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https://www.100test.com/kao_ti2020/129/2021_2022_E9_87_91_E8_9E_8D_E8_8B_B1_E8_c92_129434.htm safe custody business 保管业务 safe custody fee 保管费 safe deposit box rental received 保管箱租项收入 safeguarding assets 保障资产 safety factor 安全系数 safety margin of profitability 盈利能力的安全界限 Sakura Bank, Limited 樱花银行 salaried employee 受薪雇员 salaried office 受薪职位 salaries tax 薪俸税 salaries tax assessment 薪俸税评税 salaries tax borne by the employer 由雇主代付的薪俸税 salaries tax payable 应缴的薪俸税 salaries tax payer 缴交薪俸税人士 salaries tax return 薪俸税报税表 salaries tax threshold 薪俸税的免缴税入息额 salary 薪金；薪俸 salary adjustment 薪金调整 salary earner 受薪人士 salary rate index 薪金率指数 salary statement 薪俸结算书 sale and purchase agreement 买卖协议 sale by auction 拍卖 sale by private treaty 以私人协约形式售卖 sale by public auction 公开拍卖 sale by tender 招标出售 sale of assets 售卖资产 sale proceeds 售卖得益；销售收入 sales account 销货帐 sales commission 销售佣金 sales counter 销售柜台 sales price index 销售价格指数 sales tax 销售税 sampling frame 抽样范围 sampling theory 抽样理论 samurai bond 武士债券；外国日元债券 sanction 认许；制裁 Sanwa Bank, Limited 三和银行 Sanwa International Finance Limited 三和国际财务有限公司 satisfaction 清偿 savings 储蓄；节省款项；节省开支额 savings account 储蓄帐户 savings deposit 储蓄存款 savings rate 储蓄率；储蓄存款利率 scale of brokerages 经纪佣金收费表 scale of fees 收费率；收费表 schedule 清单；

一览表；细目单；附表 schedule of charges 费用表 schedule of dealing 交易清单 schedule of property 财产清单 schedule of proportion 比例表 Schedule of Rates 标准收费表 scheme of arrangement 债务偿还安排 Scheme of Control 管制计划 Scheme of Control Agreement [SCA] 《管制计划协议》 Schengen Agreement 《神根协议》 Schroders Asia Limited 宝源亚洲有限公司 scrip 临时股票 scrip dividend 以股代息 scrip dividend scheme 以股代息计划 scrip issue 红股发行 scripless dealing of shares 无单股份交易 SEANZA forum of bank supervisors 东南亚、新西兰与澳洲银行业监理组织 search fee 查册费 seasonal adjustment 季节性调整 seasonal deficit 季节性赤字 seasonal fluctuation 季节性波动 seasoned securities 优质证券；价格稳定的证券 second and third liner 二三线股 second board 第二板市场 second calculation 第二计算法 second line stock 二线股票 second mortgage 第二按揭；第二抵押权 second participant 第二参与者 Second Quarter Economic Report 19XX 《一九XX年第二季经济报告》 secondary insider 次要的内幕人士 secondary listing 第二上市 secondary market 二级市场；次级市场；第二市场 secondary mortgage market 第二按揭市场 secondary production 第二级生产；第二产业 Secretary for Economic Services 经济局局长 Secretary for Financial Services 财经事务局局长 Secretary for the Treasury 库务局局长 sectional group 个别利益集团 sector 界别；行业；机构 sectorial index 分类指数 secular trend 长期趋势 secure 担保；抵押 secured bond 有担保债券 secured creditor 有抵押债权人 secured loan 担保贷款；有抵押贷款 securing debenture 担保债权证 securities 证券 Securities Advisory Council

