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# 中华人民共和国外资企业法（2016修订）

# Law of the People's Republic of China on Wholly Foreign-owned Enterprises (Revision 2016)

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（1986年4月12日第六届全国人民代表大会第四次会议通过　根据2000年10月31日第九届全国人民代表大会常务委员会第十八次会议《关于修改〈中华人民共和国外资企业法〉的决定》第一次修正　根据2016年9月3日第十二届全国人民代表大会常务委员会第二十二次会议《关于修改〈中华人民共和国外资企业法〉等四部法律的决定》第二次修正）

(Adopted on 12 April 1986 by the 4th Session of the 6th National People 's Congress Revised on 31 October 2000 by the 18th Session of the Standing Committee of the National People's Congress pursuant to the Decision on Revision of the Law of the People's Republic of China on Wholly Foreign-owned Enterprises Revised on 3 September 2016 pursuant to the Decision of the Standing Committee of the National People's Congress on Revision of Four Laws Including the Law of the People's Republic of China on Wholly Foreign-owned Enterprises)

第一条   为了扩大对外经济合作和技术交流，促进中国国民经济的发展，中华人民共和国允许外国的企业和其他经济组织或者个人（以下简称外国投资者）在中国境内举办外资企业，保护外资企业的合法权益。

Article 1 With a view to expanding economic cooperation and technological exchange with foreign countries and promoting the development of China's national economy, the People's Republic of China permits foreign enterprises, other foreign economic organizations and individuals (hereinafter referred to as "foreign investors") to set up enterprises with foreign capital in China and protects the lawful rights and interests of such enterprises.

第二条   本法所称的外资企业是指依照中国有关法律在中国境内设立的全部资本由外国投资者投资的企业，不包括外国的企业和其他经济组织在中国境内的分支机构。

Article 2 The term "wholly foreign-owned enterprise" as used in this Law refers to any enterprise established within the territory of the People's Republic of China in accordance with applicable Chinese laws with capital provided solely by a foreign investor, but does not include any branch established in China by a foreign enterprise or other economic organization.

第三条   设立外资企业，必须有利于中国国民经济的发展。国家鼓励举办产品出口或者技术先进的外资企业。

Article 3. Enterprises with sole foreign investment must benefit the development of China's national economy. The State shall encourage the establishment of foreign-capital enterprises that are export-oriented or technologically advanced.

国家禁止或者限制设立外资企业的行业由国务院规定。

Lines of business in which the establishment of wholly foreign-owned enterprises is prohibited or restricted shall be stipulated by the State Council.

第四条   外国投资者在中国境内的投资、获得的利润和其他合法权益，受中国法律保护。

Article 4 The investments of a foreign investor in China, the profits it earns and its other lawful rights and interests are protected by Chinese law.

外资企业必须遵守中国的法律、法规，不得损害中国的社会公共利益。

Enterprises with foreign capital must abide by Chinese laws and regulations and must not engage in any activities detrimental to China's public interest.

第五条   国家对外资企业不实行国有化和征收；在特殊情况下，根据社会公共利益的需要，对外资企业可以依照法律程序实行征收，并给予相应的补偿。

Article 5 The State is not to nationalize, or expropriate the assets of, wholly foreign-owned enterprises. In special circumstances, where necessary, the assets of a wholly foreign-owned enterprise may be expropriated for the public interest in accordance with legal procedures, with appropriate compensation paid.

第六条   设立外资企业的申请，由国务院对外经济贸易主管部门或者国务院授权的机关审查批准。审查批准机关应当在接到申请之日起九十天内决定批准或者不批准。

Article 6 Any application to establish a wholly foreign-owned enterprise is subject to examination and approval by the State Council department in charge of foreign economic relations and trade or an agency authorized by the State Council. The authorities in charge of examination and approval shall, within 90 days from the date they receive such application, decide whether or not to grant approval.

第七条   设立外资企业的申请经批准后，外国投资者应当在接到批准证书之日起三十天内向工商行政管理机关申请登记，领取营业执照。外资企业的营业执照签发日期，为该企业成立日期。

Article 7 Upon approval of an application for establishment of a wholly foreign-owned enterprise, the foreign investor shall complete registration formalities with the administration for industry and commerce within 30 days from receipt of the approval certificate and obtain a business licence. The date of issue of the business licence shall be the date of establishment of the enterprise.

第八条   外资企业符合中国法律关于法人条件的规定的，依法取得中国法人资格。

Article 8 An enterprise with foreign capital which meets the conditions for being considered a legal person under Chinese law shall acquire the status of a Chinese legal person in accordance with law.

第九条   外资企业应当在审查批准机关核准的期限内在中国境内投资；逾期不投资的，工商行政管理机关有权吊销营业执照。

Article 9 An enterprise with foreign capital shall make investments in China within the period approved by the authorities in charge of examination and approval. If it fails to do so, the industry and commerce administration authorities may revoke its business licence.

工商行政管理机关对外资企业的投资情况进行检查和监督。

The industry and commerce administration authorities shall inspect and supervise the investment situation of an enterprise with sole foreign investment.

第十条   外资企业分立、合并或者其他重要事项变更，应当报审查批准机关批准，并向工商行政管理机关办理变更登记手续。

Article 10 In the event of separation, merger or other major change, an enterprise with foreign capital shall report the matter to and seek approval from the authorities in charge of examination and approval, and register the change with the industry and commerce administration authorities.

第十一条   外资企业依照经批准的章程进行经营管理活动，不受干涉。

Article 11 Enterprises with foreign capital shall conduct their operations and management in accordance with the approved articles of association, and shall be free from any interference.

