

关贸总协定——东京回合文件

重要词汇(英汉对照)(三)

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1. 多边贸易谈判前的税则	Pre-MTN tariffs
2. 多边贸易谈判后的税则	Post-MTN tariffs
3. 普惠制最初税率	Initial GSP rates
4. 关税的直接水平	Straightforward level of tariff
5. 平均征税水平	Average duty collection
6. 减税深度(幅度)	Depth of duty cuts
7. 零税率	Zero rate
8. 简单数学平均税率	Simple arithmetic average rate
9. 加权平均税率	Weighted average rate
10. 关税标准的偏差	Deviation of tariff standard
11. 关税项目的合并统一	Consolidation of tariff lines
12. 最惠国削减	MFN reduction
13. 加工程度	Stage of processing
14. 百分点	Percentage point
15. 全面拆除贸易壁垒	Complete dismantling of obstacles of trade
16. 普惠制受惠国	GSP beneficiaries
17. 普惠制原规定税率	GSP positive rate
18. 最惠国免税商品	MFN duty free goods
19. 最惠国应税商品	MFN dutiable goods
20. 边际下降	Marginal decrease
21. 有限制普惠制	GSP with limitation
22. 不受限制普惠制	GSP without limitation
23. 非初级产品	Non-primary products
24. 总协定诉讼程序	GATT complaints procedures
25. 国内补贴	Domestic subsidies
26. 双重价格要求	Dual pricing requirements
27. 反补贴调查	Countervailing investigation
28. 自动价格	Voluntary price
29. 临时地、有追溯地适用反补贴税 规则	Rules on provisional and retroactive application of countervailing duties
30. (加入)总协定前的法律	Pre-GATT legislation
31. 祖父条款	Grandfather clause

32. 平等、统一、中立的海关估价系统	Fair, uniform and neutral system for the valuation of goods for customs purposes
33. 符合商业实际	Comforms with commercial realities
34. 司法申诉权	Right of appeal to a judicial authority
35. “最佳努力”条款	“Best endeavours” clauses
36. 限制性援助	Tied aid
37. 提出申诉并得到补偿	To complain and obtain redress
38. 自发标准	Voluntary standards
39. 次要义务	Second level obligation
40. “非自动”许可证	“Non-automatic” license
41. 不正当价格波动	Undue price fluctuation
42. “示范”产品	“Pilot” products
43. “参照点”价格	“Reference points” price
44. 对发展中国家实行差别待遇和更优惠待遇	Differential and more favourable treatment for developing countries
45. 充分分享权利, 分担义务	Fully participate of rights and obligations
46. 限制性贸易措施	Restrictive trade measures
47. 东京回合后期	Post-Tokyo Round period
48. 产品间的可替代性	Substitutability between products
49. “公式化”最惠国减让	“Formula” MFN reduction
50. 选择税	Selective tax
51. 最惠国对不减税的约束	Binding of MFN duties without reduction
52. 敏感性和半敏感性普惠制项目	Sensitive and semi-sensitive GSP items
53. 名义关税率	Norminal tariff rate.
54. 维持优惠幅度	Maintenance of preferential margins
55. 普惠制待遇的非契约性质	Non-contractual nature of GSP treatment
56. 本土的(本国的)技术和生产方法	Indigenous technology and production method
57. 国家标准化机构	National standardization body
58. 人员培训	Training of personnel
59. 协助制定措施	Assistance in preparing implementation measures
60. 掌握信息来源	Access to sources of information
61. 发展中国家修正案	Developing country amendment
62. 低估价值风险	Risks of under valuation
63. “非对等”观点	“Non-reciprocity” concept
64. 特别提款权限额	The threshold of Special Drawing Right (SDR)
65. 低价值合同	Low value contract
66. 远在他方的供应商	Distant supplier

67. 中标人	Successful tenderer
68. 内在限制	Inbuilt limitation
69. 额外的行政或财政义务	Additional administrative or financial burdens
70. 调正措施	Rectifying measures
71. “总协定”总干事	Director-General of GATT
72. 稳定、公平和有利的价格	Stable, equitable and remunerative price
73. 整体利益的均衡	Overall balance of advantages
74. 建立一个持久、公正的货币制度	Establish a durable and equitable monetary system
75. 技术核实程序	Technical verification procedure
76. 剩余税则商品	Residual tariff item
77. 下降倾向	Downward bias
78. 加权平均倾向性	Weighted average bias
79. 全面的最惠国评估	Overall MFN assessment
80. 关税的不约束率	Unbond rates refer to tariff
81. 狭窄的优惠幅度	Narrow margins of preference
82. 非加太国家	African, Caribbean and Pacific (ACP) countries
83. 财政年度	Fiscal year
84. 关税的约束水平	Bound level of the tariff
85. 面对面评估	Vis-a-Vis assessment
86. 十八国咨询小组	Consultative Group of Eighteen (CG-18)
87. 进口成份	Imported contents
88. 给惠国成份	Preference-giving country contents
89. 内陆出口国家	Land-locked exporting country
90. 权威的法定文本	Authentic legal text

海关实务思考题(之三)

- 一、海关对进料加工进口的料、件有何优惠措施?
- 二、如何办理进料加工备案登记手续?
- 三、如何办理进料加工料、件及成品的进出口手续?
- 四、进料加工进口的料、件和出口成品如何办理核销? 因故转为内销如何办理海关手续?

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