证券事务咨询委员会 securities analyst 证券分析员 Securities and Exchange Commission [SEC] [Taiwan, United States] 证券管理委员会〔证管会〕〔台湾〕；证券交易委员会〔美国〕 Securities and Futures Appeals Panel [Securities and Futures Commission] 证券及期货事务上诉委员会〔证券及期货事务监察委员会〕 Securities and Futures Commission [SFC] 证券及期货事务监察委员会〔证监会〕 Securities and Investment Board [SIB] [United Kingdom] 证券及投资管理局〔英国〕 securities borrowing 证券借用 securities business 证券买卖业务 Securities Commission [presently known as Securities and Futures Commission] 证券事务监察委员会〔现称证券及期货事务监察委员会〕 Securities Compensation Fund 证券赔偿基金 Securities Compensation Fund Committee [Securities and Futures Commission] 证券赔偿基金委员会〔证券及期货事务监察委员会〕 securities dealer 证券交易商 Securities Dealers Deposit Fund 证券交易商按金基金 Securities Exchange of Thailand 泰国证券交易所 securities for money 贷款抵押物 Securities Foundation 证券业培训基金 Securities Institute of Australia 澳大利亚证券学会 securities introducing broker 证券介绍经纪 securities investment adviser 证券投资顾问 Securities Journal, The 《证券月刊》 Securities Law 《证券法》 securities lending 证券借贷 securities market 证券市场 Securities Officer 证券主任 securities payable to bearer 须付款予持有人的证券 securities register system 证券登记系统 Securities Review Committee 证券业检讨委员会 Securities Review Committee Report 《证券业检讨委员会报告书》 Securities Section [Financial Services Bureau] 证券组〔财经事务

局] securities underwriter 证券包销商 securitization of debt 债务证券化 security 抵押品；保证金；保证 security account 保付户口 security by bond 担保契据形式的保证 security features [bank notes] 防伪特色〔银行纸币〕 security for note issue 发行纸币的保证物 security instrument 保证文书 security interest 担保权益 security to the payment of money 付款保证 seed capital 种子资本 segregated account 独立帐户；独立户口 segregated trust account 独立信托帐户 SEHK Options Clearing House Limited [SEOCH] 联交所期权结算所有限公司 SEHK traded option 在联交所买卖的期权 seizure 检取；扣押 Oselective allowance 选择性免税额 Oselective marketing basis 选择性销售方式 Oselective tender 选择性投标；选择性招标 self-assessment 自我评税 self-clearing member [Stock Exchange of Hong Kong Limited] 自行结算会员〔香港联合交易所有限公司〕 self-correcting mechanism 自动调节机制 self-financing 财政自给；自筹资金 self-liquidating project 自动还本工程 self-regulation 自律；自行规管；自行监管 sell 卖出 sell off 抛售；沽盘 sell order 卖盘 sell short 卖空；沽空；抛空 sellers price 卖价；卖方价格 selling dealer 卖方交易商 selling hedge 沽空对冲 selling pressure 沽售压力 selling price 售价 senior securities 优先证券 SEOULBANK 汉城信托银行 separate assessment 夫妇分别评税 separate client account 独立客户帐目 separate debt 独有的债项；各别的债项 separate estate 各别产业 separate estates account 各别产业的帐目 separate instrument 独立文书 separate listing 独立上市 separate property 各别的财产 separate share trading account 独立股票交易帐户 separate taxation for married couples 夫妇分开评税 sequestration 暂押；扣押 serial

bond 分期还本债券 series of transactions 连串交易 service-led economy 以服务业为主导的经济 set-off 抵销；对销 set-off and transfer report 比对转帐报告 set-off of the property tax 豁免物业税 settled property 预先分配的财产 settlement 交收；结算；交割；清偿；授产安排 settlement backlog 积压交收 settlement bank 结算银行 settlement cap 交收限价 settlement date 交收日期 settlement of debts 清偿债务；偿还债务 settlement of physical shares 股份实物交收 settlement period 交收期限；结算期 settlement price 结算价格；平仓价格 settlement risk 结算风险；交收风险 settlement system 交收制度；结算系统 settlor 财产授予人 seven-year Exchange Fund note 七年期外汇基金债券 Sewage Services Trading Fund 污水处理服务营运基金 Shacom Finance Limited 上商财务有限公司 shadow director 影子董事；幕后董事 Shanghai Commercial Bank Ltd. 上海商业银行 Shanghai Securities Central Clearing and Registration Corporation 上海证券中央登记结算公司 Shanghai Stock Exchange 上海证券交易所 share 股份；股票；份额 share beneficially owned 实益股份；实益拥有股份 share capital 股本 share certificate 股票 share dealing 股票交易；股票买卖 share in issue 已发行股份；已发行股票 share investment 股份投资 share margin lending 按仓贷款 share market 股票市场 share of a business 生意股份 share of mutual fund 互惠基金份额 share of profit 利润份额 share on local register 当地登记册所载的股份 share option 股票期权；认股权；股份认购权 share pending listing 等候上市股份 share premium account 股份溢价帐户 share price 股票价格 share registrar 股票过户登记处；过户处；股份登记员 share repurchase 股份购回

