

課程一：「國際貿易實務」

第一單元：國際貿易實務概論

英文

中文

1. International Trade  
Industrialization, advanced transportation, globalization, multinational corporations, and outsourcing are all having a major impact on the international trade system.  
工業化, 運輸業的進步, 全球化, 跨國合作以及對外採購等都對國際貿易的運作有著重大的影響。
2. Export Trade  
Selling goods such as food, raw materials, and manufactured goods abroad is known as visible export trade.  
將食物, 原料, 製造出來的商品行銷到海外即為有形的出口貿易。
3. Import Trade  
Trade in services such as banking, insurance, and tourism is known as invisible export and import trade.  
販售銀行, 保險, 及旅遊等行業所提供的服務即為無形的商品進出口貿易。
4. Transit Trade  
The transit trade commodities must pass through Hong Kong, the third country, before shipping into China.  
這些過境貿易商品須經由香港第三地進入中國。
5. Direct Trade  
Advocates of direct trade practices promote direct communication and price negotiation between buyer and farmer.  
主張直接貿易者提倡由買家及農家直接溝通議價。
6. Indirect Trade  
For the sake of indirect trade, those exporting canes are first placed in the bonded warehouse of Vietnam and then transport further to Australia.  
因為間接貿易的關係, 這些出口罐頭須先存放在越南的保稅倉庫再轉口至澳洲。
7. Entrepot Trade  
Hong Kong is the main entrepot trade center in Asia.  
香港是亞洲主要的轉口貿易中心。

8. Intermediary Trade (Merchanting Trade) 媒介(三角)貿易  
Intermediary Trade means that the goods and the shipping documents are normally passing through an intermediary for a delivery to the final importing country and with the transaction, the goods and the shipping documents are directly delivered to the final importer from the initial exporter.  
為輸出與輸入兩國間的貨品交易經由第三國的中間商成交，然而貨物及裝運單據通常是由出口商直接運至進口商。
9. Barter Trade 易貨貿易  
Barter trade benefits companies that see a mutual benefit in exchanging goods and services rather than cash, and it also enables those who are lacking hard currency to obtain goods and services.  
易貨貿易讓願意以物易物者獲利,而且也讓無法持有強勢貨幣者得到商品及所需的服務
10. Tangible Goods Trade 有形商品貿易  
The fear of war burst would probably prohibit the conducting of tangible goods trade.  
戰爭爆發的疑慮可能阻礙有形商品貿易。
11. Intangible Goods Trade (Service Trade) 無形商品貿易(勞務貿易)  
With the increasing digitalization of data used in daily life, the intangible goods trade becomes increasingly important in electronic commerce.  
生活中數位資訊不斷增加,使得勞務貿易在電子商務市場中越來越重要。
12. Indent 委託採購  
On the adjoining page we hand you an indent for various lines, which please ship at once.  
我們已將委託採購的各種商品在附頁列明,請立即出貨。
13. Agent 代理商  
We are buying direct, rather than through an agent.  
我們直接採購而不透過代理商。
14. Commission 佣金  
The agency operates on a commission basis and does not charge handling fee of any kind.  
這個代理是採佣金制而且不收任何手續費。
15. Importer 進口商  
In the first half of 2011, China overtook France as the third-largest importer of Swiss watches.  
在 2011 上半年 中國超越法國成為瑞士手錶第三大進口商。

16. Exporter 出口商  
Japan's SONY Group is the largest exporter of electronic goods.  
日本的新力集團是電子產品最大出口商。
17. Manufacturer (Producer)(Maker) 製造商(生產者)  
Apple retained its place as the largest smart phone manufacturer in the United States in the third quarter with a nearly 30% of market share.  
第三季蘋果以近 30% 的市佔率保住了全美智慧型手機的製造龍頭地位。
18. Commodity (Merchandise)(Goods)(Products) 商品  
The government increased prices on several basic consuming commodities.  
政府提高了多項基本消費商品的價格。
19. Competitor 競爭者  
Your price is 10% higher than that of your competitor.  
貴公司的價格比另一位競爭者價格高出 10%。

## 第二單元: 國際貿易準備過程

1. Market Research 市場調查  
The objectives of this market research are to learn the requirements of specific markets, the acceptability of products, and methods of developing and exploiting new markets.  
本項市調的目的是在於了解特定市場的需求，產品的接受度，及開發新市場的方法。
2. Credit Inquiry 信用調查  
If an exporter would like to insure the export insurance, it must offer the credit inquiry report of importer to the bank.  
假如一個出口商想要投保輸出保險，必須提供買方信用調查報告給銀行。
3. Bank Reference 銀行備詢人  
Please offer a bank reference to us for credit inquiry of the buyer.  
請提供一家銀行備詢人，以便調查買方的信用。
4. Trade (House) Reference 商號備詢人  
Please offer a trade reference to us for credit inquiry of the buyer.  
請提供一家商號備詢人，以便調查買方的信用。
5. Character 品格  
He established his character by his honesty.  
他靠誠實贏得聲譽。
6. Capacity 能力  
Taiwan had the most installed wafer production capacity of any country in the world for the first time last year, surpassing Japan and South Korea.

