

A:

A share A股; 甲类股份

abatement of tax 减税; 减扣免税额

ABN AMRO Bank N.V. 荷兰银行

above-the-line expenditure 线上项目支出; 经常预算支出

above-the-line receipt 线上项目收入; 经常预算收入

ABSAAsia Limited 南非联合亚洲有限公司

absolute change 绝对数值变更

absolute expenditure 实际开支

absolute guideline figure 绝对准则数字

absolute interest 绝对权益

absolute order of discharge 绝对破产解除令

absolute profit margin 绝对利润幅度

absolute value 实值; 绝对值

absolutely vested interest 绝对既得权益

absorbed cost 已吸收成本; 已分摊成本

absorption 吸收; 分摊; 合并

absorption rate 吸收率; 摊配率; 分摊率

ACB Finance Limited 亚洲商业财务有限公司

acceptable form of reciprocity 合理的互惠条件

acceptable rate 适当利率; 适当汇率

acceptance agreement 承兑协议

acceptance for honour 参加承兑

acceptor 承兑人; 接受人; 受票人

acceptor for honour 参加承兑人

accident insurance 意外保险

Accident Insurance Association of Hong Kong 香港意外保险公会

accident insurance scheme 意外保险计划

accident year basis 意外年度基准

accommodation 通融; 贷款

accommodation bill 通融票据; 空头票据

accommodation party 汇票代发行人

account balance 帐户余额; 帐户结余

account book 帐簿

account collected in advance 预收款项

account current book 往来帐簿

account of after-acquired property 事后取得的财产报告

account of defaulter 拖欠帐目

account payable 应付帐款

account payee only [A/C payee only] 只可转帐; 存入收款人帐户

account receivable 应收帐款

account receivable report 应收帐款报表

account statement 结单; 帐单; 会计财务报表

account title 帐户名称; 会计科目

accountant's report 会计师报告

Accountant's Report Rules 会计师报告规则

accounting and auditing procedure 会计与审计程序; 会计与核数程序

Accounting Arrangements 《会计安排》

accounting basis 会计基础

accounting by Official Receiver 破产管理署署长呈交的帐目

Accounting Circular 《会计通告》

accounting class 会计类别  
accounting date 记帐日期；会计结算日期  
accounting for money 款项核算  
Accounting Officer 会计主任  
accounting period 会计报告期；会计期  
accounting policy 会计政策；会计方针  
accounting practice 会计惯例  
accounting principle 会计准则  
accounting record 会计记录  
accounting report 会计报告  
Accounting Services Branch [Treasury] 会计事务部〔库务署〕  
Accounting Society of China 中国会计学会  
accounting statement 会计报表  
accounting system 会计制度；会计系统  
accounting transaction 会计事项；帐务交易  
accounting treatment 会计处理  
accounting year 会计年度  
accretion 增值；添加  
accrual 应计项目；应累算数目  
accrual basis 应计制；权责发生制  
accrual basis accounting 应计制会计；权责发生制会计  
accrue 应累算；应计  
accrued benefit 应累算利益  
accrued charges 应计费用  
accrued cumulative preference share dividend 应累算的累积优先股股息  
accrued expenses 应累算费用  
accrued interest payable 应付利息；应计未付利息  
accrued interest receivable 应收利息；应计未收利息  
accrued right 累算权益  
accruing profit 应累算的利润  
accumulated fiscal reserve 累积财政储备  
accumulated profit 累积利润；滚存溢利  
accumulated reserve 累积储备  
accumulation of surplus income 累积收益盈余  
acquired assets 既得资产  
acquisition 收购；购置；取得  
acquisition cost 购置成本  
acquisition expenses 购置费用  
acquisition of 100% interest 收购全部股权  
acquisition of control 取得控制权  
acquisition of fixed assets 购置固定资产  
acquisition of shell “买壳”  
acquisition price 收购价  
act of God 天灾  
acting partner 执事合伙人  
active market 买卖活跃的市场；交投畅旺的市场；旺市  
active partner 积极参与的合伙人  
active trading 交投活跃  
actual circulation 实际流通  
actual cost 实际成本  
actual expenditure 实际开支；实际支出

actual income 实际入息；实际收入；实际收益  
actual market 现货市场  
actual price 现货价；实际价格  
actual profit 实际利润  
actual quotation 实盘；实际价位；实际报价  
actual year basis 按实际年度计算  
actuals 实货  
actuarial investigation 精算调查  
actuarial principle 精算原则  
actuarial report 精算师报告  
Actuarial Society of Hong Kong 香港精算学会  
actuarial valuation 精算师估值  
actuary 精算师  
ad referendum agreement 暂定协议；有待覆核的协定  
ad valorem duty 从价税；按值征税  
ad valorem duty system 从价税制  
ad valorem fee 从价费  
ad valorem tariff 从价关税  
additional allowance 额外免税额  
additional amount for unexpired risk 未过期风险的额外款额  
additional assessable profit 补加应评税利润  
additional assessment 补加评税  
additional commitment 额外承担  
additional commitment vote 额外承担拨款  
additional dependent grandparent allowance 供养祖父母或外祖父母额外免税额  
additional dependent parent allowance 供养父母额外免税额  
additional provision 额外拨款  
additional stamp duty 附加印花税  
additional tax 补加税罚款；补加税款  
Additional Tax Demand Note 缴纳补加税罚款通知书；缴纳补加税款通知书  
adjudged bankrupt 被裁定破产  
adjudicated bankrupt 裁定破产人  
adjudication fee 裁定费；评定印花税额手续费；评估契据费  
adjudication of bankruptcy 裁定破产；宣告破产  
adjudication of insolvency 裁定无力偿还债务  
adjusted actual 经调整的实数；调整后的实数  
adjusted current assets 经调整的流动资产；调整后的流动资产  
adjusted figure 经调整的数字；调整后的数额  
adjusted liabilities 经调整的负债；调整后的负债  
adjusted loss 经调整的亏损；调整后的亏损  
adjusted net admissible assets 经调整的可接纳资产净值；调整后的可接纳资产净值  
adjusted profit 经调整的利润；调整后的利润  
adjusted surplus 经调整的盈余额；调整后的盈余额  
adjusted value 经调整的价值；调整后的价值  
adjustment 调整；修订；理算〔保险〕  
adjustment centre 调剂中心  
adjustment lag 调整过程的时间差距；调整时差  
adjustment mechanism 调整机制  
adjustment of loss 亏损调整  
adjustment process 调整过程；调整程序  
adjustment range 调整幅度

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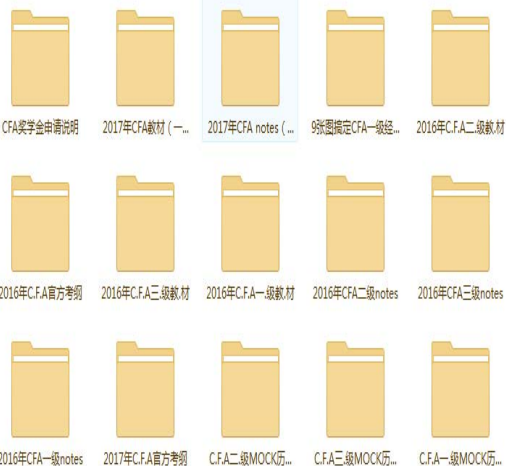
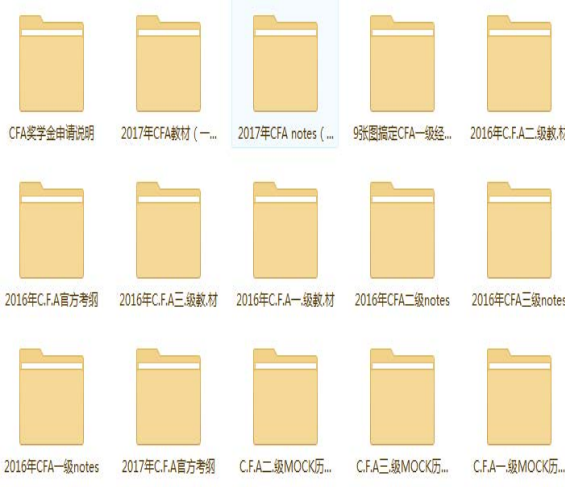
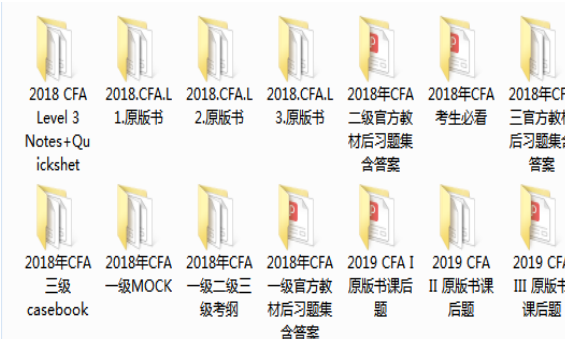


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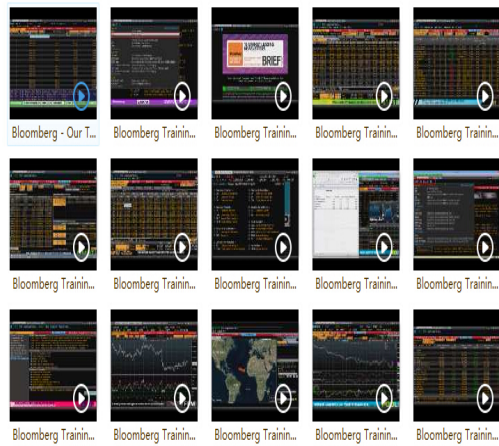
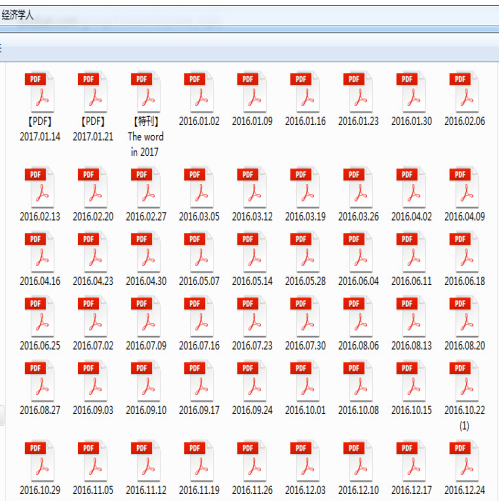
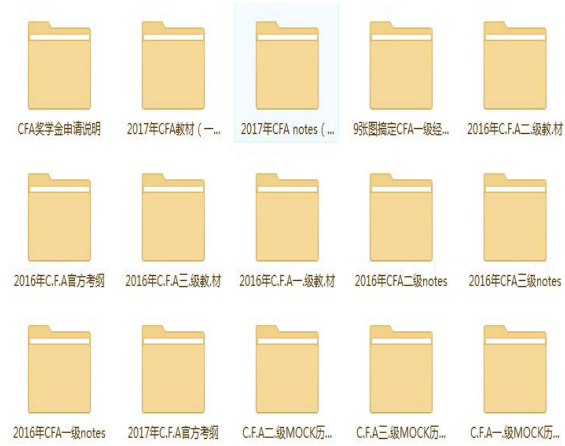
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- ✓ 2019年CFA一级二级三级教材
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- ✓ CFA2018-2019年CFA具体科目复习表
- ✓ 2018-2019年CFA考试必知知识点
- ✓ CFA2018-2019年官方考纲解析文件+视频
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- ✓ CFA核心金融词汇（金融中英文词典精要版/含有检索的摩根金融词汇表）
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- 2、2018-2019年CFA相关讲义教材、教辅
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- 9、2018-2019年CFA公式手册
- 10、2018-2019年CFA核心词汇手册



administered exchange rate 受管制汇率  
Administration Division [Hong Kong Monetary Authority] 行政处（香港金融管理局）  
administration expenses 行政费用  
administration fee 手续费；行政费  
administration in bankruptcy 破产管理  
administration order 遗产管理令  
administrator 管理人；遗产管理人  
administrator of the estate 遗产管理人  
admission of debt 债项承认书  
admission of proof 接纳债权证明  
advance 放贷款项；垫付款项；预支款项；预付款项  
advance account 暂支帐目；预付款帐户  
advance compensation 预付补偿金  
advance from shareholder 股东垫款  
advance pending reimbursement 预支以待日后付还  
advanced economy 先进经济体系  
advancement 预付；预付财产  
advances warrant 垫款令  
advancing 贷出  
adverse balance 逆差  
adverse exchange 逆汇  
advertisement addressed to shareholders 在报章刊登的致股东通告  
advice for collection 托收通知书  
advice of drawing 提款通知书；汇票通知书  
advice of payment 付款通知  
Advisory Committee [Securities and Futures Commission] 谘询委员会（证券及期货事务监察委员会）  
Advisory Committee on Diversification 经济多元化谘询委员会  
affidavit 誓章；遗产申报誓章  
affidavit of no receipt 述明无收款的誓章  
affiliate 联号；联营公司；附属公司  
affiliated company 附属公司；联号；联营公司  
affirmation [estate duty] 非宗教式宣誓（遗产税）  
affordability 负担能力  
African Development Bank [AfDB] 非洲开发银行  
after-acquired property 事后取得的财产  
after-hours dealing 市后交易  
after-tax profit 税后盈利；税后利润；税后溢利  
agency agreement 代理协议  
agency expenses 代理机构的开支  
agency fee 代理费  
Agency Law 《代理法》  
agent 代理人；承销人  
agent of company 公司代理人  
agent's fee 代理人费；经纪费  
aggregate 总计；总数；总体数字  
aggregate amount 总款额；总额  
aggregate assets and liabilities 总体资产与负债  
aggregate at constant price 按固定价格计算的总体数字  
aggregate demand 总需求  
aggregate gross position 总持仓量  
aggregate limit 总限额

aggregate of salaries tax 合计薪俸税  
aggregate performance 总体表现；总体业绩  
aggregate supply 总体供应  
aggregate surplus 总盈余  
aggregate total 整体总额  
aggregate value 总值；合计价值  
aggregated basis 合计基准  
aggregated net chargeable income 合计应课税入息实额  
aggregation 合并计算；合计；总和  
aggregation of incomes of husband and wife 夫妇入息合并计算  
aggregation of property 财产的总和  
agio 差价；贴水  
Agreement between the Government of Hong Kong  
and the Government of Japan for the Promotion and Protection of Investment 《香港政府和日本政府关于相互促进  
和保护投资协定》  
Agreement between the Government of Hong Kong  
and the Government of the Republic of Austria for the  
Promotion and Protection of Investment 《香港政府和奥地利共和国政府关于相互促进和保护投资协定》  
Agreement between the Government of Hong Kong and the Government of the Republic of France for the Promotion  
and Protection of Investment 《香港政府和法兰西共和国政府关于相互促进和保护投资协定》  
Agreement between the Government of Hong Kong and the Government of the Republic of Korea for the Promotion  
and Protection of Investment 《香港政府和大韩民国政府关于相互促进和保护投资协定》  
agreement for a settlement 授产协议  
agreement for assignment 转让协议  
agreement for sale 售卖协议；买卖协议  
agreement for sale and purchase 买卖协议  
agreement for the payment of interest 支付利息协议  
agreement for the repayment of money 还款协议  
agreement of reinsurance 再保险协议  
Agricultural Bank of China 中国农业银行  
air passenger departure tax 飞机乘客离境税  
Air Services Negotiations Unit [Economic Services Bureau] 民航运输谈判组（经济局）  
airport tax 机场税  
alcohol duty 酒精税  
alienation 让与；让渡；转让  
alimony 生活费；赡养费  
All Ordinaries Index [AOI] 所有普通股指数  
all risks 全险；综合险  
All Sales Record for Stock Market 《股票市场成交报告》  
Allied Capital Resources Limited 新联财务有限公司  
all-items index [Consumer Price Index] 总指数（消费物价指数）  
allocation letter 拨款信件  
allocation of fund 分配款项；预留款项  
allocation of profit 利润分配；溢利分配  
allocation warrant 拨款令  
allotment 分配；配股  
allotment notice 股份配售通知；配股通知  
allotment of shares 股份分配  
allowable 可获宽免；免税的  
allowable business loss 可扣除的营业亏损  
allowable expenses 可扣税的支出

allowance 免税额；津贴；备抵；准备金  
allowance for debts 债项的免税额  
allowance for depreciation by wear and tear 耗损折旧免税额  
allowance for funeral expenses 殡殓费的免税额  
allowance for inflation 为通货膨胀而预留的款项；通胀准备金  
allowance for repairs and outgoings 修葺及支出方面的免税额  
allowance to debtor 给债务人的津贴  
alteration of capital 资本更改  
alternate trustee 候补受托人  
amalgamation 合并  
ambit [head or subhead of expenditure] 涵盖范围〔开支总目或分目〕  
ambit of charges 征税范围；收费范围  
amended valuation 经修订的估值  
American Commodities Exchange 美国商品交易所  
American Express Bank Limited 美国运通银行  
American Stock Exchange 美国证券交易所  
amortization 摊销  
amount due from banks 存放银行同业的款项  
amount due from banks abroad 存放海外银行同业的款项  
amount due from holding companies 控股公司欠款  
amount due from local banks 存放本港银行同业的款项  
amount due to banks 银行同业的存款  
amount due to banks abroad 海外银行同业的存款  
amount due to holding companies 控股公司存款  
amount due to local banks 本港银行同业的存款  
amount due to outport banks 外埠银行同业的存款  
amount for note issue 发行纸币的款额  
amount of bond 担保契据的款额  
amount of consideration 代价款额  
amount of contribution 供款数额  
amount of indebtedness 负债款额  
amount of principal of the loan 贷款本金额  
amount of rates chargeable 应征差饷数额  
amount of share capital 股本额  
amount of sums assured 承保款额  
amount of variation 变动幅度  
amount of vote 拨款数额  
amount payable 应付款额  
amount receivable 应收款额  
Amsterdam Stock Exchange 阿姆斯特丹证券交易所  
analysis 分析  
ancillary risk 附属风险  
annual account 周年帐目；周年帐目报表；年度决算；年结  
annual accounting date 年结日期  
annual allowance 每年免税额；年积金；年度津贴；年津  
annual balance 年度余额  
annual disposable income 每年可动用收入  
annual estimates 周年预算  
annual fee 年费  
annual general meeting 周年大会  
annual growth rate 年增率；每年增长率

annual long-term supplement 长期个案每年补助金  
annual pensionable emolument 可供计算退休金的年薪  
annual report 年报  
Annual Report on the Consumer Price Index 《消费物价指数年报》  
annual return 周年报表；周年申报表；每年报税表格  
Annual Return Rules 《周年报表规则》  
annual review of consumer prices 每年消费物价回顾  
annual roll-forward basis 逐年延展方式  
annual salary 年薪  
annual statement 年度报表；年度决算表  
Annual Survey of Banks, Deposit-taking Companies and Representative Offices of Foreign Banks 银行、接受存款公司及外地银行驻港代表办事处按年统计调查  
annuitant 年金受益人  
annuity 年金  
annuity contract 年金合约  
annuity on human life 人寿年金  
antecedent debt 先前的债项  
ante-dated cheque 倒填日期支票  
anticipated expenditure 预期开支  
anticipated net profit 预期纯利  
anticipated revenue 预期收入  
anti-inflation measure 反通货膨胀措施  
anti-inflationary stance 反通货膨胀立场  
apparent deficit 表面赤字  
apparent financial solvency 表面偿债能力  
apparent partner 表面合伙人  
application for personal assessment 个人入息课税申请书  
application of fund 资金应用  
application to release as liquidator and to destruct the  
books of accounts and documents 申请免除清盘人职务及毁灭帐簿与文件  
appointed actuary 委任精算师  
appointed auditor 委任核数师；委任审计师  
appointed trustee 委任的受托人  
appointer 委任人  
apportioned pro rata 按比例分摊  
apportionment 分配；分摊  
Apportionment Act [United Kingdom] 《分摊法令》（英国）  
apportionment formula 分摊方程式  
apportionment of estate duty 遗产税的分摊  
appraisal 估价；评估  
appreciable growth 可观增长  
appreciable impact 显着影响  
appreciable increase 可观增长  
appreciation 增值；升值  
appreciation against other currencies 相对其他货币升值  
appreciation of the exchange value of Hong Kong dollar 港元汇值上升  
appreciation tax 增值税  
appropriation 拨款；拨用；拨付  
appropriation account 拨款帐目  
Appropriation Bill 拨款法案  
appropriation-in-aid system 补助拨款办法



approved assets 核准资产  
approved basket stock 认可一篮子证券  
approved budget 核准预算  
approved charitable donation 认可慈善捐款  
approved charitable institution 认可慈善机构  
approved currency 核准货币；认可货币  
approved estimates 核准预算  
approved estimates of expenditure 核准开支预算  
approved overseas insurer 核准海外保险人  
approved overseas trust company 核准海外信托公司  
approved pooled investment fund 核准汇集投资基金  
approved provident fund scheme 认可公积金计划  
approved provision 核准拨款  
approved redeemable share 核准可赎回股份  
approved regional stock 认可地区性证券  
approved retirement scheme 认可退休金计划  
approved subordinated loan 核准附属贷款  
arbitrage 套戥；套汇；套利  
arbitrageur 套戥者；套汇者  
arbitrary amount 临时款项  
arrangement 措施；安排；协定  
arrears 欠款  
arrears of pay 欠付薪酬  
arrears of revenue 逾期未收税款；逾期未收的帐项  
articles of association 组织章程；组织细则；组织章程细则  
Asahi Finance (Hong Kong) Limited 旭日财务（香港）有限公司  
ascertainment of profit 确定利润  
"Asia Clear" “亚洲结算系统”  
Asia Commercial Bank Ltd. 亚洲商业银行有限公司  
Asian Development Bank [ADB] 亚洲开发银行（亚银）  
Asian Development Fund [ADF] 亚洲发展基金  
Asian dollar bond 亚洲美元债券  
Asian dollar market 亚洲美元市场  
Asian dollar rate 亚洲美元利率  
Asian Securities Analysts Council [ASAC] 亚洲证券分析员公会  
Asia-Pacific Economic Co-operation [APEC] 亚太区经济合作组织（亚太经合组织）  
asked price 沽盘；喊价；索价；卖方报价  
assessable income 应评税入息  
assessable loss 应评税亏损  
assessable profit 应评税利润  
assessable value 应评税值  
assessed profit 估定利润  
assessed value 经评估价值  
assessment 评税；评定；估价；评税单  
assessment number 评税编号；估价编号  
assessment of additional tax 补加税评税  
assessment of performance 业绩评估；实绩评价  
Assessor 评税主任  
asset price bubbles 资产价格泡沫  
asset-backed securities 具资产保证的证券  
assets accretion 资产增值

assets and liabilities 资产与负债  
assets betterment statement 资产递增表；资产改进表  
assets lending 实物放款；有抵押贷款  
assets of the company passing on the death 死者去世时转移的公司资产  
assets pledged as security for liabilities 用作负债抵押的资产  
assets portfolio 资产投资组合  
assets price 资产价格  
assets quality 资产质素  
assets realization 资产变现  
assets refinancing arrangement 资产再集资安排  
assets securitization 资产证券化  
assets situated outside Hong Kong 在香港以外地方的资产  
assets stripping 削减资产；拆卖资产  
assets value 资产值  
assignee 承让人  
assignment 转让；转让书；转让契  
assignment of interest 权益转让  
assignment of letters patent and trade mark 专利证书及商标转让  
assignment of property 物业转让；物业转让书  
assignment right 转让权  
assignor 转让人  
associate 有联系的人；有关连人士；相联者；合伙人；联系人  
Associate Clearing Housing Amsterdam B.V. 阿姆斯特丹联合结算所有有限公司  
associate member 附属会员  
associated body corporate 相联法人团体  
associated company 相联公司；联属公司  
associated corporation 相联法团  
Association of Chartered Certified Accountants  
[ACCA] [United Kingdom] 公认会计师公会（英国）  
Association of Futures Exchange Brokers 香港期货经纪协会  
Association of South-East Asian Nations [ASEAN] 东南亚国家联盟（东盟）  
association of underwriters 承保人组织  
assumption of control 接管  
assurance 担保；保险；转易；转易书  
assurance of interest 权益的转易  
at 19XX price 按一九XX年价格计算  
at a discount 按赔价计算；按贴水价格计算；打折扣  
at a premium 按溢价计算；按升水价格计算  
at call 通知付款；按通知  
at constant market price 按固定市价计算  
at constant price 按固定价格计算  
at cost 按成本计算  
at current market price 按当时市价计算；按现时市价计算  
at current price 按当时价格计算；按现时价格计算  
at factor cost 按要素成本计算；按生产要素成本计算  
at money-of-the-day price 按付款当日价格计算  
at or better 按指定或较佳价位（买卖指令）  
at par 按面值计算；平价  
at sight 见票即付  
at the close 接收市盘  
at the opening 按开市盘

attestation 见证；见证条款  
at-the-money option 平价期权  
attorney 受权人；受托代表人  
attornment 新拥有人承认书  
attributable profit 可归属利润  
attributable share value 可归属股份价值  
Auckland Stock Exchange 奥克兰证券交易所  
auction 拍卖  
auctioneer 拍卖商  
audit 审计；核数  
Audit Commission 审计署  
Audit Committee [Stock Exchange of Hong Kong Limited, Securities and Futures Commission] 稽核委员会（香港联合交易所有限公司）；核数委员会（证券及期货事务监察委员会）  
audit review 帐目审查  
Audit Sub-committee [Exchange Fund Advisory Committee] 审核小组（外汇基金谘询委员会）  
audited account 审计帐目；经审计的帐目  
audited annual account 经审计的周年帐目  
audited balance sheet 经审计的资产负债表  
auditor 核数师；核数主任；审计师  
auditor's certificate 核数师证明书；审计师证明书  
auditor's report 核数师报告；审计师报告  
Aussie bond 澳元债券  
austerity budget 紧缩预算  
Australia & New Zealand Banking Group Limited 澳洲纽西兰银行集团有限公司  
Australia All Ordinaries Index 澳洲所有普通股票指数  
Australian Dollar [AUD] 澳元  
Australian Options Market 澳大利亚期权市场  
Australian Securities Commission 澳洲证券事务监察委员会  
Australian Society of Certified Practising Accountants 澳洲执业会计师公会  
Australian Stock Exchange 澳大利亚证券交易所  
Austrian Schilling [ATS] 奥地利先令  
authentication 认证；鉴证  
authority to purchase 委托购买证；委购书  
authorization 认可；核准；授权；授权书  
authorization by direction 指示授权  
authorization by instruction 指令授权  
authorization by warrant 令状授权  
authorization of unit trust 单位信托的认可  
authorized agent 指定代理人  
authorized capital 法定资本  
authorized clerk 出市员  
authorized dealer 认可交易商  
authorized financial institution 认可财务机构  
authorized fund 认可基金  
authorized fund house 获授权的基金公司；认可基金公司  
authorized institution 认可机构  
authorized institution incorporated in Hong Kong 在香港成立为法团的认可机构  
authorized institution incorporated outside Hong Kong 在香港以外成立为法团的认可机构  
authorized insurer 获授权保险人；获认可承保人  
authorized investment 特准投资项目

authorized person 获授权人  
authorized representative 获授权代表  
authorized share capital 法定股本  
automated quotation system 自动报价系统  
Automated Trading System [ATS] [Hong Kong  
Futures Exchange Limited] 自动交易系统（香港期货交易所有限公司）  
automatic adjustment mechanism 自动调整机制  
automatic adjustment system 自动调整系统  
Automatic Clearing House 自动票据交换所  
automatic exchange rates accumulation system 自动化汇率累集系统  
Automatic Order Matching and Execution System  
[AMS] 自动对盘及成交系统（自动对盘系统）  
automatic teller machine [ATM] 自动柜员机  
autopay 自动转帐  
available assets 可用资产  
available fiscal reserve 现存财政储备  
available profit 可用利润  
Avco Financial Services (Asia) Limited 富高财务（亚洲）有限公司  
average 平均；平均数；海损  
average basic salary 平均基本薪金  
average consumer expenditure 平均消费开支；一般消费开支  
average cost 平均成本  
average cost of land production 增辟土地平均成本  
average daily turnover 平均每日成交额  
average daily wage rate 平均每日工资率  
average expenditure pattern 平均开支模式  
average growth rate 平均增长率  
average net fixed assets 固定资产平均净值  
average of relatives 相对价格平均数  
average price 平均价格  
average propensity to consume 平均消费倾向；一般消费倾向  
average propensity to save 平均储蓄倾向；一般储蓄倾向  
average rate 平均率  
average revenue 平均收入；平均收益  
average stock 平均库存；平均存货  
average yearly rent 平均年租  
avoidance of double taxation 避免双重课税  
avoidance of tax 避税

B:

B share B股；乙类股份  
BAAAsia Limited 美银亚洲有限公司  
BA Finance (Hong Kong) Limited 美银财务（香港）有限公司  
back duty 补缴税款  
back tax 补缴税款  
backdoor listing “借壳”上市；“买壳”上市  
back-to-back credit 对开信贷  
back-to-back loan 对销贷款  
backwardation 交割延期费（证券）；倒价（期货）；现货溢价  
bad debt 坏帐  
bad debt provision 坏帐准备

bad year 歉年  
bailee 受寄人  
Bailiff 执达主任  
Bailiff Office 执达主任办事处  
bailment 委托保管  
balance 差额；余额；结余  
balance brought down 余额承上  
balance brought forward (上年度) 结转；余额承前  
balance carried down 余额转下  
balance carried forward (本年度) 结转；余额移后  
balance of international indebtedness 国际借贷差额；国际借贷平衡表  
balance of international payments 国际收支差额；国际收支平衡表  
balance of payments 国际收支差额；国际收支平衡表  
Balance of Payments Manual [International Monetary Fund] 《国际收支手册》(国际货币基金组织)  
balance of proceeds 收入余数  
balance of trade 贸易差额  
balance sheet 资产负债表  
balance sheet date 结算日  
balance with other banks 存放银行同业的结余  
balanced budget 平衡预算  
balancing allowance 结余免税额  
balancing charge 结余课税  
Bali International Finance Limited 百达利财务有限公司  
Banca Commerciale Italiana S.p.A. 意大利商业银行  
Banca Nazionale del Lavoro S.p.A. 意大利国家劳工银行S.p.A.  
Banco di Napoli S.p.A. 意大利拿玻里银行S.p.A.  
Bangkok Bank Public Company Limited 盘谷银行  
bank acceptance 银行承兑汇票  
bank account 银行帐户  
bank account holder 银行帐户持有人  
bank balance 银行结余  
bank book 银行存摺  
bank cashier order 银行本票  
bank code 银行暗码  
bank draft 银行汇票  
Bank Examiner 银行审查主任  
Bank for International Settlements 国际结算银行  
bank guarantee 银行担保  
bank lending 银行贷款  
bank liquidity 银行流动资金  
bank loan 银行贷款  
Bank Melli Iran 伊朗国家银行  
bank note 银行纸币；钞票  
bank note handling fee 处理纸币的手续费  
bank note lawfully issued 合法发行的银行纸币  
bank note payable to bearer on demand 凭票要求付款予持票人的纸币  
bank note transaction 货币交易  
bank notes rate 现钞汇率  
Bank of America (Asia) Limited 美国(亚洲)银行有限公司  
Bank of America NT & SA 美国银行  
Bank of Ayudhya Public Company Limited 大城银行

Bank of China 中国银行  
Bank of China Group 中银集团  
Bank of Communications 交通银行  
Bank of East Asia, Limited 东亚银行有限公司  
Bank of England 英伦银行  
Bank of Fukuoka Ltd. 冈银行  
Bank of India 印度银行  
Bank of Montreal 加拿大满地可银行  
Bank of Nova Scotia 加拿大丰业银行  
Bank of Scotland 苏格兰银行  
Bank of Taiwan 台湾银行  
Bank of Tokyo-Mitsubishi, Ltd. 东京三菱银行  
bank rate 银行利率；银行贴现率；银行牌价  
bank service charges 银行手续费；银行服务费  
bank statement 银行结单  
Bank, The [magazine] 《银行家杂志》  
bank trading day 银行营业日  
banker 银行家；银行业者；银行  
banker's acceptance 银行承兑汇票  
banker's authority 银行权能  
banker's book 银行簿册  
bankers' clearing house 银行票据交换所；银行票据结算所  
banker's draft 银行本票；银行汇票  
banker's order 银行付款委托书；银行本票  
banker's record 银行记录  
Bankers Trust Company 美国信孚银行  
banker's undertaking 银行承诺  
Banking Advisory Committee 银行业务谘询委员会  
Banking and Monetary Section [Financial Services Bureau] 银行及金融组（财经事务局）  
banking business 银行业务  
Banking (Code of Conduct) Guidelines 1986, The 《一九八六年银行业（行为守则）指引》  
Banking Development Division [Hong Kong Monetary Authority] 银行业拓展处（香港金融管理局）  
banking facility 银行融资；银行服务  
banking licence 银行牌照  
Banking Policy Department [Hong Kong Monetary Authority] 银行政策部（香港金融管理局）  
Banking Policy Division [Hong Kong Monetary Authority] 银行政策处（香港金融管理局）  
Banking Supervision Department [Hong Kong Monetary Authority] 银行监理部（香港金融管理局）  
Banking Supervision Division [Hong Kong Monetary Authority] 银行监理处（香港金融管理局）  
Banking Supervision Review Committee 银行监管检讨委员会  
banking supervisory authority 银行监管当局  
banking system 银行体系  
bank-related broker 与银行有关的经纪  
bankrupt 破产；破产人  
bankruptcy court 破产法庭  
Bankruptcy Estates Account 破产人产业帐户  
bankruptcy notice 破产通知书  
bankruptcy order 破产令  
bankruptcy petition 破产呈请书  
bankruptcy proceeding 破产法律程序

bank's buying rate 银行买价  
bank's selling rate 银行卖价  
Banque Nationale de Paris 法国国家巴黎银行  
Banque Worms 法安银行  
Barclays Bank plc 柏克莱国际银行  
bargain hunting 趁低吸纳；在低价位购入  
Barings crisis 霸菱危机  
base 基数；基值；基准；基础  
base cost 基准费用  
base date 基准日期；基日  
base index 基本指数  
base of valuation 估值基准  
base period 基期；评税基期  
base rate 基本利率；基本汇率  
base year 基准年；基年  
baseline 基线  
baseline expenditure 基线开支  
baseline-plus forecast 基线开支及额外开支预测  
base-weighted Laspeyres index 基本加权的拉斯佩尔指数  
base-year average price 基年平均价格  
basic allowance 基本免税额  
basic personal allowance 基本个人免税额  
basic salary 基本薪金；底薪  
basic value 基本值  
basic wage 基本工资；底薪  
basis 标准；基准；差价（有价证券）  
basis of assessment 评税标准；评税根据  
basis of consolidation 帐项综合算法  
basis of valuation of property 财产估价准则  
Basle Agreement 《巴塞尔协议》  
Basle Capital Accord 《巴塞尔资本协定》  
Basle capital adequacy requirement 巴塞尔资产充足要求  
Basle Committee 巴塞尔委员会  
Basle Committee on Banking Supervision 巴塞尔银行监管委员会  
Basle Committee's 3-times multiplier model 巴塞尔委员会的三倍乘数模式  
Basle Concordat 《巴塞尔协定》  
Basle Payments Committee 巴塞尔支付委员会  
Basle standardized approach 巴塞尔标准计算方法  
Bauhinia design coin 洋紫荆硬币  
Bayerische Landesbank Girozentrale 巴伐利亚州银行  
BCA Finance Limited 中亚财务有限公司  
BCOM Finance (Hong Kong) Limited 交通财务有限公司  
BDNI Finance Limited 印尼商业财务有限公司  
bear 看淡股市者；“淡友”；抛空投机者  
bear bond 熊债券  
bear market 熊市；跌市；淡市；空头市场  
bear position 空仓  
bearer 持票人  
bearer bill 不记名汇票  
bearer bond 不记名债券  
bearer certificate 不记名票据

bearer cheque 不记名支票；来人支票  
bearer instrument 不记名文书  
bearer securities 不记名证券  
behaviour 走势；表现；行为  
Belgian Franc [BEF] 比利时法郎  
below-the-line account 线下帐目  
benchmark 基准  
benchmark database 基准数据库  
benchmark entry point 基准起薪点  
benchmark estimate 基准估计数字  
benchmark revision 基准数字修订  
benchmark survey 基准统计  
benchmark yield curve 基准收益率曲线  
beneficial holding 实益股份；实益持股量  
beneficial interest 实益权益  
beneficial interest in property 财产的实益权益  
beneficial interest in shareholding 所持实益股份  
beneficial owner 实益拥有人  
beneficial ownership 实益拥有权  
beneficial shareholding 实益股份  
beneficially interested 享有实质权益  
beneficially owned 实益拥有  
beneficially owned share 实益股份  
beneficiary 受益人；受惠人；受款人；受惠国  
beneficiary under a trust 信托受益人  
benefit 利益；福利；津贴；保险赔偿费  
benefit of contract 合约利益  
Bergen Bank 卑尔根银行  
best lending rate 最优惠贷款利率  
Best Practice Guide 《最佳执行指引》  
Best Practice Guide on Financial Disclosure by Authorized Institutions 《认可机构披露财务资料的  
最佳执行指引》  
bet 投注  
beta coefficient 贝他系数；“啤打”系数；投资风险与股市风险系数  
bets and sweeps tax 博彩及彩票税  
betterment 不动产增值；修缮经费  
betterment income 资产增值收入  
betterment profit 以资产增值方法计算的利润额  
betting duty 博彩税  
bid 叫价；出价；投标；提出拨款申请；买盘  
bid price 买价；投标价格；收购价  
bid rate 买价；投标价；拆入息率  
bidder 竞投人  
BII Finance Company Limited 印尼国际财务有限公司  
bilateral agreement 双边协议；双边协定  
bilateral meeting 双边会议  
bilateral netting agreement 双边净额结算协议  
bilateral repurchase agreement 双边回购协议  
bill 票据；帐单；汇票；条例草案  
bill acceptance 票据承兑  
bill broker 票据经纪



bill discounting company 票据贴现公司  
bill for clearing 交换票据；结算票据  
bill in a set 汇票联票  
bill of exchange 汇票  
bill of lading [B/L] 提单  
bill of sale [B/S] 卖据；动产抵押据  
bill payable after sight 见票后付款汇票  
bill payable on demand 凭票要求付款的汇票  
bill purchased 出口押汇；买入票据  
bill receivable 应收票据  
Bills of Exchange Law 《票据法》  
blank endorsement 空白背书；不记名背书  
blanket insurance 总括保险；综合保险；统保  
blanket policy 总括保险单；统保单  
block 交易单位（证券）；大宗股票；集团  
block allocation 整体拨款；整笔拨款  
block capital grant 整笔非经常补助金  
block discount policy 折扣统保单  
block grant 整笔补助金  
block grant system 整笔补助金制度  
block offer [securities] 整批发售（证券）  
block vote 整体拨款  
blue chip 蓝筹股；优质股票  
board lot 交易单位；上牌单位；“一手”  
Board of Governors of the International Monetary Fund 国际货币基金组织理事会  
Board of Governors of the World Bank 世界银行理事会  
Board of Hong Kong Futures Exchange Limited 香港期货交易有限公司董事局  
Board of Inland Revenue 税务委员会  
Board of Review [inland revenue] 税务上诉委员会  
Board of Trade Clearing Corporation [Chicago] 交易所结算公司（芝加哥）  
Board of Treasury 库务管理委员会  
board trading 上板式买卖  
BOCI Capital Limited 中银国际融资有限公司  
body corporate 法团；法人团体  
Bogor Declaration 《茂物宣言》  
bogus transaction 虚假交易  
bona fide mortgage 真正抵押  
bona fide transaction 真正交易  
bona vacantia 无主财物  
bond 债券；担保契据；担保书；债权证明书  
bond denominated in Hong Kong dollars 以港元为本位的债券；港元债券  
bond fund 债券基金  
bond rating 债券评级  
bonded warehouse 保税仓  
bonus 花红；红利；奖金  
bonus issue 红股发行  
bonus share 红股  
book 簿册；帐簿  
book and paper 簿册及文据  
book close date 截止过户日期  
book debt 帐面债项

book entry 帐面记录  
book loss 帐面亏损；帐面损失  
book of account 帐簿  
book profit 帐面利润  
book reserve 帐面储备  
book value 帐面价值  
book-keeping transaction 帐面交易  
boom year 经济高度增长年；景气年份  
booming market 旺市；好市；景气市场  
boost 上扬  
borrow 借入  
borrowed fund 借入资金  
borrowed stock 被借用证券  
borrower 借用人；借款人；借方  
borrowing 借款；借贷；举债  
borrowing and lending of stocks 借用及借出证券  
borrowing power 借贷权；借款能力  
borrowing upon stock 以公债形式借取款项  
bottom out 见底回升；停泻回升  
bottom price 最低价；底价  
bought and sold note 买卖单据  
bought note 买货单  
braking effect 抑制效果  
branch 部；分行；支行  
branch registration certificate 分行登记证  
branch registration fee 分行登记费  
breach of trust 违反信托  
break clause 终止条款；中断条款  
breakdown 分成细目；明细表；分类细帐；分项数字  
break-even 收支平衡；收支相抵；损益两平  
break-even point 收支平衡点；损益平衡点  
Bretton Woods Agreement 《布雷顿森林协定》  
Bretton Woods System 布雷顿森林制度  
brief fee 诉讼费；承办费  
broad definition of money supply 广义货币供应  
broker 经纪  
brokerage 经纪费；经纪佣金  
brokerage charges 经纪费；经纪佣金  
brokerage house 经纪行  
Brokers' Fidelity Insurance Claims Sub-Committee [Stock Exchange of Hong Kong Limited] 经纪忠诚  
保险计划索偿小组（香港联合交易所有限公司）  
Brokers' Fidelity Insurance Scheme [BFI Scheme] 经纪忠诚保险计划（忠诚保险计划）  
broker's firm 经纪行  
broker's representative 经纪代表  
brought to credit 入帐  
Brussels Stock Exchange 布鲁塞尔证券交易所  
Brussels Tariff Nomenclature [BTN] 《布鲁塞尔税则分类目录》  
bucketing “对敲”；利用顾客资金买空卖空  
bucketing offence “对敲”罪行  
budget 财政预算案；预算  
budget booklet 预算案小册

