外独能

# 英汉 WTO常用术语 词 典

AN ENGLISH-CHINESE DICTIONARY OF WTO TERMS



外松社

## 英汉 WTO常用术语 词 典

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## AN ENGLISH-CHINESE DICTIONARY OF WTO TERMS

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### 前言

我国加入WTO一年多来,进出口贸易形势喜人,进出口货物贸易总额已经升至全球第5位。权威人士预测,今后几年,我国有望成为全球仅次于美国的第二大贸易国。一年多来,我国政府为履行承诺清理了大量法律法规,翻译出版了大量WTO法律文献和学术经典,开展了大规模的世界贸易组织知识的普及教育,这一切赢得了WTO各成员的积极评价。为了确保我国"入世"后对外经贸交流中信息传递的准确性,我们在中国"入世"前夕编译出版了《世界贸易组织术语汇编》。一年多来,这本《世界贸易组织术语汇编》在有关活动中发挥了应有的作用,受到了使用者的好评。为了给从事WTO事务教学、研究和翻译的专家、学者、教师和学生提供便利,在上海市教育委员会的资助下,我们编纂了这本《英汉WTO常用术语词典》。

本词典的术语全部从 WTO 术语数据库(WTOTERMS)中选出。这些专业术语和表达专业概念的语言单位均与 WTO 事务和世界贸易有关,包括乌拉圭回合中产生的和 1994 年在马拉喀什正式通过的法律文本中所包含的术语和语言单位。我们为每一词目选配了例句。例句部分选自 1994 年在马拉喀什正式通过的几十个法律文本,部分选自一些 WTO 专家组报告和 WTO 机关刊物(具体名称见"资料来源缩略语对照表")。

WTO 法律文本的英文本、法文本和西班牙文本为各项协定的正式文本,中文本并不具备法律效力,但为了避免同一 WTO 法律条款产生不同的中文译文,主编在审定源自 WTO 法律文本的例句的中文译文时,参考了中华人民共和国对外经济贸易合作部国际经贸关系司翻译、法律出版社 2001 年 12 月出版的《世界贸易组织乌拉圭回合多边贸易谈判结果法律文本》,凡是译文与该权威版本的译文有出入的均根据该权威版本作了相应修改。

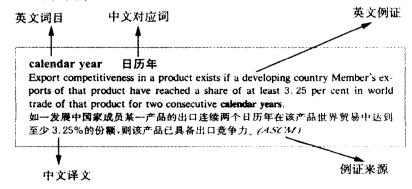
本词典的编纂得到了上海市教委的资助和上海对外贸易学院科研处的支持,程洁承担了收集资料和制作专用计算机搜索软件的工作,词典的初稿由邹囡囡、雷春林、姜健、甘翠平、杨伟红、刘新颖分工完成,上海对外贸易学院 WTO 研究和教育学院 WTO 文献翻译研究方向的研究生金宏、钱建清、张辉也完成了一些资料核对工作。对于关心和帮助本词典编纂的单位和个人,在此一并表示感谢。

这是一本专业性很强的术语词典,内容涉及经济、贸易、金融、法律、税务等诸多领域,由于没有相类似的词典可供借鉴,也由于编纂者的水平有限,书中不妥之处乃至错误在所难免,我们希望使用本工具书的专家学者和其他读者提出改进意见,共同推进 WTO 术语的汉化标准化进程。

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## 体例说明

- 1. 体例说明包括词条与英文词目、中文对应词、英文例证、中文译文、 例证来源五个方面。
- 2. 词典只收录与世界贸易组织的工作和世界贸易有关的常用专业术语和表达专业概念的语言单位,包括乌拉圭回合中产生的和 1994 年在马拉喀什正式通过的法律文本、WTO 专家组报告和 WTO 机关刊物中所包含的术语和语言单位。
- 3. 本词典中一个完整的词条一般包括英文词目、中文对应词、英文例证、中文译文、例证来源。
- 4. 词目不标注分节点,不注音,不注词性。
- 5. 缩略语词目在括号里注全称,并给出中文对应词,一般不提供说明 性文字。
- 6. 中文对应词后另起一行设置例证。所有例证都附中文译文。中文译文另起一行。如有两个以上例证,另起一行。
- 7. 例证一律从英文原文选取,一般以句子形式出现。一般只选取出现词目的那一句。
- 8. 所设例证都标注语料来源。例源紧接中文译文,置于括号里。
- 9. 作为例证来源的协议、文件、WTO 专家组报告、WTO 机关刊物等均用缩略语表示,缩略语参见资料来源缩略语对照表。
- 10. 词条举例:



