

English-Chinese

DICTIONARY OF TRADE AND COMMERCE

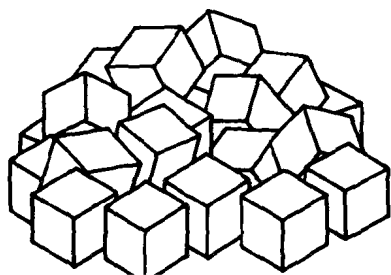
英漢貿易商業詞典

附英漢對照 國際商會跟單信用證統一慣例和實務

張王楊主編 商務印書館



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英漢貿易商業詞典

張王楊主編

English-Chinese **DICTIONARY OF
TRADE AND COMMERCE**

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前言

本世紀前半可謂軍事政治為主，而後半則已首重經濟貿易。世界日漸變小，人口日益增多，資源日趨減少，各國均須大力發展經濟、貿易和商業。六十年代以來，全球當數東亞地區發展最速。七十年代以來，佔人類四分之一的中華民族，包括中國大陸、台灣、香港、新加坡和東南亞及世界各國的華人，已在世界貿易和商業中擁有空前重要的地位。

雖然六十年代中葉迄今已出版了衆多有關各行各業的詞典，而且英語早已是舉世公認的國際商業語言，但是比較詳盡的英漢貿易商業詞典仍付闕如，就連英語貿易詞典都遍搜不獲。編者亦文亦商，切身體驗，深感此需，遂應商務印書館的邀約，不顧任重時急，毅然允承主編本詞典。

本詞典旨在為各地兼用中、英兩種語言從事貿易、商業、會計、銀行、保險、運輸、廣告、通訊等的人士，提供一本有關貿易及商業術語、略語和符號的最新最全的英漢對照簡捷參考手冊。本詞典亦為兼用英、中兩種語言從事教育、研究、出版、翻譯、新聞傳播、及公共關係等工作的有關人士，提供一冊有用的參考書。

本詞典的選詞標準是：凡與國際貿易直接有關的詞條，包括進口出口、詢價報盤、貨幣量衡、談判簽約、檢驗保險、包裝運輸、單據票證、會計結算、索賠仲裁等，則盡量包羅；凡對貿易關係重要的詞條，包括零售批發、銀行財務、廣告

通訊等，則大量收集；凡與貿易間接有關的詞條，包括經濟學、工商管理、稅制、證券、股票、金銀等，則酌量選錄；凡與貿易關係不大或其實並無關係的詞語，包括工會、就業、工資福利、人壽保險、商業教育和培訓、地產房產等等，則一概不收。本詞典亦適當編入為貿易服務的主要國際機構名稱，但一律不收個別工商企業公司的名稱或個別行業的專用術語，以避廣告宣傳之嫌。本詞典尤其注重編纂近十餘年來出現的新詞。

編者謹此銘謝商務印書館香港和北京編輯部、英國圖書館和香港圖書館所給予的種種協助；並感謝吾友倫敦大學中文畢業生 Mr. M. J. Parker（白克強先生）協助校對。

編者學識謏陋，公務繁冗，羈旅頻仍，疏誤難免，謹此祈願以本詞典拋磚引玉，請讀者專家不吝指教，衷心期望有更多更好更詳細的英漢貿易商業詞典迅速面世。

張王楊·香港

FOREWORD

If the first half of this century was dominated by military and political events, the most far-reaching changes of the latter half have been those of an economic and commercial nature. With the ever smaller world, larger population and growing scarcity of resources, all nations have to make great efforts to develop their economy, trade and commerce. Since the 1960's East Asia has experienced the fastest economic growth in the world. Since the 1970's the Chinese people from Chinese Mainland, Taiwan, Hong Kong, Singapore and other Southeast Asian countries, and all corners of the globe, who together constitute nearly one fourth of mankind, have occupied an unprecedentedly and increasingly important position in world trade and commerce.

However, despite a plethora of dictionaries on various subjects and professions since the mid-1960's, there has been a surprising absence of up-to-date comprehensive English-Chinese dictionaries on trade and commerce. Even more surprising has been the apparent shortage of English dictionaries on this subject, although English has long been universally acknowledged as the international language of commerce. The author felt the need for such a dictionary out of his own experiences in both the publication and trade professions, and therefore was pleased to accept the invitation of the Commercial Press to compile this Dictionary.

The aim of this Dictionary is to provide a most up-to-date comprehensive English-Chinese quick reference handbook on trade and commercial terms, phrases, abbreviations and symbols for all people engaged in or studying trade and commerce or related spheres such as insurance, shipping, accounting, banking, advertising and communications. It could also be a useful reference manual for people engaged in education, research, publication, translation, journalism and public relations for the above-mentioned subjects and areas.

