

# Unit 2

Commercial Invoice

商业发票



# 目录

## CONTENTS

**Forms of Invoice**

**Requirements**

**Proforma Invoice**

**Contents of Invoice**

**Statements in Invoice**

**Some Terms of Invoice in L/C**



There are many forms of invoice: Commercial Invoice, Customs Invoice, Consular Invoice, Proforma Invoice, etc..

1 Commercial Invoice is a document, in which the quality, quantity, unit price and total amount of the goods are described. It is the basis on which other documents are to be prepared.

2 Customs Invoice is a special invoice required by the importing country's customs.

3 Consular Invoice is sometimes the precondition for import declaration obtained by the exporter from the Consular in the exporting country or neighboring countries.

4 Proforma Invoice is issued in advance by the exporter for the importer to apply to their authority for import license.

Commercial Invoice and Customs Invoice are commonly used in business practice.



# 目录

## CONTENTS

Forms of Invoice

Requirements

Proforma Invoice

Contents of Invoice

Statements in Invoice

Some Terms of Invoice in L/C



There is no standard layout of an invoice. But the contents of invoice must be completed in strict accordance with the terms of the contract, and the cargo shipped by the exporter, and also the terms of L/C when payment is made by L/C. Even the slightest inconsistency may cause troubles. All invoices must be filled in correctly and truly. Commercial invoice should be made out according to Article No.18 in UCP 600, which stipulates the contents of issuer, the signature, the total value, description of goods and the statements.

However, MOFCOM of our government has set out a form of commercial invoice just for exporters' reference, which is adopted in the electronic system of applying for C/O.



# 目录

## CONTENTS

Forms of Invoice

Requirements

Proforma Invoice

Contents of Invoice

Statements in Invoice

Some Terms of Invoice in L/C



A proforma invoice is a quote in an invoice format issued by the seller to the buyer after the transaction terms have been agreed on by two parties. It is commonly used as an estimate of goods with the stipulation of “ subject to the seller’s final confirmation ” and therefore, is not legally binding. It can not be used in collection and negotiation, and a formal commercial invoice is necessary if a transaction is concluded.

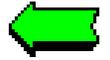
A proforma invoice connects closely with the commercial invoice. Words like “ AS PER PROFORMA INVOICE NO. ...DATED...” usually appear in the description of goods in L/C, they can be cited in the commercial invoice. The proforma invoice is a part of the L/C if it comes with it, so the contents of the proforma invoice should be made out in documentation.

There is no standard format for a proforma invoice; however, the following contents should be included: name of the goods, quantity and packing, transaction price condition, time of delivery, mode of shipment, terms of payment and detailed banking information of the exporter.





Specimen



# 目录

## CONTENTS

Forms of Invoice

Requirements

Proforma Invoice

Contents of Invoice

Statements in Invoice

Some Terms of Invoice in L/C



## (1) Name of the Issuer(出票人的名称)

Generally the issuer of the invoice is the exporter. It is usually printed in advance.

发票出票人的名称应与信用证受益人的名称相一致，填写出票人的英文名称。

## (2) Name of Invoice (发票名称)

The “ Invoice ” shall appear on top of the invoice and conform to the L/C stipulations.

如信用证要求正本发票，在发票上必须打上“ORIGINAL”。

## (3) Number of Invoice (发票号码)

It is given by the exporter itself.

## (4) Date of Invoice (出票日期)

The date of invoice should be earlier than the date of shipment and draft, and within the validity of L/C.

发票的出票日期就是发票的制作日期，也应理解为发票的签发日期。



## (5) Number of L/C (信用证号码)

When payment is made by L/C, the number of L/C shall be filled in according to the statements in the L/C.

## (6) Number of Contract (合同号码)

It should be in compliance with that in the L/C.

一般须在发票中注明相应的合同号码，如果一笔交易牵涉到几个合同时，应在发票上全部表示出来。

## (7) To/In the Name of/Consignee (发票抬头人)

Usually it is in the full name and address of the importer or applicant under the L/C payment.

当采用托收或其他方式支付货款时，填写合同买方的名称和地址。填写时应注意买、卖双方的名称及地址不能同行放置，而且必须打上名称和地址的全称。如果信用证对抬头人的填写另有规定，则按信用证的要求做。



## (8) From...To/Port of Shipment and Destination (起运港/地、目的港/地)

It should be filled in according to the L/C statements and also conform to the same items indicated in the relevant shipping documents.

即运输资料 (TRANSPORT DETAILS)。运输资料的填写应与货物的实际起运港 (地)、目的港 (地) 以及运输方式一致, 如果货物需经转运, 应把转运港的名称打上。如: Shipment from Shanghai to Hamburg with transshipment at Hong Kong by vessel (装运自上海到汉堡, 在香港转运), “From Dalian to Helsinki W/T (with transshipment) Hong Kong”(从大连到赫尔辛基, 在香港转船), 有时还会填上运输方式。如有需要, 还要填上装运时间和装运船名。

## (9) Marks and Numbers (唛头与号码)

It refers to the shipping mark. If there is no mark, “N/M” is printed.

唛头应按信用证或合同的规定填写, 并与提单、托运单等单据严格一致。如信用证或合同中没有规定唛头, 出口商可自行设计唛头。唛头的内容可以包括客户名称缩写、合同号、目的港、件数号等部分。



### (10) Quantity and Description (数量与商品描述)

It usually includes the name of commodity, quantity, specification and packing.

