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8\_9E\_8D\_E8\_8B\_B1\_E8\_c92\_129425.htm raider [takeover] 狙击手〔收购〕 raising of loans 筹集借款 rally 止跌回升；反弹 ranking liabilities 认可负债 rapid collapse 急泻 "rat account" practice "老鼠仓"买卖 "rat trading" "老鼠仓"买卖；"老鼠仓"活动 rate 率；利率；汇率；价格 rate of change 变动率 rate of charge 课税率；收费率 rate of contribution 供款率 rate of depreciation 折旧率 rate of discount 贴现率；折扣率；扣减率 rate of estate duty 遗产税率 rate of exchange 汇率 rate of increase 上涨率；增幅 rate of interest 利率 rate of rediscount 再贴现率 rate of return 回报率；收益率；报酬率 rate of tax 税率 rate per annum 年率 rate per cent per annum 年息百分率 rate per diem 日率 rate per mensem 月率 rate quotation system 汇率报价制度 rateable value 应课差饷租值 rateable value above the cut-off point 应课差饷租值在限额以上 rateable value rent 差饷估值租金 ratepayer 差饷缴纳人 rates 差饷 rates payable 须缴差饷 rates percentage charge 差饷征收率 rates receipt 差饷收据 rates relief 差饷宽减 Rates Relief Scheme 差饷宽减计划 Rating Advisor 差饷估价顾问 rating agency 评级机构 Rating and Valuation Department 差饷物业估价署 rating assessment 差饷估价 rating system 差饷系统 rating valuation list 差饷估价册 ratio of advances and loans to deposits 垫款与贷款对存款的比率 reactivation of quoted shell company 上市空壳公司恢复业务 readjustment 重新调整 ready market price 现有市场价格 real account 真实帐户；实帐户 real estate 不动产

； 房地产 real gross domestic product 实质本地生产总值 real growth 实质增长 real income 实际收入 real increase 实际增长 real property 不动产； 房地产 real value 实际价值 real wage 实际工资 realizable 可变现 realizable property 可变现财产 realizable savings 可变现的节省额 realizable value 可变现价值 realization 变现； 变产 realization of gains 利益变现 realization of property 变卖财产； 变卖产业 realization statement 变产帐目 realized investment 已实现投资 realized profit 已赚得利润； 变现利益 realized value 变现价值 real-time delivery versus payment 即时货银交收 Real-Time Gross Settlement System [RTGS System] 即时支付结算系统 real-time payment versus payment 即时汇款同时交收 realty 不动产； 房地产 reasonable expenses 合理费用 reassessment 重新评税； 重新评定 rebate 回佣； 回扣； 退款 rebate of interest 利息回扣 rebound 回升； 反弹 rebound in prices 价格回升 rebound strongly 大力反弹 rebuilding allowance 重建免税额 receipt 收入； 收据 receipt for duty and interest 税款及利息 收据 Receipted Demand Note 经加盖机印证明税款收讫的缴税通知书 receipts and payments account 收支帐户 receivables 应收款项 receiver 接管人； 破产管理人 receivership 接管； 接管权 receiving bank 受理银行 receiving order 接管令 reciprocal basis 互惠原则 reciprocal duty 互惠关税 reciprocity 互惠措施； 互惠条件 rescission of contract 撤销合约 recognizance 签保； 担保 recognized clearing house 认可结算所 recognized dealer of Exchange Fund bills 外汇基金票据认可交易商 recognized stock exchange 认可证券交易所 reconciliation 对帐 reconciliation process 帐目核对过程 reconciliation statement 对帐表； 调整表