The principle followed in compiling this Dictionary is to include as

thoroughly as possible those entries which are directly related to international trade covering import and export, inquiries and offers, currencies and measurements, negotiations and contracts, inspection and insurance, packing and shipping, bills and credits, accounting and settlement, claims and arbitration; to include as far as reasonably possible those entries which are important to trade covering retail and wholesale, banking and finance, advertising and communications; to include on a more selective basis entries on topics which are indirectly related to trade such as economics and management, securities and stocks, gold and silver; and to exclude categories which are only slightly or not actually related with trade such as trade union and employment, wages and welfare systems, life assurance, business education and training, real estate and property. Although names of principal international trade oriented associations and organisations are also included, this Dictionary does not mention names of individual manufacturing and commercial companies to avoid any suspicion of advertising. Terms related to specific industries, trades or professions are also excluded. The preference is given to new terms which have come into use during the past decade.

The author would like to acknowledge his sincere thanks to the Commercial Press in Hong Kong and Beijing, the British Library and the Hong Kong Libraries for their assistance; and to my friend Mr. M. J. Parker, a graduate in Chinese from London University, for his help with the proof-reading.

The author was limited by the constraints of his knowledge and by business pressures and frequent travelling, and would have liked to have been able to devote more time and efforts to the compilation of this Dictionary. However, it is his sincere hope that this Dictionary will at least provide a starting point for more and better up-to-date comprehensive dictionaries on this most important topic, and the author and publisher would welcome comments and suggestions from users of this Dictionary.

Jonathan Chang — London

體例說明

- 一、**本詞** 一律用黑正體排印。外來詞、縮略語、度量衡、貨幣單位等均作為詞條，按英語字母順序編排，以便於翻查參考。為節省篇幅，普通詞典均有的國家、城市、港口等地名、度量衡換算表等，不再臚列。而一般詞典所缺少的貿易術語專義和新詞新義則盡量兼收並蓄。
- 二、**發音** 部分新詞或特殊的本詞後用國際音標註明讀音。一般詞條不註音。
- 三、**詞性** 應予注意的詞，則在本詞（或音標）後註明。一般詞條不註詞性。
- 四、**釋義** 只選用與貿易商業有關的詞義。用“；”分開不同的釋義；用“/”分開各地的不同譯名；詞義較多者，以“1”，“2”…分別之。
- 五、**其他** 用“〔 〕”表示特殊類別和來源，如〔縮〕、〔電縮〕、〔前綴〕、〔英〕、〔美〕，等等。
用“（ ）”表示：可有可無的字母或釋義；可以省略（或縮略語）的部分；解釋性的文字；同義或參考的詞條等。
- 六、**附錄** 英漢對照的國際商會《跟單信用證統一慣例和實務》全文。此篇文件是舉世公認的國際貿易和商業的重要準則。

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A

A〔代號〕甲等；一級品(A grade)

A〔縮〕

1. America, American 美國 (的)
2. Asia, Asian 亞洲(的)
3. Australia, Australian 澳大利亞(的)；澳洲(的)

A, a〔縮〕

1. acceptance 承兌
2. account 帳(戶)
3. adjusted 調整(價)
4. advice 通知
5. after 在…後
6. air 空(運)
7. all 全
8. annual 每年(的)
9. average 平均；海損

Al [ei'wʌn]

1. = Al at Lloyd's 英國勞埃德商船協會所訂商船註冊等級中的第一級
2. (產品)品質最好的
3. (公司)信譽最佳的

A.A.〔縮〕 automatic approval (system) (進口許可證)自動核準制

AAA〔縮〕

1. American Accounting Association 美國會計協會
2. American Advertising Association 美國廣告協會
3. American Arbitration Association 美國商務仲裁協

會

AAL〔縮〕 American Airlines 美國航空公司

AAR〔縮〕 Association of American Railroads 美國鐵路協會

A.A.R., a.a.r.〔縮〕 against all risks 保一切險；保全險

AASO〔縮〕 Association of American Steamship Owners 美國船東協會

ABA〔縮〕 American Bankers Association 美國銀行家協會

abacus 算盤

abalienation (產權的)讓渡；轉移

abandon v.

1. 廢棄
2. 委棄貨載；委付 (把損失無可挽回的保險貨物交給保險公司以獲取全額賠償)(參看 constructive total loss)

abandoned assets 報廢資產

abandoned property 廢棄財產

abandoned ship 委棄貨船

abandonee 受委付人(保險公司)

abandoner 委付人(保險人)

abandonment n.

