

## 《外贸单证操作》测试题 2

### 一、单项选择题（每题 1 分，共 15 分）

1. 《1932 年华沙—牛津规则》是专门解释（ ）价格术语的。  
A. FOB                      B. CFR  
C. CIF                      D. FCA
2. 《1941 年美国对外贸易定义修订本》对 FOB 价格术语有六种解释，其中（ ）与《2000 年通则》中的 FOB 价格术语在交货地点方面是相同的。  
A. FOB Under Tackle          B. FOB Vessel  
C. FOB                      D. FOB liner Terms
3. 上海某进出口公司以 CFR 价格术语对外报价，如果进口商要求采用多式联运，我方应改为（ ）价格术语为宜。  
A. FCA                      B. CIP  
C. DDP                      D. CPT
4. 在下列价格术语中，卖方不负责办理出口手续及支付相关费用的是（ ）。  
A. EXW                      B. FAS  
C. FOB                      D. FCA
5. 所谓象征性交货是指卖方的交货义务为（ ）。  
A. 不交货                      B. 既交单又实际交货  
C. 凭单交货                      D. 实际性交货
6. 根据<UCP500>的规定,海运提单中货物的描述，以下说法正确的是（ ）  
A. 必须与信用证完全一致  
B. 必须与商业发票的填写完全一致  
C. 只要不与信用证的描述相抵触,可使用货物的统称  
D. 必须使用货物的全称
7. 我方按 CIF 条件成交出口一批罐头食品，卖方投保时，按（ ）投保是正确的。  
A. 平安险+水渍险                      B. 一切险+偷窃提货不着险  
C. 平安险+一切险                      D. 水渍险+偷窃提货不着险
8. 过期提单是指（ ）的提单。  
A. 提单的倒签                      B. 货物已遗失  
C. 装运日过后 21 天签发                      D. 交单时间超过提单签发日 21 天的提单
9. “At X X days after sight”的远期汇票的付款日是根据（ ）确定的。  
A. 见票的第二天                      B. 见票的当天  
C. 出票日                      D. 承兑的当天
10. 买卖双方以 D/P·T/R 条件成交，货到目的港后,买方凭 T/R 向代收行借单提货,若收不回货款,该由（ ）承担损失。  
A. 代收行                      B. 卖方和代收行共同  
C. 卖方                      D. 托收行
11. 下面的海运提单,收货人填写不同,需要托运人背书的是( )  
A. "To Order"                      B. "Pay' to ABC Co. ,Ltd. "  
C. "To Order of issuing bank"                      D. "To Order Of Applicant

12. 正确表明汇票的流通性由强至弱程度的排列是（ ）。
- A. 限制性抬头-指示性抬头-持票人抬头  
B. 持票人抬头-指示性抬头-限制性抬头  
C. 指示性抬头-持票人抬头-限制性抬头  
D. 持票人抬头-限制性抬头-指示性抬头
13. 使用 Freight Prepaid 的方式支付运费的是（ ）。
- A. FCA B. FOB C. CIF D. FAS
14. 在国际贸易中，含佣价的计算公式是（ ）。
- A. 单价×佣金率 B. 含佣价×佣金率  
C. 净价×佣金率 D. 净价/(1—佣金率)
15. 凡货价中不包含佣金和折扣的被称为（ ）。
- A. 折扣价 B. 含佣价  
C. 净价 D. 出厂价

## 二、多项选择题（每题2分，共10分）

1. 根据《跟单信用证统一惯例》的规定，信用证的特点是（ ）。
- A. 必须是跟单信用证 B. 信用证是一项独立文件  
C. 信用证方式是纯单据业务 D. 开证行是第一付款人
2. 信用证是指开证行应开证申请人的要求和指示，开给受益人在其履行信用证条件时付款的承诺文件。在国际贸易中，通常所使用的信用证大多是（ ）。
- A. 跟单信用证 B. 不可撤销信用证  
C. 议付信用证 D. 即期信用证
3. 银行处理信用证业务，是以单证表面相符原则来决定是否付款，而不管实际货物如何，因此出口方必须做到（ ），开证行才承担付款责任。
- A. 单证一致 B. 单单一致  
C. 单同一致 D. 单货一致
4. 出入境商品检验检疫局在指定的地点对出口货物进行检验，检验合格开立（ ）。出口商凭其向海关申请放行。
- A. 产地证明 B. 商检证书  
C. 普惠制产地证 D. 出境货物通关单
5. 出票条款必须按信用证的描述填在 Drawn under 后，如信用证没有出票条款，其分别填写（ ）。
- A. 开证行的名称 B. 开证行的地址  
C. 信用证编号 D. 开证日期