Budget Committee [Securities and Futures Commission] 财政预算委员会（证券及期货事务监察委员会）

Budget Concluding Speech 《财政预算案总结演词》

budget cycle 财政预算案编制周期

Budget Day 财政预算案发表日

budget debate 财政预算案辩论

budget deficit 财政预算赤字

budget exercise 财政预算案编制工作

budget guideline 财政预算案准则；财政预算案指引

budget guideline ratio 财政预算案准则比率

budget proposal 财政预算案建议

budget revenue 财政预算案收入

budget revenue measure 财政预算案税收措施；财政预算案收入措施

Budget Speech 《财政预算案演词》

budget strategy 财政预算策略

budget surplus 财政预算盈余

budgetary and cost control 预算与成本管制

budgetary criterion 开支预算准则

budgetary deficit 财政预算赤字

budgetary guideline 财政预算指引

budgetary implication 财政预算的影响

budgetary innovation 财政预算新措施

budgetary management 财政预算管理

budgetary policy 财政预算政策

budgetary position 财政预算状况

budgetary strategy 财政预算策略

budgetary system 财政预算制度

budgeted cost 预算成本

budgeted for surplus 预算盈余

building cost index 建造成本指数

built-in control of the money supply 货币供应的内在调节功能

built-in stabilizer 内在稳定因素；内在稳定措施

bulk buying 大宗采购；大批购买

bulk transfer 大额股票转名

bull 看好股市者；“好友”；买空投机者

bull bond 牛债券

bull market 牛市；升市；旺市；多头市场

bull position 长仓

bullion broker 金银经纪

bullion market 金银市场

Bundesaufsichtsamt für den Wertpapierhandel 德国联邦证券监管办事处

buoy up 上升

buoyant 活跃；蓬勃；坚挺；保持高价（股票）

buoyant market 市况活跃

bursary 助学金；补助金

business 商业；业务

business address 营业地址

business association 业务协会

business bank account 银行营业户口

business concession 特许经营权

business cycle 商业周期；经济周期；商业循环

business day 营业日；交易日

business expenses 营业开支；营业费用  
business for profit 牟利业务  
business hour 营业时间  
business income 营业收入  
Business Manager [Companies Registry] 业务经理（公司注册处）  
business of exchange currencies 货币兑换业务  
business of taking deposits 接受存款业务  
business plan 业务计划  
business record 业务记录  
business recovery 业务重整  
business registration application form 商业登记申请表  
business registration certificate 商业登记证  
business registration fee 商业登记费  
business registration inspector 商业登记督察  
business registration number 商业登记号码  
Business Registration Office [Inland Revenue Department] 商业登记署（税务局）  
Business Registration Officer 商业登记主任  
business sector 商界  
business sentiment 营商意欲  
business taxation 商业课税  
business turnover 营业额  
business undertaking 商业经营  
business-friendly 方便商界；有利营商；利于商界运作  
buy 买入  
buy low and sell high 低价买入而高价卖出  
buy order 买盘  
buyer's market 买家市场  
buyer's price 买价；买方出价  
buy-in 补进；补仓  
buying rate 买入价；买入汇率

## C:

calendar year figure 历年数字  
call 催缴通知；认购期权  
call deposit 通知存款；活期存款  
call loan 短期同业拆借；通知贷款  
call margin 补仓；追加保证金  
call market 短期同业拆放市场  
call money 短期同业拆借；活期贷款  
call option 认购期权；看涨期权  
call price 赎回价格；提前赎回价  
call warrant 认购认股权证；回购认股权证  
callable share 可收回股份；可兑付股份  
called up share capital 已催缴股本  
Canadian Dollar [CAD] 加拿大元  
Canadian Eastern Finance Limited 加拿大怡东财务有限公司  
Canadian Imperial Bank of Commerce 加拿大帝国商业银行  
cancellation price 取消费  
cap 上限  
capital 资本；资金  
Capital Accord 《资本协定》

capital account 资本帐；非经常帐  
capital account commitment balance 资本帐承担额结余  
Capital Adequacy Directive [CAD] 《资本充足指引》  
capital adequacy ratio [CAR] 资本充足比率  
capital allowance 资本免税额  
capital alteration 资本变更  
capital and liabilities ratio 资本负债比率  
capital and liquidity requirement 资本与流动资金的规定  
capital appreciation 资本增值  
Capital, Asset Quality, Management, Earnings and Liquidity Rating System [CAMEL Rating System] 资本、资产质素、管理、盈利及流动资金评级制度（CAMEL评级制度）  
capital assets 资本资产  
capital at risk 风险资本  
capital base 资本基础；资金基础  
capital charges 资本支出；资本费用  
capital commitment 资本承担  
capital contribution certificate 出资证明书  
capital convergence 划一资本充足比率  
capital cost 资本成本；建设成本；建设费用  
capital cover 资本保证  
capital deficit 资本亏绌；资本赤字  
capital divided into shares 资本分成股份  
capital element 资本因素；资本部分  
capital equipment 资本设备  
capital expenditure 资本开支；非经常开支  
capital expenses 资本费用  
capital financing 筹集资本；以非经常收入支付非经常开支的结算  
capital flow 资金流量  
capital formation 资本形成；集资  
capital formation figure 资本组合数字  
capital fund 资本基金  
capital gain 资本增益；资本增值  
capital gains tax 资本增值税  
capital goods 资本财货；资本货物  
capital grant 非经常补助金；非经常拨款；建设补助金  
capital grant cycle 建设补助金周期  
capital injection 注入资本；注资  
capital input 投入资本  
capital intensity 资本密集度  
capital intensive 资本密集  
capital investment 资本投资  
Capital Investment Fund 资本投资基金  
capital loss 资本损失  
capital maintenance 资本保值；资本保留  
capital market 资本市场；资金市场  
capital market instrument 资本市场票据  
capital money 资本款项  
capital money subject to a trust 信托财产资本  
capital movement 资本流动  
capital nature 资本性质  
capital outlay 资本支出

capital portion 资本部分  
capital profit 资本利润  
capital project 基本工程项目；非经常开支项目  
capital receipt 资本收入  
capital redemption 资本赎回  
capital redemption business 资本赎回业务  
capital redemption contract 资本赎回合约  
capital redemption reserve 资本赎回储备  
capital reduction 资本减缩；减资  
Capital Reduction Scheme [Stock Exchange of Hong Kong Limited] 股本削减计划（香港联合交易所有限公司）  
capital repayment 偿还资本  
capital reserve 资本储备；后备资本  
capital revenue 资本收益；非经常收入  
capital spending 资本开支；资本支出；非经常开支  
capital stock 股本  
capital stock subscription 认缴股本；认购股本  
capital subsidy 建设津贴；基本建设津贴  
capital subvention 非经常资助金  
capital sum 资本额  
capital tax 资本税  
capital transfer tax 资本转移税  
capital turnover 资本周转率  
capital value 资本价值  
capital works project 基本工程项目  
Capital Works Reserve Fund 基本工程储备基金  
Capital Works Resource Allocation Exercise 基本工程计划资源分配工作  
capitalization 资本化；资本总额  
capitalization of interest 利息化作本金  
capitalized interest 化作本金的利息  
capitalized loan 转作资本的贷款  
capitalized value 资本还原值；资本化价值  
capitation grant 按人计算的补助金  
captive insurance business 专属自保保险业务  
car insurance 汽车保险  
Caribbean Development Bank 加勒比开发银行  
CARIPL0-Cassa di Risparmio delle Provincie Lombarde S.p.A. [trading as Cariplo S.p.A.] 意大利嘉利堡银行  
cartel 同业联盟；卡特尔  
cartelized rates system 联营式利率制度  
cash 现金；现款  
cash accounting system 现金会计制度  
cash acquisition 以现金投资所得的资产  
cash allowance 现金津贴  
cash assets 现金资产  
cash at bank 银行现金；银行存款  
cash balance 现金结余  
cash basis 现金收付制；收付实现制  
cash basis accounting 现金收付制会计；收付实现制会计  
cash bonus 现金红利  
cash book 现金出纳帐；现金簿

cash client 现金客户  
cash commission rebate 现金回佣  
cash compensation 现金补偿  
cash contribution 现金承担额；现金分担额  
cash cost 直接费用；现金成本  
cash coupon 现金礼券  
cash credit 现金信贷  
cash deficit 现金赤字  
cash deposit and withdrawal 现金收支  
cash disbursement journal 现金支出日记簿  
cash disbursement slip 现金支出传票；现金支出单  
cash flow 现金流量；银根  
cash flow lending 流动现金放款；无抵押融资  
cash flow statement 现金流量表；现金流动表  
cash flow surplus 现金流量盈余  
cash in hand 库存现金；手头现金  
cash in till 备用现金  
cash in transit 运送中现金；在运现金  
cash input 投入现金  
cash input figure 现金投入数字  
cash limit 现金支出限额；现金限额  
cash margin 现金保证金  
cash market 现货市场；现金交易市场  
cash offer 现金要约；现金补偿额  
cash payment 现金付款；现金支付  
cash position 现金头寸  
cash price 现金价格  
cash receipts journal 现金收入日记簿  
cash receiving slip 现金收入传票；现金收入单  
cash settlement 现金结算  
cash surplus 现金盈余  
cash with order 订货付现；凭票即付  
cashier's order 银行本票  
cashier's order outstanding 未承兑的银行本票  
cash-limited subhead 有现金支出限额的分目  
cash-sweep 现金彩票活动  
casual client “散客”；“散户”  
CCASS Depository 中央结算系统证券存管处  
CCIC Finance Limited 中芝兴业财务有限公司  
cedant 分出者  
ceding company 分出公司  
ceding insurer 分出保险人  
ceiling 上限  
ceiling price 最高限价  
central bank 中央银行  
Central Bank Bilateral Repurchase Agreement 《中央银行双边回购协议》  
central banking 中央银行业务  
central banking function 中央银行职能  
Central Clearing and Custodian System 中央结算及托管系统  
Central Clearing and Depository System 中央结算及存管系统  
Central Clearing and Settlement System [CCASS] 中央结算及交收系统（中央结算系统）

central clearing house 中央结算所  
central clearing system 中央结算制度；集体交收系统  
central custody system 中央托管系统  
central depository 中央存管处  
central depository system 中央证券存管制度  
Central Moneymarkets Unit [CMU] 债务工具中央结算系统  
central rate 中央汇率；中心汇率  
Central Registration Hong Kong Limited 香港中央证券登记有限公司  
Central Tender Board 中央投标委员会  
Centrale de Livraison de Valeurs Mobilières [CEDEL] 中央证券交收系统；世达结算系统  
centralized budgetary and payments system 集中预算及支付制度  
centred 12-month moving average 十二个月定位移动平均数  
certificate of approval 批准证明书  
certificate of beneficial entitlement to property 资产权益证书  
certificate of compliance 合格证明书；合约完成证明书  
certificate of deposit [CD] 存款证  
certificate of exemption from estate duty 豁免遗产税证明书  
certificate of incorporation 公司注册证书；法团注册证书  
certificate of incorporation of registered trustees 注册受托人法团证书  
certificate of indebtedness [CI] 负债证明书  
certificate of insurance 保险证书  
certificate of interest 权益证明书；息票  
certificate of means 资产证明书  
certificate of participation 参与证明书  
certificate of payment of profits tax 缴付利得税证明书  
certificate of preference 特惠税证  
certificate of rateable value 应课差饷租值证明书  
certificate of registration 登记证书；注册证明书  
certificate of satisfaction 清偿证明书  
certificate of transfer 转让证明书  
certificate to bearer 不记名证明书  
certification 核证  
certification fee 核证费  
certified cheque 经银行证明可兑现的支票  
certified public accountant [CPA] 执业会计师  
certified statement 经证明的报表  
cessation of business 停业  
cession 分保  
C.F. Finance Company Limited 浙一财务有限公司  
chance 机会；中彩机会  
Chang Hwa Commercial Bank, Ltd. 彰化商业银行  
change of domicile 迁册  
change to estimates 修订预算  
change to the approved estimates of expenditure 核准开支预算的变动  
charge 费用；押记；抵押  
charge number 税单号码  
charge on assets 资产的征税  
charge upon general revenue 从政府一般收入中拨款支付  
chargeable 可予征收；应课税的  
chargeable agreement for sale 可予征收印花税的买卖协议  
chargeable income 应课税入息



chargeable normal trading receipt 应课税的一般营业收入  
chargeable profit 应课税利润  
chargeable to tax 应课税  
charged to... 记入……帐目  
chargee 承押记人  
charge-holder 受押人  
Charges Section [Companies Registry] 押记注册组（公司注册处）  
charging order 押记令  
chargor's right 押记人的权利  
charitable donation 慈善捐款  
charitable trust 慈善信托  
charity property 慈善财产  
Charoen Pokphand Finance Company Limited 卜蜂财务有限公司  
charter 章程；特许权  
charter of incorporation 成立章程  
chartered accountant 特许会计师  
Chartered Institute of Bankers [United Kingdom] 特许银行学会（英国）  
Chartered Institute of Public Finance and Accountancy [United Kingdom] 特许公共财政及会计学会（英国）  
charterer 承租人  
Chase Manhattan Asia Limited 美国大通亚洲有限公司  
Chase Manhattan Bank 美国大通银行  
chattels 实产  
Chau's Brothers Finance Company Limited 周氏兄弟财务有限公司  
Che Hsing Finance Company Limited 浙兴财务有限公司  
check-and-balance system 制约平衡制度  
Chekiang First Bank Limited 浙江第一银行  
cheque 支票  
Chiao Yue Finance Company Limited 侨裕财务有限公司  
Chiba Bank, Ltd. 千叶银行  
Chicago Board of Options Exchange 芝加哥期权交易所  
Chicago Board of Trade 芝加哥交易所  
Chicago Mercantile Exchange 芝加哥商品交易所  
Chief Executive of Hong Kong Monetary Authority 香港金融管理局总裁  
Chief Executive of Stock Exchange of Hong Kong 香港联合交易所行政总裁  
Chief Executive Officer of Hong Kong Futures Exchange 香港期货交易所行政总裁  
Chief Executive's Committee [Hong Kong Monetary Authority] 总裁委员会（香港金融管理局）  
child allowance 子女免税额  
China & South Sea Bank Limited 中南银行  
China Affairs Committee [Hong Kong Futures Exchange Limited] 中国事务委员会（香港期货交易所有限公司）  
China concept stock 中国概念股  
China Construction Bank 中国建设银行  
China Development Division [Stock Exchange of Hong Kong Limited] 中国发展科（香港联合交易所有限公司）  
China Economic News 《中国经济新闻》  
China Securities Regulatory Commission [CSRC] 中国证券监督管理委员会（中国证监会）  
China State Bank Limited 国华商业银行  
Chinatrust Commercial Bank, Limited 中国信托商业银行  
Chinese Association of Deposit-taking Companies 华资接受存款公司公会  
Chinese Bankers Club, Hong Kong 香港银行华员会  
Chinese Banks' Association 香港华商银行公会

Chinese Gold and Silver Exchange Society 金银业贸易场  
Chinese New Year bonus 年奖；年终花红  
chit fund 银会  
Chiyu Banking Corporation Limited 集友银行有限公司  
Chiyu Finance Company Limited 集友财务有限公司  
Cho Hung Finance Limited 朝兴金融有限公司  
choses in action 无形动产；据法权产  
chronological book 序时帐簿  
Chubu Securities Finance Company 中部证券金融公司  
Chung Khiaw Bank Limited 崇侨银行  
Chung Nan Finance Company Limited 中南财务有限公司  
Chuo Trust & Banking Co., Ltd. 中央信托银行  
Chuo Trust Asia Limited 中央信托亚洲有限公司  
Citibank, N.A. 万国宝通银行  
CITIC Ka Wah Bank Limited 中信嘉华银行有限公司  
Citicorp Commercial Finance (H.K.) Limited 万国宝通工商财务（香港）有限公司  
Citicorp International Limited 万国宝通国际有限公司  
civil debt 民事债项  
Civil Service Pension Reserve Fund 公务员退休金储备基金  
claim 申索；索偿；债权  
claim equalization fund 申索平衡基金  
claim for refund of property tax 申请发还物业税  
claim of debt 债权申索  
claim on bank 对银行的债权  
claim to dividend 摊还债款申索  
claimant 申索人；索偿人  
claims statistics 申索统计数字  
class of insurance business 保险业务类别  
class of property 财产类别  
claw-back 递减率  
clearance cost 清拆成本  
clearing 结算；票据交换；清算  
clearing account 结算帐户  
clearing and settlement system 结算和交收系统  
clearing balance 结算差额  
clearing bank 结算银行  
clearing cheque 交换支票  
clearing house 结算所；票据交换所  
Clearing House Automated Transfer System [CHATS] 结算所自动转帐系统  
Clearing House of the Hong Kong Association of Banks 香港银行公会结算所  
clearing member 结算会员  
Clearing Members' Fund 结算会员基金  
clearing participant 结算参与者  
clearing rebate 结算费用的回佣  
Clearing Rules [SEHK Options Clearing House Limited] 《结算规则》（联交所期权结算所有限公司）  
Clerk to Finance Committee [Legislative Council] 财务委员会秘书（立法会）  
Clerk to the Board of Review 税务上诉委员会书记  
client 客户；委托人；当事人  
client agreement 客户协议  
client confidentiality 客户保密的责任

client money 客户款项  
client statement 客户结单  
clients fund 客户资金  
close 结算；收市；收盘  
close a position 平仓；轧平头寸  
close company 股份不公开的公司  
close higher 收市时价位较高  
close lower 收市时价位较低  
close mixed 收市时荣辱互见  
close of exchange 交易所停市  
close of financial year 财政年度终结  
close out 平仓  
close out a long position 平长仓  
close out a short position 平空仓  
close steady 收市时价格稳定  
close the gap 弥补差距  
closed position 平仓  
closed-end investment corporation 股份固定的投资公司  
close-out price 抛售价格  
closing account 决算帐户  
closing balance 期终结余；收市结余  
closing price 收市价；收盘价  
closing quotation 收市价；收市行情  
closing rate 收市汇价；收盘汇率  
closing transaction 平仓交易  
clothing levy 成衣税  
club deposit 零存整付存款  
Code of Aid 《资助则例》  
Code of Banking Practice 《银行营运守则》  
Code of Best Practice [Stock Exchange of Hong Kong Limited] 《最佳应用守则》〔香港联合交易所有限公司〕  
Code of Conduct [Stock Exchange of Hong Kong Limited, Hong Kong Futures Exchange Limited] 《操守准则规例》〔香港联合交易所有限公司〕；《操守准则》〔香港期货交易所有限公司〕  
Code of Conduct for Persons Registered with the Securities and Futures Commission 《证券及期货事务监察委员会注册人操守准则》  
code of practice 实务守则；经营守则；执业守则  
Code of Practice for the Administration of Insurance Agents 《保险代理管理守则》  
Code on Immigration-linked Investment Schemes 《与移民有关的投资计划守则》  
Code on Investment-linked Assurance Schemes 《与投资有关的人寿保险计划守则》  
Code on Pooled Retirement Funds 《集资退休基金守则》  
Code on Share Repurchases [Share Repurchase Code] 《公司购回本身股份守则》〔《股份购回守则》〕  
Code on Takeovers and Mergers [Takeovers Code] 《公司收购及合并守则》〔《收购守则》〕  
Code on Unit Trusts and Mutual Funds 《单位信托及互惠基金守则》  
co-debtor 共同债务人  
co-financing scheme 共同融资计划  
cognizance 证明令  
coin 硬币  
coin replacement programme 硬币取缔计划  
coin set 套装硬币  
coinage 硬币  
Coinage Security Fund 硬币发行基金  
cold call 主动与准客户接触

collapse in prices 价格下泻；价格下挫；价格暴跌  
collateral 抵押品  
collateral bond 担保债券  
collateral loan 抵押贷款  
collateral security 附属抵押品  
collection 征收；收取  
Collection Enforcement Section [Inland Revenue Department] 追讨欠税组（税务局）  
collection of betting duty 收取博彩税  
Collection Office [Inland Revenue Department] 收税处（税务局）  
collective consumption 集体消费  
Collector 收税主任  
Collector of Rates 差饷征收官  
Collector of Stamp Revenue 印花税署署长  
Colonial Stock Act [United Kingdom] 《殖民地公债法令》（英国）  
combined surplus 合并盈余  
combined visible and invisible trade account 有形及无形贸易合并帐目  
COMEX Clearing Association [New York] 商品交易所结算协会（纽约）  
commemoration coin 具纪念性的硬币  
commencement of winding-up 清盘开始  
commerce and industry sub-index 工商分类指数  
commercial activity 商业活动  
commercial bank 商业银行  
Commercial Bank Act of Norway 《挪威商业银行法》  
Commercial Banks Law 《商业银行法》  
commercial borrowing 商业借款  
Commercial Code of Japan 《日本商法》  
Commercial Crime Bureau [Hong Kong Police Force] 商业罪案调查科（香港警务处）  
commercial invoice 商业发票  
commercial letter of credit 商业信用证  
commercial loan 商业贷款；商业放款  
commercial paper 商业票据  
commercial paper market 商业票据市场  
commercial registry 商业登记处  
commercial return 商业回报  
commercial sale 商业销售  
commercialization 商品化  
commercially viable 具商业利益；有利可图  
Commerzbank AG 西德商业银行  
commission 佣金；委员会  
Commission des Operations de Bourse of France 法国证券事务监察委员会  
commission house 佣金行；代办行  
commission payable 须付的佣金  
commission rebate 佣金回扣  
Commissioner for Securities and Commodities Trading 证券及商品交易监理专员（证监专员）  
Commissioner of Banking 银行监理专员（银监专员）  
Commissioner of Estate Duty 遗产税署署长  
Commissioner of Inland Revenue 税务局局长  
Commissioner of Insurance 保险业监理专员  
Commissioner of Rating and Valuation 差饷物业估价署署长  
commitment 承担；已承担的开支；承担额；承担项目

commitment fee 承诺费

Committee of the Hong Kong Association of Banks 香港银行公会委员会

Committee of the Stock Exchange of Hong Kong 香港联合交易所委员会

Committee on Banking Regulations and Supervisory Practices 银行规例及监察事务委员会

Committee on Payment System [Hong Kong Monetary Authority] 支付系统委员会（香港金融管理局）

Committee on Unit Trusts [Securities and Futures Commission] 单位信托委员会（证券及期货事务监察委员会）

Commodities Dealers' Deposit Fund 商品交易商按金基金

Commodities Trading Commission 商品交易事务监察委员会

commodity 商品

commodity classification 商品分类法

Commodity Clearing Corporation [New York] 商品结算公司（纽约）

commodity dealer 商品交易商

commodity exchange 商品交易所

Commodity Exchange Compensation Fund 商品交易所赔偿基金

Commodity Exchange, Inc. [New York] 商品交易所有限公司（纽约）

commodity flow method 商品流动法；商品流通法

Commodity Future Trading Commission [CFTC]  
[United States] 商品期货交易委员会（美国）

commodity futures contract 商品期货合约

commodity market 商品市场

commodity tax 商品税

commodity trading adviser 商品交易顾问

commodity trading adviser's representative 商品交易顾问代表

commodity trading advisory contract 商品交易顾问合约

commodity warrant 商品期权证

commodity-based investment 以商品为基础的投资

common fund 共同基金

common property 分权共有财产

common share 普通股

common stock 普通股

Commonwealth Bank of Australia 澳洲联邦银行

Commonwealth Development Corporation 英联邦发展公司

Commonwealth Finance Ministers Conference 英联邦财长会议

Commonwealth Fund for Technical Co-operation [CFTC] 英联邦技术合作基金

Commonwealth income tax 英联邦入息税

Commonwealth Preference 英联邦特惠制

communal property 公有财产；公有产业

communication expenses 通讯费用

Community Preference 欧共体特惠制

commutation of pension 退休金的折算

commuted gratuity 折算酬金

commuted pension gratuity 经折算的退休酬金

Companies Act [United Kingdom] 《公司法令》（英国）

Companies Handbook 《上市公司手册》

companies inspector 公司检查员

Companies Liquidation Account 公司清盘帐户

Companies Ordinance: Information to be Included in a Rights Issue Prospectus 《公司条例：供股章程须载有的资料》

Companies Ordinance: Information to be Included in Prospectuses Regarding the Valuation of Land and Buildings 《公司条例：招股章程须载列有关土地或建筑物的评估的资料》

Companies Registration Officer 公司注册主任

Companies Registry 公司注册处

Companies Registry Trading Fund 公司注册处营运基金  
Companies Section [Financial Services Bureau] 公司组（财经事务局）  
Company Formation and Enforcement Division [Companies Registry] 公司成立及条例执行部（公司注册处）  
company in which the public are substantially interested 由公众拥有相当权益的公司  
company limited by guarantee 担保有限公司  
company limited by shares 股份有限公司  
company register 公司登记册  
company registration fee 公司注册费  
company with limited liability 有限法律责任的公司  
company's memorandum 公司组织章程  
company's reserve 公司储备  
comparative advantage 比较优势；比较利益  
compensation 补偿金；赔偿  
Compensation Committee [Stock Exchange of Hong Kong Limited] 赔偿委员会（香港联合交易所有限公司）  
compensation from insurance 保险赔偿  
compensation fund 赔偿基金  
compensation fund levy 赔偿基金征费  
compensation rate 补偿率  
Compensation Review Committee 赔偿检讨委员会  
compensation scheme 赔偿计划  
compensation trade 补偿贸易  
compensation value 补偿值  
compensatory payment 补偿付款  
competition and pricing strategy 竞争与定价策略  
competitive edge 竞争优势  
competitive price 具竞争力的价格  
competitive tender 竞争性投标  
Compliance Committee [Stock Exchange of Hong Kong Limited] 监察委员会（香港联合交易所有限公司）  
component of expenditure 开支组成部分  
Composite Consumer Price Index 综合消费物价指数  
composite index 综合指数  
composite rating 综合评级  
composite return form 综合报税表  
Composite Securities and Futures Bill 《证券及期货综合条例草案》  
composite tax return 综合报税表  
composition 组合成分；债务重整协议  
composition of earnings 收益组合成分  
compound increase 复合增加率；复合增长率  
compound interest 复利  
compounding or arranging debtor 正就债务作重整或偿还安排的债务人  
comprador note 买办票据  
comprador order 买办付款令票  
comprehensive income tax 综合所得税  
comptroller 审计主任  
compulsory liquidation 强制清盘  
compulsory winding-up 强制清盘  
computation 计算；计算表  
computational procedure 计算方法  
computer audit programme 电脑审计程序；电脑核数程序  
concentrated position 集中持仓量  
concentration risk 资金集中风险；集中融资风险

concept stock 概念股  
concession 特许权；宽减措施；优惠  
concession contract 特许经营权合约  
concessionary rate 优惠率  
concordat 协定；契约；国际监管条约  
condition 条件  
conditional endorsement 附有条件的背书  
conditional offer 有条件要约  
conditional sale agreement 有条件售卖协议  
conditions of tender 投标章程  
Conduct of Business Guidelines (for Licence Holders under the Leveraged Foreign Exchange Trading Ordinance) 《业务操守指引——适用于根据〈杠杆式外汇买卖条例〉获发牌照的人士》  
conduct of business standard 业务操守准则  
Confidentiality Understandings 保密谅解文件  
confirmation letter 确认书  
confirmation of mail transfer 信汇证明书  
Confirmation of Payment 已缴税证明书  
confirmed letter of credit 保兑信用证  
confirming bank 保兑银行  
confiscation order 没收令  
connected transaction 关连交易  
consensus capitalism 共识资本主义  
conservative investor 保守投资者  
consideration 代价；对价；约因  
consideration issue [listing method] 代价发行〔上市方式〕  
consideration other than cash 现金以外的代价  
consignee 收货人；代售人  
consignment 托运；寄售  
consignor 付货人；托运人；寄售人  
consolidated account 综合帐目  
consolidated account expenditure 综合帐目开支  
consolidated balance sheet 综合资产负债表  
consolidated cash deficit 综合现金赤字  
consolidated cash surplus 综合现金盈余  
consolidated enterprises sectorial index 综合企业分类指数  
consolidated net earnings 综合净收益；综合净盈利  
consolidated net profit 综合净利润；综合纯利  
consolidated policy 综合保单  
consolidated price 综合价格  
consolidated profit and loss account 综合损益帐；综合损益表  
consolidated public sector expenditure 公营部门综合开支  
consolidated revenue account 综合收入帐  
consolidated shareholders' fund 综合股东资金  
consolidation of shares 股份合并  
consolidation period 巩固期；“牛皮靠稳”阶段；大涨后的调整期  
consortium company 财团公司  
consortium loan 银团贷款  
constant dollar figure 固定币值  
constant market price 固定市价  
constant price 固定价格  
constant price series 固定物价计算数列

constant rate 固定比率  
constituent stock 成分股  
constitution 章程；组织章程  
construction output 建造产出量  
constructive trust 法律构成信托  
consultant accountant 顾问会计师  
consultant's fee 顾问费  
Consultation Paper on Proposed Regulation on Share Margin Financing 《监管股票按贷财务的建议谘询文件》  
Consultation Paper on SEHK Procedures for Reviewing Directors' Suitability 《有关联交所检讨董事资格的程序的谘询文件》  
consumer behaviour 消费者行为  
Consumer Council 消费者委员会  
consumer credit financing operation 消费者信贷业务  
consumer demand 消费者需求  
consumer durables 耐用消费品  
consumer expenditure 消费开支  
consumer goods 消费品  
consumer market 消费市场  
consumer price 消费物价  
Consumer Price Index [CPI] 消费物价指数  
Consumer Price Index (A) 甲类消费物价指数  
Consumer Price Index (B) 乙类消费物价指数  
Consumer Price Index Classification System 消费物价指数分类法  
Consumer Price Index Report 《消费物价指数月报》  
Consumer Price Index series 消费物价指数系列  
consumer price inflation 消费物价上涨  
Consumer Representative Action Fund 消费者集体诉讼基金  
consumer sentiment 消费意欲  
consumer spending 消费开支；消费支出  
consumption expenditure 消费开支  
consumption pattern 消费模式  
consumption product 消费产品  
consumption tax 消费税  
contango 交易延期费；延期交割费；期货溢价  
contingencies warrant 紧急拨款令；应急支款授权书  
contingency 应急费用；意外开支准备金  
contingency allowance 应急准备金  
contingency sum 应急费用；意外开支准备金  
contingent assets 或有资产  
contingent debt 或有债权；待确定债务  
contingent interest 待确定的权益  
contingent liabilities 或有负债  
contingent profit 或有利润  
contingent right 或有的权利  
continue to hold a deposit 继续持有存款  
Continuing Member [Hong Kong Association of Banks] 永久会员银行（香港银行公会）  
continuing rent 连续租金  
continuing trustee 留任受托人  
continuous licensing system 长期持牌制度  
Continuous Net Settlement System [CNS System] 持续净额交收系统



contra account 对销帐户  
contra flow 资金回流  
contra item 对销项目  
contra transfer 对销转拨  
contract 合约  
contract for difference 差价合约  
contract for service 服务合约  
contract for settlement 平仓合约  
contract note 成交单据  
contract of copartnery 合伙合约  
contract of indemnity 弥偿合约  
contract of insurance 保险合约  
contract of reinsurance 再保险合约  
contract price 合约价格  
contracting party 订约人；立约人；缔约国  
contractual agreement 合约协议  
contractual commitment 合约承担  
contractual joint venture 合约式联营企业  
contractual mutual fund 合约互惠基金  
contractual right 合约权利  
contractual savings fund 合约储蓄基金  
contributed surplus 实缴资本盈余  
contribution 出资；供款；捐款；分担款项  
contribution account 供款帐户  
contribution to gross domestic product 在本地生产总值中所占比率  
contribution to investment 出资额  
contribution to pension fund 退休金供款  
contributor 供款人；出资人；捐助人  
contributory 分担人  
contributory scheme 供款计划  
contrived cessation of business 有预谋的停业  
control 控制权；控制；管制  
control of a company 公司的控制权；公司控股权  
control of business 业务的控制权  
controlled company 受控制公司  
controller 控制人；控权人；会计长  
controller of an authorized institution 认可机构控权人  
controlling company 控股公司  
controlling interest 控制权益；控股权益  
controlling officer 管制人员  
controlling officer's report 管制人员报告  
controlling shareholder 控股股东；持有控股权的股东  
Convention on the Settlement of Investment Disputes  
between States and Nations of Other States 《关于解决国家与他国国民之间的投资争端的公约》  
conventional lending 传统放款；常规放款  
conversion 兑换；换算；转换（证券）  
conversion factor 换算因数  
conversion of stock 公债的转换  
conversion rate 兑换率；换算率；转换价格（证券）  
convertibility 可兑性；兑换性；自由兑换  
convertibility undertaking 兑换保证

convertible 可兑换；可换股  
convertible currency 可兑换货币  
convertible debenture 可转换债权证  
convertible loan stock 可转换股的债权股额  
convertible subordinated unsecured loan stock 可转换股的次级无抵押债权股额  
conveyance 转易；转易契；财产转让证书  
conveyance of property 财产转让  
conveyance on sale 售卖转易契  
conveyancing fee 业权转易费  
conveyancing scale charges 物业转易收费标准  
cooling-off period 冷静期  
co-owner 共同拥有人；分权共有人  
co-partner 共同合伙人  
co-partnership 共同合伙  
Copenhagen Stock Exchange 哥本哈根证券交易所  
core capital 核心资本  
Core Operational and Financial Risk Management  
Controls for Over-the-Counter Derivatives Activities of Registered Persons  
《适用于注册人的衍生工具场外交易活动的核心运作和财务风险管理机制》  
Core Principles for Effective Banking Supervision [Basle Committee]  
《有效监管银行业的主要原则》（巴塞尔委员会）  
cornering “夹仓”；轧空；囤积居奇  
corporate borrower 借款公司；借款机构  
corporate business 公司企业；公司业务  
Corporate Communications Department [Stock Exchange of Hong Kong Limited]  
企业传讯部（香港联合交易所有限公司）  
corporate customer 公司客户  
corporate dealer 公司交易商  
Corporate Finance Division [Securities and Futures Commission]  
企业融资部（证券及期货事务监察委员会）  
Corporate Finance (D.T.C.) Limited 协联财务有限公司  
Corporate Finance Fees Rule 《与公司财务有关的费用规则》  
corporate governance 公司管治  
corporate income tax 公司所得税  
corporate investment adviser 公司投资顾问  
corporate member 法团会员；公司会员（香港联合交易所有限公司）  
corporate plan 公司计划  
corporate practice 执业法团  
corporate profits tax 公司利得税  
corporate savings 公司储蓄  
corporate service tax 公司服务税  
corporate signature 法团的签名  
corporation 法团；公司  
corporation bond 公司债券  
corporation stock 公司股证；地方债券（英国）  
corporation tax 公司税  
correction phase of stock market 股市调整期  
Correctional Services Industries Suspense Account 惩教工业暂记帐  
corrective affidavit 修正遗产申报誓章  
correspondent bank 代理银行  
Cosmos Finance Limited 宇宙财务有限公司

cost 成本；费用；价格  
cost centre 成本中心  
cost competitiveness 成本竞争力  
cost control 成本控制；成本管理  
cost convention 原值成本法；成本惯例  
cost effectiveness 成本效益；经济效益  
cost efficiency 成本效率  
cost element 成本要素  
cost flow 成本流转  
cost input 投入资金  
cost management information system 成本管理资料系统  
cost of an asset 资产成本  
cost of borrowing 借贷成本  
cost of capital 资本成本；资金成本  
cost of installation 安装费  
cost of issue 招股费用；发行股份费用  
cost of living 生活费用  
cost of transmitting 传送费用  
cost overrun 成本超支  
cost price 成本价格  
cost price structure 成本价格结构  
cost to the revenue 政府收入的损失；政府减少的收入  
cost-benefit analysis 成本效益分析  
cost-benefit study 成本效益研究  
cost-book company 以成本帐原则组成的公司  
cost-effectiveness analysis 成本效益分析  
costing 成本计算；成本计算法  
costing and pricing policy 成本及定价政策  
costing exercise 成本计算工作  
costing review 成本检讨  
cost-of-living allowance 生活津贴  
cost-of-living index 生活指数；生活费用指数  
cost-plus pricing 成本加成定价法  
cost-push inflation 成本推动的通货膨胀  
cost-recovery basis 收回成本的原则  
cost-related charges 依成本而定的收费  
cost-related fee 依成本而定的收费  
co-surety 共同担保人  
co-trustee 共同受托人  
cotton futures 期棉  
Council of SEHK 联交所理事会  
Council of the Hong Kong Society of Accountants 香港会计师公会理事会  
counterclaim 反申索  
counterfoil 联页（收据）；存根（支票）；票根  
counter-guarantee 反担保  
counter-inflationary policy 反通货膨胀政策  
countersignature 副署签名；连署签名  
country debt provisioning 债务国坏帐准备  
country of beneficial ownership 实益拥有国  
coupon 息票；赠券  
coupon rate 息票利率

cover 保证金；承保范围；补仓  
cover note 临时保单  
cover short position 补仓；填平空仓  
coverage 保额；承保范围  
covered call 备兑认购期权  
covered option 备兑期权  
covered warrant 备兑认股权证  
crash 狂泻；暴跌；崩溃  
creation of new heads and subheads 开立新总目及分目  
credit 信用；信贷；信用证；贷项  
credit advice 贷项通知书  
credit agency 征信所；信用调查机关  
Credit Agricole Indosuez 东方汇理银行  
credit arrangement 信贷安排  
credit balance 贷方结余  
credit card 信用卡  
credit card scheme 信用卡计划  
Credit Commercial de France 法国商业银行  
Credit Committee 贷款委员会  
credit control 信贷管制  
credit conversion factor 信贷换算因数  
credit easing 放宽信贷  
credit exposure 信贷风险  
credit facility 信贷安排；信贷融通；信用透支  
Credit Guarantee Scheme 信贷保证计划  
credit item 贷项  
credit limit 信贷限额  
Credit Lyonnais 里昂信贷银行  
Credit Lyonnais Hongkong (Finance) Limited 香港里昂财务有限公司  
credit rating 信贷评级  
credit rating agency 信贷评级机构  
Credit Review Committee [Hong Kong Monetary Authority] 信贷检讨委员会（香港金融管理局）  
credit risk 信贷风险  
credit sale 赊销；赊售  
credit side 贷方  
credit squeeze 信贷紧缩；收紧信贷  
credit to... 记入……帐目  
credit to be given against tax 税款抵免  
credit transfer 信贷转帐；信用转帐  
credit union 储蓄互助社  
Credit Union League of Hong Kong 香港储蓄互助社协会  
creditor 债权人  
creditor's petition 债权人的呈请书  
creditworthiness 信誉；信用可靠程度  
creeping inflation 爬行式通货膨胀；温和通货膨胀；渐升通胀  
criminal bankruptcy 刑事破产  
criminal bankruptcy order 刑事破产令  
criminal bankruptcy petition 刑事破产呈请书  
criterion for credit 授信原则  
critical path analysis 关键路线分析法；要径分析法

cross rate 套价；套汇汇率；交叉汇率  
cross-currency settlement risk 跨国货币结算风险  
crossed cheque 划线支票  
crossed trade 交叉买卖；交叉盘买卖  
Cross-Harbour Tunnel Passage Tax 海底隧道使用税  
cross-holding 相互持股；交叉持股  
cross-margining 跨市场保证金制度  
cross-referencing system 相互参照系统  
cross-subsidization 互相资助；互相津贴  
Crown Agent 英联邦代办  
crude activity rate 粗略经济活动率  
crude econometric model 粗略计量经济模式  
culpable insider dealing 应受谴责的内幕交易  
cum dividend 连股息  
cumulative appreciation 累积升值；累积增值  
cumulative deficit 累积赤字；累积亏损  
cumulative dividend 累积股息  
cumulative financial position 累积财政状况  
cumulative realized investment 累积的已实现投资  
currency 货币  
currency adjustment factor 货币调整因子；币值调整因素  
currency board arrangement “货币发行局”制度  
Currency Board Operations Sub-Committee 货币发行委员会  
Currency Committee [Hong Kong Futures Exchange Limited] 货币委员会〔香港期货交易有限公司〕  
currency crisis 货币危机  
currency denomination 货币面值  
currency futures 货币期货；外汇期货  
currency futures contract 货币期货合约；外汇期货合约  
currency in circulation 流通货币  
currency matching 货币配对  
currency note 纸币；钞票  
currency option 货币期权  
currency swap 货币掉期；货币互兑；货币互惠信贷  
currency warrant 货币认兑证；货币认股权证  
current account 往来帐户；支票户口；经常帐目  
current assets 流动资产  
current domestic value 现行本地价格  
current liabilities 流动负债  
current market price 当时市价；现时市价  
current price 当时价格；现时价格  
current price series 当时物价计算数列  
current year rules of assessment 当年度评税规则  
cushion 缓冲；缓冲时限（债券）  
cushion of liquid assets 流动资产缓冲额；速动资产缓冲额  
custodian 保管人  
custodian trustee 保管受托人  
custody 保管  
customer 客户  
customer lending 客户贷款  
customer statement 客户对数单；客户结单

cut loss “斩仓”；减少损失  
cut margin “斩仓”  
cut-off date 截止日期  
cut-throat competition 割喉式竞争；恶性竞争  
cycle of activity 活动循环；商业循环  
cyclical fluctuation 周期性波动  
cyclical inflation 周期性通货膨胀  
cyclical nature of the economy 经济的周期性情况

