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| 题目要求和说明 | |
| 题目名称 | 信用证审核 |
| 基本要求 | 根据下述合同内容审核信用证，指出不符之处，并提出修改意见。 |
| 下载模板 | 单据审核结果 |
| 相关说明 | 根据合同内容审核信用证，指出不符之处，并提出修改意见。 |

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| **合同：SALES CONTRACT** | | |
| THE SELLER:  SHANGHAI WILL TRADING. CO., LTD.  NO.25 JIANGNING ROAD, SHANGHAI, CHINA | | NO. WILL16068  DATE: JUNE.1, 2016  SIGNED AT: SHANGHAI,CHINA |
| THE BUYER:  NU BONNETERIE DE GROOTE.  AUTOSTRADEWEG 6 9090 MEUE BELGIUM  This Sales Contract is made by and between the Sellers and the Buyers, whereby the sellers agree to sell and the Buyers agree to buy the under-mentioned goods according to the terms and conditions stipulated below:   |  |  |  |  | | --- | --- | --- | --- | | Commodity Specification | Quantity | Price Terms | | | Unit price | Amount | | WORK SHORT TROUSERS - 100 PCT COTTON TWILL AS PER ORDER D0900326,  WORK SHORT TROUSERS - 100 PCT COTTON TWILL AS PER ORDER D0900327 | 3000PCS  5000PCS | CIF ANTWERP USD10.50/PC  USD12.00/PC | USD 31 500.00  USD 60 000.00 | | USD 91500.00 | | Total amount: U.S.DOLLARS NINETY ONE THOUSAND FIVE HUNDRED AND FIFTY ONLY | | | |   Packing: IN CARTONS OF 50 PCS EACH  Time of Shipment: DURING AUG. 2016 BY SEA  Shipping Mark: AT SELLER’S OPTION  Loading Port and Destination: FROM SHANGHAI, CHINA TO ANTWERP, BELGIUM  Partial Shipment and Transshipment: ARE ALLOWED  Insurance: TO BE EFFECTED BY THE SELLER FOR 110 PCT OF INVOICE VALUE AGAINST ALL RISKS AND WAR RISK AS PER CIC OF THE PICC DATED  01/01/1981.  Terms of Payment: THE BUYER SHALL OPEN THROUGH A BANK ACCEPTABLE TO THE SELLER AN IRREVOCABLE SIGHT LETTER OF CREDIT TO REACH THE SELLER 30 DAYS BEFORE THE DATE OF SHIPMENT AND TO REMAIN VALID FOR NEGOTIATION IN CHINA UNTIL THE 15th DAY AFTER THE FORESAID TIME OF SHIPMENT.  SELLER BUYER  SHANGHAI WILL TRADING CO., LTD NU BONNETERIE DE GROOTE  张 平 LJSKOUT | | |
| **信用证ISSUE OF DOCUMENTARY CREDIT** | | | | |
| 27: SEQUENCE OF TOTAL： | 1/1 | | | |
| 40A: FORM OF DOC.CREDIT： | IRREVOCABLE | | | |
| 20: DOC.CREDIT NUMBER： | 132CD6372730 | | | |
| 31C: DATE OF ISSUE： | 160715 | | | |
| 40E: APPLICABLE RULES： | UCP LATEST VERSION | | | |
| 31D: DATE AND PLACE OF EXPIRY： | DATE 160910 PLACE IN BELGIUM | | | |
| 51D: APPLICANT BANK: | ING BELGIUM NV/SV(FORMERLY BANK | | | |
|  | BRUSSELS LAMBERT SA), GENT | | | |
| 50: APPLICANT： | NU BONNETERIE DE GROOTE | | | |
|  | AUTOSTRADEWEG 69090 MELLE BELGIUM | | | |
| 59: BENEFICIARY： | SHANGHAI WILL IMPORT AND EXPORT CO., LTD | | | |
|  | NO.25 JIANGNING ROAD, SHANGHAI, CHINA | | | |
| 32B: AMOUNT： | CURRENCY USD AMOUNT 19 500.00 | | | |
