

中华人民共和国外资企业法实施细则

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

（一九九〇年十月二十八日国务院批准一九九〇年十二月十二日对外经济贸易部发布）

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第一章总则

Chapter I General Provisions

第一条根据《中华人民共和国外资企业法》第二十三条的规定，制定本实施细则。

Article 1 These Rules are formulated in accordance with the provisions in Article 23 of The Law of the People's Republic of China on Foreign-Capital Enterprises.

第二条外资企业受中国法律的管辖和保护。

Article 2 Foreign-capital enterprises shall be under the jurisdiction of and protection by China's laws.

外资企业在中国境内从事经营活动，必须遵守中国的法律、法规，不得损害中国的社会公共利益。

Foreign-capital enterprises, while engaged in business operational activities within the territory of China, must abide by Chinese laws and regulations and must not jeopardize the social and public interests of China.

第三条设立外资企业，必须有利于中国国民经济的发展，能够采取显著的经济效益，并应当至少符合下列一项条件：

Article 3 A foreign-capital enterprise to be established in China must be conducive to the development of China's national economy, be capable of gaining remarkable economic results and shall meet at least one of the following conditions:

（一）采用先进技术和设备，从事新产品开发，节约能源和原材料，实现产品升级换代，可以替代进口的；

(1) The enterprise is to adopt advanced technology and equipment, engage in the development of new products, conserve energy and raw materials, and realize the upgrading of products and the replacement of old products with new ones which can be used as import substitutes;

（二）年出口产品的产值达到当年全部产品产值 50% 以上，实现外汇收支平衡或者有余的。

(2) Its annual output value of export products accounts for more than 50% of the annual output value of all products, thereby realizing the balance between revenues and expenditures in foreign exchange or with a surplus.

第四条下列行业，禁止设立外资企业：

Article 4 No foreign-capital enterprise shall be established in the following trades:

（一）新闻、出版、广播、电视、电影；

(1) The press, publication, broadcasting, television and movies;

(二) 国内商业、对外贸易、保险;

(2) Domestic commerce, foreign trade, and insurance;

(三) 邮电通信;

(3) Post and telecommunications;

(四) 中国政府规定禁止设立外资企业的其他行业。

(4) Other trades in which the establishment of foreign-capital enterprises is forbidden, as prescribed by the Chinese government.

第五条下列行业，限制设立外资企业：

Article 5 The establishment of foreign-capital enterprises shall be restricted in the following trades:

(一) 公用事业;

(1) Public utilities;

(二) 交通运输;

(2) Communications and transportation;

(三) 房地产;

(3) Real estate;

(四) 信托投资;

(4) Trust investment;

(五) 租赁。

(5) Leasing

申请在前款规定的行业中设立外资企业，除中国法律、法规另有规定外，须经中华人民共和国对外经济贸易部（以下简称对外经济贸易部）批准。

The application for the establishment of a foreign-capital enterprise in the trades mentioned in the preceding paragraph shall be submitted to the Ministry of Foreign Economic Relations and Trade of the People's Republic of China (hereinafter referred to as the Ministry of Foreign Economic

Relations and Trade) for approval, except as otherwise provided by Chinese laws and regulations.

第六条申请设立外资企业，有下列情况之一的，不予批准：

Article 6 Application for the establishment of a foreign-capital enterprise shall not be approved if the proposed enterprise would involve one of the following circumstances:

（一）有损中国主权或者社会公共利益的；

(1) Injury to China's sovereignty or to social and public interests;

（二）危及中国国家安全的；

(2) Impairment of China's national security;

（三）违反中国法律、法规的；

(3) Violation of Chinese laws and regulations;

（四）不符合中国国民经济发展要求的；

(4) Incompatibility with the requirements of China's national economic development; or

（五）可能造成环境污染的。

(5) Possible creation of environmental pollution.

第七条外资企业在批准的经营范围内，自主经营管理，不受干涉。

Article 7 A foreign-capital enterprise shall make its own managerial decisions within the approved scope of business operations and shall not be subject to intervention.

第二章设立程序

Chapter II Procedures for Establishment

第八条设立外资企业的申请，由对外经济贸易部审查批准后，发给批准证书。

Article 8 The application for the establishment of a foreign-capital enterprise shall be submitted to the Ministry of Foreign Economic Relations and Trade, and after examination and approval, a certificate of approval shall be issued by the Ministry.