；股份回购 share rights 股权 share split 股份拆细；拆股 share transfer 股票过户 share warrant 认股权证 share warrant to bearer 不记名认股权证 shareholder 股东 shareholders fund 股东资金 shareholding 持有股份 sharp increase 急剧上升；暴升；飞涨 shell company 空壳公司 shell reactivation 借壳上市；买壳上市；空壳公司重新活动 Shenzhen Foreign Exchange Trading Centre 深圳外汇交易中心 Shenzhen Securities Registration Company Limited 深圳证券登记公司 Shenzhen Stock Exchange 深圳证券交易所 Shinhan Finance Limited 新韩金融有限公司 Shizuoka Bank, Ltd. 静冈银行 short 空头；空仓；淡仓；卖空；超卖 short call 认购期权淡仓 short covering 补仓；补空仓；空头补进 short futures contract 淡仓期货合约 short notice 短期通知书 short notice and time deposit 短期通知及定期存款 short of liquidity 资金紧绌 short position 空仓；淡仓；空头；短盘 short sell securities 卖空证券 short selling 卖空；沽空；抛空 short selling system 证券沽空制度 short-dated securities 短期证券 shortfall 差额；不足之数 shortfall in expenditure 实际开支低于原来预算 short-term deposit 短期存款 short-term indicator of economic condition 短期经济指标 short-term interest rate 短期利率 short-term paper 短期票据 short-term rating 短期评级 shroff account number 收款帐号 Siam Commercial Bank Public Company Limited 汇商银行 significant shareholder 持有大量股票的股东；重要股东 silent partner 只拥有股权而不参与业务的合伙人；隐名合伙人 silver 银 silver currency 银制流通货币 silver standard 银本位；银本位制 Simple Guide to Bankruptcy, A 《破产案简介》 Simple Guide to Compulsory Winding-up of

Companies, A 《强制公司清盘案简介》 simple interest 单利；
以单息计算的利息 simple portfolio 简单的投资组合
simultaneous econometric model 联立计量经济模式 simultaneous
equation model 联立方程模式 Sin Hua Bank Limited 新华银行
Sin Hua Finance Company Limited 新华财务有限公司 Singapore
Dollar [SGD] 新加坡元 Singapore International Monetary
Exchange 新加坡国际金融交易所 Singapore Stock Exchange 新
加坡证券交易所 Singapore Strait Times Index 《新加坡海峡时报》
指数 single assessment 单一评税 single entry system 单式簿记制
度 single equation model 单方程模式 single fund 单一基金 single
market, the [Europe] 单一市场〔欧洲〕 single parent allowance
单亲免税额 single premium 整付保费 single premium policy 整付
保费保单 single tender 单一投标 sinking fund 偿债基金 size
criterion [banking] 资产限额准则〔银行业〕 size of issue 发行量
size of the economy 经济规模 slacken 放缓；呆滞 slow down 减
慢；放缓；退减 slow trading 交投呆滞 sluggish 市势疲弱；市况
呆滞 sluggish turnover 交投呆滞 slump 急跌；下挫 small and
medium enterprise [SME] 中小型企业 Small and Medium
Enterprises Committee 中小型企业委员会 small bankruptcy 小额
破产案 small business 小型企业 Small Claims Tribunal 小额钱债
审裁处 Small Claims Tribunal Suitors Fund Account 小额钱债审
裁处诉讼人储存金帐户 small depositor 小额存户 small economy
小规模经济体系 small estate 小额遗产 smart card 智能卡；聪明
卡 snake 蛇形浮动；蛇形浮动汇率制 soaring market 旺市；好
市；暴涨的市况 Social Security Assistance Index of Prices 社会保
障援助价格指数 social welfare expenditure 社会福利开支 Societe