reconstruction of a company 重整公司 reconstruction of capital 资本重组 reconstruction tax 重建税 record date 注册日期；登记日期；记录日期 recourse 追索权；追索补偿 recover 追讨；复原 recoverable 可收回；可追收 recoverable advance 可追收的垫款；可收回的垫款 recoverable rent 可追收的租金 recovery 回稳；复苏；追偿 recovery action 追税行动；追索行动 recovery of estate duty 追讨遗产税 recurrent account 经常帐 recurrent cost 经常费用；经常成本 recurrent expenditure 经常开支 recurrent revenue 经常收入 recurrent subvention 经常资助金 recurrent subvention subhead 经常资助金分目 recursive economic model 递归经济模式 recycling [funds] 资金回流；资金再循环 red chip 红筹股 redeemable bond 可赎回债券 redeemable charge 可赎回的押记 redeemable loan capital 可赎回借贷资本 redeemable preference share 可赎回优先股 redeemable preferred share 可赎回有优先权的股份 redeemable securities 可赎回证券 redeemable share 可赎回股份 redeemable stock 可赎回股票 redemption 赎回 redemption charges 赎回费用 redemption date 赎回日期 redemption fee 赎回费用 redemption fund 赎回基金 redemption money 赎回金额；赎回款项 redemption of Tax Reserve Certificate 赎回储税券 redemption of unit 赎回单位 redemption on maturity 到期赎回 redemption price 赎回价格 rediscounted bill 再贴现票据 redomiciling 迁册 redomiciling scheme 迁册计划 reduced share 拆细股份 reducing balance 递减余额 reducing value 递减价值 reduction 减少；削减 reduction of full amount of duty 减低整笔税款 redundancy payment 裁员支出；裁员赔偿 re-establishment period 筹备复业期 re-export 转口 reference date

[rating valuation] 估价根据日期〔评估差饷〕 refinancing 重新筹集资金 refinancing package 再行贷款计划；重新集资计划  
reflationary policy 复苏政策；刺激景气政策 refund 退款；退还税款 Refund Notice 退还税款通知书 refund of brokerage 退还经纪佣金 refund of rates 退还差饷 refunding of estate duty 退还遗产税 Refurbishment Allowance for Hotels 酒店翻新免税额 register 登记册；记录册 register of assignment of book debt 帐面债项转让登记册 register of businesses 商业登记册 register of certificates to bearer 不记名证明书登记册 register of charges 押记登记册 register of corporations 法团登记册 register of debenture holders 债权证持有人登记册 Register of Disqualification Orders 取消资格令登记册 register of holders of registered units 已登记单位的持有人登记册 register of interests in shares 股份权益登记册 register of professional accountants 专业会计师注册记录册 register of shareholders 股东名册 registered certificate 登记证明书 registered charge 已登记押记 registered company 注册公司 registered contract 已登记合约 registered dealer 注册交易商；注册证券交易商 registered deposit-taking company 注册接受存款公司 registered office 注册办事处 registered owner 登记拥有人 registered person 注册人 registered securities 注册证券 registered stock 登记公债 Registrar of Companies 公司注册处处长 Registrar of Money Lenders 放债人注册处处长 registration 登记；注册 Registration Division [Companies Registry] 公司文件注册部〔公司注册处〕 registration fee 登记费；注册费；过户费 registration number 注册编号 registration of contract 合约登记 Registry Manager [Companies Registry] 注册处经理〔公司注册

处] regressive tax 累退税 regular audit 定期审计；定期核数  
regular premium 定期保费 regular premium policy 定期缴付保费的  
保单 regularity auditing 合规性审计 regulate 调节；规管；规  
限 Regulation Division [Stock Exchange of Hong Kong Limited] 监  
察科〔香港联合交易所有限公司〕 regulation of markets 市场调  
节；市场监察 regulator 监管机构 Regulatory Affairs Group  
[Stock Exchange of Hong Kong Limited] 监察事务处〔香港联合  
交易所有限公司〕 regulatory body 监察机构；监管当局  
regulatory committee 监管委员会 regulatory demand 调节需求  
regulatory system 规管制度；监察制度；监管制度 rehabilitation  
loan 复兴借款 Rehabilitation Loan Sinking Fund 复兴借款偿还基  
金 reimbursement 偿款；发还款项；偿付；付还 reimbursement  
other than appropriation-in-aid 不包括补助拨款的偿款  
reinsurance 再保险；分保 reinsurance business 再保险业务  
reinsurance premium 再保险保费 reinsurance premium ceded 分  
出再保险保费 reinsurance premium payable 须付保的再保险保  
费 reinsurance treaty 再保险协约 reinsurer 再保险人 reinvestment  
再投资 rejection of proof 拒绝债权证明 related corporation 有联  
系公司 relative 相对数字 relative size 相对比率 relative size of the  
public sector in gross domestic product 公营部门开支在本地生产  
总值中所占比率 relative size of the public sector in total  
expenditure 公营部门开支在总体开支中所占比率 relief 宽免；  
宽减 relief from double taxation 双重课税宽免 reminder 催缴单  
remission 减免 remission of estate duty 减免遗产税 remittance 汇  
款 Remittance Advice 领款通知书 remittance charge memo 汇费  
通知单 remittance fee paid 汇费支出 remittance fee received 汇费