第十二条   外资企业雇用中国职工应当依法签定合同，并在合同中订明雇用、解雇、报酬、福利、劳动保护、劳动保险等事项。

Article 12 When employing Chinese workers and staff, an enterprise with foreign capital shall conclude contracts with them according to law, in which matters concerning employment, dismissal, remuneration, welfare benefits, labour protection and labour insurance shall be clearly prescribed.

第十三条   外资企业的职工依法建立工会组织，开展工会活动，维护职工的合法权益。

Article 13 Workers and staff of enterprises with foreign capital may organize trade unions in accordance with the law, in order to conduct trade union activities and protect their lawful rights and interests.

外资企业应当为本企业工会提供必要的活动条件。

Wholly foreign-owned enterprises shall provide the necessary conditions for the activities of their labor unions.

第十四条   外资企业必须在中国境内设置会计帐簿，进行独立核算，按照规定报送会计报表，并接受财政税务机关的监督。

Article 14 An enterprise with foreign capital must set up account books in China, conduct independent accounting, submit the fiscal statements as required and accept supervision by the financial and tax authorities.

外资企业拒绝在中国境内设置会计帐簿的，财政税务机关可以处以罚款，工商行政管理机关可以责令停止营业或者吊销营业执照。

If an enterprise with foreign capital refuses to maintain account books in China, the financial and tax authorities may impose a fine on it, and the industry and commerce administration authorities may order it to suspend operations or may revoke its business licence.

第十五条   外资企业在批准的经营范围内所需的原材料、燃料等物资，按照公平、合理的原则，可以在国内市场或者在国际市场购买。

Article 15 Raw materials, fuel and other materials required by a wholly foreign-owned enterprise and which come within its approved scope of operations may be purchased on the domestic or international market in accordance with the principles of fairness and reasonableness.

第十六条   外资企业的各项保险应当向中国境内的保险公司投保。

Article 16 Enterprises with foreign capital shall apply to insurance companies in China for such kinds of insurance coverage as are needed.

第十七条   外资企业依照国家有关税收的规定纳税并可以享受减税、免税的优惠待遇。

Article 17 Enterprises with foreign capital shall pay taxes in accordance with relevant state provisions for tax payment, and may enjoy preferential treatment for reduction of or exemption from taxes.

外资企业将缴纳所得税后的利润在中国境内再投资的，可以依照国家规定申请退还再投资部分已缴纳的部分所得税税款。

Where a wholly foreign-owned enterprise reinvests after-tax profits in China, it may, in accordance with State regulations, apply for reimbursement of the income tax already paid on the reinvested amount.

第十八条   外资企业的外汇事宜，依照国家外汇管理规定办理。

Article 18 Enterprises with foreign capital shall handle their foreign exchange transactions in accordance with the state provisions for foreign exchange control.

外资企业应当在中国银行或者国家外汇管理机关指定的银行开户。

An enterprise with foreign capital shall open an account with the Bank of China or with a bank designated by the State authority exercising foreign exchange control.

第十九条   外国投资者从外资企业获得的合法利润、其他合法收入和清算后的资金，可以汇往国外。

Article 19 The foreign investor in any wholly foreign-owned enterprise may remit abroad profits lawfully earned from the enterprise and other income and funds lawfully obtained following the liquidation of the enterprise.

外资企业的外籍职工的工资收入和其他正当收入，依法缴纳个人所得税后，可以汇往国外。

Wages, salaries and other legitimate income earned by foreign employees in an enterprise with foreign capital may be remitted abroad after the payment of individual income tax in accordance with the law.

第二十条   外资企业的经营期限由外国投资者申报，由审查批准机关批准。期满需要延长的，应当在期满一百八十天以前向审查批准机关提出申请。审查批准机关应当在接到申请之日起三十天内决定批准或者不批准。

Article 20 With respect to the period of operations of an enterprise with foreign capital, the foreign investor shall report to and secure approval from the authorities in charge of examination and approval. For an extension of the period of operations, an application shall be submitted to the said authorities 180 days before the expiration of the period. The examination and approval authority shall decide whether or not to grant approval within 30 days of receiving the application.

第二十一条   外资企业终止，应当及时公告，按照法定程序进行清算。

Article 21 When terminating its operations, an enterprise with foreign capital shall promptly issue a public notice and proceed with liquidation in accordance with legal procedure.

在清算完结前，除为了执行清算外，外国投资者对企业财产不得处理。

Pending the completion of liquidation, a foreign investor may not dispose of the assets of the enterprise except for the purpose of liquidation.

第二十二条   外资企业终止，应当向工商行政管理机关办理注销登记手续，缴销营业执照。

Article 22 When terminating its operations, an enterprise with foreign capital shall nullify its registration with the industry and commerce administration authorities and hand in its business licence for cancellation.

第二十三条   举办外资企业不涉及国家规定实施准入特别管理措施的，对本法第六条、第十条、第二十条规定的审批事项，适用备案管理。国家规定的准入特别管理措施由国务院发布或者批准发布。

Article 23 For establishment of foreign-funded enterprises which are not subject to the implementation of special administrative measures for admission stipulated by the State, examination and approval matters stipulated in Article 6, Article 10 and Article 20 of this Law shall be subject to filing administration. Special administrative measures for admission stipulated by the State shall be promulgated by the State Council or promulgated with approval by the State Council.

第二十四条   国务院对外经济贸易主管部门根据本法制定实施细则，报国务院批准后施行。

Article 24 The department under the State Council which is in charge of foreign economic relations and trade shall, in accordance with this Law, formulate rules for its implementation, which shall go into effect after being submitted to and approved by the State Council.

第二十五条   本法自公布之日起施行。

Article 25 This Law shall go into effect as of the date of promulgation.