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税收分册

英汉汉英财政金融分科词汇手册

An English-Chinese & Chinese-English Glossary of Finance

广东高等教育出版社

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前 言

随着我国改革开放日益深入,国际间金融活动日趋频繁,新理论、新操作、新准则、新法规不断涌现,为满足国内财政金融领域各方人士对专业术语特别是新词新义的急需,北京双语辞书发展中心特组织在京财政金融界精通英语的专家学者及高校教师近百人编写了这套《英汉汉英财政金融分科词汇手册》。

本套书的特点有三,一曰“全”,二曰“新”,三曰“实用”。

所谓“全”,首先是指门类齐全。全套书包括财政、银行、会计、统计、审计、投资、证券、税收、保险、期货十个分册。其次,各分册内容全面,收词量大。既有理论,又有实务;既有国内,又有国际,举凡相关词汇尽量收入。

所谓“新”,是指各分册均注意收入近年来国内新出台的准则、法规的新词新义,还特别注意收入计算机方面的词汇,例如: Hang Seng Index(恒生指数), audit of computer operations(计算机运算审计)等。

所谓“实用”,首先是指本书分为英汉、汉英两部分,一书两用。其次,所收词条均以英文字母或汉语拼音字母顺序排列,一目了然。再次,版式设计简炼明晰,检索方便。

本书参编者众多,工作量巨大,虽初衷良好,且始终以严谨自律,时时如履薄冰,不敢稍有草率,但囿于水平所限,不当之处在所难免,切望读者同仁不吝赐教,以便再版时加以修正。

编者 谨识

1998年10月

体 例 说 明

一、本书由英汉、汉英两部分组成。

二、排列方法

①英汉部分各词条均按英文字母顺序排列。

②汉英部分各词条均按汉语拼音字母顺序排列,同音异调的汉字按声调顺序排列,同音同调的汉字排列顺序与《新华字典》排列顺序相同。

③英文连字符“-”视为空格参加排序。例如:

arithmetic function 算术函数

arithmetic-geometric series 算术几何级数

arithmetic logarithm 算术对数

④中文连字符“-”忽略,不参加排序。例如:

算术级数 arithmetic series

算术—几何级数 arithmetic-geometric series

算术累进 arithmetic progression

⑤“/”表示“可替换”,例如:

appropriation code 拨款预算编/代号

⑥“()”表示“可省略”,“()”内的文字参加排序。例如:

变(流动资本)为固定资本 immobilize

cast (up) a column of figures 把一栏数字加起来

⑦首字母大小写均可时一律小写。除必须用复数者外,一律用单数。

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英汉部分

A

- abandon 委付
abandoner 委弃者
abandonment 委付, 专利特权的放弃
abandonment clause 委付条款
abandonment loss 委弃损失
abate a cause of action 中止诉讼原因
abate taxation 减少税收
abatement 注销, 折扣
abatement claim 请求减免
abatement of action 中止诉讼
abatement of taxes 税款扣减
abeyance 中止
abide 遵守
abide by the contract 遵守合同
abiding by the law of planned and proportionate development 遵守有计划
ability of bearing taxation 负税能力
ability of the subject to pay 公民纳税能力
ability to pay 负税能力, 支付能力
ability to pay basis 负税能力基准
ability to pay principle of taxation 课税的支付能力原则, 纳税的支付能力原则
ability to pay theory 付税能力说
abnormal condition 异常条件
abnormal gains 非常收益
abnormal profit 超额利润
aboriginal cost 原始成本
abortive savings 未能实现的储蓄
about 左右
above normal 一般水平之上
above par 在票面价值以上
above price 无价的
above the average 在平均水准以上
above-the-line budget 线上预算
above-the-line expenditure 线上项目支出
above-the-line promotion 线上推销
abrasion 磨损
abridgment 文摘
abridgment of patent 专利说明书摘要
absence of restriction 无约束
absence of serial correlation 无序列相关
absolute acceptance 无条件认付
absolute assignment 无条件转让
absolute conveyance 无条件转让
absolute decree 最终裁定
absolute endorsement 无条件背书
absolute guaranty 无条件担保
absolute preference margin 优待之绝对差额
absolute sales agreement 无条件交易协定
absolute standard of living 最低生活标准
absolve 豁免, 免除
absolve tax 豁免税捐
absorb 吸收, 账户之间的分摊转账
absorbed burden 已分配费用, 已分摊的间接成本
absorbed cost 已吸收成本, 已分摊成本, 已分配的费用
absorbed declination 已承担的跌价
absorbed overhead 已分配间接费用, 已吸入产品的间接成本
absorbing probability 吸收概率