| 41A: AVAILABLE WITH…BY | BY ANY BANK IN CHINA BY NEGOTIATION | | | |
| 42C: DRAFTS AT | 30 DAYS AFTER SIGHT | | | |
| 42A: DRAWEE ： | NU BONNETERIE DE GROOTE | | | |
| 43P: PARTIAL SHIPMENTS： | NOT ALLOWED | | | |
| 43T: TRANSSHIPMENT： | ALLOWED | | | |
| 44E: PORT OF LOADING： | ANY CHINESE PORT | | | |
| 44F: PORT OF DISCHARGE ： | ANTWERP, BELGIUM | | | |
| 44C: LATEST DATE OF SHIPMENT： | 160815 | | | |
| 45A: DESCRIPTION OF GOODS： | + 3000 PCS SHORT TROUSERS – 100PCT COTTON TWILL AT EUR10.50/PC AS PER ORDER D0900326 AND SALES CONTRACT NUMBER WILL16068.  + 5000 PCS SHORT TROUSERS – 100PCT COTTON TWILL AT EUR12.00/PC AS PER ORDER D0900327 AND SALES CONTRACT NUMBER WILL16069.  SALES CONDITIONS: CFR ANTWERP  PACKING: 50PCS/CTN | | | |
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| 46A:DOCUMENTS REQUIRED： | 1. SIGNED COMMERCIAL INVOICES IN 4 ORGINAL AND 4 COPIES | | | |
|  | 2. FULL SET OF CLEAN ON BOARD OCEAN BILLS OF LADING, MADE OUT TO ORDER, BLANK ENDORSED, MARKED FREIGHT COLLECT NOTIFY THE APPLICANT | | | |
|  | 3. CERTIFICATE OF ORIGIN. | | | | |
|  | 4. PACKING LIST IN QUADRUPLICATE STATING CONTENTS OF EACH PACKAGE SEPARARTELY. | | | |
|  | 5. INSURANCE POLICY/CERTIFICATE ISSUED IN DUPLICATE IN NEGOTIABLE FORM, COVERING ALL RISKS, FROM WAREHOUSE TO WAREHOUSE FOR 120 PCT OF INVOICE VALUE. INSURANCE POLICY/CERTIFICATE MUST CLEARLY STATE IN THE BODY CLAIMS, IF ANY, ARE PAYABLE IN BELGIUM IRRESPECTIVE OF PERCENTAGE | | | |
| 47A:ADDITIONAL CONDITIONS： | 1/ ALL DOCUMENTS PRESENTED UNDER THIS LC MUST BE ISSUED IN ENGLISH.  7/ IN CASE THE DOCUMENTS CONTAIN DISCREPANCIES, WE RESERVE THE RIGHT TO CHARGE DISCREPANCY FEES AMOUNTING TO EUR 75 OR EQUIVALENT. | | | |
| 71B: CHARGES： | ALL CHARGES ARE TO BE BORN BY BENEFICIARY | | | |
| 48: PERIOD FOR PRESENTATION： | WITHIN 5 DAYS AFTER THE DATE OF SHIPMENT, BUT WITHIN THE VALIDITY OF THIS CREDIT | | | |
| 49:CONFIRMATION INSTRUCTION： | WITHOUT | | | |
| **单据审核结果** | | | |
| 1．31D 到期地点不符，根据合同，到期地点应在中国；  2．59 受益人名称不符，受益人名称应为“SHANGHAI WILL TRADING CO., LTD.”；  3．32B 信用证金额不符, 根据合同，信用证金额应为USD91500.00 ；  4．42C 汇票付款期限不符, 汇票付款期限应为 “AT SIGHT” ；  5．42A 汇票受票人有误, 汇票受票人应为开证行（ING BELGIUM NV/SV(FORMERLY BANK BRUSSELS LAMBERT SA),GENT）或付款行，不应是开证申请人；  6．43P 应为允许分批装运；  7．45A 品名不符，品名应为 “WORK SHORT TROUSERS”;  8. 45A 单价币别不符, 单价币别应为“USD”，不应为“EUR”；  9．45A 贸易术语不符，贸易术语应为“CIF” ，不应为“CFR”;  10. 45A 合同号有误，应为 WILL16068;  11．46A 提单运费项目应注明“FREIGHT PREPAID”, 不应为“FREIGHT COLLECT”；  12．46A 保险单的保险金额应为发票金额的“110PCT”,不应为“120PCT”；  13．46A 保险险别应为“ALL RISKS AND WAR RISK”;  14．71B 所有费用由受益人负担不合理;  15. 48 交单期应为装运日期后“15天”,不应是装运日期后“5天”。  16. 50 申请人有误，应为 NU BONNETERIE DE GROOTE,AUTOSTRADEWEG6 9090 MEUE BELGIUM; | | | |