1. 廢棄
2. 委付

abandonment charge 廢棄費用

abate *v.* 減價; 減稅

abatement *n.* 減價; 減稅; 免賠

A.B.C.C. [縮] Association of British Chambers of Commerce 英國商會聯合會

ABC Code [縮] ABC Universal Commercial and Telegraphic Code 愛皮西萬國商用電碼

ability to pay 支付能力

abnormal depreciation 特別折舊

about 大約; 約(交貨數量或金額許可 $\pm 3-10\%$)(縮寫abt.)

above par (市價)高於票面價值(對比 below par)

above the line (財務報告)在界線上(指經常性收支項目, 對比 below the line)

ABS [縮]

1.(telex 用語) absent subscriber 對方用戶無人

2.American Bureau of Shipping 美國船運局

absence of stock 缺乏存貨

absolute acceptance 單純承兌(亦稱 clean acceptance; 比較 general acceptance 及 qualified acceptance)

absolute advantage 絕對利益

absolute assignment (權益的)絕對轉讓

absolute contraband 絕對禁運品

absolute cost 絕對成本

absolute cover 絕對保險

absolute endorsement 單純背書(比較 general endorsement 及 qualified endorsement)

absolute monopoly 絕對壟斷

absolute net loss 絕對淨損

absolute poverty 赤貧

absolute total loss 絕對全損(通稱 actual total loss)

absolute utility 絕對效用

absolute value 絕對價值

absorb *v.* 吸收; 併吞

absorbed burden 已吸收費用負擔

absorbed cost 已吸收成本

absorbed declination 已吸收跌價

absorbed expenses 已吸收費用

absorption (公司的)合併

absorption costing 歸納成本法(對比 direct costing)

abstinence 節省儲蓄

abstract 摘要; 撮要

abstract of title 產權說明書

abt [電縮] about 大約

AC [縮] Air Canada 加拿大航空公司

A/C, a/c [縮]

1.account 帳戶; 科目; 入...帳

2.account current 往來帳戶

ACA [縮] Air Commerce Act (美國)航空通商法案

ACC [縮] American Chamber of Commerce 美國商會(又簡稱 Amcham)

Acc, acc [縮]

1.acceptance 承兌

2. accepted 已承兌	acceptance payable 應付承兌
accelerated depreciation 加速折舊	票據
acceleration clause (管束逾期未付分期付款的買方的) 加速還款條款	acceptance receivable 應收承兌票據
acceleration principle (某商品消費增加而引起投資增加的) 加速原理	acceptance register 承兌票據登記簿
accept v.	acceptance sampling 抽樣認可
1. 接受; 承接(發盤, 訂單)(對比 decline)	acceptance supra protest (第三方)代兌退票(又稱 acceptance for honour)
2. 承兌; 認付(匯票, 單據)(對比 dishonour)	accept an offer 接受發盤(訂立合同二要素)
acceptable price 可接受價格	accept an order 承接訂單
acceptable quality level 可接受的品質水準(縮寫 AQL)	accepted
accept a claim 接受索賠	1. (發盤) 已承接; 已接受
acceptance n.	2. 已承兌(縮寫 acc.)
1. 接受; 承接	accepted bill 已承兌票據; 已承兌匯票
2. 承兌(縮寫 acc.)	accepted credit 已承兌信用證
3. 承兌票據(= acceptance bill)	accepted draft 已承兌匯票
acceptance bill 承兌票據, 承兌匯票	accepted letter of credit 已承兌信用證
acceptance commission 承兌手續費	accepter 承兌人(= acceptor)
acceptance credit 承兌信用證	accepting bank 承兌銀行(= drawee bank)
acceptance fee 承兌費	accepting house 承兌行(又稱 acceptance house)
acceptance for honour (第三方)代兌退票(又稱 acceptance supra protest)	acceptor 承兌人(= acceptor)
acceptance house 承兌行	Access 英國四大銀行發行的信用卡
acceptance letter of credit 承兌信用證	accessory risk 附加險
acceptance market 承兌市場	access to market 進入市場(的機會)
acceptance maturity record 承兌票據到期紀錄	accidental damage 意外損壞
	accident beyond control 無法控制的意外事故(= force majeure)

accident frequency 意外事故
發生率

accident insurance 意外保險;
事故保險

acc/o. [縮] account of ...的
帳(戶)

accommodate v. 貸(款)

accommodation n. 通融貸款

accommodation bill 通融票據
(對比 commercial bill 及
trade bill)

accommodation bill of lading
通融提單

accommodation draft 通融滙
票

accommodation endorsement
通融背書

accommodation kite 空頭票
據 (=accommodation bill)

