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# 中华人民共和国慈善法

# Charity Law of the People’s Republic of

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主席令第四十三号

Presidential Decree No. 43

《中华人民共和国慈善法》已由中华人民共和国第十二届全国人民代表大会第四次会议于2016年3月16日通过，现予公布，自2016年9月1日起施行。

The Charity Law of the People's Republic of China, adopted at the fourth session of the 12th National People 's Congress on 16 March 2016, is hereby promulgated, effective on 1 September 2016.

中华人民共和国主席　习近平

President Xi Jinping

2016年3月16日

16 March 2016

中华人民共和国慈善法

Charity Law of the People’s Republic of

（2016年3月16日第十二届全国人民代表大会第四次会议通过）

(Adopted at the Fourth Session of the 12th National People 's Congress on 16 March 2016)

第一章 总则

Chapter 1 General Provisions

第一条   为了发展慈善事业，弘扬慈善文化，规范慈善活动，保护慈善组织、捐赠人、志愿者、受益人等慈善活动参与者的合法权益，促进社会进步，共享发展成果，制定本法。

Article 1 This Law is enacted to develop charitable causes, promote the culture of charity, regulate charitable activities, protect the lawful rights and interests of charitable organizations, donors, volunteers and beneficiaries and other participants of charitable activities, and promote social progress and share the fruits of development.

第二条   自然人、法人和其他组织开展慈善活动以及与慈善有关的活动，适用本法。其他法律有特别规定的，依照其规定。

Article 2 This Law shall apply to charitable activities and other related activities carried out by natural persons, legal persons and other organizations. Where there are special provisions in other laws, such provisions shall apply.

第三条   本法所称慈善活动，是指自然人、法人和其他组织以捐赠财产或者提供服务等方式，自愿开展的下列公益活动：

Article 3 For the purposes of this Law, charitable activities refer to the following public benefit activities carried out by natural persons, legal persons or other organizations on a voluntary basis through the donation of property, provision of services or other means:

（一）扶贫、济困；

1. poverty relief and assistance to the poor;

（二）扶老、救孤、恤病、助残、优抚；

2. assisting the elderly, orphans, the ill, the disabled, and special care;

（三）救助自然灾害、事故灾难和公共卫生事件等突发事件造成的损害；

(III) salvage for damages caused by natural disasters, accidents, public health incidents and other emergencies;

（四）促进教育、科学、文化、卫生、体育等事业的发展；

(IV) Promoting the development of education, science, culture, health, sports and other causes;

（五）防治污染和其他公害，保护和改善生态环境；

(V) preventing and controlling pollution and other public hazards, and protecting and improving the ecological environment; and

（六）符合本法规定的其他公益活动。

(VI) other public welfare activities as stipulated by this Law.

第四条   开展慈善活动，应当遵循合法、自愿、诚信、非营利的原则，不得违背社会公德，不得危害国家安全、损害社会公共利益和他人合法权益。

Article 4 Charitable activities shall be carried out under the principles of lawfulness, voluntariness, integrity, and non-profit, and shall not go against social morality or endanger national security or harm public interests or the legitimate rights and interests of others.

第五条   国家鼓励和支持自然人、法人和其他组织践行社会主义核心价值观，弘扬中华民族传统美德，依法开展慈善活动。

Article 5 The State encourages and supports natural persons, legal persons and other organizations in legally carrying out charitable activities that reflect the core values of socialism and promote traditional Chinese virtues.

第六条   国务院民政部门主管全国慈善工作，县级以上地方各级人民政府民政部门主管本行政区域内的慈善工作；县级以上人民政府有关部门依照本法和其他有关法律法规，在各自的职责范围内做好相关工作。

Article 6 The civil affairs department of the State Council shall be in charge of the charitable work nationwide and the civil affairs departments of the people's governments at the county level or above shall be in charge of the charitable work within their respective administrative areas. The relevant departments of the people's governments at the county level or above shall carry out the relevant charitable work within the scope of their respective duties in accordance with this Law and other relevant laws and regulations.

第七条   每年9月5日为“中华慈善日”。

Article 7 September 5 of each year is designated as "China Charity Day".

第二章 慈善组织

Chapter 2 Charitable Organizations

第八条   本法所称慈善组织，是指依法成立、符合本法规定，以面向社会开展慈善活动为宗旨的非营利性组织。

Article 8 For the purpose of this Law, "charitable organizations" refers to legally established non-profit organizations that comply with this Law and aim to carry out charitable activities in society.

慈善组织可以采取基金会、社会团体、社会服务机构等组织形式。

Charitable organizations may take the form of foundations, social groups, social service agencies and other forms of organizations.

第九条   慈善组织应当符合下列条件：

Article 9 A charitable organization shall meet the following requirements:

（一）以开展慈善活动为宗旨；

1. aiming to carry out charitable activities;

（二）不以营利为目的；

(II) non-profit making;

（三）有自己的名称和住所；

3. Having its own name and domicile;

（四）有组织章程；

(IV) having its own articles of association;

（五）有必要的财产；

(V) to have necessary property;

（六）有符合条件的组织机构和负责人；

(VI) It has the qualified organizational structure and principal;

（七）法律、行政法规规定的其他条件。

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

第十条   设立慈善组织，应当向县级以上人民政府民政部门申请登记，民政部门应当自受理申请之日起三十日内作出决定。符合本法规定条件的，准予登记并向社会公告；不符合本法规定条件的，不予登记并书面说明理由。

Article 10 To establish a charitable organization, an application for registration shall be made to the civil affairs department of a people's government at the county level or above. The civil affairs department shall make a decision within 30 days of accepting the application. Where the requirements stipulated by this Law are met, the registration of the charitable organization shall be approved, and the decision shall be publicly announced. Where the requirements stipulated by this Law are not met, the registration of the charitable organization shall not be approved, and the reasons shall be explained in writing.

本法公布前已经设立的基金会、社会团体、社会服务机构等非营利性组织，可以向其登记的民政部门申请认定为慈善组织，民政部门应当自受理申请之日起二十日内作出决定。符合慈善组织条件的，予以认定并向社会公告；不符合慈善组织条件的，不予认定并书面说明理由。

Foundations, social groups, social service agencies and other non-profit organizations established before the promulgation of this Law may apply to the civil affairs departments with which they were registered for being accredited as charities. The civil affairs departments concerned shall make a decision within 20 days from the date of accepting the application. Those meeting the conditions for a charitable organization shall be accredited and the decision shall be publicly announced; those that do not meet the conditions shall not be accredited and the reasons shall be given in writing.

有特殊情况需要延长登记或者认定期限的，报经国务院民政部门批准，可以适当延长，但延长的期限不得超过六十日。

Where the period for registration or identification needs to be extended under special circumstances, an extension of up to 60 days may be granted with the approval of the civil affairs department of the State Council.

第十一条   慈善组织的章程，应当符合法律法规的规定，并载明下列事项：

Article 11 The articles of association of a charitable organization shall comply with laws and regulations and specify the following:

（一）名称和住所；

1. its name and domicile;

（二）组织形式；

(II) organizational form;

（三）宗旨和活动范围；

3. purpose and scope of activities;

（四）财产来源及构成；

(IV) sources and composition of property;

（五）决策、执行机构的组成及职责；

(V) Composition and duties of decision-making and executing bodies;

（六）内部监督机制；

(VI) internal supervision mechanism;

（七）财产管理使用制度；

(VII) system for the management and use of property;

（八）项目管理制度；

(VIII) project management system;

（九）终止情形及终止后的清算办法；

(IX) Circumstances for termination and liquidation methods after termination;

（十）其他重要事项。

10. other important matters.

第十二条   慈善组织应当根据法律法规以及章程的规定，建立健全内部治理结构，明确决策、执行、监督等方面的职责权限，开展慈善活动。

Article 12 A charitable organization shall, in accordance with laws, regulations and its articles of association, establish a sound internal governance structure, specify the duties and authorities for decision-making, implementation and supervision, and carry out charitable activities.

慈善组织应当执行国家统一的会计制度，依法进行会计核算，建立健全会计监督制度，并接受政府有关部门的监督管理。

Charitable organizations shall implement the unified national accounting system, conduct financial accounting in accordance with the law, establish a sound accounting supervision system, and accept the supervision and administration of the relevant government departments.