信用证修改信函：

Dear sirs,

We have received with thanks your L/C No. 132CD6372730 established by ING BELGIUM NV/SV(FORMERLY BANK

BRUSSELS LAMBERT SA), GENT. On perusal, we are sorry to find it contains the following discrepancies which do not conform to our Sales Contract No. WILL16068. Please amend them accordingly.

1. 31D: DATE AND PLACE OF EXPIRY：Place amend “IN CHINA” to read “IN BELGIUM”.
2. 50: APPLICANT: please amend the applicant to read “NU BONNETERIE DE GROOTE. AUTOSTRADEWEG 6 9090 MEUE BELGIUM”.
3. 59: BENEFICIARY：beneficiary should be “SHANGHAI WILL TRADING. CO., LTD.” not “SHANGHAI WILL IMPORT AND EXPORT CO., LTD.”
4. 32B AMOUNT: amount should be“91500.00” not “19 500.00”.
5. 42C DRAFTS AT: Please amend “DRAFTS AT 30 DAYS AFTER SIGHT” to read “DARFTS AT SIGHT”.
6. 42A DRAWEE: Please amend the drawee “NU BONNETERIE DE GROOTE” to read “ING BELGIUM NV/SV(FORMERLY BANKBRUSSELS LAMBERT SA), GENT”
7. 43P PARTIAL SHIPMENTS: PARTIAL SHIPMENTS should be allowed instead of “NOT ALLOWED”.
8. 45A DESCRIPTION OF GOODS: please amend “SHORT TROUSERS” to read “WORK SHORT TROUSERS”.
9. 45A: DESCRIPTION OF GOODS: please amend “AT EUR10.50/PC” to read “AT USD10.50/PC”, “AT EUR12.00/PC” to read “AT USD12.00/PC”.
10. 45A: DESCRIPTION OF GOODS: please amend “CFR ANTWERP” to read “CIF ANTWERP”.
11. 45A : DESCRIPTION OF GOODS: please amend “AS PER ORDER D0900327 AND SALES CONTRACT NUMBER WILL16069.” to read “AS PER ORDER D0900327 AND SALES CONTRACT NUMBER WILL16068.”
12. 46A: DESCRIPTION OF GOODS: BILLS OF LADING should be marked “FREIGHT PREPAID” instead of “MARKED FREIGHT COLLECT”.
13. 46A: DESCRIPTION OF GOODS: INSURANCE POLICY/CERTIFICATE: please amend “COVERING ALL RISKS” and “FOR 120 PCT OF INVOICE VALUE” to read “COVERING ALL RISKS AND WAR RISK” and “FOR 110 PCT OF INVOICE VALUE” respectively.
14. 71B: CHARGES: please amend “ALL CHARGES ARE TO BE BORN BY BENEFICIARY” to read “ALL CHARGES OUTSIDE BELGIUM ARE TO BE BORN BY BENEFICIARY”.
15. 48: PERIOD FOR PRESENTATION：please amend “WITHIN 5 DAYS AFTER THE DATE OF SHIPMENT,” to read “WITHIN 15 DAYS AFTER THE DATE OF SHIPMENT,”.

Thank you for your cooperation. Please see to it that the L/C amendment should reach us within next week, otherwise we cannot effect punctual shipment.

We are awaiting your opening bank’s credit amendment.

Best regards,