**参考答案——出口部分**

**操作项目1 出口准备**

**案例实训1**

Dear sirs,

We learned from the internet that you are in the market for textiles, which falls within our business scope, so we avail ourselves of this opportunity to approach you for the establishment of the business relations with you.

We are a leading trading company in Zhejiang, We have good connections with some reputable manufactures.

In order to acquaint you with our business lines, we enclose a copy of our latest catalogue and price list.

If any items interest you, please let me know. We shall be glad to give you our lowest quotations upon receipt of your detailed requirement.

We are looking forward to your favorable reply.

Jianping Luo

**案例实训2**

Zhejiang Baolai Home Textile Import & Export Co., Ltd. was established in 2003, which mainly deals in the import and export of home textile products such as bed sheets，cushions，home wears，blankets，bathroom towels，mattresses，quilts，pillows and other accessories.

The products made in our company are beautiful and magnificent for their novel designs and elegant colors. They famous for high quality raw materials, full range of specifications and sizes, and great variety of designs and colors. Our products are excellent in quality and low in price and have been well recognized by our consumers and have found a good sale in more than twenty countries in Europe and North America. We focus on both female and male consumers of middle to high ended market.

Our company won a good reputation both at home and abroad and has become one of the largest, fast growing and most successful home textile companies in China. While developing our business both domestically and internationally, we are also actively involved in social care events.

We make sure that we create opportunities for our people, business and we move ahead.

**操作项目2 调查出口信息**

**案例实训1**

通过《2013年海关报关实用手册》或海关总署网站查询到毛绒玩具狗的HS编码为95030021.00。通过海关报关实用手册查询到毛绒玩具狗的普通税税率为8%，增值税税率为17%，出口退税率为15%。查询海关报关实用手册后，查到该商品编码对应的海关监管条件为AB，A代表进口报关时需向海关提供入境货物通关单，B代表出口报关时需向海关提供出境货物通关单。

**案例实训2**

Dear Sirs,

We have obtained a few information of ABC Company from Internet. We would therefore appreciate it if you would provide us more information of the previously mentioned firm.

We want to establish a good business relationship with ABC Company. We should be very grateful to you for any information you can give us about their reputation and credit-worthiness.

Any information that you may provide us will be treated in strict confidence.

For your convenience in replying, a questionnaire is enclosed, together with a stamped, addressed envelope.

Yours faithfully,

Zhang Li

**操作项目3 打样、寄样、确认样品**

**案例实训**

浙江天意服装进出口公司业务员王翔收到美国老客户COSMOS GARMENTS TRADING COMPANY的LESLEY SMITH寄来的真丝女衬衫，要求王翔打样，请联系厂家要求对方寄两件衬衫样品并报价，收到后办理寄样手续。

|  |  |  |  |
| --- | --- | --- | --- |
| **浙江天意服装进出口公司**  **ZHEJIANG TIANYI GARMENTS IMP. & EXP. COMPANY**  **样品制作通知单**  日期：2014-08-16 | | | |
| 样品单号码 | 78653 | 客户编号 | KG08 |
| 数量 | 2件 | 完成日期 | 2014-08-30 |
| 产品代码 | **ZSN653** | 产品名称 | 真丝女衬衫 |
| 面料 | 100%桑蚕丝 | | |
| 里料 |  | | |
| 辅料 | 纽扣：配色  缝线：配色  吊牌：英文标注品名、尺码、面料成分及价格  附：各辅料样品 | | |
| 尺码 | M | 款式 | 见附件 |
| 备注：  请报价并告月生产能力、最低起订量等。 | | | |
| 审核人： | | 制表人： | |

**操作项目4 出口报价核算和发盘**

|  |  |
| --- | --- |
| 采购成本 | ￥1200.00/把 |
| 出口退税额 | = 采购成本/ （1+增值税率）\*出口退税率  =1200/(1+17%)\*13%  =￥133.33 /把 |
| 实际成本 | = 采购成本 ﹣ 出口退税额  = 1200 –133.33  =￥1066.67 /把 |
| 银行垫款利息 | =采购价格（采购成本）\*贷款年利率\*具体垫款天数/360天  =1200\*7%\*60/360=￥14/把 |
| 银行手续费 | 800/100=￥8/把 |
| 业务定额费 | =采购成本\*定额费率  =1200\*8%=￥96/把 |
| 订购100把 | 尺码吨：3.2\*0.78\*0.65/4=0.4056  重量吨：0.136/4=0.034  总尺码：0.4056\*100=40.56  需订购1个40英尺集装箱 |
| 国内包干费 | =1300/100  =￥13/把 |
| 其他国内费用 | 报关费￥100.00，商检费￥300.00，认证费￥200.00  =（100+300+200）/100=￥6/把 |
| 国内费用总计 | =1066.67+14+8+96+13+6=￥1203.67/把 |
| 海洋运费 | = USD2900.00/100=USD29/把 |
| 预期利润 | =1200\*10%=￥120/把 |
| FOB | =国内费用总计+预期利润  =（1203.67+120）/6.15  =USD215.23/PC |
| CFR | =FOB+海运费  =215.23+29=USD244.23/PC |
| CIF | ＝CFR/〔1－（1+投保加成率）\*保险费率）〕  =244.23/0.9967=USD245.04/PC |

