

国际商务单证英语

应用语言系 09商务英语专业
授课教师：潘冬梅

Commercial Documents (商业单据)



- ❖ **1. Learning Objective** (学习目标)
- ❖ **2. Operating Tasks** (操作任务)
- ❖ **3. Operating Sample** (操作示范)
- ❖ **4. Basic Knowledge** (基础知识)
- ❖ **5. Practical Training** (项目实训)

1.Learning Objective（学习目标）



- ❖ Skill Objective(技能目标): To fill out **commercial invoice** correctly and skillfully according to letter of credit.（根据合同或信用证准确熟练地填制商业发票）
- ❖ Knowledge Objective(知识目标): To know about **the meaning , functions , main contents** , way to make out of the commercial invoice and discrepancies avoided when making out of invoice.(通过本项目的教学，使学生理解商业发票定义，作用,主要内容,填制方法和商业发票制作时应避免的不符点)

2. Operating Tasks(操作任务)



- ❖ **Wangtao** is the salesman of **CHINA ELECTRONICS ZHEJIANG COMPANY**. He prepares to make out all documents under L/C before the period of presentation stipulated in L/C. Now you are Wangtao and are required to do make out one of documents---**commercial invoice** for him according to the following L/C. The date is Oct. 29th, 2012. (王涛是中国电子进出口公司浙江分公司外贸业务员，他准备在信用证交单期之前制作好信用证项下所有附属单据。请代表王涛根据以下信用证制作商业发票。制单日期为2012年10月29日) See [Blank Sample](#)

3. Operating Sample (操作示范)



商业发票一般无统一格式，由出口商自行设计，但内容必须要符合信用证或合同的要求。其基本内容及制单要点如下：

- 1) **出口商名称及地址**：信用证中一般表示为“**BENEFICIARY: ×××**”。通常出口商名称及地址都已事先印好。
- 2) **单据名称**：商业发票上应明确标明“**INVOICE**”（发票）或“**COMMERCIAL INVOICE**”（商业发票）字样。



3) **发票抬头 (TO: ... /Messrs: ...)** : 除信用证有其他要求之外, 发票抬头一般缮制为 **开证申请人 (APPLICANT)**, 即进口商名称和地址。信用证中一般表示为“**FOR ACCOUNT OF ×××**”或“**TO THE ORDER OF ×××**”中“×××”部分。本栏目填入:

NEW YORK TRADING CO.,LTD.

NO.88 FILANKLIN ROAD NEW YORK, U.S.A.

4) **出票人 (Exporter: ... /issuer: ...)** : 一般填写信用证中的受益人 (**Beneficiary**), 即签发单据的出口商名称和地址。本栏目填入:

CHINA ELECTRONICS ZHEJIANG COMPANY

408 WENSAN ROAD, HANGZHOU, CHINA



- 5) **发票号码 (INVOICE NO.)** : 发票号码一般由出口商按统一规律自定。本栏目填入: **20MSF43**
- 6) **发票日期 (INVOICE DATE)** : 发票日期最好不要晚于提单的出具日期。根据 **UCP 600**, 发票出具日期可以早于信用证开立日期, 但必须在信用证及 **UCP600** 惯例规定的期限内提交。本栏目填入: **OCT. 29th, 2012**
- 7) **合同及信用证号码 (S/C NO., L/C NO.)** : 根据实际填写。本栏目填入: **1349/86283/VR/05**
CREDIT DATE: OCT. 15TH, 2012



- 8) **运输详细情况(Transport details)** 一般只简单地表明运输路线(装运港和目的港)及运输方式, : 如**SEA FREIGHT FROM ×× TO ××/ FROM ×× TO ×× BY SEA/AIR**。本栏目填入: **SEA FREIGHT FROM SHANGHAI TO NEW YORK, USA**
- 9) **付款方式(Terms of Payment)**:填写本业务的付款方式,本栏目填入: **BY L/C**
- 10) **唛头 (SHIPPING MARKS)** : 一般由卖方自行设计("AT SELLER'S OPTION由卖方选定)", 但若合同或信用证规定了唛头, 则须按规定。若无唛头, 应注明**N/M** (无唛头). 本栏目按照合同和信用证的规定填入: **N/M**

