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# 中华人民共和国个人独资企业法

# Law of the People’s Republic of China on Sole Proprietorship

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主席令第二十号

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第一章 总则

Chapter 1 General Provisions

第一条   为了规范个人独资企业的行为，保护个人独资企业投资人和债权人的合法权益，维护社会经济秩序，促进社会主义市场经济的发展，根据宪法，制定本法。

Article 1 This Law is formulated pursuant to the Constitution for the purposes of standardising the activities of sole proprietorship enterprises, protecting the legitimate rights and interests of investors and creditors of sole proprietorship enterprises, safeguarding social and economic order, and promoting the development of socialist market economy.

第二条   本法所称个人独资企业，是指依照本法在中国境内设立，由一个自然人投资，财产为投资人个人所有，投资人以其个人财产对企业债务承担无限责任的经营实体。

Article 2 A sole proprietorship enterprise referred to in this Law shall mean a business entity established in China pursuant to this Law in which a natural person invests, the assets are owned personally by the investor, and the investor shall bear unlimited liability with his/her personal assets for the debts of the enterprise.

第三条   个人独资企业以其主要办事机构所在地为住所。

Article 3 A sole proprietorship enterprise's main place of business shall be its domicile.

第四条   个人独资企业从事经营活动必须遵守法律、行政法规，遵守诚实信用原则，不得损害社会公共利益。

Article 4 In conducting business activities, a sole proprietorship enterprise shall abide by laws and administrative regulations, observe the principle of good faith and may not harm the public interest.

个人独资企业应当依法履行纳税义务。

A sole proprietorship enterprise shall fulfill its obligation to pay taxes in accordance with the law.

第五条   国家依法保护个人独资企业的财产和其他合法权益。

Article 5. The State protects the property and other lawful rights and interests of a sole proprietorship in accordance with law.

第六条   个人独资企业应当依法招用职工。职工的合法权益受法律保护。

Article 6 A sole proprietorship enterprise shall recruit workers in accordance with the law. The legal rights and interests of employees shall receive the protection of the law.

个人独资企业职工依法建立工会，工会依法开展活动。

. The employees of a sole proprietorship shall establish a trade union in accordance with the law. The trade union shall conduct its activities in accordance with the law.

第七条   在个人独资企业中的中国共产党党员依照中国共产党章程进行活动。

Article 7 A member of the Chinese Communist Party in a sole proprietorship enterprise shall conduct his activities in accordance with the Constitution of the Chinese Communist Party.

第二章 个人独资企业的设立

Chapter 2 Establishment of Sole Proprietorship Enterprises

第八条   设立个人独资企业应当具备下列条件：

Article 8 To establish a sole proprietorship enterprise, the following conditions shall be met:

（一）投资人为一个自然人；

1. The investor is a natural person;

（二）有合法的企业名称；

2. having a lawful enterprise name;

（三）有投资人申报的出资；

(III) there is capital contribution declared by the investor;

（四）有固定的生产经营场所和必要的生产经营条件；

(IV) There is a fixed place and necessary conditions for production and operation;

（五）有必要的从业人员。

(V) it has the necessary employees.

第九条   申请设立个人独资企业，应当由投资人或者其委托的代理人向个人独资企业所在地的登记机关提交设立申请书、投资人身份证明、生产经营场所使用证明等文件。委托代理人申请设立登记时，应当出具投资人的委托书和代理人的合法证明。

Article 9 For establishment of a sole proprietorship enterprise, the investor or his/her entrusted agent shall submit an application form for establishment, identity document of the investor, proof of use of manufacturing and business premises etc to the registration authorities at the location of the sole proprietorship enterprise. When an authorized agent applies for registration of establishment, the power of attorney issued by the investor and the legal certificate of the agent shall be presented.

个人独资企业不得从事法律、行政法规禁止经营的业务；从事法律、行政法规规定须报经有关部门审批的业务，应当在申请设立登记时提交有关部门的批准文件。

A sole proprietorship enterprise may not engage in any business prohibited by law or administrative regulations; where the sole proprietorship enterprise intends to engage in any business which requires approval by the relevant authority, the approval document issued by the relevant authority shall be submitted at the time of applying for establishment registration.

第十条   个人独资企业设立申请书应当载明下列事项：

Article 10 An application form for the establishment of a sole proprietorship enterprise shall set forth the following:

（一）企业的名称和住所；

1. the name and domicile of the enterprise;

（二）投资人的姓名和居所；

2. Name and domicile of the investor;

（三）投资人的出资额和出资方式；

(III) the amount and method of capital contribution by the investor;

（四）经营范围。

(IV) Business scope.

