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英汉常用税收词汇

周仁庆 主编



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英汉常用经贸词汇
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前 言

我国实行对外开放政策以来，对外经济往来日益发展，在吸收外资、引进技术、对外经济合作和贸易等方面，都涉及税收问题。但是，税收方面有许多专业用语，往往由于译法不同而产生对涵义理解的差异。为了便于工作，便于翻译，我们试编了这本《英汉常用税收词汇》。

本书是根据工作中积累的资料和我国税法与对外缔结的避免双重征税协定的英译本，并参考国内外有关词典、词汇编成的。书中以国内税收、海洋石油税收、国际税收、国际税收协定中常用的词目为主，并将有关税种、税目的中、英文对照表列为附录。由于税收工作涉及面较广，还需要了解其他方面的用语，因此，也搜集了一部分与税收关系比较密切的财政、财务、会计、审计、外贸、金融、保险等方面的词目。全书共收词目15000余条，主要供税收工作者，涉外经济工作者，教学、理论工作者，翻译工作者等参考使用。

本书由周仁庆同志负责编辑，方智强、彭效商两同志协助编辑，并由中国税务学会理事、中国人民大学教授王传纶同志对全书作了审定。

本书编写以前，我们曾组织编写过《英、中、日常用税收词汇（讨论稿）》。本书只包括了其中的英汉部分。原参加《英、中、日常用税收词汇（讨论稿）》编辑工作的，还有扈信、吕之心、邱岩等同志；庞仁廉、张楚楠、李树名、赵丽佳等同志提供了部分资料。

在本书编辑过程中，先后得到税务总局对外税政处、上海市

税务局、上海财政科学研究所的大力支持，税务总局政策研究处、上海市税务局对外税务稽征处的同志也给予了协助，谨表示感谢。

限于编者水平，本书的词目，译词难免有错误和不当之处，敬希读者批评指正。

中国税务学会

1987年5月

编辑说明

一、词目不论是单词或词组，均用黑体铅字。所有单词和词组都按第一个词的英文字母顺序排列；第一个词相同的，按第二个词的英文字母顺序排列；第一个词与第二个词都相同的，则按第三个词的英文字母顺序排列，依此类推。

二、组成词组的单词，从词组中已能了解这个单词的涵义的，一般不另列单词。但如单词有多种涵义，又需要单独表述的，仍予单列。在排列次序上，先列单词，再列单词所组成的词组。第一个词的词组全部列完，再按英文字母次序列第二个词的词组，依此类推。同一个词的变化体，也作另一个词看待。凡用连词号连接起来的词，一般视作一个整单词。

三、各词一律不注音标，也不注明词性。需要列出缩略语的，用圆括号附注在本词目之后。

四、同一涵义并可相互通用的词目，一般不另列，只列在可通用词目后面的括号内。

五、词目的中文译词主要列专业涵义。兼列有一般涵义的，先列专业，后列一般。专业涵义有几个的，以最主要的涵义列为第一个译词。几个译词之间，一律用逗号分开。最后一个译词的后面不加标点。

六、词目的中文译词，如涵义比较概括，不易了解，需要稍加说明的，在译词后面的括号内作简要的注释。

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A

| | |
|---|--|
| abacus 算盘 | abrogate 废除,取消(法令,条约) |
| abandoned asset not charged-off 未 注销废弃资产 | abscond 逃债,潜逃(指躲避罪责,债 务等) |
| abandoned well 报废井,报废油井 | absolute advantage 绝对优势,绝对 有利条件 |
| abandonment 放弃,委付 | absolute difference of cost 成本绝对 差 |
| abandonment pressure 油层压力枯竭 | absolute interest 绝对利益,纯利息 |
| abatement 减少,冲销,折扣 | absolute monopoly 完全垄断 |
| abatement of taxes 减税 | absolute number 绝对数 |
| abbreviation 缩写,简写 | absolutely entitled 绝对有权的 |
| abide by the contract 遵守合同 | absorb foreign capital 吸收外资 |
| ability of bearing taxation 负税能力 | absorption capacity 吸收能力 |
| ability theory of taxation 按负担能力 征税的学说 | absorption costing 归纳成本法,全 部成本法 |
| ability to accommodate passengers and cargo ship 接纳客货运输船舶的能力 | absorption plant 回收装置 |
| ability to borrow 借贷能力 | abstract 摘要,摘要表 |
| ability to compete 竞争能力 | abstract of title 产权说明书 |
| ability to pay tax 纳税能力 | abundant concentration of oil and gas resources 丰富集中的油气资源 |
| ability to redeem in foreign exchange 偿付外汇能力 | abundant in petroleum deposits 石 油蕴藏量丰富 |
| abode 居住,住所 | abundant proof 充分的证据 |
| abolish 废除,取消,裁撤 | abuse of tax treaty 滥用税收条约 |
| abortive exploration expenditure 不 成功勘探的费用 | abuse of trust 不顾信用,辜负信任 |
| above a certain percentage 超过一 定百分比 | academic body 学术团体 |
| above-norm investment projects 限额 以上投资项目 | accelerated depreciation 加速折旧 |
| abroad 国外,海外 | acceleration coefficient 加速系数 |
| | accept a bargain 接受协议,成交 |
| | accept a bill of exchange 承兑汇票 |
| | accept on order 接受定货,接受定单 |