11. 货物描述(DESCRIPTION OF GOODS)



必须与信用证中的货物描述（**DESCRIPTION OF GOODS**）完全一致，必要时要照信用证原样打印，不得随意减少内容，否则有可能被银行视为不符点。但有时信用证货物描述的表述非常简单，此时按信用证打印完毕后，再按合同要求列明货物具体内容。本栏目按照合同和信用证的规定填入：

"FOREVER" BRAND BICYCLES

ART NO. N117, MODEL MB28



12)数量 (QUANTITY)：按合同标明装运货物数量，必须标明数量单位如PIECE、SET、KG或METER等。本栏目填入：**1000PCS**

13) 单价 (UNIT PRICE)、总价 (AMOUNT)：对应不同货物标明相应单价，注意货币单位及数量单位。总价即实际发货金额，应与信用证规定一致，同时还应注明贸易术语。

本栏目填入：**CIF NEW YORK, USA**

USD70.00/PC

USD70,000.00

14. 特殊条款(Special condition)



有些国家对商业发票有特殊要求，如必须在商业发票上注明船名、重量、“无木制包装”等字样，需根据具体业务及信用证要求具体对待。

AS PER S/C NO. AC4789

TOTAL PACKED IN 1000 WOODEN CASES

G.W.:10000KGS

SAY U.S, DOLLARS SEVENTY THOUSAND ONLY.

THE GOODS INVOICED ARE OF CHINESE ORIGIN.

15)签字盖章(Signature)

若信用证要求**SIGNED INVOICE**，就要求出口商签字或加盖图章。否则按《UCP600》的规定，发票可不需签章。



❖ See [the sample](#)



4. Basic Knowledge (基础知识)



In this chapter, you will learn:

- ❖ The **meaning, the function, the main contents** of commercial invoice
商业发票**定义, 作用**以及**主要内容**
- ❖ The way to make out of commercial invoice
商业发票填制方法
- ❖ Discrepancies avoided when making out of invoice
制作发票时应避免的不符点
- ❖ Cautions and notes for the invoice
- ❖ other types