absorption 吸收, 分摊
absorption approach 吸收法
absorption coefficient 吸收系数
absorption cost 吸收成本
absorption costing 吸收成本法
absorption format of income statement
 吸收法收益表格式
absorption power 吸收能力
absorption pricing 吸收法定价
absorption rate 吸收率
absorptive 吸收的
absorptive capacity 吸收能力
abstract 文摘
abstract of financial statement 财务报
 表摘要
abstract statement 摘要说明书, 摘要表
abundance of capital 资本充足
abuse 妄用
abuse of patent 专利权的滥用
abuse one's power to seek private gains
 以权谋私
academic and profession ability 学历和
 业务能力
accede 允诺
accelerated tax amortization 加快折旧
 时减免税优待
accept ability of tax 税收的可接受性
acceptable tax evasion 可接受避税
acceptance certificate 验收合格证, 验
 收证, 验收单
acceptance contract 承兑合同
acceptance line 最高承兑限额
acceptance market 证券市场
acceptance of the bid 中标
acceptance payable 应付承兑票据
acceptance qualified as to place 异地承
 兑
acceptance qualified as to time 限时承
 付
acceptance report 验收报告
acceptance specification 验收规范
acceptance summary report 验收总结报
 告
acceptance test 验收检验, 验收试验
acceptance trial 验收试验
acceptance without inspection 无检直接
 受
accepted 已承兑的, 已接受的
accepted bill 已承兑汇票

accepted bond 已承付债券
accepted draft 已承兑汇票
accepted principle 已接受原理
accepted stock 已认购股票
Accepting Houses Committee 英国承兑
 行委员会
acceptor for honor 信用承兑人
access 信用卡系统, 增长
access card 信用卡
accession rate 增值率, 增长率
accession tax 财产增值税
accessory contract 附带契约
accessory risk 意外保险
accident death insurance 意外死亡保险
accident insurance 意外保险
accident involving criminal liability 刑事
 责任事故
accommodation allowance 住房津贴
accomplishing notice serving 送达缴税
 通知书
accomplishment of a search 完成检索
accomplishment ratio 完成率
accord and satisfaction 一致同意
accord free transit 准许自由过境
account 账, 账目, 账户
account analysis 账目分析
account analysis approach 账户分析法
account and secretary 账房
account balance 账户余额, 账上收支平
 衡
account balance aging analysis 账款余
 额账龄分析
account book 账户分类, 账簿分类
account code 账户代号
account current 往来账目
account debtor 应收账
account distribution 账户选取
account distribution memorandum 账户
 分配通知单
account due 应收到期账款
account due to customer 应付顾主的款
 项
account duty 遗产清算税
account item 账目
account note 账目
account of executor 遗产清册
account of goods sold 销货账目
account of payment 支出表
account of the exchequer 资金账

