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貿易公司

術語詞典

唐振華編

# 英汉国际贸易合同术语词典

编译者：王 仆 高士君 潘锡麟  
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          王东哲 张 龄 徐 泓  
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中国商业出版社

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# 序

我非常高兴地向诸位读者推荐《英汉国际贸易合同术语词典》这本工具书。

我国实行对外开放方针以来，国际贸易关系不断扩大，进出口贸易额不断增长。我国与各国、各地区的经济往来越来越频繁，经济往来过程中，广泛地采用着经济贸易合同形式，而双方协商签订合同或协议，经常会遇到一些业务技术方面的疑难问题，它们如能及时解决，必然会节省时间，缩短交易过程，提高经济效益。

以王仆同志为主编译的《英汉国际贸易合同术语词典》，适合当前对外贸易业务活动签订经济合同的需要，可以解决实际工作中经常遇到的问题，对于开展外向型经济，发展对外贸易关系，会发挥积极作用。

这本工具书编译内容比较充实，涉及对外贸易合同各个方面的有关问题，范围十分广泛，编译方法也不同于其它词典，力求把与词条有关的术语编译在一起，便于读者查找，有助于熟悉业务和提高专业技术水平。我相信，这本书问世后，一定会引起对外经贸业务工作者和学习外经贸专业的读者的极大兴趣。

本工具书问世，中国商业出版社的领导和编辑同志给予了大力的支持，应特别表示谢意。

在《英汉国际贸易合同术语词典》出版之际，草涂数言，表示祝贺，以此为序。

北京财贸学院 董久昌

# 前 言

我们编译《英汉国际贸易合同术语词典》的宗旨，在于为我国各类公司、企业和经济事业单位提供一本比较完整系统的百科全书式的订约参考书，为促进我国的国际国内贸易的蓬勃发展，深化经济体制改革和社会主义现代化建设略尽一份绵薄之力。

订立国际贸易合同或协议需以当代通行的国际法规为准绳，以国际贸易的实践经验为基础，再结合订约双方的具体情况，方能不走或少走弯路，避免损失。本词典取材于资本主义国家的贸易合同与协议，使用时可结合我国的具体情况，他山之石，可以攻玉，运用之妙，在于分析。

本词典内收国际合同术语词条 2299 条，合约条文例解句式 5971 个，内容涉及整个国际贸易中的买卖、信贷、金融、银行、财会、承包、租赁、转让、索赔、仲裁、保险、抵押、基建、广告等业务项目。内容完备、翔实，用词力求通俗易懂，准确流畅，使之具有较高的实用价值。特别值得一提的是，我们在书后附载了《英汉专业词汇索引》一套，拓宽了本词典的使用范围，提高了它的利用率，更便于读者参考利用。

本书编译者多系北京财贸学院教授、副教授，按照他们编译本词典的先后页码的名单（不是名次）排列如下：王仆、高士君、潘锡麟、王成典、汪发斌、何小青、王东哲、张龄、徐泓等同志，全书总校订者是王仆同志。

北京财贸学院副院长、经济学教授董久昌同志为本书作序，北京卿云诗书画联谊社副社长、著名书法家唐棣华同志为本书题写书名，我们在此特致以衷心的感谢。

本词典在印刷条件比较困难的时候得以出版问世，这尤其要感谢中国商业出版社的全体同志，该社社长兼总编樊景辉、副总编姚万臻以及林耀耀、安志英等同志在本书的编印发行中，克服困难，大力支持，供献良多；同时，我们这里

还要衷心感谢中国对外经济贸易出版社的全体同志，没有他们的援助和辛勤劳动，本书的发行问世也是不可想像的。

最后，由于我们政治业务水平所限，尽管出书以前作过多次修改，错误缺点仍在所难免，尚望读者专家不吝赐教，惠予指正，则不胜感激之至。

编译者

1990年9月5日

# 说 明

编译本词典的目的，在于为读者提供大量的公司企业国际贸易合同、协议的惯用术语，并以尽可能多的形式举例阐明每个词语的实际用法。全部词条按英文字母顺序排列，便于查找。

## 词 条

本词典词条选择标准如下：

- 1) 本词典所收专业词条，系指那些经常使用于各类专业国际贸易合同、协议中的特殊用语。
- 2) 本词典所收普通词条，系指那些用于国际贸易合同、协议中，而其意义与用法又有所不同的普通用语。
- 3) 在使用普通词条时，如果在合同条款中涉及“终止”、“禁止”、“限制”、“许可”、“责任”等事项时，读者对其意义与用法应特别予以注意。