第十三条   慈善组织应当每年向其登记的民政部门报送年度工作报告和财务会计报告。报告应当包括年度开展募捐和接受捐赠情况、慈善财产的管理使用情况、慈善项目实施情况以及慈善组织工作人员的工资福利情况。

Article 13 Charitable organizations shall submit an annual work report and financial reports to the civil affairs departments with which they were registered every year. The reports shall include the information in respect of annual donations solicited and accepted, management and use of charitable property, the implementation of charitable projects, and the salaries and benefits of staff of charitable organizations.

第十四条   慈善组织的发起人、主要捐赠人以及管理人员，不得利用其关联关系损害慈善组织、受益人的利益和社会公共利益。

Article 14 The founders, major donors and management staff of a charitable organization shall not abuse their association to harm the interests of the organization or any beneficiary or the public interest.

慈善组织的发起人、主要捐赠人以及管理人员与慈善组织发生交易行为的，不得参与慈善组织有关该交易行为的决策，有关交易情况应当向社会公开。

Where the founders, major donors or management staff of a charitable organization is involved in a transaction with the organization, they shall not participate in the decision-making of the organization concerning the transaction and the details of the transaction shall be made public.

第十五条   慈善组织不得从事、资助危害国家安全和社会公共利益的活动，不得接受附加违反法律法规和违背社会公德条件的捐赠，不得对受益人附加违反法律法规和违背社会公德的条件。

Article 15 A charitable organization shall not engage in or fund any activity that endangers national security or harm public interests, or accept any donation with additional conditions that violate laws, regulations or social morality, or impose additional conditions that violate laws, regulations or social morality on beneficiaries.

第十六条   有下列情形之一的，不得担任慈善组织的负责人：

Article 16 A person in any of the following circumstances shall not serve as the head of a charitable organization:

（一）无民事行为能力或者限制民事行为能力的；

(I) person without capacity or with restricted capacity for civil acts;

（二）因故意犯罪被判处刑罚，自刑罚执行完毕之日起未逾五年的；

(II) Having been given a criminal punishment for an intentional crime and five years have not elapsed from the date of completing the execution of the criminal punishment;

（三）在被吊销登记证书或者被取缔的组织担任负责人，自该组织被吊销登记证书或者被取缔之日起未逾五年的；

(III) having served as the head of an organization that was revoked of its registration certificate or banned from operation, and five years have not elapsed since the date when the organization's registration certificate was revoked or it was banned from operation; or

（四）法律、行政法规规定的其他情形。

(IV) Other circumstances prescribed in laws and administrative regulations.

第十七条   慈善组织有下列情形之一的，应当终止：

Article 17 A charitable organization shall be terminated under any of the following circumstances:

（一）出现章程规定的终止情形的；

1. where the circumstances for termination stipulated by articles of association occur;

（二）因分立、合并需要终止的；

(II) termination due to division or merger;

（三）连续二年未从事慈善活动的；

3. where it has not engaged in charitable activities for two consecutive years;

（四）依法被撤销登记或者吊销登记证书的；

(IV) Where it is deregistered or its registration certificate is revoked by law;

（五）法律、行政法规规定应当终止的其他情形。

(V) Under other circumstances where it shall be terminated as stipulated in the laws and administrative regulations.

第十八条   慈善组织终止，应当进行清算。

Article 18 A charitable organization shall go into liquidation upon its termination.

慈善组织的决策机构应当在本法第十七条规定的终止情形出现之日起三十日内成立清算组进行清算，并向社会公告。不成立清算组或者清算组不履行职责的，民政部门可以申请人民法院指定有关人员组成清算组进行清算。

The decision-making body of a charitable organization shall set up a liquidation group within 30 days from the date of occurrence of any of the circumstances for termination specified in Article 17 hereof, and shall make public the liquidation. Where a liquidation group is not formed or the liquidation group fails to perform its duties, the civil affairs department may apply to a people's court to designate relevant personnel to form a liquidation group.

慈善组织清算后的剩余财产，应当按照慈善组织章程的规定转给宗旨相同或者相近的慈善组织；章程未规定的，由民政部门主持转给宗旨相同或者相近的慈善组织，并向社会公告。

Residual property of a charitable organization after liquidation shall be transferred, in accordance with its articles of association, to other charitable organization (s) with the same or similar purposes; in the absence of relevant provisions in the articles of association, such property shall be transferred under the leadership of the civil affairs department to other charitable organizations with the same or similar purposes, which shall be announced to the public.

慈善组织清算结束后，应当向其登记的民政部门办理注销登记，并由民政部门向社会公告。

After completion of liquidation, a charitable organization shall deregister itself with the civil affairs department and the civil affairs department shall make a public announcement of it.

第十九条   慈善组织依法成立行业组织。

Article 19 Charitable organizations may legally establish trade organizations.

慈善行业组织应当反映行业诉求，推动行业交流，提高慈善行业公信力，促进慈善事业发展。

Charitable organization industry associations shall reflect the needs of the industry, promote the exchange within the industry, improve the credibility of the charity industry and promote the development of charitable causes.

第二十条   慈善组织的组织形式、登记管理的具体办法由国务院制定。

Article 20 The specific measures governing the organizational form and registration of charitable organizations shall be developed by the State Council.

第三章 慈善募捐

Chapter III Charitable Fundraising

第二十一条   本法所称慈善募捐，是指慈善组织基于慈善宗旨募集财产的活动。

Article 21 For the purpose of this Law, "charitable fundraising" refers to activities in which charitable organizations raise funds for charitable purposes.

慈善募捐，包括面向社会公众的公开募捐和面向特定对象的定向募捐。

Charitable fundraising, including public fundraising for the public and targeted fundraising for specific objects.

第二十二条   慈善组织开展公开募捐，应当取得公开募捐资格。依法登记满二年的慈善组织，可以向其登记的民政部门申请公开募捐资格。民政部门应当自受理申请之日起二十日内作出决定。慈善组织符合内部治理结构健全、运作规范的条件的，发给公开募捐资格证书；不符合条件的，不发给公开募捐资格证书并书面说明理由。

Article 22 To carry out public fundraising activities, a charity shall have the qualification for public fundraising. A charity that has been legally registered for two years or more may apply for public fundraising qualifications with the civil affairs department with which it was registered. The civil affairs departments shall make a decision within 20 days upon receipt of such applications. Where a charitable organization meets the requirements of having a sound internal governance structure and regulated operation, it shall be issued a qualification certificate for public fundraising; otherwise, it shall not be issued a qualification certificate for public fundraising and shall be informed of the reasons in writing.

法律、行政法规规定自登记之日起可以公开募捐的基金会和社会团体，由民政部门直接发给公开募捐资格证书。

Foundations and social groups permitted to engage in public fundraising activities from the date of their registration as stipulated by laws and administrative regulations shall be issued the qualification for public fundraising by the civil affairs departments.

第二十三条   开展公开募捐，可以采取下列方式：

Article 23 Public fundraising activities may take the following forms:

（一）在公共场所设置募捐箱；

1. setting up donation boxes in public places;

（二）举办面向社会公众的义演、义赛、义卖、义展、义拍、慈善晚会等；

(II) organizing charity performances, competitions, sales, exhibitions, auctions and parties targeting at the general public;

（三）通过广播、电视、报刊、互联网等媒体发布募捐信息；

(III) release fundraising information via radio, television, newspapers, the Internet and other media; or

（四）其他公开募捐方式。

4. other public fundraising methods.

慈善组织采取前款第一项、第二项规定的方式开展公开募捐的，应当在其登记的民政部门管辖区域内进行，确有必要在其登记的民政部门管辖区域外进行的，应当报其开展募捐活动所在地的县级以上人民政府民政部门备案。捐赠人的捐赠行为不受地域限制。

Where a charitable organization carries out public fundraising activities in the ways specified in Items 1 and 2 of the preceding paragraph, it shall do so within the administrative area of the civil affairs department that it registered with. Where there is a necessity to carry out public fundraising activities outside the administrative area of the civil affairs department that it registered with, it shall file for record with the civil affairs department of the people's government at the county level or above at the place where it carries out such activities. Donation by the Donor is not subject to territorial restrictions.

慈善组织通过互联网开展公开募捐的，应当在国务院民政部门统一或者指定的慈善信息平台发布募捐信息，并可以同时在其网站发布募捐信息。

A charity who carries out public fundraising activities on the Internet shall publish the relevant fundraising information on the unified or designated charity information platform of the civil affairs department of the State Council and may publish the same information on its website at the same time.

