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# 中华人民共和国合伙企业法(2006修订)

# Partnership Enterprise Law of the People's Republic of China (2006 Revision)

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《中华人民共和国合伙企业法》已由中华人民共和国第十届全国人民代表大会常务委员会第二十三次会议于2006年8月27日修订通过，现将修订后的《中华人民共和国合伙企业法》公布，自2007年6月1日起施行。

The Partnership Enterprise Law of the People's Republic of China was amended and adopted at the 23rd session of the Standing Committee of the 10th National People's Congress of the People's Republic of China on August 27, 2006. The amended Partnership Enterprise Law of the People's Republic of China is hereby promulgated and shall come into force as of June 1, 2007.

中华人民共和国主席 胡锦涛

President Hu Jintao

2006年8月27日

August 27, 2006

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（1997年2月23日第八届全国人民代表大会常务委员会第二十四次会议通过 2006年8月27日第十届全国人民代表大会常务委员会第二十三次会议修订）

(Adopted at the 24th Meeting of the Standing Committee of the Eighth National People's Congress on February 23, 1997, and amended at the 23rd Meeting of the Standing Committee of the Tenth National People's Congress on August 27, 2006)

第一章 总 则

Chapter 1 General Provisions

第一条   为了规范合伙企业的行为，保护合伙企业及其合伙人、债权人的合法权益，维护社会经济秩序，促进社会主义市场经济的发展，制定本法。

Article 1. This Law is formulated for the purposes of standardising the conduct of partnership enterprises, protecting the legal rights and interests of partnership enterprises and their partners and creditors, safeguarding social and economic order and promoting the development of socialist market economy.

第二条   本法所称合伙企业，是指自然人、法人和其他组织依照本法在中国境内设立的普通合伙企业和有限合伙企业。

Article 2. Partnership enterprises referred to in this Law shall mean general partnership enterprises and limited partnership enterprises established in China by natural persons, legal persons and other organisations in accordance with this Law.

普通合伙企业由普通合伙人组成，合伙人对合伙企业债务承担无限连带责任。本法对普通合伙人承担责任的形式有特别规定的，从其规定。

A general partnership enterprise consists of general partners, who are jointly and severally liable for the debts of the partnership enterprise. Where this Law has specifically provided for the form in which general partners undertake the liability, such provisions shall prevail.

有限合伙企业由普通合伙人和有限合伙人组成，普通合伙人对合伙企业债务承担无限连带责任，有限合伙人以其认缴的出资额为限对合伙企业债务承担责任。

A limited partnership enterprise consists of both general partners and limited partners, whereby the general partners shall be jointly and severally liable without limit for the debts of the partnership enterprise, and the limited partners shall be liable for the debts of the partnership enterprise to the extent of their respective capital contribution.

第三条   国有独资公司、国有企业、上市公司以及公益性的事业单位、社会团体不得成为普通合伙人。

Article 3 Wholly state-owned companies, state-owned enterprises, listed companies, public welfare institutions and social organizations shall not become general partners.

第四条   合伙协议依法由全体合伙人协商一致、以书面形式订立。

Article 4 A partnership agreement shall be lawfully concluded, in written form, on the basis of agreement reached by all the partners through consultation.

第五条   订立合伙协议、设立合伙企业，应当遵循自愿、平等、公平、诚实信用原则。

Article 5 The conclusion of the partnership agreement and establishment of the partnership enterprise shall follow the principles of voluntariness, equality, fairness, honesty and credibility.

第六条   合伙企业的生产经营所得和其他所得，按照国家有关税收规定，由合伙人分别缴纳所得税。

Article 6 Partners of partnership enterprises shall separately pay income tax on the production and business income and other income in accordance with the relevant tax provisions of the State.

第七条   合伙企业及其合伙人必须遵守法律、行政法规，遵守社会公德、商业道德，承担社会责任。

Article 7 A partnership enterprise and its partners shall observe laws and administrative regulations, social and business ethics and undertake social responsibilities.

第八条   合伙企业及其合伙人的合法财产及其权益受法律保护。

Article 8 The property and lawful rights and interests of a partnership enterprise and its partners are protected by law.

第九条   申请设立合伙企业，应当向企业登记机关提交登记申请书、合伙协议书、合伙人身份证明等文件。

Article 9 When applying for the establishment of a partnership enterprise, documents such as an application for registration, a partnership agreement and identity certificates of the partners shall be submitted to the enterprise registration authority.

合伙企业的经营范围中有属于法律、行政法规规定在登记前须经批准的项目的，该项经营业务应当依法经过批准，并在登记时提交批准文件。

Where the scope of business of a partnership enterprise includes projects which require approval pursuant to the provisions of laws and administrative regulations prior to registration, approval for such business activities shall be obtained pursuant to the law and the approval document shall be submitted at the time of registration.

第十条   申请人提交的登记申请材料齐全、符合法定形式，企业登记机关能够当场登记的，应予当场登记，发给营业执照。

Article 10 Where the application materials for registration submitted by an applicant are complete, satisfy the statutory format, and the enterprise registration authorities are able to process registration on-the-spot, the application shall be processed on-the-spot and a business licence shall be issued.

除前款规定情形外，企业登记机关应当自受理申请之日起二十日内，作出是否登记的决定。予以登记的，发给营业执照；不予登记的，应当给予书面答复，并说明理由。

Except what is mentioned above, the registration authority shall take the decision of accepting or refusing registrations within 20 days starting from the date of receipt of the application documents. Those that are processed for registration will be granted a business license for partnership enterprise and those that are rejected will be provided with reasons in writing.

第十一条   合伙企业的营业执照签发日期，为合伙企业成立日期。

Article 11 The date of issuance of the business license to a partnership enterprise shall be the date of its establishment.

合伙企业领取营业执照前，合伙人不得以合伙企业名义从事合伙业务。

Before the partnership enterprise obtains the business license, no partner therein shall engage in partnership business in the name of the enterprise.

第十二条   合伙企业设立分支机构，应当向分支机构所在地的企业登记机关申请登记，领取营业执照。

Article 12 If a partnership enterprise wishes to set up a branch, it shall apply for registration to the enterprise registration authority of the place where the branch is to be located and shall have to obtain a business license.

第十三条   合伙企业登记事项发生变更的，执行合伙事务的合伙人应当自作出变更决定或者发生变更事由之日起十五日内，向企业登记机关申请办理变更登记。

Article 13 Where change to a matter of the partnership in the register arises, the partner in charge of conducting partnership affairs shall apply for a change to the register at the enterprise registration authorities within 15 days from the date of the decision for change or the occurrence of the change event.

第二章 普通合伙企业

Chapter 2 General Partnership Enterprises

第一节 合伙企业设立

Section 1 Establishment of Partnership Enterprises

第十四条   设立合伙企业，应当具备下列条件：

Article 14 To establish a partnership enterprise, the following conditions shall be met:

（一）有二个以上合伙人。合伙人为自然人的，应当具有完全民事行为能力；

(I) having two or more partners. If a partner is a natural person, he shall have full capacity for civil conduct;

（二）有书面合伙协议；

(II) Having a written partnership agreement;

（三）有合伙人认缴或者实际缴付的出资；

(III) having capital subscribed for or actually contributed by partners;

（四）有合伙企业的名称和生产经营场所；

(IV) having a name for the partnership enterprise and premises for production and business operations; and

（五）法律、行政法规规定的其他条件。

(V) Other conditions prescribed by laws and administrative regulations.

第十五条   合伙企业名称中应当标明“普通合伙”字样。

Article 15 The name of a partnership enterprise shall include the words "general partnership".