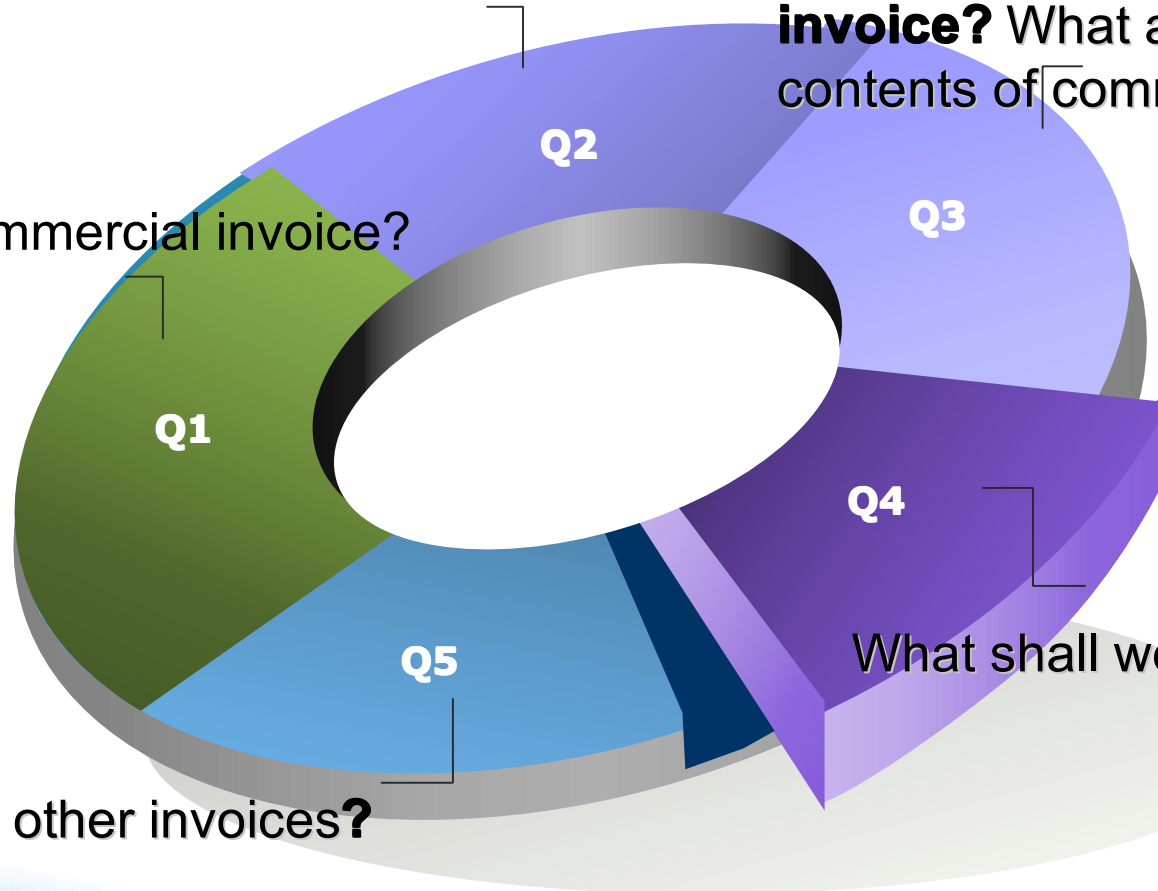
Preview Questions



What are functions of commercial invoice?

What are the main contents of invoice? What are the main contents of commercial invoice?

What is commercial invoice?



What shall we pay attention to?

What are other invoices?

Contents



You can briefly add outline of this slide page in this text box.

▪ 1

Section one Commercial Invoice

▪ 2

Section two Other invoices



The exporter issues **the commercial invoice** to give full details about the goods. 出口商签发商业发票使对方了解货物详细情况。

He must issue the invoice in the right way, as any mistake in the invoice will result in the serious trouble for the transaction.

Q1: What is commercial invoice?



- ❖ The commercial invoice is the key accounting document describing the commercial transaction between the buyer and the seller. It is a document giving details of goods, services, **price**, **quantity**, **settlement terms** and **shipment**.
- ❖ 商业发票是买卖双方之间描述（说明）商业交易的主要记帐单据。它是详细说明货物，服务，价格，数量，结算条款和发货方面的单据（明细单）。
- ❖ (商业发票是出口商向进口方提供的一种所供货物及其价格的清单。它是各种出口票据的核心单据。)

Q2: What are functions of commercial invoice?



The commercial invoice has the following functions :

① It is the certificate or the record of evidence of transaction between the exporter and the importer, issued by the exporter to certify that the goods have been forwarded to the importer; 商业发票是进出口商交易的证明文件,证明货物已经运往进口商,从而看出出口商履约情况。

② It is the accounting document by which the exporter charges the goods to the importer.

(A bill of sale 销售的价目单)

商业发票是交易双方记帐及成本核算收费的主要凭证依据) ;



- ⊙ It is the basis that exporter and importer go through customs formalities, on which the import/export tax is levied.
(Checking of the consignment by customs at the point of export or import 进出口地海关对托运货物进行检验); 进出口方办理报关手续依法缴纳关税的依据;
- ❖ The basis for foreign customs' identification, classification, duty/tax assessment, and final approval of entry of the goods; 是国外海关对货物鉴定, 分类, 关税核定及最后准入的基础;
- ⊙ It can take the place of draft as the means of settlement instrument if draft is not required in the L/C; 如果信用证不要求汇票的话, 商业发票可以作为结算票据代替汇票;



- ❖ It is the basic document for **lodging a claim** if there is some **disputes** arising between the importer and exporter; 如果进口商和出口商之间出现争端,商业发票可以作为提出索赔的基本单据;
- ❖ ⊙ Checking by the buyer on receipt of the goods; 进口方收到货物时核对出口方所交付货物是否符合合同/信用证规定的依据之一;
- ❖ ⊙ A document that confirms the value of goods for insurance purposes; 保险公司办理保险, 计算**保险金额**的依据;
- ❖ ⊙ It serves as the information source for all the other documents; **商业发票**是核心单据。成为缮制其他相关单据的依据。其他单据的制作必须参照商业发票各栏目内容且不能有矛盾之处。

Q3: What are the main contents of invoice?



