

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

ABSA Asia 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

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] 咨询委员会〔证券及期货事务监察委员会〕
Advisory Committee on Diversification 经济多元化咨询委员会
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 殓验费的免税额
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 显著影响
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 资产递进表；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 受让人
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 按收市盘
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 银行业务咨询委员会
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 香港期货交易所有限公司董事局
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
CARIPLO-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 Mobilieres [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 无形资产；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 关联交易
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咨询文件》
Consultation Paper on SEHK Procedures for
Reviewing Directors' Suitability 《有关联交所检讨董事资格的程序的咨询文件》
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〔香港期货交易所有限公司〕
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 保付貨款代理人；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
dutiable agricultural and industrial products應課稅的工農業產品
dutiable commodities control system應課稅品管制系統
dutiable commodities permit應課稅品許可證
dutiable commodity應課稅品
dutiable 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 东亚財務有限公司
East Asia Section [Financial Services Bureau] 东亚經濟分析組〔財經事務局〕
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] 經濟分析部〔財經事務局〕
economic and monetary union [EMU] [European Union] 經濟和貨幣聯盟〔歐洲聯盟〕
Economic and Social Commission for Asia and the Pacific [ESCAP] [United Nations]
亞洲及太平洋經濟社會委員會〔亞太經社會〕〔聯合國〕
Economic Commission for Europe [ECE] [United Nations] 歐洲經濟委員會〔聯合國〕

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 经济基础设施建设
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

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

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] 国际证券交易所联合会
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[FINSCOM] 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]香港按揭证券有限公司〔按揭公司〕
Hong Kong Note Printing Limited香港印钞有限公司
Hong Kong Securities Clearing Company Limited [HKSCC]香港中央结算有限公司〔中央结算公司〕
Hong Kong Securities Institute香港证券学院
Hong Kong Securities Professionals Alumni Association香港证券业同学会

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房屋建设工程基金
 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]
 人力资源部〔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 LimitedIBU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
inflater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內幕交易審裁處
insider information內幕消息
insider trading內幕交易
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進口跟单匯票

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聯合撥款資助計劃
joint holder聯名持有人
joint liability連帶責任；共同責任
joint liquidator聯合清盤人
joint loan聯合貸款

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] 后进先出计算法
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 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 有限量法定货币纸币
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
LuxembourgMonetary 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] 按收市盘
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按比例分摊计算办法
 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 非比例协约

non-proportional treaty reinsurance 非比例协约再保险

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

O:

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 uncapitalized 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以分期付款支付方式支付
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 生产计算法
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
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
Public Works 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〕
Public Works 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 递归经济模式
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再保险协议
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 第二计算法
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 证券事务咨询委员会
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中小型企业委员会
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社会经济基础设施建设
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股票掺水
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津贴及奖券基金咨询委员会
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)
《〈适当事人选的准则〉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所有限公司
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 rule T+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未满期保费
 unearned premium portfolio未满期保费组合
 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无规限承兑
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 the World 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__