**D:**

D. A. H. Private Bank Limited 安新私人銀行有限公司  
Dah Sing Bank Limited 大新銀行有限公司  
Dah Sing Finance Limited 大新財務有限公司  
Dai-Ichi Kangyo Bank Limited 第一勸業銀行  
daily expenditure record book 每日開支記錄冊  
Daily Quotations for Stock Market 《股票市場日報表》  
Daily Quotations for Stock Options 《股票期權日報表》  
daily stock price 每日股價  
daily turnover 每日成交額  
Daishi Bank, Ltd. 第四銀行  
Daiwa Bank, Limited 株式會社大和銀行  
Daiwa Overseas Finance Limited 大和海外財務有限公司  
damages 損害賠償  
Danish Krone [DKK] 丹麥克郎  
Dao Heng Bank Limited 道亨銀行有限公司  
Dao Heng Finance Limited 道亨財務有限公司  
date of listing 上市日期  
date of maturity 到期日  
date of payment 付款日期；繳付日期  
date of transfer 轉讓當日；轉讓日期  
date of value 起息日期  
dated securities 定期證券  
day end liquidity 日終流動資金  
day margin 當日保證金；即日按金  
day order 當日訂單；即日指示  
day trade 當日平倉買賣  
day trade transaction 即日平倉交易；當日交易；“即日鮮”  
de facto control 實際控制權  
de minimis exemption 低額豁免  
deal 買賣；交易  
dealer 交易商；證券商；出市代表；出市員  
Dealer's Deposits Fund 交易商按金基金  
dealer's representative 交易商代表  
dealing 交易；買賣  
dealing day 交易日  
dealing director 交易董事；證券商董事  
dealing in gold options 黃金期權買賣  
dealing in securities 證券交易；證券買賣  
dealing partnership 交易合夥商行；交易合夥  
dealing room “盤房”  
death duties and costs 死亡稅及費用

debenture 債權證；債券；信用債券  
debenture holder 債權證持有人  
debenture stock 債權股證  
debenture trust deed 債權證信託契約  
debit 借項；借方；記入借方的款項  
debit advice 借項通知書  
debit balance 借方結餘  
debit item 借項  
debit side 借方  
debt 債項；債權  
debt certificate 債務證明書  
debt collection agency 收數公司  
debt due 所欠債項  
debt financing 債務融資；舉債籌資  
debt instrument 債務票據  
debt market 債務市場  
debt on a recognizance 簽保所致的債項  
debt paper 債務票據  
debt payable at a future time 將來到期償付的債項  
debt reorganization 債務重整  
debt repayment 償債；償還借款；償還債務  
debt securities 債務證券  
debt securities market 債務證券市場  
debtor 債務人  
debtor firm 債務人商號  
debtor's interest 債務人權益  
debtor's share 債務人擁有額  
debt-to-equity ratio 債務與資本比率；負債與權益比率  
deceased debtor 已故債務人  
deceased partner 已故合夥人  
deceased taxpayer 已故納稅人  
decelerated growth 增長放緩  
decelerating trend 放緩趨勢  
declaration 聲明書；公布；申報；報單  
declaration of bankruptcy 宣布破產  
declaration of dividend 宣布分派股息  
declaration of inability to pay debts 無能力償付債項聲明書  
declaration of insolvency 無力償還債務聲明  
declaration of solvency 有償債能力聲明  
declaration of trust 信託聲明；信託聲明書  
Declaration on Cooperation and Supervision Covering International Futures Markets  
《關於國際期貨市場的合作和監管的聯合聲明》  
Declarations of Cooperation on Investment Management Persons 投資管理合作聲明  
declared return 已公布收益  
decline 下跌；衰退  
decontrol 解除管制  
deduct 扣除  
deductible 可扣除；免賠額（保險）  
deduction 扣除；扣減；扣除額；扣除項目  
deduction for expenses of self-education 個人進修開支扣除額  
deed 契據；契約

deed of guarantee擔保契約；保證契據  
deed of indemnity賠償契據；還款保證書  
deed of settlement授產契；組織安排契據  
deed of surrender放棄契據  
defalcation虧空公款；侵吞公款  
defamation誹謗  
default拖欠；違約；失責行為  
default in payment拖欠付款  
default procedure失責處理程序  
default proceeding失責處理程序  
default rule失責處理規則  
defaulter拖欠稅款人；失責人；違約者  
defaulting broker失責經紀  
defective title所有權欠妥  
deferral遞延項目  
deferred annuity延期年金  
deferred expenses遞延費用  
deferred income遞延收入  
deferred life annuity延期人壽年金  
deferred pay延付薪酬  
deferred payment遞延付款  
deferred share延遲派息股；遞延付息股份  
deficiency虧絀；不敷；不足之數；短缺  
deficiency grant不敷補助金  
deficiency subvented organization接受不敷補助金的機構  
deficit赤字；逆差；虧損；虧欠額  
deficit financing赤字財政；赤字籌資  
deficit on capital account非經常帳赤字  
deflated by…以……平減  
deflation通貨緊縮  
deflationary force通貨緊縮力量  
deflator平減物價指數  
defraud詐騙  
defrauded investor被詐騙的投資者  
defray支付；扣除  
defunct company已倒閉公司  
del credere agent保付貸款代理人；擔保付款代理人  
delegate轉授  
delegate trust轉委信託  
delinquency rate28拖欠率；過期還款比率  
delinquent account怠帳；逾期未收帳款  
delisting除牌；取消上市資格；取消掛牌資格  
delivered price交貨價  
delivery交收；交割（證券）；交付  
delivery failure交收失誤  
delivery month交收月份  
delivery note交貨單；付貨通知書  
delivery order提貨單；交割單  
Delta Asia Credit Limited匯業信貸有限公司  
demand deposit活期存款  
demand draft [D/D]即期匯票



demand draft rate即期匯票匯率  
Demand for Provisional Salaries Tax暫繳薪俸稅通知書  
Demand for Rates徵收差餉通知書  
Demand for Tax繳稅通知書  
demand inflation需求引起的通貨膨脹；需求通脹  
demand loan活期放款  
demand loan secured活期質押放款；活期擔保放款  
demand loan unsecured活期信用放款  
demand note即期票據；繳稅通知書；繳款通知書  
dematerialization of share certificate股票非實物化  
demonetization停止通用；非貨幣化  
demonetized currency note停止通用紙幣  
Den Norske Creditbank挪威信貸銀行  
denomination面額；面值  
departmental capital equipment部門資本設備  
departmental estimates submission部門呈報預算  
departmental expenses部門開支  
Departmental Interpretation and Practice Notes [Inland Revenue Department] 《稅務局釋義及執行指引》  
departmental special expenditure部門特別開支  
dependant受養人  
dependent grandparent allowance供養祖父母或外祖父母免稅額  
dependent parent allowance供養父母免稅額  
dependent sibling allowance供養兄弟姊妹免稅額  
deposit存款；定金；保證金；暫收款項  
deposit account存款帳戶  
deposit at call通知存款；活期存款  
deposit back arrangement回存安排  
deposit charges存款收費  
deposit in lieu of bond以繳存的款項代替擔保契據  
deposit insurance scheme存款保險計劃  
deposit of securities as security for a loan存放證券作為貸款抵押  
deposit protection scheme存款保障計劃  
deposit rate存款利率  
deposit size threshold最低存款額  
deposit taker接受存款人  
depositor存款人；存戶  
depository保管人；受託人；存管處  
depository company存放公司  
depository receipt寄存單據；保管收據；預託證券  
depository share保管股份  
depository system存管制度；存放制度  
Deposit-taking Companies Advisory Committee接受存款公司諮詢委員會  
Deposit-taking Companies Association [DTCA]接受存款公司公會  
deposit-taking company接受存款公司  
deposit-taking licence接受存款牌照  
depreciation折舊；貶值  
depreciation charge折舊費  
depreciation of the exchange value of the Hong Kong dollar港元匯值下降  
depreciation reserve折舊儲備；折舊準備  
deregistration取消登記  
deregulation撤銷管制；放寬管制

derivative 衍生工具  
derivative product 衍生產品  
derivative warrant 衍生認股權證  
derivatives market 衍生工具市場  
designated securities 指定證券  
designated trade 指定行業  
determinable interest 可終結的權益  
Determination of Commissioner of Inland Revenue 稅務局局長的決定書  
determination of cost 成本釐定  
determination of net profit 確定純利  
Deutsche Bank AG 德國銀行  
Deutsche Mark [DEM] 德國馬克  
devaluation 貶值；貨幣貶值  
Development Bank of Singapore Ltd. 新加坡發展銀行  
development control 發展管理；發展管制  
Development Division [Companies Registry] 拓展部（公司註冊處）  
development fund 發展基金；開發基金  
development intensity 發展密度  
Development Loan Fund 發展貸款基金  
development package 發展方案  
development parameter 發展參數；發展規範  
development potential 發展潛力  
development statement 發展綱領  
development value 發展價值  
deviation 偏差  
devisee 土地遺贈繼承人；受遺贈人  
devolve 轉予；轉承  
Dharmala International Finance Limited 大馬國際財務有限公司  
difference 差額  
difference account 盈虧通知書；差額帳  
differential 差價；息差；差距  
differential pricing system 差額收費辦法；差別等級計價法  
diminishing assets 遞耗資產  
diminishing balance method 餘額遞減法  
diminishing return 報酬遞減；收益遞減  
diminution 減少；縮減  
direct business 直接業務；直接買賣；直接交易  
direct cost 直接成本  
direct debit authorization 直接付款授權書  
direct debit daily settlement system 每日直接付款的結算制度  
direct insurance 直接保險  
direct insurer 直接保險人  
Direct Investment Division [Hong Kong Monetary Authority] 直接投資處（香港金融管理局）  
direct placement 直接配售  
direct remuneration 直接報酬  
direct tax 直接稅  
direct taxation rate 直接稅稅率  
direct trading 直接買賣；直接交易  
direct underwriting 直接承保  
director 董事；理事  
Director of Accounting Services 庫務署署長

Director of Audit審計署署長  
director's fee董事袍金  
director's interest董事權益  
director's remuneration董事酬金  
Disability Allowance Scheme傷殘津貼計劃  
disabled dependant allowance傷殘受養人免稅額  
Disaster Relief Fund賑災基金  
Disaster Relief Fund Advisory Committee賑災基金諮詢委員會  
disbursement墊付費用；付款項目；支款  
discharge破產解除；清償（債務）  
discharge of a debt解除債務；清償債項  
discharge order註銷令  
Disciplinary Appeals Committee [Stock Exchange of Hong Kong Limited]  
紀律上訴委員會（香港聯合交易所有限公司）  
Disciplinary Committee [Hong Kong Futures Exchange Limited, Stock Exchange of Hong Kong Limited]  
紀律委員會（香港期貨交易所有限公司；香港聯合交易所有限公司）  
Disciplinary Committee of the Hong Kong Society of Accountants香港會計師公會紀律委員會  
disclaimed property遭卸棄的財產  
disclaimer卸棄；卸棄書  
disclaimer of lease租契的捨棄；租契卸棄書  
disclaimer of property放棄財產  
discloseable transaction須予披露的交易  
disclosure披露；公開；披露事項；資料披露  
disclosure of interest披露權益  
disclosure of ownership of shares披露股權資料；公開股權資料  
disclosure package資料披露方案  
disclosure requirement公開資料規定  
discontinuance of business停業  
discount貼現；折扣；貼水  
discount accreted折價增值  
discount amount折扣數額  
discount house貼現行；貼現公司  
discount price折扣價格  
discount rate貼現率；折扣率  
discount securities貼現證券  
discount window貼現窗  
discounted bill已貼現票據  
discounter貼現行  
discretionary account全權代客投資戶口；全權委託戶口；全權代客買賣帳戶  
discretionary grant酌情補助金  
discretionary interest酌情權益  
discretionary subvention酌情資助金  
discretionary trust全權信託  
disequilibrium不均衡狀態  
dishonour a cheque退票  
dishonoured bill不兌現匯票  
dishonoured cheque空頭支票  
disintermediation非中介化；減少居中融資功能  
disponer財產處置人；分產人  
disposable income可動用收入；可支配的收入；稅後收入  
disposal處置；脫手

disposal price賣價  
dispose of出售；變賣  
disposition產權處置  
disposition in favour of relatives為使親屬受惠而作出的產權處置  
disputed liabilities有爭議負債  
disqualification of director取消董事資格  
disqualification order取消資格令  
disregarded income計算入息豁免額  
dissolution解散  
dissolution of partnership拆夥；合夥解散  
distinct account獨立帳目  
distrain為抵債而扣押財物；扣貨追債；查封  
distress扣押財物；扣押；查封  
distress for rent扣押財物充抵租金  
distress warrant財產扣押令  
distributable income可分配收益  
distributable profit可供派發利潤  
distributed assets經分派資產  
distribution分配；配銷  
distribution company分銷公司  
distribution of resources資源分配  
distribution policy分配政策；派息政策  
distributive channel銷售途徑  
distributive trade分銷業  
distributor分銷商；發行人  
diversifying economy多元化的經濟體系  
dividend股息；紅利；攤還債款  
dividend cover盈利股息比率；股利保證倍數  
dividend forfeited未認領股息註銷  
dividend programme攤還債款程序  
dividend warrant股息證；股息單  
dividend withholding tax股息預扣稅  
dividend yield股息率；股息收益率  
divisible revenue可予分配的收益  
DKB Asia Limited第一勸銀亞洲有限公司  
document文件；單據  
document against acceptance [D/A]承兌交單  
document against payment [D/P]付款交單  
Document Index公司文件索引  
document of title業權文件；所有權文件  
documentary acceptance bill跟單承兌匯票  
documentary bill跟單匯票  
documentary credit跟單信用證  
documentary payment bill現付押匯票；憑單付款匯票；付款跟單匯票  
dollar area美元區  
domestic concern本身的業務  
domestic credit expansion [DCE]本地信貸膨脹  
domestic demand本地內部需求；國內需求  
domestic demand deflator本地內部需求平減物價指數  
domestic expenses家庭開支  
domestic export本地產品出口；國內出口

domestic lending本地貸款；在本港使用的貸款  
domestic liabilities本地負債  
domestic money supply本地貨幣供應量；國內貨幣供應  
domestic property price index住宅物業價格指數  
domestic rental index住宅樓宇租金指數  
domestically generated inflation內部產生的通貨膨脹；內致通脹  
domicile註冊地；本籍  
donation捐款；捐獻；捐贈  
donee受贈人  
donor捐贈人  
door-to-door canvassing for sale逐戶兜售  
dormant account不活動帳戶；不活躍帳戶  
dormant assets未用資產；閒置資產  
dormant company不活動公司；已停止業務的公司  
dormant partner不活躍合夥人；隱名合夥人  
double entry system複式簿記制度  
double taxation雙重課稅  
double taxation arrangement雙重課稅安排  
double taxation relief arrangement寬免雙重課稅安排  
double-digit growth兩位數字的增長  
double-digit level兩位數字的水平  
doubtful debt呆帳；呆債；可疑債務  
doubtful loan可疑貸款；難以收回的貸款  
Dow Jones Average杜瓊斯平均指數；道瓊斯股票平均價格指數  
Dow Jones Index杜瓊斯指數；道瓊斯股票價格指數  
Dow Jones Industrial Average杜瓊斯工業平均指數；道瓊斯工業股票平均價格指數  
down limit跌停板  
down market跌市  
down payment首期付款  
down reversal回跌  
downside risk下跌風險  
downside trend跌勢  
downswing下降趨勢；衰退時期  
downturn市況逆轉；市況回落  
downward adjustment向下調整  
downward movement走勢偏軟  
downward trend下跌趨勢；向下趨勢  
draconian revenue measure嚴厲的徵稅措施  
draft匯票  
draft estimates預算草案  
draft estimates of expenditure開支預算草案  
draft estimates of revenue收入預算草案  
dragon bond小龍債券  
drawback退稅；退款  
drawdown period貸款支用期；提款期  
drawee受票人；匯票付款人  
drawee bank受票銀行；付款銀行  
drawer出票人；發票人  
drawing account提款帳戶  
Dresdner Bank AG捷能銀行  
drop下跌；回落

DTB Deutsche Terminbörse 德國期權及期貨交易所  
dual listing 雙重上市；雙重掛牌  
due date for payment 應付款的日期；付款到期日  
due day 到期日；繳稅日期  
dues 應付款項；應付費用；應付稅款  
dull trading 交投呆滯  
dumping 傾銷；拋售  
duplication of supervision 雙重監管  
Dutch Guilder [NLG] 荷蘭盾  
dutiabale agricultural and industrial products 應課稅的工農業產品  
dutiabale commodities control system 應課稅品管制系統  
dutiabale commodities permit 應課稅品許可證  
dutiabale commodity 應課稅品  
dutiabale estate 應繳稅的遺產  
duty 稅；關稅；應課稅品稅項  
duty assessed on a specific basis 按量評估的稅項  
duty differential 稅率差距  
duty free 免稅  
duty in arrears 欠稅  
duty on alcohol 酒精稅  
duty on hydrocarbon oil 燃油稅  
duty on liquor 酒稅  
duty on petrol 汽油稅  
duty on tobacco 煙草稅  
duty paid 已繳納稅款；關稅已付  
duty rate 稅率  
duty reduction 減稅  
duty-paid goods 已完稅貨品

## **E:**

earmarked fund 預留款項；指定用途的款項  
earmarked grant 指定用途補助金  
earmarked growth 拟定增长  
earned premium 滿期保費  
earnings 收入；收益；盈利  
earnings per share [EPS] 每股盈利  
earnings tax 所得稅；入息稅  
ease 放緩；緩和；輕微下跌  
ease back 回軟  
East Asia and Oceanian Stock Exchanges Federation 东亚及大洋洲證券交易所聯會  
East Asia Credit Company Limited 东亚授信有限公司  
East Asia Finance Company, Limited 东亚财务有限公司  
East Asia Section [Financial Services Bureau] 东亚经济分析组（财经事务局）  
East Asian Stock Exchange Conference [EASEC] 东亚證券交易所聯合會議  
econometric model 計量經濟模式  
econometrician 計量經濟學家  
econometrics 計量經濟學  
economic adjustment 經濟調控  
economic aggregate 經濟總體數字  
Economic Analysis Division [Financial Services Bureau] 经济分析部（财经事务局）  
economic and monetary union [EMU] [European Union] 经济和货币联盟（欧洲联盟）

Economic and Social Commission for Asia and the Pacific [ESCAP] [United Nations]

亚洲及太平洋经济社会委员会（亚太经社会）（联合国）

Economic Commission for Europe [ECE] [United Nations] 欧洲经济委员会（联合国）

economic cost 经济成本

economic cycle 经济周期

economic depression 经济萧条

Economic Division [Hong Kong Monetary Authority] 经济研究处（香港金融管理局）

economic forecast 经济预测

economic framework 经济架构

economic fundamentals 基本经济因素

economic geography 经济地理

economic growth 经济增长

economic implication 对经济的影响

economic indicator 经济指标

economic infrastructure 经济基础建设

economic life 经济年限；经济寿命；符合经济效益的使用年限

economic model 经济模式

economic outlook 经济展望；经济前景

economic performance 经济表现；经济实绩

economic recession 经济衰退

economic recovery 经济复苏；经济复原

Economic Reporter 《经济导报》

economic restructure 经济结构重整；经济转型

Economic Review Committee 经济检讨委员会

economic sanction 经济制裁

economic sector 经济部门；经济成分

economic service 经济服务

Economic Services Bureau [ESB] [Government Secretariat] 经济局（政府总部）

economic slowdown 经济放缓

economic stabilization programme 经济稳定计划

economic support 经济支援

economic system 经济体系

economic variable 经济变数

economic viability 经济可行性

economically active person 从事经济活动的人士

economically active population 从事经济活动的人口

economically inactive population 非从事经济活动的人口

Economist, The 《经济学人》

economy 经济；经济体系

economy of scale 规模经济

edge down 渐落；微降

edge up 渐升；微升

education subvention 教育资助金

Edward Wong Credit Limited 安泰授信有限公司

effective exchange rate index [EERI] 实际汇率指数；有效汇率指数

effective exchange rate index of Hong Kong dollar 港汇指数；港元汇率指数

effective rate of interest 实际利率

effective rate of tax 实际税率

effectively risk-free investment 无实际风险投资

efficiency bonus 考绩花红

elasticity factor 弹性因素

elasticity of price 物价弹性；价格弹性  
elderly residential care expenses deduction 长者住宿照顾开支的扣除额  
Electrical and Mechanical Services Department  
Suspense Account 机电工程署暂记帐  
Electrical and Mechanical Services Department Vehicle Maintenance Services Suspense Account  
机电工程署车辆维修暂记帐  
Electrical and Mechanical Services Department  
Workshop Services Suspense Account 机电工程署工场服务暂记帐  
Electrical and Mechanical Services Trading Fund 机电工程营运基金  
electronic banking 电子银行服务  
electronic broker 电子经纪  
electronic clearing system 电子结算系统  
Electronic Mail Stock Information Service [EMSIS] 电子传递股市资讯服务  
electronic order matching and execution/clearing system 电子自动对盘及执行 / 结算系统  
electronic payment system 电子付款系统  
electronic trading system 电子交易系统  
electronic transfer system 电子转帐系统；电子转帐制度  
Emergency Relief Fund 紧急救援基金  
Emergency Relief Fund Committee 紧急救援基金委员会  
Emerging Asian Bond Market Conference 新兴亚洲债券市场会议  
emerging market 新兴市场  
emolument 薪酬  
employed capital 已运用资本  
employed population 就业人口  
employees' bonus 雇员红利  
Employees Compensation Assistance Fund 雇员补偿援助基金  
employees' compensation insurance 雇员补偿保险  
employees' share option scheme 雇员股份认购权计划  
employees' share purchase scheme 雇员股份购买计划  
employees' share scheme 雇员股份计划  
Employer's Return of Remuneration and Pensions 雇主填报的薪酬及退休金报税表  
employment 就业  
employment of funds 资金运用  
employment of profit 有收益的受雇工作  
encumbrance 产权负担  
end investor 最终投资者  
endaka [Japanese] “圆高”（日语）；日圆高企  
endorsee 承背书人  
endorsement 背书  
endorsement in blank 空白背书  
endorser 承兑人；背书人  
endowment 储蓄保险  
end-user 最终使用者；真正“用家”  
Enforcement Division [Securities and Futures Commission] 法规执行部（证券及期货事务监察委员会）  
enforcing payment 强制执行付款规定  
enhanced offer 价值较高的要约  
enterprise 企业  
entertainment tax 娱乐税  
entrepreneur 企业家  
entrepreneurship 企业家精神；企业家身分  
entrustment basis 以信托形式



equal share 相等份额  
 equilibrium 均衡；平衡  
 equilibrium real exchange rate 均衡实质汇率  
 Equitable Banking Corporation 建南银行  
 equitable benefit 公平利益  
 equitable charge 衡平法押记  
 equitable estate 衡平法产业权  
 equitable interest 衡平法权益  
 equitable mortgage 衡平法上的按揭  
 equitable owner 衡平法上的拥有人  
 equity 股本；股权；股票；权益；产权  
 equity earnings 权益股收益；参股收益  
 equity financing 股本融资；发行股票筹措资金  
 equity holding 股份持有；股权持有  
 equity interest 股本权益  
 equity investment 股本投资；注入资本  
 equity joint venture 股份式合营企业  
 equity market 股本市场；股票市场  
 equity of redemption 衡平法上的赎回权  
 equity securities 权益证券；股本证券  
 equity share 权益股；普通股  
 equity share capital 权益股本  
 equity trading system 股票买卖制度  
 equity warrant 股本认股权证  
 equity-related contract 与股权联系的合约  
 escape clause 免责条款；例外条款  
 escrow account 托管户口；记帐帐户  
 established fiscal policy 既定财政政策  
 established securities market 具规模的证券市场  
 establishment ceiling 编制上限  
 Establishment Subcommittee [Finance Committee of the Legislative Council]  
 人事编制小组委员会（立法会财务委员会）  
 estate 遗产；产业；财产  
 estate duty 遗产税  
 estate duty account 遗产呈报表  
 Estate Duty Office [Inland Revenue Department] 遗产税署（税务局）  
 estimated additional assessable income 估计的补加应评税入息  
 estimated additional assessable profit 估计的补加应评税利润  
 estimated annual rental 预计每年租值  
 estimated assessment 估计评税  
 estimated assets 估计资产  
 estimated expenditure 预算开支；估计开支  
 estimated expenditure by service 按服务分类的预算开支  
 estimated growth rate 估计增长率  
 estimated income 估计入息；估计收入  
 estimated liabilities 估计负债  
 estimated net profit 估计纯利  
 estimated revenue 预算收入；估计收入  
 Estimates for the year ending 31 March 19XX Volume  
 IA--General Revenue Account  
 《截至一九XX年三月三十一日为止的财政年度预算卷一甲部——政府一般收入帐目》

Estimates for the year ending 31 March 19XX Volume IB--General Revenue Account

《截至一九XX年三月三十一日为止的财政年度预算卷一乙部——政府一般收入帐目》

Estimates for the year ending 31 March 19XX Volume II--Fund Accounts

《截至一九XX年三月三十一日为止的财政年度预算卷二——基金帐目》

estimates of expenditure 开支预算

Estimates of Gross Domestic Product 《本地生产总值估计》

Euro 欧罗；欧元

Eurobond 欧洲债券

Euroclear 欧洲结算系统

Euroclear Clearance System Co-operative 欧洲结算系统公司

Eurocurrency credit market 欧洲货币信贷市场

Eurodollar 欧洲美元

Eurodollar bond 欧洲美元债券

Eurodollar deposit rate 欧洲美元存款利率

Eurodollar futures 欧洲美元期货

Eurodollar market 欧洲美元市场

Eurodollar rate 欧洲美元利率

Euromoney 欧洲货币

European Bank for Reconstruction and Development [EBRD] 欧洲复兴开发银行

European Commission 欧洲委员会

European Common Market 欧洲共同市场（共市）

European Community [EC] 欧洲共同体

European Council 欧洲理事会

European Currency Unit [ECU] 欧洲货币单位

European Development Fund [EDF] 欧洲发展基金

European Economic Community [EEC] 欧洲经济共同体（欧共体）

European Futures Clearing Corporation B.V. [Amsterdam] 欧洲期货结算有限公司（阿姆斯特丹）

European Investment Bank 欧洲投资银行

European Monetary System [EMS] 欧洲货币体系

European Monetary Union 欧洲货币联盟

European Options Clearing Corporation Holding B.V. [Amsterdam] 欧洲期权结算控股有限公司（阿姆斯特丹）

European Options Exchange [Amsterdam] 欧洲期权交易所（阿姆斯特丹）

European Social Fund [ESF] 欧洲社会基金

European Union [EU] [developed from the European Community] 欧洲联盟（欧盟）（前身为欧洲共同体）

Euroyen 欧洲日圆

Euroyen loan 欧洲日圆贷款

evade payment of tax 逃缴税款

evidence of payment 付款证据

ex all [x.a.] 除净

ex coupon [x.c.] 无息票

ex dividend [x.d.] 除息；除股息

ex gratia extinguishment allowance 特惠结业津贴

ex gratia grant 特惠补助金

ex gratia payment 特惠津贴；特惠金

ex rights [x.r.] 除权；除认股权

ex warrant 除证；不附认股权证

examination 审查；讯问；研讯

excess 盈余；超出额；免赔额

excess liquidity 额外流动资金

excess tax paid 多缴的税款

excess value 超额价值  
excessive interest rate 过高利率  
exchange 兑换；汇兑；交易所  
exchange account 兑换帐  
exchange bank 外汇银行  
Exchange Banks' Association, Hong Kong 香港外汇银行公会  
exchange broker 外汇经纪  
exchange clearing agreement 外汇结算协定  
exchange company 交易所公司  
exchange compensation allowance 汇率补偿津贴  
exchange contract 外汇合约  
exchange contract cancellation note 外汇合约撤销单  
exchange control 外汇管制  
Exchange Fund 外汇基金  
Exchange Fund Advisory Committee [Hong Kong Monetary Authority] 外汇基金谘询委员会（香港金融管理局）  
Exchange Fund bill 外汇基金票据  
Exchange Fund Bills Programme 外汇基金票据计划  
Exchange Fund Debt Certificate 外汇基金债务证明书  
Exchange Fund debt instrument 外汇基金债务票据  
Exchange Fund Guarantee Scheme 外汇基金保证计划  
Exchange Fund Investment Limited [EFIL] 外汇基金投资有限公司  
Exchange Fund note 外汇基金债券  
Exchange Fund Notes Programme 外汇基金债券计划  
exchange gain 汇兑增益  
exchange loss 汇兑损失  
exchange market 外汇市场；汇兑市场  
Exchange Member 交易所会员  
exchange memo 兑换水单  
exchange position 外汇头寸  
exchange premium 外汇升水；汇兑溢价  
exchange quotation 外汇行情  
exchange rate 汇率  
exchange rate contract 汇率合约  
exchange rate fluctuation 汇率波动  
exchange rate index 汇率指数  
exchange rate mechanism 汇率机制  
exchange rate movement 汇率变动  
exchange risk 外汇风险  
exchange surcharge 汇兑附加费；汇兑附加税  
exchange transaction 兑换交易  
exchange value 汇兑价值；交换价值  
exchange value of the Hong Kong dollar 港元汇价  
exchange-based short selling activity 经交易所进行的卖空活动  
exchange-traded derivative 在交易所买卖的衍生产品  
excise duty 消费税  
excluded property 除外财产  
excluded reserve 除外储备  
exclusive of rates 不包括差饷  
exclusive right 专有权；独有权  
exclusivity 专营权

Executive Board of International Monetary Fund 国际货币基金组织执行董事会  
Executive Committee [Hong Kong Futures Exchange Limited, Stock Exchange of Hong Kong Limited]  
执行委员会（香港期货交易所有限公司）；常务委员会（香港联合交易所有限公司）  
executive director 执行董事；执行理事  
Executive Director (Banking Policy) of Hong Kong Monetary Authority  
香港金融管理局助理总裁（银行政策）  
Executive Director (Banking Supervision) of Hong  
Kong Monetary Authority 香港金融管理局助理总裁（银行监管）  
Executive Director (External) of Hong Kong Monetary Authority 香港金融管理局助理总裁（外事经研）  
Executive Director (Monetary Policy and Markets) of Hong Kong Monetary Authority  
香港金融管理局助理总裁（货币政策及市场）  
Executive Director of Securities and Futures Commission 证券及期货事务监察委员会执行董事  
Executive Director (Reserves Management) of Hong Kong Monetary Authority  
香港金融管理局助理总裁（储备管理）  
executor 遗嘱执行人  
executor of small estates 小额遗产的遗嘱执行人  
exempt dealer 获豁免交易商  
exempt from tax 获豁免缴税  
exempt investment adviser 获豁免投资顾问  
exempt person 获豁免的人  
exempt sum 豁免款项  
exempted institution 获豁免机构  
exempted loan 受豁免的贷款  
exemption 豁免  
exemption certificate 豁免证明书  
exemption clause 免责条款；豁免条款  
exemption from estate duty 豁免遗产税  
exemption from property tax 豁免物业税  
exemption from rates 豁免差饷  
Exemption From Salaries Tax Order 豁免薪俸税令  
exemption from stamp duty 免缴印花税  
exercise period 行使期  
exercise price 行使价格  
existing controller 现有控权人  
existing licence 现行有效的牌照  
existing loan 现有贷款  
expectancy of value 预期值  
expenditure 支出；开支；费用  
expenditure approach 支出算法；开支算法  
expenditure baseline 开支基线  
expenditure commitment 开支承担  
expenditure component 开支项目  
expenditure for the services of the government 政府服务开支  
expenditure guideline 开支指引  
expenditure on scientific research 科学研究开支  
expenditure on the gross domestic product 本地生产总值开支  
expenditure outturn 开支结算  
expenditure pattern 开支模式；消费模式  
expenditure range 开支范围；开支幅度  
Expenditure Summaries 《开支摘要》  
expenditure survey 消费统计调查

expenditure-based gross domestic product 以开支为计算基础的本地生产总值  
expenditure-based gross domestic product estimate 以开支为计算基础的本地生产总值估计数字  
expense 费用；支出；开支  
expense disbursement 开支支出  
expense loss 开支亏损  
export credit 出口信贷  
export earnings 出口收益  
export financing 出口融资；出口信贷财务  
export licence 出口许可证；出口证  
export market development programme 出口市场拓展计划  
export of goods and services 货物及服务出口  
export performance 出口业绩  
export value 出口货值  
exporter of services 服务出口地  
export-led 由出口带动  
export-oriented 出口为主；出口导向  
exposure 承受风险；收支差（外汇）  
expressed in Hong Kong dollar 以港元计算  
external assets 对外资产  
external auditor 外聘核数师；外聘审计师  
external claim 对外债权  
external commercial relations 对外贸易关系  
external competitiveness 对外竞争力  
External Department [Hong Kong Monetary Authority] 外事经研部（香港金融管理局）  
external equilibrium 对外均衡  
external fund manager [Exchange Fund] 外聘投资经理（外汇基金）  
external investor 外来投资者  
external liabilities and claims 对外负债和债权  
External Managers Division [Hong Kong Monetary Authority] 外聘投资经理处（香港金融管理局）  
external price competitiveness 对外贸易价格竞争能力  
External Relations Division [Hong Kong Monetary Authority] 对外关系处（香港金融管理局）  
external sovereign debt 对外国债  
external trade 对外贸易  
externally oriented economy 以外贸为主的经济；倚赖对外贸易的经济  
extinguishment allowance 结业津贴  
extortionate stipulation 敲诈性的规定  
extra allowance 额外津贴  
extra statutory concession 法外宽减  
extraordinary item 非经常项目；特殊帐项  
extrapolation 外推法  
extrinsic value 外在价值；非固有价值