## 注 意 事 项

1) 出现在例解句子中的斜体字，是告诉你这个词在实际的贸易协议中如何使用。因此，所有例解句子不过是实际运用中的示范例句，它无意于构成完整的合同条款与规定。

2) 包含在本词典中的所有合同术语的用法，都是由在各类经济领域与专业职务中具有长期实践经验的国际贸易与法律学专家所撰写或收集的。我们对其进行了编译，但是，如果读者因为某种实际经济目的而需要草拟协议书或合同时，可以参考这些用法，但必须得到律师或法学专家的认可。

3) 本词典书后载有《英汉专业词汇索引》，收集了本词典例句中有的而词条中没有的专业词语，以备读者检索。

编译者

## A

**abandon 放弃, 委付, 交还**

\* This Agreement shall be terminated or *abandoned* by the Licensee, if and when one or more claims of the Licensed Patents shall have been held invalid by a court having jurisdiction in the Licensor's country.

如果许可方国家的有司法管辖权的法院认为某个或更多的许可的专利权已经失效, 那么, 本协议可由许可证持有方予以终止或放弃。

\* If the project is *abandoned* in whole or in part, the Architect shall be paid his compensation for services.

如果工程全部或部分放弃, 则建筑师的服务报酬应予支付。

\* AAA intends to allow any licensed patent to lapse or to become *abandoned* without having first filed a substitute.

A 方有意让许可的专利权失效或废弃不用, 而勿需首先提供代替。

\* If the Owner does not give written notice to resume work within (...) days of the date fixed in the notice of suspension, the Contractor may *abandon* that portion of the work so suspended and shall be entitled to payment in accordance with Paragraph (...) — Payment for Work Suspended by the Owner.

如果业主在通知停工那一天起的(……)天内还没有下达复工的书面通知的话, 则承包商可以放弃停了工的那部分工作, 而且有权根据“业主暂停工程的支付”(……)段条文付款。

**abandonment 放弃, 委弃, 遗弃**

\* Each party agrees to cause to be filed in the patent office such *abandonment* of contest.

每方当事人都同意将该项放弃竞争条款提请专利局备案。

\* If the project is abandoned, the Architect shall be paid his compensation for services performed prior to receipt of a written notice of such *abandonment*.

如果工程被取消, 则建筑师在收到取消工程书面通知以前的服务工作, 需付报酬。

\* This Agreement will provide for the *abandonment* of the transaction at any time prior to consummation thereof.

本协议要考虑在协议终止以前的任何时候可能放弃交易。

**abate 减(降)价, 减少, 撤销, 被废除**

\* If, prior to the transfer of the property, any part of it shall be destroyed or injured by fire or other casualty, then the purchase price specified above shall be *abated* to the extent or amount of such loss, unless reconstruction or replacement shall have been effected by the Optionor.

如果在财产转移以前财产的任何部分被火灾或其它灾害所损毁或损伤的话, 那么, 除非授予优先买卖权者已经对该项财产实现重置或更新, 否则, 上文规定的购价必须降到与该项损失相等的程度或相等的总额。

\* The stock necessary and used in such purchase shall be deducted equally from the amount that under this Agreement would be coming to the AAA and ZZZ and the payments required by them shall be likewise *abated*.

该项采购所用与所需的存货,应从按协议交付 A 方与 Z 方的总额中平等地予以扣除,而他们(指 A 方与 Z 方)的需付款也应相应地减低。

### **abatement 折扣, 降低, 冲销**

\* The Purchaser shall not be entitled to any *abatement* or reduction in the purchase price.

购货人无权减低或降低购价。

### **abide 保持, 遵守, 等待, 忍受**

\* Contractor shall observe and *abide* by all applicable laws, rules and regulations in (country) in connection with the work.

承包商要遵守和服从所在(国)有关工作的各项适用法律、规则与规章。

\* I agree to *abide* by all regulations and by-laws governing the club.

我同意遵守为俱乐部制定的一切规章与细则。

\* The parties agree to conform to and *abide* by all laws, rules and regulations that are binding on or applicable to real estate brokers and real estate salesmen.

当事人各方同意服从和遵守约束或适用于不动产经纪人与不动产推销员的一切法律、规则与规定。

\* Both parties agree to *abide* by the decision of the arbitrators.