**操作项目5 出口还盘核算和还盘**

**实训要求1**

报价核算：

|  |  |  |  |
| --- | --- | --- | --- |
| 项目 | 计算过程 | 计算结果 | 单位 |
| 货物总体积 | 36\*40\*50/1000000\*100 | 7.2 | 立方米 |
| 货物总毛重 | 20\*100 | 2000 | 公斤 |
| 退税收入 | 1000\*13%/(1+17%) | 111.1111 | 人民币元/台 |
| 实际成本 | 1000-111.1111 | 888.8889 | 人民币元/台 |
| 贷款利息 | 1000\*7%\*30/360 | 5.8333 | 人民币元/台 |
| 银行手续费 | 800/100 | 8 | 人民币元/台 |
| 定额费 | 1000\*10% | 100 | 人民币元/台 |
| 包干费 | 4.5 | 4.5 | 人民币元/台 |
| 国内费用总计 | 5.8333+8+100+4.5 | 118.3333 | 人民币元/台 |
| 海洋运费 | 7.2\*60/100\*6.15 | 26.568 | 人民币元/台 |
| 海运保险费 | 187.53\*1.1\*0.6% | 7.6119 | 人民币元/台 |
| FOB报价 | (888.8889+118.3333)/(1--10%)/6.15 | 181.97 | 美元/台 |
| CFR报价 | 181.97+26.568/6.15 | 186.29 | 美元/台 |
| CIF报价 | ＝186.29/〔1－（1+10%）\*0.6%）〕 | 187.53 | 美元/台 |

**实训要求2：还价核算:**

|  |  |  |  |
| --- | --- | --- | --- |
| 项目 | 计算过程 | 计算结果 | 单位 |
| 销售收入 | 187.53\*(1-5%)\*100\*6.15 | 109564.40 | 人民币元 |
| 退税收入 | 111.11\*100 | 11111.11 | 人民币元 |
| 实际成本 | 888.89\*100 | 88889 | 人民币元 |
| 采购成本 | 1000\*100 | 100000 | 人民币元 |
| 贷款利息 | 5.8333\*100 | 583.33 | 人民币元 |
| 银行手续费 | 800 | 800 | 人民币元 |
| 定额费 | 100\*100 | 10000 | 人民币元 |
| 包干费 | 4.5\*100 | 450 | 人民币元 |
| 国内费用总计 | 118.3333\*100 | 11833.33 | 人民币元 |
| 海洋运费 | 26.568\*100 | 2656.8 | 人民币元 |
| 海运保险费 | 7.6119\*100 | 761.19 | 人民币元 |
| 客户佣金 | 0 | 0 | 人民币元 |
| 利润总额 | 109564.40-88889-11833.33-2656.8-761.19 | 5424.08 | 人民币元 |
| 销售利润率 | 5424.08/109564.40\*100% | 4.95% |  |
| 成本利润率 | 5424.08/100000\*100% | 5.42% |  |

**操作项目6 出口成交核算和接受**

出口成交核算表

|  |  |  |  |
| --- | --- | --- | --- |
| 项目 | 计算过程 | 计算结果 | 单位 |
| 总销售收入 | USD4.70\*4000\*6.15 | 115620 | 人民币元 |
| 总退税收入 | 25\*16%/（1+17%）\*4000 | 13675.21 | 人民币元 |
| 总收入 | 115620+13675.21 | 129295.21 | 人民币元 |
| 贷款利息支出 | 25\*7%\*45/360\*4000 | 875 | 人民币元 |
| 定额费支出 | 25\*7%\*4000 | 7000 | 人民币元 |
| 包干费支出 | 1\*20’ | 900 | 人民币元 |
| 海运运费支出 | 1500\*6.15 | 9225 | 人民币元 |
| 保险费支出 | 4.7\*(1+10%)\*0.55%\*4000\*6.15 | 699.50 | 人民币元 |
| 客户佣金支出 | 4.7\*3%\*4000\*6.15 | 3468.6 | 人民币元 |
| 银行费用支出 | 4.7\*0.3%\*4000\*6.15 | 346.86 | 人民币元 |
| 采购成本支出 | 25\*4000 | 100000 | 人民币元 |
| 总支出 | 875+7000+900+9225+699.5+3468.6+346.86+100000 | 122514.96 | 人民币元 |
| 总利润 | 129295.21-122514.96 | 6780.25 | 人民币元 |
| 成本利润率% | 6780.25/100000\*100% | 6.78% |  |
| 销售利润率% | 6780.25/129295.21\*100% | 5.24% |  |

**操作项目7 缮制和签订出口合同**

**售货确认书**

编号

CONTRACT NO.888

日期

DATE: FEB.15,2013

地点

PLACE: HANGZHOU,CHINA

**SALES CONFIRMATION**

THE SELLERS:

HANGZHOU TIANYUE LIGHT INDUSTRY TRADING COMPANY

112 TIANMUSHAN ROAD

HANGZHOU, CHINA

THE BUYERS:

ABC COMPANY LTD.

