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# 中华人民共和国中外合作经营企业法（2017修正）

# Law of the People’s Republic of China on Sino-Foreign Cooperative Joint Ventures (Amended in 2017)

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（1988年4月13日第七届全国人民代表大会第一次会议通过 根据2000年10月31日第九届全国人民代表大会常务委员会第十八次会议《关于修改〈中华人民共和国中外合作经营企业法〉的决定》第一次修正 根据2016年9月3日第十二届全国人民代表大会常务委员会第二十二次会议《关于修改〈中华人民共和国外资企业法〉等四部法律的决定》第二次修正 根据2016年11月7日第十二届全国人民代表大会常务委员会第二十四次会议《关于修改〈中华人民共和国对外贸易法〉等十二部法律的决定》第三次修正 根据2017年11月4日第十二届全国人民代表大会常务委员会第三十次会议《关于修改〈中华人民共和国会计法〉等十一部法律的决定》第四次修正）

(Adopted 13 April 1988 at the 1st Session of the 7th National People 's Congress Revised on 31 October 2000 at the 18th Session of the Standing Committee of the National People's Congress pursuant to the Decision on Revision of the Law of the People's Republic of China on Sino-foreign Co-operative Enterprises Revised on 3 September 2016 pursuant to the Decision of the Standing Committee of the National People's Congress on Revision of Four Laws Including the Law of the People's Republic of China on Wholly Foreign-owned Enterprises Revised on 7 November 2016 pursuant to the Decision of the Standing Committee of the National People's Congress on Revision of 12 Laws Including the Foreign Trade Law of the People's Republic of China Revised on 4 November 2017 pursuant to the Decision of the Standing Committee of the National People's Congress on Revision of 11 Laws Including the Accounting Law of the People's Republic of China passed by the 30th Session of the Standing Committee of the 12th National People's Congress)

第一条   为了扩大对外经济合作和技术交流，促进外国的企业和其他经济组织或者个人（以下简称外国合作者）按照平等互利的原则，同中华人民共和国的企业或者其他经济组织（以下简称中国合作者）在中国境内共同举办中外合作经营企业（以下简称合作企业），特制定本法。

Article 1 This Law is formulated in order to expand economic cooperation and technological exchange with foreign countries and to promote the joint establishment, on the principle of equality and mutual benefit, by foreign enterprises and other economic organizations or individuals (hereinafter referred to as the foreign party) and Chinese enterprises or other economic organizations (hereinafter referred to as the Chinese party) of Chinese-foreign contractual joint ventures (hereinafter referred to as contractual joint ventures) within the territory of the People's Republic of China.

第二条   中外合作者举办合作企业，应当依照本法的规定，在合作企业合同中约定投资或者合作条件、收益或者产品的分配、风险和亏损的分担、经营管理的方式和合作企业终止时财产的归属等事项。

Article 2 In establishing a contractual joint venture, the Chinese and foreign parties shall, in accordance with the provisions of this Law, prescribe in their contractual joint venture contract such matters as the investment or conditions for cooperation, the distribution of earnings or products, the sharing of risks and losses, the manners of operation and management and the ownership of the property at the time of the termination of the contractual joint venture.

合作企业符合中国法律关于法人条件的规定的，依法取得中国法人资格。

A contractual joint venture, which meets the conditions for being considered a legal person under Chinese law, shall acquire the status of a Chinese legal person in accordance with law.

第三条   国家依法保护合作企业和中外合作者的合法权益。

Article 3 The State shall, according to law, protect the lawful rights and interests of the contractual joint ventures and of the Chinese and foreign parties.

合作企业必须遵守中国的法律、法规，不得损害中国的社会公共利益。

A contractual joint venture must abide by Chinese laws and regulations and must not injure the public interests of China.

国家有关机关依法对合作企业实行监督。

The relevant State authorities shall exercise supervision over the contractual joint ventures according to law.

第四条   国家鼓励举办产品出口的或者技术先进的生产型合作企业。

Article 4 The State shall encourage the establishment of export-oriented or technologically advanced production-type cooperative joint ventures.

第五条   申请设立合作企业，应当将中外合作者签订的协议、合同、章程等文件报国务院对外经济贸易主管部门或者国务院授权的部门和地方政府（以下简称审查批准机关）审查批准。审查批准机关应当自接到申请之日起四十五天内决定批准或者不批准。

Article 5 For the purpose of applying for the establishment of a contractual joint venture, such documents as the agreement, the contract and the articles of association signed by the Chinese and foreign parties shall be submitted for examination and approval to the department in charge of foreign economic relations and trade under the State Council or to the department or local government authorized by the State Council (hereinafter referred to as the examination and approval authority). The examination and approval authority shall decide whether or not to grant approval within 45 days of receiving the application.