双方当事人同意服从仲裁人的裁决。

\* There shall be no strike by the Union, except for and after, the failure of other party to *abide* by and perform the decision of the

Board of Arbitration.

除非他方不遵守或不履行仲裁委员会的裁决,否则,工会不应罢工。

### **abridgment 节略, 节本, 削减**

\* Cancellation of this Agreement or modification or *abridgment* thereof by amendment shall not avoid the liability of the Principal to the Agent.

取消本协议或者通过修订而改变或删减本协议时,均不得免除委托人对代理人的责任。

### **abrogate 废除, 取消, 结束**

\* This Agreement shall not thereby be *abrogated* but shall continue to apply to any and all other territories.

本协议不得因此而予以废除,而是要继续适用于一切其他的区域。

### **absence 不在, 缺席, 缺乏, 无**

\* The shares may not be sold in the *absence* of an effective registration statement for the shares under the Securities Act of (year).

按照证券条例,没有有效的股票上市登记表,股票是不准出售的。

\* Such samples shall immediately be delivered to the First Party, in the *absence* of a prior demand, at the end of this Agreement.

本协议结束时,该项样品应不经事先提请立即交付甲方。

\* In the *absence* of breach by the Seller, this Agreement shall be renewable on an annual basis.

如果卖方没有违约,本协议应以年度为基础展期。

\* In the *absence* of the president or in the event of his death, the vicepresident shall perform the duties of the president.

总经理缺席或死亡时,副总经理履行总经理的职责。

**absent** 不在的, 缺席的, 缺少的

\* The Site Agent shall be present at the Site throughout normal working hours except when *absent* for reasons connected with the proper performance of the Contract.

除因与履行合同有关的正当理由之外, 工地代理人必须在整个正常工作时间内出席工作现场。

**absolute** 绝对的, 纯粹的, 完全的

\* AAA further agrees that it shall assume and agree to perform and pay when due all of the debts, liabilities, obligations and Contracts of XXX, YYY, and ZZZ of any kind whether *absolute*, contingent or otherwise.

A 方进一步同意, 它承担、同意履行并且支付 X 方、Y 方与 Z 方的不论是绝对必需的还是临时的还是其他方面的一切债务、责任、义务与合同。

\* The Mortgagor declares and warrants to the Mortgagee that he is the *absolute* owner of the legal and beneficial title to the property.

抵押人向受押人宣布并保证, 他是该项合法受益的财产所有权的所有主。

**absolutely** 绝对地, 完全地, 确实地

\* The First Party shall hold and dispose of the seat in the (city) Stock Exchange as his own property *absolutely*.

甲方把在(某市)证券交易所的席位作为自己的绝对财产予以保存与转让。

\* The Distributor agrees to guaranty *absolutely* and unconditionally the payment of all sight drafts against bill of lading.

经销商同意绝对无条件地保证按提单支付一切即期汇票。

**abstract** 抽象的, 摘要, 概括

\* The Optionor shall furnish to the Optionee, for examination by his counsel, complete *abstracts* of title to his real estate and leasehold in (city), (country).

授予优先买卖权者经过顾问检查以后, 向取得优先买卖权者提供关于他在(某国)(某市)不动产与租赁物的完整的产权说明书。

**abstractor** 摘要人

\* The First Party shall furnish and deliver to the Second Party, within (...) days from the date hereof, a complete abstract of title recertified to date by a competent *abstractor*.

甲方应在本文所定的日期后的(……)天内, 为乙方提供并交付一份由一位合格的摘要人重新证明的完整的最新的产权说明书。

**abuse** 滥用, 弊端, 骂

\* Provided, however, that AAA's obligation hereunder shall not apply where the death, injury or damage has resulted from customer's misuse or *abuse* or ZZZ's fault.

但是, 如果因顾客的胡作非为或因 Z 方的过失而造成死亡、伤害或损害时, 则下文所规定的 A 方的义务不适用于这种情况。

**acceleration** 加速, 促进

\* The Endorser hereby consents to the term of *acceleration* of the time of payment.

背书人特此同意加速付款时间的条款。

**accept** 接受, 承担, 认可, 承兑, 承诺

\* The Firm shall not *accept* or require any security of any sort from any member of the Union.

本公司不接受也不要求工会成员的任何种类的担保。

\* The Second Party hereby agrees to *accept* the total sum of (amount) in settlement of all claims.