356 FIRST CROSS STREET

LOS ANGELES, USA

下列签字双方同意按以下条款达成交易

THE UNDERSIGNED SELLERS AND BUYERS HAVE AGREED TO CLOSE THE TRANSACTION ACCORDING TO THE FOLLOWING TERMS AND CONDITIONS.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| COMMODITY | STYLE NO. | QUANTITY | PACKING | UNIT PRICE | AMOUNT |
| CIF LOS ANGELES | | | | | |
| 54-PC KITCHEN SET | S328 | 200SETS | 1SET/CTN | USD35.00/SET | USD7,000.00 |
| 3-PC VACUUM MUG SET | A068 | 1200SETS | 12SETS/CTN | USD31.00/SET | USD37,200.00 |
| 16-PC TABLEWARE | T066 | 2400SETS | 8SETS/CTN | USD16.00/SET | USD38,400.00 |
| TOTAL 3800SETS USD82,600.00 | | | | | |
| 5% MORE OR LESS IN QUANTITY AND AMOUNT IS ALLOWED. | | | | | |

总值

TOTAL VALUE IN WORDS: SAYU.S. DOLLARS EIGHTY-TWO THOUSAND SIX HUNDRED ONLY.

包装及标记

PACKING & MARKING: AT SELLER’S OPTION.

装运期限

SHIPMENT: TO BE EFFECTED FROM SHANGHAI OR NINGBO TO LOS ANGELES WITHIN ONE MONTH AFTER THE L/C REACHES THE SELLER. PARTIAL SHIPMENT AND TRANSSHIPMENT IS NOT ALLOWED.

保险

INSURANCE: TO BE COVERED BY THE SELLER FOR 110% OF THE INVOICE VALUE AGAINST ALL RISKS AS PER CIC.

付款方式

PAYMENT: TO BE MADE BY IRREVOCABLE L/C AT SIGHT. THE L/C MUST REACH THE SELLER BEFORE MARCH 20TH AND REMAIN VALID IN CHINA UNTIL THE 15TH DAY AFTER DATE OF SHIPMENT.

单据

DOCUMENTS:

* MANULLY SIGNED COMMERCIAL INVOICE IN TRIPLICATE CERTIFYING THE GOODS INVOICED ARE OF CHINESE ORIGIN.
* PACKING LIST IN 5 COPIES.
* FULL SET OF CLEAN ON BOARD OCEAN MARINE BILL OF LADING MADE OUT TO ORDER AND BLANK ENDORSED NOTIFYING THE BUYER AND MARKED “FREIGHT PREPAID”.
* INSURANCE POLICY IN DUPLICATE.
* CERTIFICATE OF ORIGIN IN DUPLICATE ISSUED BY LOCAL CHAMBER OF COMMERCE OR CCPIT.
* COPY OF THE E-MAIL OR FAX SENT BY THE SELLER TO THE BUYER WITHIN 48 HOURS AFTER SHIPMENT.

**操作项目8 信用证的落实和审核**

Dear Sirs,

Thank you for your L/C No.BOC100925, but we regret to say that we have found some discrepancies. Please amend the L/C as follows:

|  |  |  |
| --- | --- | --- |
|  | L/C | S/C |
| Form of the credit | revocable | irrevocable |
| Expiry date and place | Date 130510 Place USA | Date 130615 Place CHINA |
| Amount | USD33,660.00 | USD33,600.00 |
| Draft at | Draft at 30 days sight | Draft at sight |
| Drawee | New York Trading Co., Ltd | Standard Bank Ltd., USA |
| Transshipment | Not allowed | Allowed at Hong Kong |
| Port of loading | Ningbo | Chinese main ports |
| Quantity off goods | 800pcs | 8,000pcs |
| S/C date | May 20, 2013 | March 20, 2013 |
| Insurance Policy | Needed | Not needed |
| Presentation period | 6 days after issuance date of shipping documents | 15 days after issuance date of shipping documents |

As the time of shipment is drawing near, please make amendments accordingly as soon as possible to enable us to execute the S/C smoothly..

Yours faithfully,

FLYING Textiles Imp./Exp. Corp.