## **F:**

face value 面值；票面价值  
facility letter 提供贷款通知书；贷款确认书  
Fact Book 19XX 《19XX 股市资料》  
Fact Sheet 《股市资料》  
factor analysis 因素分析  
factor cost 要素成本；生产要素成本  
factor market 生产要素市场  
factor of production 生产要素

factor price 要素价格；生产要素价格  
factor system 因素计算法  
factoring company 代理融通公司；代理收帐公司  
facultative reinsurance business 临时再保险业务  
Faculty of Actuaries of Scotland 苏格兰精算师学院  
fair dealing 公平交易  
fair market value 公平市值  
fair return 合理利润；合理收益  
fall back 回落  
false accounting 伪造帐目  
false claim of business expenses 虚报营业开支  
false entry 虚假记项  
false market 假市  
family income 家庭收入  
family living expenses 家庭生活开支  
family-owned company 家族公司  
Far East Exchange 远东交易所  
Far Eastern Economic Review 《远东经济评论》  
Far Eastern Relief Fund 远东赈济基金  
fast market 快市；速动市场  
fast trading 交投畅旺  
favourable balance 顺差  
favourable balance of trade 贸易顺差  
Federal funds [United States] 联邦基金（美国）  
Federal funds rate 联邦基金利率  
Federal National Mortgage Association [United States] 联邦国民抵押协会（美国）  
Federal Open Market Committee [FOMC] [United States] 联邦公开市场委员会（美国）  
Federal Reserve Board [FRB] [United States] 联邦储备局（联储局）（美国）  
Federal Reserve System [Fed] [United States] 联邦储备系统（美国）  
Federal Reserve Wire Network [Fedwire] [United States] 联邦储备系统通讯网络（美国）  
Federation Internationale des Bourses de Valeurs [FIBV] 国际证券交易所联会  
Federation of Share Registrars 证券登记公司总会  
fee collection procedure 收费程序  
fee payable 应缴费用  
fees and charges 费用及收费  
fees and receipts other than appropriation-in-aid 不包括补助拨款的收费及收益  
fellow subsidiary 同集团附属公司  
Fidelity Fund 互保基金  
fiduciary 受信人；受托人  
fiduciary capacity 受信人身份  
fiduciary duty 受信责任  
fiduciary issue 信用发行  
fiduciary loan 信用放款；信用贷款  
field audit 实地审查（税务）  
Field Audit Group [Inland Revenue Department] 实地审核组（税务局）  
field audit staff 实地审计人员；实地核数人员  
final account 决算帐户；最后结算  
final and conclusive assessment 最终及决定性的评税  
final assessment 最后评税  
final consumption expenditure 最终消费开支  
final dividend 末期股息；末期摊还债款

final estimate 最终估计  
final estimate of gross domestic product 本地生产总值的最后估计  
final goods 最终产品  
Final Notice for Rates 差饷最后通知书  
final salaries tax assessment 薪俸税最后评税  
final settlement 最终结算  
final settlement price 最终结算价格  
final statement 决算表  
final tax 最后税款  
finance 财务；融资  
Finance and Management Services Division [Stock Exchange of Hong Kong Limited] 财务及行政管理科（香港联合交易所有限公司）  
Finance Bureau [FB] [Government Secretariat] 库务局（政府总部）  
Finance Committee [Hong Kong Futures Exchange Limited, Stock Exchange of Hong Kong Limited] 财务委员会（香港期货交易所有限公司；香港联合交易所有限公司）  
Finance Committee agenda item [FCai] [Legislative Council] 财务委员会议程文件（立法会）  
Finance Committee of the Legislative Council 立法会财务委员会  
finance company 财务公司  
Finance Department [Stock Exchange of Hong Kong Limited] 财务部（香港联合交易所有限公司）  
Finance Division [Hong Kong Monetary Authority] 财务处（香港金融管理局）  
finance lease 融资租赁  
finance sectorial index 金融分类指数  
finance sub-index 金融分类指数  
Financial Accounting Section [Hong Kong Monetary Authority] 财务会计组（香港金融管理局）  
financial adjustment 财政调整  
financial administration 财政管理；财务管理  
financial adviser 财务顾问  
Financial and Accounting Regulations 《财务及会计规例》  
Financial and Institutional Coordinating Committee [FINSKOM] 财务监督委员会  
financial appraisal 财政评估  
financial arrangement 财政安排；财务安排  
financial assets 金融资产  
financial assistance 经济援助；财政资助  
financial auditing 财务审计  
financial capacity 经济能力  
financial centre 金融中心  
Financial Circular 《财务通告》  
financial commitment 财政承担；财政承担额  
financial community 财经界  
financial conglomerate 金融集团  
financial constraint 财政约束  
financial consultancy service 财务顾问服务  
financial contract 财务合约  
financial control 财务管理；财务控制；财政规控  
financial derivative 金融衍生工具  
financial derivative product 金融衍生产品  
financial discipline 财政纪律；财务约束  
financial disclosure 财务资料披露  
financial disclosure rules 财务资料披露规则  
financial exposure 财务风险

financial futures 金融期货  
financial guideline 财政准则  
financial implication 财政影响；财政负担；财政承担  
financial information system 财务资料系统  
financial infrastructure 金融基础设施建设；金融基础设施  
Financial Infrastructure Section [Financial Services Bureau] 财经基建组（财经事务局）  
financial institution 财务机构；金融机构  
financial instrument 金融工具；金融票据  
financial integrity 财政方面的稳健性  
financial intermediary 金融中介机构  
financial intermediation service 金融中介服务  
financial journalist 财经新闻工作者  
financial liberalization 金融市场自由化  
financial loss 财政损失  
financial management 财务管理  
financial management and budgeting system 财务管理及预算系统  
financial market 金融市场  
financial model 财政模式  
Financial Monitoring Unit [FMU] [Economic Services Bureau] 财务监察组（经济局）  
financial objective 财政目标  
financial obligation 财政承担；债务  
financial performance 财政状况；财政业绩  
financial planning 财政计划；财务规划  
financial planning guideline 财政计划准则  
financial position 财政状况；财务状况；经济状况  
financial pressure 财务压力  
financial provision 财政拨款  
financial prudence 审慎理财  
financial requirement 财政需求；资金需要  
financial resources 财政资源  
Financial Resources Rules: Notes for the Use of Securities Dealers

《财政资源规则：供证券交易商参考的注释》

financial return 财政收益  
Financial Secretary 财政司司长  
Financial Secretary Incorporated [FSI] 财政司法团  
Financial Secretary Incorporated Suspense Account 财政司法团暂记帐  
Financial Secretary's Office 财政司司长办公室  
financial service 金融服务；财经服务  
Financial Services Bureau [FSB] [Government Secretariat] 财经事务局（政府总部）  
financial services complex 金融服务综合大楼  
Financial Services Liaison Committee 金融事务联络委员会  
financial services sector 金融服务业  
financial sheet 财务报表  
financial situation 财务状况  
financial statement 财政报告；财务报表  
financial support agreement 财务支持协议  
Financial Times Index 《金融时报》指数  
Financial Times, The 《金融时报》  
financial transaction 财务交易  
financial vehicle 筹资工具  
financial year 财政年度



financing 融资; 提供资金; 资金融通  
financing cost 集资费用  
financing package 融资方案  
financing study 融资研究  
fine 罚款  
fineness 纯度; 成色  
fine-tuning 精确调整; 仔细修订  
fire insurance 火险  
fire risk 火险  
firm 商号; 事务所  
firm market 市况坚挺  
firm name 商号名称  
firm of certified public accountants and public auditors 执业会计师及注册核数师事务所  
firm quotation 实价  
firm up 回升; 转强  
first and paramount lien 首要留置权  
first buy order 首次买盘  
first calculation 第一算法  
First Commercial Bank 第一商业银行  
first demand for rates 首次征收差饷通知书  
First Fund 第一基金  
first in, first out method [FIFO method] 先进先出算法  
first legal mortgage 首次法律按揭  
First Metro International Investment Company Limited 首都国际财务投资有限公司  
first mortgage 第一按揭; 第一抵押权  
first mortgage debenture stock 第一抵押债权股证  
First National Bank of Chicago 芝加哥第一国民银行  
First Pacific Bank Limited 第一太平洋银行有限公司  
first participant 第一参与者  
First Quarter Economic Report 19XX 《一九XX年第一季经济报告》  
first sell order 首次卖盘  
First Union HKCB Asia Limited 首华亚洲有限公司  
fiscal drag 财政拖累; 财政障碍; 税项负荷加重  
fiscal policy 财政政策  
fiscal reason 财政理由  
fiscal requirement 财政需求  
fiscal reserve 财政储备  
fiscal restraint measure 财政紧缩措施  
fiscal system 财政制度  
fiscal year 会计年度; 财政年度  
fisheries loan 渔业贷款  
Fit and Proper Criteria, The 《适当人选的准则》  
Five Rams Finance Company Limited 羊城财务有限公司  
five-year forecast of revenue and expenditure 五年收支预测  
five-year forecast return 五年预测报表  
fixed amount of interest 固定利息数额  
fixed assets 固定资产  
fixed capital formation 固定资本形成  
fixed capital investment 固定资本投资

fixed charge 固定费用；固定押记  
fixed concessionary rate 固定优惠率  
fixed cost 固定成本  
fixed cumulative dividend 固定累积股息  
fixed deposit account 定期存款帐户  
fixed exchange rate 固定汇率  
fixed interest investment 定息投资  
fixed interest loan stock 固定利息贷款债券；定息贷款债券  
fixed interest rate securities 固定利率证券；定息证券  
fixed interest securities 固定利息证券；定息证券  
fixed parity 固定平价  
fixed rate bond 定息债券  
fixed rate certificate of deposit 定息存款证  
fixed rate liabilities 固定利率负债  
fixed rate mortgage 定息按揭  
fixed term deposit 定期存款  
fixed value 固定价值  
fixed-price lump-sum contract 固定总价合约  
fixed-price offer 固定价格要约  
flat market 市况呆滞；平市  
flat rate 划一收费率  
flat rate allowance 划一免税额；定额津贴  
flat rate charge 划一收费  
flexibility arrangement 弹性措施  
flexible exchange regime 弹性汇率制度  
floatation of shares 股票上市；股票挂牌买卖  
floating charge 浮动押记  
floating currency 汇率浮动的货币；浮动货币  
floating loss 浮动损失；浮动亏损  
floating profit 浮动利润  
floating rate 浮动利率；浮动汇率  
floating rate bond 浮息债券  
floating rate certificate of deposit 浮息存款证  
floating rate liabilities 浮动利率负债  
floating rate note 浮动利率票据；浮息票据  
floating rate regime 浮动汇率制度  
floor broker 出市经纪  
Floor Procedures Working Group [Hong Kong Futures  
Exchange Limited] 市场委员会工作组（香港期货交易所有限公司）  
floor ticket 交易所买卖单  
floor trader 出市代表；出市员  
floor trading system 大堂交易系统；场内交易系统  
flow chart 流程图  
fluctuating overdraft 不定数额透支  
fluctuation 波动  
folio of ledger 分类帐  
foolproof system 万全办法  
forced liquidation “斩仓”；强制清盘  
forecast figure 预测数字  
forecast period 预测期  
forecast return 预测报表

forecast submission 呈报预测  
forecast trend growth rate 预测趋势增长率  
forecast year 预测年度  
foreclosure 止赎权  
foreclosure order 止赎令  
foreign bank 外地银行  
foreign bill 外地汇票  
foreign credit 海外信用证；海外信贷  
foreign currency 外币  
foreign currency assets 外币资产  
foreign currency deposit 外币存款  
foreign currency funding centre 外币融资中心  
foreign currency holding 外币持有量；外币储备  
foreign currency reserve 外汇储备  
foreign currency sovereign debt 外币国债  
foreign exchange [forex] 外汇  
foreign exchange agreement 外汇协议  
foreign exchange allocation 外汇分配  
Foreign Exchange and Market Practices Committee 外汇及市场惯例委员会  
foreign exchange bought 买入外汇  
foreign exchange certificate 外汇兑换券；外汇券  
foreign exchange contract 外汇合约  
foreign exchange market 外汇市场；汇市  
foreign exchange quotation 外汇报价；外汇牌价  
foreign exchange reserve 外汇储备  
foreign exchange resources 外汇资源  
foreign exchange risk 外汇风险  
foreign exchange sold 卖出外汇  
foreign exchange turnover 外汇市场交投总额  
foreign investment 海外投资；外来投资  
foreign note 外地承付票  
foreign ownership 外资拥有权  
foreign partnership 外地合伙  
foreign remittance 国外汇款  
foreign stock exchange 外地证券交易所  
foreign tax 外地税款  
forex dealer 外汇交易商  
forex futures 外汇期货  
forex option 外汇期权  
forfeit 没收物品  
forfeiture 没收  
forfeiture of contribution 没收供款  
forfeiture of sum 没收款项  
forged signature 假冒的签名  
forgiveness of a debt 免偿债务  
formal contingent liabilities 正式或有负债  
Fortune Magazine 《财富杂志》  
forward assets purchase 远期资产购置  
forward contract rate 远期合约成交率  
forward exchange rate 远期汇率；期货外汇汇率  
forward exchange sold 卖出远期外汇

forward foreign currency assets 远期外币资产  
forward foreign exchange contract 远期外汇合约  
forward forward deposit 远期有期存款  
forward purchase 期货购买  
forward rate 远期汇率；期汇率  
forward trading 期货交易；远期交易  
founding member 创办会员；创办会员国  
Fourth Quarter Economic Report 19XX 《一九XX年第四季经济报告》  
fractional share 不足一股的股份  
fragile consumer sentiment 消费意欲薄弱  
Framework Agreement [trading fund] 《架构协议》（营运基金）  
franc area 法郎区  
franchise 专营权；特许权  
Frankfurt Stock Exchange 法兰克福证券交易所  
franking machine 印花盖印机  
fraudulent preference 欺诈优惠；欺诈性优先还款  
fraudulent trading 欺诈营商  
free enterprise system 自由企业制度  
free fiscal reserve 自由财政储备  
free market economy 自由市场经济  
free of particular average [FPA] 平安险；单独海损不赔  
free of payment settlement 免付款交收  
free on board price [f.o.b. price] 离岸价格；船上交货价  
free surplus 自由盈余；未指定用途的盈余  
freehold 不动产所有权；永久产权  
freely convertible 可自由兑换  
freely remittable 自由汇返  
freezing order 冻结令  
French Banking Commission 法国银行业监察委员会  
French Franc [FRF] 法国法郎  
fringe benefit 附带利益  
fringe market 外围市场  
frozen provision 冻结款项  
frustrating effect 破坏性影响  
FTSE-100 Index 金融时报100 指数  
fuel duty 燃油税  
Fuji Bank Limited 富士银行  
Fuji International Finance (HK) Limited 富士国际财务（香港）有限公司  
Fukuoka City Bank, Limited 福岡城市银行  
Fukuoka City Finance Limited 冈都市财务有限公司  
Fukuoka Finance International Limited 冈财务国际有限公司  
full consideration 十足代价  
full contracting party 正式缔约国；正式缔约成员  
full cost price 十足成本价  
full member 正式会员；正式成员  
full open market price 十足公开市价  
full price 十足价格  
full return of contribution 发还全部供款  
full valuable consideration 十足有价值代价  
full year 全年  
full year cost 全年经费；全年费用

fully deductible 可全数扣税  
fully paid-up capital 已缴足股款的股本  
fully paid-up share 已缴足股款的股份  
fully secured 有十足抵押  
functional analysis 用途分析; 功能分析  
fund 基金; 资金  
fund accounting basis 基金会计基准  
fund credited 记入基金  
fund expenditure 基金开支  
fund levy 基金征费  
fund management 基金管理  
fund of funds 综合基金  
fund on account sought 申请临时拨款  
fund revenue 基金收入  
fund warrant 基金支付令  
fundamental analysis 基本因素分析; 基础分析  
funded debt 长期债款; 长期借款  
funding 经费; 资金  
funding cost 集资成本  
funding mismatch 资金错配  
funds employed 运用资金额  
funeral expenses 殓殓费  
further sum 额外款项  
future dividend 未来股息  
future earnings 未来入息  
future expenses 未来开支  
futures broker 期货经纪  
Futures Compensation Fund Committee [Securities and Futures Commission]  
期货赔偿基金委员会 (证券及期货事务监察委员会)  
futures contract 期货合约  
futures contract in interbank interest rate 银行同业拆息期货合约  
futures contract value 期货合约市值; 期约市值  
futures crossing procedure 期货对盘程序  
futures dealer 期货交易商  
futures exchange company 期货交易所  
futures general clearing dealer 期货通用结算交易商  
futures individual clearing dealer 期货独立结算交易商  
futures introducing broker 期货介绍经纪  
futures market 期货市场  
futures non-clearing dealer 期货非结算交易商  
futures trading 期货交易  
futures trading adviser 期货交易顾问

## G:

gain 收益; 增益  
garnishee order 债权扣押令  
GE Capital Finance Ltd. 通用金融财务有限公司  
gearing ratio 资本与负债比率; 杠杆比率 (认股权证)  
general acceptance 一般承兑  
general account 一般帐目; 总帐  
general administrator 一般遗产管理人

General Agreement on Tariffs and Trade [GATT] 《关税及贸易总协定》（《关贸总协定》）  
General Agreement on Trade in Services [GATS] 《服务贸易总协定》  
general apportionment 一般分摊  
General Arrangements to Borrow [GAB] 《借款总安排》  
general body of shareholders 全体股东  
general business 一般业务  
general capital increase 总增资  
general clearing member 一般结算会员  
General Consumer Price Index [GCPI] 一般消费物价指数  
general crossed cheque 普通划线支票  
general crossing 普通划线  
general expenses 一般开支  
general fund 普通基金  
General Household Survey 综合住户统计调查  
General Insurance Council [Hong Kong Federation of Insurers] 一般保险总会（香港保险业联合会）  
general ledger 总分类帐  
general levy 一般征款  
general offer 公开要约；全面收购建议  
general partner 普通合伙人  
general partnership 普通合伙  
general policy 一般保单  
general proxy 一般委托书  
general rates 一般差饷  
general reserve 一般储备金  
general revaluation [rates] 全面重估应课差饷租值  
general revenue 一般收入；政府一般收入  
General Revenue Account [GRA] 政府一般收入帐目  
General Revenue Account expenditure 政府一般收入帐目开支  
General Revenue Account revenue 政府一般收入帐目收入  
general revenue balance 政府一般收入余额  
general support grant 一般经费补助金  
general warrant 普通拨款令  
Generale Belgian Bank (also known as Belgian Bank) 华比银行  
generalized system of preference [GSP] 普及特惠制（普惠制）  
gilt-edged investment 稳当投资  
gilt-edged market 金边证券市场  
gilt-edged securities 金边证券  
Gini Coefficient 基尼系数  
global allocation 总拨款；拨款总额  
global costing 整体成本计算法  
go private 私有化；私营化  
go public 上市  
godown warrant 仓单  
going concern 经营中的机构；持续经营  
gold 黄金  
gold bullion 金条；黄金  
gold bullion held on an allocated basis 特别划分方式持有的黄金  
gold bullion market 黄金市场  
gold coin 金币  
gold coin certificate 金币证明书；金币证  
gold coin coupon 金币配给券

gold exchange standard 黄金汇兑本位制  
gold futures 黄金期货；期金  
Gold Identity Marks Registry 黄金标记注册处  
gold market 黄金市场  
gold on paper 黄金券；纸黄金  
gold, silver and platinum held in physical form 实金、实银及实白金  
gold standard 金本位；金本位制  
good book debt 可收回的帐面债项  
good delivery 合格交货；合格交割  
good year 丰年  
goods and services 商品及服务；货物与服务  
goodwill 商誉；信誉  
government bond 政府债券  
government consumption expenditure 政府消费开支  
government conveyancing 政府产权转易  
Government Economist 政府经济顾问  
government expenditure 政府开支  
government lotteries 政府奖券  
Government Lotteries Management Committee 政府奖券管理委员会  
government mortgage institution 政府按揭贷款机构  
government property 政府财产  
government property assets 政府物业资产  
Government Regulations 《政府规例》  
Government rent 地税；地租  
government reserve 政府储备  
government revenue 政府收入  
government securities consultant 政府证券业顾问  
government trading department 参与商业活动的政府部门  
government utility 政府公用事业  
graduated rate 渐进税率  
grant 补助金；拨款  
grantor 授予人  
gratuitous payment 赏金  
gratuity 酬金  
gratuity benefit 酬金福利  
grey market 暗盘市场；灰市；暗市  
grey market trading 暗盘交易  
gross amount 毛额  
gross capital formation 资本形成总额  
gross claim 申索毛额  
gross claim paid 已偿付申索毛额  
gross commission payable 须付的佣金毛额  
gross contract value 合约总值  
gross domestic capital formation 本地资本形成总额  
gross domestic fixed capital formation 本地固定资本形成总额  
gross domestic price capital formation 本地价格资本形成总额  
gross domestic product [GDP] 本地生产总值；国内生产总值  
gross domestic product at constant (1980) market price 按固定（1980年）市价计算的本地生产总值  
gross domestic product at factor cost 按生产要素成本计算的本地生产总值  
gross domestic product at market price 按市价计算的本地生产总值  
gross domestic product by industrial sector 按工业类别计算的本地生产总值

gross domestic product component 本地生产总值的组成部分  
gross domestic product deflator 本地生产总值平减物价指数  
gross domestic product estimate 估计本地生产总值；本地生产总值的估计数字  
gross domestic product per capita 按人口平均计算的本地生产总值  
gross expenditure 开支总额；总支出  
gross expenses 开支总额；总开支  
gross income 收入总额；总收益  
gross insurance liabilities 毛保险负债  
gross liabilities 总负债  
gross loss 毛损；亏损总额  
gross margin 毛利  
gross margining 总额保证金制度  
gross national product [GNP] 本地居民生产总值；国民生产总值  
gross output 总产出；总产值；总产量  
gross premium 毛保费；保费总额  
gross premium income 毛保费收入；保费收入总额  
gross principal value 基本价值总额  
gross proceeds 总收益  
gross proceeds from sales 销售总收入  
gross profit 毛利；溢利总额  
gross receipt 总收入  
gross return 总收益  
gross trading income 营业总收入  
group account 集团帐目  
group consolidated balance sheet 集团综合资产负债表  
group loss relief 对集团的亏损给予税项宽免  
Group of Seven [G7] 七大工业国  
Group of Seven leaders 七大工业国元首  
Group of Ten [G10] 十国集团；十国财团组织  
group tax relief 集团税项宽减  
group trading system 集体贸易制度  
grow at a respectable pace 有可观的增长；有不俗的增长率  
Growth Enterprise Market Department [Stock Exchange of Hong Kong Limited] 创业板部（香港联合交易所有限公司）  
growth momentum 增长劲力  
growth movement 增长趋势  
growth path 增长线；增长途径  
growth rate of domestic export 本地产品出口增长率  
growth with stability 稳步增长  
guarantee 担保；保证  
guarantee company 担保公司；保证公司  
guarantee corporation 保证法团  
guarantee deposit and margin paid 缴付的保证按金  
guarantee deposit and margin received 存入的保证按金  
guarantee fund 保证基金；担保基金  
Guarantee Law 《担保法》  
guarantee of bank loan 银行贷款保证  
guarantee of due payment 付款保证书  
Guarantee Scheme [Stock Exchange of Hong Kong Limited] 担保计划（香港联合交易所有限公司）  
guaranteed benefit 保证利益  
guaranteed debenture 保付债权证



guaranteed line of credit 保证贷款限额  
guaranteed note 保证票据；保证单；担保债券  
guaranteed surrender value 保证退保现金价值  
guarantor 保证人；担保人  
guardian 监护人  
Guide for Directors of Listed Companies 《上市公司董事指引》  
Guide to Applicants [Hong Kong Monetary Authority] 《认可机构开业与经营指引》（香港金融管理局）  
guideline figure 准则数字  
Guideline on Leveraged Foreign Exchange Trading 《杠杆式外汇买卖指引》  
Guideline on Minimum Criteria for Authorization 《认可的最低准则的指引》  
Guideline on Recognition of Interest [Hong Kong Monetary Authority]  
《确认利息收入指引》（香港金融管理局）  
guideline ratio 准则比率  
Guidelines for the Exemption of Listed Companies from the Securities (Disclosure of Interests) Ordinance 《豁免上市公司遵守〈证券（披露权益）条例〉的指引》  
Guidelines for the Exemption of Listed Companies from the Share Repurchase Requirements of S. 49BA of the Companies Ordinance 《豁免上市公司遵守〈公司条例〉第49BA条股份购回规定的指引》  
guiding exchange rate 指导性汇率  
Gulf Cooperation Council 海湾合作委员会  
Gunma Finance (Hong Kong) Limited 群马财务（香港）有限公司

## H:

H & CB Finance (Hong Kong) Limited 住银金融有限公司  
H share H股  
Hachijuni Asia Limited 八十二亚洲有限公司  
Hachijuni Bank, Ltd. 八十二银行  
half-yearly economic report 半年经济报告  
Hang Seng 100 恒生100  
Hang Seng Bank Limited 恒生银行有限公司  
Hang Seng China Enterprises Index [HSCEI] 恒生中国企业指数（恒生国企指数）  
Hang Seng China Enterprises Index Futures 恒生中国企业指数期货  
Hang Seng Commerce and Industry Sub-index Futures 恒生工商分类指数期货  
Hang Seng Consumer Price Index 恒生消费物价指数  
Hang Seng Credit Ltd. 恒生存款有限公司  
Hang Seng Economic Monthly 《恒生经济月报》  
Hang Seng Finance Limited 恒生财务有限公司  
Hang Seng Finance Sub-index Futures 恒生金融分类指数期货  
Hang Seng Index [HSI] 恒生指数（恒指）  
Hang Seng Index constituent stock 恒生指数成分股  
Hang Seng Index Futures 恒生指数期货  
Hang Seng Index futures contract 恒生指数期货合约  
Hang Seng Index Futures market 恒生指数期货市场  
Hang Seng Index Options 恒生指数期权  
Hang Seng London Reference Index 恒生伦敦参考指数  
Hang Seng Midcap 50 Index 恒生50 中型股指数  
Hang Seng Midcap Index 恒生中型股指数  
Hang Seng Midcap Index constituent stock 恒生中型股指数成分股  
Hang Seng Properties Sub-index Futures 恒生地产分类指数期货  
Hang Seng Sub-index 恒生分类指数  
Hang Seng Sub-index Futures 恒生分类指数期货  
Hang Seng Utilities Sub-index Futures 恒生公用事业分类指数期货

hard currency硬货币；强势货币  
hawking of securities兜售证券  
head总目  
head of expenditure开支总目  
health insurance健康保险  
healthy financial position财政稳健；财政健全  
healthy reserve充裕储备金；充裕准备金  
heavy trading交投畅旺  
hedged position margin用作对冲的合约按金  
hedger对冲者  
hedging对冲；套戥；套期保值  
hedging portfolio对冲组合  
hedging tool套戥工具  
hedging transaction对冲交易  
Helsinki Stock Exchange赫尔辛基证券交易所  
Henderson International Finance Limited恒基国际财务有限公司  
Heritage Foundation [United States]美国传统基金会  
hidden reserve隐藏储备  
high base of comparison比较基数偏高  
"high buy low sell" strategy “高买低卖” 策略  
high income economy高收入经济体系  
high liquidity高流动资金额  
high value-added高增值  
highest tender索价最高的投标；出价最高的投标  
highways vote公路拨款  
hire-purchase agreement租购协议；分期付款购物协议  
historical cost实际成本；历史成本；原始成本  
HKFE Clearing Corporation Limited香港期货交易结算有限公司  
hold a position持仓；“仓”  
hold in trust以信托形式持有  
hold on the statutory trust以法定信托形式持有  
holder持有人  
holder in due course当期持有人  
holding company控股公司；母公司  
holding of shares持有股份  
holding over of payment暂缓缴纳  
holding over of provisional tax暂缓缴纳暂缴税  
holdover暂缓缴纳；延缓缴纳  
home banking家居银行服务；家庭银行服务  
home loan interest deduction居所贷款利息的扣除额  
Home Ownership Scheme Fund居者有其屋计划基金  
home supervisor所在国家的监管机构  
Hong Kong Annual Digest of Statistics《香港统计年刊》  
Hong Kong Association of Accounting Technicians香港专业会计员协会  
Hong Kong Association of Banks [HKAB]香港银行公会  
Hong Kong Association of Financial Advisors香港财务顾问学会  
Hong Kong Building and Loan Agency Ltd. 香港建屋贷款有限公司  
Hong Kong Capital Markets Association香港资本市场公会  
Hong Kong Code of Conduct《香港经营守则》  
Hong Kong Commodity Exchange Limited [now renamed Hong Kong Futures Exchange Limited]  
香港商品交易所有限公司（现称香港期货交易所有限公司）

Hong Kong Dollar [HKD]港元  
Hong Kong dollar balance港元结存  
Hong Kong dollar balance feeding back into the financial sector's credit base  
港元结存再流入金融界的信贷基础内  
Hong Kong dollar bond港元债券  
Hong Kong dollar currency investment港元货币投资项目  
Hong Kong dollar debt securities港元债务证券  
Hong Kong dollar denominated multilateral agency debt instrument多边代理机构港币债务票据  
Hong Kong dollar deposit base港元存款基本额  
Hong Kong dollar exchange transaction港元兑换交易  
Hong Kong dollar financial instrument港元金融票据  
Hong Kong dollar interest rate futures港元利率期货  
Hong Kong dollar loan-to-deposit ratio港元贷款与存款的比率  
Hong Kong dollar notes market港币现钞市场  
Hong Kong dollar offshore bond海外港元债券  
Hong Kong dollar private sector debt issues私营机构港元债务票据  
Hong Kong Economic and Trade Office [HKETO]香港经济贸易办事处  
Hong Kong Economic Association香港经济学会  
Hong Kong Economic Journal Monthly《信报经济月刊》  
Hong Kong Economic Research Centre香港经济研究中心  
Hong Kong Economic Trends《香港经济趋势》  
Hong Kong Export Credit Insurance Corporation [HKECIC]香港出口信用保险局  
Hong Kong Federation of Insurers香港保险业联会  
Hong Kong Federation of Stock Exchanges香港证券交易所联会  
Hong Kong Financial Executives Institute香港财经行政人员协会  
Hong Kong Foreign Bank Representatives Association香港外资银行办事处协会  
Hong Kong Foreign Exchange and Deposit Brokers' Association 香港外汇及存款经纪同业协会  
Hong Kong Forex Association香港外汇同业联会  
Hong Kong Franchise Association香港特许经营协会  
Hong Kong Futures Exchange Limited [HKFE]香港期货交易所有限公司（期交所）  
Hong Kong Futures Guarantee Corporation Limited [HKFGC]香港期货保证有限公司  
Hong Kong General Business Return香港一般业务报表  
Hong Kong General Chamber of Commerce香港总商会  
Hong Kong Government Account香港政府帐目  
Hong Kong Government securities香港政府证券  
Hong Kong in Figures《香港统计数字一览》  
Hong Kong Index [HKI]香港指数  
Hong Kong Institute of Bankers香港银行学会  
Hong Kong Institute of Company Secretaries香港公司秘书公会  
Hong Kong Institute of Investment Analysts香港投资分析员公会  
Hong Kong Interbank Bid Rate [HIBID]香港银行同业拆入息率  
Hong Kong Interbank Clearing Limited香港银行同业结算有限公司  
Hong Kong Interbank Offered Rate [HIBOR]香港银行同业拆出息率；香港银行同业拆息  
Hong Kong Interbank Rate香港银行同业拆息率；香港银行同业拆息  
Hong Kong International Arbitration Centre香港国际仲裁中心  
Hong Kong Investment Funds Association [HKIFA]香港投资基金公会（基金公会）  
Hong Kong Lotteries Board香港奖券管理局  
Hong Kong Management Association香港管理专业协会  
Hong Kong Monetary Authority [HKMA]香港金融管理局（金管局）  
Hong Kong Monetary Institutions Association香港金融业总会  
Hong Kong Monthly Digest of Statistics《香港统计月刊》

Hong Kong Mortgage Corporation Limited [HKMC] 香港按揭證券有限公司（按揭公司）  
 Hong Kong Note Printing Limited 香港印鈔有限公司  
 Hong Kong Securities Clearing Company Limited [HKSCC] 香港中央結算有限公司（中央結算公司）  
 Hong Kong Securities Institute 香港證券學院  
 Hong Kong Securities Professionals Alumni Association 香港證券業同學會  
 Hong Kong Securities Professionals Association 香港證券學會  
 Hong Kong Securities Training Sponsorship Foundation 香港證券業培訓贊助基金  
 Hong Kong Society of Accountants 香港會計師公會  
 Hong Kong Special Administrative Region Government Land Fund [Land Fund]  
 香港特別行政區政府土地基金（土地基金）  
 Hong Kong Stock Exchange 香港證券交易所  
 Hong Kong Stock Exchange All Ordinaries Index 香港所有普通股指數  
 Hong Kong Stockbrokers Association 香港證券經紀業協會  
 Hong Kong treasury bill 香港庫券  
 Hong Kong Unit Trust Association 香港單位信託基金公會  
 Hong Kong Venture Capital Association Limited 香港創業投資協會有限公司  
 Hongkong & Shanghai Banking Corporation Ltd. 香港上海匯豐銀行有限公司  
 Hongkong Chinese Bank, Limited 香港華人銀行有限公司  
 honorarium 酬金；車馬費  
 hot money 熱錢；游資  
 hotel accommodation tax 酒店房租稅  
 hotels sectorial index 酒店分類指數  
 hotels sub-index 酒店分類指數  
 household expenditure 住戶開支  
 Household Expenditure Survey 住戶開支統計調查  
 household income 家庭收入；住戶收入  
 household wealth 家庭財富  
 Housing Capital Works Fund 房屋建設工程基金  
 housing loan 房屋貸款  
 HSBC Investment Bank Asia Ltd. 匯豐投資銀行亞洲有限公司  
 HSI Services Limited 恒指服務有限公司  
 Hua Chiao Commercial Bank Limited 華僑商業銀行  
 Hua Nan Commercial Bank, Ltd. 華南商業銀行股份有限公司  
 Human Resources Department [Stock Exchange of Hong Kong Limited]  
 人力資源部（香港聯合交易所有限公司）  
 Hung Kai Finance Company Limited 鴻基財務有限公司  
 hypothecation 抵押；押貨預支  
 hypothecation certificate 抵押證明書

# I:

IBA Credit Limited 港基國際財務有限公司  
 IBU International Finance Limited IBU 國際財務有限公司  
 idle fund 游資；閒置資金  
 illegal consideration 違法代價  
 illegal loan 不合法貸款  
 immediate interest 直接及現有的利益  
 immediate outlook for the economy 經濟近期展望  
 immediate parties 有直接關係的各方  
 immigration-linked investment scheme 與移民有關的投資計劃  
 immovable property 不動產  
 immunity 豁免權；免除責任

implicit price deflator 內含平減物價指數  
implied indemnity 隱含彌償  
import and export trade 進出口貿易  
import and export trade statistics 進出口貿易統計數字  
import demand 進口需求  
import deposit scheme 進口保證金計劃  
import duty 進口稅  
import price 進口價格  
import surcharge 進口附加稅；進口附加費  
imported inflation 進口通脹；輸入通脹  
imposition of tax 課稅；徵稅  
imprest account 預墊備用金帳戶；定額備用金帳戶  
imprest cash 預墊備用現金；定額備用現金  
imprest fund 預墊備用金；定額備用金  
imprest warrant 預墊備用金令  
improper investment 不當投資  
imputed cost 推算成本；設算成本  
imputed price 估算價格  
in absolute cash terms 按絕對現金數值  
in absolute terms 按絕對價值計算  
in custody of firm 商號保管  
in debt 負債  
in denomination of... 以……為單位  
in money terms 按貨幣計算  
in net terms 按淨額計算  
in nominal terms 按名義價值計算  
in real terms 按實值計算  
in relative terms 按相對價值計算  
in terms of value-added 按增值額計算  
in the money 正在賺錢；當時有利價；資金充裕  
in value terms 按價值計算  
inactive warrant 不活躍認股權證  
inchoate instrument 不完整的票據  
Inchroy Credit Corporation Limited 英利信用財務有限公司  
incidence of taxation 納稅負擔  
incidental expenses 雜項開支  
incidental outlay 附帶開支  
income 入息；收入；收益  
income after deductions 扣除後入息實額  
income and expenditure account 收支帳；收支結算表；收支表  
income approach 入息計算法  
income band 入息組別  
income chargeable to salaries tax 應課薪俸稅的入息  
income collected in advance 預收收益  
income derived beneficially 所得並享有實益的入息  
income distribution 入息分配；收入分配；收益分配  
income from employment 受僱的收入  
income group 入息組別  
income level 入息水平  
income limit 入息限額  
income payment 收益付款

income spectrum 入息組別  
income statement 入息表；收入表；收益表  
income tax 入息稅；所得稅  
income tax authority 入息稅主管當局  
income threshold 入息限額  
incomplete return 未填妥的報稅表  
inconvertible currency 不能自由兌換的貨幣  
incorporated accountant 註冊會計師  
incorporated company 法團公司；具法團地位的公司  
incorporated public officer 公職人員法團  
incorporation 註冊成立  
incorrect return 內容不確實的報稅表；填報不確的報稅表  
incremental value 增值；遞增價值  
incumbrance 產權負擔  
incumbrancer 產權負擔持有人  
indebtedness 負債；債項；負債額  
indemnify 彌償  
indemnity 彌償；彌償保證  
indemnity clause 彌償損失條款  
indent 委託採購單；代購訂單  
indenture 雙聯契約  
independent audit 獨立審計  
index bond 指數債券  
index futures 指數期貨；期指  
index futures contract 指數期貨合約  
index of average land values 平均土地價值指數  
Index of Company Names 公司名稱索引  
index of industrial production 工業生產指數  
index warrant 指數認股權證  
indexation 指數化；指數調整法  
index-linked benefit 與指數相連的利益  
Indian Overseas Bank 印度海外銀行  
indicator of inflation 通貨膨脹指標；通脹指標  
indirect controller 間接控權人  
indirect cost 間接成本  
indirect duty 間接稅  
indirect tax 間接稅  
individual claim 個別申索  
individual clearing member 個人結算會員  
individual concern 獨自經營商號  
individual consumption 個人消費  
individual investment adviser 個人投資顧問  
individual member [Stock Exchange of Hong Kong Limited] 個人會員（香港聯合交易所有限公司）  
Indonesian Rupiah [IDR] 印尼盾  
Indover Asia Limited 印尼海外亞洲有限公司  
Industrial and Commercial Bank of China 中國工商銀行  
Industrial and Commercial International Capital Limited 工商國際金融有限公司  
Industrial Bank of Japan, Limited 日本興業銀行  
industrial building allowance 工業樓宇免稅額  
industrials sectorial index 工業分類指數  
inflation 通貨膨脹；通脹

inflation accounting通貨膨脹會計  
inflation rate通貨膨脹率；通脹率  
inflationary implication通脹影響  
inflationary pressure通脹壓力  
inflationary spiral螺旋式上升的通貨膨脹；惡性循環的通貨膨脹；惡性通脹  
inflation-related adjustment根據通脹而作出的調整  
inlator通貨膨脹指數；增加指數  
inflow and outflow of balance of payments國際收支差額的變動  
inflow of capital資本流入；資金流入  
inflow of fund資金流入；資本流入  
information disclosure公開資料；資料披露  
Information Services Committee [Stock Exchange of Hong Kong Limited]  
資訊服務委員會（香港聯合交易所有限公司）  
Information Services Department [Stock Exchange of Hong Kong Limited]  
資訊服務部（香港聯合交易所有限公司）  
Information Technology Division [Hong Kong Monetary Authority] 資訊科技處（香港金融管理局）  
Information Technology—Enterprise Systems Department [Stock Exchange of Hong Kong Limited]  
資訊科技—企業系統部（香港聯合交易所有限公司）  
Information Technology—Market and Operation Systems Department [Stock Exchange of Hong Kong Limited]  
資訊科技—市場及運作系統部（香港聯合交易所有限公司）  
infrastructural investment demand基礎建設投資需求  
ING Capital Markets (Hong Kong) Limited 荷蘭國際融資有限公司  
in-house transaction內部交易  
initial allocation初期撥款  
initial allowance初期免稅額  
initial amount of provision on account初訂臨時撥款額  
initial capital初期資本  
initial capital outlay初期資本支出  
initial cash allocation初期現金撥款  
initial charges首期費用  
initial forecast初次預測  
initial funding開辦資金  
initial input初期投入的資源  
initial listing fee首期上市費  
initial margin基本按金；首期保證金；初次“孖展”  
initial payment期初付款；初期付款  
initial public offering [IPO] 初次公開招股  
initial subscription price初步認購價格  
injection注入資金；注資  
injunction強制令  
inland bill本地匯票  
inland note本地承付票  
inner reserve內部儲備  
Innovation Loan Scheme [Hong Kong Industrial Technology Centre Corporation]  
創業貸款（香港工業科技中心公司）  
input投入；投入的資金；投入的資源  
input cost投入資源成本  
input-output analysis投入產出分析  
inscribed stock記名股票  
insider dealer內幕交易者  
insider dealing內幕交易；內幕買賣