第二十四条   开展公开募捐，应当制定募捐方案。募捐方案包括募捐目的、起止时间和地域、活动负责人姓名和办公地址、接受捐赠方式、银行账户、受益人、募得款物用途、募捐成本、剩余财产的处理等。

Article 24 Where public fundraising is carried out, a fundraising plan shall be formulated. The fundraising program shall include fundraising purposes, starting and ending time and geographical regions, the name and office address of the person in charge of the fundraising, the method of receiving donations, bank accounts, beneficiaries, the purposes of funds and property raised, fundraising costs, disposal of the remaining property, etc.

募捐方案应当在开展募捐活动前报慈善组织登记的民政部门备案。

The charity solicitation plan shall be filed with the civil affairs department with which the charitable organization was registered prior to carrying out the charity solicitation activities.

第二十五条   开展公开募捐，应当在募捐活动现场或者募捐活动载体的显著位置，公布募捐组织名称、公开募捐资格证书、募捐方案、联系方式、募捐信息查询方法等。

Article 25 To carry out public fundraising activities, a fundraising organization shall, in a prominent place at the site or carrier of fundraising activities, make public the name of the fundraising organization, the certificate of qualification for public fundraising, the fundraising plan, the contact information, the inquiry method of fundraising information, etc.

第二十六条   不具有公开募捐资格的组织或者个人基于慈善目的，可以与具有公开募捐资格的慈善组织合作，由该慈善组织开展公开募捐并管理募得款物。

Article 26 Organizations or individuals without the qualification for public fundraising may cooperate with charities with the qualification for public fundraising, and such charities shall carry out public fundraising activities and manage the funds and property raised.

第二十七条   广播、电视、报刊以及网络服务提供者、电信运营商，应当对利用其平台开展公开募捐的慈善组织的登记证书、公开募捐资格证书进行验证。

Article 27 Radio, TV, newspaper and Internet service providers as well as telecom operators shall verify the registration certificates and public fundraising qualifications of the charities that carry out public fundraising activities on their platforms.

第二十八条   慈善组织自登记之日起可以开展定向募捐。

Article 28 Charitable organizations may carry out private solicitations from the date of registration.

慈善组织开展定向募捐，应当在发起人、理事会成员和会员等特定对象的范围内进行，并向募捐对象说明募捐目的、募得款物用途等事项。

Charitable organizations carrying out non-public fundraising activities shall do so within the scope of specified objects such as sponsors, members of the council and members, and shall state the fundraising purposes, the purpose of the funds and property raised and other matters to the fundraising objects.

第二十九条   开展定向募捐，不得采取或者变相采取本法第二十三条规定的方式。

Article 29 No charitable organization may carry out private solicitations for charity in the ways specified in Article 23 hereof or do so in disguised form.

第三十条   发生重大自然灾害、事故灾难和公共卫生事件等突发事件，需要迅速开展救助时，有关人民政府应当建立协调机制，提供需求信息，及时有序引导开展募捐和救助活动。

Article 30 In the event of a major natural disaster, accident, public health incident or any other emergency that requires prompt rescue, the people's government concerned shall establish a coordination mechanism, provide information on demand, and guide fundraising and rescue activities in a timely and orderly manner.

第三十一条   开展募捐活动，应当尊重和维护募捐对象的合法权益，保障募捐对象的知情权，不得通过虚构事实等方式欺骗、诱导募捐对象实施捐赠。

Article 31 When conducting fundraising activities, charitable organizations shall respect and safeguard the legitimate rights and interests of fundraising objects, protect such objects' right to know, and may not deceive or induce them to make donations by fabricating facts or other means.

第三十二条   开展募捐活动，不得摊派或者变相摊派，不得妨碍公共秩序、企业生产经营和居民生活。

Article 32 When conducting fundraising activities, any apportionment or apportionment in disguise is prohibited, and it is prohibited to obstruct the public order or the production and operation of enterprises, or the lives of residents.

第三十三条   禁止任何组织或者个人假借慈善名义或者假冒慈善组织开展募捐活动，骗取财产。

Article 33 No organization or individual may use a charitable organization's name or pose as a charitable organization to carry out charity solicitation activities or obtain property by fraud.

第四章 慈善捐赠

Chapter 4 Charitable Donations

第三十四条   本法所称慈善捐赠，是指自然人、法人和其他组织基于慈善目的，自愿、无偿赠与财产的活动。

Article 34 For the purpose of this Law, "charitable donations" refers to the voluntary and non-compensated donation of property by natural persons, legal persons or other organizations for charitable purposes.

第三十五条   捐赠人可以通过慈善组织捐赠，也可以直接向受益人捐赠。

Article 35 Donors may donate through charitable organizations or directly to beneficiaries.

第三十六条   捐赠人捐赠的财产应当是其有权处分的合法财产。捐赠财产包括货币、实物、房屋、有价证券、股权、知识产权等有形和无形财产。

Article 36 Property donated by donors shall be legal property at their disposal. The donated property includes cash, physical objects, houses, negotiable securities, equity, intellectual property, and other tangible or intangible property.

捐赠人捐赠的实物应当具有使用价值，符合安全、卫生、环保等标准。

Physical goods donated by donors shall have use value, and shall meet the standards of safety, health, environmental and so on.

捐赠人捐赠本企业产品的，应当依法承担产品质量责任和义务。

Where donors donate their own products, they shall assume the responsibility and obligation of product quality in accordance with the law.

第三十七条   自然人、法人和其他组织开展演出、比赛、销售、拍卖等经营性活动，承诺将全部或者部分所得用于慈善目的的，应当在举办活动前与慈善组织或者其他接受捐赠的人签订捐赠协议，活动结束后按照捐赠协议履行捐赠义务，并将捐赠情况向社会公开。

Article 37 Natural persons, legal persons and other organizations that engage in business activities such as performances, matches, sales and auctions and undertake to use all or part of the proceeds for charitable purposes shall sign a donation agreement with charitable organizations or other donees before the event and perform donation obligations under the donation agreement and disclose the details of the donation to the public after the event.

第三十八条   慈善组织接受捐赠，应当向捐赠人开具由财政部门统一监（印）制的捐赠票据。捐赠票据应当载明捐赠人、捐赠财产的种类及数量、慈善组织名称和经办人姓名、票据日期等。捐赠人匿名或者放弃接受捐赠票据的，慈善组织应当做好相关记录。

Article 38 When accepting donations, a charitable organization shall issue receipts for donations that are uniformly manufactured (printed) by the finance department to donors. A donation receipt shall specify the donor, the type and quantity of the donated property, the name of the charitable organization, the name of the person in charge, and the date of the receipt. Where donors wish to remain anonymous or waive the donation receipt, the charitable organization shall keep a record.

第三十九条   慈善组织接受捐赠，捐赠人要求签订书面捐赠协议的，慈善组织应当与捐赠人签订书面捐赠协议。

Article 39 Where charitable organizations receive donations and donors request to sign a written donation agreement, charitable organizations shall sign a written donation agreement with donors.

书面捐赠协议包括捐赠人和慈善组织名称，捐赠财产的种类、数量、质量、用途、交付时间等内容。

A written donation agreement shall include the names of the donor and the charitable organization, the type, quantity, quality, purpose and delivery time of the donated property, etc.

第四十条   捐赠人与慈善组织约定捐赠财产的用途和受益人时，不得指定捐赠人的利害关系人作为受益人。

Article 40 When agreeing on the purpose or beneficiaries of the donated property, any interested party to the donor concerned shall not designate the donor as the beneficiary.

任何组织和个人不得利用慈善捐赠违反法律规定宣传烟草制品，不得利用慈善捐赠以任何方式宣传法律禁止宣传的产品和事项。

No organization or individual may take advantage of charitable donations to publicize tobacco products in violation of the law, or take advantage of charitable donations to publicize by any means the products and matters prohibited from publicity by laws.