## 资料来源缩略语对照表

说明: 以下的缩写仅仅是为了说明例句的来源,并非这些协定、决定、

谅解、专家组报告和刊物名称的首字母缩写。那些首字母缩略 词将按字母的先后顺序收录在词典的正文部分。

AAG Agreement on Agriculture

农业协定

A-Art-VI Agreement on Implementation of Article VI of the General

Agreement on Tariffs and Trade 1994

关于实施 1994 年关税与贸易总协定第 6 条的协定

A-Art-VII Agreement on Implementation of Article VII of the General

Agreement on Tariffs and Trade 1994

关于实施 1994 年关税与贸易总协定第7条的协定

AGP Annex 4(b) Agreement on Government Procurement

附件 4(b):政府采购协议

AILP Agreement on Import Licensing Procedures

进口许可程序协定

API Agreement on Preshipment Inspection

装运前检验协定

ARG-M Argentina — Measures Affecting the Export of Bovine Hides

and the Import of Finished Leather — Report of the Panel 专家组报告:阿根廷——影响牛皮出口和成品皮革进口的措施

ARO Agreement on Rules of Origin

原产地规则协定

AS Agreement on Safeguards

保障措施协定

ASCM Agreement on Subsidies and Countervailing Measures

补贴与反补贴措施协定

ASPSM Agreement on the Application of Sanitary and Phytosanitary

Measures

实施卫生与植物卫生措施协定

ATBT Agreement on Technical Barriers to Trade

技术性贸易壁垒协定

ATC Agreement on Textiles and Clothing

纺织品与服装协定

Annex 4(a) Agreement on Trade in Civil Aircraft ATCA 附件 4(a):民用航空器贸易协定 Agreement on Trade-Related Investment Measures ATRIMS 与贸易有关的投资措施协定 AWTO Agreement Establishing the World Trade Organization 建立世界贸易组织协定 DAA Decision on the Acceptance of and Accession to the Agreement Establishing the World Trade Organization 关于接受与加入《建立世界贸易组织协定》的决定 DA-C Decision on Anti-Circumvention 关于反规避的决定 DADP Decision on Review of Article 17.6 of the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 关于审议《关于实施 1994 年关税与贸易总协定第 6 条的协定》 第17条第6款的决定 Decision on the Application and Review of the Understanding DADSU on Rules and Procedures Governing the Settlement of Disputes 关于实施与审议《关于争端解决规则与程序的谅解》的决定 Decision on Accession to the Agreement on Government Pro-DAGP curement 关于加入《政府采购协定》的决定 Decision on Negotiations on Basic Telecommunications DBT 关于基础电信谈判的决定 Declaration on Dispute Settlement Pursuant to the Agreement DDS on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 or Part V of the Agreement on Subsidies and Countervailing Measures 关于根据《关于实施 1994 年关税与贸易总协定第 6 条的协定》 或《补贴与反补贴措施协定》第五部分解决争端的宣言 Decision on Certain Dispute Settlement Procedures for the **DDSS** General Agreement on Trade in Services 关于《服务贸易总协定》部分争端解决程序的决定 Decision on Financial Services DFS 关于金融服务谈判的决定 Declaration on the Contribution of the World Trade Organiza-**DGEP** tion to Achieving Greater Coherence in Global Economic Policymaking 关于世界贸易组织对实现全球经济决策更大一致性所作贡献的

