

liquidate /'lɪkwɪ,det/ v.清算、變現、償付

liquidator /,lɪkwə'detə/ n.清算人

residual /rɪ'zɪdʒʊəl/ a.贖餘的、剩下的

例句 Many small and medium enterprises are unable to sustain the continuous losses and go into liquidation.

許多中小企業無法承受持續的損失，而決定進入清算程序。



作者隨筆

先dissolution（解散）後，才會進行liquidation（清算），所以解散與清算是不同的法律概念。清算時會指派liquidator（清算人），了結公司現務，對公司資產負債進行清理，如有residual assets（贖餘財產），並將其分派予股東。liquidation的字根是liquid，有「液體的」、「流動的」，在財務上指的是「易於變現」之意，所以liquid assets是「流動資產」，而liquidity指的是「資產的流動性（即易於變現性）」。



英語補給站

契約難免會遇到數字，要如何表達「總額／合計」呢？以「本銀行保證函的擔保總額，以新台幣100萬元為限」可以表達如下：

The

aggregate
total

 amount covered by this bank guarantee shall not exceed NT 1 million.

(這裡筆者要提醒一下，不要把aggregate (總計的、合計的)，拼成aggravated (加重的、加劇的))。

Legal Latin

Bona fide 善意的

In short, a *bona fide* purchaser is a buyer in good faith for value without notice that the transferor does not own the title of the property.

簡言之，善意第三人係指出於善意誠信，以相等之價值買受標的物，且並未知悉讓與人不具有標的物所有權之人。



考題回顧

1. The regulations governing the relationship between the shareholders and directors of a company and required for the establishment of a company are: (A)Articles of Incorporation. (B)Regulations of Incorporation. (C)Laws of Incorporation. (D)Files of Incorporation. (100司)

題意

規範公司股東與董事間關係、且屬設立公司所要求的規則是：(A)公司章程 (B)公司命令 (C)公司法 (D)公司檔案。

▶▶(A)

2. The idea behind incorporation is that the rights and liabilities of a corporation are separate and distinct from those of its shareholders. However, creditors of a company can ask a court to “_____,” and set aside a company’s identity as a juristic person and reach the company owners and shareholders’ personal assets. (A)pierce the corporate shell (B)pierce the corporate veil (C)cover the corporate shell (D)cover the corporate veil. (100律)

▶▶題意

公司背後的概念是將公司與其股東的權利義務區分開來。但是，公司的債權人可以請求法院「_____」以否認公司的法人人格，及於公司所有人及股東的個人資產。(A)揭穿公司外殼 (B)揭穿公司面紗 (C)蓋上公司外殼 (D)蓋上公司面紗。

▶▶(B)

3. The term “capital market” is generally used to refer to those markets that deal in long-term financial instruments, such as stock, bonds, mortgage, etc., while the term “money market” describes those markets in which short-term debt instruments (typically, having a maturity under one year) are issued and traded. Therefore, which one of the followings is generally NOT considered to be an instrument in the capital market? (A)Commercial paper (B)Common share (C)Preferred share (D)Government bond. (100律)

▶▶題意

「資本市場」這個詞彙通常是在指稱交易長期性財務工具的市場，比

如說股票、債券、抵押契據等，而「貨幣市場」這個詞彙則是描述短期性融資工具（一般來說，其到期日在一年以下）發行及交易的市場。因此，下列何者通常不屬於資本市場下的工具？ (A)商業本票 (B)普通股 (C)特別股 (D)政府公債。

▶▶(A)

4. What is the term for a for-profit company, organized under the laws of another country, but authorized by the R.O.C. government to transact business in R.O.C.? (A)A third party company (B)A diplomatic company (C)A foreign company (D)A certified company. (101司)

▶▶**題意**

哪個詞彙是用於以營利為目的，依其他國家法律組織，但經中華民國政府認許在中華民國境內交易營業的公司？ (A)第三人公司 (B)外交公司 (C)外國公司 (D)經認證之公司。

▶▶(C)

5. Which of the following terms refers to two or more independent enterprises that have made investments between or amongst each other, held by the same major shareholder, or share a controlling/subordinate relationship with each other? (A)Major and minor companies (B)Sister companies (C)Licensors and licensee (D)Affiliated enterprises. (101司)

▶▶**題意**

下列哪個詞句指的是彼此間有相互投資關係、由同一主要股東持有，或彼此間具有控制從屬關係的二個以上獨立企業？ (A)主要和次要公司 (B)姐妹公司 (C)授權人與被授權人 (D)關係企業。