第十六条   合伙人可以用货币、实物、知识产权、土地使用权或者其他财产权利出资，也可以用劳务出资。

Article 16 A partner may make capital contributions in cash, in kind, with intellectual property, land use rights, or other property rights, or with labor service.

合伙人以实物、知识产权、土地使用权或者其他财产权利出资，需要评估作价的，可以由全体合伙人协商确定，也可以由全体合伙人委托法定评估机构评估。

Where capital contribution by a partner in the form of in-kind, intellectual property, land use rights or any other form of property rights requires valuation, all the partners may determine valuation through negotiation or appoint a statutory valuation organisation to conduct valuation.

合伙人以劳务出资的，其评估办法由全体合伙人协商确定，并在合伙协议中载明。

Where capital contribution is in the form of labour services, valuation shall be determined by all the partners through negotiation and stated in the partnership agreement.

第十七条   合伙人应当按照合伙协议约定的出资方式、数额和缴付期限，履行出资义务。

Article 17. Partners shall perform capital contribution obligations in accordance with the method, amount and period of capital contribution stipulated in the partnership agreement.

以非货币财产出资的，依照法律、行政法规的规定，需要办理财产权转移手续的，应当依法办理。

Where capital contribution is made in non-monetary properties, the formalities for transfer of property rights required to be completed pursuant to the provisions of laws and administrative regulations shall be completed pursuant to the law.

第十八条   合伙协议应当载明下列事项：

Article 18 A partnership agreement shall clearly state:

（一）合伙企业的名称和主要经营场所的地点；

1. the name of the partnership enterprise and the location of its principal premises for business;

（二）合伙目的和合伙经营范围；

(II) the purpose and business scope of the partnership enterprise;

（三）合伙人的姓名或者名称、住所；

(III) the names and domiciles of the partners;

（四）合伙人的出资方式、数额和缴付期限；

(IV) the forms, amounts and terms of capital contributions of the partners;

（五）利润分配、亏损分担方式；

(V) Distribution of profits and losses;

（六）合伙事务的执行；

(VI) the conduct of partnership affairs;

（七）入伙与退伙；

(VII) entering into and retiring from the partnership;

（八）争议解决办法；

(VIII) settlement of disputes;

（九）合伙企业的解散与清算；

(IX) dissolution and liquidation of the partnership enterprise; and

（十）违约责任。

10. Liability for breach of contract.

第十九条   合伙协议经全体合伙人签名、盖章后生效。合伙人按照合伙协议享有权利，履行义务。

Article 19 The partnership agreement shall take effect upon signing and affixation of seal by all the partners. . A partner shall enjoy rights and shall fulfil obligations under the partnership agreement.

修改或者补充合伙协议，应当经全体合伙人一致同意；但是，合伙协议另有约定的除外。

Unless the partnership agreement stipulates otherwise, any revision or supplementation to the partnership agreement shall require the unanimous consent of all the partners.

合伙协议未约定或者约定不明确的事项，由合伙人协商决定；协商不成的，依照本法和其他有关法律、行政法规的规定处理。

Matters not specified or not clearly specified in the partnership agreement shall be decided by the partners through consultation; where consultation fails, the matters shall be handled in accordance with the provisions of this Law and other relevant laws and administrative regulations.

第二节 合伙企业财产

Section 2 Property of a Partnership Enterprise

第二十条   合伙人的出资、以合伙企业名义取得的收益和依法取得的其他财产，均为合伙企业的财产。

Article 20 Capital contributions by the partners, profits and any other property lawfully obtained in the name of the partnership enterprise shall be the property of the partnership enterprise.

第二十一条   合伙人在合伙企业清算前，不得请求分割合伙企业的财产；但是，本法另有规定的除外。

Article 21. Unless this Law stipulates otherwise, a partner must not request for the division of partnership enterprise property prior to the liquidation of the partnership enterprise.

合伙人在合伙企业清算前私自转移或者处分合伙企业财产的，合伙企业不得以此对抗善意第三人。

If, prior to liquidation of a partnership enterprise, a partner privately transfers or disposes of the property of the partnership enterprise, the enterprise shall not set it up against a bona fide third party.

第二十二条   除合伙协议另有约定外，合伙人向合伙人以外的人转让其在合伙企业中的全部或者部分财产份额时，须经其他合伙人一致同意。

Article 22. Unless the partnership agreement stipulates otherwise, the transfer of a partner's share in property of the partnership enterprise to another party other than a partner whether in full or in part must have the unanimous consent of all the other partners.

合伙人之间转让在合伙企业中的全部或者部分财产份额时，应当通知其他合伙人。

If a partner wishes to assign all or part of his shares of the enterprise property to another partner, he shall notify the rest of the partners.

第二十三条   合伙人向合伙人以外的人转让其在合伙企业中的财产份额的，在同等条件下，其他合伙人有优先购买权；但是，合伙协议另有约定的除外。

Article 23 Where a partner is to transfer its/his/her share of property in the partnership enterprise to a person other than a partner, other partners shall have the preemptive right of purchase under the same conditions, unless otherwise specified by the partnership agreement.

第二十四条   合伙人以外的人依法受让合伙人在合伙企业中的财产份额的，经修改合伙协议即成为合伙企业的合伙人，依照本法和修改后的合伙协议享有权利，履行义务。

Article 24 Where a person other than a partner lawfully obtains the assigned share of property of a partner in the partnership enterprise, he shall, upon amendment of the partnership agreement, become a partner in the partnership enterprise, and enjoy the rights and perform the obligations in accordance with this Law and the amended partnership agreement.

第二十五条   合伙人以其在合伙企业中的财产份额出质的，须经其他合伙人一致同意；未经其他合伙人一致同意，其行为无效，由此给善意第三人造成损失的，由行为人依法承担赔偿责任。

Article 25 Where a partner puts his share of property in the partnership enterprise in pledge, he shall obtain the consent of all the other partners; without the consent of all the other partners, his act shall be null and void, and if losses are caused to the bona fide third party, the doer shall be liable for compensation according to law.

第三节 合伙事务执行

Section 3 Executive Managing Partner

第二十六条   合伙人对执行合伙事务享有同等的权利。

Article 26. Partners shall have equal rights in the conduct of partnership affairs.

按照合伙协议的约定或者经全体合伙人决定，可以委托一个或者数个合伙人对外代表合伙企业，执行合伙事务。

Pursuant to the provisions of the partnership agreement or upon the decision of all the partners, one or more partners may be entrusted to represent the partnership enterprise to conduct partnership affairs.

作为合伙人的法人、其他组织执行合伙事务的，由其委派的代表执行。

Where a legal person or other organisation acts as a partner, its appointed representative shall conduct the partnership affairs.

第二十七条   依照本法第二十六条第二款规定委托一个或者数个合伙人执行合伙事务的，其他合伙人不再执行合伙事务。

Article 27. Where one or more partners are entrusted to conduct partnership affairs pursuant to the provisions of the second paragraph of Article 26, other partners shall no longer conduct partnership affairs.

不执行合伙事务的合伙人有权监督执行事务合伙人执行合伙事务的情况。

The partners who do not execute the partnership affairs shall have the right to supervise the execution by the executive partner (s) of the partnership affairs.