accept processing order 接受委托加工
 acceptance 承兑票据, 验收, 接受
 accepted 已承兑
 accepted accounting principle 公认的会计原理
 accepted draft (bills) 已承兑汇票
 accepting bank 承兑银行
 access 获得(信贷, 购买, 租用等)权利
 accessions tax 财产增益税
 accessory 附件, 附属品
 accessory claim 附带权利要求
 accessory contract 附加合同
 accident damage 意外损坏
 accident insurance 意外保险
 accidental losses 意外损失
 accommodation 便利的设备, 调节, 通融
 accommodation available 可供使用的住处
 accommodation bill 融通汇票
 accommodation payment 索高价赔偿法
 accommodation road 专用道路
 accomplished projects on time 按时竣工的工程
 accord 协议, 协议(如美国财政部与联邦储备委员会的协议)
 accordance with the agreement 依据协定
 accordance with the principle of consultation on equal footing 根据平等协商的原则
 accordance with the stipulation of the present regulation 依本条例的规定
 according to official figures 按照官方数字

according to seriousness of the case 根据情节轻重
 according to the proportion of the length of the period to the year 按照该期间占全年的比例
 according to value 从价, 按照价格
 account 帐户, 帐目, 帐款, 会计科目
 account balanced 帐户上收支结平
 account book 帐簿, 会计帐册
 account bill 帐单
 account code 帐户代号
 account classification 帐户分类, 会计科目分类
 account current 往来帐户, 存款户
 account of advance 预付帐户
 account of bankruptcy 破产帐户
 account of business 营业帐, 收支计算书
 account of finance 财务帐
 account of payments 支出帐户
 account of receipts 收入帐户
 account outstanding 未付帐款
 account payable 应付帐款
 account payable ledger 应付帐款明细帐
 account receivable 应收帐款
 account receivable assigned 已转让的应收帐款
 account receivable discounted 应收帐款贴现
 account receivable ledger 应收帐款明细帐
 account receivable — other 应收帐款——其它
 account receivable — trade 应收帐款——客户, 应收客帐
 account receivable turnover 应收帐款周转率
 account rendered 结欠清单

account sales 承销清单
 account through the bank 通过银行结算
 account titles 帐户名称, 会计科目
 account transfer 转帐
 account transfer memorandum 转帐通知单
 accountability 会计责任
 accountancy 会计工作, 会计职务
 accountant 会计人员, 会计师
 accountant general 会计主任, 总会计师
 accountant in bankruptcy 破产管理人, 清理会计师
 accountantship 会计职务
 accountee 开证申请人
 accounting 会计, 会计学
 accounting approach 会计方法
 accounting archives 会计档案
 accounting assistant 助理会计
 accounting assumption 会计假设
 accounting by electronic data processing 会计工作电算化
 accounting control 会计管理, 会计控制
 accounting conventions or practices 会计惯例或做法
 accounting cost control 会计成本控制
 accounting cycle 会计循环, 会计周期
 accounting date 会计结算日
 accounting department 会计部门, 会计处
 accounting detailed items 会计明细科目
 accounting document 会计单据
 accounting equation 会计方程式(即, 资产 = 负债 + 业主权益)