乙方特此同意接收一切理赔的总额为(……)的全部金额。

\* The Contractor, in *accepting* the Contract, agrees to furnish everything necessary for such purposes, notwithstanding any omissions in the specifications, and/ or the drawings.

尽管说明书和/或图样中有遗漏之处,承包商在接受合同时仍然同意为此目的而提供一切必需的东西。

### **acceptability** 接受, 承诺, 适意

\* Buyer shall have full opportunity to examine the records and books of the Company and its subsidiaries to determine the *acceptability* to it of their titles and leases to properties.

买方应有充分的机会检查公司及其附属公司的记录与帐簿,以便确定是否接收其财产所有权与财产租赁。

### **acceptable** 可接收的, 合意的, 令人满意的

\* The date when receipt by us of the Letter of Credit *acceptable* to us has been fulfilled shall be regarded as effective date of Contract.

当我们接收完毕我们满意的信用证之日,即可定为合同生效之时。

### **acceptance** 接收, 验收, 承兑, 认付

\* Notice of such *acceptance* shall be in writing.

该项承兑通知需以书面出之。

\* *Acceptance* of this Agreement shall be deemed conclusive upon the mailing.

本协议的验收于邮寄之日即被认为是确定性的。

\* AAA shall have a general lien on all of the merchandise, drafts and trade *acceptance*.

A 方对一切商品、汇票与商业承兑汇票有统括留置权。

\* AAA agrees to use all reasonable means to advertise and promote *acceptance* of licensed products.

A 方答应采取一切合理的方式登广告促销许可产品。

\* In order to induce the *acceptance* by the other parties, the Grantor agrees to the Creditor to endorse each of the notes in blank.

为使其他各方当事人乐于承兑,让与人同意债权人的意见,对每项票据空白背书。

### **access** 接近, 会面, 存取, 选取

\* The Licensor may have free *access* to any such applications in the Patent Office in the Licensee's country.

许可方可以自由接触许可证持有方所在国专利局的任何该项专利申请书。

\* Such personal representatives shall not have any *access* to the books or records of the First Party.

该私人代表不得接近甲方的帐簿与记录。

\* The provision of this Clause shall apply only if and to the extent that this Contract involves *access* to classified matter.

只有在也只限于在本合同涉及有关分类事项时,本条款的规定才能适用。

\* The Lessee covenants and agrees with the Lessor to give the Lessor and its Agents *access* to all of its books and papers connected with its operations upon the property.

承租人承诺并同意出租人及其代理人可以接触与其财产经营有关的承租人的一切帐簿与单据。

\* Contractor shall forthwith replace any member of Contractor's personnel whom Owner does not wish to give access to the work site owing to incompetence.

凡业主认为因不能胜任工作而不许其接近工作现场的任何承包商的人员,应立即予以撤换。

\* Owner shall make the work site available to Contractor and permit Contractor the free and uninterrupted use thereof and access thereto at no expense to Contractor.

业主要为承包商提供利用工作现场的方便,允许他自由地无阻拦地利用现场并接近现场,而不需承包商付费。

\* Each party shall, at all times, have access to and may inspect and copy any of them.

当事人的每一方随时可以接近、检查与抄录任何文件。

\* AAA grants to ZZZ the right of free access over, upon and across the lots with vehicles of any kind.

A 方授予Z方下述权利:可以利用任何种类的运输工具自由出入与通过该项用地。

\* Seller grants to Buyer complete access to Seller's respective premises, books, records and accounts.

卖方授予买方有完全接近卖方的各个房屋、帐簿、记录与帐目之权。

\* All merchandises consigned to the Distributor shall be kept in such manner as to permit of their ready inspection by the Manufacturer, who shall have access thereto at any times during business hours.

所有委托给经销商的商品的存放必须便于制造商随时检查,制造商在任何营业时间内都可以接近该项商品。

\* The Contractor shall keep on the work a copy of the drawings and shall at all times give the Contracting Officer access thereto.

承包商要为工程保持一份图纸副本,任何时候可供缔约负责人接近。

**accessibility** 可接近,易受影响

\* Bidders should ascertain local conditions determined by inspection and inquiry, such as the location accessibility.

投标人要通过接触当地进行视察与探询的方法弄清当地的情况。

**accessible** 能接近的,可进入的,易受影响的

\* The Optionor represents that its existing contracts for supplies are now in (city), (country) and are not accessible, and the exact terms of them cannot, at the time of performance of this Agreement, be ascertained.