去年台灣首度勝過日本及南韓成為全球晶圓產能最大的國家。

7. Capital 財力  
Our firm has been trying to raise extra capital.  
本公司嘗試募集更多資金
8. Electronic Data Interchange (EDI) 電子資料交換  
Electronic data interchange (EDI) is the structured transmission of data between organizations by electronic means.  
電子資料交換是兩個組織之間結構化商業資料的電子交換。
9. Weblog (Blog) 部落格  
Weblog marketing and advertising is probably the most dependable means for promoting a brand, a site, and a business.  
部落格行銷可能是提升產品,網站,產業等知名度最可靠的管道。
10. Electronic Commerce (EC) 電子商務  
The readily available, low cost cloud tech has strengthened e-commerce abilities.  
容易使用,成本低的雲端科技提升了電子商務的功能。
11. Marketplace (EM) 電子交易市場  
Business to Business (B2B) e-Marketplace is an online platform where buyers and suppliers come to communicate, collaborate and make business transaction.  
B2B 電子交易市場提供了買賣雙方一個可以溝通,合作,進行交易的線上平台。
12. Global Logistics Management 全球運籌管理  
We boast experience and expertise in global logistics management.  
我們以全球運籌管理的經驗及專業為傲。

### 第三單元: 進出口流程

1. Export 出口  
According to the estimates, April exports rose by 18%.  
根據預估,四月份出口上升 18%
2. Import 進口  
British video games have always been big in the US's, but this year's imports have done particularly well.  
英國電玩占美國市場的大宗,但本年度出口更加暢旺
3. Negotiation 押匯  
L/C shall not be restricted to any bank for negotiation.  
L/C 可在任何銀行押匯。
4. Exchange Rate 匯率  
The exchange rate is now US\$1.00 : NT\$29.50.

目前一美元對台幣的匯率為 29.50.

5. Central Bank of China (CBC) 中央銀行  
Financial institutions in Taiwan are required to report to Central Bank of China (CBC) and Financial Supervisory Commission (FSC).  
台灣的金融機構皆須受中央銀行及行政院金融監督管理委員會的監督。
6. Taiwan External Trade Development Council (TAITRA) 外貿協會  
There are four gradual steps to TAITRA's market development strategy: market research, market expansion, brand building, and distribution-channel creation.  
外貿協會採市調先行、拓銷隨後；建立品牌，布建通路等 4 個市場發展策略作法循序漸進。
7. Bureau of Foreign Trade (BOFT) 國際貿易局  
One of the BOFT's Policy Goals is Negotiating and signing free-trade agreements.  
國際貿易局重要的政策目標之一是談判及簽訂自由貿易協定。
8. Bureau of Standards, Metrology and Inspection (BSMI) 標準檢驗局  
The Bureau of Standards, Metrology and Inspection (BSMI) under the Ministry of Economic Affairs is the authority responsible for standardization, metrology and product inspection in Taiwan.  
經濟部標準檢驗局主要的職責在於辦理全國度量衡標準之劃一及實施以及其他檢（試）驗服務。
9. Appreciation 升值  
The table shows the appreciation of the mark against the lira.  
圖表中顯示馬克對里拉升值。
10. Devaluation 貶值  
The dollar suffered a 5% devaluation against the pound.  
美元兌英鎊貶值 5%。
11. Exhibit 展覽  
We are very interested in the micro projectors displayed at your booth at the computer exhibition in Taipei last month.  
我們對貴公司上個月台北電腦展攤位上所展示的投影機很感興趣。

#### 第四單元:貿易條件 (Trade Terms)

##### 1. Incoterms

Under otherwise agreed upon, the trade terms in this contract shall be governed and contracted under by the provisions of Incoterms 2010.

除非雙方另有協定，本契約中所有交易條件以 2010 年的國貿條規為準。

2. Ex Works (EXW) 工廠交貨條件  
We offer to sell shopping bags 10,000 pieces, USD0.80 per piece EXW seller's factory in Taichung, delivery during June, 2012.  
本公司報價出售購物袋 1 萬個，每個美金 8 角，台中賣方工廠交貨，2012 年 6 月間交貨。
3. Free Carrier (FCA) 貨交運送人條件  
We offer to sell shopping bags 10,000 pieces, USD1.00 per piece FCA Taichung CFS, delivery during June, 2012.  
本公司報價出售購物袋 1 萬個，每個美金 1 元，台中貨櫃集散站交由某運送人承運，2012 年 6 月間交貨。
4. Free Alongside Ship (FAS) 船邊交貨條件  
We offer to sell corn powder 100,000 metric tons, USD3000.00 per ton FAS Keelung Pier No. 5, delivery during June, 2012.  
本公司報價出售玉米粉 10 萬公噸，每公噸美金 3000 元，基隆港第 5 號碼頭船邊交貨，2012 年 6 月間交貨。
5. Free On Board (FOB) 船上交貨條件  
We offer to sell laptop 10,000 sets, USD500.00 per set FOB Taichung, delivery during June, 2012.  
本公司報價出售筆記型電腦 1 萬台，每台美金 500 元，台中港船上交貨，2012 年 6 月間交貨。
6. Cost and Freight (CFR) 運費在內條件  
We offer to sell laptop 10,000 sets, USD550.00 per set CFR Osaka, Japan, delivery during June, 2012.  
本公司報價出售筆記型電腦 1 萬台，每台美金 550 元，包括至日本大阪運費在內，2012 年 6 月間交貨。
7. Cost, Insurance and Freight (CIF) 運保費在內條件  
We offer to sell laptop 10,000 sets, USD570.00 per set CIF Osaka, Japan, delivery during June, 2012.  
本公司報價出售筆記型電腦 1 萬台，每台美金 570 元，包括至日本大阪運費及保費在內，2012 年 6 月間交貨。
8. Carriage Paid To (CPT) 運費付訖條件  
We offer to sell shopping bags 10,000 pieces, USD1.80 per piece CPT Osaka, Japan, delivery during June, 2012.  
本公司報價出售購物袋 1 萬個，每個美金 1.8 元，至日本大阪運費付訖，2012 年 6 月間交貨。
9. Carriage and Insurance Paid to (CIP) 運保費付訖條件  
We offer to sell shopping 10,000 bags pieces at USD2.00 per piece, CIP Osaka,

Japan, delivery during June, 2012.