第二十八条   由一个或者数个合伙人执行合伙事务的，执行事务合伙人应当定期向其他合伙人报告事务执行情况以及合伙企业的经营和财务状况，其执行合伙事务所产生的收益归合伙企业，所产生的费用和亏损由合伙企业承担。

Article 28 Where partnership affairs are executed by one or more partners, they shall regularly report to the other partners the execution of partnership affairs conducted thereby, and the operation and financial status of the partnership enterprise, the income from their execution of partnership affairs shall belong to the partnership enterprise, and the expenses and losses thereof shall be borne by the partnership enterprise.

合伙人为了解合伙企业的经营状况和财务状况，有权查阅合伙企业会计账簿等财务资料。

For the purpose of understanding the operation and financial status of the partnership enterprise, partners shall have the right to consult the accounting books and other financial data of the partnership enterprise.

第二十九条   合伙人分别执行合伙事务的，执行事务合伙人可以对其他合伙人执行的事务提出异议。提出异议时，应当暂停该项事务的执行。如果发生争议，依照本法第三十条规定作出决定。

Article 29 Where partners execute partnership affairs separately, any of them may raise an objection to the affairs executed by any other partner. In that event, the management of the affairs in question shall be suspended. Where a dispute arises, the decision shall be made in accordance with the provisions of Article 30 of this Law.

受委托执行合伙事务的合伙人不按照合伙协议或者全体合伙人的决定执行事务的，其他合伙人可以决定撤销该委托。

Where a partner authorized to conduct partnership affairs fails to conduct partnership affairs in accordance with the partnership agreement reached or a decision made by all the partners, the other partners may decide to cancel the authorization.

第三十条   合伙人对合伙企业有关事项作出决议，按照合伙协议约定的表决办法办理。合伙协议未约定或者约定不明确的，实行合伙人一人一票并经全体合伙人过半数通过的表决办法。

Article 30 Partners shall make resolutions on the relevant matters of the partnership enterprise by voting according to the partnership agreement. Where the partnership agreement fails to provide or where the provision is unclear, each partner shall have one vote and a resolution shall be passed by a simple majority.

本法对合伙企业的表决办法另有规定的，从其规定。

Where this Law provides for other means of voting in respect of the partnership enterprise, such other provisions shall prevail.

第三十一条   除合伙协议另有约定外，合伙企业的下列事项应当经全体合伙人一致同意：

Article 31 Unless otherwise specified by the partnership agreement, the following matters of a partnership enterprise shall be subject to unanimous consent by all the partners:

（一）改变合伙企业的名称；

1. changing the name of the partnership enterprise;

（二）改变合伙企业的经营范围、主要经营场所的地点；

2. any change in the business scope or principal place of business of the partnership enterprise;

（三）处分合伙企业的不动产；

3. disposal of any real property of the partnership enterprise;

（四）转让或者处分合伙企业的知识产权和其他财产权利；

(IV) transferring or disposing of intellectual property rights or other property rights of the partnership enterprise;

（五）以合伙企业名义为他人提供担保；

(V) provision of guaranty for another in the name of the partnership enterprise;

（六）聘任合伙人以外的人担任合伙企业的经营管理人员。

(VI) appointing persons other than the partners to act as managerial executives in the partnership enterprise.

第三十二条   合伙人不得自营或者同他人合作经营与本合伙企业相竞争的业务。

Article 32 No partner may, by himself or through cooperation with another, engage in business in competition with the partnership enterprise in which he is a partner.

除合伙协议另有约定或者经全体合伙人一致同意外，合伙人不得同本合伙企业进行交易。

No partner may conduct business transactions with the partnership enterprise in which he is a partner, unless otherwise provided for in the partnership agreement or all the partners so consent.

合伙人不得从事损害本合伙企业利益的活动。

Partners shall not engage in activities which harm the interests of the partnership enterprise.

第三十三条   合伙企业的利润分配、亏损分担，按照合伙协议的约定办理；合伙协议未约定或者约定不明确的，由合伙人协商决定；协商不成的，由合伙人按照实缴出资比例分配、分担；无法确定出资比例的，由合伙人平均分配、分担。

Article 33 The profits and losses of a partnership enterprise shall be distributed according to the stipulations of the partnership agreement; if there are no such stipulations or the stipulations are not clear, it shall be decided by the partners through consultation; if the consultation fails, it shall be distributed according to the proportion of the actual investment; if the proportion of the investment cannot be determined, it shall be shared equally by the partners.

合伙协议不得约定将全部利润分配给部分合伙人或者由部分合伙人承担全部亏损。

A partnership agreement may not stipulate that all the profits be distributed to part of the partners or all the losses be borne by part of the partners.

第三十四条   合伙人按照合伙协议的约定或者经全体合伙人决定，可以增加或者减少对合伙企业的出资。

Article 34 According to the covenants of the partnership agreement or through the decision of all the partners, a partner may increase or decrease its capital contribution to the partnership enterprise.

第三十五条   被聘任的合伙企业的经营管理人员应当在合伙企业授权范围内履行职务。

Article 35 The appointed management personnel in the partnership enterprise shall perform their duties within the scope authorized by the partnership enterprise.

被聘任的合伙企业的经营管理人员，超越合伙企业授权范围履行职务，或者在履行职务过程中因故意或者重大过失给合伙企业造成损失的，依法承担赔偿责任。

Where a manager appointed by a partnership enterprise causes losses by performing his duties beyond the scope of power authorized by the enterprise, or by intentional action or through gross negligence in the course of performing his duties, he shall be liable for compensation according to law.

第三十六条   合伙企业应当依照法律、行政法规的规定建立企业财务、会计制度。

Article 36 A partnership enterprise shall establish financial and accounting systems for the enterprise in accordance with the provisions of laws and administrative regulations.

第四节 合伙企业与第三人关系

Section 4 Relationship of a Partnership Enterprise to a Third Party

第三十七条   合伙企业对合伙人执行合伙事务以及对外代表合伙企业权利的限制，不得对抗善意第三人。

Article 37 Any restriction imposed by a partnership enterprise on a partner with respect to the execution of partnership affairs or the representation of the rights on behalf of the partnership enterprise in dealing with other parties may not be asserted as a defense against a bona fide third party.

第三十八条   合伙企业对其债务，应先以其全部财产进行清偿。

Article 38 A partnership enterprise shall first pay off its debts with all of its property.

第三十九条   合伙企业不能清偿到期债务的，合伙人承担无限连带责任。

Article 39. Where a partnership enterprise is unable to repay debts which are due, the partners shall bear unlimited liability jointly and severally.

第四十条   合伙人由于承担无限连带责任，清偿数额超过本法第三十三条第一款规定的其亏损分担比例的，有权向其他合伙人追偿。

Article 40 A partner who has paid more than its/his/her share of the losses specified in Paragraph 1 of Article 33 of this Law as a result of joint and several liability shall be entitled to recourse against other partners.

第四十一条   合伙人发生与合伙企业无关的债务，相关债权人不得以其债权抵销其对合伙企业的债务；也不得代位行使合伙人在合伙企业中的权利。

Article 41 Where a partner has incurred debts unrelated to the partnership enterprise, the relevant creditors may not set off their debts due to the partnership enterprise with their claims, nor may they exercise the partner's rights in the partnership enterprise by subrogation.

第四十二条   合伙人的自有财产不足清偿其与合伙企业无关的债务的，该合伙人可以以其从合伙企业中分取的收益用于清偿；债权人也可以依法请求人民法院强制执行该合伙人在合伙企业中的财产份额用于清偿。

Article 42 Where a partner's own property is not sufficient to pay off his debts not connected with the partnership enterprise, he may use the proceeds distributed to him by the partnership enterprise to clear off his debts; the creditor, on his part, may, according to law, apply to a People's Court for execution of the partner's share of property in the partnership enterprise for the purpose.

