEN CASE(S), SUITABLE FOR LONG DISTANCE OCEAN TRANSPORTATION.
4. SHIPPING MARK: ST05-016  
BUSAN KOREA
5. TIME OF SHIPMENT: BEFORE OCTOBER 02, 2016
6. PORT OF SHIPMENT: MAIN PORTS OF CHINA
7. PORT OF DESTINATION: BUSAN, KOREA (韩国釜山港)
8. INSURANCE: TO BE COVERED BY THE BUYER AFTER SHIPMENT (F.O.B TERMS)
9. DOCUMENT:
  - +SIGNED INVOICE INDICATING L/C NO. AND CONTRACT NO.
  - +FULL SET (3/3) OF CLEAN ON BOARD OCEAN BILL OF LADING MARKED "FREIGHT TO COLLECT"/ "FREIGHT PREPAID" MADE OUT TO ORDER BLANK ENDORSED NOTIFYING THE APPLICANT.
  - +PACKING LIST / WEIGHT LIST INDICATING QUANTITY / GROSS AND NET WEIGHT.
  - +CERTIFICATE OF ORIGIN.

10. OTHER CONDITIONS REQD IN L/C:

+ALL BANKING CHARGES OUTSIDE THE OPENING BANK ARE FOR BENEFICIARY'S A/C.

+DO NOT MENTION ANY SHIPPING MARKS IN YOUR L/C

+PARTIAL AND TRANSHIPMENT ALLOWED.

11. REMARKS: THE LAST DATE OF L/C OPENING: 20 AUGUST, 2016.

2. 信用证

**BANK OF KOREA LIMITED, BUSAN**

SEQUENCE OF TOTAL	*27: 1/1
FORM OF DOC. CREDIT	*40A: IRREVOCABLE
DOC. CREDIT NUMBER	*20: S100-108085
DATE OF ISSUE	31C: 20160825
EXPIRY	*31D: DATE 20161022 PLACE NANJING, CHINA
APPLICANT	*50: JAE & SONS PAPERS COMPANY 203 LODIA HOTEL OFFICE 1564, DONG-GU, BUSAN, KOREA
BENEFICIARY	*59: WONDER INTERNATIONAL COMPANY LIMITED NO.529, QUJIANG ROAD, HE DONG DISTRICT, NANJING, CHINA
AMOUNT	*32B: CURRENCY HKD AMOUNT 39000.00
AVAILABLE WITH / BY	*41D: ANY BANK IN CHINA BY NEGOTIATION
DRAFTS AT...	42C: DRAFT AT SIGHT
DRAWEE	42A: BANK OF KOREA LIMITED, BUSAN
PARTIAL SHIPMENTS	43P: NOT ALLOWED
TRANSHIPMENT	43T: NOT ALLOWED
LOADING IN CHARGE	44A: MAIN PORTS OF CHINA
FOR TRANSPORT TO...	44B: MAIN PORTS OF KOREA
LATEST DATE OF SHIPMENT	44C: 20161031
DESCRIPTION OF GOODS	45A:
COMMODITY:	UNBLEACHED KRAET LINEBOARD.
UNIT PRICE:	HKD 390.00 / MT



## 七、根据下述合同内容审核信用证，指出不符之处并撰写改证函

## 1. 合同

## SALES CONTRACT

Ref No: 2000WRT427

Date: April 30<sup>th</sup>, 2016

The Buyers :BACK STAINLESS PIPE L.P.

Add: 120 Essex Avenue East Avenel , New Jersey 03002, USA

Fax :17327505231

Tel: 17327505221

The Sellers :HUZHOU SHIYE GROUP CO. LTD.

Add: 32 Street Huzhou Zhejiang . 313000

Fax: 86 572 2517433

Tel: 86 572 2517411

This CONTRACT is made by and between the Buyers and the Sellers : whereby the Buyers agree to buy and the Sellers agree to sell the under-mentioned goods on the terms and conditions below.

## 1. Description of goods:

a. Name of commodity :Stainless steel seamless tube			
b. Specification :20'length each piece			
Size & Grade	Unit price USD/MT	Quantity	Amount USD
1/2×049 ST 304	5017.60	2.50	12544.00
1/2×083 ST 304	4821.60	0.30	1446.48
1/2×109 ST 304	4625.60	1.00	4625.60
1/2×065 ST 316/L	7122.64	2.00	14245.28
1/2×083 ST 316/L	6544.44	3.50	22905.54
1/2×095 ST 316/ L	6364.12	2.00	12728.24
1/2×058 ST 304/ L	6162.64	0.50	3071.32
Total			71566.46
4% discount			2862.6584
Total			68703.80

2. Price terms: CIFC5% Philadelphia (费城) .
3. Packing: In wooden case, total in 15 wooden cases.
4. More or less 2% of total quantity and amount is allowed.
5. Port of Loading: Shanghai, China.

Port of Destination: Philadelphia port, USA.

6. Delivery Time: before May 31<sup>st</sup>, 2016 .
7. Partial Shipment: allowed; Transhipment: allowed.

8. Payment terms: By irrevocable letter of credit at sight. The covering L/C shall reach the seller 15 days before shipment and remain valid in above indicated Loading Ports 15 days after the date of shipment.