本公司報價出售購物袋 1 萬個，每個美金 2.0 元，至日本大阪運費及保費付訖，2012 年 6 月間交貨。

10. Delivered at Terminal (DAT)

終點站交貨條件

We offer to sell 10,00 PDA sets at USD500.00 per set, DAT Tung Hai Terminal, Taoyuan, delivery during June, 2012.

本公司報價出售 PDA 1 千組，每組美金 500.00 元，至 桃園東海貨櫃場終點站交貨，2012 年 6 月間交貨。

11. Delivered at Place (DAP)

目的地稅前交貨條件

We offer to sell 10,00 PDA sets at USD540.00 per set, DAP NKZONE, Taipei, delivery during June, 2012.

本公司報價出售 PDA 1 千組，每組美金 540.00 元，南港軟體工業園區目的地交貨，2012 年 6 月間交貨。

12. Delivered Duty Paid (DDP)

目的地稅訖交貨條件

We offer to sell 10,00 PDA sets at USD580.00 per set, DAT Tung Hai Terminal, Taoyuan, delivery during June, 2012.

本公司報價出售 PDA 1 千組，每組美金 580.00 元，南港軟體工業園區稅訖站交貨，2012 年 6 月間交貨。

第五單元:基本交易條件& 一般交易條件

1. Product

產品

As you can see from the enclosed catalogue, we offer a wide range of products.

如同您從目錄上看到的，我們的產品非常多元化。

2. Quantity

品質

You will notice that the price quoted is extremely competitive for a product of this quality.

您可以發現我們所報的價格,就同品質商品而言,非常具有競爭力。

3. Quantity

數量

We provide a discount of 30% on quantities of not less than 200 pieces.

如果您的購買數量超過 200 個，我們會提供七折的優惠。

4. Unit Price

單價

As there is keen competition for this article, your unit price will put us out of the market.

由於這項物品競爭激烈，您所報的單價會使我們被市場淘汰。

5. Total Amount

總價

If the total amount is less than \$2000, we will charge a handling fee.

如果總價不到 2000 元，我們會收取手續費。

6. Payments 付款條件  
Your immediate action in settling the payment by T/T is required and appreciated.  
請立即用電匯結清帳款,非常感謝。
7. Shipment 出貨  
Please open the relative L/C as soon as possible, so we can arrange shipment without delay.  
請儘快開立信用狀，以利即刻安排出貨。
8. Packing 包裝  
We need a lot of packing to protect the glasses.  
我們需要層層包裝以保護這些玻璃杯。
9. Packaging (inner packing) 內包裝  
For inner packing, each glass bottle will be located on a foam tray and topped with a foam wrap.  
就內包裝而言，每一個玻璃瓶會放置於泡棉架上，上面再覆蓋一層舒美布。
10. Packaging (outer packing) 外包裝  
The wooden case used as the outer packing is not only seaworthy but also strong enough to protect the goods from any damage.  
外部包裝使用木箱，不只可以防潮也足以保護物品免受損害。
11. Shipping Mark 唛頭  
The shipping mark, as per seller's standard import packing, should be marked centrally on two sides of the package or pallet.  
唛頭會打印在外箱的兩側中央或棧板上，圖樣和賣方標準的進口外包裝上的一樣。
12. Sample 樣品  
It would be appreciated if you could send some samples of the material.  
如果您能寄送這種材質的樣品過來，那我們會很感激。
13. Catalog 目錄  
Enclosed is our latest catalog and price list for your reference.  
謹附上我們最新的目錄及價目表，供您參考。
14. Specification 規格  
The attached is the latest catalogue showing you the items and detailed specification.  
謹附上最新的目錄，提供您品項及詳細的規格。
15. Trade Mark 商標  
The Golden Arches are McDonald's famous trademark.



麥當勞著名的商標是金色拱門。

16. Brand 品牌

We have learned from the Chamber of Commerce in Boston that you are a leading brand of electric fans in Taiwan.

我們從波士頓的商會得知，您的電扇在台灣是頭龍品牌。

17. Patent

專利

The official documents needed for inspection include a certified copy of registered Patent for invention, an industrial design and a trademark registration.

送檢的文件包括發明專利證書，工業設計及商標註冊證等。

18. Allowance Clause (More or Less Clause)

寬容條款

We permit a 5 percent allowance clause in shipping quantity.

我們的交貨數量允許有增減 5% 之寬容條款。

19. Gross Weight

毛重

The freight is rated on the gross weight of the shipment.

運費按貨物毛重量(即貨物本身及其包裝的重量)計算。

20. Net Weight

淨重

Excluding packing material, the net weight of the goods is 500 tons.

扣除包裝材料，貨物淨重為 500 噸。

21. Tare Weight

皮重

The empty container is weighted to establish the tare weight.

