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第四节、信用证中有关汇票条款举例 有关汇票的条款常出现在信用证的开始部分

，一般的用语有： We hereby issue our irrevocable letter of credit No. 194956 available with any bank in China, at 90 days after Bill of Lading date by draft. 该条款要求出具提单后90天的汇票

。 Draft at 60 days sight from the date of presentation at your counter ”. 该条款要求出具在议付行起算60天到期的远期汇票

。 Credit available with any bank in China, by negotiation, against presentation of beneficiary ’ s drafts at sight ,drawn on applicant in duplicate . 该条款要求受益人出具以开证人为付款人的即期汇票

。 All drafts should be marked “ Drawn under the Citibank, New York L/C No.1956717 dated 20040310 该条款要求所有汇票须显示，依据花旗银行纽约分行1956717号、日期20040310的信用证出具的。

“ This credit is available with The Hongkong and Shanghai Banking Corporation Ltd., Shanghai by negotiation against beneficiary ’ s drafts drawn under this L/C at sight basis. ”

本信用证在上海汇丰银行议付，随附受益人即期汇票。 还

有一些信用证在汇票上带有一些限制性条款，如：“ This

letter of credit is to be negotiated against the documents detailed herein a beneficiary ’ s drafts at 60 days after sight with Standard

Chartered bank Shanghai ”. 这样的条款要求汇票的受款人为“

上海标准渣打银行”，实际上是限制了此信用证必须在上海

渣打银行议付。在制作汇票时，在汇票的 pay to the order of加

上渣打银行上海分行，即这样表示：“Pay to the order of Standard Chartered bank, Shanghai branch”。 “The drafts at 90 days sight drawn on Bank of Tokyo Ltd, Tokyo branch. Usance drafts drawn under this L/C are to be negotiated at sight basis. Discount charges and acceptance commission are for account of accountee.” 此信用证规定受益人须开立90天的“远期汇票”，但是出口商却“即期”可以议付该信用证。因条款中规定承兑费和贴现费由开证人负担，因此对于出口商来说，就是“即期信用证”，这就是通常所说的“假远期”。还有一些信用证不需要“汇票”，其信用证的条款有时是这样表示的：（1）、This credit is available with/by Nordea Bank Norge Asa Oslo” for currency USD amount5,000.-.（2）、“Documentary Credit available with yourselves by payment against presentation of the documents detailed herein”。

第四章、商业发票

（COMMERCIAL INVOICE）商业发票是出口方向进口方开列发货价目清单，是买卖双方记账的依据，也是进出口报关交税的总说明。商业发票是一笔业务的全面反映，内容包括商品的名称、规格、价格、数量、金额、包装等，同时也是进口商办理进口报关不可缺少的文件，因此商业发票是全套出口单据的核心，在单据制作过程中，其余单据均需参照商业发票缮制。

Issuer:浙江对外贸易进出口公司 ZHEJIANG FOREIGN TRADE IMP. AND EXP. CORPORATION 09
Tianmushan Road, Hangzhou, China To:商业发票
COMMERCIAL INVOICE NO.DATE Transport details:Terms of PaymentL/C NO. From: To: Country of Origin By VesselCHINA
Marks & Nos.Description of GoodsQuantityUnit PriceAmount

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