人民法院强制执行合伙人的财产份额时，应当通知全体合伙人，其他合伙人有优先购买权；其他合伙人未购买，又不同意将该财产份额转让给他人的，依照本法第五十一条的规定为该合伙人办理退伙结算，或者办理削减该合伙人相应财产份额的结算。

In case of enforcement by the People's Court of a partner's share of property by the People's Court, a notice shall be given to all the partners, and the other partners shall have the preemptive right for purchase thereof; where the other partners fail to purchase them and do not agree to transfer the share of property to others, settlement shall be made for his withdrawal from partnership according to the provision of Article 51 of this Law, or for reduction of his corresponding share of property.

第五节 入伙、退伙

Section 5 Admission and Withdrawal

第四十三条   新合伙人入伙，除合伙协议另有约定外，应当经全体合伙人一致同意，并依法订立书面入伙协议。

Article 43 Unless the partnership agreement stipulates otherwise, the admission of a new partner to the partnership is subject to the unanimous consent of all the partners, and a written partnership admission agreement shall be concluded according to law.

订立入伙协议时，原合伙人应当向新合伙人如实告知原合伙企业的经营状况和财务状况。

When concluding the agreement for entering into the partnership, the existing partners shall make true disclosure to the new partner of the state of operation and financial status of the partnership enterprise.

第四十四条   入伙的新合伙人与原合伙人享有同等权利，承担同等责任。入伙协议另有约定的，从其约定。

Article 44 The new partner shall enjoy the same rights and bear the same liabilities as the original partners. Where the partnership agreement provides otherwise, such provisions shall prevail.

新合伙人对入伙前合伙企业的债务承担无限连带责任。

The new partner shall bear unlimited joint and several liability for the debts incurred by the partnership enterprise prior to his/her admission.

第四十五条   合伙协议约定合伙期限的，在合伙企业存续期间，有下列情形之一的，合伙人可以退伙：

Article 45 Where the partnership agreement stipulates the partnership term, a partner may withdraw from the partnership under any of the following circumstances during the existence of the partnership enterprise:

（一）合伙协议约定的退伙事由出现；

1. The cause for withdrawal stipulated in the partnership agreement arises;

（二）经全体合伙人一致同意；

2. All the partners have unanimously agreed on it;

（三）发生合伙人难以继续参加合伙的事由；

(III) A cause has occurred which renders it difficult for the partner to continue the participation in the partnership enterprise; or

（四）其他合伙人严重违反合伙协议约定的义务。

(IV) Other partners seriously violate the partnership agreement in terms of their obligations.

第四十六条   合伙协议未约定合伙期限的，合伙人在不给合伙企业事务执行造成不利影响的情况下，可以退伙，但应当提前三十日通知其他合伙人。

Article 46 Where the partnership agreement does not prescribe the partnership period, a partner may withdraw from partnership provided that his withdrawal will not adversely affect the management of the partnership enterprise's affairs, however, he shall notify the other partners 30 days in advance.

第四十七条   合伙人违反本法第四十五条、第四十六条的规定退伙的，应当赔偿由此给合伙企业造成的损失。

Article 47 Where a partner withdraws from the partnership in violation of Articles 45 and 46 of this Law, he shall compensate the partnership enterprise for the losses thus caused.

第四十八条   合伙人有下列情形之一的，当然退伙：

Article 48 A partner shall naturally withdraw from a partnership under any of the following circumstances:

（一）作为合伙人的自然人死亡或者被依法宣告死亡；

1. The partner who is a natural person is deceased or is announced as deceased by force of law;

（二）个人丧失偿债能力；

(II) Loss of solvency;

（三）作为合伙人的法人或者其他组织依法被吊销营业执照、责令关闭、撤销，或者被宣告破产；

(III) the business license of the legal person or other organization acting as a partner is revoked or the legal person or other organization is ordered to close down or is canceled, or is declared bankrupt;

（四）法律规定或者合伙协议约定合伙人必须具有相关资格而丧失该资格；

(IV) The partner has lost the relevant qualifications as required by laws or the partnership agreement; or

（五）合伙人在合伙企业中的全部财产份额被人民法院强制执行。

(V) All the shares of property of the partner in the partnership enterprise have been enforced by the People's Court.

合伙人被依法认定为无民事行为能力人或者限制民事行为能力人的，经其他合伙人一致同意，可以依法转为有限合伙人，普通合伙企业依法转为有限合伙企业。其他合伙人未能一致同意的，该无民事行为能力或者限制民事行为能力的合伙人退伙。

Where a partner is deemed by the law to have no capacity or limited capacity for civil conduct, he/she may be converted to a limited partner upon unanimous consent by other partners, and the general partnership enterprise shall be converted to a limited partnership enterprise pursuant to the law. Without unanimous consent by the other Partners, the Partner with no civil capacity or limited civil capacity shall withdraw from the Firm.

退伙事由实际发生之日为退伙生效日。

The actual occurrence date of a withdrawal shall be the effective date of such withdrawal.

第四十九条   合伙人有下列情形之一的，经其他合伙人一致同意，可以决议将其除名：

Article 49 A partner may be expelled under any of the following circumstances by a resolution unanimously adopted by the other partners:

（一）未履行出资义务；

1. Where it fails to fulfill its obligation to make capital contributions;

（二）因故意或者重大过失给合伙企业造成损失；

(II) He causes losses to the partnership enterprise intentionally or through gross negligence; and

（三）执行合伙事务时有不正当行为；

(III) Where he commits misconduct in executing partnership affairs; or

（四）发生合伙协议约定的事由。

(IV) Any cause specified in the partnership agreement arises.

对合伙人的除名决议应当书面通知被除名人。被除名人接到除名通知之日，除名生效，被除名人退伙。

The partner to be expelled shall be notified in writing of the resolution on expulsion. The expulsion takes effect on the day the person in question receives the notification and he retires from the partnership thereupon.

被除名人对除名决议有异议的，可以自接到除名通知之日起三十日内，向人民法院起诉。

Where a partner who is removed objects to the resolution for removal, he may file for legal proceedings with the People's Court within 30 days from receipt of the notice for removal.

第五十条   合伙人死亡或者被依法宣告死亡的，对该合伙人在合伙企业中的财产份额享有合法继承权的继承人，按照合伙协议的约定或者经全体合伙人一致同意，从继承开始之日起，取得该合伙企业的合伙人资格。

Article 50 Where a partner is deceased or is announced as deceased by force of law, the successor enjoying the lawful right to inheritance of the partner's share of property in the partnership enterprise shall, in accordance with the covenants of the partnership agreement or with the consent of all the partners, acquire the status of a partner in the said enterprise from the day of succession.

有下列情形之一的，合伙企业应当向合伙人的继承人退还被继承合伙人的财产份额：

In any of the following cases, the partnership enterprise shall return to the heir (s) of the partner the share of property of the inherited partner:

（一）继承人不愿意成为合伙人；

1. the successor is unwilling to become a partner;

（二）法律规定或者合伙协议约定合伙人必须具有相关资格，而该继承人未取得该资格；

(II) The heir has not acquired the relevant qualifications necessary for a partner according to the provisions of laws or the covenants of the partnership agreement;

（三）合伙协议约定不能成为合伙人的其他情形。

(III) Other circumstances whereby the partner may not become a partner as stipulated by the partnership agreement.