1) 非信用证方式下，该部分内容填写有关合同货物的条款，如货物名称、规格、数量、包装。如需列明重量，应列明总的毛重和净重。当信用证允许货物数量有增减时，应为信用证允许范围内的实际装货数量，而不能将溢短装条款列出。

2) 一张发票有两种以上的货物或一种货物但有两种以上的规格而价格不同时，应分别列明每一种规格及相应的单价，并计算出每一种规格货物的总金额，最后将所有规格货物的金额累计，计算出整张发票的总金额。有时会填上订单及合同号码。

**注意：**L/C 中货物描述有文字错误而又来不及改证时，非本质性错误则先根据信用证填写，再以括号纠正，如：POWER(POWDER)。



## (11) Unit Price (单价)

It consists of currency, measurement unit, price and trade terms.

单价可以分栏写或写在货物描述栏下。

## (12) Amount (总额)

It is the total amount of the goods and should not exceed the total value in the L/C. If commission is included in the price, the amount should be the value less (减去) commission.

单价和总价应保持对应，如单价中包括佣金或折扣，应在发票的单价和总金额中列明。先计算出含佣金或折扣的总价，然后用列项扣除的方式，列明佣金和折扣的金额，从含佣或含折的总价中扣减佣金或折扣的数额，得出不含佣金或折扣的净金额。但是信用证总值前有“约”、“大概”、“大约”或类似词语的，允许有10%的增减幅度。



## (13) Total (合计)

It includes the total quantity, total weight (inclusive of net and gross weight) if it is required in the L/C, and total value in words.

## (14) Statements (声明文句)

Some special conditions or statements will be printed here according to L/C stipulations.

此项是根据不同（国家）地区及不同信用证的要求缮制的。信用证要求在发票中加列某些证明文句或特别声明，如原产地声明、关于货物包装的声明、详细的成本说明等，则在货物描述栏下空白的地方列明。声明文句中词语要求内容确切、通顺、简洁。信用证有的条款不能原文照抄，而要视具体情况重新组织。常用句型有 **we hereby certify that...**

常有的情况：

1) 发票内容有两页以上：以“\*”号标注第一页正文结尾处，表示“待续”，或在第一页发票右下角注明“**TO BE CONTINUED**”字样；同时在第二页正文开始处以“\*”开头，表示接应上一页，或直接标明“**continued**”，在货物描述栏项下将其他内容列明，其他栏目跟第一页相同。

2) 信用证要求分别列出运费、保险费，并显示**FOB**价时，在货物描述栏下空白处一一列明。



## (15) Signature of Issuer (出票人落款及签章)

The signature here is the beneficiary in the L/C.

如果信用证有“**SIGNED COMMERCIAL INVOICE**”字样，则此发票必须签章（字）；单据上的签字可以手签（handwriting），也可用签样印制（facsimile signature）、穿孔签字（perforated signature）、盖章（stamp）、符号（symbol）表示或其他任何机械或电子证实的方法处理（mechanical or electronic method of authentication）。若信用证中有“**MANUALLY SIGNED INVOICE**”字样，则必须要有出票人的手签。

### \* E. & O.E.

有时会在发票的最下端出现这一说明，意即“**Errors & Omission Excepted**”(有错当查)。一般在对发票审核无误后，将其删去。如信用证要求“证实发票”（certify invoice），也须将此字句删除。



# 目录

## CONTENTS

Forms of Invoice

Requirements

Proforma Invoice

Contents of Invoice

Statements in Invoice

Some Terms of Invoice in L/C



We hereby certify that goods are in conformity with those described on Proforma Invoice No. E-11 13001/6 dated Feb.21, 2013.

兹证明货物与2013年2月21日E-11 13001/6号形式发票中的描述一致。

We hereby certify that we are the actual manufacturer of the goods invoiced.

兹证明发票所列产品确为本厂制造。

We hereby certify that the above-mentioned particulars and figures are true and correct.

我们仅此证明发票所述详细内容和数字真实无误。

It is hereby certified that this invoice shows the actual price of the goods described, that no other invoice has been or will be issued and that all particulars are true and correct.

兹证明本发票的价格系所述商品的真实价格，并未签发其他发票，所述详细内容真实无误。



# 目录

## CONTENTS

**Forms of Invoice**

**Requirements**

**Proforma Invoice**

**Contents of Invoice**

**Statements in Invoice**

**Some Terms of Invoice in L/C**



## Words and Expressions About the Description of Goods:

DESCRIPTION OF GOODS;  
COVERING SHIPMENT OF;  
SHIPMENT COVERING THE FOLLOWING GOODS;

## Clauses About Invoice:

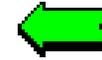
1. Signed Commercial Invoice in duplicate showing a deduction of USD200.00 as commission, certifies that the goods named herein are of Chinese origin.  
已签商业发票一式二份，显示扣除200 美元作为佣金, 证明所列商品系中国原产。
2. Signed Commercial Invoice, one original and two copies.  
已签商业发票，一正两副。
3. 5% discount should be deducted from the total amount of the commercial invoice.  
商业发票的总金额须扣除5%折扣。
4. Commercial Invoice in triplicate states that the goods are shipped in container.  
商业发票一式三份，说明货物用集装箱运输。



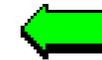
06

# Some Terms of Invoice in L/C

**Practice**



**Answer of the Practice**



THANK YOU