Invoice contains the following details :

◆ **Heading (the head part)** 首文

This part usually includes:

- ❖ ⊙ The word “ **Commercial Invoice**” or “ **Invoice**”; 注明“商业发票”或“发票”字样
- ❖ ⊙ Name and address of the exporter; 出口商 的名称和地址
- ❖ ⊙ Name and address of importer; 进口商 的名称和地址
- ❖ ⊙ Order number or contract number; 销售合同号码
- ❖ ⊙ Invoice number; 发票号码
- ❖ ⊙ L/C number if issued under an L/C; 信用证号码（如果在信用证下开立）
- ❖ ⊙ Place and date of issue; 开立发票的地点和时间

◆ The Body Part 正文



This part is the central part of the commercial invoice usually including description about the goods such as:

- ❖ ◎ Terms of delivery; 交货条款
- ❖ ◎ Shipping marks; 唛头
- ❖ ◎ Full description of goods; 货物描述
- ❖ ◎ Total amount payable by the importer; 进口商支付的总金额
- ❖ ◎ Unit price if any; 单价（价格条件/款）
- ❖ ◎ Declaration of country of origin; 原产品（国）声明
- ❖ ◎ Type and amount of discount given. 给出折扣类型和金额

◆ Complementary clause (the end part) 结文



- ❖ ⊙ Signature of the exporter; 出口商（受益人）签字
- ❖ ⊙ Number of the licence 许可证号码
- ❖ ⊙ 税号和出具汇票文句
- ❖ Article 18 of UCP 600 on commercial invoices.

Q4: What are the main contents of commercial invoice?



1. **Issuer/Exporter(开票人)**: which is usually **the beneficiary** under L/C or exporter of the contract.
2. **To(发票抬头人/受益人)**: which is usually **the applicant** under L/C or importer of the contract.
3. **Transport details(运输的详细情况)**: which is usually including **port of loading(装运港)**, **port of discharge(目的港)** and **means of transport(运输方式)**.
4. **No.(发票号码)**: referring to **commercial invoice No.** decided by the exporter.



Date(发票签发日期): referring to the date when the commercial invoice is made, which is usually **the earliest date among all the shipping documents** (整套单据中签发最早的单据). Generally speaking it is later than **date of issue of the credit** and earlier than **shipment date** (发票的开立日期一般比信用证开立日期要晚, 但不晚于最晚装运日期).

. **S/C No.(合同编号):** referring to contract No.

L/C No.(信用证编号): referring to the number of L/C.

Terms of payment(付款方式): usually by **L/C, D/P** or **T/T**.



Marks and numbers(货运标志): if there is shipping marks mentioned in the relative L/C, the marks should be exactly the same as that mentioned in the credit. 如果相关L/C提到货运标志的话,该标志要与L/C中严格一致

If there is no shipping marks mentioned in the relative L/C and there is no shipping marks on the outside of packing, N/M should be filled in this column. 若无规定,包装的外面没有货运标志,这个栏目填写**N/M**.



Number and kind of packages, description of the goods(货物数量,描述): usually including the number and kind of package, commodity name, specifications and some other details mentioned in the relative L/C.

Quantity: referring to the goods are sold by metric tons, or kilos, or meter, or cubic meters,etc.



Unit Price(单价): including the currency, amount and unit of quantity and trade terms.

Amount(总金额): the total amount is equal to quantity by unit price.

Special condition(特殊条款): if there are some special conditions required in the L/C, the conditions related to the commercial invoice should be filled in.

Signature(签字盖章): the issuer may sign in the right corner at the bottom if required by the L/C.

Q5: What shall we pay attention to?