**操作项目9签订国内购销合同**

**杭州市服装进出口有限公司**

**购销合同**

需方：杭州服装进出口有限公司 合同编号：3251

签约日期：2013年4月1日

供方：台州制衣厂 签约地点：杭州

根据《中华人民共和国合同法》和有关法规，经双方协商签定本合同并信守下列条款：

一、商品

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 品名及规格 | 数量 | 单位 | 单价（含税） | 金额 | 交货期 |
| 男棉衬衫  规格：M45 | 4000 | 件 | RMB￥48.50/件 | RMB￥194000.00 | 2013年5月2日前 |
| 总金额（大写） | | | | | |

二、质量要求：具体款式和要求根据确认样

三、包装要求：纸箱，每箱20件，独色独码，唛头由需方定

四、交货地点：在供方仓库交货

五、付款方式：供方凭增值税专用发票，专用税收缴款书、进仓单（送货回单或集装箱单）、购货合同向需方办理收款。

六、责任条款：

* 1. 因供方的责任造成国外客户索赔的，其索赔款及因索赔发生的费用由供方承担。
  2. 需方已安排供方出产的商品，因外销变化需要作出某些调整或变更的，其修改部分则为合同的组成部分。

七、本合同有效期从 2013 年 4 月 1 日至 2014 年 3 月 31 日

八、纠纷处理办法及地点：执行本合同过程中如有争议，双方同意通过协商解决；如协商未能取得一致，则由杭州市所辖人民法院管辖。

九、本协议双方签字盖章生效。合同一式两份，供需双方各执一份。

十、备注：

需方授权代表 供方授权代表

郑洁 梁峰

盖 章 盖 章

**操作项目10 生产跟单和缮制发票**

**【任务1】**

**原料采购跟踪表**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 订单号 | 物料名称 | 供应商 | 数量 | 发货日期 | 到货情况 | 备注 |
| 35521 | ∮10mm铝合金把手型材 | 黄岩鼎立模业有限公司 | 14050 | 2013-3-16 | 2013-3-18 |  |
| 35522 | 紧固螺丝 | 黄岩鼎立模业有限公司 | 28100 | 2013-3-16 | 2013-3-18 |  |
|  |  |  |  |  |  |  |

**【任务2】**

**浙江ABC模业有限公司生产排程表**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 序号 | 订单号 | 产品名及代号 | 数量（件） | 日程2013年3月25-31日 | | | | | | 备注 |
| 周一 | 周二 | 周三 | 周四 | 周五 | 周六 |
| 1 | 3552 | 柜子把手 | 2450 | 800 | 800 | 850 |  |  |  |  |
| 2 | 3552 | 冰箱把手 | 2450 |  |  |  | 800 | 800 | 850 |
|  |  |  |  |  |  |  |  |  |  |

2、缮制商业发票

**浙江ABC模业有限公司**

**ZHEJIANG ABC MOULD CO., LTD.**

NO.30 GONGXIN ROAD,NORTH DEVELOPING DISTRICT,  
HUANGYAN,TAIZHOU,ZHEJIANG,CHINA

No.:GYH35678

Date: MAR.20,2013

**发票**

**INVOICE**

To: M/S

SANTOS TRADE COMPANY LIMITED

355 SAN JOSE BOULEVARD

RIO DE JANEIRO,BRAZIL

|  |  |
| --- | --- |
| 装船口岸  From NINGBO | 目的地  To RIO DE JANEIRO,BRAZIL |
| 信用证号数  Letter of Credit No. | 开证银行  Issued by |
| 唛头Marks & Nos. 货名数量Quantities and Descriptions 总值Amount | |
| Nos & Marks Description Quantity Unit Price Amount      ABC  ORDER NO.:153  RIO DE JANEIRO  C/NO.:1-UP  CFR RIO DE JANEIRO  HANDLE CABINET 7,000PCS USD1.68/PC USD11,760.00  FREEZER HANDLE 7,000PCS USD1.68/PC USD11,760.00  -----------------------------------------------------------------------------------------------------  TOTAL 14,000PCS USD23,520.00    SAY U.S. DOLLARS TWENTY-THREE THOUSAND FIVE HUNDRED AND TWENTY ONLY.  浙江ABC模业有限公司  ZHEJIANG ABC MOULD CO., LTD.  （SIGNATURE） | |

**操作项目11 申领官方单据**

**案例实训**

**ORIGINAL**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1 Exporter (Full name and address)  ZHEJIANG DANUO IMP.&EXP. COMPANY  NO.100 WENYI ROAD,HANGZHOU CHINA | | Certificate No.  **CERTIFICATE OF ORIGIN**  **OF**  **THE PEOPLE’S REPUBLIC OF**  **CHINA** | | | |
| 2 Consignee (Full name and address)  FAUPEL BROTHERS  KARTON 60 STR  FRANCE | |
| 3 Means of transport and route  FROM NINGBO TO PARIS BY SEA | | 5 For certifying authority use only | | | |
| 4 Country / Region of destination  FRANCE | |
| 6 Marks & numbers  FAUPEL  07YN889  PARIS  C/NO.1-600 | 7 Number and kind of packages;  description of goods  600 CTNS OF PLASTIC TOYS  \*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\* | | 8 H.S. Code  9503008900 | 9 Quantity  \*10,000pcs | 10 Number  and date of invoice  13YN889  FEB.20,2013 |
| 11 Declaration by the exporter  The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in china and that they comply with the Rules of Origin of the People’s Republic of China.  (签名，盖章)  ZHEJIANG DANUO IMP.&EXP. COMPANY  HANGZHOU, CHINA FEB.20,2013  Place and date, signature and stamp of authorized signatory | | 12 Certification  It is hereby certified that the declaration by the exporter is correct.  Place and date, signature and stamp of certifying authority | | | |