accommodation note 通融票
據 (=accommodation bill)

accommodation paper 通融
票據 (=accommodation bill)

accommodation parties 通融
雙方

accommodation sale (批發商
之間的)轉批

accommodator 通融貸款人

accomplished bill of lading
已提貨提單

accord and satisfaction 一致
滿意條款 (雙方均未履約因而取
銷合約, 或僅一方履約而願與對
方另立新約)

according to value 按價值;
從值 (通稱 ad valorem)

according to weight 按重量;
從量

account 帳; 帳戶; 會計科目
accountable warrant 責任支
付書

accountancy 會計(專業)

accountant 會計(員); 會計師

accountant department 會計
部

accountant general 總會計;
會計主任

accountant in charge 會計主
任

account balance 帳戶結餘

account balanced 結平的帳;
兩訖

account bill 帳單

account book 帳簿

account bought 代購貨物單

account classification 帳目
分類

account code 帳目代號

account current

1. 往來帳目

2. 往來帳戶; 支票戶口; 活期存
款帳戶 (縮寫 A/C, 亦稱 cur-
rent account)

account day 結帳日; 結算日

accountee 開證申請人; 開證帳
戶主 (通稱 applicant for let-
ter of credit)

account executive (以帳戶分
工的) 營業經理; 客戶經理 (縮寫
a.e.)

account form 帳戶式

**account form of balance she-
et** 帳(戶)式資產負債表

**account form of profit and
loss statement** 帳(戶)式損
益表

account holder	帳戶人; 客戶	accounting standard	會計準則
accounting	會計; 會計學	accounting statement	會計報表
accounting books	會計簿冊	accounting system	會計制度
accounting classification	會計科目分類	accounting unit	會計單位; 記帳單位
accounting control	會計控制	accounting year	會計年度
accounting convention	會計慣例	account note	帳目
accounting document	會計憑單	account number	帳戶編號
accounting equation	會計等式	account of	...的帳戶(縮寫acc/o...)
accounting evidence	會計憑證	account of advances	預付帳
accounting identity	會計恒等	account of bankruptcy	破產帳
accounting law	會計法	account of business	營業帳
accounting machine	計算機	account of disbursement	支付帳
accounting on accrual basis	收支應計會計制	account of finance	財務帳
accounting on accrued-expenditures basis	支出應計會計制	account of payments and receipts	收支帳
accounting on cash basis	現金收付會計制	account of the exchequer	國庫帳
accounting on cost basis	成本基礎會計制	account of treasury	公庫帳
accounting on obligation basis	責任發生會計制	account party	開證帳戶主; 開證申請人(又稱 accountee, 通稱 applicant for letter of credit)
accounting period	會計期間	account payable	應付帳(款)(縮寫 a/p)
accounting policy	會計政策	account payable ledger	應收款分類表
accounting practice	會計實務; 會計慣例	account payable register	應付帳款登記簿
accounting principle	會計原理	account payee (only)	(支票用語)入受款人帳戶/過戶(縮寫 a/c payee)
accounting procedure	會計程序	account purchase	賒買
accounting rate	會計匯率		

account receivable 應收帳
 (款)(縮寫 a/r)
account receivable assigned
 應收帳款轉讓
account receivable discounted
 應收帳款貼現
account receivable ledger
 應收款明細表
account receivable register
 應收帳款登記簿
account rendered 借貸細帳
account sale 賒銷(又稱 sale
 on account)
account sales (寄售)銷貨帳
account settled 帳款結清
account stated 確認帳額
account statement 帳單
account title 帳戶名稱;科目
account to give 支出帳目
account to receive 收入帳目
account transfer 轉帳帳目
account transfer memo 轉帳
 通知單
account unit 記帳單位
account year 帳戶年度;會計
 年度
accredited buyer 獲准申請信
 用證的買方;受信買方(通稱
 applicant)
accredited party 獲准申請信
 用證的一方(= accreditor, 通稱
 applicant)
accreditee 獲得信用證的人(通
 稱 beneficiary)
accreditor 獲准申請信用證的
 人(通稱 applicant)
accretion (實際)增值(比較 ap-
 preciation 及 increment)

accrual 應計
accrual accounting 應計會計
accrual basis 應計制
accrual date 應收應付期限
accrual method 應計方法
accrue v. (利息)自然增生;應
 計(對比 prepay)
accrued account 應計帳
accrued assets 應計資產
accrued charges 應計費用
accrued commission 應計佣
 金
accrued depreciation 應計折
 舊
accrued expenses 應計費用
accrued income 應計收入(亦
 稱 accrued revenue)
accrued interest 應計利息
accrued items 應計項目
accrued liabilities 應計負債
accrued profit 應計利潤;應計
 盈利
accrued revenue 應計收入
accrued tax 應計稅捐
acct. (縮) account 帳;帳戶
accumulated amount 累計金
 額
accumulated debt 累計欠債
accumulated deficit 累計虧
 蝕
accumulated depreciation
 累計折舊
accumulated dividend 累積
 股息
accumulated earnings 累積
 收益
accumulated fund 累積基金
accumulated profit 累積利潤;

