

 | 2012 年版历年试题标准答案及详解

17. 硫化汞

18. 利福平胶囊, 24 粒/盒, 抗结核病药

★19. “摩托罗拉”G20 型手机专用天线

20. 牛奶包装盒用纸板, 由漂白过的纸(每平方米重 350 克)与塑料薄膜复合而成, 其中纸构成了基本特征, 宽 1.6 米, 成卷

## 六、填制报关单单项选择题

请根据所提供的资料, 按照报关单填制规范的要求, 在报关单相对应的栏目选项中, 选出最合适的答案, 在答题卡上将该题答案对应的英文字母标号框涂黑(每项 1 分, 共 20 分)。

厦门美视光学工业有限公司于 2007 年 4 月出口一批太阳眼镜。货物经香港运至最终目的地后, 检验发现部分货物不符合质量要求。经协商, 美视公司同意退换该部分货物, 由香港原收货方安排退回。



## INVOICE &amp; WEIGHT MEMO

No.: 07060501

Date: 05-Jun-07

Invoice of : 3 CTNS SUNGLASSES

For account and risk of Messrs. XIAMEN MEISHI OPTICAL CO., LTD.

Shipped By: CHUNG YING INTERNATIONAL LIMITED Per: SEA

Sailing on or about 2007/6/5 From NEW ZEALAND To XIAMEN

L/C No. Contract No.

| Marks.<br>Nos. | Description of<br>Goods | Quantity | N.W.    | G.W.    | Unit Price          | Amount                                  |
|----------------|-------------------------|----------|---------|---------|---------------------|-----------------------------------------|
|                |                         |          |         |         | FOB AUCKLAND        |                                         |
|                | SUNGLASSES              | 818.00   | 35.00kg | 40.00kg | USD1.70             | FOB USD 1390.60                         |
|                | IPL-14                  | PRS      |         |         |                     |                                         |
|                |                         |          |         |         |                     | SEA FREIGHT &<br>INSURANCE<br>USD150.00 |
| 3 CTNS         |                         |          |         |         | TOTAL INVOICE VALUE | USD 1540.60                             |

XXXX (HONG KONG) CO., LTD.

Authorized Signature

|                                                                                                                                                                |                                                        |                                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------------------------------------------|
| <b>Shipper</b><br>XXXX XXXX CO., LTD.<br>AUCKLAND, NEW ZEALAND                                                                                                 |                                                        | <b>Bill No.</b> GBDXMC0314540_08<br><br><b>GLOBELINK MARINE PTE LTD</b><br><br><b>BILL OF LADING</b>                                                                                                                                                                                                                                                             |                                    |                                                            |
| <b>Consignee</b><br>XIAMEN MEISHI OPTICAL CO., LTD.<br>NO. XXX FANGHU EAST ROAD, XIAMEN, CHINA<br>TEL: 86-592-XXXXXXX FAX: 86-592-XXXXXXX                      |                                                        |                                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                            |
| <b>Notify Party</b><br>INFINITY CARGO LOGISTICS LIMITED XIAMEN BRANCH<br>TEL: 86-592-XXXXXXX FAX: 86-592-XXXXXXX ATTN: XXXX                                    |                                                        | <b>Also Notify Party - Routing &amp; Instructions</b>                                                                                                                                                                                                                                                                                                            |                                    |                                                            |
| <b>Pre-carriage By</b><br>AIRPORT CITY                                                                                                                         | <b>Place of Receipt</b><br>HONG KONG CFS               | <b>Forwarding Agent References</b><br>FMC No.                                                                                                                                                                                                                                                                                                                    |                                    |                                                            |
| <b>Vessel / Voy</b><br>OOCL OSAKA V.106N                                                                                                                       | <b>Port of Loading</b><br>HONG KONG CFS                |                                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                            |
| <b>Port of Discharge</b><br>XIAMEN CFS                                                                                                                         | <b>Place of Delivery</b><br>XIAMEN CFS                 | <b>Type of Movement</b>                                                                                                                                                                                                                                                                                                                                          |                                    |                                                            |
| <b>PARTICULARS DECLARED BY SHIPPER BUT NOT ACKNOWLEDGED BY THE CARRIER</b>                                                                                     |                                                        |                                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                            |
| <b>Marks &amp; No.</b><br><br>CONTR No. / SEAL No.<br>OOLU3739054 / OOLH183590<br>200P                                                                         | <b>Number &amp; Kind of Packages</b><br>3<br>CARTON(S) | <b>Description of Goods</b><br>SHIPPER'S LOAD & COUNT & SEAL S.T.C.<br>FAULTY VISUAL AIDS<br>BEING RETURNED TO THE SHIPPER<br><br>KINDLY RELEASE D/O TO CNEE WITHOUT<br>PRESENTATION OF ORIGINAL<br>THRU B/L No: 820385-18<br>EX VSL: PROVIDER/184 ( CONTR NO.: NYKU6972919)<br>ISSUED BY MONDIALE FREIGHT SERVICES LIMITED<br>FROM PORT AUCKLAND TO PORT XIAMEN | <b>Gross Weight (kg)</b><br>40.000 | <b>Measurement (m<sup>3</sup>)</b><br>0.2500m <sup>3</sup> |
| <b>Total No. of Containers</b> THREE CARTON(S) ONLY<br><b>Or Packages (in Words),</b>                                                                          |                                                        |                                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                            |
| <b>Forwarding Agent References</b><br>GLOBELINK-TRANS INT'L FORWARDERS COMPANY<br>ROOM 404-406, HAITIAN LOGISTICS CENTER,<br>No. 1 HAITIAN ROAD, XIAMEN, CHINA |                                                        | <b>Date Laden on Board</b><br>04/06/2007<br><br><b>Place and Date of B/L Issue</b><br>HONG KONG 04/06/2007                                                                                                                                                                                                                                                       |                                    |                                                            |
| <b>Freight and Charges</b><br>LOCAL CHARGES AT DESTINATION<br>ARE FOR RECEIVERS ACCOUNT                                                                        |                                                        | <b>No. of Original B/L Issued</b><br>TELEX RELEASE<br><br><b>STAMP AND SIGNATURE OF THE CARRIER OR ITS AGENT</b><br>GLOBELINK MARINE (CHINA) PTE. LTD                                                                                                                                                                                                            |                                    |                                                            |