**操作项目12 出口托运**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **订舱委托书（出口货物明细单）**  2013年 6 月 12 日 | | | | | | 信用证号码 | | XT173 | 填制单位编号 | |  |
| 银行  编号 | |  | 外运公司编号 | |  |
| 合同（合约）号 261 | | | | | |
| 开证  银行 | | | BANK OF MONTREAL | | | 开证  日期 | May 10，2013 | | | 收到  日期 | May 15,2013 |
| 金额 | USD3280000 | | | 收汇  方式 | L/C |
| 经营单位（装船人） | | | ABC IMPORT & EXPORT TRADING CORPORATION | | | 货物  性质 | GP | | | 贸易  国别 | CANADA |
| 收  货  人 | | | SUNRISE TRADING CORPORATION  88 MARAHALL AVE  DONCASTER VIC 3108  CANADA | | | 中间商名称及地址 |  | | | | |
| 提单  或承运收据 | 抬头人 | | | TO ORDER OF SHIPPER | | 出口  口岸 | SHANGHAI | | 目的港 | | MONTREAL |
| 通知人 | | | SUNRISE TRADING CORPORATION  88 MARAHALL AVE  DONCASTER VIC 3108  CANADA | | 可否  转运 | N | | 可否  分批 | | N |
| 运费  预付/到付 | | | FREIGHT PREPAID | | 装运  期限 | JUNE 20,2013 | | 有效  期限 | | JUNE 30,2013 |
| 货名规格及货号 | | | | HS·CD | 件数及包装样式 | 数量/  尺码 | 毛重  （公斤） | | 净重  （公斤） | | 价格（成交条件）  总价 |
| COMPOSITE INSULATORS | | | | 83119000 | 270 CTNS | 540PCS | 3719.25kgs | | 2120kgs | | USD 3280000.00 |
| 标记唛头 | | SUNRISE  ORDER NO.261  MONTREAL  C/NO.:1-UP | | | | | | | | | |
| 注意事项 | | **提单须注明L/C No.** XT173**以及集装箱号** | | | | | | | 总体积 | | 13.069CU.M |
| 业务员 | | 王华 |

**操作项目13 出口货物运输保险**

中国人民保险公司宁波分公司

**出口运输险投保单**

编号 TB103214

兹将我处出口物资依照信用证规定拟向你处投保国外运输险计开：

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 被保险人（中文）宁波进出口贸易公司 过户  （英文）NINGBO IMPORT & EXPORT TRADE CORPORATION | | | | | | | | |
| 标记及发票号码 | | 件数 | 物 资 名 称 | | | | | 保险金额 |
| AS PER INVOICE  NO. TX1022 | | 66 CARTONS | 中国绿茶  CHINESE GREEN TEA | | | | | USD 36,080.00 |
| 运输工具  (及转载工具 | DONGFENG V.035 | | 约  于2013年6月30日启运 | | | | 赔款偿  付地点 | MONTREAL |
| 运输路程 | 自NINGBO经 到 MONTREAL | | | 转载  地点 | |  | | |
| 投保险别:  ALL RISKS AND WAR RISK AS PER CIC | | | | | 投保单位签章    2013年 6 月25 日 | | | |

**中国人民保险公司宁波市分公司**

**The People’s Insurance Company of China Ningbo Branch**

总公司设于北京 一九四九年创立

Head Office Beijing Established in 1949

货物运输保险单

CARGO TRANSPORTATION INSURANCE POLICY

保单号次

POLICY NO.: NB043101984

被保险人：宁波进出口贸易公司

Insured: NINGBO IMPORT & EXPORT TRADE CORPORATION

中国人民保险公司（以下简称本公司）根据被保险人的要求，由被保险人向本公司缴付约定的保险费，按照本保险单承保险别和背面所载条款与下列特款承保下述货物运输保险，特立本保险单。