合伙人的继承人为无民事行为能力人或者限制民事行为能力人的，经全体合伙人一致同意，可以依法成为有限合伙人，普通合伙企业依法转为有限合伙企业。全体合伙人未能一致同意的，合伙企业应当将被继承合伙人的财产份额退还该继承人。

Where the successor to the deceased partner has no capacity or limited capacity for civil conduct, the successor may become a limited partner upon unanimous consent of all the partners, and the general partnership enterprise shall be converted to a limited partnership enterprise pursuant to the law. In case no unanimous consent is obtained from all the partners, the partnership enterprise shall return the share of property of the inherited partner to the successor.

第五十一条   合伙人退伙，其他合伙人应当与该退伙人按照退伙时的合伙企业财产状况进行结算，退还退伙人的财产份额。退伙人对给合伙企业造成的损失负有赔偿责任的，相应扣减其应当赔偿的数额。

Article 51 Where a partner withdraws from a partnership, the other partners shall settle accounts with him in light of the property status of the partnership enterprise at the time of his withdrawal, and return his property shares. Where a withdrawing partner is liable for compensation for losses incurred by the partnership enterprise, the corresponding compensation shall be deducted.

退伙时有未了结的合伙企业事务的，待该事务了结后进行结算。

Where there are affairs of the partnership enterprise still outstanding at the time of retiring, the accounts shall be settled after such affairs are finished.

第五十二条   退伙人在合伙企业中财产份额的退还办法，由合伙协议约定或者由全体合伙人决定，可以退还货币，也可以退还实物。

Article 52 The method for returning a retiring partner's share of property in the partnership enterprise shall be specified in the partnership agreement or determined by all the partners. It may be returned in cash or in kind.

第五十三条   退伙人对基于其退伙前的原因发生的合伙企业债务，承担无限连带责任。

Article 53 A withdrawing partner shall be jointly and severally liable for all the debts of the partnership enterprise incurred prior his/her withdrawal.

第五十四条   合伙人退伙时，合伙企业财产少于合伙企业债务的，退伙人应当依照本法第三十三条第一款的规定分担亏损。

Article 54 Where the property of a partnership enterprise is less than its debts at the time when a partner retires, the retiring partner shall share the losses in accordance with the provisions of the first paragraph of Article 33 of this Law.

第六节 特殊的普通合伙企业

Section 6 Special General Partnership

第五十五条   以专业知识和专门技能为客户提供有偿服务的专业服务机构，可以设立为特殊的普通合伙企业。

Article 55 The professional service institutions that provide clients with expertise and special skills may be established as special general partnership enterprises.

特殊的普通合伙企业是指合伙人依照本法第五十七条的规定承担责任的普通合伙企业。

A special general partnership enterprise means a general partnership enterprise that bears the liability according to the provisions of Article 57 of this Law.

特殊的普通合伙企业适用本节规定；本节未作规定的，适用本章第一节至第五节的规定。

. The provisions of this Section shall apply to special general partnership enterprises. Where there are no provisions in this Section, the provisions of Sections 1 to 5 of this Chapter shall apply.

第五十六条   特殊的普通合伙企业名称中应当标明“特殊普通合伙”字样。

Article 56. The words "special general partnership" must be included in the name of a special general partnership enterprise.

第五十七条   一个合伙人或者数个合伙人在执业活动中因故意或者重大过失造成合伙企业债务的，应当承担无限责任或者无限连带责任，其他合伙人以其在合伙企业中的财产份额为限承担责任。

Article 57. Where debts are incurred by the partnership enterprise as a result of one or more partners having acted intentionally or negligently in the course of providing professional services, the partner (s) shall bear unlimited liability or unlimited liability jointly and severally, and the other partners shall be liable to the extent of their respective share to property in the partnership enterprise.

合伙人在执业活动中非因故意或者重大过失造成的合伙企业债务以及合伙企业的其他债务，由全体合伙人承担无限连带责任。

All partners shall be jointly and severally liable for the debts of the partnership enterprises caused by any partner not intentionally or due to gross negligence during the practice of businesses and other debts of the partnership enterprise.

第五十八条   合伙人执业活动中因故意或者重大过失造成的合伙企业债务，以合伙企业财产对外承担责任后，该合伙人应当按照合伙协议的约定对给合伙企业造成的损失承担赔偿责任。

Article 58. A partner who has intentionally or negligently caused the partnership enterprise to incur debts in the course of providing professional services shall, pursuant to the provisions in the partnership agreement, be liable to compensate the partnership enterprise for any loss suffered, after he has discharged his liability with the partnership enterprise assets.

第五十九条   特殊的普通合伙企业应当建立执业风险基金、办理职业保险。

Article 59. A special general partnership enterprise shall establish a professional risk fund and take up professional liability insurance.

执业风险基金用于偿付合伙人执业活动造成的债务。执业风险基金应当单独立户管理。具体管理办法由国务院规定。

The practice risk fund shall be used for the repayment of debts incurred in the course of providing professional services by partners. A separate account shall be opened to manage the practice risk fund. The specific administrative measures shall be formulated by the State Council.

第三章 有限合伙企业

Chapter 3 Limited Partnership Enterprise

第六十条   有限合伙企业及其合伙人适用本章规定；本章未作规定的，适用本法第二章第一节至第五节关于普通合伙企业及其合伙人的规定。

Article 60. The provisions of this Chapter shall apply to limited partnership enterprises and their partners; where this Chapter does not provide, the provisions of Sections 1 to 5 of Chapter 2 on general partnership enterprises and partners shall apply.

第六十一条   有限合伙企业由二个以上五十个以下合伙人设立；但是，法律另有规定的除外。

Article 61. Unless laws stipulate otherwise, a limited partnership enterprise shall consist of two to fifty partners.

有限合伙企业至少应当有一个普通合伙人。

A limited partnership enterprise shall have at least one general partner.

第六十二条   有限合伙企业名称中应当标明“有限合伙”字样。

Article 62. The words "limited partnership" must be included in the name of a limited partnership enterprise.

第六十三条   合伙协议除符合本法第十八条的规定外，还应当载明下列事项：

Article 63 In addition to the items specified in Article 18 hereof, the partnership agreement shall specify the following matters:

（一）普通合伙人和有限合伙人的姓名或者名称、住所；

1. the names and domiciles of the general partners and limited partners;

（二）执行事务合伙人应具备的条件和选择程序；

2. Conditions and procedures for selection of the executive partners;

（三）执行事务合伙人权限与违约处理办法；

(III) Limits of authority of executive partners and methods for handling breach of contract;

（四）执行事务合伙人的除名条件和更换程序；

(IV) conditions for removal and procedures for replacement of the executive partner;

（五）有限合伙人入伙、退伙的条件、程序以及相关责任；

(V) conditions, procedures and relevant liabilities for admission and withdrawal of limited partners;

（六）有限合伙人和普通合伙人相互转变程序。

(VI) procedures for change between limited partners and general partners.

第六十四条   有限合伙人可以用货币、实物、知识产权、土地使用权或者其他财产权利作价出资。

Article 64 Limited partners may make capital contributions in cash, in kind, with intellectual property, land use rights, or other property rights.

有限合伙人不得以劳务出资。

Limited partners shall not contribute capital in the form of labour services.

第六十五条   有限合伙人应当按照合伙协议的约定按期足额缴纳出资；未按期足额缴纳的，应当承担补缴义务，并对其他合伙人承担违约责任。

Article 65. A limited partner shall make capital contribution in full according to the schedule stipulated in the partnership agreement; a failure to make capital contribution in full according to the schedule shall result in supplementary payment obligation and breach of contract by the other partners.