de Compensation des Marches Conditionels 巴黎期权市场结算所
Societe Generale 法国兴业银行 Societe Generale Asia Limited 法国
兴业亚洲有限公司 Society of Actuaries of the United States of
America 美国精算师公会 Society of Chinese Accountants and
Auditors 华人会计师公会 Society of Worldwide Interbank
Financial Telecommunication [SWIFT] 环球银行财务电讯协会
socio-economic infrastructure 社会经济基础建设 soft currency 软
货币；弱势货币 soft dollar practice 收取非金钱利益的做法 soft
market 市况疲软 sole executor 唯一的遗嘱执行人 sole proprietor
独资经营者 sole proprietorship 独资经营 sole trustee 单一受托人
soliciting business 招揽生意 solid growth 稳健增长 solvency 偿债
能力；偿付能力 Solvency Fund 无偿付能力赔偿基金 source of
additional revenue 额外收入来源 source of fund 资金来源 South
Sea Bubble 南海泡影；南海泡沫事件 South-East Asian Central
Banks [SEACEN] 东南亚中央银行组织 sovereign risk 政治风险
；主权风险 soybean futures 大豆期货；期豆 SPC Credit Limited
美国太平洋信贷有限公司 special cash bonus 特别现金红利
Special Coin Suspense Account 特别硬币暂记帐 special crossed
cheque 特别划线支票 special crossing 特别划线 special debt
securities 特别债务证券 special drawing right [SDR] 特别提款权
special economic zone 经济特区 special endorsement 记名背书
special expenditure 特别开支 special fund 特别基金 special grant
特别补助金 special levy 特别征费〔证券〕；特别附加费
Special Levy Fund 特别征费基金 special manager 特别经理人
special payment 特别付款 special proxy 特别委托书 special rates
grant 特别差饷补助金 special surplus 特别盈余 Special Suspense

Account 特别暂记帐 special trust 特别信托 special warrant 特别拨款令；特别支款授权书 specific charge 特定押记 specific deduction 特定扣税项目 specific duty 从量税 specific duty rate 从量税率 specific relief 特定宽免 specific sum 指明款项 specified rate rules 指定利率规则 specified tax 指明税项 speculation 投机 speculative activity 投机活动 speculative attack 投机冲击 speculative position 投机盘 speculative pressure 投机压力 spending guideline 开支指引；开支预算的指引 spending pattern 开支模式；消费模式 spending power 消费力 split 拆细；拆股 split share 已拆细股份；已分割股份 split trust 分类信托 spoiled stamp 损坏的印花 spot 即期；现货 spot assets 现金资产；现金存款 spot contract 现货合约 spot exchange rate 即期汇率；现货兑换率 spot foreign currency assets 即期外币资产 spot foreign currency liabilities 即期外币负债 spot index 现货指数 spot market 现货市场 spot month 现货月份 spot month trading 现货月份交易 spot price 现货价格 spot rate 即期汇率；现货汇率；现货价 spot settlement 即场成交；现场交易 spot trading 现货交易 spot transaction 现货交易；现汇交易 spread 差价；利率差距；利润幅度；价位 spread back 拨回有关年度评税 spread margin 跨期保证金；跨期按金 spread option 复式期权；取差期权 spread table 价位表 spread trading 跨期买卖；跨价买卖 spreading 跨期买卖；跨价买卖 square position 平仓；轧平差额 squeeze 迫仓；夹仓；紧缩 stabilization fund 稳定金 staff on-cost 职员附加费用；员工间接费用 staff-related expenses 与职员有关的费用；与员工有关连的开支 stag 投机认股者；炒新股者；新股套利者 stakeholder 保证金保存人 stale cheque 过期支票 stamp 印花