THIS POLICY OF INSURANCE WITNESSES THAT THE PEOPLE’S INSURANCE COMPANY OF CHINA (HEREINAFTER CALLED “THE COMPANY”) AT THE REQUEST OF THE INSURED AND IN CONSIDERATION OF THE AGREED PREMIUM PAID TO THE COMPANY BY THE INSURED, UNDERTAKES TO INSURE THE UNDERMENTIONED GOODS IN TRANSPORTATION SUBJECT TO THE CONDITIONS OF. THIS POLICY AS PER THE CLAUSES PRINTED OVERLEAF AND OTHER SPECIAL CLAUSES ATTACHED HEREON.

|  |  |  |  |
| --- | --- | --- | --- |
| 标 记  MARKS&NOS | 包装及数量  QUANTITY | 保险货物项目  DESCRIPTION OF GOODS | 保险金额  AMOUNT INSURED |
| AS PER INVOICE  NO. TX0522 | 66 CARTONS | CHINESE GREEN TEA | USD36,080.00 |

总保险金额

TOTAL AMOUNT INSURED: SAY US DOLLARS THIRTY SIX THOUSAND EIGHTY ONLY.

保费 启运日期 装载运输工具：

RATE AS ARRANGED SLG. ON OR ABT.: JUN.30, 2013 PER CONVEYANCE S. S. GERGY V.886

自 经 至

FROM: NINGBO VIA\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_TO MONTREAL

承保险别：

CONDITIONS:

ALL RISKS AND WAR RISKS AS PER CIC.

所保货物，如发生保险单项下可能引起索赔的损失或损坏，应立即通知本公司下述代理人查勘。如有索赔，应向本公司提交保单正本（本保险单共有 2 份正本）及有关文件。如一份正本已用于索赔，其余正本自动失效。

IN THE EVENT OF LOSS OR DAMAGE WHICH MAY RESULT IN A CLAIM UNDER THIS POLICY, IMMEDIATE NOTICE MUST BE GIVEN TO THE COMPANY’S AGENT AS MENTIONED HEREUNDER. CLAIMS, IF ANY, ONE OF THE ORIGINAL POLICY WHICH HAS BEEN ISSUED IN TWO ORIGINAL(S) TOGETHER WITH THE RELEVENT DOCUMENTS SHALL BE SURRENDERED TO THE COMPANY IF ONE OF THE ORIGINAL POLICY HAS BEEN ACCOMPLISHED. THE OTHERS TO BE VOID.

中国人民保险公司宁波市分公司

The People’s Insurance Company of China Ningbo Branch

赔款偿付地点

CLAIM PAYABLE AT： MONTREAL IN USD.

出单日期 宁波 Authorized Signature

ISSUING DATE: JUNE 28,2014 NINGBO

**操作项目14 出口报关**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **中华人民共和国海关出口货物报关单** | | | | | | | | | | | | | | | | |
|  | 预录入编号： | | | |  | | | | | | | 海关编号： | | |  | |
| 出口口岸 | | 舟山海关 2904 | | | | | 备案号 | | | | | | 出口日期2013.3.23 | | 申报日期 2013.3.22 | |
| 经营单位 | | 舟山盛茂进出口有限公司4300720064 | | | | | 运输方式 | | | | 运输工具名称QIHANGV.624 | | | 提运单号BL205 | | |
| 发货单位 | | 舟山盛茂进出口有限公司4300720064 | | | | | 贸易方式  一般贸易（0110） | | | | | | 征免性质  一般征税（101） | | 结汇方式L/C | |
| 许可证号 | |  | | | 运抵国（地区）英国 | | | | | 指运港 SOUTHAMPTON | | | | | 境内货源地 舟山 | |
| 批准文号 | |  | | | 成交方式 CIF | | 运费 USD900 | | | | | 保费 USD100 | | | 杂费 | |
| 合同协议号 | | OP2013N03 | | | 件数 9000 | | | 包装种类纸箱 | | | | 毛重（公斤）7510 | | | 净重（公斤）7310 | |
| 集装箱号 | | MSKC23456790  869753 | | | 随附单据 | | | | | | | | | | 生产厂家 舟山盛茂进出口有限公司 | |
| 标记唛码及备注  N/M | | | | | | | | | | | | | | | | |
| 项目 商品编号 商品名称、规格型号 数量及单位 最终目的国（地区）单价 总价 币制 征免 | | | | | | | | | | | | | | | | |
| 01 6410.1010 ADULT’S FOOTWARE 9000 PCS 英国 8.50 76,500.00 USD 照章  征税 | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| 税费征收情况 | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| 录入员 | 录入单位 | | | | 兹声明以上申报无讹并承担法律责任 | | | | | | | | 海关审单批注及放行日期(签章) | | | |
| 审单 | | | 审价 |
| 报关员 | |  | | |  | | | | | | | |  | | | |
| 申报单位（签章） | | | | | | | | 征税 | | | 统计 |
| 单位地址 | |  | | |  | | | | | | | |  | | |  |
| 查验 | | | 放行 |
| 邮编 |  | | 电话 |  | | 填制日期 | | | 2013.3.20 | | | |  | | | |