官言

DIA Decision on Institutional Arrangements for the General A-

greement on Trade in Services

关于《服务贸易总协定》机构安排的决定

DICP Decision on Review of the ISO/IEC Information Centre Publi-

cation

关于审议国际标准化组织/国际电工委员会信息中心出版物的

决定

DLDC Decision on Measures in Favour of Least-Developed Countries

关于有利于最不发达国家措施的决定

DMT Decision on Negotiations on Maritime Transport Services

关于海运服务谈判的决定

DMV Decision on Texts Relating to Minimum Values and Imports by

Sole Agents, Sole Distributors and Sole Concessionaires

关于与最低限价及独家代理人、独家经销人和独家受让人进口

有关的文本的决定

DNFI Decision on Measures Concerning the Possible Negative

Effects of the Reform Programme on Least-Developed and Net

Food-Importing Developing Countries

关于改革计划对最不发达国家和粮食净进口发展中国家可能产

生消极影响的措施的决定

DNFI Decision on Notification of First Integration Under Article

2.6 of the Agreement on Textiles and Clothing

关于根据《纺织品与服装协定》第2条第6款通知第一阶段一体

化的决定

DNNP Decision on Negotiations on Movement of Natural Persons

关于自然人流动问题谈判的决定

DNP Decision on Notification Procedures

关于通知程序的决定

DPC-WTO Decision on the Establishment of the Preparatory Committee

for the World Trade Organization

关于建立世界贸易组织筹备委员会的决定

DPS Decision on Professional Services

关于专业服务的决定

DSIF Decision on Proposed Understanding on WTO-ISO Standards

Information System

关于世界贸易组织—国际标准化组织标准信息系统拟议谅解的

决定

DTA Decision Regarding Cases Where Customs Administrations

have Reasons to Doubt the Truth or Accuracy of the Declared

Value

• 8 •	英汉 WIO 常用术语词典
	关于海关有理由怀疑申报价格真实性与准确性的情况的决定
DTE	Decision on Trade and Environment
	关于贸易与环境的决定
DTSE	Decision on Trade in Services and the Environment
DIOL	关于服务贸易与环境的决定
D-WTO-IMF	Declaration on the Relationship of the World Trade Organiza-
D W10-1M1	tion with the International Monetary Fund
	关于世界贸易组织与国际货币基金组织关系的宣言
FA	Final Act Embodying the Results of the Uruguay Round of
	Multilateral Trade Negotiations
	乌拉圭回合多边贸易谈判结果最后文件
GATS	Annex 1B General Agreement on Trade in Services (GATS)
OAIS	附件 1B:服务贸易总协定(GATS)
GATT 1994	General Agreement on Tariffs and Trade 1994
OAII 1334	1994 年关税与贸易总协定
GATT 1947	General Agreement on Tariffs and Trade 1947
	1947 年关税与贸易总协定
MATG	Annex 1A Multilateral Agreements on Trade in Goods
WATO	附件 1A: 货物贸易多边协定
MP	Marrakesh Protocol to the General Agreement on Tariffs and
	Trade 1994
	1994 年关税与贸易总协定马拉喀什议定书
NL-WTO-12	Focus: official newsletter of the WTO No. 12
	《问题聚焦》: WTO 通讯第 12 期
NL-WTO-13	Focus: official newsletter of the WTO No. 13
	《问题聚焦》: WTO 通讯第 13 期
NL-WTO-14	Focus: official newsletter of the WTO No. 14
	《问题聚焦》: WTO 通讯第 14 期
NL-WTO-15	Focus: official newsletter of the WTO No. 15
	《问题聚焦》: WTO 通讯第 15 期
NL-WTO-16	Focus: official newsletter of the WTO No. 16
	《问题聚焦》: WTO 通讯第 16 期
NL-WTO-17	Focus: official newsletter of the WTO No. 17
	《问题聚焦》: WTO 通讯第 17 期
NL-WTO-18	Focus: official newsletter of the WTO No. 18
	《问题聚焦》: WTO 通讯第 18 期
NL-WTO-19	Focus: official newsletter of the WTO No. 19
	《问题聚焦》: WTO 通讯第 19 期
NL-WTO-20	Focus: official newsletter of the WTO No. 20
	《问题聚焦》: WTO 通讯第 20 期