第六条   设立合作企业的申请经批准后，应当自接到批准证书之日起三十天内向工商行政管理机关申请登记，领取营业执照。合作企业的营业执照签发日期，为该企业的成立日期。

Article 6 Following approval of an application to establish a cooperative joint venture, an application for registration and a business licence shall be made to the administration for industry and commerce within 30 days of receiving the certificate of approval. The date of issue of the business license of a contractual joint venture shall be the date of its establishment.

合作企业应当自成立之日起三十天内向税务机关办理税务登记。

A contractual joint venture shall, within 30 days of its establishment, carry out tax registration with the tax authorities.

第七条   中外合作者在合作期限内协商同意对合作企业合同作重大变更的，应当报审查批准机关批准；变更内容涉及法定工商登记项目、税务登记项目的，应当向工商行政管理机关、税务机关办理变更登记手续。

Article 7 If, during the term of co-operation, the Chinese and foreign partners agree through consultation to make a major amendment to the co-operative enterprise contract, the matter shall be reported to the examining and approving organ for approval. If the amendment involves items for official industrial or commercial registration or tax registration, procedures for registration of the amendment shall be conducted with the administration for industry and commerce or the taxation organ.

第八条   中外合作者的投资或者提供的合作条件可以是现金、实物、土地使用权、工业产权、非专利技术和其他财产权利。

Article 8 The investment or pre-requisite conditions for cooperation provided by either party may be in the form of cash, in kind, land use rights, industrial property, non-patented technology, or any other property right.

第九条   中外合作者应当依照法律、法规的规定和合作企业合同的约定，如期履行缴足投资、提供合作条件的义务。逾期不履行的，由工商行政管理机关限期履行；限期届满仍未履行的，由审查批准机关和工商行政管理机关依照国家有关规定处理。

Article 9 The Chinese and foreign parties shall, in accordance with the provisions of the laws and regulations and the agreements set forth in the contractual joint venture contract, duly fulfill their obligations of contributing full investment and providing the conditions for cooperation. In case of failure to do so within the prescribed time, the administrative department for industry and commerce shall set another time limit for the fulfillment of such obligations; if such obligations are still not fulfilled by the new time limit, the matter shall be handled by the examination and approval authority and the administrative department for industry and commerce according to relevant State regulations.

中外合作者的投资或者提供的合作条件，由中国注册会计师或者有关机构验证并出具证明。

The investments or conditions for cooperation provided by the Chinese and foreign parties shall be verified by an accountant registered in China or the relevant authorities, who shall provide a certificate after verification.

第十条   中外合作者的一方转让其在合作企业合同中的全部或者部分权利、义务的，必须经他方同意，并报审查批准机关批准。

Article 10 If a Chinese or foreign party wishes to make an assignment of all or part of its rights and obligations prescribed in the contractual joint venture contract, it must obtain the consent of the other party or parties and report to the examination and approval authority for approval.

第十一条   合作企业依照经批准的合作企业合同、章程进行经营管理活动。合作企业的经营管理自主权不受干涉。

Article 11 A cooperative joint venture shall conduct business management activities in accordance with the approved cooperative joint venture contract and articles of association. The right of a contractual joint venture to make its own operational and managerial decisions shall not be interfered with.

第十二条   合作企业应当设立董事会或者联合管理机构，依照合作企业合同或者章程的规定，决定合作企业的重大问题。中外合作者的一方担任董事会的董事长、联合管理机构的主任的，由他方担任副董事长、副主任。董事会或者联合管理机构可以决定任命或者聘请总经理负责合作企业的日常经营管理工作。总经理对董事会或者联合管理机构负责。

Article 12 A contractual joint venture shall establish a board of directors or a joint managerial institution which shall, according to the contract or the articles of association for the contractual joint venture, decide on the major issues concerning the venture. If the Chinese or foreign party assumes the chairman of the board of directors or the director of the joint managerial institution, the other party shall assume the vice-chairman or deputy director. The board of directors or the joint management body may decide on the appointment or engagement of a general manager to conduct the daily business management of the contractual joint venture. The general manager shall be accountable to the board of directors or the joint managerial institution.