第四十一条   捐赠人应当按照捐赠协议履行捐赠义务。捐赠人违反捐赠协议逾期未交付捐赠财产，有下列情形之一的，慈善组织或者其他接受捐赠的人可以要求交付；捐赠人拒不交付的，慈善组织和其他接受捐赠的人可以依法向人民法院申请支付令或者提起诉讼：

Article 41 Donors shall fulfill their donation obligations under donation agreements. In any of the following circumstances, if a donor, in violation of a donation agreement, fails to deliver the donated property within the prescribed time limit, the charitable organization or other donees may require the donor to do so. If the donor refuses to do so, the charitable organization or other donees may apply to a people's court for an order of payment or file a lawsuit in accordance with the law:

（一）捐赠人通过广播、电视、报刊、互联网等媒体公开承诺捐赠的；

1. where donors have publicly promised to make donations through the media such as radio, TV, newspaper and the Internet;

（二）捐赠财产用于本法第三条第一项至第三项规定的慈善活动，并签订书面捐赠协议的。

2. where donations are used in charitable activities specified in Items 1 to 3 of Article 3 of this Law and a written donation agreement is entered into.

捐赠人公开承诺捐赠或者签订书面捐赠协议后经济状况显著恶化，严重影响其生产经营或者家庭生活的，经向公开承诺捐赠地或者书面捐赠协议签订地的民政部门报告并向社会公开说明情况后，可以不再履行捐赠义务。

If the economic situation of a donor has deteriorated significantly after he makes a donation commitment or signs a donation agreement, thereby seriously affecting his business operation or family life, he may no longer fulfill his donation obligations after reporting the case to the civil affairs department at the place where the donation commitment was made or the written donation agreement is signed, with the reasons stated publicly.

第四十二条   捐赠人有权查询、复制其捐赠财产管理使用的有关资料，慈善组织应当及时主动向捐赠人反馈有关情况。

Article 42 Donors have the right to inquire about and copy the materials relating to the management and use of the property donated by them, and charitable organizations shall take the initiative to give relevant feedback to donors in a timely manner.

慈善组织违反捐赠协议约定的用途，滥用捐赠财产的，捐赠人有权要求其改正；拒不改正的，捐赠人可以向民政部门投诉、举报或者向人民法院提起诉讼。

Where a charitable organization misuses the donated property against a donation agreement, donors shall have the right to require the charitable organization to make corrections; if the charitable organization refuses to do so, donors may complain or report to the civil affairs department or file a lawsuit with the people's court.

第四十三条   国有企业实施慈善捐赠应当遵守有关国有资产管理的规定，履行批准和备案程序。

Article 43 In making a charitable donation, a state-owned enterprise shall abide by the provisions on the management of state-owned assets and perform the procedures for approval and record-filing.

第五章 慈善信托

Chapter 5 Charitable Trusts

第四十四条   本法所称慈善信托属于公益信托，是指委托人基于慈善目的，依法将其财产委托给受托人，由受托人按照委托人意愿以受托人名义进行管理和处分，开展慈善活动的行为。

Article 44 For the purpose of this Law, charitable trusts are public welfare trusts, and refer to the behaviors whereby a principal, for charitable purposes, entrusts his property to a trustee in accordance with the law, and the trustee manages and disposes of the property and carries out charitable activities in the name of the trustee according to the will of the principal.

第四十五条   设立慈善信托、确定受托人和监察人，应当采取书面形式。受托人应当在慈善信托文件签订之日起七日内，将相关文件向受托人所在地县级以上人民政府民政部门备案。

Article 45 A charitable trust shall be established and the trustee and supervisor determined in written form. A trustee shall, within seven days from the date when a charitable trust document is signed, file such document with the civil affairs department of the people's government at the county level or above at the place where the trustee is located.

未按照前款规定将相关文件报民政部门备案的，不享受税收优惠。

Where the relevant documents are not filed with the civil affairs authorities pursuant to the provisions of the preceding paragraph, tax incentives shall not apply.

第四十六条   慈善信托的受托人，可以由委托人确定其信赖的慈善组织或者信托公司担任。

Article 46 Trustors may appoint trustworthy charitable organizations or trust companies as their trustees of a charitable trust.

第四十七条   慈善信托的受托人违反信托义务或者难以履行职责的，委托人可以变更受托人。变更后的受托人应当自变更之日起七日内，将变更情况报原备案的民政部门重新备案。

Article 47 Where the trustee of a charitable trust breaches any fiduciary duty or cannot fulfill duties, the principal may change the trustee. The new trustee shall, within seven days from the date of change, file the change for record with the original civil affairs department.

第四十八条   慈善信托的受托人管理和处分信托财产，应当按照信托目的，恪尽职守，履行诚信、谨慎管理的义务。

Article 48 The trustees of a charitable trust shall manage and dispose property held in trust according to trust purposes, fulfill duties and perform the obligation of good faith and prudent management.

慈善信托的受托人应当根据信托文件和委托人的要求，及时向委托人报告信托事务处理情况、信托财产管理使用情况。慈善信托的受托人应当每年至少一次将信托事务处理情况及财务状况向其备案的民政部门报告，并向社会公开。

The trustee of a charitable trust shall, as required by the trust document and the principal, promptly report to the principal on the handling of trust affairs and the management and use of trust property. The trustee of a charitable trust shall, at least once a year, report the handling of trust affairs and financial status to the civil affairs department with which it has filed and disclose the same to the public.

第四十九条   慈善信托的委托人根据需要，可以确定信托监察人。

Article 49 The principal of a charitable trust may appoint a trust supervisor as needed.

信托监察人对受托人的行为进行监督，依法维护委托人和受益人的权益。信托监察人发现受托人违反信托义务或者难以履行职责的，应当向委托人报告，并有权以自己的名义向人民法院提起诉讼。

The trust supervisor shall supervise trustees and safeguard the rights and interests of trustors and beneficiaries according to law. If the trust supervisor finds out that trustees breach trust obligations or have difficulty in discharging obligations, he or she shall report to trustors and have the right to bring a lawsuit to the people's court in his or her own name.

第五十条   慈善信托的设立、信托财产的管理、信托当事人、信托的终止和清算等事项，本章未规定的，适用本法其他有关规定；本法未规定的，适用《中华人民共和国信托法》的有关规定。

Article 50 Where there is no provision on the establishment of a charitable trust, management of trust property, the parties concerned, termination and liquidation of a charitable trust in this Chapter, other provisions of this Law shall apply. Where there is no provision in this Law, relevant provisions of the Trust Law of the People's Republic of China shall apply.

第六章 慈善财产

Chapter 6 Charitable Property

第五十一条   慈善组织的财产包括：

Article 51 The property of a charitable organization includes:

（一）发起人捐赠、资助的创始财产；

1. Founding assets donated and financed by the founders;

（二）募集的财产；

2. property raised;

（三）其他合法财产。

(III) other legal property.

第五十二条   慈善组织的财产应当根据章程和捐赠协议的规定全部用于慈善目的，不得在发起人、捐赠人以及慈善组织成员中分配。

Article 52 The property of a charitable organization shall be used only for charitable purposes in accordance with its articles of association and the donation agreement and shall not be distributed among founders, donors or members of the charitable organization.

任何组织和个人不得私分、挪用、截留或者侵占慈善财产。

No organization or individual may distribute without authorization, misappropriate, withhold or embezzle charitable property.

第五十三条   慈善组织对募集的财产，应当登记造册，严格管理，专款专用。

Article 53 A charitable organization shall register the solicited property for the record, strictly manage them and use the funds earmarked for its specified purposes only.

捐赠人捐赠的实物不易储存、运输或者难以直接用于慈善目的的，慈善组织可以依法拍卖或者变卖，所得收入扣除必要费用后，应当全部用于慈善目的。

Where physical objects donated by donors cannot be easily stored, transported or are difficult to be directly used for charitable purposes, charitable organizations may auction or sell them according to law and use them only for charitable purposes after deducting the necessary costs from the proceeds.

第五十四条   慈善组织为实现财产保值、增值进行投资的，应当遵循合法、安全、有效的原则，投资取得的收益应当全部用于慈善目的。慈善组织的重大投资方案应当经决策机构组成人员三分之二以上同意。政府资助的财产和捐赠协议约定不得投资的财产，不得用于投资。慈善组织的负责人和工作人员不得在慈善组织投资的企业兼职或者领取报酬。

Article 54 Where charitable organizations make investments to maintain or increase the value of their property, they shall abide by the principles of lawfulness, safety and effectiveness and the income derived from such investments shall all be used for charitable purposes. Major investment plans shall be approved by at least two-thirds of members of the decision-making body. Government-granted property or property received under a donation agreement forbidding investments shall not be used to make investments. The head and staff of a charitable organization shall not work part-time with or receive remuneration from any enterprise in which the charitable organization invests.