第十一条   个人独资企业的名称应当与其责任形式及从事的营业相符合。

Article 11. The name of a sole proprietorship must correspond to the form of liability and the business in which it operates.

第十二条   登记机关应当在收到设立申请文件之日起十五日内，对符合本法规定条件的，予以登记，发给营业执照；对不符合本法规定条件的，不予登记，并应当给予书面答复，说明理由。

Article 12 The registration authority shall, within 15 days from the date of receiving the application documents for establishment, register those which accord with the conditions provided for in this Law and issue business licenses; it shall not register those which do not conform with the conditions provided for in this Law, and shall give a written reply explaining the reasons.

第十三条   个人独资企业的营业执照的签发日期，为个人独资企业成立日期。

Article 13 The date of issuance of the business license for a sole proprietorship enterprise shall be the date of its establishment.

在领取个人独资企业营业执照前，投资人不得以个人独资企业名义从事经营活动。

Prior to obtaining a business licence for sole proprietorship enterprise, an investor shall not engage in business activities in the name of the sole proprietorship enterprise.

第十四条   个人独资企业设立分支机构，应当由投资人或者其委托的代理人向分支机构所在地的登记机关申请登记，领取营业执照。

Article 14 Where a wholly individually-owned enterprise establishes a branch, the investor or his entrusted agent shall apply for registration to the registration authority of the place where the branch is located and obtain the business license.

分支机构经核准登记后，应将登记情况报该分支机构隶属的个人独资企业的登记机关备案。

Upon approval and registration of the branch, its registration shall be filed with the registration authority of the sole proprietorship to which the branch is affiliated.

分支机构的民事责任由设立该分支机构的个人独资企业承担。

The civil liabilities of the branch shall be borne by the sole proprietorship enterprise that establishes the branch.

第十五条   个人独资企业存续期间登记事项发生变更的，应当在作出变更决定之日起的十五日内依法向登记机关申请办理变更登记。

Article 15 Where there is any change in the registration matters of a sole proprietorship enterprise during its existence, an application for change registration shall be submitted to the registration authorities pursuant to the law within 15 days from the date of the decision for the change.

第三章 个人独资企业的投资人及事务管理

Chapter 3 Investors of Sole Proprietorship Enterprises and Management of their Affairs

第十六条   法律、行政法规禁止从事营利性活动的人，不得作为投资人申请设立个人独资企业。

Article 16 A person who is prohibited by laws and administrative regulations from engaging in any for-profit activity may not apply for the establishment of a sole proprietorship enterprise as an investor.

第十七条   个人独资企业投资人对本企业的财产依法享有所有权，其有关权利可以依法进行转让或继承。

Article 17. The investor in a sole proprietorship enjoys the right of ownership in the property of the enterprise in accordance with law. The relevant rights may be assigned or inherited in accordance with law.

第十八条   个人独资企业投资人在申请企业设立登记时明确以其家庭共有财产作为个人出资的，应当依法以家庭共有财产对企业债务承担无限责任。

Article 18. Where the investor in a sole proprietorship clearly uses jointly owned family property as the individual contribution at the time of applying for establishment and registration of the enterprise, the investor must, in accordance with law, use the jointly owned family property to bear unlimited liability with respect to the debts of the enterprise.

第十九条   个人独资企业投资人可以自行管理企业事务，也可以委托或者聘用其他具有民事行为能力的人负责企业的事务管理。

Article 19 The investor of a sole proprietorship may manage the affairs of the sole proprietorship enterprise by himself, and may also entrust or employ any other person with the capacity for civil acts to manage the sole proprietorship enterprise.

投资人委托或者聘用他人管理个人独资企业事务，应当与受托人或者被聘用的人签订书面合同，明确委托的具体内容和授予的权利范围。

Where a sole proprietor appoints or hires another person to manage the affairs of the sole proprietorship enterprise, he shall enter into a written contract with the person appointed or hired, specifying the specific matters delegated and the scope of authority granted.

受托人或者被聘用的人员应当履行诚信、勤勉义务，按照与投资人签订的合同负责个人独资企业的事务管理。

The agent or employee shall perform the obligations of good faith and due diligence, and manage the affairs of the sole proprietorship enterprise in accordance with the contract with the sole proprietor.

投资人对受托人或者被聘用的人员职权的限制，不得对抗善意第三人。

Any restriction by the sole proprietor on the authority of the agent or employee shall not be a valid defense against a third party acting in good faith.