合作企业成立后改为委托中外合作者以外的他人经营管理的，必须经董事会或者联合管理机构一致同意，并向工商行政管理机关办理变更登记手续。

If a contractual joint venture, after its establishment, chooses to entrust a third party with its operation and management, it must obtain the unanimous consent of the board of directors or the joint managerial institution, and register the change with the administrative authorities for industry and commerce.

第十三条   合作企业职工的录用、辞退、报酬、福利、劳动保护、劳动保险等事项，应当依法通过订立合同加以规定。

Article 13 Matters such as the recruitment and dismissal of employees, remuneration, welfare benefits, labour protection and labour insurance shall be stipulated in contracts signed in accordance with the law.

第十四条   合作企业的职工依法建立工会组织，开展工会活动，维护职工的合法权益。

Article 14 The staff and workers of a contractual joint venture shall, in accordance with law, establish their trade union organization to carry out trade union activities and protect their lawful rights and interests.

合作企业应当为本企业工会提供必要的活动条件。

A contractual joint venture shall provide its enterprise trade union with the necessary conditions for its activities.

第十五条   合作企业必须在中国境内设置会计帐簿，依照规定报送会计报表，并接受财政税务机关的监督。

Article 15 A contractual joint venture must establish its account books within the territory of China, file its accounting statements according to relevant provisions and accept supervision by the financial and tax authorities.

合作企业违反前款规定，不在中国境内设置会计帐簿的，财政税务机关可以处以罚款，工商行政管理机关可以责令停止营业或者吊销其营业执照。

If a cooperative enterprise violates the provisions of the previous paragraph and does not establish books of account within the Chinese territory, the taxation organ may issue a fine and the administration for industry and commerce may order the suspension of operations or may revoke the business licence of the cooperative enterprise.

第十六条   合作企业应当凭营业执照在国家外汇管理机关允许经营外汇业务的银行或者其他金融机构开立外汇帐户。

Article 16 A contractual joint venture shall, by presenting its business license, open a foreign exchange account with a bank or any other financial institution which is permitted by the exchange control authorities of the State to conduct transactions in foreign exchange.

合作企业的外汇事宜，依照国家有关外汇管理的规定办理。

A contractual joint venture shall handle its foreign exchange transactions in accordance with the provisions of the State on foreign exchange control.

第十七条   合作企业可以向中国境内的金融机构借款，也可以在中国境外借款。

Article 17 A co-operative enterprise may obtain a loan from a financial institution within Chinese territory or from overseas.

中外合作者用作投资或者合作条件的借款及其担保，由各方自行解决。

Loans to be used by the Chinese and foreign parties as investment or conditions for cooperation, and their guarantees, shall be provided by each party on its own.

第十八条   合作企业的各项保险应当向中国境内的保险机构投保。

Article 18 The various kinds of insurance required by a cooperative enterprise shall be furnished by an insurance organization within Chinese territory.

第十九条   合作企业可以在经批准的经营范围内，进口本企业需要的物资，出口本企业生产的产品。合作企业在经批准的经营范围内所需的原材料、燃料等物资，按照公平、合理的原则，可以在国内市场或者在国际市场购买。

Article 19 A contractual joint venture may, within its approved scope of operation, import materials it needs and export products it produces. A cooperative joint venture may, within its approved scope of operations and in accordance with the principles of fairness and reasonableness, purchase raw materials, fuel and other requirements from both domestic and international markets.

第二十条   合作企业依照国家有关税收的规定缴纳税款并可以享受减税、免税的优惠待遇。

Article 20 A contractual joint venture shall, in accordance with State provisions on tax, pay taxes and may enjoy the preferential treatment of tax reduction or exemption.

第二十一条   中外合作者依照合作企业合同的约定，分配收益或者产品，承担风险和亏损。

Article 21 The Chinese and foreign parties shall share earnings or products, undertake risks and losses in accordance with the agreements prescribed in the contractual joint venture contract.

中外合作者在合作企业合同中约定合作期满时合作企业的全部固定资产归中国合作者所有的，可以在合作企业合同中约定外国合作者在合作期限内先行回收投资的办法。

When the Chinese and foreign partners agree in the co-operative enterprise contract that, on the expiry of the duration of the term of co-operation, all the fixed assets of the co-operative enterprise shall revert to ownership by the Chinese partner, methods to allow the foreign partner to recover its investment within the term of co-operation may be stipulated in the co-operative enterprise contract.