- account officer** 会计主管
account paid 账项付清, 已付款
account to give 支出账目
account transaction 账目事务
account transfer 转账科目
account transfer memo 转账通知单
account turnover 周转账户
account working 业务账户
account year 账户年度
accountability 责任关系, 责任制度
accountability for assets 资产的会计责任
accountability unit 责任单位
accounting settlement on city maintenance and construction tax 城市维护建设税会计处理
accounting house 账房
accounting law 会计法
accounting settlement of building tax 房产税会计处理
accounting settlement of enterprise income tax 企业所得税会计处理
accounting settlement of land VAT 土地增值税会计处理
accounting settlement of resources tax 资源税会计处理
accounting settlement of VAT when accepted gifts transferred into goods by enterprise 企业接受捐赠转入货物时增值稅的会计处理
accounting settlement of VAT when fixed assets purchased by enterprise 企业购入固定资产时增加稅的会计处理
accounting settlement of VAT when goods purchased domestically 企业国内采购货物时增值稅的会计处理
accounting settlement when VAT paid by enterprise 企业缴纳增值稅时的会计处理
accounting voucher 记账凭证
accounting voucher of agriculture tax revenue 农业稅收会计凭证
accredit 信托, 委派
accredited party 信用证申请人
accredittee 信用证受益人
accreditor 信用证申请人
accretion 增长, 增加, 增值
accretion to the capital 资本增值
accrual 应计的
accrual accounting 应计会计
accrual accounting model 应计会计模式
accrual accounting rate of return 应计会计报酬率
accrual basis accounting 以权责发生制为基础的核算
accrual concept 应计观念, 应计概念
accrual convention 应计惯例
accrual date 应计日期
accrual method 应计方法
accrual method of revenue recognition 应计制营业收入确定法
accrual postulate 应计的假定
accrual principle 应计原则
accruals 应计项目
accrue 应计, 增值
accrued 应计的
accrued account 应计账户
accrued and deferred account 应计和递延账户
accrued assets 应计资产, 增值资产
accrued basic wage 应计基本工资
accrued bond interest 应计债券利息
accrued bond interest receivable 应计未收债券利息
accrued bonus 应计奖金
accrued commission receivable 应计未收手续费
accrued cumulative dividend 应计未收股利, 应付未付股利
accrued debit account 应收款项账户
accrued depreciation 应计折旧
accrued dividend 应计股息
accrued dividend account 应计股利账
accrued expenditure 应付开支
accrued expenses 应计费用, 应付未付费用
accrued expenses for using government fund 应付资金占用费
accrued expenses payable 应计未付费用
accrued factory payroll account 应付工厂工资账户
accrued fee 增加的费用
accrued income 应计收益
accrued income receivable 应计未收收益
accrued income taxes 应计未付所得稅款

accrued interest 应付未付利息, 应计利息
 accrued interest in red 应付利息
 accrued interest on bond 应计未付债券利息
 accrued interest on bond sold 应计未付售出债券利息
 accrued interest on investment 应计投资利息
 accrued interest on loan 应计未付借款利息
 accrued interest on mortgage 应计未付抵押债务利息
 accrued interest on note payable 应计应付票据利息
 accrued interest payable 应付未付利息, 应计未付利息
 accrued interest receivable 应收未收账户利息
 accrued item 应计项目
 accrued liability 应计负债
 accrued payable 应计未付项目
 accrued payroll 应付工资, 应计工资, 应计未付工资
 accrued payroll for Chinese staff and worker 应付中方职工工资
 accrued payroll for foreign staff and worker 应付外方职工工资
 accrued profit 应计未计利益
 accrued real estate tax 应计不动产税
 accrued receivable 应计应收款项
 accrued rent 应计租金
 accrued revenue 应计收入
 accrued salary payable 应计未付薪金
 accrued taxes 应计税款, 应计税捐
 accrued taxes estimated 估计应付税捐, 应计估计税款
 accrued taxes on income 应计所得税款
 accrued taxes payable 应计未付税款, 应计未付税捐
 accrued wage 应计工资
 accrued-basis income 应计制收益
 accumulate 蓄款
 accumulated earnings tax 累积收益税
 accumulated income tax prepayment 累积预付所得税
 accumulated income tax reduction 累积所得税减项
 accumulated profit 累积利润税