Insider Dealing Tribunal内幕交易審裁處  
insider information内幕消息  
insider trading内幕交易  
insolvency無力償債；無償債能力  
insolvency administration無力償債管理  
Insolvency Estate Funds and Accounting System破產 / 清盤案財產帳戶款項及會計系統  
Insolvency Officer破產管理主任  
Insolvency Practitioners Committee [Hong Kong Society of Accountants]  
破產從業員委員會（香港會計師公會）  
Insolvency Sub-committee [Law Reform Commission]無力償債問題小組委員會（法律改革委員會）  
insolvent無力償債；無償債能力；無償債能力的人  
insolvent company無力償債公司  
inspector督察；檢查員；審查員  
instalment分期付款  
instalment system分期繳付制度  
instant tender現場投標  
Institute of Actuaries of Australia澳洲精算師學會  
Institute of Actuaries of England英國精算師學會  
Institute of Securities Dealers證券商協會  
institutional fund industry機構基金行業  
institutional investor機構投資者  
institutional lender機構貸款人  
instruction for sale and purchase買賣通知書  
instrument文書；票據；契約；文件  
instrument of exchange交易票據  
instrument of indebtedness借款欠據  
instrument of proxy委託文書  
instrument of transfer轉讓文書；“過戶紙”  
Insurance Advisory Committee保險業諮詢委員會  
insurance agent保險代理人  
Insurance Agents Registration Board保險代理登記委員會  
Insurance Association of Hong Kong香港保險公會  
Insurance Authority保險業監督  
insurance broker保險經紀  
insurance business保險業務  
Insurance Claims Complaints Board保險索償投訴委員會  
Insurance Claims Complaints Bureau保險索償投訴局  
insurance company保險公司  
insurance coverage承保範圍；保險總額  
insurance debt保險債務  
insurance fund保險基金  
insurance industry保險業  
insurance intermediary保險中介人  
Insurance Law《保險法》  
Insurance Officer保險業監察主任  
insurance policy保險單  
insurance transaction保險交易  
insurance-backed有保險合約作為根據  
insured受保人；投保人  
insurer保險人；承保人  
intangible assets無形資產



intangible property無形財產  
integrated accounting system綜合會計制度  
intended dividend擬宣布攤還債款  
intending borrower擬借款人  
intending purchaser有意購買的買家  
Inter-American Development Bank泛美開發銀行  
interbank borrowing銀行同業拆入  
interbank deposit銀行同業存款  
interbank fund transfer銀行同業資金往來  
interbank liquidity銀行同業流動資金  
interbank market銀行同業拆放市場；銀行同業市場  
interbank money market銀行同業拆息市場  
interbank offered rate銀行同業拆息率；銀行同業拆息  
interbank payment system銀行同業支付系統  
interbank rate銀行同業利率；銀行同業拆息率  
interbank settlement system銀行同業結算系統  
inter-branch account聯行帳戶；分行往來帳  
intercompany balance公司之間的債項結餘  
interdepartmental account內部往來帳  
interdepartmental charging system跨部門收費制度  
interest利息；權益；利益  
interest accrued累積利息；累算利息；應計利息  
interest arbitrage利息套匯；套息  
interest charges利息收費  
interest collected in advance預收利息  
interest coupon利息券；息票  
interest expenses利息支出  
interest in contract合約權益  
interest in expectancy預期權益  
interest in immovable property不動產的權益  
interest in securities證券權益  
interest in shares股份權益  
interest income利息收入  
interest on capital資本利息；股本利息  
interest on loan貸款利息  
interest on unpaid estate duty欠繳遺產稅須付的利息  
interest paid in advance預付利息  
interest paid to inter-branches聯行利息支出  
interest payment利息付款；支付利息  
interest payment allowance利息付款免稅額  
Interest Rate Agreement [IRA]《利率協議》  
Interest Rate Agreement Working Committee利率協議工作小組委員會  
interest rate cap利率上限  
interest rate ceiling利率上限  
interest rate contract利率合約  
interest rate deregulation programme撤銷利率限制計劃  
interest rate derivative利率衍生工具  
interest rate differential利率差額；息差  
interest rate effect利率效應  
interest rate futures利率期貨  
interest rate margin利率差距

interest rate mismatching利率錯配  
Interest Rate Rules [IRR] [Hong Kong Association of Banks]《利率規則》（香港銀行公會）  
interest rate swap利率掉期  
interest rate swap agreement掉期息率協議  
interest rate trend利率走勢  
interest received from inter-branches聯行利息收入  
interest spread利率差距  
interest tax利息稅  
Interest Tax Deduction Certificate [ITDC]扣除利息稅證明書  
interest withholding tax利息預扣稅  
interest-bearing有息  
interest-bearing account有息帳戶  
interest-bearing balance有息結餘  
interest-bearing debt certificate有息債務證明書  
interest-bearing instrument in foreign currencies外幣有息證券  
interest-bearing securities有息證券  
interest-free無息的；免息的  
interest-free fund不附利息的資金  
interest-free loan免息貸款  
interest-free loan fund免息貸款基金  
inter-exchange dealing越所買賣  
interim adjustment grant臨時調整補助金  
interim allowance臨時津貼  
interim certificate中期證明書  
interim deed臨時契約  
interim dividend中期股息  
interim receiver臨時接管人  
interim valuation臨時估價  
Intermarket Clearing Corporation [Chicago]跨市場結算公司（芝加哥）  
Intermarket Risk Management Committee市場風險管理委員會  
Intermediaries and Investment Products Division [Securities and Futures Commission]  
中介團體及投資產品部（證券及期貨事務監察委員會）  
Intermediaries Supervision Department [Securities and Futures Commission]  
中介團體監察科（證券及期貨事務監察委員會）  
intermediary經紀；中介人；中介機構  
intermediate consumption中期消費  
intermediate goods中間貨物  
intermediate holding company中介控股公司  
intermediate income中期收益  
intermediate input中期投入的資源  
Internal Audit Department [Stock Exchange of Hong Kong Limited]內部稽核部（香港聯合交易所有限公司）  
Internal Audit Division [Hong Kong Monetary Authority]內部審核處（香港金融管理局）  
internal auditor內部核數師；內部審計師  
internal control內部監控；內部控制  
internal cost price structure內部成本價格結構  
internal equilibrium內部均衡  
internal financing內部融資  
internal management team [Exchange Fund]內部管理小組（外匯基金）  
internal models approach內部模式計算方法  
internal rate of return內部回報率；內部收益率

internal revenue本地內部稅收；國內稅收  
internal risk management system內部風險管理制度  
International Accounting Standards [IAS]國際會計準則  
International Accounting Standards Committee [IASC]國際會計準則委員會  
International Association of Financial Executives Institutes [IAFEI]國際財經行政人員機構協會  
International Auditing Practices Committee國際審計實務委員會  
International Bank for Reconstruction and Development [IBRD] [commonly known as World Bank]  
國際復興開發銀行（一般稱為世界銀行）  
International Bank of Asia Ltd. 港基國際銀行  
International Bank of Taipei臺北國際商業銀行股份有限公司  
International Commodities Clearing House [London]國際商品結算所（倫敦）  
International Commodities Clearing House Limited [New Zealand, Sydney]  
國際商品結算所有限公司（新西蘭；悉尼）  
International Conference of Banking Supervisors國際銀行監理機構會議  
International Currency Options Symposium國際外匯期權會議  
International Development Association [IDA]國際開發協會  
International Events Fund國際盛事基金  
International Federation of Accountants國際會計師聯合會  
International Federation of Insolvency Practitioners國際破產管理同業聯會  
International Finance Corporation [IFC]國際金融公司  
International Financial Action Task Force國際金融特別行動組  
international financial centre國際金融中心  
international financial community國際金融社會  
international financial statistics國際金融統計數字  
International Fiscal Association國際財政協會  
international foreign exchange market國際外匯市場  
International Foreign Exchange Master Agreement《國際外匯總協定》  
International Institute for Management Development國際管理發展研究所  
international investor國際投資者  
International Monetary Fund [IMF]國際貨幣基金組織  
international monetary market國際貨幣市場  
international monetary system國際貨幣制度  
International Options Markets Association [IOMA]國際期權市場協會  
International Organization of Securities Commissions[IOSCO]  
國際證券事務監察委員會組織（國際證監會組織）  
International Standards on Auditing [ISA]國際審計準則  
International Stock Exchange [formerly known as London Stock Exchange]  
國際證券交易所（前稱倫敦證券交易所）  
interrelated factor互相影響的因素  
intervention干預  
intervention currency干預市場貨幣  
intervention level干預水平  
interventionism干預主義  
intestate無遺囑者；無遺囑而去世者  
in-the-money option價內期權  
intra-day low一日內的最低點  
intra-day margin call即日追繳保證金；即日追補按金  
intra-day repurchase agreement即日回購協議  
intrinsic value內在價值；固有價值  
introducing agent介紹代理人  
introducing broker介紹經紀

Introduction to the Estimates 1996-97 《一九九六至九七財政年度預算簡介》

inventory存貨；存貨清單；資產清單；財產目錄

Inventory Control System存貨控制系統

inverse floating rate note反向浮息票據

inverted market倒置市場；逆轉市場

Investigation Unit [Inland Revenue Department]調查科（稅務局）

investment投資；投資項目

investment adviser投資顧問

investment advisers' partnership投資顧問合夥商行；投資顧問合夥

investment advisory contract投資顧問合約

investment analyst投資分析員

investment and safekeeping procedure投資和資產保管程序

investment arrangement投資安排

investment bank投資銀行

investment basis投資基準

investment client投資客戶

investment climate投資氣候

investment demand投資需求

investment diversification分散投資

investment expenditure投資開支

investment holding控股投資

investment in new capital equipment對新資本設備的投資

investment in productive enterprise生產企業投資

investment in real estate房地產投資

investment in securities證券投資

investment income投資收入；投資收益

investment intention投資意向；投資意欲

Investment Management Regulatory Organisation [United Kingdom]投資管理監管組織（英國）

investment manager投資經理

investment performance投資業績

investment plan投資計劃

investment portfolio投資組合

Investment Products Department [Securities and Futures Commission]

投資產品科（證券及期貨事務監察委員會）

investment promotion促進投資

Investment Promotion and Protection Agreement促進和保護投資協定

investment representative投資代表

investment return投資回報

investment scheme投資計劃

investment vehicle投資工具

Investment-linked Assurance and Pooled Retirement Funds Committee [Securities and Futures Commission]

與投資有關的人壽保險及集資退休基金委員會（證券及期貨事務監察委員會）

investment-linked assurance scheme與投資有關的人壽保險計劃

investment-linked savings plan與投資有關的儲蓄計劃

investor投資者

Investor Compensation Fund投資者賠償基金

Investor Education and Communications Unit [Securities and Futures Commission]

投資者教育及傳訊小組（證券及期貨事務監察委員會）

Investor Resources Centre投資者資源中心

Investors and the Stock Market 《投資者與證券市場》

invisible trade無形貿易

invoice發貨單；發票  
inward cash flow現金流入  
inward documentary bill進口跟單匯票  
inward investment進口投資；外來投資  
inward remittance匯入匯款  
in-year management年度內的財政管理工作  
irrecoverable tax無法追討的稅款  
irregularly endorsed cheque不合規格背書的支票  
irrevocable letter of credit不可撤銷信用證  
issue發行；發給；發放  
issue at a discount按折扣發行  
issue by tender招標發行  
issue expenses發行費用  
issue of shares發行股票  
issue price發行價；招股價  
issued on a discount basis by tenders通過招標以貼現方式發行  
issued share已發行股份；已發行股票  
issued share capital已發行股本  
issued voting share已發行有表決權股份  
issuer發證人；發行人；證券發行者；發行證券機構  
issuing bank發證銀行；發鈔銀行  
issuing house證券發行公司；證券承銷公司  
Italian Lira [ITL]意大利里拉  
Iyo Finance (Hong Kong) Limited伊予財務（香港）有限公司

## J:

Japan Securities Clearing Corporation日本証券結算公司  
Japanese Association of Securities Dealers Automated Quotations日本証券交易商自動報價協會  
Japanese Securities Finance Company日本証券金融公司  
Japanese Yen [JPY]日圓  
Jardine Fleming Bank Limited怡富銀行  
JCG Finance Company, Limited日本信用保證財務有限公司  
Jian Sing Bank Limited建新銀行  
Job Costing System分批成本計算系統  
jobber証券經銷經紀；証券批銷經紀；“批家”  
jobber trade當日平倉買賣  
jobbing business証券經銷業務  
jobbing on client從顧客身上賺價  
jobbing system經銷制度；批銷制度  
joint account聯名戶口；聯合帳戶；共同帳戶  
joint and several note共同及各別的承付票  
joint assessment合併評稅  
joint contract共同合約  
joint creditor共同債權人  
joint debt共同債項  
joint debtor共同債務人  
Joint Declaration on Cooperation and Supervision of Cross-Border Investment Management Activities  
《有關監管跨境投資管理活動的聯合聲明》  
joint estate共有產業  
joint estates account聯權共有產業的帳目  
Joint Financial Intelligence Unit [Hong Kong Monetary Authority]聯合財富情報組（香港金融管理局）

Joint Funding Scheme联合拨款资助计划

joint holder联名持有人

joint liability连带责任；共同责任

joint liquidator联合清盘人

joint loan联合贷款

joint owner联名拥有人

joint ownership共有权

joint petition共同呈请书

joint property联权共有财产

Joint Secretariat of the World BanknGroup/International Monetary Fund

世界银行 / 国际货币基金组织联合秘书处

joint statement联合启事

joint stock association合股组织

Joint Technical Working Group [formed by Hong Kong Monetary Authority, Stock Exchange of Hong Kong Limited and Securities and Futures Commission]

联合技术工作小组（由香港金融管理局、香港联合交易所有限公司及证券及期货事务监察委员会组成）

joint tenancy联权共有

joint tenant联权共有人

joint total income共同入息总额

joint venture合营企业；联营企业；合资企业

joint venture account合营帐户；合伙帐

joint venture agreement合营企业协议

joint venture contract合营合约

joint-stock bank合股银行

Joint-Stock Companies Act of Norway《挪威股份公司法》

joint-stock company合股公司

journal entry日记帐分录

judgment creditor判定债权人

judgment debt判定债项

judgment debtor判定债务人

judicial trustee司法受托人

junk bond劣等债券；垃圾债券

Juroku Bank, Ltd. 十六银行

Juroku International Finance Limited十六国际财务有限公司

## K:

Ka Wah International Merchant Finance Limited嘉华国际财务有限公司

kabushiki kaisha [Japanese]株式会社（日语）；股份有限公司

Kadoorie Agricultural Aid Loan Fund嘉道理农业援助贷款基金

Kam Ngan Stock Exchange金银证券交易所

KBC Bank N.V. 比利时联合银行

KDB Asia Limited产银亚洲金融有限公司

KEB (Asia) Finance Limited换银（亚细亚）财务有限公司

kerb market场外市场

kerb trading场外交易

KeximAsia Limited输银亚洲金融有限公司

key money “顶手费”；“鞋金”

kickback回佣；佣金

Kincheng Banking Corporation金城银行

Kincheng Finance (H.K.) Limited京城财务（香港）有限公司

Kincheng-Tokyo Finance Company Limited金东财务有限公司

kite-flying 开空头支票  
kiting 开空头支票  
kiting cheque 空头支票  
KLB Asia Finance Limited 韩国长银有限公司  
known contingency 已知的应急费用  
known liabilities 已知负债  
known spending commitment 已知的开支承担  
Kookmin Finance Asia Limited 国银金融亚洲有限公司  
Korea Commercial Finance Limited 韩国商业金融有限公司  
Korea Exchange Bank 韩国外换银行  
Korea First Finance Limited 韩国第一金融有限公司  
Korea Stock Exchange 韩国证券交易所  
Korean Won [KRW] 南韩圆  
Kowloon Stock Exchange 九龙证券交易所  
Krugerrand 南非富格林金币  
Kuala Lumpur Stock Exchange 吉隆坡证券交易所  
Kwangtung Provincial Bank 广东省银行  
Kwong On Bank Limited 广安银行有限公司  
Kwong On Finance Limited 广安财务有限公司  
Kyoto International Finance (Hong Kong) Limited 京都国际财务（香港）有限公司

## L:

labour and material cost index 劳工及材料成本指数  
LAF bid and offer rates 流动资金调节机制的借入及拆出息率  
laissez-faire policy 自由放任政策  
land cost element 土地成本因素  
Land Fund [Hong Kong Special Administrative Region Government Land Fund]  
土地基金（香港特别行政区政府土地基金）  
land premium 地价  
Land Registry Trading Fund 土地注册处营运基金  
land revenue 地价收入  
land transaction 土地交易  
landed cost 抵岸价格；卸岸成本  
land-holding company 拥有土地的公司  
Laspeyres index formula 拉斯佩尔指数公式  
last in, first out method [LIFO method] 后进先出算法  
last recorded price 最后成交价  
last trading price 最后成交价  
late adjustment 收市后的调整  
late stamping 逾期加盖印花  
latent reserve 隐藏储备  
Law Concerning Merger and Conversion of Financial Institutions of Japan  
《日本金融机构的合并和转换的有关法律》  
law cost 讼费  
law of bankruptcy 破产法  
law of diminishing return 报酬递减规律；报酬递减法则  
law of insolvency 破产清盘法  
lay member [Council of SEHK] 外界理事（联交所理事会）  
leading indicator 领先指标；领先经济指标  
leap-frogging 跳增  
lease 租契；租约

leasehold interest 租赁权益；批租权益  
leasehold property 批租土地财产  
leave pay 假期工资  
ledger 分类帐  
Ledger Accounting and Financial Information System [LAFIS] 会计及财务资料系统  
ledger book 分类帐簿  
legacy 遗产；非土地遗赠  
legal charge 法定押记  
legal cost 讼费  
legal estate 法定产业权  
legal fee 法律费用  
legal interest 法定权益  
Legal, Membership and Secretarial Services Division [Stock Exchange of Hong Kong Limited]  
法律、会籍及公司秘书事务科（香港联合交易所有限公司）  
legal mortgage 法定按揭  
legal personal representative 合法遗产代理人  
legal tender 法定货币  
legal tender notes and coins 法定纸币及硬币  
legally binding debt 有法律责任须偿还的债项  
legatee 非土地遗赠继承人；受遗赠人  
LegCo Ad Hoc Group to Study the Financial Arrangements for the New Airport and Related Projects  
立法会议员研究新机场及有关工程财政事宜小组  
LegCo Panel on Economic Services 立法会经济事务委员会  
LegCo Panel on Financial Affairs 立法会财经事务委员会  
LegCo Subcommittee on the Financing of Airport Core Programme  
立法会研究机场核心计划财政事宜小组委员会  
Lehman Brothers Finance Limited 美国雷曼兄弟财务有限公司  
lend 贷出  
lender 贷款人；借出人；放款人  
lender of last resort system 最后贷款人制度  
lending 贷款；放款  
lending agreement 借贷协议  
lending margin 贷款利率差价  
lessee 承租人  
lessor 出租人；批租人  
letter of administration 遗产管理书  
letter of allotment 配股通知书  
letter of assurance 保证书  
letter of comfort 银行联系证明书；信心保证书  
letter of confirmation 证实书；确认书  
letter of credit [L/C] 信用证；信用状  
letter of guarantee 保证书  
letter of hypothecation 押汇质权书；银行抵押书；质押书  
letter of indemnity 赔偿保证书；认赔书；偿还税款保证书  
letter of indication 签印证明书  
letter of intent 意向书  
letter of release 同意释款书  
letter of renunciation 放弃书  
level off 趋向平稳；趋平  
level playing field 公平竞争的环境  
leverage 杠杆作用；杠杆比率



leveraged buy-out 杠杆式收购  
leveraged foreign exchange contract 杠杆外汇合约  
leveraged foreign exchange trader 杠杆式外汇买卖商  
leveraged foreign exchange trader's representative 杠杆式外汇买卖商代表  
leveraged foreign exchange trading 杠杆式外汇买卖  
Leveraged Foreign Exchange Trading Ordinance Arbitration Panel [Securities and Futures Commission]  
杠杆式外汇买卖条例仲裁委员会（证券及期货事务监察委员会）  
leveraged leasing 杠杆租赁；融资租赁  
leveraged market 杠杆市场  
leviable transaction 可征费交易  
levy 征费；征款  
liability 负债；法律责任  
liability for payment of rates 缴交差饷的法律责任  
liable in damages 承担损害赔偿  
liable to tax 应纳税；应课税  
liberalization 自由化；开放（市场）  
licence 许可证；牌照；特许文件  
licence fee 牌照费  
licensed bank 持牌银行  
licensed deposit-taking company 持牌接受存款公司  
licensed intermediary 持牌中介团体  
licensed trader 持牌买卖商  
licensee 持牌人；持证人  
licensing condition 发牌条件  
licensing court 牌照法庭  
licensing criterion 发牌准则  
Licensing Department [Securities and Futures Commission] 发牌科（证券及期货事务监察委员会）  
Licensing Information Booklet 《发牌资料册》  
lien 留置权；扣押权  
life and annuity business 人寿及年金业务  
life assurance 人寿保险  
Life Assurance Act [United Kingdom] 《人寿保险法令》（英国）  
life assurance policy 人寿保单  
life boat loan 救市贷款  
life insurance 人寿保险  
life insurance corporation 人寿保险法团  
Life Insurance Council of Hong Kong 香港寿险总会  
life insurance fund 人寿保险基金  
life interest 终身权益  
Life Underwriters Association of Hong Kong 香港人寿保险从业员协会  
life-long product 终身产品  
light trading 交投稀疏；交投疏落  
likely outturn 估计结算数字  
limit 限额；限量  
limit down 跌至停板；跌停板  
limit of legal tender 法定货币使用限额  
limit of value 价值限额  
limit order 限价盘；限价订单  
limit up 涨至停板；涨停板  
limitation fund 限制基金  
limited company quoted on stock exchange 上市有限公司

limited company unquoted on stock exchange非上市有限公司  
limited legal tender currency note有限法定货币纸币  
limited liability有限法律责任；有限责任  
limited partner有限责任合伙人  
limited partner loss relief对有限责任合伙人的亏损给予税项宽免  
limited partnership有限责任合伙  
limited service bank有限服务银行  
line of business业务范围  
line of credit信贷限额  
linear development线型发展；直线发展  
linear programming线性规划  
linked assets相连资产  
linked exchange rate system联系汇率制度  
linked long-term business相连长期业务  
liquefiable assets流动资产；可兑现资产  
liquid assets流动资产；速动资产  
liquid balance现金结余；流动资产结余  
liquid capital速动资金；流动资金  
liquid form of deposit活期存款  
liquidable assets可兑现资产  
liquidated amount算定款项  
liquidated damages算定损害赔偿  
liquidated demand经算定的追讨金额  
liquidated sum经算定款项  
liquidation清盘；清偿（债务）；变现（资产）  
liquidation of an account平仓  
liquidation of margin account“斩仓”  
liquidation of position平仓  
liquidator清盘人  
liquidator's bond清盘人的债券  
liquidity流动资金；流动性；变现能力  
Liquidity Adjustment Facility [LAF]流动资金调节机制  
Liquidity Adjustment Window [LAW]流动资金调节窗  
liquidity conversion factor流动资产换算因数  
liquidity management tool流动资金管理工具  
liquidity margin流动资金幅度  
liquidity portfolio流动资产组合  
liquidity position流动资金头寸；流动资金情况  
liquidity ratio流动资产比率；流动资金比率  
List of Stock Codes《证券代号名录》  
listed company上市公司  
listed corporation上市机构  
listed investment上市投资  
listed securities上市证券  
listed share上市股份  
listing上市；挂牌  
listing agreement上市协议  
Listing Appeals Committee [Stock Exchange of Hong Kong Limited]  
上市上诉委员会（香港联合交易所有限公司）  
listing arrangement上市安排  
Listing Committee [Stock Exchange of Hong Kong Limited]上市委员会（香港联合交易所有限公司）

Listing Division [Stock Exchange of Hong Kong Limited] 上市科 (香港联合交易所有限公司)

listing fee 上市费

listing matter 上市事宜

Listing Nominating Committee [Stock Exchange of Hong Kong Limited] 上市提名委员会 (香港联合交易所有限公司)

listing price 上市价格; 牌价

Listing—Accountancy and Prospectus Vetting Department [Stock Exchange of Hong Kong Limited] 上市——会计及招股章程审阅部 (香港联合交易所有限公司)

Listing—Corporate Finance Department [Stock Exchange of Hong Kong Limited] 上市公司财务部 (香港联合交易所有限公司)

Liu Chong Hing Bank Limited 廖创兴银行有限公司

Liu Chong Hing Finance Limited 廖创兴财务有限公司

Lloyd's [United Kingdom] 劳合社 (英国)

Lloyd's agent 劳合社代理人

Lloyd's broker 劳合社经纪

Lloyd's underwriter 劳合社承保人

loan 借贷; 贷款; 借款

loan account 贷款帐户; 放款帐户

loan agreement 贷款协议

loan capital 借贷资本

loan ceiling 贷款限制

loan creditor 贷款债权人

loan finance facility 借款融通

loan for financial investment 金融投资贷款

Loan Fund 贷款基金

loan interest 贷款利息

loan loss reserve 贷款损失储备金; 贷款损失准备

loan officer 贷款人员

loan outstanding 未偿贷款; 尚欠的贷款

loan portfolio 贷款组合

loan repayment 贷款还款

loan shark 高利贷者; “大耳窿”

loan stock 债权股额; 贷款债券

loan syndicate 贷款银团

loan-to-deposit ratio 贷款与存款比率

loan-to-valuation ratio 贷款与估值比率

local branch 本地分行

local cost 本地成本

local inflation 本地通胀

local inflationary pressure 本地通胀压力

local production 本地产量

local representative office 本地代表办事处

local value-added content 本地加工价值成分

locality of profit 利润来源

locally incorporated bank 本地注册银行

locally incorporated deposit-taking company 本地注册接受存款公司

Loco-London gold market 本地伦敦金市

London Commodity Exchange 伦敦商品交易所

London International Financial Futures Exchange 伦敦国际金融期货交易所

London Metal Exchange 伦敦金属交易所

London Stock Exchange 伦敦证券交易所

long好仓；多头；买空  
long month远期月份  
long position长仓；好仓；多头；长盘  
long-range planning长远计划  
long-term business长期业务  
long-term business assets长期业务资产  
long-term business fund长期业务基金  
long-term business liabilities长期业务负债  
Long-Term Credit Bank of Japan, Limited日本长期信用银行  
long-term debt长期债项  
long-term fund长期基金  
long-term policy长期保险单  
long-term rating长期评级  
long-term receivables应收长期帐项  
long-term supplement长期个案补助金  
loss亏损；损失  
loss brought forward承前亏损  
loss carried forward结转亏损  
loss portfolio损失组合  
lost instrument遗失票据  
lot “一手”（最低交易单位）  
Lotteries Fund奖券基金  
lottery奖券  
low and simple taxation税率低而简单的税制  
low base of comparison比较基数偏低  
low value-added低增值  
lower income relief较低入息宽免  
lowest conforming tender符合要求而索价最低的投标  
lowest tender索价最低的投标；出价最低的投标  
lowest tender to specifications符合规格而索价最低的投标  
lump sum payment整笔付款  
Luxembourg Monetary Institute卢森堡金融协会  
Luxembourg Stock Exchange卢森堡证券交易所

## **M:**

M1 [money supply]M1（货币供应量）  
M1, HK\$港元M1  
M2 [money supply]M2（货币供应量）  
M2, HK\$港元M2  
M3 [money supply]M3（货币供应量）  
M3, HK\$港元M3  
Maastricht Treaty《马城条约》  
Macao Pataca [MOP]澳门元  
machinery and equipment机器及设备  
Macro Analysis Section [Financial Services Bureau]宏观经济分析组（财经事务局）  
macro assessment整体评核  
macro market trend大市走势  
macroeconomic adjustment and control measure宏观经济调控措施  
macroeconomic implication对总体经济的影响  
macroeconomic level总体经济的层次  
macroeconomic management总体经济管理制度；宏观经济管理制度

macroeconomic policy 总体经济政策；宏观经济政策  
 macroeconomic variable 总体经济变数；宏观经济变数  
 macroeconomics 宏观经济学；总体经济学  
 Madrid Stock Exchange 马德里证券交易所  
 mail remittance 邮汇  
 mail transfer [M/T] 信汇  
 mail transfer advice 信汇通知书  
 mail transfer rate 信汇汇率  
 maintenance fee 赡养费；生活费；保养费  
 maintenance grant 生活补助金  
 maintenance margin 最低保证金；保证金下限  
 maintenance of adequate capital 维持足够资本  
 major client 主要客户；大户  
 major Hang Seng Index constituent stock 恒生指数主要成分股  
 major shareholder 大股东；主要股东  
 major trading partner 主要贸易伙伴  
 major transaction 重大交易  
 majority shareholder controller 大股东控权人  
 Makati Stock Exchange 马卡地证券交易所  
 Malayan Banking Berhad 马来亚银行  
 Management Accounting Section [Hong Kong Monetary Authority] 管理会计组（香港金融管理局）  
 management bank 管理银行  
 Management Bank of the Clearing House of Hong Kong Association of Banks  
 香港银行公会结算所管理银行  
 management buy-out 管理收购  
 management contract 管理合约  
 management fee 管理费  
 management information system 管理资讯系统  
 management of public finance 公共财政管理  
 management of public utility-type undertakings 公用事业式企业的管理  
 management overhead 间接管理费用  
 management reporting system 管理汇报系统  
 management share 董事股份；管理层的股份  
 manager of property 财产管理人  
 managing director 常务董事；执行董事；董事长  
 managing partner 主理合伙人  
 mandatory bid 强制性收购建议  
 mandatory general offer 强制性公开要约  
 mandatory offer 强制要约；强制性要约  
 Mandatory Provident Fund 强制性公积金  
 Mandatory Provident Fund Authority 强制性公积金管理局  
 Mandatory Provident Fund Office 强制性公积金办事处  
 Mandatory Provident Fund Scheme 强制性公积金计划  
 Manila Stock Exchange 马尼拉证券交易所  
 Manual of the Hong Kong Securities Industry 《香港证券业参考手册》  
 manufacturing and services-based economy 以制造业及服务业为主的经济  
 manufacturing sector 制造业  
 Marche a Terme International de France 法国期货市场  
 Marche a Terme International de France MATIF S.A. 法国结算公司  
 Marche des Options Negociables de la Bourse de Paris 巴黎证券交易所期权市场  
 Marche des Options Negociables de Paris 巴黎期权市场

margin 保证金；“展”；毛利；差价  
margin account 保证金帐户；“展”户口  
margin call 追缴保证金通知；追补按金通知  
margin client 保证金客户；“展”客户  
margin deposit 保证金；按金；“展”  
margin loan 保证金贷款；“展”贷款  
margin of solvency 偿付准备金  
margin requirement 应付保证金  
margin trading 以股票按贷财务方式买卖；以“展”方式买卖；保证金交易；按金交易  
marginal cost 边际成本  
marginal effect 轻微影响  
marginal relief 边际宽免；所得税减免  
marginal tax band 边际税阶  
marginal tax rate 边际税率  
marine insurance 海上保险  
marine insurance business 海上保险业务  
marine risk 水险；海险  
marker rate of allowance 指标津贴额  
market 市场；股市  
market access 开放市场；进入市场  
Market and Product Development Division [Stock Exchange of Hong Kong Limited]  
市场及产品发展科（香港联合交易所有限公司）  
market anomaly 市场反常现象  
market body 市场团体  
market breadth 市场宽度  
market capitalization 资本市值；市价总值  
market charge 市场抵押  
market closure 停市  
market collateral 市场抵押品  
market contract 市场合约  
Market Development Division [Hong Kong Monetary Authority] 市场发展处（香港金融管理局）  
market discipline 市场规律  
market disruption 市场干扰  
market economy 市场经济  
market efficiency 市场效率  
market fluctuation 市场波动；市情升降  
market forces 市场力量  
market information 市场资料；市场信息；行情  
market infrastructure 市场基础设施  
market intermediary 市场中介者  
market leader 市场主要股份；市场领导者  
market maker 市场作价者；市场“庄家”  
market malpractice 市场不当行为  
market manipulation 操纵市场；“造市”  
market mechanism 市场机制；市场调节机能  
market median 市场中位数  
market member 市场会员  
market on close [MOC] 接收市盘  
market order 市价盘；市价订单  
market participant 市场人士  
market practitioner 市场从业员

market premium 市场溢价  
market price 市价；市场价格  
market price development 市场价格变动  
market rate 市价；市场利率；市场汇率  
market rate of discount 市场贴现率  
market rate of interest 市场利率  
market rent 市值租金；市面租金  
market rigging 操纵市场  
market risk 市场风险  
market risk regime 市场风险制度  
market sentiment 市场情绪  
Market Services Group [Stock Exchange of Hong Kong Limited] 市场服务处（香港联合交易所有限公司）  
market share 市场占有率  
market statistics 市场统计；行情  
market surveillance policy 市场监察政策  
Market Systems Division [Hong Kong Monetary Authority] 市场系统处（香港金融管理局）  
market trend 市场趋势  
market value 市值  
market value adjustment 市值调整  
marketability 适销性；流通性；销售能力  
marketable debt securities 有价债务证券  
marketable government debt 有价公债  
marketable securities 有价证券  
market-determined price 由市场决定的价格  
market-disciplined economy 由市场力量支配的经济  
market-disciplined free-enterprise economy 由市场因素决定的自由企业经济体系  
market-friendly 有利市场运作  
marketing organization facility 统营设施  
market-making system 市场作价制度；市场“庄家”制度  
market-orientation 以市场为主导  
market-oriented economy 市场主导的经济体系  
market-sensitive information 市场敏感资料；影响市场的资料  
mark-to-market 按市价计值；按市价计算差额  
marriage settlement 婚姻授产契  
married person's allowance 已婚人士免税额  
Mashreq Asia Limited 马捷力亚洲有限公司  
mass production 大量生产  
Mass Transit Fund 地下铁路基金  
Mass Transit Railway Corporation note 香港地下铁路公司债券  
massive downward pressure 强大的向下调整压力  
match an order 对单；对盘  
matching 对销；相配；对盘  
matching grant 半费资助；等额津贴  
matching system 对销系统；相配系统；对盘系统  
material risk 重大风险  
mathematical reserve 数理储备金  
maturity 到期  
maturity mismatch profile 期限错配组合  
maturity mismatching arrangement 期限错配安排  
maturity mismatching of assets and liabilities 资产与负债期限错配  
maximum amount 最高款额

maximum benefit最大利益  
maximum rate of interest最高利率  
means test经济状况调查  
measure of risk exposure衡量风险承担的方法  
median income household中位数入息家庭  
median return中位回报  
Medium Range Forecast [MRF]中期预测  
medium to long-term funds中长期资金  
meeting of creditors债权人会议  
member firm会员商号  
Members Affairs Committee [Hong Kong Futures Exchange Limited]  
会员事务委员会（香港期货交易所有限公司）  
Membership and Rules Committee [Hong Kong Futures Exchange Limited]  
会籍及则例委员会（香港期货交易所有限公司）  
Membership Committee [Stock Exchange of Hong Kong Limited]会籍委员会（香港联合交易所有限公司）  
memorandum account备查帐户；备忘帐项  
Memorandum and Articles of Association [Stock Exchange of Hong Kong Limited]  
《组织大纲及章程》（香港联合交易所有限公司）  
Memorandum Notes on the Revenue Estimates税收预算备忘录  
memorandum of agreement协议备忘录；合约备忘录  
memorandum of association组织大纲；组织章程大纲  
Memorandum of Regulatory Co-operation [MORC]《监管合作备忘录》  
memorandum of satisfaction清偿备忘录  
Memorandum of Understanding [MOU] [signed by Hong Kong Monetary Authority and Securities and Futures Commission]《谅解备忘录》（香港金融管理局与证券及期货事务监察委员会签署）  
merchant bank商人银行  
merger合并  
merger agreement合并协议  
method of apportionment on a pro rata basis按比例分摊计算方法  
Michinoku Finance (Hong Kong) Limited北日本财务（香港）有限公司  
MicroAnalysis Section [Financial Services Bureau]微观经济分析组（财经事务局）  
microeconomics微观经济学；个体经济学  
midcap stock中型股  
middle interbank rate银行同业中间利率  
middle market cross-rate中间市场套汇率  
middle market rate市场中间价格；市价中位数  
middle rate中间汇率  
mid-market price中期市场价格  
mid-year review  
年中检讨；中期经济检讨报告  
Milan Stock Exchange米兰证券交易所  
minimum denomination最低面额  
minimum price movement最低波动价位  
minimum principal value最低基本价值  
minimum subscription最低认购额  
minority interest少数权益；少数股东权益  
minority shareholder小股东；少数股东  
minority shareholder controller小股东控权人  
miscellaneous expenses杂项支出  
miscellaneous fees杂项费用  
miscellaneous income杂项收入



miscellaneous services杂项服务

mismatch错配

Mitsubishi Trust and Banking Corp. 三菱信托银行

Mitsubishi Trust Finance (Asia) Limited三菱信托财务（亚洲）有限公司

Mitsui Trust and Banking Co., Ltd. 三井信托银行

Mitsui Trust Finance (Hong Kong) Limited三井信托财务（香港）有限公司

mixed option可延买亦可延卖的期权

mixed uptrend反覆向上

mode of payment付款办法；发薪办法

Model Code for Securities Transactions by Directors of Listed Companies

《上市公司董事进行证券交易的标准守则》

moderate growth轻微增长；稍微增长

moderating trend下降趋势；放缓趋势

modification修订；放宽

Modified Consumer Price Index [MCPI]修订消费物价指数

modified factor system修正因素计算法

monetary aggregate货币总体数字；货币流通总额

monetary and financial system货币金融体系

monetary arrangement金融财务安排

monetary assets货币资产

Monetary Authority金融管理专员

monetary base货币基础

monetary discipline货币秩序

monetary instrument金融票据；金融工具

Monetary Operations Division [Hong Kong Monetary Authority]货币市场运作处（香港金融管理局）

monetary policy货币政策；金融政策

Monetary Policy and Markets Department [Hong Kong Monetary Authority]