NL-WTO-21	Focus: official newsletter of the WTO No. 21
NIL WITO 99	《问题聚焦》: WTO 通讯第 21 期
NL-WTO-22	Focus: official newsletter of the WTO No. 22
	《问题聚焦》: WTO 通讯第 22 期
NL-WTO-23	Focus: official newsletter of the WTO No. 23
NI WTO 94	《问题聚焦》: WTO 通讯第 23 期
NL-WTO-24	Focus: official newsletter of the WTO No. 24
NIL WITO 25	《问题聚焦》: WTO 通讯第 24 期 Focus: official newsletter of the WTO No. 25
NL-WTO-25	《问题聚焦》: WTO 通讯第 25 期
	Focus: official newsletter of the WTO No. 26
NL-WTO-26	《问题聚焦》: WTO 通讯第 26 期
NL-WTO-27	Focus: official newsletter of the WTO No. 27
NL-W10-27	《问题聚焦》: WTO 通讯第 27 期
NI W/TO 90	Focus: official newsletter of the WTO No. 28
NL-WTO-28	《问题聚焦》: WTO 通讯第 28 期
NL-WTO-29	Focus: official newsletter of the WTO No. 29
NL-W10-23	《问题聚焦》: WTO 通讯第 29 期
NL-WTO-30	Focus: official newsletter of the WTO No. 30
NL-W10-30	《问题聚焦》: WTO 通讯第 30 期
NL-WTO-31	Focus: official newsletter of the WTO No. 31
14L-W10-31	《问题聚焦》: WTO 通讯第 31 期
NL-WTO-32	Focus: official newsletter of the WTO No. 32
	《问题聚焦》: WTO 通讯第 32 期
NL-WTO-33	Focus: official newsletter of the WTO No. 33
	《问题聚焦》: WTO 通讯第 33 期
NL-WTO-34	Focus: official newsletter of the WTO No. 34
	《问题聚焦》: WTO 通讯第 34 期
OFC	Decision on Organizational and Financial Consequences Flow-
	ing from Implementation of the Agreement Establishing the
	World Trade Organization
	关于实施《建立世界贸易组织协定》所产生的组织与财务问题的
	决定
PTA	Annex 4 Plurilateral Trade Agreements
	附件 4:诸边贸易协定
TPRM	Annex 3 Trade Policy Review Mechanism (TPRM)
	附件 3: 贸易政策审议机制(TPRM)
TRIPS	Annex 1C Trade-Related Aspects of Intellectual Property
	Rights (TRIPS)
	附件 1C:与贸易有关的知识产权协定(TRIPS)

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U-Art-II	Understanding on the Interpretation of Article II:1(b) of the
	General Agreement on Tariffs and Trade 1994
	关于解释 1994 年关税与贸易总协定第 2 条第 1 款(b)项的谅解
U-Art-XVII	Understanding on the Interpretation of Article XVII of the
	General Agreement on Tariffs and Trade 1994
	关于解释 1994 年关税与贸易总协定第 17 条的谅解
U-Art-XXIV	Understanding on the Interpretation of Article XXIV of the
	General Agreement on Tariffs and Trade 1994
	关于解释 1994 年关税与贸易总协定第 24 条的谅解
U-Art-XXVIII	Understanding on the Interpretation of Article XXVIII of the
	General Agreement on Tariffs and Trade 1994
	关于解释 1994 年关税与贸易总协定第 28 条的谅解
U-BOP	Understanding on the Balance-of-Payments Provisions of the
o box	General Agreement on Tariffs and Trade 1994
	关于 1994 年关税与贸易总协定国际收支条款的谅解
UCFS	Understanding on Commitments in Financial Services
0010	关于金融服务承诺的决定
U-RWO	Understanding in Respect of Waivers of Obligations under the
e ke	General Agreement on Tariffs and Trade 1994
	关于豁免 1994 年关税与贸易总协定义务的谅解
US-ADM-J	United States — Anti-Dumping Measures on Certain Hot-
OG / IDIA'	Rolled Steel Products From Japan — Report of the Panel
	专家组报告:美国——对某些从日本进口的热轧钢产品的反倾
	销措施
US-ADM-K	United States — Anti-dumping Measures on Stainless Steel
	Plate in Coils and Stainless Steel Sheet and Strip from Korea —
	Report of the Panel
	专家组报告:美国——对从韩国进口的不锈钢卷板、不锈钢薄板
	和不锈钢条的反倾销措施
U-SD	Annex 2 Understanding on Rules and Procedures Governing
	the Settlement of Disputes
	附件 2.关于争端解决规则与程序的谅解
US-MERS	United States — Measures Treating Exports Restraints as Sub-
	sidies — Report of the Panel
	专家组报告:美国——把出口限制视为补贴的措施
US-SM-NZA	United States — Safeguard Measures on Imports of Fresh.
	Chilled or Frozen Lamb Meat from New Zealand and Australia
	<ul> <li>Report of the Panel</li> </ul>
	专家组报告:美国——对从新西兰和澳大利亚进口的新鲜羊肉、
	冷羊肉或冰冻羊肉的保障措施

US-TSM-P

United States — Transitional Safeguard Measures of Combed Cotton Yarn From Pakistan — Report of the Panel 专家组报告:美国——从巴基斯旦进口精梳棉纱过渡性保障措施

## A a

#### abeyance 终止,暂缓;(所有权等)未定(或中止);停止

Panel requests held in abeyance The United States and Canada said they would not be pursuing, for the time being, their respective panel requests on Pakistan's patent protection for pharmaceuticals and agricultural chemical products, and on Brazil's export financing programme for aircraft.