## 三、判断题（每题1分，共10分）

1. 出口商品盈亏率是指出口商品盈亏额与出口总成本的比率。（ ）
2. 从一笔交易的出口销售换汇成本中可以看出，在这笔交易中用多少人民币换回一美元，从而得出这笔交易为盈利还是亏损。（ ）
3. 一张可撤销的信用证，无论在什么情况下，都可以撤销。（ ）
4. 保兑信用证中的保兑行对保兑信用证负第一性的付款责任。（ ）
5. 若错过了信用证有效期到银行议付，受益人只要在征得开证人的同意，即可要求银行付

款。（ ）。

6. 汇付是付款人主动通过银行或其他途经将款项交收款人的一种支付方式，所以属于商业信用证，而托收通常称为银行托收，因而它属于银行信用。（ ）

7. 出口商采用 D/A30 天比采用 D/P30 天承担的风险要大。（ ）

8. 信用证是一种银行开立的无条件承诺付款的书面文件。（ ）

9. 汇票经背书后，使汇票的收款权利转让给被背书人，被背书人若日后遭到拒付可向前手行使追索权。（ ）

10. 远期汇票在付款人承兑之前，汇票的主债务人是出票人。（ ）

#### 四、案例题（每题 5 分，共 15 分）

1. 大连进出口贸易公司向日商出口大豆一批，支付方式为远期付款交单。货到目的港后，日商在汇票上进行承兑，并出具信托收据向开证行借单提货。当汇票到期时，该进口商因经营不善，无力偿还。试析，该损失应由谁承担？为什么？

2. 我国良友进出口公司与美商以 FOB 条件签订了一份大米购销合同。当装载进口货物的船只在第三天航行中，遭遇风暴触礁沉没。由于出口商在装船后第四天才发出装船通知，致使我方未能及时投保。请问该损失应由谁承担？为什么？我方在该批业务操作中，应如何改进？

3. 某进出口公司与加拿大客商签订一份销售合同。我方收到不可撤销信用证后，发现多处内容与合同的规定不符，并提出了改证的要求。进口商只同意我方部分的改证要求，向开证行提出了改证申请，并经其确认后发出信用证修改通知书。请问该信用证修改通知书有效吗？为什么？

五、操作题（共 50 分）

根据合同和信用证填制商业发票、汇票、普惠制产地证书和提单。

上海进出口贸易公司

SHANGHAI IMPORT & EXPORT TRADE CORPORATION.

1321ZHONGSHAN ROAD SHANGHAI, CHINA

SALES CONTRACT

TEL: 021-65788877

S/C NO: HX050264

FAX: 021-65788876

DATE: Jan. 1, 2005

TO:

TKAMLA CORPORATION

6-7,KAWARA MACH

OSAKA, JAPAN

Dear Sirs,

We hereby confirm having sold to you the following goods on terms and conditions as specified below:

MARKS & NO	DESCRIPTIONS OF GOODS	QUANTITY	U/ PRICE	AMOUNT
T.C	COTTON BLANKET		CIF OSAKA	
OSAKA	ART NO.H666	500 PCS	USD 5.50	USD 2 750.00
C/NO. 1-250	ART NO.HX88	500 PCS	USD 4.50	USD 2 250.00
	ART NO.HE21	500 PCS	USD 4.80	USD 2 400.00
	ART NO.HA56	500 PCS	USD 5.20	USD 2 600.00
	ART NO.HH46	500 PCS	USD 5.00	USD 2 500.00
	Packed in250 cartons			

LOADING PORT: SHANGHAI

DESTINATION: OSAKA PORT

PARTIAL SHIPMENT: PROHIBITED

TRANSHIPMENT: PROHIBITED

PAYMENT: L/C AT SIGHT.