第六十六条   有限合伙企业登记事项中应当载明有限合伙人的姓名或者名称及认缴的出资数额。

Article 66 The registration items of a limited partnership enterprise shall indicate the names of and the amounts of capital contribution by the limited partners.

第六十七条   有限合伙企业由普通合伙人执行合伙事务。执行事务合伙人可以要求在合伙协议中确定执行事务的报酬及报酬提取方式。

Article 67. The partnership affairs of a limited partnership enterprise shall be conducted by general partners. The partners who conduct partnership affairs may require that the remuneration for conducting partnership affairs and the collection thereof shall be stipulated in the partnership agreement.

第六十八条   有限合伙人不执行合伙事务，不得对外代表有限合伙企业。

Article 68. A limited partner shall not conduct partnership affairs or represent the limited partnership enterprise in external dealings.

有限合伙人的下列行为，不视为执行合伙事务：

The following acts of a limited partner shall not be deemed as conduct of partnership affairs:

（一）参与决定普通合伙人入伙、退伙；

1. participation in the decision on the admission and withdrawal of general partners;

（二）对企业的经营管理提出建议；

(II) proposals on the operation and management of the enterprises;

（三）参与选择承办有限合伙企业审计业务的会计师事务所；

(III) participation in selection of the accounting firm that undertakes the auditing business of the limited partnership enterprise;

（四）获取经审计的有限合伙企业财务会计报告；

(IV) obtaining the audited financial and accounting reports of the limited partnership enterprise;

（五）对涉及自身利益的情况，查阅有限合伙企业财务会计账簿等财务资料；

(V) inspecting the financial data including the financial and accounting books of the limited partnership enterprise concerning self interests;

（六）在有限合伙企业中的利益受到侵害时，向有责任的合伙人主张权利或者提起诉讼；

(VI) to claim rights or bring lawsuits to the responsible partners when the interests in the limited partnership enterprise are encroached upon;

（七）执行事务合伙人怠于行使权利时，督促其行使权利或者为了本企业的利益以自己的名义提起诉讼；

(VII) Urging the executive partner to exercise its rights or sue in its own name for the benefit of the enterprise when it fails to exercise its rights; or

（八）依法为本企业提供担保。

(VIII) Providing guarantee to the enterprise in accordance with the law.

第六十九条   有限合伙企业不得将全部利润分配给部分合伙人；但是，合伙协议另有约定的除外。

Article 69. Unless the partnership agreement stipulates otherwise, a limited partnership enterprise must not distribute all profits to only some partners.

第七十条   有限合伙人可以同本有限合伙企业进行交易；但是，合伙协议另有约定的除外。

Article 70. Unless the partnership agreement stipulates otherwise, a limited partner of a limited partnership enterprise may enter into transactions with the enterprise.

第七十一条   有限合伙人可以自营或者同他人合作经营与本有限合伙企业相竞争的业务；但是，合伙协议另有约定的除外。

Article 71. Unless the partnership agreement stipulates otherwise, a limited partner of a limited partnership enterprise may engage in businesses that compete with the enterprise on his own or in cooperation with others.

第七十二条   有限合伙人可以将其在有限合伙企业中的财产份额出质；但是，合伙协议另有约定的除外。

Article 72. Unless the partnership agreement stipulates otherwise, a limited partner may pledge his share to property in the limited partnership enterprise.

第七十三条   有限合伙人可以按照合伙协议的约定向合伙人以外的人转让其在有限合伙企业中的财产份额，但应当提前三十日通知其他合伙人。

Article 73 Any limited partner may transfer its/his/her share of property in the limited partnership enterprise to any person other than the partners thereof in accordance with the covenants of the partnership agreement, but shall notify other partners 30 days in advance.

第七十四条   有限合伙人的自有财产不足清偿其与合伙企业无关的债务的，该合伙人可以以其从有限合伙企业中分取的收益用于清偿；债权人也可以依法请求人民法院强制执行该合伙人在有限合伙企业中的财产份额用于清偿。

Article 74. Where the personal property of a limited partner is insufficient to repay his debts which are unrelated to the partnership enterprise, the partner may use his share to gains distributed by the limited partnership enterprise for repayment; creditors may also apply to the People's Court to enforce repayment by the partner using his share to property in the limited partnership enterprise.

人民法院强制执行有限合伙人的财产份额时，应当通知全体合伙人。在同等条件下，其他合伙人有优先购买权。

Where the People's Court enforces a limited partner's share to property, all the partners shall be notified. Under the same conditions, other partners shall have the preemptive right.

第七十五条   有限合伙企业仅剩有限合伙人的，应当解散；有限合伙企业仅剩普通合伙人的，转为普通合伙企业。

Article 75. A limited partnership enterprise with remaining limited partners shall be dissolved; a limited partnership enterprise with remaining general partners shall be converted to a general partnership enterprise.

第七十六条   第三人有理由相信有限合伙人为普通合伙人并与其交易的，该有限合伙人对该笔交易承担与普通合伙人同样的责任。

Article 76 Where a third party has reason to believe that a limited partner is a general partner and enters into transaction with such limited partner, such limited partner shall bear the same liability as a general partner in such transaction.

有限合伙人未经授权以有限合伙企业名义与他人进行交易，给有限合伙企业或者其他合伙人造成损失的，该有限合伙人应当承担赔偿责任。

Where a limited partner enters into transactions with others in the name of the limited partnership enterprise without authorisation and causes the limited partnership enterprise or other partners to suffer losses, the limited partner shall bear compensation liability.

第七十七条   新入伙的有限合伙人对入伙前有限合伙企业的债务，以其认缴的出资额为限承担责任。

Article 77. A newly admitted limited partner shall be liable for debts incurred by the limited partnership enterprise prior to his admission up to the amount of capital contribution subscribed.

第七十八条   有限合伙人有本法第四十八条第一款第一项、第三项至第五项所列情形之一的，当然退伙。

Article 78 A limited partner shall naturally withdraw from the partnership under any of the circumstances set forth in Items 1 and 3-5, Paragraph 1 of Article 48 of this Law.

第七十九条   作为有限合伙人的自然人在有限合伙企业存续期间丧失民事行为能力的，其他合伙人不得因此要求其退伙。

Article 79. Where a natural person acting as a limited partner loses its/his/her capacity for civil conduct during the period of existence of the limited partnership enterprise, other partners shall not demand the withdrawal of the limited partner.

第八十条   作为有限合伙人的自然人死亡、被依法宣告死亡或者作为有限合伙人的法人及其他组织终止时，其继承人或者权利承受人可以依法取得该有限合伙人在有限合伙企业中的资格。

Article 80 When a natural person acting as a limited partner is deceased or is announced as deceased by force of law or a legal person and other organization acting as a limited partner is terminated, his/her heir or successor to rights may by force of law acquire the qualification of the limited partner in the limited partnership enterprise.

第八十一条   有限合伙人退伙后，对基于其退伙前的原因发生的有限合伙企业债务，以其退伙时从有限合伙企业中取回的财产承担责任。

Article 81 Where a limited partner withdraws from a limited partnership, he shall be liable for the debts of the limited partnership enterprise occurred due to reasons before he withdraws from the limited partnership enterprise with the property collected by him at the time of his withdrawal.

第八十二条   除合伙协议另有约定外，普通合伙人转变为有限合伙人，或者有限合伙人转变为普通合伙人，应当经全体合伙人一致同意。

Article 82. Unless the partnership agreement stipulates otherwise, the conversion of a general partner to a limited partner or vice versa shall require the unanimous consent of all the partners.