皮重即空貨櫃本身的重量。

22. Currency

貨幣

To compensate your loss, we shall refund you in original currency the whole of the draft amount with interest.

為了補償您的損失，我們會以原幣別退還匯票票面金額加上利息。

23. Commission

佣金

The agency we offer will be on a commission basis.

我們的代理採用金制。

24. Exchange Rate

匯率

In case of variation in exchange rates after the date of contract, any deficiency shall be for Buyer's account.

簽約後若有任何匯率變動皆由買方付差價。

25. Cash in Advance (CIA)

預付貨款

10% of the contract value shall be paid by cash in advance, and 90% by sight draft drawn under an irrevocable L/C.

須預付一成簽約金，餘下的九成開立不可撤銷信用狀，見票即付。

26. Cash With Order (CWO)

訂貨付現

Payment shall be made Cash With Order by means of T/T.

付款方式是以電匯在訂貨時付現。

27. Cash Against Documents(CAD) 憑單據付款(現)

Terms of payment: Net cash against documents payable in New York.

付款條件是憑單據在紐約付現。

28. Cash on Delivery (COD) 貨到付款

Payment shall be made by cash on delivery by means of T/T.

以電匯付款, 貨到付現。

29. Letter of Credit 信用狀

We have arranged with our bankers to open a letter of credit in your favor.

我們已經請銀行開立以您為受益人的信用狀。

30. Collection 託收

Payment method for collection include D/P and D/A.

託收付款方式包括付款交單及承兌交單。

31. Documents against Payments (D/P) 付款交單

Payment will be made by draft drawn on buyer payable at sight, D/P.

開立匯票給買方, 買方即期付款交單, 見票即付。

32. Documents against Acceptance (D/A) 承兌交單

Payment shall be made by draft drawn on buyer after 180 days' sight bill, D/A.

承兌交單, 買方於承兌匯票後 180 天付款。

33. Installment 分期付款

Under the installment payment method, the exporter releases the product shipment after receiving the first payment.

在分期付款的條件下, 出口商在收到第一筆款項後就會出貨。

34. Consignment 寄售

Payment shall be paid to seller on consignment.

以寄售之付款方式付款。

35. Open Account (O/A) 記帳

We would like to continue to serve you on open account terms, but to do this, your bills must be paid within 30 days as agreed.

我們想繼續以賒帳的方式服務貴公司, 但是, 貴公司必須如我們所約定的, 在三十天內將前項欠款項付清。

36. Telegraphic Transfer (T/T) 電匯

70% of the contract value shall be paid in advance by T/T, and 30% by Confirmed, Sight Letter of Credit.

契約金額的七成以電匯方式預付, 另三成以保兌即期信用狀付款。

37. Mail Transfer (M/T) 信匯  
30% of the contract value shall be paid in advance by M/T, and 70% by Confirmed, Sight Letter of Credit.  
契約金額的三成以信匯方式預付, 於下的七成以保兌、即期信用狀付款。
38. Demand Draft (D/D) 票匯  
Payment shall be made by demand draft, available by sight draft for 60% invoice value, the balance of 40% invoice value will be paid to the seller after the arrival of goods at destination.  
以票匯方式付款, 發票金額的六成以即期匯票支付, 其餘四成於貨物抵達目的地時付款。
39. Check 支票  
We enclosed our check for \$1,000 in payment of your invoice number A53.  
我們附上 1000 元的支票, 支付 A53 發票金額。
40. Offshore Banking Unit (OBU) 境外金融單位  
Taiwan's government set up an offshore financial business unit (OFF-SHORE BANKING UNIT) to strengthen the international financial activities on April 20, 1973.  
台灣政府為了強化國際財務活動, 於 1973 年 4 月 20 日設立了境外金融單位。
41. Domestic Banking Unit (DBU) 境內金融單位  
The designated banks by the central bank's permission handle the export and import foreign exchange business, the so-called DBU.  
被中央銀行指定可以從事進出口外匯業務的銀行, 稱為境內金融單位。
42. Partial Shipments 分批裝運  
Partial shipments are allowed for the goods of this L/C.  
本張信用狀的此批貨物允許分批裝運。
43. Transshipment 轉運  
Transshipment is prohibited for the goods of this L/C.  
本張信用狀的此批貨物禁止轉運。
44. Intellectual Property Rights (IPR) 智慧財產權  
Intellectual property rights are the rights given to persons over the creations of their minds. They usually give the creator an exclusive right over the use of his/her creation for a certain period of time.  
智慧財產權就是利用人類的智慧去創造一種具有財產上的價值, 並藉由法律去保護的一種權利。
45. Copyrights 著作權  
Intellectual property rights divide the three domains: copyrights,

trademarks and patents.

智慧財產權包括著作權、商標權及專利權。

46. OEM (Original Equipment Manufacturing) 原廠委託製造

The products are manufactured in whole or in part in accordance with a customer's or buyer's specifications and are marketed under the customer's or buyer's brand name.

產品的設計、製造、品牌通路完全依照國外買主的需求，台灣廠商只賺取代工利潤。

47. ODM (Original Design Manufacturing) 原廠委託設計

The manufacturer produces and carries out some or all of own the design of the products which are sold under the customer's or buyer's brand name

製造商負責產品之設計與製造，再交由國外買主確認後，再依國外買主所授予品牌或商標製造。

48. OBM (Own Brand Marketing) 自創品牌行銷

The manufacturing firm carries out all of the stages with its own manufacturing, new product designs, and R & D innovation, manufacturer's own brand marketing, and competes directly with international suppliers from all over the world.