accounting evidence 会计凭证
 accounting firm 会计事务所, 会计公司
 accounting for a pooling 联营会计
 accounting for agency and branch operations 代理店和分支店会计
 accounting for assets acquisitions 资产购置会计处理
 accounting for assets expirations 资产消耗的会计处理
 accounting for foreign enterprise 外国企业会计
 accounting for foreign operations 国外业务会计
 accounting for joint ventures 合资经营企业会计
 accounting for management control 管理会计
 accounting for public enterprise 国营企业会计
 accounting for sole proprietor 独资经营会计
 accounting for supervision 会计监督
 accounting for various classes of stock 各类股票的会计处理
 accounting income 帐面所得
 accounting information 会计资料, 会计情报
 accounting items 会计科目
 accounting law 会计法
 accounting manual 会计手册
 accounting office 会计机构
 accounting on the accrual basis 权责发生制(应收应付制)会计
 accounting on the cash basis 现金收付实现制会计
 accounting operations 会计操作, 会计处理手续
 accounting organization 会计组织

| | | | |
|------------------------------------|------------------|--------------------------------|------------------|
| accounting period | 会计期间, 会计年度 | accrued receivables | 应计应收未收款项 |
| accounting personnel | 会计人员 | accrued rent | 应计租金 |
| accounting policy | 会计方针 | accrued salaries | 应计薪金 |
| accounting practice | 会计实务, 会计惯例 | accrued taxes | 应计税款 |
| accounting price | 记帐价格 | accrued wages | 应计工资 |
| accounting principles | 会计原理 | accumulated amount of the tax | 累计税款 |
| accounting procedure | 会计程序 | accumulated deficit | 累计亏损, 累计赤字 |
| accounting rate of return | 会计收益率 | accumulated depreciation | 累计折旧 |
| accounting report | 会计报告, 会计报表 | accumulated dividend | 累计股息 |
| accounting research bulletin | 会计研究公报 | accumulated earnings | 累计盈余 |
| accounting review | 会计评论 | accumulated profit | 累计利润 |
| accounting study | 会计研究 | accumulated surplus | 盈余滚存, 盈余结存 |
| accounting technique | 会计技术 | accumulation and consumption | 积累与消费 |
| accounting terminology | 会计术语 | accumulation distribution | 累积分配 |
| accounting theory | 会计理论 | accumulation fund | 公积金 |
| accounting unit | 会计单位 | accumulation of capital | 资本积累 |
| accounting valuation | 会计评价 | accumulation of sinking fund | 偿债基金的累积 |
| accounting year | 会计年度 | accumulation schedule | 累计表 |
| accredited educational institution | 认可的教育机构 | accurate count | 精确计数 |
| accretion | 自然增值 | accusation | 控告, 检举, 起诉 |
| accrue | 取得利润, 增长收入, 发生权贵 | accuser | 检举人, 告发人 |
| accrued depreciation | 应计折旧 | achieve common economic growth | 实现共同的经济增长与繁荣 |
| accrued expenses | 应计费用 | achievements of reform | 改革的成果 |
| accrued income | 应计所得 | acid test | 酸性试验, 就是以流动资产作比较 |
| accrued interest payable | 应计应付利息 | acknowledgement | 收到通知, 承认, 感谢 |
| accrued interest receivable | 应计应收利息 | acknowledgement of orders | 接受定货 |
| accrued items | 应计项目 | acknowledgement of receipt | 收款回执 |
| accrued liabilities | 应计负债 | | |
| accrued payables | 应计应付未付款项 | | |
| accrued profit | 应计利润 | | |

| | |
|--|---|
| acme of science 尖端科学 | activity-based depreciation 按生产活 |
| acquisition cost 购置成本, 取得或 购进的原价 | 动计算折旧法, 即生产数折旧法 |
| acquisition of special technical ex- perience 获取特别技术经验 | activity investment 积极投资 |
| acquisition of technology 技术引进 | activity of independent character 独 立性活动 |
| acquittance 清偿(债务), 清欠收据 | actual activity 实际业务 |
| across national boundaries 跨越国界 | actual balance 实存 |
| across-the-board tax cut 全面减税 | actual budget 决算 |
| across-the-board tariff reduction 全 面降低关税 | actual burden rate 实际负担率 |
| act against restraints of competition 反限制竞争法 | actual capital 实际资本 |
| act in law 依法行为 | actual cash value 实际现金价值 |
| act of contravention 违反, 违犯 | actual cost method 实际成本法 |
| act of God 天灾, 不可抗力 | actual debt 实际债务 |
| act of infringement of regulations 违章行为 | actual delivery 实际交货 |
| act tax 行为税 | actual depreciation 实际折旧 |
| acting in the ordinary course of business 按常规经营业务 | actual disbursement 实际支出 |
| acting manager 代经理, 业务经理 | actual distribution cost 实际分摊成 本 |
| action at law 法律诉讼 | actual flow of resources 资金的实 际流量 |
| action for annulment of contract 申 请废除合同诉讼 | actual loss 实际亏损 |
| action for collision 船舶碰撞的诉讼 | actual number analysis 实数分析法 |
| action for compensation for loss 要 求赔偿损失的诉讼 | actual price 实际价格 |
| action for compensation for non delivery 因对方不交货而要求赔偿 的诉讼 | actual rate 实际比率 |
| action of rescission 解除合同的诉讼 | actual tare 实际皮重 |
| active balance 顺差 | actual tax 实际税额 |
| active demand 需求活跃 | actual total loss 实际全部损失 |
| active oil calculation 可采储量计 算 | actual under lift or over lift quantity 实际少提或超提数 |
| active trade balance 出超, 贸易顺差 | actual useful years 实际可使用年数 |
| actively assist tax-payer 积极辅导纳 税人 | actual value 实际价值 |
| | actuarial basis 计算标准, 核算依据 |
| | actus injura 侵权行为 |
| | actus reus 不法行为, 不正当行为 |
| | ad hoc 特别的, 专为某项目的而设 的 |
| | ad hoc analysis 专门分析 |
| | ad hoc arbitration 特别仲裁 |
| | ad hoc assignment 特别任务, 专门 |