依照前款规定外国合作者在合作期限内先行回收投资的，中外合作者应当依照有关法律的规定和合作企业合同的约定对合作企业的债务承担责任。

When the foreign partner recovers its investment during the term of the enterprise according to the provisions of the preceding paragraph, the Chinese and foreign partners will bear liability in accordance with the provisions of relevant laws and terms of the contractual joint venture contract.

第二十二条   外国合作者在履行法律规定和合作企业合同约定的义务后分得的利润、其他合法收入和合作企业终止时分得的资金，可以依法汇往国外。

Article 22 After the foreign party has fulfilled its obligations under the law and the contractual joint venture contract, the profits it receives as its share, its other legitimate income and the funds it receives as its share upon the termination of the venture, may be remitted abroad according to law.

合作企业的外籍职工的工资收入和其他合法收入，依法缴纳个人所得税后，可以汇往国外。

The wages, salaries or other legitimate income earned by the foreign staff and workers of contractual joint ventures, after the payment of the individual income tax according to law, may be remitted abroad.

第二十三条   合作企业期满或者提前终止时，应当依照法定程序对资产和债权、债务进行清算。中外合作者应当依照合作企业合同的约定确定合作企业财产的归属。

Article 23 Upon the expiration or termination in advance of the term of a contractual joint venture, its assets, claims and debts shall be liquidated according to legal procedures. The Chinese and foreign parties shall determine the ownership of cooperative enterprise property in accordance with the stipulations of the cooperative enterprise contract.

合作企业期满或者提前终止，应当向工商行政管理机关和税务机关办理注销登记手续。

A contractual joint venture shall, upon the expiration or termination in advance of its term, cancel its registration with the administrative authorities for industry and commerce and the tax authorities.

第二十四条   合作企业的合作期限由中外合作者协商并在合作企业合同中订明。中外合作者同意延长合作期限的，应当在距合作期满一百八十天前向审查批准机关提出申请。审查批准机关应当自接到申请之日起三十天内决定批准或者不批准。

Article 24 The period of operation of a contractual joint venture shall be determined through consultation by the Chinese and foreign parties and shall be clearly specified in the contractual joint venture contract. If the Chinese and foreign parties agree to extend the period of operation, they shall apply to the examination and approval authority 180 days prior to the expiration of the term of cooperation. The examination and approval authority shall decide whether or not to grant approval within 30 days of receiving the application.

第二十五条   举办合作企业不涉及国家规定实施准入特别管理措施的，对本法第五条、第七条、第十条、第二十四条规定的审批事项，适用备案管理。国家规定的准入特别管理措施由国务院发布或者批准发布。

Article 25 For establishment of cooperative joint venture enterprises which are not subject to the implementation of special administrative measures for admission stipulated by the State, examination and approval matters stipulated in Article 5, Article 7, Article 10 and Article 24 of this Law shall be subject to filing administration. Special administrative measures for admission stipulated by the State shall be promulgated by the State Council or promulgated with approval by the State Council.

第二十六条   中外合作者履行合作企业合同、章程发生争议时，应当通过协商或者调解解决。中外合作者不愿通过协商、调解解决的，或者协商、调解不成的，可以依照合作企业合同中的仲裁条款或者事后达成的书面仲裁协议，提交中国仲裁机构或者其他仲裁机构仲裁。

Article 26 Any disputes between the Chinese and foreign parties to a cooperative enterprise while carrying out the stipulations of the cooperative enterprise contract or the company charter should be settled through consultation or mediation. If the Chinese and foreign partners are unwilling to use consultation or mediation to resolve the dispute or if consultation or mediation fail to produce a result, the matter may be submitted to a Chinese arbitral body or another arbitral body for arbitration in accordance with the provisions on arbitration in the contractual joint venture contract or an arbitral agreement concluded in writing after the dispute has arisen.

中外合作者没有在合作企业合同中订立仲裁条款，事后又没有达成书面仲裁协议的，可以向中国法院起诉。

If the Chinese and foreign partners have not included provisions on arbitration in the cooperative joint venture contract and fail to conclude a written arbitral agreement after a dispute has arisen, a suit may be filed in a Chinese court.

第二十七条   国务院对外经济贸易主管部门根据本法制定实施细则，报国务院批准后施行。

Article 27 The department under the State Council which is in charge of foreign economic relations and trade shall, in accordance with this Law, formulate rules for its implementation, which shall go into effect after being submitted to and approved by the State Council.

第二十八条   本法自公布之日起施行。

Article 28 This Law shall go into effect as of the date of promulgation.