製造商直接站在第一線，從產品之研發設計、製造、品牌與銷售通路等由製造商做主安排。

49. Force Majeure 不可抗力

The seller shall not be responsible for the delay in shipment caused by force majeure, such as fires, flood, earthquakes, strikes, war, lockouts and any other contingencies which may prevent shipment within the period stipulated.

賣方對於因不可抗力事故所致遲延裝運不負責任，諸如火災、洪水、地震、罷工、戰爭、封鎖及其他意外事故致無法在約定期間內裝運者。

50. Proper Law 準據法

The contract is governed by the Proper Law of the ROC.

本契約應受中華民國準據法規範。

51. Commercial Arbitration 商務仲裁

All disputes arising in connecting with the present contract shall be finally settled under the Commercial Arbitration Association of the ROC.

凡因本契約所引起之一切爭議，將由中華民國商務仲裁協會作最後決定。

52. Inspection 檢驗

All goods will be inspected by an independent surveyor.

貨物須經一家獨立的公證行檢驗。

### 53. Claim

### 索賠

We trust you will so kind enough to accept this claim and deduct the sum claimed from the amount of your next invoice to us.

我們相信貴公司會接受這次的索賠,並從我們下次的貨款中扣除這次索賠的金額。

### 第六單元:詢價、報價、訂單與契約

#### 1. Promotion

#### 推銷

We provide comprehensive services covering market investigations to achieve the best return on investment for your sales and market promotion campaigns.

我們提供市場調查相關的全套服務,協助貴公司提升在行銷及促銷活動上的投資報酬率。

#### 2. Inquiry (Enquiry)

#### 詢價

Thank you for your enquiry of April 26, concerning digital cameras.

感謝您於4月26號來信詢價數位相機。

#### 3. Terms and Conditions

#### 條款

Kindly send us a copy of your brochure with details for your best prices, payment terms and conditions, delivery times, and the minimum order quantities per item.

請惠寄給我們,內含最實惠的價格、付款條件、交貨時間及每個品項的最小訂購量等細節的手冊。

#### 4. Head Office

#### 總公司

The head office of this conglomerate is centrally located in the heart of the business and shopping district.

這個集團的總部位於商辦及購物區的心臟地帶。

#### 5. Branch Office

#### 分公司

Please visit our branch office in L.A. where you can see a wide range of units in the showrooms.

請拜訪我們的分公司,在哪裡我們設有展示廳展示各類的產品。

#### 6. Illustrated Brochure

#### 插圖的小冊子

Together with the printed illustrated brochure requested, we have sent samples, including several other models, by express delivery.

我們以快遞寄送貴公司所需的插圖手冊及數種機型樣品。

#### 7. Offer (Quote)

#### 報價

Unfortunately we are not in a position to accept your offer because another supplier in your market offered us the similar article at a price 3% lower.

抱歉我們無法接受您的報價,因另一位廠商對同質產品的報價比您低3%。

8. Quotation (Offer sheet) 報價單  
Provided you can offer favorable quotations, we will fulfill regular orders with you.  
如果您能提供優惠的報價，我們會下大量的訂單給貴公司。
9. Purchase Order (Order) 訂單  
We are pleased to receive your price list of March 12, 2012 on the subject goods and hereby place our order with you as per enclosed Purchase Order No. 22 in duplicate.  
我們很高興收到貴公司於三月十二號寄來我們需要的產品價目表，現在我們要訂購 NO.22 訂購單(一式兩份)上的貨品。
10. Confirmation 確認  
Please let us have your confirmation at your earliest convenience.  
請貴公司儘快確認。
11. Pro forma Invoice 預約發票  
Please confirm the order by email and send us the shipping information along with the proforma invoice.  
請透過電子郵件確認訂單並寄送裝運資訊與預估發票給我們。
12. Sales Confirmation 售貨確認書  
Please acknowledge and confirm the orders by fax and send us one signed copy via airmail express as sales confirmation.  
請確認由傳真發送的訂單，並利用空運寄送一份簽署的售貨確認書。
13. Purchase Confirmation 購貨確認書  
We have pleasure in confirming our e-mail, accepting your firm offer of the 25th April on 100 boxes No.168 ball pens, and now send you here with our Purchase Confirmation No. 666.  
很樂意通知您,我們曾以 e-mail 方式接受您於 4 月 25 日對 100 箱 No.168 號原子筆所報的價格,專此傳送購貨確認書給您,編號 666.
14. Sales Contract (Export Contract) 售貨契約  
The sales contract is made by seller.  
售貨契約是由賣方草擬製作的。
15. Purchase Contract (Import Contract) 購貨契約  
The purchase contract is made by buyer.  
購貨契約是由買方草擬製作的。
16. Sales and Purchase Contract (Export and Import Contract) 買賣契約  
The sales and purchase contract is made both buyer and seller.  
買賣契約是由買賣雙方共同草擬製作的。
17. Collection 收款  
The seller must present with the shipping documents and a draft

for collection.

賣方須提示貨運單據及匯票收款。

18. Overdue 過期

Your payment is two months overdue.

你的付款已逾期二個月了。

19. Subject to 適用於

This offer is subject to your reply reaching us before July 12, 2012.

這報價適用於 1012 年 7 月 12 日前回覆有效。

### 第七單元：信用狀實務

1. Uniform Customs and Practices for Documentary Credit (UCP) 信用狀統一慣例

The latest applicable rule for documentary L/C is UCP 600.