收入 remittance overseas 海外汇款 re-mortgage 再按揭；再抵押  
remuneration 酬金；薪酬；报酬 remunerative rate 有利比率  
renewal of a loan 借款重贷 renewal of contract of insurance 续保  
renewal of registration 登记续期；注册续期 renewal policy 续保  
保单 Renminbi Yuan [CNY] 人民币元 rent 租金 rent charge 租费  
rent record 租金记录 rental income 租金收入 rental index 租金指  
数 rental return 租金收益 rent-free 免租 renunciation 放弃书  
reorganization of capital 资本重组 reorganization of share capital 股  
本重组 repaid bill 已偿付库券 repayment 偿还；归还款项；退  
还税款 repayment capability 偿债能力 repayment of principal 偿  
还本金；还本 repeated borrower 重复借贷者；重复借款人  
rephasing of expenditure 重新订定分期拨付开支的时间  
replacement cost 重置成本；更新成本；迁建费用 replacement  
reserve 重置储备金；更新储备金 replenishment of funds 补充资  
金 repo security 回购抵押品 Report of the Securities Review  
Committee on the Operation and Regulation of the Hong Kong  
Securities Industry 《香港证券业的运作及监察 证券业检讨  
委员会报告书》 Report on the Financial Market Review 《金融市  
场检讨报告》 reporting accountant 申报会计师 reporting  
mechanism 申报机制 reporting system 汇报系统 representative  
capacity 代表身分 representative of a commodity dealer 商品交易  
商代表 representative office 代表办事处 Republic National Bank of  
New York 美国利宝银行 repurchase 购回 repurchase agreement  
[repo] 回购协议 repurchase transaction 购回交易 reputed owner  
据称拥有人 required liquid capital 规定速动资金；规定流动资  
金 requisite book 必需的簿册 requisite voucher 必需的凭单

requisition 申请书；申报表；请购单 Requisition for Revenue Stamps 购买印花申请书 re-registration 重新登记；重新注册 reschedule of payment 重新安排付款期限 rescue fund 储备金 Research and Planning Division [Stock Exchange of Hong Kong Limited] 资料研究及策划科〔香港联合交易所有限公司〕 resell 反售；转售 reserve 储备；准备金 reserve account 储备帐 reserve assets 储备资产 reserve balance as a percentage of government expenditure 储备结余在政府开支中所占的百分率 reserve capital 后备资本 reserve for bad debts 坏帐储备 reserve for contingencies 意外损失储备 reserve for exchange loss 汇兑损失储备 reserve fund 储备金；储备基金 reserve price 保留价格；最低价格 reserve ratio requirement 储备比率规定 reserved supplementary grant 备用追加补助金 Reserves Management Department [Hong Kong Monetary Authority] 储备管理部〔香港金融管理局〕 resettlement grant 转业补助金；迁置补助金 resident director 本地董事 residential mortgage 住宅按揭 residual acceptor of foreign exchange 外汇的最后承兑人 residual deficit 剩余赤字 residual method 余值法 residual method of valuation 余值估计法 residual payment 余款；剩余付款 residual supplier of foreign exchange 外汇的最后供应者 residual value 剩余价值；残余价值 residuary estate 剩余遗产 residue 剩余额；剩余财产 residue of expenditure 开支剩余额 resistance line 阻力线 Resource Allocation Exercise [RAE] 资源分配工作 Resource Allocation Exercise for recurrent expenditure 经常开支资源分配工作 resource bid 资源申请 resource bureau 资源局 Resources Management Unit [RMU] [Economic Services Bureau] 资源管理

组〔经济局〕 responsible director 责任董事 restatement of account 重整帐目 restocking 补充存货 restricted auction 限制条件拍卖 restricted banking licence 有限制银行牌照 restricted licence bank 有限制牌照银行 restricted tender 局限性投标；"围内"投标 restriction notice 限制通知书 restrictive endorsement 限制背书 results announcement 业绩公布 retail banking 零售银行业务 retail business 零售业务 retail client "散户"；"散客" retail dealer 零售商 retail deposit 零售存款 retail deposit interest rate 零售存款利率 retail interest rate 零售利率 retail investor "散户"投资者；个人投资者 retail market 零售市场 retail participation "散户"入市 retail price 零售价格 retail price index 零售价格指数 retained business 保留业务 retained earnings 留存收益 retained import 留用进口货物 retained profit 留存盈利 retention 保留额；自留额 retention money 保留金；保留款项 retention ratio 自留额比率 retirement scheme management category X business 退休计划管理第 X 类业务 Retirement Schemes and Insurance and Bureau Administration Section [Financial Services Bureau] 退休计划及保险及行政组〔财经事务局〕 retiring partner 退出的合伙人 retiring trustee 退职受托人 retrocession 转分保 retrocession premium 转分保保费 retrocessionaire 转分保人 return 收益；回报率；报表；报税表 Return of Computerized Payroll Emoluments 电脑计算薪俸表格 return on assets 资产回报率 Return on Loans, Advances and Provisions 贷款、垫款及备付金申报表 revaluation 重估价值；升值 revaluation of rateable values 重估应课差饷租值 revaluation year 重估应课差饷租值年度 revenue 收入；收益；税收 revenue account 收入帐 revenue base