第八十三条   有限合伙人转变为普通合伙人的，对其作为有限合伙人期间有限合伙企业发生的债务承担无限连带责任。

Article 83. A limited partner who is converted to a general partner shall bear unlimited liability jointly and severally, for debts incurred by the limited partnership enterprise during which he was a limited partner.

第八十四条   普通合伙人转变为有限合伙人的，对其作为普通合伙人期间合伙企业发生的债务承担无限连带责任。

Article 84. A general partner who is converted to a limited partner shall bear unlimited liability jointly and severally, for debts incurred by the partnership enterprise during which he was a general partner.

第四章 合伙企业解散、清算

Chapter 4 Dissolution and Liquidation of a Partnership Enterprise

第八十五条   合伙企业有下列情形之一的，应当解散：

Article 85 A partnership enterprise shall be dissolved in any of the following situations:

（一）合伙期限届满，合伙人决定不再经营；

1. The partnership term has expired and the partners have decided to cease operation;

（二）合伙协议约定的解散事由出现；

2. The cause for dissolution stipulated in the partnership agreement arises;

（三）全体合伙人决定解散；

3. All the partners decide to dissolve;

（四）合伙人已不具备法定人数满三十天；

4. The number of partners fails to meet the quorum for no less than thirty days;

（五）合伙协议约定的合伙目的已经实现或者无法实现；

(V) The partnership purpose prescribed by the partnership agreement has been accomplished, or is not capable of being accomplished;

（六）依法被吊销营业执照、责令关闭或者被撤销；

(VI) The company's business license has been lawfully revoked, or the company has been ordered to close down or wound up;

（七）法律、行政法规规定的其他原因。

(VII) any other reason stipulated by laws and administrative regulations.

第八十六条   合伙企业解散，应当由清算人进行清算。

Article 86 The dissolution of a partnership enterprise shall be liquidated by the liquidator.

清算人由全体合伙人担任；经全体合伙人过半数同意，可以自合伙企业解散事由出现后十五日内指定一个或者数个合伙人，或者委托第三人，担任清算人。

All the partners shall act as the liquidator; upon consent by a simple majority of all the partners, one or more partners or an entrusted third party may be appointed to act as the liquidator within 15 days from the occurrence of the event which triggers dissolution of the partnership enterprise.

自合伙企业解散事由出现之日起十五日内未确定清算人的，合伙人或者其他利害关系人可以申请人民法院指定清算人。

Where a liquidator has not been appointed within 15 days from the occurrence of the event which triggers dissolution of the partnership enterprise, the partners or other interested parties may apply to the People's Court for appointment of a liquidator.

第八十七条   清算人在清算期间执行下列事务：

Article 87 During liquidation, a liquidator shall manage the following affairs:

（一）清理合伙企业财产，分别编制资产负债表和财产清单；

1. checking up on the property of the partnership enterprise and separately formulating a balance sheet and a detailed inventory of property;

（二）处理与清算有关的合伙企业未了结事务；

(II) settling unfinished partnership affairs which are related to liquidation;

（三）清缴所欠税款；

(III) To pay taxes overdue;

（四）清理债权、债务；

(IV) to clear claims and debts;

（五）处理合伙企业清偿债务后的剩余财产；

5. disposing of, after paying off the debts of the partnership enterprise, its remaining property; and

（六）代表合伙企业参加诉讼或者仲裁活动。

(VI) participating in lawsuits or arbitration activities on behalf of the partnership enterprise.

第八十八条   清算人自被确定之日起十日内将合伙企业解散事项通知债权人，并于六十日内在报纸上公告。债权人应当自接到通知书之日起三十日内，未接到通知书的自公告之日起四十五日内，向清算人申报债权。

Article 88 The liquidator shall notify the creditors of the event of dissolution of the partnership enterprise within 10 days from the date of confirmation and publish a public announcement on the newspapers within 60 days. The creditors shall declare their claims to the liquidator within thirty days from the date of receipt of the notice, or within forty-five days from the date of the public announcement for those who have not received the notice.

债权人申报债权，应当说明债权的有关事项，并提供证明材料。清算人应当对债权进行登记。

When declaring their claims, the creditors shall explain the matters concerned and provide the certifying documents. The liquidator shall register the creditor's rights.

清算期间，合伙企业存续，但不得开展与清算无关的经营活动。

During the liquidation period, the partnership enterprise shall continue to exist, but it may not engage in business activities not related to liquidation.

第八十九条   合伙企业财产在支付清算费用和职工工资、社会保险费用、法定补偿金以及缴纳所欠税款、清偿债务后的剩余财产，依照本法第三十三条第一款的规定进行分配。

Article 89 The remaining property of the property of the partnership enterprise after payment of the liquidation expenses and salaries of employees, social insurance premiums and statutory compensations and payment of taxes due and discharge of debts shall be distributed according to the provisions of Article 331. of this Law.

第九十条   清算结束，清算人应当编制清算报告，经全体合伙人签名、盖章后，在十五日内向企业登记机关报送清算报告，申请办理合伙企业注销登记。

Article 90 Upon completion of liquidation, the liquidator shall prepare a liquidation report, which shall, after all the partners have signed and affixed their seals thereon, be submitted to the enterprise registration authority within 15 days for the purpose of applying for the registration of cancellation of the partnership enterprise.

第九十一条   合伙企业注销后，原普通合伙人对合伙企业存续期间的债务仍应承担无限连带责任。

Article 91 After a partnership enterprise is de-registered, the former general partner shall still be jointly and severally liable for the debts of the partnership enterprise incurred during the period of its existence.

第九十二条   合伙企业不能清偿到期债务的，债权人可以依法向人民法院提出破产清算申请，也可以要求普通合伙人清偿。

Article 92 Where a partnership enterprise is unable to repay debts which are due, the creditors may apply to a People's Court for bankruptcy liquidation pursuant to the law, and may request that the general partners repay the debts.

合伙企业依法被宣告破产的，普通合伙人对合伙企业债务仍应承担无限连带责任。

Where a partnership enterprise is declared bankrupt pursuant to the law, the general partners shall continue to bear unlimited liability jointly and severally for the debts of the partnership enterprise.

第五章 法律责任

Chapter 5 Legal Liabilities

第九十三条   违反本法规定，提交虚假文件或者采取其他欺骗手段，取得合伙企业登记的，由企业登记机关责令改正，处以五千元以上五万元以下的罚款；情节严重的，撤销企业登记，并处以五万元以上二十万元以下的罚款。

Article 93 Where partnership enterprise registration is obtained through the submission of false documents or by any other fraudulent means in violation of the provisions of this Law, the enterprise registration authority shall order rectification and impose a fine of not less than 5,000 yuan and not more than 50,000 yuan. If the circumstances are serious, the enterprise registration shall be canceled and a fine of not less than 50,000 yuan and not more than 200,000 yuan shall be imposed.

第九十四条   违反本法规定，合伙企业未在其名称中标明“普通合伙”、“特殊普通合伙”或者“有限合伙”字样的，由企业登记机关责令限期改正，处以二千元以上一万元以下的罚款。

Article 94. A partnership enterprise which violates the provisions of this Law by failing to include the words "general partnership", "special general partnership" or "limited partnership" in its name shall be ordered to make correction by the enterprise registration authorities and be subject to a fine ranging from RMB2,000 to RMB10,000.

第九十五条   违反本法规定，未领取营业执照，而以合伙企业或者合伙企业分支机构名义从事合伙业务的，由企业登记机关责令停止，处以五千元以上五万元以下的罚款。

Article 95. A person who violates the provisions of this Law by engaging in partnership business activities in the name of a partnership enterprise or a branch of a partnership enterprise without obtaining a business licence shall be ordered to stop such business activities by the enterprise registration authorities and be subject to a fine ranging from RMB5,000 to RMB50,000.