## 中华人民共和国海关出口货物报关单

预录入编号: × × × × × × × ×

海关编号: 3716200701679711 × ×

|                                    |          |                     |        |                              |      |                     |       |
|------------------------------------|----------|---------------------|--------|------------------------------|------|---------------------|-------|
| 出口口岸<br>皇岗海关 5301                  |          | 备案号<br>E37106000014 |        | 出口日期<br>2007.04.14           |      | 申报日期<br>2007.04.12  |       |
| 经营单位<br>厦门美视光学工业有限公司 3502141 × × × |          | 运输方式<br>汽车运输        |        | 运输工具名称<br>@ 0737169001502628 |      | 提运单号                |       |
| 发货单位<br>× × × × × × × × × ×        |          | 贸易方式<br>进料对口        |        | 征免性质<br>进料加工                 |      | 结汇方式<br>电汇          |       |
| 许可证号                               |          | 运抵国(地区)<br>中国香港     |        | 指运港<br>陶朗加                   |      | 境内货源地<br>厦门特区       |       |
| 批准文号<br>070392703                  |          | 成交方式<br>FOB         |        | 运费                           |      | 保费                  |       |
| 合同协议号                              |          | 件数<br>4             |        | 包装种类<br>托盘                   |      | 毛重(千克)<br>309       |       |
| 集装箱号<br>0                          |          | 随附单据                |        | 净重(千克)<br>202                |      | 生产厂家<br>× × × × × × |       |
| 标记唛码及备注                            |          |                     |        |                              |      |                     |       |
| 项号                                 | 商品编号     | 商品名称、规格型号           | 数量及单位  | 最终目的国(地区)                    | 单价   | 总价                  | 币制 征免 |
| 01<br>16                           | 90041000 | 太阳眼镜<br>1PL-1-14    | 818 副  | 新西兰                          | 1.33 | 1087.94             | 美元 全免 |
| 02<br>38                           | 90041000 | 太阳眼镜<br>1PL-6-14    | 900 副  | 新西兰                          | 1.36 | 1224.00             | 美元 全免 |
| 03<br>28                           | 90041000 | 太阳眼镜<br>1PL-14      | 2160 副 | 新西兰                          | 1.70 | 3672.00             | 美元 全免 |
| 税费征收情况                             |          |                     |        |                              |      |                     |       |
| 录入员 录入单位                           |          | 兹声明以上申报无讹并承担法律责任    |        |                              |      | 海关审单批注及放行日期(签章)     |       |
| 报关员                                |          | 申报单位(签章)            |        |                              |      | 审单 审价               |       |
| 单位地址                               |          |                     |        |                              |      | 征税 统计               |       |
| 邮编 电话                              |          |                     |        |                              |      | 查验 放行               |       |
|                                    |          | 填制日期                |        |                              |      |                     |       |

# 中华人民共和国海关进口货物报关单

预录入编号:

海关编号:

|          |      |                  |       |         |                |        |    |
|----------|------|------------------|-------|---------|----------------|--------|----|
| 进口口岸     |      | 备案号              |       | 进口日期    |                | 申报日期   |    |
| 经营单位     |      | 运输方式             |       | 运输工具名称  |                | 提运单号   |    |
| 收货单位     |      | 贸易方式             |       | 征免性质    |                | 征税比例   |    |
| 许可证号     |      | 起运国(地区)          |       | 装货港     |                | 境内目的地  |    |
| 批准文号     |      | 成交方式             |       | 运费      |                | 保费     |    |
| 合同协议号    |      | 件数               |       | 包装种类    |                | 毛重(千克) |    |
| 集装箱号     |      | 随附单据             |       |         |                | 净重(千克) |    |
| 用途       |      |                  |       |         |                |        |    |
| 标记唛码及备注  |      |                  |       |         |                |        |    |
| 项号       | 商品编号 | 商品名称、规格型号        | 数量及单位 | 原产国(地区) | 单价             | 总价     | 币制 |
| 征免       |      |                  |       |         |                |        |    |
| 税费征收情况   |      |                  |       |         |                |        |    |
| 录入员 录入单位 |      | 兹声明以上申报无讹并承担法律责任 |       |         | 海关审单批注放行日期(签章) |        |    |
| 报关员      |      | 申报单位(签章)         |       |         | 审单 审价          |        |    |
| 单位地址     |      |                  |       |         | 征税 统计          |        |    |
| 邮编 电话    |      |                  |       |         | 查验 放行          |        |    |
| 填制日期     |      |                  |       |         |                |        |    |



请根据以上资料,选择下列栏目正确选项:

1. “备案号”栏:

- A. 此栏为空
- C. E37106000014

- B. 371620070167971149
- D. @0737169001502628

★2. “运输方式”栏:

- A. 汽车运输
- C. 江海运输

- B. 航空运输
- D. 其他运输

3. “运输工具名称”栏:

- A. @0737169001502628
- C. PROVIDER 184

- B. OOCL OSAKA/106N
- D. 此栏为空

4. “提运单号”栏:

- A. GBINXM20314540\_08
- C. @0737169001502628

- B. 820385 - 18
- D. GBINXM20314540 \* 08

5. “贸易方式”栏:

- A. 一般贸易
- C. 修理物品

- B. 退运货物
- D. 进料成品退换

6. “起运国(地区)”栏:

- A. 中国香港
- B. 新加坡

- C. 新西兰
- D. 中国

7. “装货港”栏:

- A. 香港
- B. 新加坡

- C. 奥克兰
- D. 陶朗加

8. “批准文号”栏:

- A. E37106000014
- C. 371620070167971149

- B. 070392703
- D. 此栏为空

9. “成交方式”栏:

- A. 1
- B. 2

- C. 3
- D. 4

10. “运费”栏:  
A. 此栏为空  
B. 150  
C. 502/150/3  
D. 502/150/2
11. “件数”栏:  
A. 818  
B. 4  
C. 1  
D. 3
12. “包装种类”栏:  
A. 1  
B. 2  
C. 5  
D. 7
13. “毛重”栏:  
A. 40  
B. 35  
C. 309  
D. 202
14. “集装箱号”栏:  
A. NYKU6972919/20/xxxx  
B. OOLU3739054/20/xxxx  
C. OOLH182590/20/xxxx  
D. 0
15. “随附单据”栏:  
A. 371620070167971149  
B. 070392703  
C. A: xxxxxxxxxxxxxxxxxxxx  
D. 此项为空
16. “标记唛码及备注”栏:  
A. 此项为空  
B. NYKU6972919/20/xxxx  
C. OOLU3739054/20/xxxx  
D. 371620070167971149
17. “项号”栏:  
A. 01  
B. 01  
C. 01  
D. 01  
16  
38  
28
18. “原产国(地区)”栏:  
A. 新加坡  
B. 中国香港  
C. 新西兰  
D. 中国
19. “单价”栏:  
A. 1.33  
B. 1.36  
C. 1.7  
D. 1.8833



20. “征免”栏:

A. 照章征税

B. 全免

C. 随征免性质

D. 全额退税

### 七、查找报关单填制错误

下列两张报关单中各有 20 个已填(包括空填)栏目(标号 A~T),请分别指出每张报关单中的 5 处填制错误,并在答题卡上将相对应的英文字母标号框涂黑(共 20 分,选对 1 处得 2 分,不选、错选均不得分;每小题答案选项不得超过 5 个,否则该题按 0 分计)。

(一)厦门世新海正家具有限公司(350294 ××××)委托厦门世伟进出口有限公司(350211 ××××)进口松木板材(法定计量单位:千克)用于生产内销家具。



中华人民共和国海关进口货物报关单

预录入编号:

海关编号:

| 进口口岸                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |      | (A)备案号                           |            | 进口日期                         |       | 申报日期                    |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------------------------------|------------|------------------------------|-------|-------------------------|----|-------|------|-----------|----------|------------|-------|-------|----|-------|--|--|----------------------------------|----------|-----|-----|----------|--|------|--|--|--|------------|--|--|--|--|--|
| (B)经营单位<br>厦门世伟进出口有限公司 350211 ××××                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |      | 运输方式                             |            | (C)运输工具名称<br>RUI YUN HE/084N |       | (D)提运单号<br>COSU07092160 |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| (E)收货单位<br>350294 ××××                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      | (F)贸易方式<br>一般贸易                  |            | (G)征免性质<br>一般征税              |       | 征税比例                    |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| 许可证号                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |      | (H)起运国(地区)<br>新西兰                |            | (I)装货港<br>香港                 |       | (J)境内目的地<br>厦门其他        |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| 批准文号                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |      | 成交方式                             |            | 运费                           |       | 保费                      |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| (L)合同协议号<br>JK07-48                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |      | 件数                               |            | (M)包装种类<br>散装                |       | 毛重(千克)                  |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| 集装箱号                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |      | (N)随附单据                          |            |                              |       | (O)用途<br>加工返销           |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| 标记唛码及备注                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |                                  |            |                              |       |                         |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| <table border="1"> <thead> <tr> <th>项号</th> <th>商品编号</th> <th>商品名称、规格型号</th> <th>(P)数量及单位</th> <th>(Q)原产国(地区)</th> <th>(R)单价</th> <th>(S)总价</th> <th>币制</th> <th>(T)征免</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>辐射松木地板<br/>150-250mm×50mm 厚度小于6mm</td> <td>21570 千克</td> <td>新西兰</td> <td>280</td> <td>12083.12</td> <td></td> <td>照章征税</td> </tr> <tr> <td></td> <td></td> <td></td> <td>43.154 立方米</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> |      |                                  |            |                              |       |                         |    | 项号    | 商品编号 | 商品名称、规格型号 | (P)数量及单位 | (Q)原产国(地区) | (R)单价 | (S)总价 | 币制 | (T)征免 |  |  | 辐射松木地板<br>150-250mm×50mm 厚度小于6mm | 21570 千克 | 新西兰 | 280 | 12083.12 |  | 照章征税 |  |  |  | 43.154 立方米 |  |  |  |  |  |
| 项号                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 商品编号 | 商品名称、规格型号                        | (P)数量及单位   | (Q)原产国(地区)                   | (R)单价 | (S)总价                   | 币制 | (T)征免 |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |      | 辐射松木地板<br>150-250mm×50mm 厚度小于6mm | 21570 千克   | 新西兰                          | 280   | 12083.12                |    | 照章征税  |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |      |                                  | 43.154 立方米 |                              |       |                         |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| 税费征收情况                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |                                  |            |                              |       |                         |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| 录入员 录入单位                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |      | 兹声明以上申报无讹并承担法律责任                 |            |                              |       | 海关审单批注及放行日期(签章)         |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| 报关员                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |      | 申报单位(签章)                         |            |                              |       | 审单 审价                   |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| 单位地址                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |      |                                  |            |                              |       | 征税 统计                   |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
| 邮编 电话                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |      |                                  |            |                              |       | 查验 放行                   |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |      | 填制日期                             |            |                              |       |                         |    |       |      |           |          |            |       |       |    |       |  |  |                                  |          |     |     |          |  |      |  |  |  |            |  |  |  |  |  |