目前規範 跟單信用狀之規模為信用狀統一慣例第 600 號。

2. Usance L/C 遠期信用狀

Usance L/C is a Credit where payment is extended to a future date.

遠期信用狀是指等一定時日始為之付款。

3. Seller's Usance L/C 賣方遠期信用狀

The seller pays the 90 days interest in usance L/C which called seller's usance L/C.

遠期信用狀中，賣方負擔 90 天遠期利息，稱為賣方遠期信用狀。

4. Buyer's Usance L/C 買方遠期信用狀

The buyer pays the 90 days interest in usance L/C which called buyer's usance L/C.

遠期信用狀中，買方負擔 90 天遠期利息，稱為買方遠期信用狀。

5. Sight L/C 即期信用狀

Upon receipt of your sight L/C, we will ship the goods on schedule.

一收到貴公司的即期信用狀，我們即將準時出貨。

6. Applicant 開狀申請人

Applicant means the party on whose request the credit is issued.

開狀申請人是指請求簽發信用狀之一方。

7. Beneficiary 信用狀受益人

Beneficiary means the party in whose favor a credit is issued.

信用狀受益人是指因信用狀簽發而享有利益之一方。

8. Opening Bank (Issuing Bank) 開狀銀行

The opening bank is the bank that issues a credit at the request of an applicant.

開狀銀行是指依循開狀申請人之請求而簽發信用狀之銀行。

9. Advising Bank (Notifying Bank) 通知銀行  
The advising bank of this L/C is through Central Trust of China, Taipei.  
本張信用狀的通知銀行為台北之中央信託局。
10. Confirming Bank 保兌銀行  
A confirming bank undertakes to reimburse another nominated bank that has honored or negotiated a complying presentation.  
保兌銀行對已就符合之提示為兌付或讓購並向其遞送單據之另一指定銀行，負補償之義務。
11. Paying Bank 付款銀行  
The paying bank is a bank on which a check or draft is drawn; the bank which cashes it.  
付款銀行是當支票或匯票開出，並為之付款之銀行。
12. Accepting Bank 承兌銀行  
The accepting bank is a bank on which endorses and agrees to pay a time draft upon maturity.  
承兌銀行是在遠期匯票上屬名，承諾到期時，當如數付清票款之銀行。
13. Negotiating Bank 押匯銀行  
In documentary credit, usually the beneficiary's bank which agrees to pay the beneficiary by purchasing a draft/documents is called negotiating bank.  
是指跟單信用狀中，根據開狀銀行的授權買入或貼現受益人開立和提交的符合信用狀規定的匯票及/或單據的銀行。
14. Reimbursing Bank 求償銀行  
In letter of credit (L/C) arrangements, the reimbursing bank is a bank that serves as a source of funds for payment to the L/C's beneficiary.  
是指接受開狀銀行在信用狀中委託代開狀銀行償還墊款的銀行。
15. Claiming Bank 償付銀行  
Claiming Bank shall mean a bank that pays, incurs a deferred payment undertaking, accepts draft(s), or negotiates under a credit and presents a reimbursement claim to the reimbursing bank.  
承做押匯後，付款行或承兌行付款後向開狀銀行請求補償其支出的款項，該押匯銀行稱償付銀行。
16. Society for Worldwide Interbank Financial Telecommunication (SWIFT) 環球銀行電信協會  
The Society for Worldwide Interbank Financial Telecommunication ("SWIFT") provides the network that enables financial institutions worldwide to send and receive information about financial transactions in a secure manner, standardized and reliable environment.  
環球銀行電信協會提供網路傳訊系統以安全標準化及準確地傳送及收受各會



員之財務機構有關財務業務之資訊。

17. Draft (Bill of Exchange) 匯票  
We have drawn a sight draft on you for the payment of USD 10,000 under L/C No.123.  
我們已經針對信用狀號碼為 123 的付款開了一張美金一萬元的即期匯票。
18. Drawer 匯票之簽發人(出票人)  
The drawer of this draft is ABC Company.  
這張匯票的簽發人為 ABC 公司。
19. Drawee (Payer) 被出票人 (付款人)  
The drawee of this draft is Citibank, NA, New York.  
這張匯票的 付款人為紐約花旗銀行。
20. Payee 受款人  
The payee of this draft is Hua Nan Bank, Ltd, Taichung Branch.  
這張匯票的 受款人為華南銀行台中分行。
21. Expiry Date 有效日期  
The expiry date of this L/C is July 12, 2012.  
本張信用狀之有效日期為 2012 年 07 月 12 日。
22. Date of Issuance 簽發日  
The date of Issuance of this L/C is April 12, 2012.  
本張信用狀之簽發日期為 2012 年 04 月 12 日。
23. Period of Presentation 提示期間  
Period of presentation: Within 7 days after date of shipment but within validity period of L/C.  
提示期限：裝船後 7 天內，但是必須在信用狀有效期限內。
24. Confirmation 保兌  
This L/C adds the confirmation of the advising bank.  
本信用狀加上通知銀行的保兌。
25. Restricted L/C (Special L/C) 限押信用狀  
Restricted L/C is a Credit where the negotiation under the Credit is restricted to a Nominated Bank.  
限押信用狀即一張有限定指定銀行押匯的信用狀。
26. Unrestricted L/C (Freely Negotiable L/C) 未限押信用狀 (自由讓購信用狀)  
Unrestricted L/C is a Credit where the negotiation under the Credit negotiated by any bank.  
未限押信用狀即一張沒有限定指定銀行押匯的信用狀。
27. Confirmed L/C 保兌信用狀  
A confirmed L/C is a L/C which be confirmed by another bank.  
保兌信用狀是有另一家銀行對之加以保兌的信用狀。