合伙企业登记事项发生变更时，未依照本法规定办理变更登记的，由企业登记机关责令限期登记；逾期不登记的，处以二千元以上二万元以下的罚款。

Where change to a matter of the partnership in the register arises, and the partnership fails to complete the formalities for change to the register pursuant to the provisions of this Law, an order to complete registration formalities within a stipulated period shall be made by the enterprise registration authorities; a fine ranging from RMB2,000 to RMB20,000 shall be imposed on partnerships which fail to complete registration formalities within the stipulated period.

合伙企业登记事项发生变更，执行合伙事务的合伙人未按期申请办理变更登记的，应当赔偿由此给合伙企业、其他合伙人或者善意第三人造成的损失。

In case of any change of the registered items of the partnership enterprise, the partner that handles the partnership affairs fails to apply for handling the alteration registration within the specified time shall compensate for the losses thereof to the partnership enterprise, other partners or bona fide third parties.

第九十六条   合伙人执行合伙事务，或者合伙企业从业人员利用职务上的便利，将应当归合伙企业的利益据为己有的，或者采取其他手段侵占合伙企业财产的，应当将该利益和财产退还合伙企业；给合伙企业或者其他合伙人造成损失的，依法承担赔偿责任。

Article 96 Where a partner that conducts partnership affairs or an employee of the partnership enterprise takes advantage of his position to misappropriate the interests that should go to the partnership enterprise or encroach upon the property of the partnership enterprise by other means, such interests or property shall be returned to the partnership enterprise. If he causes losses to the partnership enterprise or other partners, he shall be liable for compensation according to law.

第九十七条   合伙人对本法规定或者合伙协议约定必须经全体合伙人一致同意始得执行的事务擅自处理，给合伙企业或者其他合伙人造成损失的，依法承担赔偿责任。

Article 97 Where a partner, without authorization, conducts partnership affairs which shall be subject to the unanimous consent of all the partners as provided for in this Law or the partnership agreement, and thus causes losses to the partnership enterprise or other partners, he shall be liable for compensation in accordance with law.

第九十八条   不具有事务执行权的合伙人擅自执行合伙事务，给合伙企业或者其他合伙人造成损失的，依法承担赔偿责任。

Article 98 Where a partner who does not have the power to conduct partnership affairs conducts partnership affairs without authorization, thus causing losses to the partnership enterprise or other partners, he shall be liable for compensation in accordance with law.

第九十九条   合伙人违反本法规定或者合伙协议的约定，从事与本合伙企业相竞争的业务或者与本合伙企业进行交易的，该收益归合伙企业所有；给合伙企业或者其他合伙人造成损失的，依法承担赔偿责任。

Article 99 Where a partner, in violation of the provisions of this Law or the covenants of the partnership agreement, engages in business in competition with the partnership enterprise in which he is a partner or conducts business transactions with the partnership enterprise in which he is a partner, the profits so derived shall be owned by the partnership enterprise; and if losses are caused to the partnership enterprise or to the other partners, he shall be liable for compensation in accordance with law.

第一百条   清算人未依照本法规定向企业登记机关报送清算报告，或者报送清算报告隐瞒重要事实，或者有重大遗漏的，由企业登记机关责令改正。由此产生的费用和损失，由清算人承担和赔偿。

Article 100. A liquidator who fails to submit a liquidation report to the enterprise registration authorities in accordance with the provisions of this Law or concealed important facts or made major omissions in the liquidation report shall be ordered by the enterprise registration authorities to make correction. Any expense or loss that arise therefrom shall be borne and compensated by the liquidator.

第一百零一条   清算人执行清算事务，牟取非法收入或者侵占合伙企业财产的，应当将该收入和侵占的财产退还合伙企业；给合伙企业或者其他合伙人造成损失的，依法承担赔偿责任。

Article 101 In conducting liquidation matters, if a liquidator seeks illegal income or seizes the property of the partnership enterprise, he shall return such income or seized property to the partnership enterprise; if he causes losses to the partnership enterprise or the other partners, he shall be liable for compensation according to law.

第一百零二条   清算人违反本法规定，隐匿、转移合伙企业财产，对资产负债表或者财产清单作虚假记载，或者在未清偿债务前分配财产，损害债权人利益的，依法承担赔偿责任。

Article 102 Where a liquidator, in violation of the provisions of this Law, conceals or transfers the property of the partnership enterprise, makes false entries in the balance sheet or the inventory of property, or distributes property before clearing off debts and thus damages the interests of the creditors, he shall be liable for compensation according to law.

第一百零三条   合伙人违反合伙协议的，应当依法承担违约责任。

Article 103 Where a partner violates the partnership agreement, he shall bear the liability for breach of agreement in accordance with law.

合伙人履行合伙协议发生争议的，合伙人可以通过协商或者调解解决。不愿通过协商、调解解决或者协商、调解不成的，可以按照合伙协议约定的仲裁条款或者事后达成的书面仲裁协议，向仲裁机构申请仲裁。合伙协议中未订立仲裁条款，事后又没有达成书面仲裁协议的，可以向人民法院起诉。

Where a dispute arises among the partners over the execution of the partnership agreement, the partners may settle it through consultation or mediation. Where the partners are unwilling to resolve the dispute through negotiation or mediation, or where negotiation or mediation is unsuccessful, the partners may apply to an arbitration organisation for arbitration in accordance with the arbitration clause stipulated in the partnership agreement or a written arbitration agreement concluded subsequently. Where no arbitration clause is specified in the partnership agreement and no written arbitration agreement is reached after the event, an action may be brought to the people's court.

第一百零四条   有关行政管理机关的工作人员违反本法规定，滥用职权、徇私舞弊、收受贿赂、侵害合伙企业合法权益的，依法给予行政处分。

Article 104 Personnel of the relevant administrative authorities who violate the provisions of this Law in abusing official powers, corruption, accepting bribes or harming the legitimate rights and interests of a partnership enterprise shall be subject to administrative punishment pursuant to the law.

第一百零五条   违反本法规定，构成犯罪的，依法追究刑事责任。

Article 105 Where a violation of the provisions of this Law constitutes a criminal offence, criminal liability shall be pursued in accordance with the law.

第一百零六条   违反本法规定，应当承担民事赔偿责任和缴纳罚款、罚金，其财产不足以同时支付的，先承担民事赔偿责任。

Article 106 Persons who violate the provisions of this Law shall bear civil compensation liability and pay fines and penalties, where their properties are inadequate for both, civil compensation liability shall be borne first.

第六章 附 则

Chapter 6 Supplementary Provisions

第一百零七条   非企业专业服务机构依据有关法律采取合伙制的，其合伙人承担责任的形式可以适用本法关于特殊的普通合伙企业合伙人承担责任的规定。

Article 107 Where a non-enterprise professional service institution adopts the partnership system in accordance with the relevant laws, the form in which the partners thereof assume liabilities may apply the provisions of this Law on the liability assumed by the partners of a special general partnership enterprise.

第一百零八条   外国企业或者个人在中国境内设立合伙企业的管理办法由国务院规定。

Article 108 The administrative measures on establishment of partnership enterprises in China by foreign enterprises or individuals shall be stipulated by the State Council.

第一百零九条   本法自2007年6月1日起施行。

Article 109 This Law shall go into effect as of June 1, 2007.