第二十条   投资人委托或者聘用的管理个人独资企业事务的人员不得有下列行为：

Article 20 The person entrusted or employed by the sole proprietor to manage the affairs of the sole proprietorship enterprise may not engage in any of the following conducts:

（一）利用职务上的便利，索取或者收受贿赂；

1. taking advantage of their positions to demand or accept bribes;

（二）利用职务或者工作上的便利侵占企业财产；

(II) converting property of the sole proprietorship enterprise by using his official position or working relationship;

（三）挪用企业的资金归个人使用或者借贷给他人；

3. misappropriating funds of the sole proprietorship enterprise by using them for his own purpose or lending them to a third person;

（四）擅自将企业资金以个人名义或者以他人名义开立帐户储存；

(IV) depositing funds of the sole proprietorship enterprise in his own name or in the name of any third person without authorization;

（五）擅自以企业财产提供担保；

(V) to provide guarantee with its property without authorization;

（六）未经投资人同意，从事与本企业相竞争的业务；

(VI) engaging in any business in competition with the sole proprietorship enterprise without consent by the sole proprietor;

（七）未经投资人同意，同本企业订立合同或者进行交易；

(VII) entering into any contract or conducting any transaction with the sole proprietorship enterprise without consent by the sole proprietor;

（八）未经投资人同意，擅自将企业商标或者其他知识产权转让给他人使用；

(VIII) assigning any trademark or other intellectual property of the sole proprietorship enterprise to a third person for use without consent by the sole proprietor;

（九）泄露本企业的商业秘密；

(IX) Disclosing trade secrets of the sole proprietorship enterprise;

（十）法律、行政法规禁止的其他行为。

10. other acts prohibited by laws and administrative regulations.

第二十一条   个人独资企业应当依法设置会计帐簿，进行会计核算。

Article 21 A sole proprietorship enterprise shall set up accounting books and conduct accounting in accordance with the law.

第二十二条   个人独资企业招用职工的，应当依法与职工签订劳动合同，保障职工的劳动安全，按时、足额发放职工工资。

Article 22 Where a sole proprietorship enterprise employs workers, it shall enter into labour contracts with the workers in accordance with law, ensure labour safety of the workers and make full and prompt payment of wages.

第二十三条   个人独资企业应当按照国家规定参加社会保险，为职工缴纳社会保险费。

Article 23 A sole proprietorship enterprise shall participate in social insurance and pay social insurance premiums for its employees in accordance with the provisions of the state.

第二十四条   个人独资企业可以依法申请贷款、取得土地使用权，并享有法律、行政法规规定的其他权利。

Article 24. A sole proprietorship may apply for loans and obtain land use rights in accordance with law, and enjoy other rights stipulated by laws and administrative regulations and rules.

第二十五条   任何单位和个人不得违反法律、行政法规的规定，以任何方式强制个人独资企业提供财力、物力、人力；对于违法强制提供财力、物力、人力的行为，个人独资企业有权拒绝。

Article 25. No unit or individual may violate the provisions of laws and administrative regulations and force a sole proprietorship in any way to provide financial, material or human resources; a sole proprietorship has the right to refuse unlawful acts which force it to provide financial, material or human resources.

第四章 个人独资企业的解散和清算

Chapter 4 Dissolution and Liquidation of a Sole Proprietorship

第二十六条   个人独资企业有下列情形之一时，应当解散；

Article 26 A sole proprietorship enterprise shall be dissolved in any of the following circumstances:

（一）投资人决定解散；

1. The investor decides to dissolve;

（二）投资人死亡或者被宣告死亡，无继承人或者继承人决定放弃继承；

2. The sole proprietor is deceased or is declared deceased and there is no heir or the heir has renounced his inheritance;

（三）被依法吊销营业执照；

(III) Its business license is revoked in accordance with law; or

（四）法律、行政法规规定的其他情形。

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

第二十七条   个人独资企业解散，由投资人自行清算或者由债权人申请人民法院指定清算人进行清算。

Article 27. Where a sole proprietorship dissolves, the investor may liquidate the enterprise by himself or herself or a creditor may apply to the people's court to appoint a liquidator to carry out liquidation.

投资人自行清算的，应当在清算前十五日内书面通知债权人，无法通知的，应当予以公告。债权人应当在接到通知之日起三十日内，未接到通知的应当在公告之日起六十日内，向投资人申报其债权。

Where the sole proprietor conducts liquidation himself, he shall notify the creditors in writing fifteen days before liquidation. Where he is unable to notify the creditors, he shall make a public announcement. Creditors must report their claims to the investor within thirty (30) days of receiving a notice or within sixty (60) days of the public announcement if they have not received a notice.