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|---|--|
| 委派的工作 | 追加保证金 |
| ad hoc committee 特别委员会, 特设委员会 | additional distribution to the beneficiary 对受益人增加的分配 |
| ad hoc expert group 特设专家小组 | additional duty 追加税, 附加关税 |
| ad hoc judge 专案法官 | additional estimates 追加概算 |
| ad hoc observer 特别观察员 | additional expenses 增加的费用, 额外费用 |
| ad hoc representative 特别代表 | additional freight 增加的运费 |
| ad hoc request 特别要求 | additional income tax 所得税附加 |
| ad hoc task 特殊任务, 特别工作 | additional living expenses 增加的生活费 |
| ad interim 临时的 | additional local income tax 地方所得税附加 |
| ad referendum contract 草约, 临时契约 | additional mark-on (additional mark-up) 再加价, 额外价差 |
| ad valorem freight 从价运费 | additional paid-in capital 增缴资本 |
| ad valorem import deposit 进口从价保证金 | additional payable tax 应补税 |
| ad valorem import duty 从价进口税 | additional rate 附加率 |
| ad valorem rate of duty 从价税率 | additional tax 附加税 |
| ad valorem tariff 从价关税, 从价关税税率 | additional tax payment notice 补税通知书 |
| ad valorem tax(duty) 从价税 | add-on 附加, 追加 |
| adaptability 适应性 | address 地址, 讲话, 称呼, 风度 |
| added value tax (value added tax) 增值税 | addressee 抬头人, 收信人, 收件人 |
| addendum 附录, 补遗 | addresser (addressor) 发信人, 发件人, 发言人 |
| adding machine 加数机 | adequate stock 存货充足 |
| addition and betterment 扩建与改良 | adhere 依附, 追随, 坚持 |
| addition to property through surplus 由盈余增加的财产 | adjacent offshore area 邻近的海域 |
| additional article 增订条款 | adjudication 裁定, 判决, 宣告 |
| additional assessment 补税, 加征金额 | adjudication of taxes 税收裁定 |
| additional budget 追加预算 | adjunct account 附属帐户 |
| additional capital 追加资本 | adjustable basket technique 可调整的一揽子解决的方法, 可调整的一揽子货币计价法 |
| additional commitment 追加承诺, 增加承担的义务 | adjusted acquisition cost 调整后的购置成本 |
| additional condition 附加条件 | adjusted amount 调整数额 |
| additional cost 追加成本, 追加费用 | adjusted bank balance 调整后银行 |
| additional cover (additional margin) | |