前款规定事项的具体办法，由国务院民政部门制定。

Specific measures on matters stipulated in the preceding paragraph shall be formulated by the civil affairs department of the State Council.

第五十五条   慈善组织开展慈善活动，应当依照法律法规和章程的规定，按照募捐方案或者捐赠协议使用捐赠财产。慈善组织确需变更募捐方案规定的捐赠财产用途的，应当报民政部门备案；确需变更捐赠协议约定的捐赠财产用途的，应当征得捐赠人同意。

Article 55 When carrying out charitable activities, a charitable organization shall use donated property in accordance with laws, regulations and its articles of association and in line with the charity solicitation plan or donation agreement. If it is indeed necessary for a charitable organization to change the purpose of the donated property specified in the fundraising plan, it shall file the change for record with the civil affairs department; if it is indeed necessary to change the purpose of the donated property specified in the donation agreement, it shall obtain the donor's consent.

第五十六条   慈善组织应当合理设计慈善项目，优化实施流程，降低运行成本，提高慈善财产使用效益。

Article 56 A charity shall rationally design charitable projects, optimize implementation processes, reduce operating costs, and improve efficiency in the use of charitable property.

慈善组织应当建立项目管理制度，对项目实施情况进行跟踪监督。

A charity shall establish a project management system to track and supervise the implementation of projects.

第五十七条   慈善项目终止后捐赠财产有剩余的，按照募捐方案或者捐赠协议处理；募捐方案未规定或者捐赠协议未约定的，慈善组织应当将剩余财产用于目的相同或者相近的其他慈善项目，并向社会公开。

Article 57 Any remaining donated property after the termination of a charitable project shall be disposed of in accordance with the charity solicitation plan or the donation agreement. In the absence of such provisions in the charity solicitation plan or the donation agreement, the charitable organization shall use the remaining property in charitable projects for the same or similar purposes and make public the information.

第五十八条   慈善组织确定慈善受益人，应当坚持公开、公平、公正的原则，不得指定慈善组织管理人员的利害关系人作为受益人。

Article 58 A charitable organization shall determine beneficiaries under the principles of openness, fairness and impartiality, and shall not designate any interested party to its management staff as beneficiaries.

第五十九条   慈善组织根据需要可以与受益人签订协议，明确双方权利义务，约定慈善财产的用途、数额和使用方式等内容。

Article 59 A charitable organization may, as needed, sign an agreement with beneficiaries to clarify the rights and obligations of both parties and to agree on the purpose, amount and use method of charitable property and other content.

受益人应当珍惜慈善资助，按照协议使用慈善财产。受益人未按照协议使用慈善财产或者有其他严重违反协议情形的，慈善组织有权要求其改正；受益人拒不改正的，慈善组织有权解除协议并要求受益人返还财产。

Beneficiaries shall cherish charitable subsidies and use charitable property in accordance with the agreement. If beneficiaries fail to use the charitable property in accordance with the agreement, or severely violate the agreement in other ways, the charitable organization has the right to require them to make corrections; if the beneficiaries refuse to do so, the charitable organization has the right to terminate the agreement and require the beneficiaries to return the property.

第六十条   慈善组织应当积极开展慈善活动，充分、高效运用慈善财产，并遵循管理费用最必要原则，厉行节约，减少不必要的开支。慈善组织中具有公开募捐资格的基金会开展慈善活动的年度支出，不得低于上一年总收入的百分之七十或者前三年收入平均数额的百分之七十；年度管理费用不得超过当年总支出的百分之十，特殊情况下，年度管理费用难以符合前述规定的，应当报告其登记的民政部门并向社会公开说明情况。

Article 60 Charitable organizations shall actively carry out charitable activities, make full and efficient use of charitable property, follow the most necessary principle regarding overheads, practice economy, and reduce unnecessary expenditures. Annual expenditures for charitable activities carried out by foundations recognized as charities qualified for soliciting contributions publicly shall be not less than 70% of the total revenue realized in the preceding year or the average revenue over the past three years; and annual overheads shall not exceed 10% of the total expenditures incurred in the current year. If under special circumstances, annual overheads cannot meet the aforesaid requirements, the foundations shall report the case to the civil affairs departments that they registered with and make public the information.

具有公开募捐资格的基金会以外的慈善组织开展慈善活动的年度支出和管理费用的标准，由国务院民政部门会同国务院财政、税务等部门依照前款规定的原则制定。

The standards for annual expenditures and overheads for charitable activities carried out by charities other than foundations with the qualification for public fundraising shall be formulated by the civil affairs department of the State Council together with the finance and taxation departments of the State Council in accordance with the principles specified in the preceding paragraph.

捐赠协议对单项捐赠财产的慈善活动支出和管理费用有约定的，按照其约定。

Where a donation agreement includes provisions on the expenditure and overhead relating to an individual item of donated property used in charitable activities, such provisions shall apply.

第七章 慈善服务

Chapter 7 Charitable Services

第六十一条   本法所称慈善服务，是指慈善组织和其他组织以及个人基于慈善目的，向社会或者他人提供的志愿无偿服务以及其他非营利服务。

Article 61 For the purpose of this Law, charitable services refer to voluntary and non-compensated services and other non-profit services provided to the society or to others by charitable organizations, other organizations and individuals for charitable purposes.

慈善组织开展慈善服务，可以自己提供或者招募志愿者提供，也可以委托有服务专长的其他组织提供。

Charitable organizations may provide charitable services by themselves, recruit volunteers to provide charitable services or entrust other organizations with service expertise to provide charitable services.

第六十二条   开展慈善服务，应当尊重受益人、志愿者的人格尊严，不得侵害受益人、志愿者的隐私。

Article 62 When providing charitable services, a charitable organization shall respect the human dignity of beneficiaries and volunteers, and shall not infringe upon the privacy of beneficiaries or volunteers.

第六十三条   开展医疗康复、教育培训等慈善服务，需要专门技能的，应当执行国家或者行业组织制定的标准和规程。

Article 63 Where charitable services such as medical rehabilitation, education and training require specialized skills, the standards and procedures developed by the State or trade organizations shall be followed.

慈善组织招募志愿者参与慈善服务，需要专门技能的，应当对志愿者开展相关培训。

When recruiting volunteers to participate in charitable services which require specialized skills, a charitable organization shall provide them with the relevant training.

第六十四条   慈善组织招募志愿者参与慈善服务，应当公示与慈善服务有关的全部信息，告知服务过程中可能发生的风险。

Article 64 When recruiting volunteers to participate in charitable services, a charitable organization shall make public all the information related to the charitable services, and inform the volunteers of the risks that might occur in the course of their services.

慈善组织根据需要可以与志愿者签订协议，明确双方权利义务，约定服务的内容、方式和时间等。

Charitable organizations may enter into an agreement with volunteers as needed to specify the rights and obligations of both parties and agree on the content, method and time of services.

第六十五条   慈善组织应当对志愿者实名登记，记录志愿者的服务时间、内容、评价等信息。根据志愿者的要求，慈善组织应当无偿、如实出具志愿服务记录证明。

Article 65 A charitable organization shall register the real name of volunteers, and record the information such as the time, content and evaluation of volunteers' services. At the request of volunteers, the charitable organization shall truthfully issue volunteer service records for free.

第六十六条   慈善组织安排志愿者参与慈善服务，应当与志愿者的年龄、文化程度、技能和身体状况相适应。

Article 66 Charitable organizations shall arrange for volunteers to participate in charitable services appropriate to their age, education level, skills and physical condition.

第六十七条   志愿者接受慈善组织安排参与慈善服务的，应当服从管理，接受必要的培训。

Article 67 Volunteers accepting charitable organizations' arrangements to participate in charitable services shall be subject to administration and receive necessary training.

第六十八条   慈善组织应当为志愿者参与慈善服务提供必要条件，保障志愿者的合法权益。

Article 68 A charitable organization shall provide volunteers with necessary conditions to participate in charitable services, and safeguard their lawful rights and interests.

慈善组织安排志愿者参与可能发生人身危险的慈善服务前，应当为志愿者购买相应的人身意外伤害保险。

Before arranging volunteers to participate in charitable services in which personal injury may occur, a charitable organization shall purchase appropriate personal accident insurance for them.

第八章 信息公开

Chapter 8 Information Disclosure

第六十九条   县级以上人民政府建立健全慈善信息统计和发布制度。

Article 69 The people's governments at the county level or above shall establish a sound system for statistics and release of charitable information.