第二十八条   个人独资企业解散后，原投资人对个人独资企业存续期间的债务仍应承担偿还责任，但债权人在五年内未向债务人提出偿债请求的，该责任消灭。

Article 28 Upon dissolution of a sole proprietorship enterprise, the former investor shall be liable to repay the debt incurred by the sole proprietorship enterprise during its existence, provided that any claim not made by the creditor within five years shall be extinguished.

第二十九条   个人独资企业解散的，财产应当按照下列顺序清偿：

Article 29 Upon dissolution of a sole proprietorship enterprise, its assets shall be paid out in the following order of priority:

（一）所欠职工工资和社会保险费用；

1. Wages and social insurance premiums in arrears;

（二）所欠税款；

(II) Outstanding taxes;

（三）其他债务。

(III) other debts.

第三十条   清算期间，个人独资企业不得开展与清算目的无关的经营活动。在按前条规定清偿债务前，投资人不得转移、隐匿财产。

Article 30 During liquidation, a sole proprietorship enterprise may not engage in any business activity unrelated to the liquidation. The sole proprietor may not transfer or conceal the property of the sole proprietorship enterprise prior to full payment of its debt.

第三十一条   个人独资企业财产不足以清偿债务的，投资人应当以其个人的其他财产予以清偿。

Article 31. Where the property of a sole proprietorship is insufficient to pay its debts, the investor must pay the debts with other personal property of the individual.

第三十二条   个人独资企业清算结束后，投资人或者人民法院指定的清算人应当编制清算报告，并于十五日内到登记机关办理注销登记。

Article 32 Upon completion of liquidation of a sole proprietorship enterprise, the investor or the liquidator designated by the People's Court shall formulate a liquidation report, and complete deregistration formalities with the registration authorities within 15 days.

第五章 法律责任

Chapter 5 Legal Liabilities

第三十三条   违反本法规定，提交虚假文件或采取其他欺骗手段，取得企业登记的，责令改正，处以五千元以下的罚款；情节严重的，并处吊销营业执照。

Article 33 Where an enterprise, in violation of the provisions of this Law, obtains its registration by submitting falsified documents or by other fraudulent means, it shall be ordered to make rectification and be fined not more than 5,000 yuan; if the circumstances are serious, its business license shall, in addition, be revoked.

第三十四条   违反本法规定，个人独资企业使用的名称与其在登记机关登记的名称不相符合的，责令限期改正，处以二千元以下的罚款。

Article 34 Where the name of a sole proprietorship enterprise, in contravention to the provisions hereof, is not consistent with the name registered with the registration authority, the sole proprietorship enterprise shall be ordered to rectify the situation within a prescribed period of time and shall be fined not more than two thousand Yuan.

第三十五条   涂改、出租、转让营业执照的，责令改正，没收违法所得，处以三千元以下的罚款；情节严重的，吊销营业执照。

Article 35 Where a sole proprietorship enterprise alters, leases or assigns its business license to any other person, it shall be ordered to rectify the situation, and any resulting illegal income shall be confiscated, and the sole proprietorship enterprise shall be fined not more than three thousand Yuan; where the circumstances are serious, its business license shall be revoked.

伪造营业执照的，责令停业，没收违法所得，处以五千元以下的罚款。构成犯罪的，依法追究刑事责任。

Where a person forges a business license, he shall be ordered to suspend his business, and the illegal gains shall be confiscated, and he shall be fined not more than 5,000 Yuan. If a crime is constituted, the criminal liability shall be investigated according to law.

第三十六条   个人独资企业成立后无正当理由超过六个月未开业的，或者开业后自行停业连续六个月以上的，吊销营业执照。

Article 36 Where a sole proprietorship enterprise does not commence business within six months from establishment without a proper reason, or suspends business for six months or more upon commencement of business, its business licence shall be revoked.

第三十七条   违反本法规定，未领取营业执照，以个人独资企业名义从事经营活动的，责令停止经营活动，处以三千元以下的罚款。

Article 37 Where a person, in violation of the provisions hereof, engages in business activities in the name of a sole proprietorship enterprise without obtaining a business license, he shall be ordered to cease such business activities, and shall be fined not more than CNY3,000.

个人独资企业登记事项发生变更时，未按本法规定办理有关变更登记的，责令限期办理变更登记；逾期不办理的，处以二千元以下的罚款。

Where a registered item of a sole proprietorship enterprise has changed and the sole proprietorship enterprise fails to complete the relevant registration formalities for change pursuant to the provisions of this Law, it shall be ordered to complete registration formalities for change within a stipulated period; where it fails to complete registration formalities within the stipulated period, a fine of not more than RMB2,000 shall be imposed.