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|--|---|-----------------------|
| 往来余额 | administrative authority | 行政管理当局 |
| adjusted basis 调整后的基础 | administrative body | 行政管理部门 |
| adjusted book balance of cash 调整后帐面现金余额 | administrative decision | 管理决策, 行政决策 |
| adjusted gross income 调整后的总所得额 | administrative expenditure (administrative expense) | 管理费, 行政费 |
| adjusted trial balance 调整后试算表 | administrative furnitures | 行政办公用品 |
| adjusting entry 调整分录 | | |
| adjustment account 调整帐户 | administrative improvement | 经营管 |
| adjustment after reconciliation 对帐后调整分录 | 理改善 | |
| adjustment coefficient 调整系数 | administrative intervention | 行政干 |
| adjustment for seasonal variation 季节性变动调整 | 预 | |
| adjustment letter 海损精确计算书 | administrative measure | 行政措施 |
| adjustment memorandum 调整凭单 | administrative office | 管理处 |
| adjustment of balance 余额调整 | administrative practice | 行政惯例 |
| adjustment of earnings of prior periods 以前年度收益调整 | administrative proceedings | 行政诉讼 |
| adjustment of exchange rate 汇率调整 | (指向法院提出的诉讼) | |
| adjustment of income 所得额调整 | administrative protection | 行政保护 |
| adjustment of prior period gain or loss 前期损益调整 | administrator | 遗产管理人 |
| adjustment period 调整期 | administratrix | 女遗产管理人 |
| adjustment voucher to effect correction of errors 错误更正凭单 | admirable facilities | 豪华设施 |
| administration audit 行政审计, 管理审计 | admiralty court | 海事法庭 |
| administration cost centre 成本管理 | admission by ticket | 凭票入场 |
| centre | admission of partner | 入伙, 接纳为 |
| administration in bankruptcy 破产清理 | 成员 | |
| administration of estate 遗产管理 | admission tax | 通行税, 入场税 |
| administrative accounting 管理会计 | admitted assets | 有清算价值的资产 |
| administrative and selling expenses 管理及推销费用 | admitting imports at a law duty | 允许低税进口 |
| administrative appeal 行政申诉(指向税务机关提出的申诉) | adopt | 通过, 采纳, 采取 |
| | adoption of the budget | 预算的核定, 核定预算 |
| | adult education expense | 成人教育费 |
| | adult member of owner's family | 所有者的成年家庭成员 |
| | adulterated goods | 假货, 冒充货 |
| | advance | 预付, 预付款项, 贷款, 先进, 年高的 |

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| advance against securities 证券担保 贷款 | advance settlement of foreign ex- change 预结外汇 |
| advance appropriation 提前拨款 | advance surrender of foreign ex- change 预缴外汇 |
| advance by overdraft 透支 | advance to affiliates 对关联公司预 付款 |
| advance capital for a business 垫 本, 垫付资本 | advance to officers and employees 职工预支 |
| advance charge 预付款 | advance to supplier 预付货款 |
| advance consignment-in 代销商品预 付款 | advanced accounting 高等会计 |
| advance consignment-out 托销商品预 收款 | advanced technology and technics of manufacturing 先进的制造技术和 工艺 |
| advance corporation tax 预缴公司税 | adverse balance of payment 国际收 支逆差 |
| advance department 放款部 | adverse balance of trade 国际贸易逆 差 |
| advance for purchase of materials 预付购料款 | adverse opinion 查帐报告中的反面 意见 |
| advance freight 预付运费 | advertisement tax 广告税 |
| advance from customers 预收顾客定 金, 客户预付款 | advertising agency 广告公司 |
| advance fund 预领经费 | advertising campaign 广告宣传攻势, 广告战 |
| advance in cash 垫款 | advertising column 广告栏 |
| advance in price 涨价 | advertising contract 广告合同 |
| advance money for another 代垫款 项 | advertising copy 广告稿 |
| advance money on a contract 预付定 金 | advertising expense 广告费用 |
| advance money on security 有担保 的垫付款 | advertising media 广告方式或手段, 广告媒介 |
| advance of salary 预付薪金 | advice note 通知单 |
| advance on construction 建筑工程预 付款 | advice of arrival 运到通知书 |
| advance on engineering project 预付 工程款 | advice of audit 查帐通知书 |
| advance payment 预付款 | advice of charge 付款通知 |
| advance payment of bond 债券提 前偿还 | advice of receipt 收款通知 |
| advance received on contract 按合同 预收款项 | advice to correction 更正通知 |
| advance redemption 提前偿还 | advisory and legal expenses 法律顾 问费 |
| advance rental payment 预付租金 | advisory service 咨询服务 |
| | advisory tax board 税务咨询委员会 |