货币政策及市场部（香港金融管理局）

Monetary Policy Division [Hong Kong Monetary Authority]货币政策处（香港金融管理局）

monetary regime货币体制

monetary sector金融界；金融体系

monetary situation货币情况

monetary squeeze货币紧缩；货币压缩

monetary stability金融体制的稳定性

monetary unit货币单位

monetary value币值

monetization货币化；币值化

monetized value货币化价值

money货币；款项；金钱

money at call短期通知款项

money at call and at short notice短期通知放款；短期内可收回的贷款

money base货币基础；银基

money broker货币经纪

money changer货币兑换商

money flow货币流量

money for order汇款单

money income货币收入

money income per capita按人口平均计算的货币收入

money laundering洗钱活动；洗钱；洗黑钱；洗黑钱活动

money lender放债人

money lender's licence放债人牌照

Money Lenders Registry放债人注册处  
Money Lenders Section [Companies Registry]放债人注册组（公司注册处）  
money lending advertisement放债广告  
money lending transaction放债交易  
money market货币市场；金融市场；短期资金市场  
money market instrument货币市场工具；金融市场票据  
money market operation货币市场运作  
money market rate货币市场利率  
money of the day [MOD]付款当日价格  
money of the day equivalent按付款当日价格计算的等值款额  
money order汇票  
money out on mortgage有按揭的放款  
money owed欠款  
money payable on demand按要求随时支付的款项  
money stock货币存量  
money supply货币供应量  
money wage货币工资  
money wage rate货币工资率  
Money World Asia Exhibition, Hong Kong香港货币及投资汇展  
money's worth金钱等值  
monitoring procedure监察程序  
monopoly垄断；独营权  
monthly balance月结  
monthly balance sheet月结表；月份资产负债表  
Monthly Market Statistics《市场统计月报》  
monthly rated按月计  
monthly statement月结单  
Monthly Statistical Bulletin [Hong Kong Monetary Authority]《金融数据月报》（香港金融管理局）  
monthly turnover每月成交量  
Montreal Stock Exchange蒙特利尔证券交易所  
Moody's Investors Services, Inc. 穆迪投资者服务公司  
Moody's rating穆迪评级  
moral claim道义申索  
moratorium延期偿付权；暂行禁令  
more sophisticated economy更先进完备的经济体系  
Morgan Guaranty Trust Company of New York摩根信托公司  
Morgan Stanley Capital International China Index [MSCI China Index]摩根士丹利资本国际中国指数  
Morgan Stanley Capital International Hong Kong Index [MSCI Hong Kong Index]  
摩根士丹利资本国际香港指数  
mortgage按揭；抵押  
mortgage arrangement按揭贷款安排  
mortgage debenture stock抵押债权股证  
mortgage deed按揭贷款契据；抵押契据  
mortgage default guarantee按揭条件违约保证  
mortgage facility按揭借款；抵押借款  
mortgage finance按揭贷款；抵押融资  
mortgage interest按揭利息  
mortgage interest relief scheme按揭利息免税计划  
mortgage interest subsidy scheme按揭利息津贴计划  
mortgage loan按揭贷款；抵押贷款  
mortgage money按揭金

mortgage note抵押票据  
mortgage rate按揭利率  
mortgage securitization按揭证券化  
mortgage security按揭抵押  
mortgage terms按揭条件；抵押条件  
mortgage-backed securities按揭证券  
mortgaged property按揭财产  
mortgagee承按人；承押人；受押人  
mortgagee in possession管有承按人  
mortgagor按揭人；抵押人  
mother fund母基金  
Motor Insurers' Bureau of Hong Kong香港汽车保险局  
motor vehicle first registration tax汽车首次登记税  
motor vehicle insurance business汽车保险业务  
motor vehicle tax车辆税  
movable property动产  
move within a narrow range在窄幅上落  
movement流动；变动；趋势  
movement of market rent市值租金的变动  
moving average移动平均数  
multi-currency trading多元货币买卖  
multilateral agency多边机构；多边代理机构  
multilateral agency debt instrument多边代理机构债务票据  
multilateral development bank多边发展银行  
multilateral exchange rate model多边汇率模式  
multilateral financial institution多边金融机构  
Multilateral Investment Guarantee Agency [MIGA]多边投资担保机构  
multiplier effect倍数作用；乘数效应  
multi-purpose stored value card多用途储值卡  
mutual corporation互助公司  
mutual credit相互信贷  
mutual dealing相互交易  
mutual debt相互债项  
mutual fund互惠基金  
mutual fund corporation互惠基金法团；互惠基金公司  
mutual fund prospectus互惠基金招股章程  
mutual fund unit互惠基金单位  
mutual insurance corporation相互保险法团  
mutual loan syndicate义会；银会  
mutual offset相互补偿；相互抵销  
mutual right相互权利

## **N:**

Nagoya Stock Exchange名古屋证券交易所  
naked short selling无担保沽空；无担保卖空  
Nanyang Commercial Bank Limited南洋商业银行有限公司  
Nanyang Finance Company Limited南洋财务有限公司  
narrow definition of money狭义货币供应  
narrow margin arbitrage低利套汇；薄利套汇  
narrower profit margin较小利润幅度  
narrowing of spread收窄息差

national accounting国民经济核算  
national accounts国民帐户；国民核算  
national accounts framework国民经济核算架构  
National Association of Securities Dealers [United States]全国证券交易商协会（美国）  
National Association of Securities Dealers Automated Quotations [United States]  
全国证券交易商自动报价协会（美国）  
National Australia Bank, Limited 澳洲国民银行  
National Automated Payment System [NAPS] [China] 国家自动支付系统（中国）  
National Bank of Canada加拿大国家银行  
National Bank of Pakistan巴基斯坦银行  
National Commercial Bank Limited浙江兴业银行  
national income国民收入  
national income account国民收入帐户  
National Institute of Economic and Social Research国立经济及社会研究所  
national insurance contribution [United Kingdom]国民保险供款（英国）  
National Market System [United States]全国市场系统（美国）  
National Measurement Accreditation Service [NAMAS] [United Kingdom]国家计量认可服务处（英国）  
National Westminster Bank plc国民西敏寺银行  
NationsBank, National Association美国众国银行  
native bank order本地银行付款令票  
nature of business业务性质  
near money近似货币；准货币  
near monopoly近乎专利；近乎垄断  
Nedcor Asia Limited莱利亚洲有限公司  
negative factor利淡因素；不利因素  
negative growth负增长  
negative interest负利息  
negative interest rate负利率  
negotiable可转让；可流转  
negotiable bill of lading可转让提单；流通提单  
negotiable certificate of deposit [NCD]可转让存款证  
negotiable debt instrument可转让债务票据  
negotiable instrument可转让票据；可流转票据  
negotiable letter of credit可转让信用证；流通信用证  
negotiable paper可流转的票据  
negotiable securities可流转证券  
negotiable security可流转的抵押品  
negotiating bank议付银行  
net净额；净值；实额  
net additional allowance额外免税实额  
net admissible assets可接纳资产净值  
net aggregated value of an estate遗产总值净额  
net amount净额  
net assessable income应评税入息实额  
net assessable profit应评税利润实额  
net assessable value应评税净值  
net assets净资产；资产净值  
net assets increase资产净值的增长  
net assets value [NAV]资产净值  
net balance净余额  
net balance of capital movement资金流动净额；资金流动净差额

net basis净额基准  
net book value帐面净值  
net borrower净借方；净借贷的一方  
net capital资本净值；资本净额  
net cash balance现金结余净额  
net chargeable income应课税入息实额  
net claims paid已偿付申索净额  
net clearing balance净结算差额  
net commission payable须付的佣金净额  
net cost净成本；成本净额；费用净额  
net currency translation difference外币折算净差额  
net deficit净额赤字  
net earnings净收益；净盈利  
net equity权益净额  
net estate净遗产  
net exchange loss汇兑损失净额  
net export of services出口服务净额  
net external balance对外贸易净差额  
net favourable balance顺差净额  
net flow of fund资金流动净额  
net indebtedness净负债额  
net inflow of fund资金流入净额  
net insurance liabilities保险负债净额  
net interest margin净利率差距  
net interest paid实付利息  
net liabilities净负债；负债净额  
net open position未平仓合约净额  
net operating profit营业纯利；营业净利  
net outflow of fund资金外流净额  
net output净产出；净产值；净产量  
net payment支出净额  
net position持仓净额  
net price净价格；实价  
net proceeds净收入  
net profit纯利  
net profit after taxation税后纯利  
net provisional tax暂缴税实额  
net public financial assets政府金融资产净值；政府财务资产净值  
net rate of exchange净汇率  
net realizable value可变现净值  
net realization净变现额  
net receipt净收入；收入净额  
net reinsurance premium再保险保费净额  
net rent租金净额  
net residue净余额  
net savings节省款项净额；节省开支净额；节省净额  
net spot foreign currency position外币现货净额  
net sum净款额  
net supply供应净额  
net tangible assets有形资产净值  
net total income入息实额；收入实额

net transfer to fund拨入基金的款项净额  
net underwriting commitment包销承担净额  
net unfavourable balance逆差净额  
net value净值  
net worth净值；资产净值  
net/gross ratio净额 / 总额比率  
netting净额结算  
New Airport Division [Economic Services Bureau]新机场部（经济局）  
new capital account commitment非经常帐新承担额  
new capital account subhead非经常帐新分目  
new capital account subventions subhead非经常帐资助金新分目；非经常帐下的资助金新分目  
new commitment新承担额；新承担项目  
new commodity新商品  
New Companies Section [Companies Registry]新公司注册组（公司注册处）  
new grant新增补助金  
new issue account新股发行帐户  
new issue of shares发行新股  
new money新增款项；新注入的资金  
new non-recurrent commitment非经常开支新承担额  
new other non-recurrent subhead其他非经常开支新分目  
New Products Committee [Hong Kong Futures Exchange Limited]新产品委员会（香港期货交易所有限公司）  
new recurrent account subhead经常帐新分目  
new recurrent account subventions subhead经常帐资助金新分目；经常帐下的资助金新分目  
new special expenditure subhead特别开支新分目  
New Taiwan Dollar [TWD]新台币  
New York Cotton Exchange, Inc. 纽约棉花交易所有限公司  
New York Futures Exchange 纽约期货交易所  
New York Mercantile Exchange [NYMEX] 纽约商品交易所  
New York Produce Exchange, Inc. 纽约农产品交易所有限公司  
New York Stock Exchange 纽约证券交易所  
New Zealand Dollar [NZD] 新西兰元  
New Zealand Futures and Options Exchange 新西兰期货及期权交易所  
New Zealand Stock Exchange 新西兰证券交易所  
newly authorized fund 新认可的基金  
newly authorized trust 新认可的信托  
newly formed trust 新成立的信托  
next day net settlement system 翌日净额交收系统  
Next Step—Hong Kong as a Financial Risk Management Centre, The  
《向前迈进——香港稳居金融风险管理中心的地位》  
night depository 夜库  
Nikkei 225 Index 日经225 指数  
Nikkei Index 日经指数  
Nikkei Stock Average 日经平均指数  
nil-paid share 未缴股款的股份  
Nishi-Nippon Bank, Ltd. 西日本银行  
Nishi-Nippon Finance (Hong Kong) Limited 西日本财务（香港）有限公司  
N.M. Rothschild & Sons (Hong Kong) Limited 洛希尔父子（香港）有限公司  
no-loss level 无亏损水平  
nominal account 名义帐户；虚帐户  
nominal amount 面额；象征式款额  
nominal and effective exchange rates for the Hong Kong dollar 港元的名义及实际汇率

nominal capital 名义资本  
nominal consideration 象征式代价  
nominal earnings 名义收益；名义入息额；理论上入息额  
nominal increase 名义上增加；理论上增加  
nominal price 虚价；名义价格；按盘价  
nominal share capital 注册股本；名义股本  
nominal value 面值；名义值；票面值；理论上价值  
Nominating Committee [Hong Kong Futures Exchange Limited, Stock Exchange of Hong Kong Limited] 提名委员会（香港期货交易所有限公司；香港联合交易所有限公司）  
nominee 代名人  
nominee account 代名人户口  
non-acceptance 不承兑  
non-bank investor 非银行投资者  
non-banking sector 银行以外的机构  
non-bankruptcy certificate 非破产证明书  
non-business day 非营业日  
non-capitalization weighted index 非资本值加权指数  
non-cash acquisition 非现金投资所得的资产  
non-cash assets 非现金资产  
non-cash-limited subhead 没有现金支出限额的分目  
non-certificated share 无证书股份  
non-clearing member 非结算会员  
non-collateralized derivatives warrant 非抵押衍生认股权证  
non-conforming tender 不符合要求的投标  
non-consumption item 非消费项目  
non-cumulative redeemable preference share 非累积的可赎回优先股  
non-dealing partner 非经营合伙人  
non-discretionary account 非全权委托户口；非全权代客买卖帐户  
non-distributable reserve 不可分配的储备金  
non-essentials 非必需品  
non-executive director 非执行董事；非执行理事  
non-interest-bearing certificate of indebtedness 无息负债证明书  
non-interest-bearing debt securities 无息债务证券  
non-interest-bearing note 无息票据  
non-interventionism 不干预政策  
non-investment-linked life insurance policy 非与投资挂钩的人寿保单  
non-liquid form of deposit 定期存款  
non-listed company 非上市公司  
non-member shareholder 非会员股东  
non-monetary gold 非货币黄金；非作货币用途的黄金  
non-negotiable bill of lading 不可转让提单；非流通提单  
non-negotiable, non-interest-bearing promissory note 不可转让的无息期票  
non-OECD stock market 非经济合作及发展组织国家的证券市场  
non-payment 不缴付；不付款  
non-performing assets 非营运资产  
non-performing loan 非营运贷款；不履约贷款  
non-profit-distributing body 非分配利润的组织  
non-profit-making 非牟利  
non-proportional treaty 非比例协议  
non-proportional treaty reinsurance 非比例协议再保险  
non-realizable savings 不可变现的节省额

non-recourse debt 无追索权债项  
non-recurrent cost 非经常费用  
non-recurrent expenditure 非经常开支  
non-recurrent grant 非经常补助金  
non-recurrent revenue 非经常收入  
non-resident corporation 非本地注册的公司；非本地注册的法人团体  
non-resident institution 非驻港机构  
non-subsidy principle 无津贴原则  
non-tradables 非贸易品  
non-unit liabilities 非单位负债  
non-voting share 无表决权股份  
non-works capital expenditure 基本工程外的非经常开支  
Nordic Investment Bank 北欧投资银行  
normal expenditure 正常开支  
normal fidelity insurance 一般忠诚保险  
normal value 正常价值  
Norwegian Krone [NOK] 挪威克郎  
nose dive 暴泻  
not negotiable 不可转让  
not trading for profit 非牟利  
notarial act of honour 公证承付  
notary 公证人  
note 票据；纸币；钞票  
note issuance facility 票据发行融通  
note issue 纸币发行；发钞  
note issue mechanism 发行钞票机制  
Note Security Fund 纸币保证基金  
note-issuing bank 发钞银行  
Notes on Computation of Salaries Tax/Personal Assessment 有关薪俸税 / 个人入息课税计算办法说明  
Notice for Payment of Provisional Tax 暂缴税缴纳通知书  
Notice for Recovery of Tax 追收税款通知书  
notice of a trust 信托通知  
notice of additional assessment 补加评税通知书  
Notice of Adjudication of Proof of Debt 裁定债权通告  
notice of assessment 评税通知书  
Notice of Assessment and Demand for Additional Tax 评定及缴纳补加税款通知书  
Notice of Assessment and Demand for Tax 评税及缴纳税款通知书  
Notice of Assessment for Property Tax 物业税评税通知书  
Notice of Change of Particulars 更改注册事项通知书  
Notice of Change of Registered Office 更改注册办事处通知书  
Notice of Correction to the Valuation List 更正估价册通知书  
Notice of Deletion 删除估价册内物业通知书  
notice of demand 付款通知书  
notice of deposit 有关缴存款项的通知  
notice of dishonour 不兑现通知  
notice of intended dividend 有关拟宣布摊还债款的通知  
Notice of Intended Payment to Creditors and Intended Application to Recission of Receiving Order  
拟发还偿款予债权人及拟申请撤销接管令通告  
Notice of Intention to Amend Valuation List 拟修正估价册记录通知书  
Notice of Intention to Assess Additional Tax 拟评定补加税的通知书  
Notice of Interim Valuation 临时估价通知书



notice of objection反对通知书  
Notice of Personal Assessment个人入息课税通知书  
Notice of Rateable Value应课差饷租值通知书  
Notice of Revised Assessment修订评税通知书  
Notice of Situation公司更改地址通知书  
notice of transfer转让通告  
Notice of Valuation估价通知书  
notifiable interest须具报的权益  
notifiable transaction须予公布的交易  
noting of bills汇票的拒付记录  
notional annual mid-point salary [NAMS]按薪级中点估计的年薪值  
notional annual mid-point salary committed已拨用的按薪级中点估计的年薪值  
notional annual mid-point salary spent已动用的按薪级中点估计的年薪值  
notional annual salary cost at mid-point按薪级中点估计的年薪开支  
notional cost估计费用；名义成本  
notional mid-point cost估计的中点费用  
novation约务更替；债务更替文件  
nugatory expenditure不必要开支  
number of cash-sweep chances现金彩票活动的中彩机会的数目  
number of cash-sweep tickets sold现金彩票活动售出的彩票数目  
numbered ticket号码彩票

## 0:

obligation债项；责任；义务  
obligation bond债务债券  
obligee受惠人  
occupational retirement scheme职业退休计划  
Occupational Retirement Schemes Division [Financial Services Bureau]退休计划部（财经事务局）  
odd lot散股；碎股；零股  
odd lot broker散股经纪  
OECD country经济合作及发展组织国家；经济合作及发展组织的成员国  
OECD stock market经济合作及发展组织国家的证券市场  
off-balance-sheet exposure资产负债表外的风险  
off-balance-sheet financing帐外融资；资产负债表外的融资  
off-balance-sheet item资产负债表外的项目  
off-balance-sheet transaction帐外交易；资产负债表外的交易  
offer要约；建议；收购  
offer by tender招标发售  
offer document要约文件；建议文件  
offer for sale要约出售  
offer for subscription公开招股  
offer mechanism招股机制  
offer of shares for public subscription公开招股  
offer period要约期  
offer price要约价；发盘价  
offer rate拆出息率  
offer to buy要约买入  
offer to lend要约贷出  
offer to sell要约卖出  
offeree受要约人  
offeree company受要约公司

offeree shareholder受要约公司的股东  
offeror要约人  
offeror company要约公司；提出要约公司  
off-floor terminal离场交易终端机  
off-floor trading离场交易  
office of profit有收益的职位  
Office of the Commissioner for Securities and Commodities Trading 证券及商品交易监理专员办事处  
Office of the Commissioner of Banking银行业监理处  
Office of the Commissioner of Insurance保险业监理处  
Office of the Exchange Fund外汇基金管理局  
Office of the Telecommunications Authority Trading Fund电讯管理局营运基金  
Official Administrator遗产管理官  
official emolument官职薪酬  
official listing正式上市  
official rate法定汇率；官价  
Official Receiver破产管理署署长  
Official Receiver's Office破产管理署  
official trustee法定受托人  
off-market dealing场外买卖  
offset抵销；弥补；冲销  
offsetting position相抵持仓  
offshore bank离岸银行  
offshore borrowing海外借款  
offshore borrowing transaction海外借款交易  
offshore business海外业务  
offshore currency deposit market海外货币存款市场  
offshore fund离岸基金  
offshore interest海外利息  
offshore reinsurance income离岸再保险入息  
Offshore Supervisors Group离岸监理组织  
off-site review非实地审查  
off-site scrutiny非实地审核  
Ogaki Kyoritsu Bank, Ltd. 大垣共立银行  
omission of income漏报入息  
omission of profit漏报利润  
on account basis记帐方式；赊帐方式  
on-balance-sheet item资产负债表内的项目  
on-cost间接成本；间接费用；附加行政费用  
one board lot of securities “一手” 证券  
“one building” condition “一家分行” 的规定  
one day rolling currency futures单日掉期外汇期货  
one day rolling currency futures contract单日掉期外汇期货合约  
one price单一价格；不二价  
one-line vote整笔拨款  
one-off grant一次过拨款  
one-off item非经常项目  
one-off payment一次过拨款；单一笔款项  
one-off subsidy一次过补贴  
onerous tax繁苛税项；繁重税率  
on-floor order场内买卖盘  
on-lending转借

on-site examination 实地审查  
open a position “做仓”；开仓  
open account 未清帐户；记帐交易；往来帐户  
open contract 未平仓合约  
open economy 开放经济  
open interest 未平仓合约数量  
open market 公开市场  
open market value 公开市场价值；市值  
open offer [listing method] 公开售股（上市方式）  
open order 开仓订单  
open outcry 公开叫价；公开喊价  
open position 未平仓交易  
open price 开仓价格  
open tender 公开投标  
open-end fund 开端基金  
open-ended investment corporation 股份不定的投资公司  
opening balance 期初结余  
opening price 开盘价格；开市价  
opening quotation 开市价；开市行情  
opening rate 开盘汇价  
operating account 营业帐目；营业帐户；经营帐目  
operating agreement 营运协议  
operating cost 营运成本；运作成本；操作成本  
operating deficit 营业亏损；经营赤字  
operating expenditure 经营开支；营运开支；营业支出  
operating expenses 营运开支；营业费用  
operating income 营运收入；营业收入  
operating loan 经营业务所需贷款  
operating profit 营业利润  
operating revenue 营运收入；营业收益  
operating services account 营运服务帐目  
operating statement 经营收支表；营业损益表  
operating surplus 经营盈余；营业盈余  
operation 经营；营运；投产  
operational fund 经费  
operative aggregate 现行总体数字  
operator 经营者；营运者；营办商  
opportunity cost 机会成本  
optimist “好友”  
optimum rate of expenditure 最适当支出率  
option 期权；认购权；选择权；选购权  
option contract 期权合约  
option money 期权费  
option on a futures contract 期货合约期权；期货期权  
option on commodities 商品期权  
option position 期权持仓量  
option premium 期权金；期权溢价  
optional stipulation 选择性规定  
Options Clearing Corporation [Chicago] 期权结算公司（芝加哥）  
Options Clearing House Pty Limited [Sydney] 期权结算所有限公司（悉尼）  
Options Clearing Rules 《期权结算规则》

options market 期权市场  
options market maker 期权“庄家”  
options pricing model 期权定价模式  
options trading 期权交易  
options trading member 期权交易会员  
Options Trading Rules 《期权交易规则》  
order 订单；命令；买卖盘  
order cheque 记名支票；抬头支票  
order for payment of money 付款指令票据  
order for purchase 订购书  
order for redirection 转寄令  
order for sale 售卖令  
order of discharge 破产解除令  
order of foreclosure absolute 绝对止赎令  
order of mail transfer 信汇委托书  
order to pay admitted debt 偿付承认债项令  
order-based system 以买卖盘为基础的制度  
ordinary annual contribution 经常性每年捐款  
ordinary course of business 通常业务运作  
ordinary creditor 普通债权人  
ordinary share 普通股  
ordinary share capital 普通股股本  
organization expenses 开办费  
Organization for Economic Co-operation and Development [OECD] 经济合作及发展组织（经合组织）  
Organization of Petroleum Exporting Countries [OPEC] 石油出口国组织  
Orient First Capital Limited 建银财务（香港）有限公司  
original estimates 原来预算  
original executor 原遗嘱执行人  
original issue price 原本发行价  
original margin 原始保证金；基本按金  
original mortgagee 原承按人  
original mortgagor 原按揭人  
original receipt 收据正本；收条正本  
original securities 原有的证券  
ORIX Asia Limited 欧力士（亚洲）有限公司  
ornament gold 饰金  
Osaka Securities Exchange 大阪证券交易所  
Oslo Stock Exchange 奥斯陆证券交易所  
O.T.B. Card Co. Ltd. 海外信用卡有限公司  
ounce troy 金衡安士  
outflow of capital 资本外流；资金外流  
outflow of fund 资金外流  
outflow of money 资金外流  
outgoing partner 退出的合伙人  
outgoings 支出  
outgoings and expenses 支出及开支  
outlay 费用；开支；支出  
outlying business district 市区外商业区  
out-of-hours trading 在正式交易时间以外的交易  
out-of-pocket expenses 实付费用；付现费用  
out-of-the-money option 无价期权；价外期权

outport collection外埠代收款项  
output产出；产值；产量  
outside dealing场外买卖；场外交易  
outstanding未偿还；尚未支付  
outstanding account未清帐项；未清帐目  
outstanding allocation应拨未拨的款项  
outstanding amount未偿还的数额  
outstanding balance未清帐款；未清余额  
outstanding bill未偿付票据；未兑现票据  
outstanding borrowing未清偿债项  
outstanding claim portfolio未决申索组合  
outstanding commitment尚未支付的承担额  
outstanding derivatives contract尚未平仓的衍生工具合约  
outstanding loan尚未清还的贷款  
outstanding negotiable certificate of deposit未兑现的可转让存款证  
outstanding tax欠税  
outstanding uncaptialized interest尚未支付且未化作本金的利息  
outturn结算；结算数字  
outward documentary bill出口跟单汇票  
outward remittance汇出汇款  
over and above inflation减除通胀因素  
overall average internal rate of return平均总体内部回报率  
overall Consumer Price Index总体消费物价指数  
overall domestic export本地产品出口总额  
overall growth rate整体增长率；总增长率  
overall investment总投资额；总体投资  
overall liquidity ratio总体流动资金比率  
overall price relative全面相对价格  
overall surplus总盈余  
overall tally全面总计  
overbuying超买；买空  
over-commitment超额承担  
overdraft透支  
overdraft by banks abroad海外银行同业透支  
overdraft by banks in foreign countries外国银行同业透支  
overdraft by local banks本港银行同业透支  
overdraft by outport banks外埠银行同业透支  
overdraft of an account户口透支  
overdraft on banks向银行同业透支  
overdraft on banks abroad向海外银行同业透支  
overdraft on banks in foreign countries向外国银行同业透支  
overdraft on local banks向本港银行同业透支  
overdraft on outport banks向外埠银行同业透支  
overdraft secured抵押透支  
overdue逾期  
overdue loan过期贷款  
over-employed economy过度活跃的经济  
overhang剩余承担；未完成的承担额；过剩额  
overhead间接费用；间接成本  
overhead cost间接成本  
overheated economy过热的经济

overheated market 过热的市场  
overnight Hong Kong interbank offered rate 香港银行同业隔夜拆息率  
overnight liquidity assistance 隔夜流动资金贷款  
overnight margin 隔夜保证金；隔夜按金  
overnight money 隔夜拆借资金；隔夜钱  
overnight position 隔夜头寸  
overnight rate 隔夜利率  
overpaid amount 多缴数额  
overpayment of contribution 多缴供款  
overrun 超支  
overrun cost 超额费用  
Oversea-Chinese Banking Corporation Ltd. 华侨银行有限公司  
overseas bank 海外银行  
overseas banking corporation 海外银行法团  
overseas branch 海外分行  
Overseas Companies Section [Companies Registry] 海外公司注册组（公司注册处）  
overseas currency balance 海外货币结余  
overseas financial institution 海外财务机构  
overseas interest 海外利息  
overseas investment 海外投资  
overseas market 海外市场  
overseas representative office 海外代表办事处  
Overseas Trust Bank Ltd. 海外信托银行有限公司  
Overseas Union Bank Ltd. 华联银行  
overselling 超卖；卖空  
oversight of markets 监察市场  
over-spending 超额支出；超支  
overtax 超额征税；征税过重  
over-the-counter derivative 场外交易衍生工具  
over-the-counter market 场外交易市场  
over-the-counter trading 场外交易；柜台交易  
over-the-counter transaction 场外交易；柜台交易  
overtrading 过量交易  
owner-occupier allowance 自住业主津贴  
ownership 所有权；拥有权  
ownership in common 分权共有权

## P:

Pacific Basin Central Bank Conference 太平洋地区中央银行会议  
Pacific Basin Economic Council [PBEC] 太平洋地区经济议会  
Pacific Economic Co-operation Council [PECC] 太平洋经济合作议会  
Pacific Economic Outlook 《太平洋经济展望》  
Pacific Finance (Hong Kong) Limited 怡泰富财务（香港）有限公司  
package 整套方案  
package concept 整体发展概念  
package development 组合发展；整体发展  
packing credit 打包贷款；打包放款  
packing loan 打包放款  
paid-in capital 实缴资本；实缴资本  
paid-in share 实收股份  
paid-up capital 缴足股本

paid-up share capital 缴足款股本  
panic buying 恐慌性抢购  
panic selling 恐慌性抛售  
paper 票据；文件  
paper clearing system 票据交换制度  
paper gold 纸黄金  
paper profit 帐面利润；纸上利润  
par of exchange 汇兑平价  
par value 票面值  
parallel transaction 平行交易  
parent company 母公司；控股公司  
pari passu 平等权利；同等权益；按相同比例  
Paris Bourse 巴黎证券交易所  
parity of pay 同等薪酬  
parity of subsidy principle 相同津贴的原则；平等津贴原则  
part owner 有部分拥有权的人  
part ownership 部分所有权  
partial bid 部分收购建议  
partial endorsement 部分背书  
partial offer 部分要约  
partial return of contribution 发还部分供款  
partial settlement 部分交收  
participant 参与者  
participating preference share 参与优先股  
participation 参与；参加；参股  
participation in profit 分红  
partly paid share 已缴部分股款的股份  
partly paid share capital 已缴部分股款的股本  
partly secured 部分有抵押  
partner 合伙人；股东  
partnership 合伙；合伙商行；合伙经营  
partnership account 合伙帐户  
partnership assets 合伙资产  
partnership at will 随意组合的合伙  
partnership book 合伙簿册  
partnership business 合伙业务  
partnership debt 合伙债项  
partnership instrument 合伙契约  
partnership money 合伙的款项  
partnership property 合伙财产  
partnership stock 合伙股本  
passage allowance 旅费津贴  
passbook 银行存摺  
patent 专利；专利权  
patent right 专利权  
patentee 专利持有人  
pawn 当押  
pawnbroker 当押商  
pawner 当押人  
Pay as You Earn Scheme [PAYE Scheme] 即赚即付计划；即赚即付的缴税计划  
pay band 薪酬级别

pay by lump sum一次过付款  
pay call支付催缴股款  
pay date发薪日期  
pay trend survey薪酬趋势调查  
pay zone付款区  
payable应付；须付  
payable at par面值支付  
payable at sight见票即付  
payable by instalments以分期付款方式支付  
payable in advance上期缴纳  
payable on demand可凭票要求付款  
payables应付款项  
payback period还本期；回收期  
payee受款人；收款人；抬头人  
paying bank付款银行  
payment付款；支付款项  
payment and drawback requirement缴税及退税规定  
Payment by Phone Service [PPS] “缴费聆” 服务  
payment in due course按期付款  
payment in kind实物支付  
payment in lieu of notice代通知金  
payment of estate duty缴付遗产税  
payment of maintenance支付赡养费  
payment of money付款  
payment of tax缴付税项  
payment procedure付款程序  
payment receipt付款收据  
payment stopped停止付款；停付  
payment system支付系统  
payment terms付款条件；付款方式  
payment to redeem赎款  
payoff period回收期；回本期  
payroll薪酬表；薪酬总额  
payroll per capita按受雇人数平均计算的薪金额  
payroll system薪俸记录系统  
pecuniary benefit金钱利益  
pecuniary consideration金钱代价  
pecuniary legacy金钱遗赠  
pecuniary liability金钱上的法律责任  
pecuniary loss金钱损失  
pegged exchange rate联系汇率；固定汇率  
penal rate [Liquidity Adjustment Facility] 惩罚性息率（流动资金调节机制）  
penal rent惩罚租金  
penal sum罚金  
penalty罚则；罚款  
Penalty Demand Note罚款通知书  
penny share低价股票；“蚊型股”  
pension退休金  
pension scheme退休金计划  
People's Bank Law 《人民银行法》  
People's Bank of China中国人民银行



per annum每年

per capita gross domestic product按人口平均计算的本地生产总值；人均国内生产总值

per capita gross national product按人口平均计算的国民生产总值；人均国民生产总值

per capita income人均收入

per centum每百

percentage charges按百分率收取的费用；征收百分率

percentage increase增长百分率

percentage inflator以百分率表示的增加指数

percentage point百分点

performance成绩；业绩；表现

performance bond履约保证书

period for redemption赎回期限

period of accrual of interest应计利息的期间

periodic actuarial investigation定期精算调查

periodic payment分期付款；定期付款

periodic updating of compensation rate按期调整补偿率

periodical payment按期付款；定期付款

permanent capital永久资本

permanent diminution永久减值

permanent health business永久健康业务

permanent transfer永久转让

permanently discontinued business永久停业

permitted level of return获准营利额；准许利润水平

perquisite额外赏赐

person carrying on business经营业务的人

person having spes successionis有继承期望的人

personal allowance个人免税额

personal assessment个人入息课税；以个人入息课税办法接受评税

personal assessment allocation拨入个人入息课税计算款项

Personal Assessment Form个人入息课税表格

personal assessment tax个人入息课税应付的税款

personal chattels非土地实产

personal consumption个人消费

personal consumption expenditure个人消费开支

personal emolument个人薪酬；个人薪俸

personal emoluments subhead个人薪酬分目

personal estate可动产业

personal representative遗产代理人

personal representative of a debtor债务人的遗产代理人

personal spending pattern个人消费模式

personal taxation个人课税

personalty动产

personnel-related expenses与员工有关连的开支

personnel-related expenses subhead与员工有关连的开支分目

pessimist “淡友”

petition呈请；呈请书

petitioner呈请人

petitioning creditor提出呈请的债权人

petro dollar石油美元

petty cash小额现款

phased increase分期递增

phasing of expenditure 分期拨付开支  
Philadelphia Stock Exchange 费城证券交易所  
Philippine National Bank 菲律宾国家银行  
Philippine Peso [PHP] 菲律宾披索  
physical assets 实物资产；有形资产  
physical commodity 实物商品；实货  
physical delivery of instrument 票据实物交收  
physical market 现货市场  
physical price 现货价  
physical settlement 以实物交易  
pick up 复苏（经济）；上扬（价格）  
place an order “落盘”  
place of business 营业地点；营业处  
place of negotiation 洽商地点  
placement 配售  
placement of securities 证券配售  
placement of shares 股票配售  
placing [listing method] 配售（上市方式）  
placing prospectus 配股章程  
plant and machinery 机器与设备；生产设备及机器  
plateau 稳定水平  
platform rates 各级税率  
platinum 白金  
“play the market” 操纵市场；“玩市”  
pledge 质押；质权  
pledged assets 质押资产  
pledgee 承押人  
pledgor 质押人  
plough back 把利润再投资  
plummet 大幅下跌；暴泻；直线下降  
plunge 大跌；急挫  
Po Fung Finance Company Limited 宝丰财务股份有限公司  
Po Sang Bank Ltd. 宝生银行有限公司  
policy 政策；保单  
policy holder 保单持有人  
pooling agreement 汇集协议  
pooling system 聚合制；联营制  
Port and Maritime Division [Economic Services Bureau] 港口及航运部（经济局）  
portability 可调动性  
portfolio 组合；投资组合  
portfolio diversification 分散投资  
portfolio management 投资组合管理  
portfolio manager 投资组合经理  
portfolio movement 投资组合转移  
portfolio of commodities 商品投资组合；期货组合  
portfolio risk 投资组合的风险；资产组合的风险  
portfolio value 投资组合总市值  
position 头寸；盘；仓；情况  
position limit 持仓限额；头寸限额；限仓  
position risk 市场风险；头寸风险  
position squaring 平仓

position unwind 回复原来持股量  
positive balance 顺差  
positive cash flow 正向现金流量  
positive growth 正增长；正数增长  
positive non-interventionism 积极不干预政策  
positive upward path 稳步上扬  
possessor 管有人  
Post Office Trading Fund 邮政署营运基金  
postal order 邮政汇票  
post-cessation payment 停业后的支出  
post-cessation receipt 停业后的收入  
post-dated cheque 期票  
posting 过帐  
post-sterling era 英镑区解散后的时期  
post-tax operating profit 除税后营业利润  
potential capital gain 可能获得的资本增益  
potential loss 潜在损失  
potential market maker 未来的市场作价者；未来的市场“庄家”  
potential offeror 有意要约人  
potential taxpayer 可能成为纳税人的人士  
Pound Sterling [GBP] 英镑  
poundage 按每一英镑征收的税额；按镑收费额；企业收益中工资所占百分比  
power of administration 管理权  
Practice and Guidance Notes on Listing Rule Changes 《有关修改〈上市规则〉的应用指引及指引摘要》  
precedent partner 首合伙人  
preceding year basis 以上年度为基础；上年度评税基期  
preceding year of assessment 上一课税年度  
pre-commencement expenditure 开业前费用  
pre-determined price 事先厘定的价格  
pre-empt resources 优先占用资源  
pre-emptive right 优先购买权；优先认购权  
preference margin 特惠待遇差额；优惠差额  
preference share 优先股  
preferential claim 优先债权  
preferential creditor 优先债权人  
preferential debt 优先清偿的债项  
preferential payment 优先偿付  
preferential right 优先权  
preferential treatment 优惠待遇  
preferred share 有优先权的股份  
pre-incorporation contract 公司成立前合约  
preliminary estimate 初步估计  
preliminary estimate of gross domestic product 本地生产总值的初步估计  
preliminary expenses 初步开支；开办费用；筹备费用  
preliminary figure 初步数字  
premium 溢价；保费；入股金；期权金；地价；土地补价；标金  
premium assessment 补价评估；溢价评估  
premium income 保费收入；地价收入  
premium offered in tender 标金  
premium portfolio 保费组合  
premium rate 保费率

premium receivable可收取保费  
premium savings bond scheme有奖储蓄券计划  
premium tax保费税项  
prepaid expenses预付开支  
prepaid tax预缴税项  
prepayment预付款项  
prequalification预先审定资格  
prequalified consortium经预先审定资格的财团  
prequalified tenderer经预先审定资格的投标者  
prequalified tendering资格预审投标方式  
prescribed currency订明货币  
present value现值  
President of Asian Development Bank亚洲开发银行总裁  
pressure of demand on domestic resources对本地资源的需求压力  
pre-tax operating profit除税前营业利润  
prevailing market price现行市价  
prevention of double duty预防双重征税  
previous closing price先前收市价  
previous financial year上一财政年度  
price category价格分类  
price change价格变动  
price cheating “食价”  
price competitiveness价格竞争力  
price deflator平减物价指数  
price dissemination报价；价格发布  
price elasticity价格弹性  
price fluctuation价格波动  
price index物价指数  
price inelasticity价格缺乏弹性  
price inflation价格上涨；物价上涨  
price information价格资料；价格行情  
price list价目表  
price manipulation操纵价格；“造价”  
price mechanism价格机制  
price movement价格变动  
price notification报价  
price quotation报价  
price range价格变动幅度  
price relative相对价格；比价  
price survey价格统计调查  
price transparency价格透明度  
price trend价格趋势  
price variation价格变动  
price-capping价格上限  
price-earnings ratio [P/E ratio]市价盈利率；市盈率  
price-sensitive information股价敏感资料；影响股价的资料  
Pricewaterhouse Coopers罗兵咸永道会计师事务所  
pricing district定价区  
pricing model定价模式  
pricing policy定价政策  
pricing strategy定价策略

primary capital 基本资金；基础资本  
primary input 初期投入的资源  
primary lien 第一留置权  
primary listing 第一上市  
primary market 初级市场；基本市场；第一市场  
primary product 初级产品  
primary production 初级生产；第一产业  
prime rate 最优惠利率  
principal 本金；委托人；主事人；当事人  
principal activity 主要业务  
principal beneficiary 主要受益人  
principal income 主要入息  
principal money 本金  
principal of bills 库券本金  
principal office 总办事处  
principal place of business 主要营业地点  
principal risk 主要风险  
principal shareholder 主要股东  
principal value 基本价值；本金值  
prior bill of sale 居先卖据  
prior equitable interest 优先的衡平法权益  
prior interest 优先权益  
prior life interest 优先终身权益  
prior transaction 优先交易  
prior trustee 前任受托人  
prioritized approach 优先处理方法  
priority claim 优先索偿  
priority debt 优先债项  
priority rating 优先级别  
private bank 私人银行  
private banking 私人银行业务  
private company 私人公司  
private consumption expenditure 私人消费开支  
private contract 私人合约  
private enterprise 私营企业  
private examination 闭门研讯  
private expenses 私人开支  
private investment expenditure 私人投资开支  
private limited company 私人有限公司  
private placement 私人配售  
private profit 私人利润  
private residential mortgage lending 私人住宅物业按揭贷款  
private sales 内部认购  
private sector 私营机构  
private sector equity participation 私营机构入股  
private tender 私人投标  
private trustee 私人受托人  
privatization 私有化；私有化计划  
privatization price 私有化收购价  
pro rata 按比例  
probate 遗嘱认证