累積盈利		ACP 〔縮〕 Africa-Caribbean-Pacific 非加太貿易集團
accumulated surplus 累積盈餘	累積盈餘	a/c payee (only) 〔縮〕 account payee (only) (支票用語) 入受款人帳(戶)/過戶
accumulation 積累		acpt. 〔縮〕 acceptance 承兌(匯票)
accumulation account 累積帳戶	累積	acquisition (公司對公司的)收購
accumulation factor 本利滾計式	本利滾	acquisition cost 購貨成本(原價)
accumulation of capital 資本積累	資	acquisitive capital 營利資本
accumulation schedule 本利累計表	本利	acquisitive society 營利社會
accumulative sinking fund 累積償債基金		acquittance 清還欠債證明
accuracy 正確性(最接近 true value)	正確	acre 英畝(=40.47 公畝或 6.07 市畝)
accurate measurement 精確計量	精確	a/cs pay. 〔縮〕 accounts payable 應付帳款
acc., a/cc. 〔縮〕 acceptance 承兌(票據) accepted 已承兌	已承兌	a/cs rec. 〔縮〕 accounts receivable 應收帳款
"acid test" (ratio) "酸性測驗"(率)(計算企業的資產負債比率以確定其還債信用)		ACT 〔縮〕 Associated Container Transportation Inc. (英國)聯合貨櫃/集裝運輸公司(組織)
acknowledge (receipt) 承認(收悉)	承認	act of God 天災(通稱 force majeure)
acknowledgement of declaration 陳報確認書(通稱 confirmation of declaration)		act of honour 代兌退票
ACME Commodities and Phrases Code 亞克米商品及用語電碼(美國 A.C. Meisenback 1923 年編製的世界通用商業電碼)		act of Nature 天災(通稱 force majeure)
ACME Complete Phrases 亞克米用語全編		act of Providence 天災(通稱 force majeure)
ACME Supplement 亞克米(電碼)補編	亞克米	action ex contractu 根據契約的訴訟
		active account 活動帳戶
		active assets 活動資產
		active balance 順差
		active capital 活動資本
		active circulation (貨幣)流通

量	actual supply 實際供給
active debts 活動債務	actual tare 實際皮重 (亦稱 real tare)
active demand 需求甚殷; 暢銷	actual total loss 實際全損(亦稱 absolute total loss; 比較 constructive total loss 及 particular average)
active improvement trade 主動加工貿易 (=improvement trade for export 加工出口貿易)	actual utility 實際效用
active market 買賣成交踴躍的市場; 交投暢旺的股票	actual value 實際價值
active partner 任職合夥人	actual weight 實際重量
active trade 主動貿易 (=active improvement trade)	actuarial 精算
active trade balance 貿易順差	actuarial basis 精算基準
actual balance 實存; 實際差額	actuarial evaluation 精算估值
actual budget 決算	actuary 精算師
actual capital 實際資本	ad [縮] advertisement 廣告
actual carrier 實際承運人	a.d., a/d [縮] after date 開票日後 (× × 天付款)
actual cash value 實際現金價值	ad-agent 廣告公司 (=advertising agent)
actual cost 實際成本	ADB [縮] Asian Development Bank 亞洲開發銀行
actual debts 實際債務	ad balloon 廣告氣球
actual delivery 實際交貨; 實物交貨 (對比 symbolic delivery)	ad column 廣告欄
actual demand 實際需求	add. [縮] address 地址
actual depreciation 實際折舊	added-value 增值
actual exchange rate 實際匯率	added-value tax 增值稅 (通稱 value-added tax)
actual liabilities 實際負債	adding machine 加算機
actual number analysis 實數分析法	additional budget 追加預算
actual price 實價	additional charge 附加費
actual quotation 暗盤	additional cost 額外成本
actual rate (of exchange) 實際匯率 (對比 nominal rate)	additional duty 追加關稅
actual rate (of interest) 實際利率	additional expense 附加費
	additional freight 附加運費
	additional (freight) rate 附加(運)費率
	additional insurance 加保