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| affairs 事务, 事态 | age of retirement 退休年龄 |
| affidavit 具结书, 宣誓书 | agency account 代理店帐户 |
| affiliate (affiliated company) 关联公司, 联号 | agency agreement 代理协议, 代理合同 |
| affiliate agency 联营机构 | agency commission 代理佣金, 代理手续费 |
| affiliated bank 联行, 关联银行, 联营银行 | agency for purchase and market 代理购销 |
| affiliated business 联营企业 | agency-in-charge 主管机关 |
| affiliated group 联营集团 | agenda item 议程项目 |
| affiliated interests 联营权益, 联属股权 | agent 代理人, 代理商, 动因 |
| affiliated relationship 关联关系 | agent of correspondent banking system 国际间代理银行制度的成员 |
| affix 签署, 贴上, 盖章 | agent of production 生产要素 |
| affix revenue stamps 贴用印花 | agent service 代理业务 |
| affixing stamps on deed 印花税票贴在契约上 | agent's lien 代理人留置权 |
| affreightment 租船装货 | aggregate 合计, 总计, 合并 |
| afloat 在途, 可流通的, 在进行中 | aggregate amount 总金额 |
| afore mentioned method 前述方法, 上项方法 | aggregate analysis 总量分析 |
| afore said 上述的 | aggregate balance sheet 合并资产负债表, 资产负债汇总表 |
| after charge 附加费用 | aggregate corporation 社团法人 |
| after-closing trial balance 结帐后试算表 | aggregate income 总所得额 |
| after cost 后续成本, 售后成本 | aggregate income of the estate 遗产总所得 |
| after date 发票后, 出票后 | aggregate investment 总投资额 |
| after production 二次采油, 即用人工措施增产 | aggregate market value 市场价格总额 |
| after-sale service 售后服务 | aggregate profit 总利润 |
| after tax 纳税后, 税后 | aggregate spending 总支出额 |
| after tax bonus paid 税后支付的奖金 | aggregative economics 总量经济学, 宏观经济学 |
| after tax deduction 纳税后减除 | aggregative index number 总指数 |
| after-tax income 纳税后所得 | aging of accounts receivable 应收帐款帐龄分析法 |
| after-tax profit 纳税后利润 | agio account 贴水帐户 |
| after-tax profit rate 纳税后利润率 | agiotage 汇兑业务, 证券经纪业务, 兑换业务 |
| against all risks (AAR) 投保全险 | |
| against document 凭单据 | |
| against the next payment of tax 抵作下期税款 | |

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| agrarian economy 农业经济 | aid tying 援助附带条件 |
| agreed price 议定价格 | aid without repayment 无偿援助 |
| agreed to extend 同意延期 | ailing economy 病态经济 |
| agreed upon a price 谈妥价格 | air conditioners or heaters 空气调节器或加热器 |
| agreement between labour and management 劳资协议 | aircraft 飞机, 飞艇 |
| agreement of intent 意向协议书 | air-mail 航空信, 空邮 |
| agreement of partnership 合伙契约 | air-pollution 空气污染 |
| agreement reimbursement 偿付协议 | air-ports 机场 |
| agreement on licensing 许可证协议 | air-transportation cargo insurance 航空货物运输保险 |
| agreement tariff 协定税则 | air-way bill of lading (air bill of lading) 空运提单 |
| agreement year 协定年度 | alcohol tax 酒精税 |
| agricultural bank 农业银行 | alcoholic beverage tax 酒精饮料税 |
| agricultural building allowance 建造农房津贴 | aleatory operation 投机活动 |
| agricultural cooperative 农业合作社 | alien bank 外国银行 |
| agricultural cooperative credit society 农业信用合作社 | alien corporation 外国公司 |
| agricultural income 农业所得 | alien firm 外国商号 |
| agricultural land 农地, 农业土地 | alien property 外国财产 |
| agricultural loans 农业贷款 | alien tax 外国人入境税 |
| agricultural machinery station 农机站 | alienation 转让, 转移, 疏远, 精神错乱, 异化 |
| agricultural produces cooperations 农业生产合作社 | alienator 转让者, 转让人 |
| agricultural property 农业财产 | alienee 受让人 |
| agricultural system reform 农业体制改革 | alimony 生活费, 离婚后赡养费 |
| agricultural (animal husbandry) tax 农(牧)业税 | all abolished 一律废止 |
| agriculture industry-commerce integrated (complex) 农工商联合企业 | all amount invested in capital 投入资本总额 |
| agro-industrial complex 农工联合体 | all capital earnings rate 全部资本收益率 |
| agro-industry 农工企业 | all-embracing budget 总括预算 |
| agronomics 农业经营学 | all-embracing fiscal policy 全面的财政政策 |
| aid account 援助帐户 | all financial resource 全部财力 |
| aid agreement 援助协定 | all necessary expenses incidental to acquisition 购置时必需的全部费用 |
| aid society 互助社 | all risks (A.R. A/R) 一切险 |
| | all-inclusive concept 总括观念 |