Probate Registry遗产承办处  
proceeds收入；收益；得益  
proceeds from borrowings举债所得款项  
proceeds of bills库券收益  
proceeds of forfeit出售没收物品所得收入  
proceeds of sale售卖得益；销售收入  
pro-competition鼓励竞争  
pro-competition policy鼓励竞争的政策  
procuration fee借款代理费  
procuration signature代理签名  
producer生产商  
product price index [PPI]生产物价指数  
production approach生产算法  
production cost生产成本  
production expenses生产开支；生产费用  
production-based gross domestic product estimate以生产为计算基础的本地生产总值估计数字  
productive capacity生产能力  
productivity生产力；生产率  
professional accountant专业会计师  
professional charges专业收费  
Professional Course for Equity Options Practitioners股票期权从业员专业课程  
professional indemnity insurance专业弥偿保险  
professional reinsurer专业再保险人  
professional valuation专家估值  
profit利润；盈利；溢利  
profit and loss account损益帐；损益表  
profit and loss appropriation account损益分配帐  
profit and loss of previous period前期损益  
profit and loss of previous year上年损益  
profit and loss on exchange汇兑损益  
profit and loss on securities证券损益  
profit and loss statement损益表  
profit arising in or derived from Hong Kong于香港产生或得自香港的利润  
profit forecast利润预测；盈利预测  
profit margin利润率；利润幅度  
profit maximization获取最大利润；最高利润点  
profit record盈利记录  
profit sharing盈利摊分  
profit taking获利回吐；见利抛售  
profitability盈利能力  
profiteer投机商人；奸商  
profiteering牟取暴利；投机倒把  
profit--loss sharing ratio盈亏分配比率  
profits tax利得税  
profits tax assessment利得税评税  
profits tax return利得税报税表  
profit-sharing bonus红利奖金  
program trading程式买卖  
Programme Management System纲领管理制度  
programme of deregulation [interest rate]撤销利率限制计划  
Programme of Economic Surveys经济统计调查计划

progressive rate 累进税率  
progressive tax band 累进税阶  
project cost 工程项目费用  
project estimates 计划预算；工程项目预算；工程计划预算  
project financing 项目融资  
project-by-project approach 逐项计划处理方法  
projected income 预计收入  
projected revenue 预计收入  
projection 推算；预测；预计  
project-linked borrowing 与指定计划有关的借款  
promise to pay 付款承诺  
promissory note [P/N] 承付票；本票；期票  
prompt collection of money 迅速收款  
prompt date 交割日  
proof of debt 债权证明；债权证明表  
proof of title 业权证明  
proper account 妥善帐目  
proper books of account 妥善帐簿  
proper disbursement 正当垫付费用  
properties sectorial index 地产分类指数  
properties sub-index 地产分类指数  
property 财产；物业；产权  
property assessable to tax 应课税的物业  
property derived from the deceased 得自死者的财产  
property gains tax 物业增值税  
property investment arrangement 财产投资安排  
property lending 物业贷款  
property liable to estate duty 须缴纳遗产税的财产  
property market 物业市场；地产市场  
property market rental index 物业市场租金指数  
property passing on a death 死者去世时转移的财产  
property portfolio 房地产投资组合  
property situated outside Hong Kong 在香港以外地方的财产  
property tax 物业税  
property tax assessment 物业税评税  
Property Tax Demand Note 物业税缴税通知书  
property tax return 物业税报税表  
property taxpayer 缴纳物业税的人士  
property-linked benefit 与财产相连的利益  
proportional treaty 比例协约  
proportional treaty reinsurance 比例协约再保险  
proportionate reduction of property tax 按比例减征物业税  
Proposal for Alteration of Valuation List 修改估价册建议书  
proposal form 投保表格  
proposed estimates 建议预算  
proprietary insurance corporation 营利保险法团  
proprietor 东主  
proprietorship 独资企业；东主所有权  
prospective buyer 有意购买者；准买家  
prospective liabilities 预期负债  
prospective planholder 有意参与投资计划的人士

prospectus招股章程；发行章程  
Protection of Wages on Insolvency Fund破产欠薪保障基金  
Protection of Wages on Insolvency Fund Board破产欠薪保障基金委员会  
protective trust保护信托  
protest of bills汇票的拒付证明  
provable debt可证债项；可证债权  
provident benefit公积金福利  
provident fund公积金  
provident fund scheme公积金计划  
provision拨款；预留款项；备付款项；准备金  
provision for diminution in value减值准备  
provision for taxation备付税项  
provision on account临时拨款额  
provisional administrator临时管理人  
provisional agreement for sale and purchase临时买卖协议  
Provisional Certificate of Receipt of Estate Duty遗产税收讫临时证明书  
provisional damages临时损害赔偿  
provisional estimate临时估计数字  
provisional estimate of gross domestic product本地生产总值临时估计数字  
provisional letter of allotment暂定配股通知书  
provisional limit暂定限额  
provisional liquidator临时清盘人；暂委清盘人  
provisional profits tax暂缴利得税  
provisional property tax暂缴物业税  
provisional salaries tax暂缴薪俸税  
provisional tax暂缴税  
provisional tax instalment system暂缴税分期缴付制度  
Provisional Urban Council rates临时市政局差饷  
provisionally acceptable levels [PALs]暂定上限  
provisionally acceptable levels of expenditure暂定预算开支上限  
provisioning policy坏帐准备政策  
proxy代表；委托书  
prudential supervision system审慎监管制度  
public account政府帐目  
public accountant [PA]注册核数师  
Public Accounts Committee of the Legislative Council立法会政府帐目委员会  
public auction公开拍卖  
public body公共机构  
public company公众公司  
public consumption expenditure公众消费开支  
public corporation上市公司；公营公司  
public debt政府债务；公债  
public debt repayment偿还政府债务  
public deposit政府存款  
public examination公开研讯  
public expenditure公共开支  
public finance公共财政  
public float公众持股量  
public float requirement公众持股量规则  
public fund公帑；公共基金  
public interest公众利益



public investment expenditure公共投资开支  
 public limited company公共有限公司；公众有限公司；上市有限公司  
 public listed company公众上市公司  
 public money公帑  
 public offer公开发售  
 public officer公职人员  
 public policy政府政策；公共政策  
 public revenue政府收入；公共收入  
 Public Search Division [Companies Registry]公众查册部（公司注册处）  
 Public Search Hall [Companies Registry]公众查册大堂（公司注册处）  
 public sector公营部门  
 public sector entity in Hong Kong香港公营单位  
 public sector expenditure公营部门开支  
 public sector expenditure on buildings and constructions公营部门的建造开支  
 public sector expenditure on consolidated account综合帐目内的公营部门开支  
 public subscription公开发售；公开认购  
 public tender公开招标  
 public trustee公共受托人  
 public utility公用事业；公用事业设施  
 public utility company公用事业公司  
 public utility tariff公用事业的收费  
 public utility-type undertaking公用事业式企业  
 PublicWorks Management System工务工程管理系统  
 public works non-recurrent expenditure公共工程非经常开支  
 public works recurrent expenditure公共工程经常开支  
 Public Works Subcommittee [PWSC] [Finance Committee of the Legislative Council]  
 工务小组委员会（立法会财务委员会）  
 PublicWorks Tender Board工务投标委员会  
 published price公布价格  
 punitive tax惩罚性税项  
 purchase and sale statement日结单对帐表；买卖报告  
 purchase consideration买入价格；购买代价  
 purchase money买款  
 purchase price买价  
 purchase tax购物税  
 purchaser承购人；购买人；买家  
 purchasing and inventory control购货与存货管制  
 purchasing pattern购买模式；采购模式  
 purchasing power购买力  
 purchasing power parity购买力平价  
 pure reinsurer纯再保险人  
 put option认沽期权；看跌期权  
 put warrant认沽认股权证  
 pyramid selling层压式推销法

## Q:

qualification share资格股  
 qualified acceptance有规限承兑  
 qualified endorsement有条件背书；附条件背书；无追索权背书  
 qualified valuer合资格估价员  
 qualifying and special debt securities合资格及特别债务证券

qualifying credit rating 合资格信贷评级  
qualifying debt securities 合资格债务证券  
quarterly average 每季平均数  
Quarterly Bulletin [Hong Kong Monetary Authority] 《金融管理局季报》（香港金融管理局）  
Quarterly Business Survey 按季业务统计  
Quarterly Estimates of Gross Domestic Product 《本地生产总值按季估计》  
quarterly index 每季指数  
quasi-government corporation 半官方机构  
quick disbursing programme 快速支付计划  
quotation 报价；报价单  
quotation board 报价板  
quotation spread 报价差额  
quoted company 上市公司  
quoted share 上市股票；挂牌股票  
quoted subsidiary 上市附属公司

## R:

raider [takeover] 狙击手（收购）  
raising of loans 筹集借款  
rally 止跌回升；反弹  
ranking liabilities 认可负债  
rapid collapse 急泻  
"rat account" practice "老鼠仓" 买卖  
"rat trading" "老鼠仓" 买卖；"老鼠仓" 活动  
rate 率；利率；汇率；价格  
rate of change 变动率  
rate of charge 课税率；收费率  
rate of contribution 供款率  
rate of depreciation 折旧率  
rate of discount 贴现率；折扣率；扣减率  
rate of estate duty 遗产税率  
rate of ex gratia compensation 特惠补偿率  
rate of exchange 汇率  
rate of increase 上涨率；增幅  
rate of interest 利率  
rate of rediscount 再贴现率  
rate of return 回报率；收益率；报酬率  
rate of tax 税率  
rate per annum 年率  
rate per cent per annum 年息百分率  
rate per diem 日率  
rate per mensem 月率  
rate quotation system 汇率报价制度  
rateable value 应课差饷租值  
rateable value above the cut-off point 应课差饷租值在限额以上  
rateable value rent 差饷估值租金  
ratepayer 差饷缴纳人  
rates 差饷  
rates payable 须缴差饷  
rates percentage charge 差饷征收率  
rates receipt 差饷收据

rates relief 差饷宽减  
Rates Relief Scheme 差饷宽减计划  
Rating Advisor 差饷估价顾问  
rating agency 评级机构  
Rating and Valuation Department 差饷物业估价署  
rating assessment 差饷估价  
rating system 差饷系统  
rating valuation list 差饷估价册  
ratio of advances and loans to deposits 垫款与贷款对存款的比率  
reactivation of quoted shell company 上市空壳公司恢复业务  
readjustment 重新调整  
ready market price 现有市场价格  
real account 真实帐户；实帐户  
real estate 不动产；房地产  
real gross domestic product 实质本地生产总值  
real growth 实质增长  
real income 实际收入  
real increase 实际增长  
real property 不动产；房地产  
real value 实际价值  
real wage 实际工资  
realizable 可变现  
realizable property 可变现财产  
realizable savings 可变现的节省额  
realizable value 可变现价值  
realization 变现；变产  
realization of gains 利益变现  
realization of property 变卖财产；变卖产业  
realization statement 变产帐目  
realized investment 已实现投资  
realized profit 已赚得利润；变现利益  
realized value 变现价值  
real-time delivery versus payment 即时货银交收  
Real-Time Gross Settlement System [RTGS System] 即时支付结算系统  
real-time payment versus payment 即时汇款同时交收  
realty 不动产；房地产  
reasonable expenses 合理费用  
reassessment 重新评税；重新评定  
rebate 回佣；回扣；退款  
rebate of interest 利息回扣  
rebound 回升；反弹  
rebound in prices 价格回升  
rebound strongly 大力反弹  
rebuilding allowance 重建免税额  
receipt 收入；收据  
receipt for duty and interest 税款及利息收据  
Receipted Demand Note 经加盖机印证明税款收讫的缴税通知书  
receipts and payments account 收支帐户  
receivables 应收款项  
receiver 接管人；破产管理人  
receivership 接管；接管权

receiving bank 受理银行  
receiving order 接管令  
reciprocal basis 互惠原则  
reciprocal duty 互惠关税  
reciprocity 互惠措施；互惠条件  
recision of contract 撤销合约  
recognizance 签保；担保  
recognized clearing house 认可结算所  
recognized dealer of Exchange Fund bills 外汇基金票据认可交易商  
recognized stock exchange 认可证券交易所  
reconciliation 对帐  
reconciliation process 帐目核对过程  
reconciliation statement 对帐表；调整表  
reconstruction of a company 重整公司  
reconstruction of capital 资本重组  
reconstruction tax 重建税  
record date 注册日期；登记日期；记录日期  
recourse 追索权；追索补偿  
recover 追讨；复原  
recoverable 可收回；可追收  
recoverable advance 可追收的垫款；可收回的垫款  
recoverable rent 可追收的租金  
recovery 回稳；复苏；追偿  
recovery action 追税行动；追索行动  
recovery of estate duty 追讨遗产税  
recurrent account 经常帐  
recurrent cost 经常费用；经常成本  
recurrent expenditure 经常开支  
recurrent revenue 经常收入  
recurrent subvention 经常资助金  
recurrent subvention subhead 经常资助金分目  
recursive economic model 递回经济模式  
recycling [funds] 资金回流；资金再循环  
red chip 红筹股  
redeemable bond 可赎回债券  
redeemable charge 可赎回的押记  
redeemable loan capital 可赎回借贷资本  
redeemable preference share 可赎回优先股  
redeemable preferred share 可赎回有优先权的股份  
redeemable securities 可赎回证券  
redeemable share 可赎回股份  
redeemable stock 可赎回股票  
redemption 赎回  
redemption charges 赎回费用  
redemption date 赎回日期  
redemption fee 赎回费用  
redemption fund 赎回基金  
redemption money 赎回金额；赎回款项  
redemption of Tax Reserve Certificate 赎回储税券  
redemption of unit 赎回单位  
redemption on maturity 到期赎回

redemption price 赎回价格  
rediscounted bill 再贴现票据  
redomiciling 迁册  
redomiciling scheme 迁册计划  
reduced share 拆细股份  
reducing balance 递减余额  
reducing value 递减价值  
reduction 减少；削减  
reduction of full amount of duty 减低整笔税款  
redundancy payment 裁员支出；裁员赔偿  
re-establishment period 筹备复业期  
re-export 转口  
reference date [rating valuation] 估价根据日期（评估差饷）  
refinancing 重新筹集资金  
refinancing package 再行贷款计划；重新集资计划  
reflationary policy 复苏政策；刺激景气政策  
refund 退款；退还税款  
Refund Notice 退还税款通知书  
refund of brokerage 退还经纪佣金  
refund of rates 退还差饷  
refunding of estate duty 退还遗产税  
Refurbishment Allowance for Hotels 酒店翻新免税额  
register 登记册；记录册  
register of assignment of book debt 帐面债项转让登记册  
register of businesses 商业登记册  
register of certificates to bearer 不记名证明书登记册  
register of charges 押记登记册  
register of corporations 法团登记册  
register of debenture holders 债权证持有人登记册  
Register of Disqualification Orders 取消资格令登记册  
register of holders of registered units 已登记单位的持有人登记册  
register of interests in shares 股份权益登记册  
register of professional accountants 专业会计师注册记录册  
register of shareholders 股东名册  
registered certificate 登记证明书  
registered charge 已登记押记  
registered company 注册公司  
registered contract 已登记合约  
registered dealer 注册交易商；注册证券交易商  
registered deposit-taking company 注册接受存款公司  
registered office 注册办事处  
registered owner 登记拥有人  
registered person 注册人  
registered securities 注册证券  
registered stock 登记公债  
Registrar of Companies 公司注册处处长  
Registrar of Money Lenders 放债人注册处处长  
registration 登记；注册  
Registration Division [Companies Registry] 公司文件注册部（公司注册处）  
registration fee 登记费；注册费；过户费  
registration number 注册编号

registration of contract 合约登记  
Registry Manager [Companies Registry] 注册处经理（公司注册处）  
regressive tax 累退税  
regular audit 定期审计；定期核数  
regular premium 定期保费  
regular premium policy 定期缴付保费的保单  
regularity auditing 合规性审计  
regulate 调节；规管；规限  
Regulation Division [Stock Exchange of Hong Kong Limited] 监察科（香港联合交易所有限公司）  
regulation of markets 市场调节；市场监察  
regulator 监管机构  
Regulatory Affairs Group [Stock Exchange of Hong Kong Limited]  
监察事务处（香港联合交易所有限公司）  
regulatory body 监察机构；监管当局  
regulatory committee 监管委员会  
regulatory demand 调节需求  
regulatory system 规管制度；监察制度；监管制度  
rehabilitation loan 复兴借款  
Rehabilitation Loan Sinking Fund 复兴借款偿还基金  
reimbursement 偿款；发还款项；偿付；付还  
reimbursement other than appropriation-in-aid 不包括补助拨款的偿款  
reinsurance 再保险；分保  
reinsurance business 再保险业务  
reinsurance premium 再保险保费  
reinsurance premium ceded 分出再保险保费  
reinsurance premium payable 须付保的再保险保费  
reinsurance treaty 再保险协约  
reinsurer 再保险人  
reinvestment 再投资  
rejection of proof 拒绝债权证明  
related corporation 有联系公司  
relative 相对数字  
relative size 相对比率  
relative size of the public sector in gross domestic product  
公营部门开支在本地生产总值中所占比率  
relative size of the public sector in total expenditure 公营部门开支在总体开支中所占比率  
relief 宽免；宽减  
relief from double taxation 双重课税宽免  
reminder 催缴单  
remission 减免  
remission of estate duty 减免遗产税  
remittance 汇款  
Remittance Advice 领款通知书  
remittance charge memo 汇费通知单  
remittance fee paid 汇费支出  
remittance fee received 汇费收入  
remittance overseas 海外汇款  
re-mortgage 再按揭；再抵押  
remuneration 酬金；薪酬；报酬  
remunerative rate 有利比率  
renewal of a loan 借款重贷

renewal of contract of insurance续保  
renewal of registration登记续期；注册续期  
renewal policy续保保单  
Renminbi Yuan [CNY]人民币元  
rent租金  
rent charge租费  
rent record租金记录  
rental income租金收入  
rental index租金指数  
rental return租金收益  
rent-free免租  
renunciation放弃书  
reorganization of capital资本重组  
reorganization of share capital股本重组  
repaid bill已偿付库券  
repayment偿还；归还款项；退还税款  
repayment capability偿债能力  
repayment of principal偿还本金；还本  
repeated borrower重复借贷者；重复借款人  
rephasing of expenditure重新订定分期拨付开支的时间  
replacement cost重置成本；更新成本；迁建费用  
replacement reserve重置储备金；更新储备金  
replenishment of funds补充资金  
repo security回购抵押品  
Report of the Securities Review Committee on the Operation and Regulation of the Hong Kong Securities Industry《香港证券业的运作及监察——证券业检讨委员会报告书》  
Report on the Financial Market Review《金融市场检讨报告》  
reporting accountant申报会计师  
reporting mechanism申报机制  
reporting system汇报系统  
representative capacity代表身分  
representative of a commodity dealer商品交易商代表  
representative office代表办事处  
Republic National Bank of New York美国利宝银行  
repurchase购回  
repurchase agreement [repo]回购协议  
repurchase transaction购回交易  
reputed owner据称拥有人  
required liquid capital规定速动资金；规定流动资金  
requisite book必需的簿册  
requisite voucher必需的凭单  
requisition申请书；申报表；请购单  
Requisition for Revenue Stamps购买印花申请书  
re-registration重新登记；重新注册  
reschedule of payment重新安排付款期限  
rescue fund储备金  
Research and Planning Division [Stock Exchange of Hong Kong Limited]  
资料研究及策划科（香港联合交易所有限公司）  
resell反售；转售  
reserve储备；准备金  
reserve account储备帐

reserve assets储备资产  
reserve balance as a percentage of government expenditure 储备结余在政府开支中所占的百分率  
reserve capital后备资本  
reserve for bad debts坏帐储备  
reserve for contingencies意外损失储备  
reserve for exchange loss汇兑损失储备  
reserve fund储备金；储备基金  
reserve price保留价格；最低价格  
reserve ratio requirement储备比率规定  
reserved supplementary grant备用追加补助金  
Reserves Management Department [Hong Kong Monetary Authority] 储备管理部（香港金融管理局）  
resettlement grant转业补助金；迁置补助金  
resident director本地董事  
residential mortgage住宅按揭  
residual acceptor of foreign exchange外汇的最后承兑人  
residual deficit剩余赤字  
residual method余值法  
residual method of valuation余值估计法  
residual payment余款；剩余付款  
residual supplier of foreign exchange外汇的最后供应者  
residual value剩余价值；残余价值  
residuary estate剩余遗产  
residue剩余额；剩余财产  
residue of expenditure开支剩余额  
resistance line阻力线  
Resource Allocation Exercise [RAE] 资源分配工作  
Resource Allocation Exercise for recurrent expenditure经常开支资源分配工作  
resource bid资源申请  
resource bureau资源局  
Resources Management Unit [RMU] [Economic Services Bureau] 资源管理组（经济局）  
responsible director责任董事  
restatement of account重整帐目  
restocking补充存货  
restricted auction限制条件拍卖  
restricted banking licence有限制银行牌照  
restricted licence bank有限制牌照银行  
restricted tender局限性投标；“围内”投标  
restriction notice限制通知书  
restrictive endorsement限制背书  
results announcement业绩公布  
retail banking零售银行业务  
retail business零售业务  
retail client “散户”；“散客”  
retail dealer零售商  
retail deposit零售存款  
retail deposit interest rate零售存款利率  
retail interest rate零售利率  
retail investor “散户”投资者；个人投资者  
retail market零售市场  
retail participation “散户”入市  
retail price零售价格



retail price index零售价格指数  
retained business保留业务  
retained earnings留存收益  
retained import留用进口货物  
retained profit留存盈利  
retention保留额；自留额  
retention money保留金；保留款项  
retention ratio自留额比率  
retirement scheme management category X business退休计划管理第X类业务  
Retirement Schemes and Insurance and Bureau Administration Section [Financial Services Bureau]  
退休计划及保险及行政组（财经事务局）  
retiring partner退出的合伙人  
retiring trustee退职受托人  
retrocession转分保  
retrocession premium转分保保费  
retrocessionaire转分保人  
return收益；回报率；报表；报税表  
Return of Computerized Payroll Emoluments电脑计算薪俸表格  
return on assets资产回报率  
Return on Loans, Advances and Provisions贷款、垫款及备付金申报表  
revaluation重估价值；升值  
revaluation of rateable values重估应课差饷租值  
revaluation year重估应课差饷租值年度  
revenue收入；收益；税收  
revenue account收入帐  
revenue base收入基数；收入基础  
revenue collection征税；收取税款  
revenue department税收部门；管理政府收入的部门  
revenue estimates收入预算  
revenue from properties and investments来自物业及投资的收入  
revenue measure征税措施；收入措施  
revenue outturn收入结算  
revenue paper税收文件  
revenue policy征税政策；收入政策  
revenue proposal征税建议；税收建议；收入建议  
revenue shortfall收入不足  
revenue stamp税收印花  
revenue-earning department赚取收入的部门  
revenue-generating department带来收入的部门  
reversionary estate复归产业权  
reversionary interest复归权益  
Review of Companies Ordinance Consultancy Report《检讨香港公司条例顾问研究报告》  
revised assessment修订评税  
revised estimates修订预算  
revised estimates of expenditure修订开支预算  
revised estimates of revenue修订收入预算  
revised preliminary estimates of gross domestic product本地生产总值的修订初步估计  
revive回升；复苏  
revocable letter of credit可撤销信用证  
revocation撤销  
revocation of licence撤销牌照

revolving fund周转基金；循环基金  
revolving letter of credit循环信用证  
revote再拨款  
reward酬金  
right of control控制权  
right of conversion into stock兑换证券的权利  
right of pre-emption优先购买权  
right of retainer遗产保留权；财产保留权  
right of retention保留权  
right to receive income from property从财产收取入息的权利  
right to rescind撤销的权利  
rights issue供股（上市方式）；认股权发行；配售新股  
rights issue prospectus供股章程  
ring交易圈  
ring out平仓；经纪之间期货交易相互结算  
rising price价格上涨  
risk风险  
risk adjustment风险调整  
risk assets风险资产  
risk assets ratio风险资产比率  
risk exposure风险承担  
risk management风险管理  
Risk Management Guidelines for Derivatives《衍生工具风险管理指引》  
risk management system风险管理系统；风险管理制度  
risk of breakage破损险  
risk of non-delivery遗失险  
risk of rust损险  
risk of shortage短量险  
risk of sweat damage潮腐险  
risk premium风险溢价  
risk weight风险加权数  
risk weighted exposure加权风险值  
"risk-based" approach“以风险为依据”的方法  
risk-capping限制风险  
roll forward向前推展；向前滚进  
roll over转仓；滚计；滚转；续期  
rolling forex日转期汇  
rolling plan滚动式计划；逐年延展计划  
rolling settlement滚动交收  
round lot交易单位；整数成批股票；“一手”  
round off以整数计；四舍五入  
round to nil化为零计  
round turn完整交易；轧平交易  
round up清盘  
rounded-up sub-total化成整数的小计  
round-trip contract平仓合约  
Royal Bank of Canada加拿大皇家银行  
Royal Bank of Scotland plc苏格兰皇家银行  
royalty专营权费；专利权费；特许权使用费  
rule of equity衡平法；衡平法规则  
Rules and Operation Procedure of Hong Kong Securities Clearing Company Limited

《香港中央结算有限公司规则及运作程序》  
Rules Governing the Listing of Securities [Listing Rules] [Stock Exchange of Hong Kong Limited]  
《证券上市规则》（《上市规则》）（香港联合交易所有限公司）  
Rules of the Exchange [Stock Exchange of Hong Kong Limited]  
《交易所规则》（香港联合交易所有限公司）

Rules on Interest Rates and Deposit Charges 《利率及存款收费规则》

run on a bank 银行挤兑；银行挤提

runner “驳脚” 经纪；传递员

running expenses 管理费用；经常费用

running-down of business 缩减业务

## S:

safe custody business 保管业务

safe custody fee 保管费

safe deposit box rental received 保管箱租项收入

safeguarding assets 保障资产

safety factor 安全系数

safety margin of profitability 盈利能力的的安全界限

Sakura Bank, Limited 樱花银行

salaried employee 受薪雇员

salaried office 受薪职位

salaries tax 薪俸税

salaries tax assessment 薪俸税评税

salaries tax borne by the employer 由雇主代付的薪俸税

salaries tax payable 应缴的薪俸税

salaries tax payer 缴交薪俸税人士

salaries tax return 薪俸税报税表

salaries tax threshold 薪俸税的免缴税入息额

salary 薪金；薪俸

salary adjustment 薪金调整

salary earner 受薪人士

salary rate index 薪金率指数

salary statement 薪俸结算书

sale and purchase agreement 买卖协议

sale by auction 拍卖

sale by private treaty 以私人协约形式售卖

sale by public auction 公开拍卖

sale by tender 招标出售

sale of assets 售卖资产

sale proceeds 售卖得益；销售收入

sales account 销货帐

sales commission 销售佣金

sales counter 销售柜台

sales price index 销售价格指数

sales tax 销售税

sampling frame 抽样范围

sampling theory 抽样理论

samurai bond 武士债券；外国日元债券

sanction 认许；制裁

Sanwa Bank, Limited 三和银行

Sanwa International Finance Limited 三和国际财务有限公司

satisfaction清偿  
savings储蓄; 节省款项; 节省开支额  
savings account储蓄帐户  
savings deposit储蓄存款  
savings rate储蓄率; 储蓄存款利率  
scale of brokerages经纪佣金收费表  
scale of fees收费率; 收费表  
schedule清单; 一览表; 细目单; 附表  
schedule of charges费用表  
schedule of dealing交易清单  
schedule of property财产清单  
schedule of proportion比例表  
Schedule of Rates标准收费表  
scheme of arrangement债务偿还安排  
Scheme of Control管制计划  
Scheme of Control Agreement [SCA]《管制计划协议》  
Schengen Agreement《申根协议》  
Schroders Asia Limited宝源亚洲有限公司  
scrip临时股票  
scrip dividend以股代息  
scrip dividend scheme以股代息计划  
scrip issue红股发行  
scripless dealing of shares无单股份交易  
SEANZA forum of bank supervisors东南亚、新西兰与澳洲银行业监理组织  
search fee查册费  
seasonal adjustment季节性调整  
seasonal deficit季节性赤字  
seasonal fluctuation季节性波动  
seasoned securities优质证券; 价格稳定的证券  
second and third liner二三线股  
second board第二板市场  
second calculation第二算法  
second line stock二线股票  
second mortgage第二按揭; 第二抵押权  
second participant第二参与者  
Second Quarter Economic Report 19XX《一九XX年第二季经济报告》  
secondary insider次要的内幕人士  
secondary listing第二上市  
secondary market二级市场; 次级市场; 第二市场  
secondary mortgage market第二按揭市场  
secondary production第二级生产; 第二产业  
Secretary for Economic Services经济局局长  
Secretary for Financial Services财经事务局局长  
Secretary for the Treasury库务局局长  
sectional group个别利益集团  
sector界别; 行业; 机构  
sectorial index分类指数  
secular trend长期趋势  
secure担保; 抵押  
secured bond有担保债券  
secured creditor有抵押债权人

secured loan担保贷款；有抵押贷款  
securing debenture担保债权证  
securities证券  
Securities Advisory Council证券事务谘询委员会  
securities analyst证券分析员  
Securities and Exchange Commission [SEC] [Taiwan, United States]  
证券管理委员会（证监会）（台湾）；证券交易委员会（美国）  
Securities and Futures Appeals Panel [Securities and Futures Commission]  
证券及期货事务上诉委员会（证券及期货事务监察委员会）  
Securities and Futures Commission [SFC]证券及期货事务监察委员会（证监会）  
Securities and Investment Board [SIB] [United Kingdom]证券及投资管理局（英国）  
securities borrowing证券借用  
securities business证券买卖业务  
Securities Commission [presently known as Securities and Futures Commission]  
证券事务监察委员会（现称证券及期货事务监察委员会）  
Securities Compensation Fund证券赔偿基金  
Securities Compensation Fund Committee [Securities and Futures Commission]  
证券赔偿基金委员会（证券及期货事务监察委员会）  
securities dealer证券交易商  
Securities Dealers' Deposit Fund证券交易商按金基金  
Securities Exchange of Thailand泰国证券交易所  
securities for money贷款抵押物  
Securities Foundation证券业培训基金  
Securities Institute of Australia澳大利亚证券学会  
securities introducing broker证券介绍经纪  
securities investment adviser证券投资顾问  
Securities Journal, The《证券月刊》  
Securities Law《证券法》  
securities lending证券借贷  
securities market证券市场  
Securities Officer证券主任  
securities payable to bearer须付款予持有人的证券  
securities register system证券登记系统  
Securities Review Committee证券业检讨委员会  
Securities Review Committee Report《证券业检讨委员会报告书》  
Securities Section [Financial Services Bureau]证券组（财经事务局）  
securities underwriter证券包销商  
securitization of debt债务证券化  
security抵押品；保证金；保证  
security account保付户口  
security by bond担保契据形式的保证  
security features [bank notes]防伪特色（银行纸币）  
security for note issue发行纸币的保证物  
security instrument保证文书  
security interest担保权益  
security to the payment of money付款保证  
seed capital种子资本  
segregated account独立帐户；独立户口  
segregated trust account独立信托帐户  
SEHK Options Clearing House Limited [SEOCH]联交所期权结算所有限公司  
SEHK traded option在联交所买卖的期权

seizure检取；扣押  
selective allowance选择性免税额  
selective marketing basis选择性销售方式  
selective tender选择性投标；选择性招标  
self-assessment自我评税  
self-clearing member [Stock Exchange of Hong Kong Limited]自行结算会员（香港联合交易所有限公司）  
self-correcting mechanism自动调节机制  
self-financing财政自给；自筹资金  
self-liquidating project自动还本工程  
self-regulation自律；自行规管；自行监管  
sell卖出  
sell off抛售；沽盘  
sell order卖盘  
sell short卖空；沽空；抛空  
seller's price卖价；卖方价格  
selling dealer卖方交易商  
selling hedge沽空对冲  
selling pressure沽售压力  
selling price售价  
senior securities优先证券  
SEOULBANK汉城信托银行  
separate assessment夫妇分别评税  
separate client account独立客户帐目  
separate debt独有的债项；各别的债项  
separate estate各别产业  
separate estates account各别产业的帐目  
separate instrument独立文书  
separate listing独立上市  
separate property各别的财产  
separate share trading account独立股票交易帐户  
separate taxation for married couples夫妇分开评税  
sequestration暂押；扣押  
serial bond分期还本债券  
series of transactions连串交易  
service-led economy以服务业为主导的经济  
set-off抵销；对销  
set-off and transfer report比对转帐报告  
set-off of the property tax豁免物业税  
settled property预先分配的财产  
settlement交收；结算；交割；清偿；授产安排  
settlement backlog积压交收  
settlement bank结算银行  
settlement cap交收限价  
settlement date交收日期  
settlement of debts清偿债务；偿还债务  
settlement of physical shares股份实物交收  
settlement period交收期限；结算期  
settlement price结算价格；平仓价格  
settlement risk结算风险；交收风险  
settlement system交收制度；结算系统  
settlor财产授予人

seven-year Exchange Fund note 七年期外汇基金债券  
Sewage Services Trading Fund 污水处理服务营运基金  
Shacom Finance Limited 上商财务有限公司  
shadow director 影子董事；幕后董事  
Shanghai Commercial Bank Ltd. 上海商业银行  
Shanghai Securities Central Clearing and Registration Corporation 上海证券中央登记结算公司  
Shanghai Stock Exchange 上海证券交易所  
share 股份；股票；份额  
share beneficially owned 实益股份；实益拥有股份  
share capital 股本  
share certificate 股票  
share dealing 股票交易；股票买卖  
share in issue 已发行股份；已发行股票  
share investment 股份投资  
share margin lending “按仓”贷款  
share market 股票市场  
share of a business 生意股份  
share of mutual fund 互惠基金股份  
share of profit 利润份额  
share on local register 当地登记册所载的股份  
share option 股票期权；认股权；股份认购权  
share pending listing 等候上市股份  
share premium account 股份溢价帐户  
share price 股票价格  
share registrar 股票过户登记处；过户处；股份登记员  
share repurchase 股份购回；股份回购  
share rights 股权  
share split 股份拆细；拆股  
share transfer 股票过户  
share warrant 认股权证  
share warrant to bearer 不记名认股权证  
shareholder 股东  
shareholders' fund 股东资金  
shareholding 持有股份  
sharp increase 急剧上升；暴升；飞涨  
shell company 空壳公司  
shell reactivation “借壳”上市；“买壳”上市；空壳公司重新活动  
Shenzhen Foreign Exchange Trading Centre 深圳外汇交易中心  
Shenzhen Securities Registration Company Limited 深圳证券登记公司  
Shenzhen Stock Exchange 深圳证券交易所  
Shinhan Finance Limited 新韩金融有限公司  
Shizuoka Bank, Ltd. 静岡银行  
short 空头；空仓；淡仓；卖空；超卖  
short call 认购期权淡仓  
short covering 补仓；补空仓；空头补进  
short futures contract 淡仓期货合约  
short notice 短期通知书  
short notice and time deposit 短期通知及定期存款  
short of liquidity 资金紧绌  
short position 空仓；淡仓；空头；短盘  
short sell securities 卖空证券

short selling卖空；沽空；抛空  
short selling system证券沽空制度  
short-dated securities短期证券  
shortfall差额；不足之数  
shortfall in expenditure实际开支低于原来预算  
short-term deposit短期存款  
short-term indicator of economic condition短期经济指标  
short-term interest rate短期利率  
short-term paper短期票据  
short-term rating短期评级  
shroff account number收款帐号  
Siam Commercial Bank Public Company Limited汇商银行  
significant shareholder持有大量股票的股东；重要股东  
silent partner只拥有股权而不参与业务的合伙人；隐名合伙人  
silver银  
silver currency银制流通货币  
silver standard银本位；银本位制  
Simple Guide to Bankruptcy, A《破产案简介》  
Simple Guide to Compulsory Winding-up of Companies, A《强制公司清盘案简介》  
simple interest单利；以单息计算的利息  
simple portfolio简单的投资组合  
simultaneous econometric model联立计量经济模式  
simultaneous equation model联立方程模式  
Sin Hua Bank Limited新华银行  
Sin Hua Finance Company Limited新华财务有限公司  
Singapore Dollar [SGD]新加坡元  
Singapore International Monetary Exchange新加坡国际金融交易所  
Singapore Stock Exchange新加坡证券交易所  
Singapore Strait Times Index《新加坡海峡时报》指数  
single assessment单一评税  
single entry system单式簿记制度  
single equation model单方程模式  
single fund单一基金  
single market, the [Europe]单一市场（欧洲）  
single parent allowance单亲免税额  
single premium整付保费  
single premium policy整付保费保单  
single tender单一投标  
sinking fund偿债基金  
size criterion [banking]资产限额准则（银行业）  
size of issue发行量  
size of the economy经济规模  
slacken放缓；呆滞  
slow down减慢；放缓；退减  
slow trading交投呆滞  
sluggish市势疲弱；市况呆滞  
sluggish turnover交投呆滞  
slump急跌；下挫  
small and medium enterprise [SME]中小型企业  
Small and Medium Enterprises Committee中小企业委员会  
small bankruptcy小额破产案



small business 小型企业  
Small Claims Tribunal 小额钱债审裁处  
Small Claims Tribunal Suitors Fund Account 小额钱债审裁处诉讼人储存金帐户  
small depositor 小额存户  
small economy 小规模经济体系  
small estate 小额遗产  
smart card 智能卡；聪明卡  
snake 蛇形浮动；蛇形浮动汇率制  
soaring market 旺市；好市；暴涨的市况  
Social Security Assistance Index of Prices 社会保障援助价格指数  
social welfare expenditure 社会福利开支  
Societe de Compensation des Marches Conditionels 巴黎期权市场结算所  
Societe Generale 法国兴业银行  
Societe Generale Asia Limited 法国兴业亚洲有限公司  
Society of Actuaries of the United States of America 美国精算师公会  
Society of Chinese Accountants and Auditors 华人会计师公会  
Society of Worldwide Interbank Financial Telecommunication [SWIFT] 环球银行财务电讯协会  
socio-economic infrastructure 社会经济基础建设  
soft currency 软货币；弱势货币  
soft dollar practice 收取非金钱利益的做法  
soft market 市况疲软  
sole executor 唯一的遗嘱执行人  
sole proprietor 独资经营者  
sole proprietorship 独资经营  
sole trustee 单一受托人  
soliciting business 招揽生意  
solid growth 稳健增长  
solvency 偿债能力；偿付能力  
Solvency Fund 无偿付能力赔偿基金  
source of additional revenue 额外收入来源  
source of fund 资金来源  
South Sea Bubble “南海泡影”；南海泡沫事件  
South-East Asian Central Banks [SEACEN] 东南亚中央银行组织  
sovereign risk 政治风险；主权风险  
soyabean futures 大豆期货；期豆  
SPC Credit Limited 美国太平洋信贷有限公司  
special cash bonus 特别现金红利  
Special Coin Suspense Account 特别硬币暂记帐  
special crossed cheque 特别划线支票  
special crossing 特别划线  
special debt securities 特别债务证券  
special drawing right [SDR] 特别提款权  
special economic zone 经济特区  
special endorsement 记名背书  
special expenditure 特别开支  
special fund 特别基金  
special grant 特别补助金  
special levy 特别征费（证券）；特别附加费  
Special Levy Fund 特别征费基金  
special manager 特别经理人  
special payment 特别付款