县级以上人民政府民政部门应当在统一的信息平台，及时向社会公开慈善信息，并免费提供慈善信息发布服务。

The civil affairs departments of the people's governments at the county level or above shall promptly disclose charitable information to the public on a unified information platform and provide charitable information release services free of charge.

慈善组织和慈善信托的受托人应当在前款规定的平台发布慈善信息，并对信息的真实性负责。

Charitable organizations and trustees of charitable trusts shall publish charitable information on the platform specified in the preceding paragraph and assume responsibility for the authenticity of the information.

第七十条   县级以上人民政府民政部门和其他有关部门应当及时向社会公开下列慈善信息：

Article 70 The civil affairs departments and other relevant departments of the people's governments at the county level or above shall timely disclose the following charitable information to the public:

（一）慈善组织登记事项；

1. registration information of charitable organizations;

（二）慈善信托备案事项；

2. filing of charitable trusts;

（三）具有公开募捐资格的慈善组织名单；

3. the list of charitable organizations with the qualification for public fundraising;

（四）具有出具公益性捐赠税前扣除票据资格的慈善组织名单；

(IV) the list of charitable organizations qualified to issue pre-tax deduction vouchers for charitable donations;

（五）对慈善活动的税收优惠、资助补贴等促进措施；

(V) measures for promoting charitable activities such as tax incentives and subsidies; and

（六）向慈善组织购买服务的信息；

(VI) information on purchasing services from charitable organizations;

（七）对慈善组织、慈善信托开展检查、评估的结果；

(VII) results of inspections and evaluations of charitable organizations and charitable trusts;

（八）对慈善组织和其他组织以及个人的表彰、处罚结果；

(VIII) results of any commendations or penalties on charitable organizations and other organizations and individuals; and

（九）法律法规规定应当公开的其他信息。

(IX) other information that shall be disclosed as stipulated by laws and regulations.

第七十一条   慈善组织、慈善信托的受托人应当依法履行信息公开义务。信息公开应当真实、完整、及时。

Article 71 Charitable organizations and trustees of charitable trusts shall fulfill the obligation of information disclosure in accordance with the law. Information disclosure shall be true, complete and timely.

第七十二条   慈善组织应当向社会公开组织章程和决策、执行、监督机构成员信息以及国务院民政部门要求公开的其他信息。上述信息有重大变更的，慈善组织应当及时向社会公开。

Article 72 A charitable organization shall disclose its articles of association, the information on the members of its decision-making, implementation and supervision bodies, and other information that the civil affairs department of the State Council requires to be disclosed. In the case of any major changes to the aforesaid information, the charity shall make public the changes in a timely manner.

慈善组织应当每年向社会公开其年度工作报告和财务会计报告。具有公开募捐资格的慈善组织的财务会计报告须经审计。

Charitable organizations shall disclose their annual work reports and financial reports to the public every year. Charities with the qualification for public fundraising shall have their financial statements audited.

第七十三条   具有公开募捐资格的慈善组织应当定期向社会公开其募捐情况和慈善项目实施情况。

Article 73 Charities with the qualification for public fundraising shall disclose the information on their fundraising and the implementation of their charitable projects to the public on a regular basis.

公开募捐周期超过六个月的，至少每三个月公开一次募捐情况，公开募捐活动结束后三个月内应当全面公开募捐情况。

Where the period of public fundraising exceeds six months, the details of the fundraising shall be disclosed at least once every three months; and full details of the fundraising shall be disclosed to the public within three months after the conclusion of the public fundraising activities.

慈善项目实施周期超过六个月的，至少每三个月公开一次项目实施情况，项目结束后三个月内应当全面公开项目实施情况和募得款物使用情况。

Where the period of implementation of a charitable project exceeds six months, the information on the implementation shall be disclosed at least once every three months. In addition, the information on the implementation and the use of funds and property raised shall be fully disclosed to the public within three months after the completion of the project.

第七十四条   慈善组织开展定向募捐的，应当及时向捐赠人告知募捐情况、募得款物的管理使用情况。

Article 74 Where charitable organizations carry out private solicitation activities, they shall promptly inform donors of the information on the solicitation activities as well as the use and management of the funds and property solicited.

第七十五条   慈善组织、慈善信托的受托人应当向受益人告知其资助标准、工作流程和工作规范等信息。

Article 75 Charitable organizations and trustees of charitable trusts shall inform beneficiaries of their subsidy standards, work processes, work standards and other information.

第七十六条   涉及国家秘密、商业秘密、个人隐私的信息以及捐赠人、慈善信托的委托人不同意公开的姓名、名称、住所、通讯方式等信息，不得公开。

Article 76 Information involving state secrets, trade secrets and personal privacy and information such as the names, titles, domiciles and contact methods of donors and clients of charitable trusts which they do not consent to disclose shall not be disclosed.

第九章 促进措施

Chapter 9 Promotion Measures

第七十七条   县级以上人民政府应当根据经济社会发展情况，制定促进慈善事业发展的政策和措施。

Article 77 The people's governments at the county level or above shall, in light of local economic and social development, develop the policies and measures for promoting charitable causes.

县级以上人民政府有关部门应当在各自职责范围内，向慈善组织、慈善信托受托人等提供慈善需求信息，为慈善活动提供指导和帮助。

Relevant departments of the people's governments at the county level or above shall, within the scope of their respective responsibilities, provide charitable organizations and trustees of charitable trusts with information on charity demand, and provide guidance and assistance for charitable activities.

第七十八条   县级以上人民政府民政部门应当建立与其他部门之间的慈善信息共享机制。

Article 78 Civil affairs departments of the people's governments at the county level or above shall establish a mechanism for sharing charitable information with other departments.

第七十九条   慈善组织及其取得的收入依法享受税收优惠。

Article 79 Charitable organizations and their income are entitled to tax incentives according to law.

第八十条   自然人、法人和其他组织捐赠财产用于慈善活动的，依法享受税收优惠。企业慈善捐赠支出超过法律规定的准予在计算企业所得税应纳税所得额时当年扣除的部分，允许结转以后三年内在计算应纳税所得额时扣除。

Article 80 Natural persons, legal persons and other organizations that donate property for charitable activities are entitled to tax incentives according to law. The amount of charitable donations of an enterprise in excess of the amount deductible from taxable income for enterprise income tax of the current year according to law is allowed to be carried forward to the next three years for deduction from taxable income.

境外捐赠用于慈善活动的物资，依法减征或者免征进口关税和进口环节增值税。

Overseas donations in kind towards charitable activities are eligible for a reduction or exemption from import duties and import VAT according to law.

第八十一条   受益人接受慈善捐赠，依法享受税收优惠。

Article 81 Beneficiaries receiving charitable donations are entitled to tax incentives according to law.

第八十二条   慈善组织、捐赠人、受益人依法享受税收优惠的，有关部门应当及时办理相关手续。

Article 82 Where charitable organizations, donors and beneficiaries are entitled to tax benefits in accordance with the law, the relevant departments shall handle the relevant formalities in a timely manner.

第八十三条   捐赠人向慈善组织捐赠实物、有价证券、股权和知识产权的，依法免征权利转让的相关行政事业性费用。

Article 83 Where donors donate in kind, negotiable securities, equity or intellectual property to charitable organizations, they shall be exempt from the administrative fees related to rights transfer in accordance with the law.

第八十四条   国家对开展扶贫济困的慈善活动，实行特殊的优惠政策。

Article 84 The State adopts special preferential policies for charitable activities that alleviate poverty.

第八十五条   慈善组织开展本法第三条第一项、第二项规定的慈善活动需要慈善服务设施用地的，可以依法申请使用国有划拨土地或者农村集体建设用地。慈善服务设施用地非经法定程序不得改变用途。

Article 85 Where charitable activities carried out by charitable organizations stipulated in Items 1 and 2 of Article 3 of this Law require the use of land for charitable service facilities, charitable organizations may apply for using allocated state-owned land or rural collective construction land according to law. The purpose of the land used for charitable service facilities shall not be changed except legal procedures are completed.

第八十六条   国家为慈善事业提供金融政策支持，鼓励金融机构为慈善组织、慈善信托提供融资和结算等金融服务。

Article 86 The State provides financial policy support for charitable causes and encourages financial institutions to provide financial services such as financing and account settlement for charitable organizations and charitable trusts.