INSURANCE: FOR 110 PERCENT OF THE INVOICE VALUE COVERING ALL RISKS AND WAR RISK

TIME OF SHIPMENT: LATEST DATE OF SHIPMENT MAR.16, 2005

THE BUYER:  
TKAMLA CORPORATION  
高田一郎

THE SELLER:  
SHANGHAI IMPORT & EXPORT TRADE CORPORATION  
童莉



信用证

SEQUENCE OF TOTAL \*27 : 1 / 1  
FORM OF DOC, CREDIT \*40 A : IRREVOCABLE  
DOC. CREDIT NUMBER \*20 : 33416852  
DATE OF ISSUE 31 C : 050112  
DATE AND PLACE OF EXPIRY \*31 D : DATE 050317 PLACE IN THE COUNTRY OF BENEFICIARY  
APPLICANT \*50 : TKAMLA CORPORATION  
6-7,KAWARA MACH  
OSAKA,JAPAN  
ISSUING BANK 52A : FUJI BANK LTD  
1013,SAKULA OTOLIKINGZA MACHI  
TOKYO ,JAPAN  
BENEFICIARY \*59 : SHANGHAI TOOL IMPORT & EXPORT CO., LTD  
31,GANXIANG ROAD  
SHANGHAI, CHINA  
AMOUNT \*32 B : CURRENCY USD AMOUNT 12 500.00  
AVAILABLE WITH / BY \*41 D : ANY BANK IN CHINA  
BY NEGOTIATION  
DRAFTS AT ... 42 C : DRAFTS AT SIGHT  
FOR FULL INVOICE COST  
DRAWEE 42 A : FUJI BANK LTD  
PARTIAL SHIPMENTS 43 P : PROHIBITED  
TRANSSHIPMENT 43 T : PROHIBITED  
LOADING ON BOARD 44 A : SHANGHAI  
FOR TRANSPORTATION TO ... 44 B : OSAKA PORT  
LATEST DATE OF SHIPMENT 44 C : 050316  
DESCRIPT OF GOODS 45 A : COTTON BLANKET  
ART NO.H666 500 PCS USD 5.50/PC  
ART NO.HX88 500 PCS USD 4.50/PC  
ART NO.HE21 500 PCS USD 4.80/PC  
ART NO.HA56 500 PCS USD 5.20/PC  
ART NO.HH46 500 PCS USD 5.00/PC  
CIF OSAKA  
DOCUMENTS REQUIRED 46 A :  
+ SIGNED COMMERCIAL INVOICE IN TRIPLICATE.  
+ PACKING LIST IN TRIPLICATE IN TRIPLICATE  
+ CERTIFICATE OF ORIGIN GSP CHINA FORM A, ISSUED

BY THE CHAMBER OF COMMERCE OR OTHER  
AUTHORITY DULY ENTITLED FOR THIS PURPOSE.

- + 3/2 SET OF CLEAN ON BOARD OCEAN BILLS OF  
LADING, MADE OUT TO ORDER OF SHIPPER AND  
BLANK ENDORSED AND MARKED " FREIGHT  
PREPAID "AND NOTIFY APPLICANT.
- + FULL SET OF NEGOTIABLE INSURANCE POLICY OR  
CERTIFICATE BLANK ENDORSED FOR 110 PCT OF  
INVOICE VALUE COVERING ALL RISKS

CHARGES

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

PERIOD FOR PRESENTATION

48 : DOCUMENTS MUST BE PRESENTED WITHIN 15 DAYS  
AFTER THE DATE OF SHIPMENT BUT WITHIN THE  
VALIDITY OF THE CREDIT.

**补充资料:**

1. INVOICE NO: XH056671
2. INVOICE DATE: FEB 01,2005
3. PACKING
  - G.W: 20.5KGS/CTN
  - N.W: 20KGS/CTN
  - MEAS: 0.2CBM/CTN
  - PACKED IN 250 CARTONS
  - PACKED IN TWO 20'CONTAINER (集装箱号: TEXU2263999; TEXU2264000 )
4. H.S. CODE: 5802.3090
5. VESSEL: NANGXING V.086
6. B/L NO: COCS0511861
7. B/L DATE: FEB. 26, 2005
9. REFERENCE NO: 20050819
10. FREIGHT FEE: USD 1 100
12. 注册号: 7895478966
13. 证书号: 580511478