授予优先买卖权者表示,他正在执行的供应合同目前在(某国)(某市),而且是不可接近的,在本协议执行期间这些合同的严格期限尚未确定下来。

\* Books of account of the Joint Venture Company shall be freely accessible to the outside accountants agreed on between the Parties.

合资经营公司的帐簿对当事各方所批准的外来会计师是可以公开接近的。

**accident** 事故,偶然事故,灾难

\* The Employer shall not be liable for any damages or compensation payable at law in consequence of any accident to any workman or other person in the employment of the Contractor and

the Contractor shall indemnify and keep indemnified the Employer.

在承包商的雇用中对任何工人或其它人员出现的偶然事故,雇主在法律上不负赔偿责任,承包商应使雇主免罚并继续保持免罚。

\*The Contractor shall provide for immediate care of employees in case of *accident* or sickness until such time as they are placed in care of medical authority and shall provide on Site sufficient first aid equipment and a sufficient number of persons qualified in the administration of first aid.

承包商要为雇工在出事故或患病时提供直接的医疗照顾,一直到他们被安置到医院为止,同时,承包商要在现场提供充分的急救设备,以及足够数量的足以胜任急救工作的人员。

**accidental** 偶然的,意外的,非本质的

\*The Purchaser may use all such things of the Contractor for the purpose of finally completing the Works and shall not be liable to the Contractor for any fair wear and tear or *accidental* damage that may occur to such things.

购买者为了最后完成工程,可以使用承包商的该项物件,而且该物件受到偶然的损坏或正常的损耗时,承包商可不负责任。

**accommodation** 适应,供给,膳宿

\*Buyer shall provide consultants at its own expense with the *accommodations*, facilities, conveniences and services to assist consultants to work effectively for the performance of the work.

买方出资为顾问提供膳宿、设施、交通方便与服务,以便协助顾问有效地完

成工作任务。

**accompany** 陪,伴,陪衬,兼带

\*Each Bid shall be *accompanied* by a Bid Guaranty.

每个投标需附有投标保证金。

\*The voting power becomes ineffective by reason of the intervention of military power in the affairs of ZZZ, whether or not *accompanied* by war or civil strife.

不管是否伴随着战争或内乱,由于军事力量对Z方事务的干涉,表决权变为无效。

\*Such letter or letters of credit shall be payable at (place) against presentation of Contractor's invoices *accompanied* with the documents specified in the letter (s) of credit.

该项或多项信用证在(某地)于出示附有信用证所规定的单据的承包商发货票时,应成为可支付的。

\*The Voting Trustees are to be *accompanied* by properly executed transfers to the Voting Trustees.

投票受托人必需携带经过正式签署生效的对投票受托人的转让书。

\*The Licensee's remittance for the full amount of royalties due for such quarter shall *accompany* such reports.

许可证持有方该季度到期的使用费总额的汇款需附有该项报告书。

\*Each Proposal shall be *accompanied* by an acceptable form of Proposal Guaranty in an amount equal to (...) per cent (...%) of the amount of the Proposal payable to ...

每一份投保书须附上一份可接受的投保保证单,其总额相当于应付(...)投保书的总额约(.....)%。

\*Each bid must be *accompanied* by cash, certified check, or bid

bond in the amount of U.S. \$(...).

每一个投标须附上总金额为(……)美元的现金、保付支票或投标保证书。

\* Bidder's bond shall *accompany* the Proposal submitted by the Bidder, as a guaranty that the Bidder will enter into an agreement with the Owner for the construction of the work, if the Contract is awarded to him.

投标人的保证金需附有投标人提出的保险申请书, 保证在投标人接受合同的情况下与业主达成建设工程的协议。

\* The Project Specifications shall mean all sections of the project specifications issued by the Owner, dated (...), *accompanying* this Agreement.

“项目说明书”指的是附于本协议中的由业主于(……)日发表的所有工段的项目说明书。

**accomplish 成就, 完成, 达到, 实行**

\* All acts and things shall have been done as required for *accomplishing* the merger under the applicable provisions of the laws of (country).

为了按照(某国)适用法律条款完成合并, 一切必须做的事情和必须采取的行动都必须做完。

\* The Survivor will make the necessary arrangements to *accomplish* the purpose of this paragraph.

续存者要采取必要的措施以期达到本段条款规定的目的。

\* If the Lessee shall make an assignment for the benefit of creditors to *accomplish* any of such purposes, the Owner may remove the machine and terminate the Contract.