stamp duty 印花税 ; 厘印费 stamp duty on contract note 成交单据印花税 stamp duty on conveyance of land 土地转让印花税 stamp duty on conveyance of properties 物业转让印花税 stamp duty on property transactions 物业交易印花税 stamp duty on stock transfers 股票交易印花税 stamp duty rate 印花税税率 stamp duty relief 印花税宽免 Stamp Office [Inland Revenue Department] 印花税署〔税务局〕 standard amount [taxation] 标准免税额 Standard and Poors 500 Index 标准普尔500指数 Standard and Poors Corporation 标准普尔公司 Standard and Poors Rating 标准普尔评级 Standard Chartered Bank 渣打银行 standard conversion rate 划一兑换率 ; 划一折合率 Standard London (Asia) Limited 英国标旗 (亚洲) 有限公司 standard of accounting and auditing practices 会计及核数执业准则 standard of disclosure 披露标准 standard rate 标准税率 ; 标准收费率 standard rate zone 标准税率范围 standard share 标准定额股 ; 标准股票 standard valuation method 标准估价方法 standby credit 备用信贷 standby facility 备用贷款 Standing Accounting Instructions 《常务会计指令》 Standing Committee on Company Law Reform 公司法改革常务委员会 standing offer 有效要约 Standing Order Form for Tax Reserve Certificate 长期委购储税券通知书 stand-over order 暂缓缴税令 Star Chamber 高层资源会议 Star Chamber Action Group 高层资源会议策动小组 Star Chamber review 高层资源会议总结 ; 高层资源会议检讨 start-up cost 开办成本 ; 筹备费用 start-up grant 成立初期补助金 State Administration of Exchange Control [China] 国家外汇管理局〔中国〕 State Bank of India 印度国家银行 statement 结算

书；报表；说明书 statement in lieu of prospectus 代替招股章程
陈述书 statement of account 帐目报表 statement of adjustment 调整说明书 statement of affairs 资产负债状况说明书 statement of annual account 周年帐目报表 statement of assets and liabilities 资产负债表 statement of calculation 计算说明 statement of income and expenditure 收支报告；收支结算表 statement of loss 亏损表 statement of loss and gain 损益计算表 statement of profit and loss 损益计算表 statement of receipts and payments by the Government 政府收支总表 Statement of Standard Accounting Practice [SSAP]《会计实务准则》 Statements of Insurance Practice 《保险业业务惯例声明》 state-owned enterprise 国营企业 statistical analysis and modelling 统计分析及编制统计模型 statistical indicator 统计指标 statistical summary 统计摘要；统计概要 Statistical Yearbook 《统计年报》 statute-barred debt 已逾时效的债项 Statutes of Distribution 《遗产分配法规》 statutory business 法定业务 statutory charge 法定收费 statutory compensation 法定补偿金 statutory corporation 法定公司 statutory debt 法定债项 statutory declaration 法定声明 statutory trust 法定信托 stay buoyant 保持畅旺 steady growth 稳步增长 steep rise 急升 sterling area 英镑区 Sterling Guarantee Agreement 《英镑保证协议》 stock 证券；股票；股额；公债；存货 stock adjustment 存货调整 stock balance summary 股票往来报告表 stock book 存货簿 stock borrowing and lending agreement 证券借用及借出协议 stock broker 股票经纪 stock certificate 股票；股票证书 Stock Clearing Corporation [Philadelphia] 股票结算公司〔费城〕 stock control account 存货总帐；存货控制帐 stock control report 股票存量报告表 stock

deposit and withdrawal 股票存取 stock exchange 证券交易所
Stock Exchange Automated Quotation System [SEAQ System]
[United Kingdom] 证券交易所自动报价系统〔英国〕 stock
exchange company 证券交易所 Stock Exchange Information
Services Limited [SEIS] 香港联合交易所资讯服务有限公司
Stock Exchange of Hong Kong Limited [SEHK] [formerly known as
the Unified Exchange] 香港联合交易所有限公司〔联交所〕〔
前称联合交易所〕 Stock Exchange of Singapore 新加坡证券交
易所 stock fund account 存货基金帐 stock futures 股票期货 stock
index futures 股市指数期货 stock index futures market 股市指数
期货市场 stock index option 股市指数期权 stock list 存货表；存
货单；股市行情表 stock market 证券市场；股票市场 stock
option 股票期权 stock options market 股票期权市场 stock
portfolio 股票投资组合 stock sheet 存货表 stock split 股票拆细；
拆股 stock unit 股份 stock warrant 认股证；认股权证 stock
watering 股票掺水 stockbroker 股票经纪 stockbroking business 股
票经纪业务 stockholder 证券持有人；股东；股份持有人；股
额持有人 Stockholm Options Market 斯德哥尔摩期权市场
Stockholm Stock Exchange 斯德哥尔摩证券交易所 stock-in-trade
存货 stocks and shares 股额及股份 stop limit order 限价盘；停止
限价指令 stop loss order 止蚀盘；止蚀指令 stop order 止蚀盘；
止蚀指令 stop payment 止付 stop-go policy 应变经济政策；经
济膨胀和紧缩交替运用的政策 storage fee 仓费 straddle trading
套盘；跨期买卖；跨价买卖 straight bond 传统债券；纯粹债券
straight letter of credit 直接信用证 straight-line depreciation
method 直线折旧法 straight-line fixed repayment 直线固定还款