accumulation of capital 资本累积
 accumulation of discount 折价的累积
 accumulative loan repayment 已偿还贷款的累积金额
 accuracy 准确性
 accuracy control system 准确度控制系统
 accuracy rating 准确等级
 accuracy testing 准确性试验
 accurate presentation 正确表述
 accusant 原告
 accusation 罪名
 accuse falsely 诬告
 accuser 指控人
 accuser of tax affairs administrative lawsuit 税务行政诉讼原告
 accustomed average 小海损, 运输费
 achievement 完成
 achievement ratio of bond floatation 债券筹集完成率
 achieving maximum economic result through a minimum expenditure of labor 以最小的劳动付出获得最大经济效益
 acknowledgement of debt 债务证明
 acquaint 知道
 acquired by fraud 诈骗取得
 acquisition by occupancy 占有取得
 acquisition cost 招揽成本
 acquisition expenses for sample equipment and tool 样品工具购置费
 acquisition for value 有偿取得
 acquisition of foreign currency 外汇收取
 acquisition of information 信息收集
 acquisition of the right to a patent 专利申请的获得
 acquisition prior to use 先取得后利用
 acquisitive impulse 营利冲动
 acquittal in fact 依事实宣告无罪
 acquittal in law 依法宣告无罪
 across-the-board tariff reduction 全面降低关税
 across-the-board tax cut 全面减税
 act 行为
 act in violation of regulation 违章行为
 act incurring liability on the treasury 形成国库债务的行为
 act of apprenticeship 学徒条例

act of business tax 营业税法
 act of commission 委任行为
 act of concealment 隐匿行为
 act of God 灾祸, 自然灾害, 自然损益
 act of insolvency 无偿还能力行为
 act of sales 卖契
 act of state 治理行为
 act of verification 验证行为
 act resulting in treasury expenses 形成
 国库支出的行为
 act tax 行为税
 act without compensation 无偿行为
 acting as auditor 作为审计师
 action 诉讼
 action for deceit 因欺诈的诉讼
 action for indemnity 要求赔款的诉讼
 action for infringement of a patent 专利
 侵权诉讼, 因侵犯专利的诉讼
 action for libel 因诽谤的诉讼
 action for retrial 要求再审的诉讼
 action in person 债权诉讼
 action on a contract 因合同引起的诉讼
 activate business 振兴企业
 active account 有收益账户
 active army of laborers 现役劳动大军
 active blockage 主动禁止兑换
 active business 银行授信业务
 active business of a bank 银行主动业务
 active capital 有收益的资产
 active conduct of business 业务活动
 active control 主动性管制
 active duty 现役
 active immunity 自动免役
 active improvement trade 主动加工贸易
 active stock 现行行情股票
 active trust 主动信托
 activity 业务活动
 activity account 业务账户
 activity accounting 职能会计
 activity analysis 作业分析
 activity center 作业中心
 activity charges 账户体系
 activity ration 业务比率
 actor 行为人
 actual 现实的
 actual amount of income tax 实缴所得
 税额
 actual amount of income taxes paid 实

际缴纳的所得税额
 actual amount of income taxes paid by a
 joint venture 合营企业实际缴纳的
 所得税额
 actual amount of taxes withheld 实际扣
 缴税款的金额
 actual capital 现实资本
 actual data 真实资料
 actual goods 现货
 actual hard cash 现款
 actual income 实际所得
 actual intent 直接故意
 actual life 有效寿命
 actual market 现货市场
 actual measurement 真实量度
 actual quotation market information 行
 情
 actual tariff 实际关税
 actual taxes 实际税额, 实际税金
 actual value 真实值
 actually on board 以船上为界
 ad for inviting enterprise 招徕生意广告
 ad hoc 专设
 ad hoc approach 专门方法
 ad hoc assignment 专门委派的工作
 Ad Hoc Group of Expert on Restrictive
 Business Practice 限制性商业做法问
 题特设专家组
 Ad Hoc Group of Expert on Tax Treaty 税
 务条约特设专家小组
 Ad Hoc Group of Expert on Tax Treaty
 Between Developed and Developing
 Countries 发达国家与发展中国家税
 务条约特设专家小组
 ad hoc judge 专案法官
 ad hoc program 专门计划, 专门方案,
 ad hoc survey 专项调查
 ad litem 有关诉讼的
 ad referendum contract 暂定合同
 ad val 从价
 ad valorem 从价课税
 ad valorem and specific duty 从价税和
 从量税
 ad valorem duty 从价税, 从价关税
 ad valorem goods 从价征税货物
 ad valorem import duty 从价进口税
 ad valorem method 从价法
 ad valorem property tax 从价财产税
 ad valorem rate of duty 从价税率