如果承租人为了债权人的利益而将

搬走机器, 终止合同。

**accomplishment 成就, 贯彻, 实行, 才能**

\* The Contractor shall furnish all plans and specifications necessary for the *accomplishment* of the project.

承包商要为工程的实施提供一切必需的计划书与说明书。

**accord 一致, 使一致, 与……符合**

\* The commissions shall vary in percentage *according* to the kind of sale made by the salesmen.

推销员的佣金要根据推销员所从事的销售种类的不同, 其佣金的百分率也有所不同。

\* All works should be in *accord* with the Laws and the local utility regulations.

所有工程应遵守法律与本地公用设施规程。

\* The Arbitrators shall *accord* the parties a full hearing.

仲裁人应充分听取各方意见。

\* The Second Party shall faithfully, and *according* to the best of his ability, purchase the goods.

乙方应信守诺言并尽最大的能力购买商品。

**accordance 一致, 协调, 给予**

\* The work shall be performed in *accordance* with the provisions of the Contract.

此工程应按合同条款完成。

\* We employ you as our broker in *accordance* with the terms and conditions expressed in this letter.

根据本函件中所所述的条款与条件, 我们聘用你为经纪人。

\* A (...) months' notice shall be given by either party of their desire

*accordance* with the last paragraph.

按照最后条款,任何一方希望停止本协议时,要在(……)月之前提供一份通知。

\* Contractor guarantees that the work and more specifically the materials are in *accordance* with the Contract

承包商保证: 工作,特别是材料,一定符合合同要求。

\* The Contractor shall do all services for the commissioning of the plant in *accordance* with this contract, appendices thereto and the technical specifications and data, drawings, plans and specifications referred to thereof.

承包商应根据本合同、合同附件,技术说明书以及资料、图纸、计划以及其它有关的说明书,执行工厂委托的各种服务工作。

\* New members admitted to membership shall be entitled to share in the property of the association in *accordance* with the general rule.

按照一般规则,批准入会的新会员有权分享协会财产。

\* AAA grants to ZZZ an exclusive license to manufacture machinery constructed in *accordance* with said pending patent application.

A方将制造按临时专利申请设计的机器的独家专利权,授予Z方。

\* The Promoters shall be responsible for the organization of Joint Venture Company in *accordance* with the Articles of Incorporation attached hereto.

创办人应按照这里附上的公司章程负责组织合资企业公司。

\* The Tenant will be compensated by the Landlord for the unex-

hausted value of his contributions in *accordance* with the values set forth in this Lease.

承租人按照租约规定的价值,将从业主那里获得一笔他未用尽的劳动价值的补偿。

\* The shares represented by such certificate are issued in *accordance* with and pursuant to the provisions of this Agreement.

签证所代表的股票是按照本协议条款发行的。

\* Local and Foreign shall cause the Joint Company to be duly organized in *accordance* with this Agreement.

本方与外方应按照本协议及时组成联合公司。

**account 帐, 帐户, 计算**

\* The commission shall only be paid out of the moneys received by the sales company as payments on *account* of the purchase mortgage taken back by the Seller.

作为卖方的购货抵押帐款,佣金只应从销售公司收受的款项中支付。

\* Failure on the part of ZZZ to *account* to AAA shall constitute a breach of this Agreement.

Z方不能对A方分期付款时,应构成违反本协议。

\* We shall forward to you (…)% of the invoice price of sales, except as to *accounts* which are in default in payment.

违约支付的帐款除外,我们应向你们转交(……)%的销货发票价格。

\* The right of the Manufacturer to examine such *accounts* and contracts shall cease (… months after the termination of this Agreement.

在本协议终止后(……)月之内,制造商检查该项帐目与合同的权利应予以停止。

\* The Distributor shall keep accurate *accounts* of all transactions covered by this Agreement and shall permit examination by the Manufacturer of such *accounts*.

经销商应准确记载包含在该协议中的一切买卖帐目, 并应允许制造商检查该项帐目。

\* The costs and expenses shall be *accounted* for and borne separately by both parties.

成本与费用应分别由双方负责并承担。

\* In the event of litigation against ZZZ on *account* of any claim of infringement arising out of the use of licensed products, AAA agrees to do so.