street shareholder 场外股东 Strengthening of Currency Board Arrangements in Hong Kong [Hong Kong Monetary Authority] 《巩固香港的货币发行局制度》〔香港金融管理局〕 strike price 行使价；敲价 strong demand 殷切需求 strong growth 强劲增长 Structural Analysis Section [Financial Services Bureau] 经济结构分析组〔财经事务局〕 structural ratio 结构比率 structural transformation of the economy 经济结构转型 structure of assets and liabilities 资产负债结构 struggle between bulls and bears 好淡争持 Student Loan Fund 学生贷款基金 sub-agent 分销代理商 sub-contract 分包合约 sub-contractor 次承判商；二判 sub-fund 成分基金 subhead 分目；开支分目 subhead of expenditure 开支分目 sub-index 分类指数 subject to a trust 受信托规限 subject to tax 须课税 subordinated debt 后偿债项 subordinated deposit 无优先权存款 subordinated loan 附属贷款 subordinated loan stock 后偿债权股额 sub-purchaser 转购人 subscriber 认购人；认购者 subscription 认购；认股；会费 subscription list 认购名单 subscription price 认购价格 subscription rate 认购率 subsequent allowance 以后免税额 subsidiary 附属公司 subsidiary business 副业；附属业务 subsidiary company 附属公司；子公司 subsidiary ledger 明细分类帐；辅助分类帐 Subsidiary Note Security Fund 辅助纸币保证基金 subsidy 津贴；补贴 subsidy code 补贴守则 subsistence allowance 生活津贴；膳食津贴；膳宿津贴 substandard loan 次级贷款 substantial appreciation of prices 价格大幅上扬；价格飙升 substantial benefit 实质利益 substantial savings 巨额储蓄 substantial shareholder 大股东 substantial transaction 重大交易 sub-subsidiary company 再附属公司

sub-total 小计 sub-transferee 次承让人 sub-transferor 次出让人
sub-underwrite 分包销 sub-underwriter 分包销商
sub-underwriting commission 分包销佣金 sub-underwriting
contract 分包销合约 subvention 资助金 subvention system 补助
制度；资助制度 Subventions and Lotteries Fund Advisory
Committee 津贴及奖券基金咨询委员会 successful tenderer 中标
者 succession 继承 successor 继承人 sugar futures 期糖 sum
assured 保额 sum invested 投资款项 sum payable 应付的款项
Sumitomo Bank Ltd. 株式会社住友银行 Sumitomo Trust & Banking Co. Ltd. 住友信托银行 Sumitomo Trust Finance (H.K.) Limited 住友信托财务（香港）有限公司 summary liquidation case 简易程序清盘案 summary of receipts and payments as trustee 受托人的收支撮要 sumptuary taxation 寓禁于征的税项 sundry creditor 杂项债权人；其他债权人 sundry debtor 杂项债务人；其他债务人 superannuation 离职金 superannuation allowance 离职津贴 Superintendent of Stamp Office 印花税署总监 supernational credit rating 跨国信贷评级 supervening contract 附加合约 supervision fee 监管费 Supervision of Markets Division [Securities and Futures Commission] 市场监察部〔证券及期货事务监察委员会〕 supervisory authority 监管当局；监理当局 supervisory regime 监管架构 supervisory system 监管制度 supplementary appropriation 追加拨款 supplementary budget 追加预算 supplementary capital 附加资本 Supplementary Notes to the Fit and Proper Cri 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com