| COMBINED TRANSPORT BILL OF LADING                                                                                                |                                 |                                                                                                                                                            |                                                                                              |                                       |                                    |                       |
|----------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------|-----------------------|
| 1. Shipper<br>SOUTH PINE (NELSON) LTD<br>NEW ZEALAND                                                                             |                                 |                                                                                                                                                            | Booking No.<br>07092160                                                                      |                                       | Bill of Lading No.<br>COSU07092160 |                       |
|                                                                                                                                  |                                 |                                                                                                                                                            | Export References                                                                            |                                       |                                    |                       |
| 2. Consignee<br>TO THE ORDER OF<br>XIAMEN WORLD GREAT IMPORT & EXPORT CO. LTD.                                                   |                                 |                                                                                                                                                            | Forwarding Agent and References                                                              |                                       |                                    |                       |
|                                                                                                                                  |                                 |                                                                                                                                                            | Point and Country of Origin                                                                  |                                       |                                    |                       |
| 3. Notify Party<br>XIAMEN WORLD GREAT IMPORT & EXPORT CO. LTD.                                                                   |                                 |                                                                                                                                                            | Also Notify Party-routing & Instructions<br>2 <sup>ND</sup> VESSEL TO BE ARRANGED BY CARRIER |                                       |                                    |                       |
|                                                                                                                                  |                                 |                                                                                                                                                            |                                                                                              |                                       |                                    |                       |
| 4. Pre-Carriage by                                                                                                               |                                 | 5. Place of Receipt<br>NELSON NEW ZEALAND                                                                                                                  |                                                                                              |                                       |                                    |                       |
| 6. Ocean Vessel Voy. No.<br>RUI YUN HE V084N                                                                                     |                                 | 7. Port of Loading<br>NELSON NEW ZEALAND                                                                                                                   |                                                                                              | Service Contract No.                  |                                    | Commodity Code        |
| 8. Port of Discharge<br>HONG KONG                                                                                                |                                 | 9. Place of Delivery<br>XIAMEN, CHINA                                                                                                                      |                                                                                              | Type of Movement<br>FCL / FCL CY / CY |                                    |                       |
| Marks & Nos.<br>Container / Seal No.                                                                                             | No. of Container<br>or Packages | Description of Goods                                                                                                                                       |                                                                                              |                                       | Gross Weight                       | Measurement           |
|                                                                                                                                  | 13 PACKS                        | 1×40' CONTAINER(S)<br>NEW ZEALAND KILN DRIED RADIATA PINE<br>No. 2 CUTS<br>AS PER P/O No. JK07-48<br><br>IPPC APPROVAL NUMBER NZ-182-HT<br>FREIGHT PREPAID |                                                                                              |                                       | 25520 kg                           | 43.154 m <sup>3</sup> |
| OCEAN FREIGHT PREPAID<br>ON CY-CY TERM<br>"SHIPPER'S LOAD, STOWAGE AND COUNT"<br>"BUNKER SURCHARGE INCLUSIVE WITH OCEAN FREIGHT" |                                 |                                                                                                                                                            |                                                                                              |                                       |                                    |                       |
| GVCU5134714 / COSCO 032830                                                                                                       |                                 | 13 PACKS / FCL / FCL / 40HQ                                                                                                                                |                                                                                              |                                       |                                    |                       |
| Declared Cargo Value US\$                                                                                                        |                                 |                                                                                                                                                            |                                                                                              |                                       |                                    |                       |
| 10. Total Number of Containers and/or Packages (in words)<br>SAY ONE CONTAINER TOTAL                                             |                                 |                                                                                                                                                            |                                                                                              |                                       |                                    |                       |
| 11. Freight & Charges                                                                                                            | Revenue Tons                    | Rate                                                                                                                                                       | Per                                                                                          | Amount                                | Prepaid                            | Collect               |
|                                                                                                                                  |                                 |                                                                                                                                                            |                                                                                              |                                       |                                    |                       |
|                                                                                                                                  |                                 |                                                                                                                                                            |                                                                                              |                                       | Date Laden on Board: 8 MAY 2007    |                       |
|                                                                                                                                  |                                 |                                                                                                                                                            |                                                                                              |                                       | COSCO (NEW ZEALAND) LTD, AS AGENT  |                       |
| 9805 Date of Issue 8 MAY 2007 Place of Issue CHRISTCHURCH                                                                        |                                 |                                                                                                                                                            |                                                                                              |                                       |                                    |                       |