如果由于特许产品的使用而引起Z方起诉要求侵害的赔偿, A方同意这种做法。

\* The *accounts* of the sales company shall be competent and conclusive evidence of the state of *accounts* between the parties.

销售公司帐目应是各方帐单之间的合法确证。

\* All the payments shall be made in the U. S. currency by Buyer to Seller by telegraphic transfer to Seller's designated *account(s)* with bank(s) in (country).

所有的支付应由买方以美元现金的形式用电报转帐于卖主指定的(某国)银行帐户。

\* It is agreed that the Dealer will sell such products at the (place) zone retail list prices, in order that the Dealer may obtain a fair margin of profit with respect to AAA Products sold, taking into *account* the cost thereof, the seiling, delivering, installation and servicing expenses in connection therewith,

allowances of any character to the extent warranted, and other factors.

据约定, 商人愿以(某地)地区零售定价出售该项产品, 这样, 商人就可以获得一笔有关A方的销售产品的合理边际利润, 其中计入成本的有: 与之有关的出售、交付、分期付款与服务费用, 可以担保的任何数额的折价, 以及其它因素。

\* All debts due on whatever *account* of or belonging to or due to each of the constituent corporations shall be deemed to be transferred to Buyer without further act or deed.

不论是记在或属于或归于每个子公司的所有到期债务, 都应认为在没有另外的条例或契约下转于买主手中。

\* ZZZ shall not assign the *accounts* receivable or subcontract the order without first obtaining the written agreement of AAA.

在没有首先获得A方的书面协议以前, Z方不得转让应收帐目或分包定货。

\* Bank shall *account* for and deliver to such substituted escrow agent all shares of stock and cash held by it.

银行应负责说明并向代管契据代理人交付它所握有的全部股票与现金。

\* In accordance with the instruction from AAA, we open a confirmed letter of credit in your favor for *account* of AAA.

按照A方的指示, 我们向你开具一份由A方支付的保兑信用证。

\* AAA further agrees to keep full and accurate books and records of *account* to permit verification of the statements submitted by it.

A 方进一步同意保持全部准确的帐簿记录,以便对A方所提供的财务报告书进行核对。

\* The cost of such remedial actions will be for Contractor's *account* if and to the extent the aforesaid reasons are attributable to Contractor.

如果前述的原因是由承包商引起的,那么,该项补救措施的费用应由承包商支付。

\* The Trustees accept the trusts created, and covenant and agree to and with the Settlor, in consideration of them, that they will execute with all due fidelity, and will *account* for all moneys received by them, to the beneficiary when properly and lawfully required.

受托人接受所提出的委托,并在取得报酬的情况下与财产授与人约定并一致同意:受托人要尽心尽力执行任务,对于他们所收到的一切款项,在法理人情上需要的时候,要令人满意地用在受惠人身上。

\* The pre-tax profit of the business acquired by Buyer hereunder shall be determined in accordance with the usual *accounting* practice of Buyer.

下述买方所获得的企业的税前利润,应根据买方的通常的会计惯例加以确定。

### accountant 会计师

\* Accounts are to be examined by an auditor or *accountant*.

帐目由审计师或会计师审查。

\* The Buyer shall have the right to designate a certified public *accountant*.

买方有权指定合格的公共会计师。

### accounting period 会计结算期

\* The *accounting period* of the Company shall begin on the 1st of April and shall end on the 31st of March of the subsequent year.

公司的会计结算期始于4月1日,终于翌年3月31日。

\* The *accounting periods* of New Company shall end on the 31st day of December in each year.

新公司的会计结算期终于每年的12月31日。

### account receivable 应收帐款

\* The Seller does sell and convey to the Buyer all the *accounts receivable* both current and those that have previously been written off from books of the business.

卖方已将所有的应收帐款出售并转让给买方,其中既有活期帐户,也有从前企业帐簿中勾销的。

\* The new corporation shall be organized, and the examinations that are provided for shall be made, as expeditiously as possible, the partner shall convey to the new corporation their entire business, including the name, real estate in (place) (except cash on hand and *accounts receivable*).

新公司将被组成,审定工作越快越好,合伙人应将全部业务移交新公司,其中包括名称、在(某地)的不动产(现金与应收帐款除外)。

### accredit 委任

\* Company agrees to permit inventor or inventor's duly authorized and *accredited* representative to examine its records.

公司同意由发明人或发明人正式授权与委任的代表审查它的记录。

### accrue 自然增殖

\* The rights of the parties to any commission which *accrued* prior to