**操作项目15 出口制单**

**浙江ABC模业有限公司**

**ZHEJIANG ABC MOULD CO., LTD.**

NO.30 GONGXIN ROAD,NORTH DEVELOPING DISTRICT,  
HUANGYAN,TAIZHOU,ZHEJIANG,CHINA

No.:2013NH8898

Date: APR.10,2013

**发票**

**INVOICE**

To: M/S

SANTOS TRADE COMPANY LIMITED

355 SAN JOSE BOULEVARD

RIO DE JANEIRO,BRAZIL

|  |  |
| --- | --- |
| 装船口岸  From NINGBO | 目的地  To RIO DE JANEIRO,BRAZIL |
| 信用证号数  Letter of Credit No.T-017641 | 开证银行  Issued by STANDARD CHARTERED BANK, RIO DE JANEIRO, BRAZIL |
| 唛头Marks & Nos. 货名数量Quantities and Descriptions 总值Amount | |
| Nos & Marks Description Quantity Unit Price Amount      CFR RIO DE JANEIRO  N/M  HANDLE CABINET 7,000PCS USD1.68/PC USD11,760.00  FREEZER HANDLE 7,000PCS USD1.68/PC USD11,760.00  -----------------------------------------------------------------------------------------------------  TOTAL 14,000PCS USD23,520.00    AS PER PROFORMA INVOICE NO.:GYH200656 DD MAR.10,2013  TOTAL PACKED IN 1400CTNS  G.W.:11,200.00  SAY U.S. DOLLARS TWENTY-THREE THOUSAND FIVE HUNDRED AND TWENTY ONLY.  浙江ABC模业有限公司  ZHEJIANG ABC MOULD CO., LTD.  （SIGNATURE）    **浙江ABC模业有限公司**  **ZHEJIANG ABC MOULD CO., LTD.**  NO.30 GONGXIN ROAD,NORTH DEVELOPING DISTRICT, HUANGYAN,TAIZHOU,ZHEJIANG,CHINA  号码  Invoice No. 2013NH8898  合约号  S/C No.  日期  Date APR.10,2013    **MARKS & NOS:**  **N/M**  **装箱单**（重量单）  **PACKING LIST** （Weight Memo）   |  | | --- | | 装箱单（重量单）及尺码单DETAILED PACKING LIST (Weight Memo)& MEASUREMENT LIST | | ART.NO. OR MEASUREMENT  DESIGN NO. PKG.NOS. PKGS. PIECES GR.WT. (KGS.) NET WT. (KGS.) (CM) |   @10PCS/CTN @8KGS/CTN @7KGS/CTN 40\*30\*20CM  HANDLE CABINET 1-70 700CTNS 7,000PCS 5600KGS 4900KGS 16.8CBM  FREEZER HANDLE 71-140 700CTNS 7,000PCS 5600KGS 4900KGS 16.8CBM    TOTAL: 1,400CTNS 14,000PCS 11,120KGS 9,800KGS 33.60CBM  SAY TOTAL PACKED IN ONE THOUSAN FOUR HUNDRED (1400)CARTONS ONLY | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **1. Exporter:**  ZHEJIANG ABC MOULD CO.,LTD.  NO.30 GONGXIN ROAD,NORTH DEVELOPING DISTRICT,HUANGYAN,TAIZHOU,ZHEJIANG,CHINA | | Certificate No. 6838995  **CERTIFICATE OF ORIGIN**  **OF**  **THE PEOPLE’S REPUBLIC OF CHINA** | | | |
| **2. Consignee:**  SANTOS TRADE COMPANY LIMITED  355 SAN JOSE BOULEVARD  RIO DE JANEIRO，BRAZIL | |
| **3. Means of transport and route**  FROM NINGBO TO RIO DE JANEIRO BY SEA | | 5. For certifying authority use only | | | |
| **4. Country/region of destination**  BRAZIL | |
| **6. Marks & Nos.** | **7. Number and kind of packages; Description of goods** | | **8. H.S.Code** | **9. Quantity** | **10. Numbers and Date of Invoice** |
| **N/M** | 140 CARTONS OF HANDLE CABINETH  AND FREEZER HANDLE  \*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\* | | 0813.2500 | \*14,000PCS | 2013NH8898  10 APRIL,2013 |
| **11. Declaration by the exporter**  The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in China and that they comply with the Rules of Origin of the People’s Republic of China.  浙江ABC模业有限公司  ZHEJIANG ABC MOULD CO.,LTD.  xxx（SIGNATURE）  APRIL 20,2013 TAIZHOU,CHINA  Place and date, signature and stamp of authorized signatory | | 1. **Certification**   It is hereby certified that the declaration by the exporter is correct.  CCPIT    xxx（SIGNATURE）  APRIL 20,2013 TAIZHOU,CHINA  Place and date, signature and stamp of authorized signatory | | | |