28. Unconfirmed L/C 不保兌信用狀  
An unconfirmed L/C is a L/C which not be confirmed by another bank.  
不保兌信用狀是沒有另一家銀行對之加以保兌的信用狀。
29. Revocable L/C 可撤銷信用狀  
A revocable L/C can be altered or canceled by the Issuing Bank without reference to the beneficiary and any parties involved.  
可撤銷信用狀是指信用狀，不須經受益人或有關當事人之同意，開狀銀行可隨時撤銷或修改信用狀。
30. Irrevocable L/C 不可撤銷信用狀  
An irrevocable L/C can only be altered or canceled with the agreement of beneficiary, and all parties.  
可撤銷信用狀是指信用狀須經受益人或有關當事人之同意，開狀銀行可隨時撤銷或修改信用狀。
31. Transferable L/C 可轉讓信用狀  
A transferable L/C can be transferred by the original Beneficiary to one or more Beneficiaries.  
可轉讓信用狀是原受益人可把信用狀轉給一個或多個其他受益人使用。
32. Non-Transferable L/C 不可轉讓信用狀  
A non-transferable L/C can not be transferred by the original beneficiary to one or more beneficiaries.  
不可轉讓信用狀是原受益人不可把信用狀轉給一個或多個其他受益人使用。
33. Documentary L/C 跟單信用狀  
When you import goods using documentary credits as your method of payment, you are under no obligation to pay unless all the conditions of the documentary credit are fulfilled.  
當你進口商品以跟單信用狀付款方式時，除非所有單據與信用狀條款符合，否則你沒有義務付款。
34. Documentary Clean L/C 不跟單信用狀  
A documentary clean L/C has no documentary requirements other than a demand for payment, usually a draft.  
不跟單信用狀通常只須提示匯票，不須提示單據作為付款。
35. Negotiation L/C 讓購 (押匯)信用狀  
Negotiation L/C is which the draft or documents of L/C must be negotiated through a negotiating bank.  
信用狀的匯票或單據必須經由押匯銀行讓購,此為讓購 (押匯)信用狀。
36. Straight L/C 直接信用狀  
Straight L/C is which the draft or documents of the L/C must be presented to the drawee bank.

信用狀的匯票或單據必須經由押匯銀行讓購,此為讓購 (押匯)信用狀。

#### 第八單元: 進出口結匯

1. Bank's Buying Rate 銀行買入匯率  
Forward exchange rate – 30days - N.T. \$ 30 per U.S. \$ 1(Bank's Buying Rate).  
美元兌新台幣遠期匯率 - 30 天之銀行買入匯率為 1 美元兌新台幣 30 元。
2. Bank's Selling Rate 銀行賣出匯率  
Forward exchange rate – 30days - N.T. \$ 30.30 per U.S. \$ 1(Bank's Selling Rate).  
美元兌新台幣遠期匯率 - 30 天之銀行賣出匯率為 1 美元兌新台幣 30.30 元。
3. Premium 升水  
The forward rate is above the spot rate is called the premium.  
遠期匯率高於即期匯率，稱升水。
4. Discount 貼水  
The forward rate is below the spot rate is called the discount  
遠期匯率低於即期匯率，稱貼水。
5. Remittance 匯款  
Regarding your invoice No,123 for USD10,000 which we expected to be settled one week ago, we have not yet received your remittance. 關於貴公司的發票編號 123 的一萬美元。
6. Spot Exchange Rate 即期匯率  
The spot exchange rate is the rate set at the time of transaction and delivery of the currencies.  
即期匯率即在外匯市場中，立即交割的稱之為現貨交易，其匯率稱之為即期匯率。
7. Forward Exchange Rate 遠期匯率  
The forward exchange rate is the future exchange rate we set in a contract today specifying the payment and the delivery of the currency to be completed in the future.  
遠期匯率約定在以後一定期限內進行交割時所採用的約定匯率。
8. Fluctuation in the Exchange Rate 匯率波動  
When there is any fluctuation in the exchange rate at the time of negotiating bill of exchange, the exchange risk shall be for seller's account.  
任何於提示押匯時的匯率風險由賣方負擔。
9. General Letter of Hypothecation (L/H) 質押權利總設定書  
General Letter of Hypothecation (L/H) is a written agreement, which authorizes a bank to sell the shipment in case of the non-acceptance or non-payment of the associated bill of exchange by the buyer.