根据上述信用证、合同和补充资料的内容缮制商业发票、汇票、普惠制产地证书和提单。

**1. 商业发票 (10 分)**

上海进出口贸易公司  
**SHANGHAI IMPORT & EXPORT TRADE CORPORATION.**  
1321ZHONGSHAN ROAD SHANGHAI, CHINA  
**COMMERCIAL INVOICE**

TEL: 021-65788877

FAX: 021-65788876

INV NO: \_\_\_\_\_

DATE: \_\_\_\_\_

S/C NO: \_\_\_\_\_

L/C NO: \_\_\_\_\_

TO:

FROM \_\_\_\_\_ TO \_\_\_\_\_

MARKS & NO	DESCRIPTIONS OF GOODS	QUANTITY	U/ PRICE	AMOUNT

TOTAL AMOUNT:

WE HEREBY CERTIFY THAT THE CONTENTS OF INVOICE HEREIN ARE TRUE  
AND CORRECT.

SHANGHAI IMPORT & EXPORT TRADE CORPORATION  
X X X

## 2. 汇票 (10 分)

No. \_\_\_\_\_

For  **BILL OF EXCHANG** \_\_\_\_\_

Date

At \_\_\_\_\_ sight of this SECOND BILL of EXCHANGE ( first of the same tenor

and date unpaid ) pay to the order of \_\_\_\_\_ the sum of

\_\_\_\_\_

Drawn under \_\_\_\_\_

L/C No. \_\_\_\_\_ Dated \_\_\_\_\_

To. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**3.普惠制产地证书：（15分）**



1. Goods consigned from (Exporter's business name, address, country )			Reference No.: <b>generalizedsystemofpreferencescertificatE of origin</b>  <b>(COMBINED DECLARATION AND CERTIFICATE)</b>  <b>FORM A</b>  <b>ISSUED IN THE PEOPLE'S REPUBLIC OF CHINA</b>  <b>(COUNTRY)</b>  <b>SEE NOTES OVERLEAF</b>		
2. Goods consigned to ( Consignee's name, address, country)					
3. Means of transport and route ( as far as known )					
			4. For official use		
5.Item num-ber	6.Marks and numbers of packages	7.Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9.Gross weight or other quantity	10. Number and date of invoices
<b>11.Certification</b>  It is hereby certified , on the basis of control carried out ,that the declaration by the exporter is correct       .....  Place and date, signature and stamp of certifying authority			<b>12.Declaration by the exporter</b>  The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <b>CHINA</b> _____ ( country )  and that they comply with the origin requirements specified for those goods in the Generalized System of Preference for goods exported to — ( importing country )  .....  Place and date , signature of authorized signatory		

#### 4. 海运提单（15 分）

Shipper		B/L NO.	
Consignee or order		<p>中国对外贸易运输总公司</p> <p>CHINA NATIONAL FOREIGN TRADE TRANSPORT CORPORATION</p> <p>直运或转船提单</p> <p><b>BILL OF LADING DIRECT OR WITH TRANSHIPMENT</b></p> <p>SHIPPED on board in apparent good order and condition (unless otherwise indicated) the goods or packages specified herein and to be discharged or the mentioned port of discharge of as near there as the vessel may safely get and be always afloat.</p> <p>THE WEIGHT, measure, marks and numbers quality, contents and value, being particulars furnished by the Shipper, are not checked by the Carrier on loading.</p> <p>THE SHIPPER, Consignee and the Holder of this Bill of Lading hereby expressly accept and agree to all printed, written or stamped provisions, exceptions and conditions of this Bill of Lading, including those on the back hereof.</p> <p>IN WITNESS where of the number of original Bill of Lading stated below have been signed, one of which being accomplished, the other(s) to be void.</p>	
Notify address			
Pre-carriage by	Port of loading		
Vessel	Port of transshipment		
Port of discharge	Freight destination		
Container Seal No. or marks and Nos.	Number and kind of packages Designation of goods	Gross weight (kgs.)	Measurement (m <sup>3</sup> )
REGARDING TRANSHIPMENT INFORMATION PLEASE CONTACT		Freight and charge	
Ex. rate	Prepaid at	Freight payable at	Place and date of issue
	Total Prepaid	Number of original Bs/L	Signed for or on behalf of the Master  as Agent