专家组申请暂缓 美国和加拿大都表示,它们暂时不会提出各自有关巴基斯坦的 药品和农用化工品的专利保护以及巴西的航空设备出口财政支持计划的专家组申请。(NL-WTO-13)

#### absolute terms 绝对条款,绝对数值

With regard to the volume of the dumped imports, the investigating authorities shall consider whether there has been a significant increase in dumped imports, either in absolute terms or relative to production or consumption in the importing Member.

就倾销进口品的数量而言,调查主管机构应该考虑倾销进口品数量的绝对值或相对于进口成员的产量和消费量而言是否有大幅度的增加。(A-Art-VI)

## absolute volume change in domestic consumption 国内消费的绝对数量变化

In all cases the additional duty may be imposed in any year where the absolute volume of imports of the product concerned entering the customs territory of the Member granting the concession exceeds the sum of (x) the base trigger level set out above multiplied by the average quantity of imports during the three preceding years for which data are available and (y) the absolute volume change in domestic consumption of the product concerned in the most recent year for which data are available compared to the preceding year, provided that the trigger level shall not be less than 105 per cent of the average quantity of imports in (x) above. 在所有情况下,如任何一年有关产品进入给予减让的成员关税领土的绝对进口量

超过(x)以上所列基础触发水平与可获得数据的最近三年平均进口数量的乘积与(y)可获得数据的最近一年有关产品国内消费量与前一年相比的绝对变化量之和,则可以征收附加关税,但是触发水平不得低于以上(x)中平均进口量的 105%。 (AAG)

#### abuse 滥用

Finally, the theoretical possibility that some Member might apply subparagraph (iv) in an overly broad manner does not justify imposing in the abstract Canada's narrow interpretation, which would render subparagraph (iv) a nullity and leave a gaping loophole subject to **abuse**.

最后,有些成员可能以过于宽泛的方式援引(iv)条款这种理论上的可能性并不能证明在理论上强加加拿大对该条款的狭窄阐释的做法是正当的,这种做法会使(iv)条款失去效应,产生可被滥用的漏洞。(US-MERS)

#### abuse of intellectual property rights 滥用知识产权

Appropriate measures, provided that they are consistent with the provisions of this Agreement, may be needed to prevent the abuse of intellectual property rights by right holders or the resort to practices which unreasonably restrain trade or adversely affect the international transfer of technology.

只要与本协定的规定相一致,可能需要采取适当措施以防止知识产权权利持有人 滥用知识产权,或采取不合理地限制贸易或对国际技术转让造成不利影响的做法。 (TRIPS)

#### acceding government 参加(关贸总协定、世界贸易组织的)政府

This bilateral process determines the specific commitments to be undertaken by the acceding government as well as any transitory arrangement acceptable to the working party.

这种双边进程决定了参加关税与贸易总协定的政府将要承担的具体义务和可被工作组接受的任何暂时协议。(NL-WTO-13)

#### acceptance of an undertaking 同意承担

A public notice of conclusion or suspension of an investigation in the case of an affirmative determination providing for the imposition of a definitive duty or the acceptance of an undertaking shall contain, or otherwise make available through a separate report, all relevant information on the matters of fact and law and reasons which have led to the imposition of final measures or the acceptance of an undertaking, due regard being paid to the requirement for the protection of confidential information.

在规定征收最终反补贴税或接受承诺的肯定裁定的情况下,关于结束或中止调查的公告应该包括或通过一份单独报告提供导致实施最终措施或接受承诺的所有有关的事实问题和法律问题及理由,同时应适当考虑保护机密信息的要求。(ASCM)

acceptance of deposits and other repayable funds from the public

#### 受公众存款和其他应偿还的资金

Financial services include the following activities: ... Banking and other financial services (excluding insurance). (v) Acceptance of deposits and other repayable funds from the public ...