第八十七条   各级人民政府及其有关部门可以依法通过购买服务等方式，支持符合条件的慈善组织向社会提供服务，并依照有关政府采购的法律法规向社会公开相关情况。

Article 87 The people's governments at all levels and their relevant departments may support qualified charitable organizations in providing social services by purchasing their services and other means, and shall make public the relevant information according to the relevant laws and regulations on government procurement.

第八十八条   国家采取措施弘扬慈善文化，培育公民慈善意识。

Article 88 The State takes measures to promote the charity culture and cultivate citizens' awareness of charity.

学校等教育机构应当将慈善文化纳入教育教学内容。国家鼓励高等学校培养慈善专业人才，支持高等学校和科研机构开展慈善理论研究。

Schools and other educational institutions shall incorporate the charity culture into the educational and teaching content. The State encourages higher education institutions to train professional talents for charity, and supports higher education institutions and scientific research institutions to carry out theoretical research on charity.

广播、电视、报刊、互联网等媒体应当积极开展慈善公益宣传活动，普及慈善知识，传播慈善文化。

Radio or television stations, newspapers and periodicals, and the Internet and other media shall actively conduct publicity of charitable causes, spread the knowledge of charity, and promote a charitable culture.

第八十九条   国家鼓励企业事业单位和其他组织为开展慈善活动提供场所和其他便利条件。

Article 89 The State encourages enterprises, public institutions and other organizations to provide venues and other favorable conditions for charitable activities.

第九十条   经受益人同意，捐赠人对其捐赠的慈善项目可以冠名纪念，法律法规规定需要批准的，从其规定。

Article 90 Donors may put names for commemoration purposes on charitable projects donated by them with the consent of the beneficiaries, unless approval is required by relevant laws and regulations, in which such laws and regulations shall apply.

第九十一条   国家建立慈善表彰制度，对在慈善事业发展中做出突出贡献的自然人、法人和其他组织，由县级以上人民政府或者有关部门予以表彰。

Article 91 The State establishes a charity commendation system, under which natural persons, legal persons and other organizations that have made outstanding contributions to the development of charitable causes shall be commended by people's governments at the county level or above or relevant departments.

第十章 监督管理

Chapter 10 Supervision and Administration

第九十二条   县级以上人民政府民政部门应当依法履行职责，对慈善活动进行监督检查，对慈善行业组织进行指导。

Article 92 The civil affairs departments of the people's governments at the county level or above shall perform their duties in accordance with the law by supervising and inspecting charitable activities and providing guidance to charitable organization industry associations.

第九十三条   县级以上人民政府民政部门对涉嫌违反本法规定的慈善组织，有权采取下列措施：

Article 93 The civil affairs departments of the people's governments at the county level or above have the right to take the following measures against charitable organizations that are suspected of violating the provisions of this Law:

（一）对慈善组织的住所和慈善活动发生地进行现场检查；

1. conducting on-site inspection of the premises of charitable organizations or the places where charitable activities take place;

（二）要求慈善组织作出说明，查阅、复制有关资料；

(II) requiring charitable organizations to give explanations and consult and copy relevant materials;

（三）向与慈善活动有关的单位和个人调查与监督管理有关的情况；

3. investigating entities and individuals related to charitable activities regarding supervision and administration; and

（四）经本级人民政府批准，可以查询慈善组织的金融账户；

(IV) enquiry about financial accounts of charitable organizations with the approval of the people's governments at the same level; and

（五）法律、行政法规规定的其他措施。

(V) other measures stipulated by laws and administrative regulations.

第九十四条   县级以上人民政府民政部门对慈善组织、有关单位和个人进行检查或者调查时，检查人员或者调查人员不得少于二人，并应当出示合法证件和检查、调查通知书。

Article 94 Where civil affairs departments of the people's governments at the county level or above conduct an inspection or investigation into a charitable organization or relevant entities or individuals, there shall be at least two inspectors or investigators, who shall produce valid documents and inspection or investigation notices.

第九十五条   县级以上人民政府民政部门应当建立慈善组织及其负责人信用记录制度，并向社会公布。

Article 95 The civil affairs departments of the people's governments at the county level or above shall establish a credit record system for charitable organizations and their responsible persons and make a public announcement to the society.

民政部门应当建立慈善组织评估制度，鼓励和支持第三方机构对慈善组织进行评估，并向社会公布评估结果。

The civil affairs departments shall establish a charitable organization evaluation system, encourage and support third parties to evaluate charitable organizations, and make public the evaluation results.

第九十六条   慈善行业组织应当建立健全行业规范，加强行业自律。

Article 96 Charitable organization industry associations shall establish and improve the industry standards and strengthen self-regulation.

第九十七条   任何单位和个人发现慈善组织、慈善信托有违法行为的，可以向民政部门、其他有关部门或者慈善行业组织投诉、举报。民政部门、其他有关部门或者慈善行业组织接到投诉、举报后，应当及时调查处理。

Article 97 Where any entity or individual finds that a charitable organization or charitable trust has any illegal conduct, it/he may file a complaint or report with the civil affairs department, other relevant departments or industry organization. Upon receipt of a complaint or report, the civil affairs department, other relevant departments or trade organization of charity shall investigate and handle the case in a timely manner.

国家鼓励公众、媒体对慈善活动进行监督，对假借慈善名义或者假冒慈善组织骗取财产以及慈善组织、慈善信托的违法违规行为予以曝光，发挥舆论和社会监督作用。

The State encourages the public and media to supervise charitable activities, and expose the obtaining of property by deception in the name of charitable organization or by posing as a charitable organization and the violations of charitable organizations and charitable trusts, so as to give play to the role of public opinions and social supervision.

第十一章 法律责任

Chapter 11 Legal Liabilities

第九十八条   慈善组织有下列情形之一的，由民政部门责令限期改正；逾期不改正的，吊销登记证书并予以公告：

Article 98 Where charitable organizations fall within any of the following circumstances, the civil affairs departments shall order them to make rectifications within a time limit. In case of failure to rectify, the civil affairs departments shall revoke their certificates of registration and make a public announcement:

（一）未按照慈善宗旨开展活动的；

1. failing to carry out activities for charitable purposes;

（二）私分、挪用、截留或者侵占慈善财产的；

2. allotting without permission, appropriating, withholding or embezzling charitable property; or

（三）接受附加违反法律法规或者违背社会公德条件的捐赠，或者对受益人附加违反法律法规或者违背社会公德的条件的。

3. receiving donations with additional conditions that violate laws and regulations or social morality, or imposing conditions that violate laws and regulations or social morality on beneficiaries.

第九十九条   慈善组织有下列情形之一的，由民政部门予以警告、责令限期改正；逾期不改正的，责令限期停止活动并进行整改：

Article 99 Where charitable organizations fall within any of the following circumstances, the civil affairs departments shall issue a warning and order them to make corrections within a time limit. If they fail to make corrections within the time limit, they shall be ordered to suspend activities and make rectifications within a time limit,

（一）违反本法第十四条规定造成慈善财产损失的；

1. violating Article 14 of this Law and causing charitable property losses;

（二）将不得用于投资的财产用于投资的；

(II) investing with assets not suitable for investment;

（三）擅自改变捐赠财产用途的；

(III) changing the use of donated property without authorization;

（四）开展慈善活动的年度支出或者管理费用的标准违反本法第六十条规定的；

4. where the standards for annual expenditures or overheads for charitable activities violate the provisions of Article 60 hereof; or

（五）未依法履行信息公开义务的；

(V) failing to perform the obligation of information disclosure in accordance with the law;

（六）未依法报送年度工作报告、财务会计报告或者报备募捐方案的；

(VI) failing to submit annual work reports, financial accounting reports or fundraising programs in accordance with the law;

（七）泄露捐赠人、志愿者、受益人个人隐私以及捐赠人、慈善信托的委托人不同意公开的姓名、名称、住所、通讯方式等信息的。

(VII) leaking personal privacy of donors, volunteers and beneficiaries and information such as the names, titles, domiciles and contact methods of donors and clients of charitable trusts which they do not want to disclose.

慈善组织违反本法规定泄露国家秘密、商业秘密的，依照有关法律的规定予以处罚。

Where a charitable organization, in violation of this Law, divulges state secrets or trade secrets, it shall be punished according to relevant laws.