9. Insurance: To be covered by the Sellers for the full invoice value plus 10% against All Risks. If the Buyers desire to cover for any other extra risks aforementioned of amount exceeding the aforementioned limited, the Sellers' approval must be obtained beforehand and all the additional premiums thus incurred shall be for the Buyer' account.

The Sellers:

HUZHOU SHIYE GROUP CO. LTD.

The Buyers:

BACK STAINLESS PIPE

## 2. 信用证

DATE: 3-MAY-2016	PLACE: Philadelphia
REVOCABLE DOCUMENTARY CREDIT	CREDIT NO: CB2453
ADVISING BANK: THE CENTER BANK OF PHILADELPHIA	APPLICANT: BACK STAINLESS PIPE L.P. 120 ESSEX AVENUE EAST AVENEL , NEW JERSEY 03002, USA
BENEFICIARY: HUZHOU SHIYE GROUP CO. LTD. 32 STREET HUZHOU ZHEJIANG	AMOUNT: US\$ 68703.80 (US DOLLARS SIXTY-EIGHT THOUSAND SEVEN HUNDRED AND THREE POINT EIGHTY)
EXPIRY DATE: TO FACILITATE NEGOTIATION OF THE CREDIT BY SELLERS , THE VALIDITY OF THE LETTER OF CREDIT SHALL REMAIN VALID AT LEAST 15 DAYS AFTER THE LAST DAY OF SHIPMENT IN USA.	
GENTLEMEN: YOU ARE AUTHORIZED TO VALUE ON US BY DRAWING DRAFTS AT 30 DAYS AFTER SIGHT FOR 110% OF INVOICE VALUE ACCOMPANIED BY THE FOLLOWING DOCUMENTS:	
1. DETAILED COMMERCIAL INVOICE IN QUADRUPLICATE	
2. PACKING LIST IN TRIPPLICATE SHOWING ITEM AND WEIGHT	
3. CERTIFICATE OF ORIGIN IN DUPLICATE STATING THE IMPORTING COUNTRY AS ARGENTINA DULY SIGNED BY CHAMBER OF COMMERCE	



续表

<p>4. FULL SET OF CLEAN ON BOARD OCEAN BILLS OF LADING ISSUED BY COSCO AND MADE OUT TO ORDER OF SHIPPER AND ENDORSED IN BLANK MARKED FREIGHT PREPAID NOTIFY APPLICANT</p> <p>5. INSURANCE CERTIFICATE COVERING ALL RISKS FOR 110% INVOICE VALUE SUBJECTED TO THE OCEAN MARINE CARGO CLAUSE OF THE P.I.C.C. DATED 1/1/1981</p> <p>6. BENEFICIARY'S DECLARATION STATING THAT ONE COMPLETE SET OF NON-NEGOTIATABLE SHIPPING DOCUMENTS SENT DIRECTLY TO THE OPENER BY EXPRESS AIRMAIL WITHIN 2 DAYS AFTER SHIPMENT.</p> <p>SHIPPING TERMS: CIFC5 PHILADELPHIA</p> <p>SHIPPING MARKS: B.S.P./928/ PHILADELPHIA</p> <p>COVERING: SEVEN ITEMS STAINLESS STEEL SEAMLESS TUBE AS PER S/C NO.: 2000WRT427 DD: 30-APRIL-2016</p>		
<p>FROM: SHANGHAI</p> <p>TO: NEW YORK</p>	<p>PARTIAL SHIPMENT: ALLOWED</p> <p>TRANSHIPMENT: ALLOWED</p>	<p>LATEST DATE OF SHIPMENT :</p> <p>31-MAY-2016</p>
<p>SPECIAL INSTRUCTIONS:</p> <p>ALL CHARGES OUTSIDE OPENING BANK ARE FOR ACCOUNT OF BENEFICIARY.</p> <p>ALL DOCUMENTS PRESENTED FOR NEGOTIATION SHALL BEAR THE NO. OF THIS CREDIT AND THE NAME OF ISSUING BANK.</p>		
<p>Except so far as otherwise expressly stated , this documentary credit is subject to the "Uniform Custom and Practice for Documentary Credits" 2007 Revision International Chamber of Commerce Publication No.600</p>		
<p>WE HEREBY AGREE WITH THE DRAWERS, ENDORSERS AND BONA-FIDE HOLDERS OF DRAFTS DRAWN UNDER AND IN COMPLIANCE WITH THE TERMS OF THE CREDIT THAT SUCH DRAFTS , IF DRAWN AND NEGOTIATED WITHIN THE VALIDITY OF THIS CREDIT , SHALL BE DULY HONORED IN DUE PRESENTATION AND DELIVERY OF DOCUMENTS AS SPECIFIED.</p>		
<p>ADVISING BANK NOTIFICATION: THE CENTER BANK OF PHILADELPHIA</p> <p>PLACE , DATE , NAME AND SIGNATURE OF THE ADVISING BANK</p>		

经审核信用证后存在的问题如下：

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撰写改证函如下:

**Huzhou Shiye Group Co. Ltd.**

32 street Huzhou Zhejiang . 313000

Fax: 86 572 2517433

Tel: 86 572 2517411

FM: \_\_\_\_\_

TO: \_\_\_\_\_

DT: \_\_\_\_\_

Dear Smith,

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Yours sincerely,

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