

中华人民共和国外资企业法

LAW OF THE PEOPLE'S REPUBLIC OF CHINA ON FOREIGN-CAPITAL ENTERPRISES

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

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

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

Article 2 As mentioned in this Law, "enterprises with foreign capital" refers to those enterprises established in China by foreign investors, exclusively with their own capital, in accordance with relevant Chinese laws. The term does not include branches set up in China by foreign enterprises and other foreign economic organizations.

第三条 设立外资企业，必须有利于中国国民经济的发展，并且采用先进的技术设备，或者产品全部出口或者大部分出口。

Article 3 Enterprises with foreign capital shall be established in such a manner as to help the development of China's national economy; they shall use advanced technology and equipment or market all or most of their products outside China.

国家禁止或者限制设立外资企业的行业由国务院规定。

Provisions shall be made by the State Council regarding the lines of business which the state forbids enterprises with foreign capital to engage in or on which it places certain restrictions.

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

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

外资企业必须遵守中国的法律、法规，不得损害中国的社会公共利益。

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

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

Article 5 The state shall not nationalize or requisition any enterprise with foreign capital. Under special circumstances, when public interest requires, enterprises with foreign capital may be requisitioned by legal procedures and appropriate compensation shall be made.

第六条 设立外资企业的申请，由国务院对外经济贸易主管部门或者国务院授权的机关审查批准。

Article 6 The application to establish an enterprise with foreign capital shall be submitted for examination and approval to the department under the State Council which is in charge of foreign economic relations and trade, or to another agency authorized by the State Council.

审查批准机关应当在接到申请之日起九十天内决定批准或者不批准。

The authorities in charge of examination and approval shall, within 90 days from the date they receive such application, decide whether or not to grant approval.

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

Article 7 After an application for the establishment of an enterprise with foreign capital has been approved, the foreign investor shall, within 30 days from the date of receiving a certificate of approval, apply to the industry and commerce administration authorities for registration and obtain a business licence.

外资企业的营业执照签发日期，为该企业成立日期。

The date of issue of the business licence shall be the date of the establishment of the enterprise.

第八条 外资企业符合中国法律关于法人条件的规定的，依法取得中国法人资格。

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

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

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

工商行政管理机关对外资企业的投资情况进行检查和监督。

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

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

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

第十一条 外资企业的生产经营计划应当报其主管部门备案。

Article 11 The production and operating plans of enterprises with foreign capital shall be reported to the competent authorities for the record.

外资企业依照经批准的章程进行经营管理活动，不受干涉。

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

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

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

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

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

外资企业应当为本企业工会提供必要的活动条件。

The enterprises shall provide the necessary conditions for the activities of the trade unions in their respective enterprises.

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

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

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

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

第十五条 外资企业在批准的经营范围内需要的原材料、燃料等物资，可以在中国购买，也可以在国际市场购买；在同等条件下，应当尽先在中国购买。

Article 15 Within the scope of the operations approved, enterprises with foreign capital may purchase, either in China or from the world market, raw and semi-processed materials, fuels and other materials they need. When these materials are available from both sources on similar terms, first priority should be given to purchases in China.

第十六条 外资企业的各项保险应当向中国境内的保险公司投保。

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

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

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

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

An enterprise that reinvests its profits in China after paying the income tax, may, in accordance with relevant state provisions, apply for refund of a part of the income tax already paid on the reinvested amount.

第十八条 外资企业的外汇事宜，依照国家外汇管理规定办理。

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

外资企业应当在中国银行或者国家外汇管理机关指定的银行开户。

Enterprises with foreign capital shall open an account with the Bank of China or with a bank designated by the state agency exercising foreign exchange control.

外资企业应当自行解决外汇收支平衡。外资企业的产品经有关主管机关批准在中国市场销售，因而造成企业外汇收支不平衡的，由批准其在中国市场销售的机关负责解决。

Enterprises with foreign capital shall manage to balance their own foreign exchange receipts and payments. If, with the approval of the competent authorities, the enterprises market their products in China and consequently experience an imbalance in foreign exchange, the said authorities shall help them correct the imbalance.

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

Article 19 The foreign investor may remit abroad profits that are lawfully earned from an enterprise with foreign capital, as well as other lawful earnings and any funds remaining after the enterprise is liquidated.

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

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

第二十条 外资企业的经营期限由外国投资者申报，由审查批准机关批准。

Article 20 With respect to the period of operations of an enterprise with foreign capital, the foreign investor shall report to and secure approval from the authorities in charge of examination and approval.

期满需要延长的，应当在期满一百八十天以前向审查批准机关提出申请。

For an extension of the period of operations, an application shall be submitted to the said authorities 180 days before the expiration of the period.

审查批准机关应当在接到申请之日起三十天内决定批准或者不批准。

The authorities in charge of examination and approval shall, within 30 days from the date such application is received, decide whether or not to grant the extension.

第二十一条 外资企业终止，应当及时公告，按照法定程序进行清算。

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

在清算完结前，除为了执行清算外，外国投资者对企业财产不得处理。

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

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

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

第二十三条 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 23 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.

第二十四条 本法自公布之日起施行。

Article 24 This Law shall go into effect on the day of its promulgation.