金融服务包括下列活动:…… 银行和其他金融服务(保险除外).(v)接受公众存款和其他应偿还资金……(GATS)

#### access opportunity 准入机会

Where substantial investments are required in order for an exporting developing country Member to fulfil the sanitary or phytosanitary requirements of an importing Member, the latter shall consider providing such technical assistance as will permit the developing country Member to maintain and expand its market access opportunities for the product involved.

当发展中国家出口成员为满足进口成员的卫生和植物卫生要求而需要大量投资时.后者应考虑提供此类可使发展中国家成员维持和扩大所涉及的产品市场准入机会的技术援助。(ASPSM)

#### access to markets 市场准入

Least-developed countries shall be accorded substantially increased technical assistance in the development, strengthening and diversification of their production and export bases including those of services, as well as in trade promotion, to enable them to maximize the benefits from liberalized access to markets.

在包括服务业在内的生产和出口基础的发展、加强和多样化以及贸易促进方面、 应给予最不发达国家实质增加的技术援助,以使它们从市场准入开放中获取最大 好处。(DLDC)

#### accession 进入市场

Such accession shall apply to this Agreement and the Multilateral Trade Agreements annexed thereto.

这种市场准入必须适用于本协议和本文所附的《多边贸易协议》。(AWTO)

#### accommodation 通融,调节,舱位,周解

Furthermore, with respect to NKK and NSC, both companies implicitly requested USDOC's assistance (i.e., accommodation) in permitting them extra time to provide the requested factor.

并且、NKK 和 NSC 两个公司都暗示它们需要美国商务部的帮助(即通融),来允许它们有额外的时间以提供所要求的条件。(US-ADM-J)

#### accord sympathetic consideration 给予同情考虑,给予理解考虑

Each Member undertakes to accord sympathetic consideration to and afford adequate opportunity for consultation regarding any representations made by another Member concerning measures affecting the operation of GATT 1994 taken within the territory of the former.

每一成员承诺就另一成员提出的关于在前者领土内采取的影响 GATT 1994 运用

的措施的任何交涉给予积极考虑,并提供充分的磋商机会。(*U-Art-XXIV*) accountancy sector 会计部门

WTO adopts guidelines for recognition of qualifications in the accountancy sector. 世界贸易组织采用会计部门资格认定指导原则。(NL-WTO-20)

#### accountancy service 会计业务

China also invited members to bilateral negotiations on market access in services on a sector-by-sector basis, starting with distribution and professional services, in particular legal and accountancy services.

中国也邀请(世界贸易组织)成员方在服务业市场准入问题上进行以部门为基础的 双边谈判。此类谈判从销售和专业服务部门,尤其是法律和会计业务部门开始。 (NL-WTO-29)

#### accounting rate 会计比率

He called attention to liberalization measures in various areas of telecommunications and broadcasting, including the abolition of the KDD Law, the forthcoming abolition of the "100 destination rule", improvements in interconnection liberalization on cable providers, modification of accounting rates, and the liberalization of foreign investment.

他呼吁要关注电信和广播各个领域中的自由化措施,包括 KDD 法案的废除,"100个目的地规定"的即将废除,有线通信供应商互联自由化的推进,会计比率的调整以及国外投资的放开。(NL-WTO-26)

## accounting record 会计记录(包括总账、明细分类账、销售凭据、发票等)

Thus, the economic reality is that the final payment for these sales is determined by the US dollar amount shown on the invoice, and not by the Korean won amount recorded in POSCO's accounting records at the time of invoice.

这样一来,经济现状就是这些销售的最终支付是由发票上美元的金额,而不是由开具发票时 POSCO 会计记录所示的韩币金额决定的。(US-ADM-K)

#### accounting system 会计制度

Korea's argument that companies are "penalized" because the exchange rates are not the rates used in Korea and are not used in the company's accounting system also misses the mark.

韩国认为,由于汇率既不是韩国使用的汇率,也不是该公司会计制度中所使用的汇率,因此对一些公司是"不公平的",韩国的这种说法也是不确切的。(US-ADM-K)

#### accounts receivable 应收账款,应收而未收账款

POSAM issued negative invoices with respect to these sales, and reflected the non-payment in its accounting records by showing a credit to accounts receivable and a debit to sales, thereby reversing the entries that recorded the sales.

POSAM 出具了有关这些销售款的负项发票,并把未付款项在会计记录中反映了出来,显示为应收账款的贷方金额和销售货款的借方金额,从而抵消了记录这些销