| <b>Shipper</b><br>SOUTH PINE (NELSON) LTD<br>NEW ZEALAND                           |                                                                                                                                                                                                                                                        | <b>Agent</b><br>ENHANCED FORESTRY CO LTD<br>No.16,ALLEY 17,LANE 60,NEIHU ROAD,TAIPEI CITY,                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|-----|-----|--------|----------|---------------------------|----------|
| <b>Consignee</b><br>TO THE ORDER OF<br>XIAMEN WORLD GREAT IMPORT & EXPORT CO. LTD. |                                                                                                                                                                                                                                                        | <b>COMMERCIAL INVOICE</b>                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| <b>Buyer</b><br>XIAMEN WORLD GREAT IMPORT & EXPORT CO. LTD.                        |                                                                                                                                                                                                                                                        | <b>Country of Origin</b><br>NZ NEW ZEALAND                                                                                                                                                                                                                                                                                                                                                                   | <b>Country of Destination</b><br>CN CHINA                                                                                                                                                                                    |            |        |     |     |        |          |                           |          |
| <b>Pre-Carriage by</b><br>MOTOR TRUCK                                              |                                                                                                                                                                                                                                                        | <b>Pre-Carriage From</b><br>NELSON                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| <b>Flight &amp; Date / Vessel &amp; Voyage No.</b><br>RUI YUN HE V.084N            |                                                                                                                                                                                                                                                        | <b>Port of Loading</b><br>NELSON                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| <b>Port of Discharge</b><br>XIAMEN, CHINA                                          |                                                                                                                                                                                                                                                        | <b>Final Destination</b><br>XIAMEN, CHINA                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| <b>Payment Terms</b><br>TELEGRAPHIC TRANSFER PRIOR TO SHIPMENT                     |                                                                                                                                                                                                                                                        | <b>Currency of Sale</b><br>USD                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| <b>Price Basis (FOB,CIF etc)</b><br>CIF XIAMEN,CHINA                               |                                                                                                                                                                                                                                                        | <b>Price Basis (FOB,CIF etc)</b><br>CIF XIAMEN,CHINA                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| <b>Container / Seal No.</b><br>Marks & No.                                         | <b>Description of Goods</b>                                                                                                                                                                                                                            | <b>Quantity / Weight</b>                                                                                                                                                                                                                                                                                                                                                                                     | <b>Selling Price to Buyer</b>                                                                                                                                                                                                |            |        |     |     |        |          |                           |          |
|                                                                                    | 1×40' CONTAINER(S) 13 PACKS<br>NEW ZEALAND KILN DRIED RADIATA PINE No 2 CUTS<br>150-250MM×50MM×2.4-6MM<br>* DETAILS AS PER ATTACHED SHEET *<br><br>AS PER P/O No. JK07-48<br>CONTAINER No. GVCU5134714 SEAL No. COSCO 032830<br><br>100×50'W No.2 CUTS | 43.154 m³<br><br>21570 kg                                                                                                                                                                                                                                                                                                                                                                                    | <table border="1"> <tr> <th>Unit Price</th> <th>Amount</th> </tr> <tr> <td>USD</td> <td>USD</td> </tr> <tr> <td>280.00</td> <td>12083.12</td> </tr> <tr> <td>LESS DEPOSIT PAID 27/3/07</td> <td>-3780.00</td> </tr> </table> | Unit Price | Amount | USD | USD | 280.00 | 12083.12 | LESS DEPOSIT PAID 27/3/07 | -3780.00 |
| Unit Price                                                                         | Amount                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| USD                                                                                | USD                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| 280.00                                                                             | 12083.12                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| LESS DEPOSIT PAID 27/3/07                                                          | -3780.00                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| Nominal 43.154 m³ / Actual 43.154 m³                                               |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| <b>Documentary Credit No.</b>                                                      | <b>Intended Shipment Month</b><br>MAY                                                                                                                                                                                                                  | <b>E.T.D.</b>                                                                                                                                                                                                                                                                                                                                                                                                | <b>E.T.A.</b>                                                                                                                                                                                                                |            |        |     |     |        |          |                           |          |
|                                                                                    |                                                                                                                                                                                                                                                        | <b>Total</b><br>43.154                                                                                                                                                                                                                                                                                                                                                                                       | <b>INVOICE TOTAL (State Currency)</b><br>USD 8303.12                                                                                                                                                                         |            |        |     |     |        |          |                           |          |
| <b>ADDITIONAL INFORMATION</b>                                                      |                                                                                                                                                                                                                                                        | <b>CERTIFICATE of ORIGIN</b>                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
|                                                                                    |                                                                                                                                                                                                                                                        | I, the undersigned, being duly authorized in that behalf by the above Seller and having made the necessary enquiries, do HEREBY SOLEMNLY DECLARE that this Invoice (including continuation sheets if any), is Correct in all respects and in ACCORDANCE with our books. ALL of the goods in this consignment were grown, produced or manufactured in the stated Country of Origin- As Shown in this Invoice. |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
|                                                                                    |                                                                                                                                                                                                                                                        | <b>Name of Signatory's Company</b><br>SOUTH PINE (NELSON) LTD.                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
|                                                                                    |                                                                                                                                                                                                                                                        | <b>Name and Business Designation of Signatory</b><br>p.p. Kelvin Williams - Company Accountant                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
|                                                                                    |                                                                                                                                                                                                                                                        | <b>Place and Date of Issue</b><br>NELSON 18-05-2007                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
|                                                                                    |                                                                                                                                                                                                                                                        | <b>Authorized Signature</b>                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |
| 9805 Date of Issue 8 MAY 2007                                                      |                                                                                                                                                                                                                                                        | Place of Issue CHRISTCHURCH                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                              |            |        |     |     |        |          |                           |          |

(二) 厦门某外商投资企业利用自有资金进口零件(法定计量单位:千克)用于本企业设备维修。货物于2007年6月28日运抵上海浦东国际机场(机场代码PVG),办理相关手续后,于6月29日运至厦门高崎机场向海关(3715)办理进口报关纳税手续。



## 中华人民共和国海关进口货物报关单

预录入编号:

海关编号:

|                                                               |      |                     |                     |                       |                 |               |  |
|---------------------------------------------------------------|------|---------------------|---------------------|-----------------------|-----------------|---------------|--|
| (A)进口口岸<br>高崎机场海关 3715                                        |      | (B)备案号              |                     | (C)进口日期<br>2007.06.28 |                 | 申报日期          |  |
| 经营单位                                                          |      | (D)运输方式<br>5        | (E)运输工具名称<br>MU2450 |                       | (F)提运单号         |               |  |
| 收货单位                                                          |      | (G)贸易方式<br>0110     |                     | (H)征免性质<br>自有资金       |                 | 征税比例          |  |
| 许可证号                                                          |      | 起运国(地区)             |                     | (I)装货港<br>大阪          |                 | 境内目的地         |  |
| 批准文号                                                          | 成交方式 | (J)运费<br>116/8500/3 |                     | 保费                    | 杂费              |               |  |
| (K)合同协议号<br>NHV07B34217                                       | 件数   | 包装种类                |                     | (L)毛重(千克)<br>5.5      |                 | 净重(千克)        |  |
| (M)集装箱号<br>0                                                  | 随附单据 |                     |                     |                       |                 | (N)用途<br>企业自用 |  |
| 标记唛码及备注                                                       |      |                     |                     |                       |                 |               |  |
| (O)项号 商品编号 商品名称、规格型号 (P)数量及单位 原产国(地区) (Q)单价 (R)总价 (S)币制 (T)征免 |      |                     |                     |                       |                 |               |  |
| 01                                                            |      | 4.5 千克              |                     | 176000 176000         |                 | 日元 照章征税       |  |
|                                                               |      | 1 套                 |                     |                       |                 |               |  |
| 税费征收情况                                                        |      |                     |                     |                       |                 |               |  |
| 录入员                                                           | 录入单位 | 兹声明以上申报无讹并承担法律责任    |                     |                       | 海关审单批注及放行日期(签章) |               |  |
| 报关员                                                           |      | 申报单位(签章)            |                     |                       | 审单 审价           |               |  |
| 单位地址                                                          |      |                     |                     |                       | 征税 统计           |               |  |
| 邮编                                                            |      | 电话                  |                     |                       | 查验 放行           |               |  |
| 填制日期                                                          |      |                     |                     |                       |                 |               |  |

|                                                                                                                                    |                  |                                                                                                                                                                                                                           |             |
|------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 781 OSA 51500083                                                                                                                   |                  | 781-51500083                                                                                                                                                                                                              |             |
| Shipper's Name and Address<br>NIKI CORPORATION<br>TOKYO, JAPAN                                                                     |                  | Shipper's Account Number                                                                                                                                                                                                  |             |
| Consignee's Name and Address<br>XIAMEN XIAO CO. LTD.<br>XIN YANG INDUSTRIAL DISTRICT, HAIKANG, XIAMEN, CHINA<br>TEL: 0592-6517000X |                  | Consignee's Account Number                                                                                                                                                                                                |             |
| Issuing Carrier's Name and City<br>THE SUMITOMO WAREHOUSE CO. LTD.<br>OSAKA, JAPAN                                                 |                  | Accounting Information<br>Claims for overcharges must be made in writing within one hundred and eighty (180) days from the date of issue of the air waybill.<br>** JAPAN<br>* CHINA                                       |             |
| Agent's IATA Code<br>14-3 0039 / 0026                                                                                              |                  | Account No.                                                                                                                                                                                                               |             |
| Airport of Departure (Addr. Of First Carrier) and Requested Routing<br>OSAKA AIRPORT                                               |                  |                                                                                                                                                                                                                           |             |
| To                                                                                                                                 | By First Carrier | Routing and Destination                                                                                                                                                                                                   | to by to by |
| PVG                                                                                                                                | MU               | XMN MU                                                                                                                                                                                                                    |             |
| Airport of Destination<br>XIAMEN AIRPORT                                                                                           |                  | Requested Flight/Date<br>MU781/28 MU245/29                                                                                                                                                                                |             |
| Amount of Insurance                                                                                                                |                  | If shipper requests insurance in accordance with the conditions thereof, indicate amount to be insured in figures in box marked "Amount of Insurance".                                                                    |             |
| Handling Information<br>NOTIFY SAME AS CONSIGNEE<br>A FRAGILE ARTICLES. HANDLE WITH CARE                                           |                  |                                                                                                                                                                                                                           |             |
| No. of Pieces RCP                                                                                                                  | Gross Weight     | kg lb                                                                                                                                                                                                                     | Rate Class  |
| 1                                                                                                                                  | 5.3              | K                                                                                                                                                                                                                         | M           |
| Commodity Item No.                                                                                                                 |                  | Chargeable Weight                                                                                                                                                                                                         | Rate        |
| MARK - AS PER ATTACHED INVOICE                                                                                                     |                  | 5.5                                                                                                                                                                                                                       | 8500        |
| Total                                                                                                                              |                  | Nature and Quantity of Goods (incl. Dimensions or Volume)                                                                                                                                                                 |             |
| 8500                                                                                                                               |                  | Windows, Bolts with Special Washers<br>(INVOICE No. NIKI17-0142)<br>COUNTRY OF ORIGIN: JAPAN<br><br>FREIGHT PREPAID<br>TOTAL: 1 CASE<br>DIM: 42-19-22-1                                                                   |             |
| Prepaid                                                                                                                            |                  | Weight Charge                                                                                                                                                                                                             |             |
| 8,500                                                                                                                              |                  | Collect                                                                                                                                                                                                                   |             |
| Valuation Charge                                                                                                                   |                  | Other Charges                                                                                                                                                                                                             |             |
| Tax                                                                                                                                |                  |                                                                                                                                                                                                                           |             |
| Total Other Charges Due Agent                                                                                                      |                  | Shipper certifies that the particulars on the face hereof are correct and agrees THE CONDITIONS ON THE REVERSE HEREOF.                                                                                                    |             |
| Total Other Charges Due Carrier                                                                                                    |                  |                                                                                                                                                                                                                           |             |
| Total Prepaid                                                                                                                      |                  | Signature of Shipper or his Agent                                                                                                                                                                                         |             |
| 8,500                                                                                                                              |                  | Carrier certifies that the goods described hereon are accepted for carriage subject to THE CONDITION OF CONTRACT ON THE REVERSE HEREOF, the goods then being in apparent good order and condition except as noted herein. |             |
| Currency Conversion Rates                                                                                                          |                  | 27 JUN, 2007 OSAKA, JAPAN                                                                                                                                                                                                 |             |
| CC Charges in Dest. Currency                                                                                                       |                  | Executed on (date) at (place) Signature of issuing Carrier                                                                                                                                                                |             |
| For Carriers Use only at Destination                                                                                               |                  | Charges at Destination                                                                                                                                                                                                    |             |
|                                                                                                                                    |                  | Total Collect Charges                                                                                                                                                                                                     |             |