收入基数；收入基础 revenue collection 征税；收取税款  
revenue department 税收部门；管理政府收入的部门 revenue  
estimates 收入预算 revenue from properties and investments 来自  
物业及投资的收入 revenue measure 征税措施；收入措施  
revenue outturn 收入结算 revenue paper 税收文件 revenue policy  
征税政策；收入政策 revenue proposal 征税建议；税收建议；  
收入建议 revenue shortfall 收入不足 revenue stamp 税收印花  
revenue-earning department 赚取收入的部门 revenue-generating  
department 带来收入的部门 reversionary estate 复归产业权  
reversionary interest 复归权益 Review of Companies Ordinance  
Consultancy Report 《检讨香港公司条例顾问研究报告》  
revised assessment 修订评税 revised estimates 修订预算 revised  
estimates of expenditure 修订开支预算 revised estimates of revenue  
修订收入预算 revised preliminary estimates of gross domestic  
product 本地生产总值的修订初步估计 revive 回升；复苏  
revocable letter of credit 可撤销信用证 revocation 撤销 revocation  
of licence 撤销牌照 revolving fund 周转基金；循环基金  
revolving letter of credit 循环信用证 revote 再拨款 reward 酬金  
right of control 控制权 right of conversion into stock 兑换证券的  
权利 right of pre-emption 优先购买权 right of retainer 遗产保留  
权；财产保留权 right of retention 保留权 right to receive income  
from property 从财产收取入息的权利 right to rescind 撤销的权  
利 rights issue 供股〔上市方式〕；认股权发行；配售新股  
rights issue prospectus 供股章程 ring 交易圈 ring out 平仓；经纪  
之间期货交易相互结算 rising price 价格上涨 risk 风险 risk  
adjustment 风险调整 risk assets 风险资产 risk assets ratio 风险资

产比率 risk exposure 风险承担 risk management 风险管理 Risk Management Guidelines for Derivatives 《衍生工具风险管理指引》 risk management system 风险管理系统；风险管理制度 risk of breakage 破损险 risk of non-delivery 遗失险 risk of rust 损险 risk of shortage 短量险 risk of sweat damage 潮腐险 risk premium 风险溢价 risk weight 风险加权数 risk weighted exposure 加权风险值 "risk-based" approach "以风险为依据"的方法 risk-capping 限制风险 roll forward 向前推展；向前滚进 roll over 转仓；滚计；滚转；续期 rolling forex 日转期汇 rolling plan 滚动式计划；逐年延展计划 rolling settlement 滚动交收 round lot 交易单位；整数成批股票；"一手" round off 以整数计；四舍五入 round to nil 化为零计 round turn 完整交易；轧平交易 round up 清盘 rounded-up sub-total 化成整数的小计 round-trip contract 平仓合约 Royal Bank of Canada 加拿大皇家银行 Royal Bank of Scotland plc 苏格兰皇家银行 royalty 专营权费；专利权费；特许权使用费 rule of equity 衡平法；衡平法规则 Rules and Operation Procedure of Hong Kong Securities Clearing Company Limited 《香港中央结算有限公司规则及运作程序》 Rules Governing the Listing of Securities [Listing Rules] [Stock Exchange of Hong Kong Limited] 《证券上市规则》〔《上市规则》〕〔香港联合交易所有限公司〕 Rules of the Exchange [Stock Exchange of Hong Kong Limited] 《交易所规则》〔香港联合交易所有限公司〕 Rules on Interest Rates and Deposit Charges 《利率及存款收费规则》 run on a bank 银行挤兑；银行挤提 runner "驳脚"经纪；传递员 running expenses 管理费用；经常费用 running-down of business 缩减业务 100Test 下载频道开通

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