**汇 票**

**BILL OF EXCHANGE**

凭

Drawn under STANDARD CHARTERED BANK, RIO DE JANEIRO, BRAZIL

信用证 第 号

L/C No. T-017641

日期 年 月 日

Dated MAR.25,2013

按 息 付款

Payable with interest @ % per annum

号码 汇票 金额 中国 台州 年 月 日

No. 2013NH8898 Exchange for USD23,520.00 TAIZHOU, CHINA, APR.15，2013

见票 日后（本汇票之副本未付）付

At 30 DAYS AFTER sight of this FIRST of Exchange (Second of exchange being unpaid)

Pay to the order of BANK OF CHINA, TAIZHOU 或其指定人

金额

The sum of SAY U.S. DOLLARS TWENTY-THREE THOUSAND FIVE HUNDRED AND TWENTY ONLY

此致

To STANDARD CHARTERED BANK, RIO DE JANEIRO, BRAZIL

浙江ABC模业有限公司

ZHEJIANG ABC MOULD CO., LTD.

（SIGNATURE）

**浙江ABC模业有限公司**

**ZHEJIANG ABC MOULD CO., LTD.**

NO.30 GONGXIN ROAD,NORTH DEVELOPING DISTRICT,  
HUANGYAN,TAIZHOU,ZHEJIANG,CHINA

**SHIPPING ADVICE**

Date: APR.21, 2013

From: ZHEJIANG ABC MOULD CO.,LTD.

To: SANTOS TRADE COMPANY LIMITED

WE ARE GLAD TO INFORM YOU THE GOODS UNDER L/C NO.T-017641 HAVE BEEN LOADED. THE DETAILS ARE AS FOLLOWS:

SHIPPING LINE: CHINA MARINE SHIPPING AGENCY.

BILL OF LADING NO: GSOK5008

BILL OF LADING DATE: 20 APRIL, 2013

NAME OF VESSEL: CROWN QUEEN V. 88097H

CONTAINER NO: TRIU1567538

SEAL NO.: 08153

GROSS WEIGHT AND NET WEIGHT: 1,120KGS/980KGS

NUMBER OF PACKAGES: 1400CTNS

ETA: MAY 10,2013

HOPE EVERYTHING IS CLEAR

BEST REGARDS

**操作项目16 出口审单和交单**

操作项目16 出口审单和交单

**中国银行杭州分行**

**客 户 交 单 联 系 单**

**致：中国银行杭州分行**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 兹随附下列信用证项下出口单据一套，请按国际商会第600号出版物《跟单信用证统一惯例》办理寄单索汇。 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 开证行：HABIB BANK LIMITED | | | | | | | | | | | | | | 信用证号： CBZ/483/01 | | | | | | | | | | | |
| 通知行： BANK OF CHINA, HANGZHOU BRANCH | | | | | | | | | | | | | | 通知行编号： | | | | | | | | | | | |
| 最迟装期：MARCH 19,2013 | | | | | | | 效期：APRIL 5, 2013 | | | | | | | | | | 交单期限： APRIL 3,2013 | | | | | | | | |
| 汇票付款期限：AT SIGHT | | | | | | | | | | | | 汇票金额：USD18,850.00 | | | | | | | | | | | | | |
| 发票编号：12345678 | | | | | | | | | | | | 发票金额： USD18,850.00 | | | | | | | | | | | | | |
| 单据 | 名称 | 汇票 | 发票 | 海关  发票 | 海运提单正本 | 海运提单副本 | | 航空运单 | 货物收据 | 保险单 | | | 装箱/重量单 | | 数量/质量/重量证 | 产地证 | | GSP  FORM  A | 检验/分析证 | | 受益人证明 | 船公司证明 | 电抄 | 装运通知 |  |
| 份数 | 2 | 9 |  | 3 |  | |  |  | 2 | | | 4 | |  | 1 | |  |  | | 1 | 1 |  |  |  |
| 委办事项：打（“×”者）  ( )附信用证及修改书共1页。  ( )单据中有下列不符点：  (X )请向开证行寄单，我公司承担一切责任。  ( )请电提不符点，待开证行同意后再寄单。  ( )寄单方式：( )特快专递 （ ）航空挂号  （ ）索汇方式：（ ）电索 （ ）信索 （□特快专递 □航空挂号）  公司联系人： 联系电话： 公司签章： | | | | | | | | | | | | | | | | | | | | | | | | | |
| 银行审单记录： | | | | | | | | | | | 银行接单日期： | | | | | | | | | 寄单日期： | | | | | |
| 汇票/发票金额： | | | | | | | | | BP No： | | | | | |
| 银行费用 | | | 通知/保兑： | | | | | | 银行经办： | | | | | |
| 议/ 承/ 付： | | | | | |
| 修 改 费： | | | | | |
| 邮 费： | | | | | |
| 电 传： | | | | | | 银行复核： | | | | | |
|  | | | | | |

**操作项目17 出口业务善后**

Open