質押權利總設定書為銀行印定好之單據，供押匯申請人簽具，其內容雖各銀行略有不同，但其要點為約定雙方當事人的權利與義務。遇付款人拒付或破產時，得自由處理貨物抵償一切損失。

10. Letter of Indemnity (L/I) 損害賠償約定書(保結書)  
In consideration of beneficiary's negotiation under L/C whereas the relative documents indicate discrepancies, beneficiary will undertake to indemnify the negotiating bank for whatever loss and/or damage, so called Letter of Indemnity (L/I).  
損害賠償約定書(保結書)即當信用狀的受益人提示與信用狀條款不符有瑕疵單據，造成押匯銀行損害時，當由受益人負責全數償還押匯銀行之墊款。
11. Complying Presentation 符合的提示  
Beneficiary's complying presentation means a presentation that is in accordance with the terms and conditions of the credit.  
受益人符合的提示即提示之押匯文件有符合信用狀之規定條款。
12. Discrepant Document 瑕疵單據  
A discrepancy fee of USD80.00 should be deducted from negotiation amount for each presentation if beneficiary's documents do not comply with the terms and conditions of the credit.  
受益人沒有提示符合信用狀之規定條款，每一套瑕疵的單據將從押匯金額中扣除手續費美金 80 元。
13. Amendment 修改書  
This amendment is subject to beneficiary's consent.  
本信用狀修改書須經受益人的同意。
14. Unpaid (Dishonor) 拒付  
Due to severe discrepancies in documents, this draft amount of this L/C was unpaid by opening bank. 由於嚴重的瑕疵單據押匯，這信用狀的匯票已被開狀銀行拒付。
15. Letter of Guarantees for bill of lading 保證函;擔保提貨函  
The importer may present letter of guarantees for bill of lading to take delivery if the export documents have still not reached the issuing bank.  
假如出口單據尚未抵達開狀銀行的櫃台，進口商可以擔保提貨函方式辦理提貨。
16. Cable Release 電報放貨  
The cable release has been done today by us for your B/L. please check it out.  
請再確認，您的提單已經在今天做電報放貨了。

1. Carrier 運送人  
The carrier of this B/L is Evergreen Marine Corp.  
這張提單的運送人是長榮海運。
2. Forwarder 貨運承攬業者  
These goods are arranged to ship through ABC Forwarder.  
這些產品是透過 ABC 貨運承攬業者安排裝運的。
3. Shipper (Consignor) 託運人 (發貨人)  
The shipper of this B/L is Tradecore Enterprise Inc.  
這張提單的託運人是名麥企業有限公司。
4. Consignee 收(受)貨人  
The consignee of this B/L is the order of issuing bank.  
這張提單的收(受)貨人是由開狀銀行指示之人提貨。
5. Notify Party 到貨被通知人  
The notify party of this B/L is the applicant of this L/C.  
這張提單的到貨被通知人是信用狀的開狀申請人。
6. Berth Terms (Liner Terms) 碼頭交貨條件(定期船裝卸貨條件)  
The freight rate is USD 10.00 per metric ton based on Berth Terms.  
運費費率是依定期船裝卸貨條件，每公噸美金十元。
7. Shipping Conference (Freight Conference) 海運同盟(運費同盟)  
Evergreen is a member of the Shipping Conference.  
長榮海運是海運同盟的會員。
8. Shipping Order (S/O) 裝貨單  
We hereby confirm that cargo weight in the shipping order is the same as customs application data and actual cargo weight.  
我們公司確認裝貨單所顯示貨物的重量與報關重量及實際貨物的重量一致。
9. Bill of Lading (B/L) 海運提單(大提單)  
A bill of lading is a receipt and evidence of shipper from carrier to show that shipment of merchandise has already been delivered.  
海運提單是運送人應託運人的要求所簽發的貨物收據，證明已收到提單上所列明的貨物。
10. Delivery Order (D/O) 提貨單 (小提單)  
A Delivery Order which is used for the import of cargo should not to be confused with clearance and taking delivery.  
在海運進口時要到船公司去換出"提貨單"D/O(Delivery order)才可以報關、提貨。
11. Air Waybill (AWB) 空運提單  
In general, the air waybill is a straight and non-negotiable waybill.  
一般空運提單是直接提單及不可讓購提單。

12. Post Receipt 郵政收據  
Small packages may be delivered to the overseas by air parcel, and we can receive a post receipt from post office.  
寄到國外的小包裹可經由郵局寄送，且可取得郵政收據。
13. Courier 快遞收據  
A courier receipt indicates a date of pickup or of receipt or wording to this effect, and this date will be deemed to be date of shipment.
14. Cargo 貨物  
The cargo has arrived at the destination port.  
本批貨物已抵達目的港。
15. Container 貨櫃  
What quantity will fill a 20-foot container?  
多少數量可以裝滿一個 20 呎的貨櫃？
16. Marine Insurance 海上保險  
Marine insurance is to be covered by the buyer.  
海上保險是由買方投保。
17. ICC (A) 協會貨物條款(A)款險  
The seller arranges marine insurance covering ICC (A) for CIF value plus 10 percent.  
賣方安排海上保險，投保協會貨物(A)款險，保險金額為 CIF 再加一成投保。
18. ICC (B) 協會貨物條款(B)款險  
The seller arranges marine insurance covering ICC (B) for invoice value plus 10 percent.  
賣方安排海上保險，投保協會貨物(B)款險，保險金額為發票金額再加一成投保。
19. ICC (C) 協會貨物條款(C)款險  
The seller arranges marine insurance covering ICC (C) for invoice value plus 10 percent.  
賣方安排海上保險，投保協會貨物(C)款險，保險金額為發票金額再加一成投保。
20. Insurance Policy 保險單  
The beneficiary of the L/C presents insurance policies or certificates in duplicate for negotiation.  
信用狀之受益人提示 2 份保險單或保險證明書押匯。
21. Insurance Company 保險公司  
Your claim has been passed on to our insurance company who will contact you soon.  
你的索賠已經轉達給我方的保險公司，很快的將會有人與您連絡。