ad valorem rate of tariff 从价关税率
 ad valorem tariff 从价关税
 ad valorem tax 从价税
 ad valorem taxation 从价征税
 adaption of the budget 核定税则
 add on interest 追加利息
 add to 增加
 added item of expenditure 追加支出
 added value 增值额
 added value analysis 增值分析
 added value report 增值报告
 added value statement 增值表
 added value tax 增值税
 addendum 增编
 adding cost 追加成本
 adding value through the labor performed in transport 运输劳动的价值追加
 adding-or-dropping product 增减产品
 addition 增加, 追加
 addition of assets 资产扩充
 addition to existing assets 现有资产扩建
 additional 增加的
 additional advance 追加垫款
 additional allocation 增拨
 additional allocation of credit fund to the bank 增拨银行信贷资金
 additional allowance 额外免税额
 additional application 增补申请
 additional appropriation 追加拨款
 additional article 增订条款
 additional assessable profit 补加应评利润
 additional assessment 增补税捐, 追加税额
 additional budget allocation 追加预算
 additional capital 追加资本
 additional circulation 追加流通手段
 additional clause 追订条款
 additional collateral 追加担保品
 additional commodity 追加商品
 additional cost 追加费用
 additional cover 追加保证金, 追加担保额
 additional duty 追加关税, 附加税项
 additional estimate 追加概算
 additional expenditure 追加支出
 additional expense war risk 战争险额外费用保险

additional first year depreciation 追加第一年折旧
 additional freight 追加运费
 additional income 额外收入, 增加收益
 additional income tax 附加所得税
 additional insurance 追加保险
 additional investment 追加投资
 additional item 增列项目
 additional judgement 追加判决
 additional labor power 追加劳动力
 additional local tax 地方附加税
 additional margin 追加押金, 追加保证金
 additional markdown 追加降价
 additional markup 追加提价
 additional order 追加定货
 additional paid-in capital 溢缴资本
 additional patent 增补专利
 additional payment 追加付款, 追加支付
 additional payment plan of undertaking expenses 追加事业费用款计划
 additional percentage tax 附加比例税
 additional premium 追加保险费, 增加的保险费
 additional profit tax 超额利润税
 additional proportion 增加比例数
 additional pyramiding 追加落单
 additional quantity 追加量
 additional quota 追加限额
 additional remittance 追加备用金
 additional reserves 追加准备金
 additional return 余额报酬
 additional security 追加保证金
 additional share 增加股份, 增资
 additional taxes 附加税, 额外税收, 追加税款
 additional taxes payment notice 补税通知, 补税通知书
 additional taxes rate 附加税率
 additions and betterment 增加及改良
 additions to plant and equipment 增置的厂房和设备
 additions to property through surplus 由盈余增加的资产
 additive property 相加性
 address commission 委托佣金
 address for service 文件送达地址
 adduce evidence 引用证言

