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[https://www.100test.com/kao\\_ti2020/261/2021\\_2022\\_\\_E6\\_B3\\_A8\\_E5\\_86\\_8C\\_E4\\_BC\\_9A\\_E8\\_c45\\_261551.htm](https://www.100test.com/kao_ti2020/261/2021_2022__E6_B3_A8_E5_86_8C_E4_BC_9A_E8_c45_261551.htm) B:B share B股；乙类股份BA Asia Limited 美银亚洲有限公司BA Finance (Hong Kong) Limited 美银财务（香港）有限公司back duty 补缴税款back tax 补缴税款backdoor listing “借壳”上市；“买壳”上市back-to-back credit 对开信贷back-to-back loan 对销贷款backwardation 交割延期费〔证券〕；倒价〔期货〕；现货溢价bad debt 坏帐bad debt provision 坏帐准备bad year 歉年bailee 受寄人Bailiff 执达主任Bailiff Office 执达主任办事处bailment 委托保管balance 差额；余额；结余balance brought down 余额承上balance brought forward 〔上年度〕结转；余额承前balance carried down 余额转下balance carried forward 〔本年度〕结转；余额移后balance of international indebtedness 国际借贷差额；国际借贷平衡表balance of international payments 国际收支差额；国际收支平衡表balance of payments 国际收支差额；国际收支平衡表Balance of Payments Manual [International Monetary Fund] 《国际收支手册》〔国际货币基金组织〕balance of proceeds 收入余数balance of trade 贸易差额balance sheet 资产负债表balance sheet date 结算日balance with other banks 存放银行同业的结余balanced budget 平衡预算balancing allowance 结余免税额balancing charge 结余课税Bali International Finance Limited 百达利财务有限公司Banca Commerciale Italiana S.p.A. 意大利商业银行Banca Nazionale del Lavoro S.p.A. 意大利国家劳工银行S.p.A.Banco di Napoli S.p.A. 意大利拿玻里银

行S.p.A.Bangkok Bank Public Company Limited 盘谷银行bank  
acceptance 银行承兑汇票bank account 银行帐户bank account  
holder 银行帐户持有人bank balance 银行结余bank book 银行存  
摺bank cashier order 银行本票bank code 银行暗码bank draft 银  
行汇票Bank Examiner 银行审查主任Bank for International  
Settlements 国际结算银行bank guarantee 银行担保bank lending  
银行贷款bank liquidity 银行流动资金bank loan 银行贷款Bank  
Melli Iran 伊朗国家银行bank note 银行纸币；钞票bank note  
handling fee 处理纸币的手续费bank note lawfully issued 合法发  
行的银行纸币bank note payable to bearer on demand 凭票要求付  
款予持票人的纸币bank note transaction 货币交易bank notes rate  
现钞汇率Bank of America (Asia) Limited 美国（亚洲）银行有限  
公司Bank of America NT & SA 美国银行Bank of Ayudhya  
Public Company Limited 大城银行Bank of China 中国银行Bank  
of China Group 中银集团Bank of Communications 交通银  
行Bank of East Asia, Limited 东亚银行有限公司Bank of England  
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行Bank of Montreal 加拿大满地可银行Bank of Nova Scotia 加拿  
大丰业银行Bank of Scotland 苏格兰银行Bank of Taiwan 台湾银  
行Bank of Tokyo-Mitsubishi, Ltd. 东京三菱银行bank rate 银行利  
率；银行贴现率；银行牌价bank service charges 银行手续费；  
银行服务费bank statement 银行结单Bank, The [magazine] 《银  
行家杂志》bank trading day 银行营业日banker 银行家；银行业  
者；银行bankers acceptance 银行承兑汇票bankers authority 银  
行权能bankers book 银行簿册bankers clearing house 银行票据交  
换所；银行票据结算所bankers draft 银行本票；银行汇

票bankers order 银行付款委托书；银行本票bankers record 银行记录Bankers Trust Company 美国信孚银行bankers undertaking 银行承诺Banking Advisory Committee 银行业务咨询委员会Banking and Monetary Section [Financial Services Bureau] 银行及金融组〔财经事务局〕banking business 银行业务Banking (Code of Conduct) Guidelines 1986, The 《一九八六年银行业（行为守则）指引》Banking Development Division [Hong Kong Monetary Authority] 银行业拓展处〔香港金融管理局〕banking facility 银行融资；银行服务banking licence 银行牌照Banking Policy Department [Hong Kong Monetary Authority] 银行政策部〔香港金融管理局〕Banking Policy Division [Hong Kong Monetary Authority] 银行政策处〔香港金融管理局〕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](http://www.100test.com)