**NHV Corporation**

1, Kandaizumi-cho, Chiyoda-ku, Tokyo 101-0024, JAPAN

TEL. +81-3-5821-5909 FAX. +81-3-5821-0380

**INVOICE**

INVOICE No. NHV07-0342

DATE: June 26, 2007

**CONSIGNEE TO:**XIN YANG INDUSTRIAL DISTRICT, HAICANG, XIAMEN, CHINA  
TEL: 0592-6537XXXX**SHIPPING MARK:**XIAMEN XXXXX CO., LTD.  
CASE No. 1  
MADE IN JAPAN**PAYMENT TERMS:**

100% by T.T. Remittance within 1 month after shipment

**SHIPPED PER**

AIRCRAFT

**SAILING ON OR ABOUT**

June 28, 2007

**FROM**

OSAKA AIRPORT, JAPAN

**TO**

XIAMEN AIRPORT, CHINA

| DESCRIPTION                                                              | QUANTITY | UNIT PRICE  | AMOUNT     |
|--------------------------------------------------------------------------|----------|-------------|------------|
| CIF XIAMEN AIRPORT, CHINA<br>IN JAPANESE YEN                             |          |             |            |
| P/O No. NHV07B34217<br>Window Bolts with Special Washers ( 94NHV-0256A ) | 1 set    | @ ¥176000.- | ¥ 176000.- |
| AMOUNT                                                                   |          |             |            |
| <b>Total Amount:</b>                                                     |          |             | ¥ 176000.- |

Country of Origin: Japan  
Freight: Prepaid

NHV Corporation

Authorized Signature



**NHV Corporation**

1, Kandaizumi-cho, Chiyoda-ku, Tokyo 101-0024, JAPAN

TEL. +81-3-5821-5909 FAX. +81-3-5821-0380

### PACKING LIST

INVOICE No. NHV07-0342

DATE: June 26, 2007

**CONSIGNED TO:**

XIN YANG INDUSTRIAL DISTRICT, HAICANG, XIAMEN, CHINA  
TEL: 0592-6537XXXX

**PAYMENT TERMS:**

100% by T.T. Remittance within 1 month after shipment

**SHIPPED PER**

AIRCRAFT

**SAILING ON OR ABOUT**

June 28, 2007

**FROM**

OSAKA AIRPORT, JAPAN

**TO**

XIAMEN AIRPORT, CHINA

**SHIPPING MARK:**

XIAMEN XXXX CO., LTD.

CASE No. 1

MADE IN JAPAN

| DESCRIPTION                                                                               | QUANTITY | UNIT PRICE                                                                                  | AMOUNT |
|-------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------|--------|
| P/O No. NHV07B34217<br>Window Bolts with Special Washers ( 94NHV-0256A )<br>( 100pc/set ) | 1 set    | NET WEIGHT: 4.5kg<br>GROSS WEIGHT: 5.3kg<br>M'MENT: 42×19×22cm<br>( 0.0176 m <sup>3</sup> ) |        |

**Total: 1 Case**

**NHV Corporation**

*Authorized Signature*