adequacy of disclosure in financial statement 财务报表披露的适当性
adequate 足够的
adequate accuracy 要求精确度
adequate gold and foreign exchange reserve 足够的黄金外汇储备
adequate internal control system 完善的内部控制系统
adequate quality 优等质量
adhere 支持
adhesive revenue stamp 印花税票
adjourn the court 休庭
adjourned sales 延期销售
adjournment of inquiry 延期调查
adjudicate 宣判
adjudicate according to law 依法裁决
adjudication division 宣判庭
adjudication fee 评定印花税额手续费
adjudication of bankruptcy 宣告破产
adjudication of taxes 税收裁决、税收裁定
adjudication under law 依法裁决
adjunct account 增价账
adjust 修改
adjust tax 调节税
adjust the L/C as requested 要求修改信用证
adjust the letter of credit 修改信用证
adjust upwards 增加
adjustable seigniorage plan 移动铸造税法
adjusted statement of application of fund 资金运用的调整表
adjustment 校正
adjustment bond 整理债券
adjustment by sales department 销售部门所作调整
adjustment entries 整理账目
adjustment for over-withholding 税款超额扣缴调整
adjustment for taxable income 税务调整
adjustment method 整理方法
adjustment of account 修正账单
adjustment of an estate duty 修订遗产税额
adjustment of assets value 资产价值的调整
adjustment of balance 余额调整

adjustment of taxable income 应税所得的调整
adjustment of transport loss 运输损失的理算
adjustment report of the receipts of freight and miscellany 整理报告
adjustment tax accounting settlement on fixed assets investment 固定资产方向调节税会计处理
adjustment tax deduction and exemption on fixed assets investment 固定资产方向调节税的减免
adjustment tax levy management on fixed assets investment 固定资产方向调节税征收管理
adjustment tax levy subject on fixed assets investment 固定资产方向调节税征收对象
adjustment tax of state enterprise 国营企业调节税
adjustment tax payment link on fixed assets investment 固定资产方向调节税纳税环节
adjustment tax rate on fixed assets investment 固定资产方向调节税税率
adjustment tax special payment form on fixed assets investment 固定资产方向调节税专用缴款书
administer 执行
administer justice 行使审判权
administered price 限价
administration of tax revenue 税收管理
administration of the deceased property 遗产管理
administrative action of taxation 行政诉讼
administrative authority 行政当局
administrative balance sheet 营业资产负债表
administrative case 行政案件
administrative case for taxation 税务行政案件
administrative control 行政控制
administrative cost 行政管理费、行政费
administrative court 行政法庭
administrative decision 行政决定
administrative decree 行政法令
administrative department in charge of taxation 税务主管部门

administrative disciplinary 行政纪律处分
 administrative district 行政区
 administrative domain 行政财产
 administrative duty 行政职责
 administrative expenditure 行政开支
 administrative expenses 行政管理费
 administrative expenses budget 行政费用预算
 administrative function 行政职务
 administrative guidance 行政指导
 administrative intervention 行政干预
 administrative jurisdiction 行政管辖权
 administrative law 行政法
 administrative law of tax 税务行政法
 administrative law of taxation 税务行政法
 administrative organization for tax revenue collection 税收征收管理机构
 administrative penalty imposed by tax authority 税务管理行政处罚
 administrative reconsideration on taxation 税务行政复议
 administrative revenue 行政收入
 administrative salary 主管薪金
 administrative sanction 行政制裁
 administrative smuggling 行政走私
 administrative statistics data 行政统计资料
 administrative supervision 行政监督
 administrative tribunal 行政法庭
 administrative work of tax revenue collection 税收征收管理工作
 admiralty law 海事法
 admission 允许
 admission of a new partner 新合伙人入伙
 admission of goods free of duty 准许免税进口商品
 admission tax 入场税
 admit 允许
 admitted assets 有价值资产, 有清算值资产
 adoption of the budget 预算核定
 adoption to property through surplus 由盈余增建的财产
 adulterated goods 赝品
 adulteration 伪造
 adulteration act 伪造条例