慈善组织有前两款规定的情形，经依法处理后一年内再出现前款规定的情形，或者有其他情节严重情形的，由民政部门吊销登记证书并予以公告。

Where a charitable organization falls under any of the circumstances specified in the preceding two paragraphs, and repeats the violation within one year after being punished according to law, or commits any other serious violation, the civil affairs department shall revoke its registration certificate and make a public announcement.

第一百条   慈善组织有本法第九十八条、第九十九条规定的情形，有违法所得的，由民政部门予以没收；对直接负责的主管人员和其他直接责任人员处二万元以上二十万元以下罚款。

Article 100 Where a charitable organization falls under any of the circumstances specified in Articles 98 and 99 herein, the civil affairs department shall confiscate its illegal gains, and impose a fine of not less than CNY20,000 but not more than CNY200,000 on the person directly in charge and other persons directly liable.

第一百零一条   开展募捐活动有下列情形之一的，由民政部门予以警告、责令停止募捐活动；对违法募集的财产，责令退还捐赠人；难以退还的，由民政部门予以收缴，转给其他慈善组织用于慈善目的；对有关组织或者个人处二万元以上二十万元以下罚款：

Article 101 Where a charity solicitation activity falls under any of the following circumstances, the civil affairs department shall issue a warning and order to stop the charity solicitation activity; the property unlawfully solicited shall be ordered to be returned to donors; if it is difficult to return, the civil affairs department shall seize the property and transfer it to other charitable organizations for charitable purposes; and a fine of not less than 20,000 yuan but not more than 200,000 yuan will be imposed on the relevant organization or individual:

（一）不具有公开募捐资格的组织或者个人开展公开募捐的；

1. where organizations or individuals without the qualification for public fundraising conduct public fundraising activities;

（二）通过虚构事实等方式欺骗、诱导募捐对象实施捐赠的；

2. where it deceives and induces donors to make a donation by fabricating facts;

（三）向单位或者个人摊派或者变相摊派的；

3. any apportionment or apportionment in disguise among entities or individuals; or

（四）妨碍公共秩序、企业生产经营或者居民生活的。

(IV) disrupting the public order or disturbing the production and operation of enterprises or the life of residents;

广播、电视、报刊以及网络服务提供者、电信运营商未履行本法第二十七条规定的验证义务的，由其主管部门予以警告，责令限期改正；逾期不改正的，予以通报批评。

Where radio, TV, newspaper or Internet service providers or telecom operators fail to fulfill their verification obligation specified in Article 27 hereof, the competent departments shall issue a warning and order them to make corrections within a time limit; if they fail to do so within the prescribed time limit, a notice of criticism shall be circulated.

第一百零二条   慈善组织不依法向捐赠人开具捐赠票据、不依法向志愿者出具志愿服务记录证明或者不及时主动向捐赠人反馈有关情况的，由民政部门予以警告，责令限期改正；逾期不改正的，责令限期停止活动。

Article 102 Where charitable organizations fail to issue receipts for donations to donors in accordance with the law, fail to issue volunteer service records to volunteers in accordance with the law or fail to give feedback to donors in a timely manner, the civil affairs departments shall issue a warning and order them to make corrections within a time limit; if they fail to do so, they shall be ordered to cease activities within a time limit.

第一百零三条   慈善组织弄虚作假骗取税收优惠的，由税务机关依法查处；情节严重的，由民政部门吊销登记证书并予以公告。

Article 103 Where charitable organizations obtain tax benefits by fraudulent means, the taxation authorities shall conduct an investigation and impose penalties in accordance with the law. In serious cases, the civil affairs departments shall revoke their certificates of registration and make a public announcement.

第一百零四条   慈善组织从事、资助危害国家安全或者社会公共利益活动的，由有关机关依法查处，由民政部门吊销登记证书并予以公告。

Article 104 Where charitable organizations engage in or fund activities that endanger national security or the public interest, the relevant authorities shall conduct an investigation and impose penalties in accordance with the law and the civil affairs departments shall revoke their certificates of registration and make a public announcement.

第一百零五条   慈善信托的受托人有下列情形之一的，由民政部门予以警告，责令限期改正；有违法所得的，由民政部门予以没收；对直接负责的主管人员和其他直接责任人员处二万元以上二十万元以下罚款：

Article 105 Where trustees of a charitable trust fall within any of the following circumstances, the civil affairs departments shall issue a warning and order them to make rectification. Illicit proceeds, if any, shall be confiscated by the civil affairs departments and managers directly in charge and other persons directly responsible shall be imposed a fine of CNY20,000 to CNY200,000:

（一）将信托财产及其收益用于非慈善目的的；

1. the trustee uses any trust property and earnings thereof for any non-charitable purpose; or

（二）未按照规定将信托事务处理情况及财务状况向民政部门报告或者向社会公开的。

(II) failing to report the handling of trust affairs and financial status to the civil affairs department or failing to disclose such information to the public as required.

第一百零六条   慈善服务过程中，因慈善组织或者志愿者过错造成受益人、第三人损害的，慈善组织依法承担赔偿责任；损害是由志愿者故意或者重大过失造成的，慈善组织可以向其追偿。

Article 106 Where in the process of providing charitable services beneficiaries or third parties suffer harm caused by the faults of charitable organizations or volunteers, charitable organizations shall be liable to pay compensation in accordance with the law. If the harm is caused deliberately by volunteers or caused by volunteers' gross negligence, charitable organizations may pursue recovery from volunteers.

志愿者在参与慈善服务过程中，因慈善组织过错受到损害的，慈善组织依法承担赔偿责任；损害是由不可抗力造成的，慈善组织应当给予适当补偿。

Where volunteers suffer harm caused by the faults of charitable organizations in the process of participating in charitable services, charitable organizations shall be liable to pay compensation in accordance with the law. If the harm is caused by force majeure, charitable organizations shall pay appropriate compensation.

第一百零七条   自然人、法人或者其他组织假借慈善名义或者假冒慈善组织骗取财产的，由公安机关依法查处。

Article 107 Where natural persons, legal persons or other organizations swindle property in the name of charity or under the disguise of charitable organizations, public security organs shall investigate and handle the case in accordance with the law.

第一百零八条   县级以上人民政府民政部门和其他有关部门及其工作人员有下列情形之一的，由上级机关或者监察机关责令改正；依法应当给予处分的，由任免机关或者监察机关对直接负责的主管人员和其他直接责任人员给予处分：

Article 108 Where the civil affairs departments and relevant departments of the people's governments at the county level or above and their functionaries fall under any of the following circumstances, their superior authorities or the supervisory organs shall order them to make corrections; where sanctions shall be imposed in accordance with the law, the appointment and removal organs or the supervisory organs shall impose sanctions on the persons directly in charge and the other persons directly liable:

（一）未依法履行信息公开义务的；

1. failing to perform the obligation of information disclosure in accordance with the law;

（二）摊派或者变相摊派捐赠任务，强行指定志愿者、慈善组织提供服务的；

2. apportioning donations and apportionment in disguise, or forcibly appointing volunteers or charitable organizations to provide services;

（三）未依法履行监督管理职责的；

(III) Failing to perform duties of supervision and administration according to law;

（四）违法实施行政强制措施和行政处罚的；

(IV) Illegally implementing compulsory administrative measures or administrative penalties;

（五）私分、挪用、截留或者侵占慈善财产的；

(V) allotting without permission, appropriating, withholding or embezzling charitable property; or

（六）其他滥用职权、玩忽职守、徇私舞弊的行为。

(VI) Other acts of abusing powers, neglecting duties or practicing favoritism for himself or his relative.

第一百零九条   违反本法规定，构成违反治安管理行为的，由公安机关依法给予治安管理处罚；构成犯罪的，依法追究刑事责任。

Article 109 For violation of the provisions of this Law which constitute a violation of security administration, the offender shall be subject to security administration punishment by the public security authorities pursuant to the law; where the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law.

第十二章 附则

Chapter 12 Supplementary Provisions

第一百一十条   城乡社区组织、单位可以在本社区、单位内部开展群众性互助互济活动。

Article 110 Urban and rural community organizations and entities may carry out internal activities of mutual aid.

第一百一十一条   慈善组织以外的其他组织可以开展力所能及的慈善活动。

Article 111 The organizations other than charitable organizations may carry out charitable activities within their capacity.

第一百一十二条   本法自2016年9月1日起施行。

Article 112 This Law shall come into force as of September 1, 2016.