special proxy特别委托书  
special rates grant特别差饷补助金  
special surplus特别盈余  
Special Suspense Account特别暂记帐  
special trust特别信托  
special warrant特别拨款令；特别支款授权书  
specific charge特定押记  
specific deduction特定扣税项目  
specific duty从量税  
specific duty rate从量税率  
specific relief特定宽免  
specific sum指明款项  
specified rate rules指定利率规则  
specified tax指明税项  
speculation投机  
speculative activity投机活动  
speculative attack投机冲击  
speculative position投机盘  
speculative pressure投机压力  
spending guideline开支指引；开支预算的指引  
spending pattern开支模式；消费模式  
spending power消费力  
split拆细；拆股  
split share已拆细股份；已分割股份  
split trust分类信托  
spoiled stamp损坏的印花  
spot即期；现货  
spot assets现金资产；现金存款  
spot contract现货合约  
spot exchange rate即期汇率；现货兑换率  
spot foreign currency assets即期外币资产  
spot foreign currency liabilities即期外币负债  
spot index现货指数  
spot market现货市场  
spot month现货月份  
spot month trading现货月份交易  
spot price现货价格  
spot rate即期汇率；现货汇率；现货价  
spot settlement即场成交；现场交易  
spot trading现货交易  
spot transaction现货交易；现汇交易  
spread差价；利率差距；利润幅度；价位  
spread back拨回有关年度评税  
spread margin跨期保证金；跨期按金  
spread option复式期权；取差期权  
spread table价位表  
spread trading跨期买卖；跨价买卖  
spreading跨期买卖；跨价买卖  
square position平仓；轧平差额  
squeeze“迫仓”；“夹仓”；紧缩  
stabilization fund稳定金

staff on-cost职员附加费用；员工间接费用  
staff-related expenses与职员有关的费用；与员工有关连的开支  
stag投机认股者；“炒”新股者；新股套利者  
stakeholder保证金保存人  
stale cheque过期支票  
stamp印花  
stamp duty印花税；厘印费  
stamp duty on contract note成交单据印花税  
stamp duty on conveyance of land土地转让印花税  
stamp duty on conveyance of properties物业转让印花税  
stamp duty on property transactions物业交易印花税  
stamp duty on stock transfers股票交易印花税  
stamp duty rate印花税税率  
stamp duty relief印花税宽免  
Stamp Office [Inland Revenue Department]印花税署（税务局）  
standard amount [taxation]标准免税额  
Standard and Poor's 500 Index标准普尔500 指数  
Standard and Poor's Corporation标准普尔公司  
Standard and Poor's Rating标准普尔评级  
Standard Chartered Bank渣打银行  
standard conversion rate划一兑换率；划一折合率  
Standard London (Asia) Limited英国标旗（亚洲）有限公司  
standard of accounting and auditing practices会计及核数执业准则  
standard of disclosure披露标准  
standard rate标准税率；标准收费率  
standard rate zone标准税率范围  
standard share标准定额股；标准股票  
standard valuation method标准估价方法  
standby credit备用信贷  
standby facility备用贷款  
Standing Accounting Instructions《常务会计指令》  
Standing Committee on Company Law Reform公司法改革常务委员会  
standing offer有效要约  
Standing Order Form for Tax Reserve Certificate长期委购储税券通知书  
stand-over order暂缓缴税令  
Star Chamber高层资源会议  
Star Chamber Action Group高层资源会议策动小组  
Star Chamber review高层资源会议总结；高层资源会议检讨  
start-up cost开办成本；筹备费用  
start-up grant成立初期补助金  
State Administration of Exchange Control [China]国家外汇管理局（中国）  
State Bank of India印度国家银行  
statement结算书；报表；说明书  
statement in lieu of prospectus代替招股章程陈述书  
statement of account帐目报表  
statement of adjustment调整说明书  
statement of affairs资产负债状况说明书  
statement of annual account周年帐目报表  
statement of assets and liabilities资产负债表  
statement of calculation计算说明  
statement of income and expenditure收支报告；收支结算表

statement of loss 亏损表  
statement of loss and gain 损益计算表  
statement of profit and loss 损益计算表  
statement of receipts and payments by the Government 政府收支总表  
Statement of Standard Accounting Practice [SSAP] 《会计实务准则》  
Statements of Insurance Practice 《保险业业务惯例声明》  
state-owned enterprise 国营企业  
statistical analysis and modelling 统计分析及编制统计模型  
statistical indicator 统计指标  
statistical summary 统计摘要；统计概要  
Statistical Yearbook 《统计年报》  
statute-barred debt 已逾时效的债项  
Statutes of Distribution 《遗产分配法规》  
statutory business 法定业务  
statutory charge 法定收费  
statutory compensation 法定补偿金  
statutory corporation 法定公司  
statutory debt 法定债项  
statutory declaration 法定声明  
statutory trust 法定信托  
stay buoyant 保持畅旺  
steady growth 稳步增长  
steep rise 急升  
sterling area 英镑区  
Sterling Guarantee Agreement 《英镑保证协议》  
stock 证券；股票；股额；公债；存货  
stock adjustment 存货调整  
stock balance summary 股票往来报告表  
stock book 存货簿  
stock borrowing and lending agreement 证券借用及借出协议  
stock broker 股票经纪  
stock certificate 股票；股票证书  
Stock Clearing Corporation [Philadelphia] 股票结算公司（费城）  
stock control account 存货总帐；存货控制帐  
stock control report 股票存量报告表  
stock deposit and withdrawal 股票存取  
stock exchange 证券交易所  
Stock Exchange Automated Quotation System [SEAQ System] [United Kingdom]  
证券交易所自动报价系统（英国）  
stock exchange company 证券交易所  
Stock Exchange Information Services Limited [SEIS] 香港联合交易所资讯服务有限公司  
Stock Exchange of Hong Kong Limited [SEHK] [formerly known as the Unified Exchange]  
香港联合交易所有限公司（联交所）（前称联合交易所）  
Stock Exchange of Singapore 新加坡证券交易所  
stock fund account 存货基金帐  
stock futures 股票期货  
stock index futures 股市指数期货  
stock index futures market 股市指数期货市场  
stock index option 股市指数期权  
stock list 存货表；存货单；股市行情表  
stock market 证券市场；股票市场

stock option股票期权  
stock options market股票期权市场  
stock portfolio股票投资组合  
stock sheet存货表  
stock split股票拆细；拆股  
stock unit股份  
stock warrant认股证；认股权证  
stock watering股票搀水  
stockbroker股票经纪  
stockbroking business股票经纪业务  
stockholder证券持有人；股东；股份持有人；股额持有人  
Stockholm Options Market斯德哥尔摩期权市场  
Stockholm Stock Exchange斯德哥尔摩证券交易所  
stock-in-trade存货  
stocks and shares股额及股份  
stop limit order限价盘；停止限价指令  
stop loss order止蚀盘；止蚀指令  
stop order止蚀盘；止蚀指令  
stop payment止付  
stop-go policy应变经济政策；经济膨胀和紧缩交替运用的政策  
storage fee仓费  
straddle trading套盘；跨期买卖；跨价买卖  
straight bond传统债券；纯粹债券  
straight letter of credit直接信用证  
straight-line depreciation method直线折旧法  
straight-line fixed repayment直线固定还款  
street shareholder场外股东  
Strengthening of Currency Board Arrangements in Hong Kong [Hong Kong Monetary Authority]  
《巩固香港的货币发行局制度》（香港金融管理局）  
strike price行使价；敲价  
strong demand殷切需求  
strong growth强劲增长  
Structural Analysis Section [Financial Services Bureau]经济结构分析组（财经事务局）  
structural ratio结构比率  
structural transformation of the economy经济结构转型  
structure of assets and liabilities资产负债结构  
struggle between bulls and bears好淡争持  
Student Loan Fund学生贷款基金  
sub-agent分销代理商  
sub-contract分包合约  
sub-contractor次承判商；“二判”  
sub-fund成分基金  
subhead分目；开支分目  
subhead of expenditure开支分目  
sub-index分类指数  
subject to a trust受信托规限  
subject to tax须课税  
subordinated debt后偿债项  
subordinated deposit无优先权存款  
subordinated loan附属贷款  
subordinated loan stock后偿债权股额

sub-purchaser转购人  
subscriber认购人；认购者  
subscription认购；入股；会费  
subscription list认购名单  
subscription price认购价格  
subscription rate认购率  
subsequent allowance以后免税额  
subsidiary附属公司  
subsidiary business副业；附属业务  
subsidiary company附属公司；子公司  
subsidiary ledger明细分类帐；辅助分类帐  
Subsidiary Note Security Fund辅助纸币保证基金  
subsidy津贴；补贴  
subsidy code补贴守则  
subsistence allowance生活津贴；膳食津贴；膳宿津贴  
substandard loan次级贷款  
substantial appreciation of prices价格大幅上扬；价格飙升  
substantial benefit实质利益  
substantial savings巨额储蓄  
substantial shareholder大股东  
substantial transaction重大交易  
sub-subsidiary company再附属公司  
sub-total小计  
sub-transferee次承让人  
sub-transferor次出让人  
sub-underwrite分包销  
sub-underwriter分包销商  
sub-underwriting commission分包销佣金  
sub-underwriting contract分包销合约  
subvention资助金  
subvention system补助制度；资助制度  
Subventions and Lotteries FundAdvisory Committee津贴及奖券基金谘询委员会  
successful tenderer中标者  
succession继承  
successor继承人  
sugar futures期糖  
sum assured保额  
sum invested投资款项  
sum payable应付的款项  
Sumitomo Bank Ltd. 株式会社住友银行  
Sumitomo Trust & Banking Co. Ltd. 住友信托银行  
Sumitomo Trust Finance (H.K.) Limited住友信托财务（香港）有限公司  
summary liquidation case简易程序清盘案  
summary of receipts and payments as trustee受托人的收支撮要  
sumptuary taxation寓禁于征的税项  
sundry creditor杂项债权人；其他债权人  
sundry debtor杂项债务人；其他债务人  
superannuation离职金  
superannuation allowance离职津贴  
Superintendent of Stamp Office印花税署总监  
supernational credit rating跨国信贷评级

supervening contract附加合约  
supervision fee监管费  
Supervision of Markets Division [Securities and Futures Commission]  
市场监察部（证券及期货事务监察委员会）  
supervisory authority监管当局；监理当局  
supervisory regime监管架构  
supervisory system监管制度  
supplementary appropriation追加拨款  
supplementary budget追加预算  
supplementary capital附加资本  
Supplementary Notes to the Fit and Proper Criteria (for applicants applying for licences under the Leveraged Foreign Exchange Trading Ordinance)  
《〈适人当选的准则〉补充附注》（适用于根据《杠杆式外汇买卖条例》申请牌照的申请人）  
supplementary provision追加拨款；追加备付款项  
supplementary warrant追加备付款项令  
supplies contract物料供应合约  
supply-side economics供应学派经济学；供应经济学  
Support Services Division [Hong Kong Monetary Authority]辅助服务处（香港金融管理局）  
suppress inflation遏止通货膨胀  
suppression factor限制因素  
surcharge附加费  
Surcharge Notice缴纳附加费通知书  
surety保证人；担保人；担保  
surety bond担保债券；银行保证书  
surge锐升；激增；飙升  
surplus盈余  
surplus and deficit account盈余亏损帐  
surplus assets剩余资产  
surplus funding剩余资金  
surplus income收益盈余  
surplus on recurrent account经常帐盈余  
surrender放弃；退回；退回书；退保  
surrender of benefits放弃利益  
surveillance programme监察计划  
surviving joint owner尚存的联名拥有人  
surviving partner尚存的合伙人  
surviving trustee尚存受托人  
suspend payment暂停付款  
suspense account暂记帐  
suspension暂时吊销  
suspension of trading停牌；暂停买卖  
sustained economic growth经济持续增长  
sustained growth持续增长  
swap adjustment centre掉期调剂中心  
swap deposit掉期存款；“假美金”  
swap market外汇掉期市场  
swap transaction掉期交易；互惠信贷交易  
Swedish Krona [SEK]瑞典克郎  
Swiss Federal Banking Commission瑞士联邦银行监理委员会  
Swiss Franc [CHF]瑞士法郎  
Swiss Options and Financial Futures Exchange AG瑞士期权及金融期货交易有限公司

Swiss Reinsurance Company, Zurich苏黎世瑞士再保险公司  
switching转换; 掉期买卖  
Sydney Futures Exchange Ltd. 悉尼期货交易所有限公司  
syndic经理人  
syndicated loan银团贷款; 集团放款; 财团放款  
syndication centre财团中心  
synthetic call option合成认购期权  
synthetic stock合成股票  
synthetics合成工具  
system of cartelized rates联营式利率制度  
system of financial administration财政管理制度  
System of National Accounts [SNA]国民帐户体系; 国民经济核算体系  
systematic bias系统性偏差  
systematic risk系统性风险

## T:

T+2 ruleT+2结算制度 (交易后两个工作天结算制度)  
tacking按揭优先清偿  
Tai Po Industrial Estate Loan大埔工业贷款  
Tai Sang Bank Ltd. 大生银行有限公司  
Tai Yau Bank Ltd. 大有银行有限公司  
take a position开盘; 持仓; “仓”  
takeover收购; 接管  
takeover document收购文件  
takeover offer收购要约; 收购建议  
Takeovers and Mergers Panel [Securities and Futures Commission]  
收购及合并委员会 (证券及期货事务监察委员会)  
take-up rate吸纳率  
tangible assets有形资产  
tap issue不限量发行  
tariff control收费管制  
tax税; 税款; 税项  
tax agent税务代理人  
tax avoidance避税  
tax band税阶  
tax base税基; 课税基础  
tax benefit税项利益  
tax break减税; 赋税减免  
tax burden税务负担; 税项负担  
tax concession税项宽减  
tax credit税收抵免  
tax deductible在计算税项时扣除; 可扣除的税款  
tax defaulter欠税者  
tax discharged注销的税款  
tax due到期应缴税款  
tax element税收成分  
tax evasion逃税; 瞒税  
tax exemption免税  
Tax Exemption Certificate免税证明书  
tax haven避税乐园; 避税天堂  
tax heldover延缓缴纳的税款



tax holiday免税期  
tax in default拖欠税款  
Tax Innovation Committee新税项审议委员会  
Tax Inspector税务督察  
tax investigation税务调查  
tax liability纳税责任；税务负担  
tax loophole税制漏洞  
tax net税网  
tax payable应缴税款  
tax position课税情况  
tax proposal税收建议  
tax refundable可发还的税款  
tax regime税制  
tax relief税项宽免  
tax representative税务代表  
Tax Reserve Certificate储税券  
Tax Reserve Certificate Scheme储税券计划  
tax return报税表  
tax stoodover延缓缴纳的税款  
tax system课税制度；税制  
tax threshold免缴税入息额；免缴税额  
tax undercharged短征税款  
tax year课税年度  
taxable应课税  
taxable bracket应课税组别  
taxable capacity纳税能力  
taxable income应课税入息  
taxable payroll emolument应课税薪俸总额  
taxable profit应课税利润  
taxable value应课税价值  
taxation征税；课税；税制  
Taxation Institute of Hong Kong香港税务学会  
Taxation Officer税务主任  
taxation payment税款  
taxation treatment课税处理方法  
tax-loaded负担税收；含征税成分  
tax-loaded fee含征税成分的收费  
taxpayer纳税人  
technical adjustment技术性调整  
technical approach技术因素分析法  
technical backup service技术支援服务  
technical correction技术性调整  
technical rally技术性回升；技术性反弹  
technical reaction技术性回落  
technical rebound技术性反弹  
technical support技术支援  
telegraphic transfer [T/T]电汇  
telegraphic transfer advice电汇通知书  
telegraphic transfer duty电汇印花税  
telegraphic transfer rate电汇汇率  
temporary assurance短期保险

temporary certificate临时证明书  
temporary credit暂收款项；临时贷款  
temporary debit暂付款项；临时借款  
temporary loading of 1/2 percentage point暂时性加征半个百分点  
temporary overdraft facility暂时透支  
temporary preferential rate临时优惠利率  
tenancy in common分权共有  
tenant业权人  
tender招标；投标  
tender board招标委员会；投标委员会  
tender closing date截标日期  
tender deposit投标按金  
tender evaluation投标评估  
tender for construction招标承建  
tender for purchase招标承购  
tender for supply招标承供  
tender form投标表格  
tender index投标指数  
tender label投标标签  
tender negotiation投标协商  
tender notice招标通告  
tender offer投标出价；收购要约  
tender price投标价格  
tender price index投标价格指数  
tender procedure招标程序；投标程序  
tender report投标评估报告  
tender selection投标甄选  
tender selection criteria and marking scheme投标甄选准则及评分制度  
tender specifications投标规定  
tender validity投标的有效期  
tenderer投标者；投标商号  
term bond定期债券  
term borrowing定期借款；有期借款  
term contract定期合约  
term contractor定期合约承造商；定期合约承办商  
term debt有期债项  
term of partnership合伙的期限  
terminable charge有限期的押记  
territorial source principle [taxation]地域来源原则（税制）  
tertiary production第三级生产；第三产业  
testator立遗嘱人  
Thai Farmers Bank Public Company Limited泰华农民银行大众有限公司  
Thai Military Bank Public Company Limited泰国军人银行  
Thailand Baht [THB]泰国铢  
thin market市况淡静  
thin trading交投疏落  
Third Quarter Economic Report 19XX《一九XX年第三季经济报告》  
three-tier financial structure金融业三级制  
tick rule卖空价规则  
ticket票据；当票；彩票；单据  
tier X capital第X级资本

tight budget 紧缩的预算  
tight demand 殷切需求  
tight policy 紧缩政策  
time apportionment [taxation] “按时间划分” 进行评税；按在本港或海外服务的时间作为评税基础  
“time apportionment” case “按时间划分进行评税” 个案  
time basis [taxation] “按时间划分” 进行评税；按在本港或海外服务的时间作为评税基础  
time deposit 定期存款  
time deposit rate 定期存款利率  
time for lodging proof 递交债权证明表的时间  
time for stamping 加盖印花期限  
time loan 定期放款；定期贷款  
time loan secured 定期质押放款；定期担保放款  
time loan unsecured 定期信用放款  
title 业权；所有权  
title to shares 股份所有权  
tobacco duty 烟草税  
Tokai Bank, Ltd. 东海银行  
token allowance 象征式津贴  
token figure 象征式数字  
token money 代币  
token provision 象征式拨款  
token remuneration 象征式酬金  
Tokyo Grain Exchange 东京谷物交易所  
Tokyo International Financial Futures Exchange 东京国际金融期货交易所  
Tokyo Stock Exchange 东京证券交易所  
Tokyo Sugar Exchange 东京原糖交易所  
Tokyo-Mitsubishi International (HK) Limited 东京三菱国际（香港）有限公司  
tombstone 证券发行通告  
tontine 联合养老保险  
tontine business 联合养老保险业务  
top credit rating 最高信贷评级  
topping up 补足；补仓  
Toronto Futures Exchange 多伦多期货交易所  
Toronto Stock Exchange 多伦多证券交易所  
Toronto-Dominion Bank 多伦多道明银行  
total aircraft income 总空运入息  
total aircraft profit 总空运利润  
total allowance and deduction 扣除及免税总额  
total assessable income 应评税入息总额  
total business turnover 营业总额  
total capital expenditure 资本总开支；非经常总开支  
total commitment value 承担总值  
total cost of realization 变现的费用总额  
total expenditure 总开支；总支出  
total export 出口总额；出口总值  
total final demand 最后需求总额  
total government revenue 政府总收入  
total gross expenditure 开支总额；总开支毛额  
total gross output 产量总额  
total income 入息总额  
total indebtedness 总负债

total lending贷款总额  
total liabilities负债总额  
total market capitalization资本市值总额；市价总值  
total money总金额  
total net interbank borrowing银行同业拆入净额总值  
total outstanding loans未偿还贷款总额  
total property lending物业贷款总额  
total rates charges差饷总征收率  
total receipt收入总额  
total revenue总收入  
total shipping income总航运入息  
total shipping profit总航运利润  
total tax payable应缴税款总额  
tourist price index游客价格指数  
Toyo Trust and Banking Co., Ltd. 东洋信托银行  
Toyo Trust Asia Limited东洋信托亚洲有限公司  
track record往绩；业绩记录  
trade贸易；行业  
trade aggregate贸易总体数字  
trade balance贸易差额  
trade bill商业票据  
trade credit商业信用；贸易信贷  
trade date交易日期  
trade deficit贸易逆差；贸易赤字；入超  
trade discount营业折扣；贸易折扣  
trade finance贸易融资  
trade financing loan贸易融资贷款  
trade gap贸易差额  
trade index贸易指数  
trade mark商标  
trade name营业名称；商号  
trade surplus贸易顺差；贸易盈余；出超  
trade unit value index贸易单位价格指数  
Traded Options Committee [Stock Exchange of Hong Kong Limited]  
股票期权委员会（香港联合交易所有限公司）  
Traded Options Division [Stock Exchange of Hong Kong Limited]  
股票期权科（香港联合交易所有限公司）  
traded options market股票期权市场  
trade-for-trade settlement逐项交收  
trader买卖商；交易商  
trade-weighted average贸易加权平均数  
trade-weighted average value贸易加权平均价值  
trade-weighted effective exchange rate index贸易加权有效汇率指数  
trade-weighted effective exchange rate index of Hong Kong dollar贸易加权港元汇率指数  
trade-weighted exchange rate贸易加权汇率  
trade-weighted exchange rate index贸易加权汇率指数  
trade-weighted value贸易加权价值  
trading交易；买卖  
trading account营业帐目  
trading adviser交易顾问  
trading adviser's representative交易顾问代表

trading and profit and loss account 营业损益计算表

Trading and Settlement Committee [Stock Exchange of Hong Kong Limited]

交易及交收委员会（香港联合交易所有限公司）

trading at narrow ranges 好淡争持

trading book 买卖帐册

trading capacity 交投量

trading company 贸易公司

trading day 交易日

Trading Department [Stock Exchange of Hong Kong Limited] 交易部（香港联合交易所有限公司）

trading economy 贸易经济体系

trading floor 交易大堂

trading fund 营运基金

trading hall 交易大堂

trading in shares 股份买卖

trading limit 交易限额

trading malpractice 不当交易手法

trading particulars 交易详情

trading profit 营业利润；交易收益；销售毛利

trading receipt 营业收入

trading record 交易记录

trading report 买卖报表

trading rules 交易规则

trading stock 营业存货；商品存货

trading system 交易系统

trading terminal 交易终端机

trading unit 交易单位；买卖单位

trading volume 交易量；交投量

traditional voice broker 传统经纪

Trans Canada Options, Inc. 泛加拿大期权有限公司

transaction 交易

transaction and clearing fees 交易和结算费

transaction cost 交易成本

transaction for money consideration 以金钱为代价的交易

transaction levy 交易征费

transaction note 交易单据

transaction number 交易号码

transaction price 成交价

transfer 转移；转让；转帐；过户；转拨

transfer agent 过户代理

transfer book 过户登记册

transfer certificate 过户证明书

transfer credit voucher 转帐存款传票

transfer debit voucher 转帐支款传票

transfer deed 转让契据；“过户纸”

transfer deed stamp 转让契据印花；“过户纸”印花

transfer deed stamp duty 转让契据印花税；“过户纸”印花税

transfer fee 过户费

transfer income 转让收入；转让收益

transfer of assets across jurisdictions 跨境资产转移

transfer of business 业务转让

transfer of securities as security for a loan 转让证券作为贷款抵押

transfer of stock公债的转让；股票的转让  
transfer of title产权转移；所有权转移；“转名”  
transfer order移交令；转移令  
transfer payment转让付款；转拨款项  
transfer to... 转拨入……  
Transfer Voucher转拨凭单  
transferee受让人；承让人  
transferee company受让人公司  
transferor出让人；转让人  
transferor by delivery以交付方式转让汇票的移转人  
transferor company出让人公司  
transferred from... 由……转拨  
transitional adjustment过渡时期的调整  
transitional grant过渡期补助金  
translation of foreign currencies外币换算  
Travel Industry Compensation Fund旅游业赔偿基金  
traveller's cheque旅行支票  
traveller's letter of credit旅行信用证  
travelling allowance交通津贴  
travelling expenses交通费  
treasurer司库  
Treasury库务署  
Treasury Accountant库务会计师  
Treasury Accounts Branch [Treasury]库务会计部（库务署）  
treasury bill国库券；短期国库券  
treasury bond国库债券；长期国库券  
treasury note国库票据；中期国库券  
treasury securities国库证券  
treasury stock库存股票  
treaty business协约业务  
treaty negotiation协约谈判  
treaty reinsurance business协约再保险业务  
trend analysis趋势分析  
trend growth趋势增长  
trend growth rate趋势增长率  
trend line趋向线  
trend projection趋势预测  
triennial equalization account三年平均帐  
triennial grant三年一次的拨款  
trigger point触发点  
trigger ratio触发比率  
trim back削减  
troy金衡制  
true account真实帐目  
true annual percentage rate真正百分比年利率  
true market value真正市值  
true owner真正拥有人  
trust信托  
trust account信托帐户  
trust assets信托资产  
trust capital信托资本

trust company信托公司  
trust corporation信托法团  
trust deed信托契据；信托契约  
trust estate信托产业  
trust for sale售产信托  
trust fund信托基金  
trust instrument信托文书  
trust liabilities信托负债  
trust money信托金钱  
trust of a public character属公共性质的信托  
trust period信托期  
trust property信托财产  
trust receipt信托收据  
trust securities信托证券  
trust will信托遗嘱  
trustee受托人  
trustee company受托人公司  
trustee for sale售产受托人  
trustee of residuary estate剩余遗产受托人  
trustee's account受托人帐目  
trustees trading account受托人营业帐目  
trusteeship托管权  
trustor信托人  
turnover交投量；营业额；成交额  
turnover tax按营业额征收的税项；营业税

## U:

UCO Bank合众银行  
ultimate controlling company最终控股公司  
ultimate controlling interest最终控制权益  
ultimate holding company最终控股公司  
umbrella fund伞子基金  
unabsorbed allowance剩余免税额  
unabsorbed loss未吸纳亏损  
unallocable expenditure不能分配的开支  
Unallocated Stores Suspense Account未编配物料暂记帐  
unallowed expenditure未获免税的开支  
unappropriated profit未分配利润  
unavoidable commitment不可避免的承担  
uncalled capital未催缴资本；未催缴股本  
uncalled share capital未催缴股本  
uncapitalized interest未化作本金的利息  
uncashed dividend未兑现股息  
uncertificated system无股票证明书制度  
unclaimed deposit尚未支付存款；未领存款  
unclaimed fund无人申索的款项  
uncommitted balance未定用途的结余款项  
unconfirmed letter of credit非保兑信用证  
uncovered deficit不能抵销的赤字  
uncovered option无备兑期权  
uncovered position未平仓

uncrossed cheque 未经划线的支票  
under margin 保证金不足  
under-assessment [taxation] 评税偏低  
underestimate 低估  
under-expenditure 支出节余；未达预期开支  
underlying assets 相关资产  
underlying share 期权基础股份  
underlying trend of inflation 通货膨胀基本趋势  
underspending 未用尽款项  
understatement 少报  
understatement of income 少报入息；少报收入  
understatement of profit 少报利润  
undertaking 承诺；企业  
undervalued currency 定值偏低的货币；低估通货  
underwrite 包销；承保  
underwriter 承保人；包销商  
underwriting agreement 包销协议  
underwriting commission 包销佣金  
underwriting commitment 包销承担  
underwriting contract 包销合约  
underwriting facilities 包销通融  
underwriting margin 承保利润  
underwriting profit 承保利润  
underwriting result 承保业绩  
underwriting year basis 承销年度基准  
undischarged bankrupt 未获解除破产的破产人  
undischarged commitment 未注销承担额  
undistributed money 未分发款项  
undistributed post-acquisition reserve 收购后未分配储备  
undistributed profit 未分配利润  
undivided profit 未分利润  
undue fluctuation 过度波动  
undue movement in share prices 股价不正常的波动  
undue risk 不合理的风险  
unduly burdensome 过于沉重的负担；不合理的负担  
unearned premium 未到期保费  
unearned premium portfolio 未到期保费组合  
unencumbered 无产权负担  
unendorsed cheque 未经背书的支票  
unexpended balance 未支用的结余款项  
unexpired risk 未过期风险  
unfavourable balance 逆差  
unfunded liabilities 无资金准备的负债  
Unified Exchange [presently known as Stock Exchange of Hong Kong Limited]

联合交易所（现称香港联合交易所有限公司）

Unified Exchange Compensation Fund 联合交易所赔偿基金  
uniform debenture 划一的债权证  
unilateral relief from double taxation 单方面实施双重课税的宽免  
unilateral restraint 单方限制  
unilateral undertaking 单方承诺  
unincorporated body 非法人团体



unincorporated business并未注册为法团的企业；非公司企业  
Union Bank of Hong Kong Ltd. 香港友联银行有限公司  
Union Finance Limited友联财务有限公司  
unissued share尚未发行的股份  
unit cost basis以单位成本为基础  
unit holder单位持有人  
unit liabilities单位负债  
unit trust单位信托  
unit trust fund单位信托基金  
unit trust manager单位信托经理  
unit trust scheme单位信托计划  
unit value单位价格  
unit value index单位价格指数  
United Chinese Bank Ltd. 中国联合银行有限公司  
United Kingdom Royal Mint英国皇家铸币局  
United Nations Commission on International TradeLaw [UNCITRAL]联合国国际贸易法委员会  
United Nations Development Programme [UNDP]联合国开发计划署  
United Overseas Bank Ltd. 大华银行  
United States Dollar [USD]美元  
University Grants Committee [UGC]大学教育资助委员会（教资会）  
unlawful pawning非法当押  
unlimited company无限公司  
unlimited liability investment无限责任的投资  
unliquidated damages未经算定损害赔偿  
unliquidated debt未经算定债权  
unlisted company非上市公司  
unlisted securities非上市证券  
unnecessary expenses不必要开支  
unpaid capital未缴资本  
unprofitable无利可图  
unprofitable contract无利可图的合约  
unqualified acceptance无无限承兑  
unquantifiable assets不可用数量估计的资产  
unquoted assets非上市资产  
unquoted issue非上市股票  
unquoted securities非上市证券  
unquoted share非上市股票  
unrealized profit未实现利润  
unredeemed goods未赎回物品  
unregistered company非注册公司  
unregistered share未登记股份  
unreimbursed charges未偿付费用  
unsatisfied debt未完全清付债款  
unsecured无抵押  
unsecured creditor无抵押债权人  
unsecured guaranteed bond无抵押的保证债券  
unsecured liabilities无抵押债务  
unsecured loan无抵押贷款  
unsecured loan stock无抵押债权股额  
unsecured obligation无抵押的负债  
unsecured paper assets无担保的票据资产

unsettled contract未交收合约  
unsettled order report逾期交收报告  
unsettled position未完成的合约；未成交的买卖；未平仓  
unsolicited call主动与准客户接触  
unspent balance未用余额  
unspent grant未拨用的补助金  
unsystematic risk非系统性风险  
unusual transaction不寻常的交易  
unwanted stamp不需用的印花  
unwritten sale agreement非书面买卖协议  
up limit升停板  
up reversal回升  
uplift撤销；解除  
up-market高档市场  
upset premium标金底价  
upset price拍卖底价；最低售价  
upswing上升；回升  
uptrend升势；上扬  
upturn回升  
upward adjustment向上调整  
usual rate of net profit通常纯利润率  
usufruct使用收益权  
utilities sectorial index公用事业分类指数  
utilities sub-index公用事业分类指数  
utility charges公用事业设施收费  
utility-type undertaking公用事业式企业

## V:

valid and subsisting bill有效及现存的汇票  
valid bilateral netting arrangement有效双边净额结算协议  
valid branch registration certificate有效分行登记证  
valid business registration certificate有效商业登记证  
valid discharge有效责任解除  
valid endorsement有效背书  
valuable consideration有价值代价  
valuation估值；估价  
valuation balance sheet估值资产负债表  
valuation date估值日期  
valuation effect估值效果  
valuation list估价册  
valuation of assets资产估值  
valuation report估值报告  
valuation strain估值负担  
value价值  
value at cost成本值  
value index价值指数  
value index for construction works建筑工程价格指数  
value of cash-sweep chances现金彩票活动的中彩机会的价值  
value of cash-sweep tickets sold现金彩票活动售出的彩票价值  
value of construction works建筑工程总值  
value of distribution分派价值

value of export出口货值  
value of gross output总产量的价值  
value of import进口货值  
value of property财产的价值  
value of re-export转口货值  
value of sum assured承保款项值  
value of the consideration代价所值  
value-added product附加值产品  
value-added tax [VAT]增值税  
value-at-risk model风险数值模式  
value-for-money衡工量值；合乎经济原则；合乎经济效益；物有所值  
value-for-money audit衡工量值式审计；衡工量值式核数  
value-for-money criterion衡工量值的准则  
value-for-money study衡工量值式研究  
valuer估价员；估价师；估值师  
value-weighted index价值加权指数  
variable变数；变动因素  
variable interest investment浮息投资  
variable interest securities浮息证券  
variation波动  
variation of contract更改合约的条款  
vendor卖方；出售人；售卖人  
venture capital创业资金；风险资本  
Venture Capital Fund创业资本基金  
venture capital market创业资金市场  
venture company创业公司  
very substantial acquisition非常重大的收购事项  
vested annuity既得年金  
vested estate既得产业权  
vested interest既得权益；既得利益  
vested liabilities既有负债  
vested reversionary bonus既得的复归红利  
vesting date归属日期  
vesting order归属令  
viability健全性；稳健性；财政上可行性  
Vienna Stock Exchange维也纳证券交易所  
Vietnam Finance Company Limited越南财务有限公司  
virement转帐  
visible trade有形贸易  
visible trade account有形贸易帐  
visible trade deficit有形贸易逆差  
visible trade gap有形贸易差额  
volatility波动不定；股价波动  
volume index物量指数  
volume of business营业总额  
volume of trading交投量；交易量  
volume of transaction成交额；交易量  
voluntarily surrender自愿交回  
voluntary agreement无偿协议  
voluntary chargeable agreement for sale可予征收印花税的无偿买卖协议  
voluntary code自律守则

voluntary disclosure of tax evasion自动表白逃税情形  
voluntary disposition无偿产权处置  
voluntary liquidation自动清盘  
voluntary settlement无偿授产安排  
voluntary winding-up自动清盘  
vote拨款  
vote on account临时拨款  
vote on account warrant临时拨款令；临时支款授权书  
vote on supplementary warrant追加备付款项令；追加支款授权书  
voting of fund拨款  
voting share有表决权股份  
voucher凭单；支款凭证；付款凭证；付款凭单

## W:

wage工资  
waiver宽免；豁免；放弃  
waiver of fees宽免费用  
waiver of loan免除还款  
warehouse仓库  
warrant认股权证；拨款令；支款授权书  
warrant exercisable可行使的认股权证  
warrant exercised [listing method]行使认股权证（上市方式）  
warrant issue prospectus认股权证发行章程  
warrant stock认股权证；认购股权证书  
warrant to subscribe认购权证  
wash sale虚假销售；对销交易  
Wayfoong Credit Limited丰授信财务有限公司  
Wayfoong Finance Ltd. 丰财务有限公司  
wayward and erratic movement反覆及不正常的变动  
weak疲弱；偏软  
weak consumer spending消费疲弱  
wealth effect财富效应  
weight权数  
weighted average加权平均数  
weighted average of exchange rate汇率的加权平均数  
weighted market capitalization加权资本市值；加权市价总值  
weighted mean salary加权平均薪金  
weighting system of the Consumer Price Index消费物价指数的权数模式  
well-capitalized资本雄厚  
Wellington Stock Exchange惠灵顿证券交易所  
West Germany's Commerzbank Index西德商银指数  
Westdeutsche Landesbank Girozentrale西德意志州银行（西德银行）  
Western European economies of greatest reference to Hong Kong与本港经济最有关系的西欧国家  
Western industrialized economy西方工业国家  
Westpac Banking Corporation西太平洋银行  
whitewashed transaction清洗交易  
wholesale bank批发银行  
wholesale banking批发银行业务  
wholesale tax批发税  
wholly-owned subsidiary全资附属公司  
W.I. Carr Indosuez Capital Asia Limited惠嘉融资亚洲有限公司

wider margin of variation较大幅度的偏差  
width of two tax bands两个税阶的幅度  
wilful evasion蓄意逃税  
will遗嘱；意愿  
winding-up清盘；结束  
winding-up order清盘令  
winding-up petition清盘呈请  
winding-up proceeding清盘程序  
Windsor Declaration《温莎声明》  
Wing Hang Bank Ltd. 永亨银行有限公司  
Wing Hang Finance Company Limited永亨财务有限公司  
Wing Lung Bank Limited永隆银行有限公司  
Wing Lung Finance Limited永隆财务有限公司  
Winnipeg Commodities Exchange温尼伯商品交易所  
Winnipeg Commodity Clearing Limited温尼伯商品结算有限公司  
with recourse letter of credit有追索权信用证  
withdrawal of offer撤回要约  
withholding tax预扣税；预扣税项  
without-profit business不可分红业务  
with-profit business可分红业务  
workforce工作人口  
working balance周转余额；营运结余  
working capital营运资金；周转资金  
Working Group on Corporate Governance [Stock Exchange of Hong Kong Limited]  
公司管治工作小组（香港联合交易所有限公司）  
Working Group on Financial Facilities财政设施工作小组  
Working Group on Hong Kong's Economic Relationship with China香港与中国经济关系工作小组  
Working Group on New Market Development [Stock Exchange of Hong Kong Limited]  
新市场发展工作小组（香港联合交易所有限公司）  
Working Party on Financial Disclosure财务资料披露工作小组  
Working Party on Payment and Settlement System支付及交收系统工作小组  
working population工作人口  
Works Account工程帐  
World Bank世界银行  
World Bank Group世界银行集团  
World Bank/International Monetary Fund Annual Meeting世界银行 / 国际货币基金组织年会  
World Competitiveness Report 19XX [published by the International Institute for Management Development and theWorld Economic Forum]  
《一九XX年世界竞争力报告书》（由国际管理发展研究所与世界经济论坛出版）  
World Economic Forum世界经济论坛  
World Gold Council世界黄金协会  
World Trade Organization [WTO]世界贸易组织（世贸组织）  
worldwide profit来自世界各地的利润  
wound-up company清盘公司  
write back拨回；回记  
write down减记  
write off注销；撇帐  
write up增记  
written commitment书面承担  
written-down value折余价值  
written-down value on disposal变卖时折余价值

**Y:**

Yamaguchi Bank, Ltd. 山口银行  
Yankee bond 扬基债券；美国本土债券  
Yasuda Trust & Banking Co. Ltd. 安田信托银行  
Yasuda Trust Asia Pacific Limited 安田信托亚太有限公司  
year of assessment 课税年度；估价年度  
year preceding a year of assessment 课税年度的上一年  
yearly rent 年租  
year-on-year growth rate 逐年增长率  
year-to-year percentage increase 逐年增长的百分率  
"yee wui" 义会  
yield 收益；收益率  
yield curve 收益率曲线  
yield of dividend 股息率；股息收益率  
yield to maturity 到期收益率  
Yien Yieh Commercial Bank Ltd. 盐业银行  
Yien Yieh Finance Company Ltd. 盐业财务有限公司  
Yuen Long Industrial Estate Loan 元朗工业贷款

**Z:**

zaibatsu [Japanese] 财阀（日语）；大财团  
zero coupon bond 无息债券  
zero growth 零增长  
zero-based budgeting 零基预算  
zonal charge 分区收费  
Zurich Stock Exchange 苏黎世证券交易所\_\_