advance 预付, 预支款
 advance account 预付款科目, 预支款
 advance advertising 预告性广告
 advance against approved collateral 有合格担保的贷款
 advance against collateral 需有担保的贷款
 advance against goods 用商品抵押的预付款
 advance against securities 证券担保贷款
 advance allocation 预付拨款
 advance balance line 涨落线
 advance bill 预付账单
 advance call 预收保险费
 advance charges 预付款
 advance collection 预收款项
 advance collection account 预收货款账户
 advance corporation tax 预缴公司税
 advance for estimated tax 预付估计税款
 advance for work in process and construction material 预付工料款
 advance free of interest 无息垫款
 advance freight 预付运费
 advance from customer 预收客户款
 advance fund 预付经费
 advance holder 预付款持有人
 advance in cash 预付现金, 现金垫付
 advance income tax 预付所得税
 advance made for purchase of material 预付购料款
 advance made to salesman 预付推销员款
 advance money on a contract 预付定金
 advance notice 预先通知
 advance on consignment-in 预付受托销售货物款
 advance on construction 预付建筑工程款
 advance on indent 预收国外订货款
 advance on sales 预收销货款
 advance on subscription 预缴股款
 advance one's salary 预付某人薪水
 advance received account 暂收款科目
 advance received on indent 委托购买暂收款
 advance requisition 预支申请单

advance payment 预缴所得税, 预付货款, 预付
 advance payment be made 预缴
 advance payment of bond 债券提前偿还
 advance payment of premium 预缴保费
 advance preparation 预先准备
 advance to officer and employee 职工预支款
 advance wage 预付工资
 advance warning system 预防性制度
 advanced 先进的, 预先的
 advanced average 先进平均数
 advanced capital 预付资本
 advanced charges 预付费用
 advanced deposit 预付押金
 advanced freight 预付运费, 运费先付
 advanced norm 先进定额
 advanced payment 预支款
 advanced planning 制订远景规划
 advanced rental payment 租金预付款
 advanced research 预测
 advanced taxes 预付税金
 advanced technology 最新技术
 advanced total capital 预付总资本
 advanced way of working 先进工作法
 advancement 预支款
 advantage 有利条件, 优势
 advantage of certain tax benefit 免税好处
 advantage of leasing 租赁特点
 advertisement tax 广告税
 advertising 做广告
 advertising expenses prepaid 预付广告费
 advertising for retail business 小商人广告
 advice 咨询
 advice of bill accepted 先付票据通知
 advice of circumstance preventing carriage 载运受阻通知书
 advice of credit 信用证通知书
 advice of drawing 支票通知书
 advice of shipment 装船通知
 advice of transfer of L/C 信用证转让通知书
 advise fate 银行付款电告
 advised line of credit 已通知信用额度
 adviser 指导者

advising 指导
 advisory 咨询的
 advisory board 咨询委员会
 advisory capacity 咨询能力
 advisory commission 咨询委员会
 advisory council 咨询委员会
 advisory fee 咨询费
 advisory fund 委托投资资金
 advisory jurisdiction 咨询司法机构
 advisory opinion 咨询意见
 advisory procedure 咨询程序
 advisory service 咨询服务
 advisory tax board 税务咨询委员会
 advocate 主张
 aeronautics fuel tax 航空燃料税
 affidavit 宣誓书
 affiliated association 下属社团, 学会
 affiliated company 子公司
 affirm the original judgement 维持原判
 affirmative vote 赞成票
 affixation of a mark on goods 在商品上缀付商标
 affreight 租船运货
 affreightment 租船运货
 afloat 在途, 应付自如
 after date 自发票日后
 after hour 业余时间, 营业时间过后
 after sales service 售后服务
 after shipment 装船后
 after-tax 税后的
 after-tax loan repayment 税后还贷
 after-tax cost 纳税后费用
 after-tax income 税后所得, 纳税后所得额
 after-tax profit 扣除所得税后的利润, 税后利润
 after-tax profit rate 税后利润率
 after-tax salary 纳税后薪资
 after-tax yield 税后收益, 付税后收益, 纳税后收益
 after the date of the check 支票出票后
 after the expiry of the agreed notice 约定通知到期后
 against actual 以期货换现货
 against the next payment of taxes 抵作下期税款
 age distribution 账龄分类
 age of criminal responsibility 刑事责任年龄