第三十八条   投资人委托或者聘用的人员管理个人独资企业事务时违反双方订立的合同，给投资人造成损害的，承担民事赔偿责任。

Article 38. Where a person entrusted or employed by the investor to manage a sole proprietorship breaches the contract signed by both parties, and causes damage to the investor, the said person shall assume civil liability for compensation.

第三十九条   个人独资企业违反本法规定，侵犯职工合法权益，未保障职工劳动安全，不缴纳社会保险费用的，按照有关法律、行政法规予以处罚，并追究有关责任人员的责任。

Article 39 Where a sole proprietorship enterprise, in violation hereof, infringes the lawful rights and interests of its employees, fails to ensure the safety of its employees or fails to pay their social insurance premiums, it shall be sanctioned in accordance with the relevant laws or administrative regulations, and liability shall be imposed on the relevant person.

第四十条   投资人委托或者聘用的人员违反本法第二十条规定，侵犯个人独资企业财产权益的，责令退还侵占的财产；给企业造成损失的，依法承担赔偿责任；有违法所得的，没收违法所得；构成犯罪的，依法追究刑事责任。

Article 40 Where the person appointed or hired by a sole proprietor infringes on the property interests of the sole proprietorship enterprise, he shall be ordered to return the embezzled property; where the sole proprietorship enterprise sustains any losses as a result, he shall be liable for damages in accordance with the law; where he has made any illegal gains, such gains shall be confiscated; where a crime is constituted, criminal liability shall be imposed.

第四十一条   违反法律、行政法规的规定强制个人独资企业提供财力、物力、人力的，按照有关法律、行政法规予以处罚，并追究有关责任人员的责任。

Article 41. Where, in violation of laws and administrative regulations and rules, a sole proprietorship is forced to provide financial, material or human resources, the party responsible for the coercion shall receive punishment in accordance with relevant laws and administrative regulations and rules, and the liability of the relevant person responsible shall be pursued.

第四十二条   个人独资企业及其投资人在清算前或清算期间隐匿或转移财产，逃避债务的，依法追回其财产，并按照有关规定予以处罚；构成犯罪的，依法追究刑事责任。

Article 42 Where before or during the liquidation of a sole proprietorship enterprise, the sole proprietorship enterprise or the investor conceals or transfers its/his assets in order to evade debts, such assets shall be recovered in accordance with the law, and punishment shall be imposed in accordance with the relevant provisions; where such act constitutes a crime, criminal liability shall be imposed in accordance with the law.

第四十三条   投资人违反本法规定，应当承担民事赔偿责任和缴纳罚款、罚金，其财产不足以支付的，或者被判处没收财产的，应当先承担民事赔偿责任。

Article 43 Where an investor violates the provisions of this Law and shall bear civil compensation liability and pay fines and penalties, and his/her assets are insufficient for payment or the assets are subject to confiscation, civil compensation liability shall be borne first.

第四十四条   登记机关对不符合本法规定条件的个人独资企业予以登记，或者对符合本法规定条件的企业不予登记的，对直接责任人员依法给予行政处分；构成犯罪的，依法追究刑事责任。

Article 44. Where a registration organ has registered a sole proprietorship that does not conform with the conditions stipulated by this Law, or it does not register an enterprise that conforms with the conditions stipulated by this Law, the person directly responsible shall receive administrative punishment in accordance with law; where such conduct constitutes a crime, criminal liability shall be pursued in accordance with law.

第四十五条   登记机关的上级部门的有关主管人员强令登记机关对不符合本法规

Article 45 the related officials in charge of the superior department of the registration office order the registration office to check the non-conformity

定条件的企业予以登记，或者对符合本法规定条件的企业不予登记的，或者对登记机关的违法登记行为进行包庇的，对直接责任人员依法给予行政处分；构成犯罪的，依法追究刑事责任。

Where a qualified enterprise is registered, or the enterprise meeting the conditions set forth herein is not registered, or illegal registration activities of the registration authority are covered up, the person directly liable shall be given administrative sanctions according to the law; if a crime is constituted, criminal liability shall be investigated according to the law.

第四十六条   登记机关对符合法定条件的申请不予登记或者超过法定时限不予答复的，当事人可依法申请行政复议或提起行政诉讼。

Article 46 Where the registration authorities do not grant registration for an application which satisfies the statutory criteria, or do not reply within the statutory period, the parties concerned may apply for administrative review or file an administrative lawsuit pursuant to the law.

第六章 附则

Chapter 6 Supplementary Provisions

第四十七条   外商独资企业不适用本法。

Article 47 This Law shall not apply to wholly foreign-owned enterprises.

第四十八条   本法自2000年1月1日起施行。

Article 48 This Law shall go into effect as of January 1, 2000.