- 1) The invoice must be issued by the beneficiary of the credit (except the transferable L/C) (除了可转让 L/C 外) 发票由 **信用证的受益人** 签发
- 2) The invoice must be made out in the name of the applicant (the transferable L/C excluded) (可转让 L/C 除外) 发票必须制作以 **开证申请人** 为抬头人
- 3) The invoice must be made out in the same currency as the credit. 发票必须制作跟信用证 **相同货币**



- 4) Unless required by the credit, the invoice needs not to be signed or dated. 除非信用证要求, 发票不需要签字或标出日期.
- 5) The description of the goods, services or performance in the invoice must correspond with the description in the credit. Whereas in other documents the goods may be described in general terms. 发票上的货物或劳务描述必须跟信用证里相符, 然而其他单据里的货物可用笼统的短语概括.



6) The description of goods, services or performance in an invoice must reflect what has actually been shipped or provided. 发票上的货物或劳务描述必须反映实际装运或提供的货物.

7) An invoice must evidence the value of the goods shipped or services or performance provided. 发票必须证明所装运货物或提供劳务的价值.

Unit price(s), if any, and currency shown in the invoice must agree with that shown in the credit. 发票上显示单价和币种与L/C显示的要一致.



The invoice must show any discounts or deductions required in the credit. 发票必须显示信用证中要求的折扣或扣除费用.

The invoice may also show a deduction covering advance payment, discount, etc., not stated in the credit. 发票也显示信用证中未注明的用于支付预先付款, 贴现等扣除费用.



8) If a **trade term** is part of the goods description in the credit, or stated in connection with the amount, the invoice must state the trade term specified, and if the description provides the source of the trade term, the same source must be identified. 如果贸易术语是L/C中货物描述的一部分内容或是跟总金额有关的,发票必须注明所指定的贸易术语,如果货物描述中提供了贸易术语的出处或来源,同样也要被指出.



9) The quantity of the goods required in the credit may vary within a tolerance of 5% more or less (L/C 要求的货物数量可能有5%幅度的上下浮动).

That does not apply if a credit states that the quantity must not be exceeded or reduced, or if a credit states that quantity in terms of a stipulated number of packing units or individual items. **L/C中规定数量不能超出或减少,浮动的比例就不能适用.**

A variance of up to 5% more in the goods quantity does not allow the amount of the drawing to exceed the amount of the credit. **货物数量的5%浮动范围不能允许货物总金额超过L/C金额的规定.**



10) Even when partial shipments are prohibited, a tolerance of 5% less in the credit amount is acceptable, provided that the quantity is shipped in full and that any unit price, if stated in the credit, has not been reduced.



11) If a credit calls for **installment shipments** (分批装运), each shipment must be in accordance with the installment schedule.

12) The invoice must not show:

over-shipment except as provided in UCP600 sub-article 30(b), or merchandise not called for in the credit including samples, advertising materials, ... etc even if stated to be free of charge.

Q6: What are other invoices?



1) Customs invoice 海关发票

This is a special document required by **the customs authorities of the importer's country** (进口国的海关当局) to check the origin of the goods (货物原产地) and **the import price** (进口价格) so as to determine **the import tax** (进口关税) or other preferential tax (优惠关税) to be levied (征收) on the goods. Other purposes of customs invoice are for assessing (评定) whether the exporter has used dumping (倾销) in the sales of his goods as well as for the customs statistics (海关统计).

P88-3



2) **Proforma invoice** 形式发票

It is really a form of quotation to a potential importer, inviting him to buy the goods on the terms stated. 形式发票是对潜在客户的一种报价形式,邀请其在指定条款购买货物.

The invoice clearly states that it is proforma and if it is accepted the details are normally transferred to a commercial invoice against which payment will be made, although in some cases payment will be made against a proforma invoice, e.g. where payment for the goods is required before dispatch.



Proforma invoices are sometimes required by the importer in order that he may obtain an import license and/or exchange control approval to make payment for the goods, and possibly to prepare a documentary credit. P88-4



- 3) **Consular invoice** 领事发票 P89-5
- 4) Combined invoice 联合发票
- 5) Certified invoice 证实发票
- 6) **Manufacturer invoice** 厂商发票

实训

- ❖ 根据自己小组成立的模拟公司业务信息（合同以及L/C）中商业发票单据制作要求进行填制。



II. T T F F

III. A B C A



[Add your company slogan]

Thank You !