设立外资企业的申请属于下列情形的，国务院授权省、自治区、直辖市和计划单列市、经济特区人民政府审查批准后，发给批准证书：

With respect to the application for the establishment of a foreign-capital enterprise that comes

under one of the following circumstances, the State Council shall authorize the people's government of the relevant province, autonomous region, municipality directly under the Central Government, municipality separately listed on the state plan, or the special economic zone, to issue the certificate of approval after examining and approving the application:

(一) 投资总额在国务院规定的投资审批权限以内的;

(1) The total amount of investment is within the limits of powers for the examination and approval of investments stipulated by the State Council;

(二) 不需要国家调拨原材料, 不影响能源、交通运输、外贸出口配额等全国综合平衡的。

(2) The proposed enterprises does not need the raw and processed materials to be allocated by the State, or does not influence unfavourably the national comprehensive balance of energy resources, communications and transportation, as well as export quotas for foreign trade.

省、自治区、直辖市和计划单列市、经济特区人民政府在国务院授权范围内批准设立外资企业, 应当在批准后十五天内报对外经济贸易部备案(对外经济贸易部和省、自治区、直辖市和计划单列市、经济特区人民政府, 以下统称审批机关)。

Where the people's government of the province, autonomous region, municipality directly under the Central Government, municipality separately listed on the state plan, or the special economic zone has approved the establishment of a foreign-capital enterprise within its limits of powers granted by the State Council, it shall within 15 days after the approval submit a report to the Ministry of Foreign Economic Relations and Trade for the record (hereinafter the Ministry of Foreign Economic Relations and Trade, the people's government of the province, autonomous region, municipality directly under the Central government, municipality separately listed on the State plan, and the special economic zone shall be called generally as the examining and approving organ).

第九条申请设立的外资企业, 其产品涉及出口许可证、出口配额、进口许可证或者属于国家限制进口的, 应当依照有关管理权限事先征得对外经济贸易部门的同意。

Article 9 With respect to a foreign-capital enterprise, the establishment of which has been applied for, if its products are subject to export license, export quota, or import license, or are under restrictions by the State, prior consent of the department of foreign economic relations and trade shall be obtained in accordance with the limits of powers for administration.

第十条外国投资者在提出设立外资企业的申请前, 应当就下列事项向拟设立外资企业所在地的县级或者县级以上地方人民政府提交报告。报告内容包括: 设立外资企业的宗旨; 经营范围、规模; 生产产品; 使用的技术设备; 产品在中国和国外市场的销售比例; 用地面积及要求; 需要用水、电、煤、煤气或者其他能源的条件及数量; 对公共设施的要求等。

Article 10 A foreign investor shall, prior to the filing of an application for the establishment of a foreign-capital enterprise, submit a report to the local people's government at or above the county

level at the place where the proposed enterprise is to be established. The report shall include: the aim of the establishment of the proposed enterprise; the scope and scale of business operation; the products to be produced; the technology and equipment to be adopted and used; the proportion of the sales of products between the domestic market and the foreign market; the area of land to be used and the related requirements; the conditions and quantities of water, electricity, coal, coal gas and other forms of energy resources required; and the requirement of public facilities.

县级或者县级以上地方人民政府应当在收到外国投资者提交的报告之日起三十天内以书面形式答复外国投资者。

The local people's government at or above the county level shall within 30 days after receiving the report submitted by the foreign investor, give a reply in writing to the said foreign investor.

第十一条外国投资者设立外资企业,应当通过拟设立外资企业所在地的县级或者县级以上地方人民政府向审批机关提出申请,并报送下列条件:

Article 11 In case that a foreign investor wishes to establish a foreign-capital enterprise, an application shall be submitted to the examining and approving organ through the local people's government at or above the county level at the place where the enterprise is to be established, together with the following documents.

(一) 设立外资企业申请书;

(1) The written application for the establishment of a foreign-capital enterprise;

(二) 可行性研究报告;

(2) A feasibility study report;

(三) 外资企业章程;

(3) The articles of association of the foreign-capital enterprise;

(四) 外资企业法定代表人(或者董事会人选)名单;

(4) The name-list of the legal representatives (or the candidates for members of the board of directors) of the foreign-capital enterprise;

(五) 外国投资者的法律证明文件和资信证明文件;

(5) The legal certifying documents and the credit position certifying documents of the foreign investor;

(六) 拟设立外资企业所在地的县级或者县级以上地方人民政府的书面答复;

(6) The written reply given by the people's government at or above the county level at the place,

where the enterprise is to be established;

(七) 需要进口的物资清单;

(7) An inventory of goods and materials needed to be imported;

(八) 其他需要报送的文件。

(8) Other documents that are required to be submitted.

前款(一)、(三)项文件必须用中文书写; (二)、(四)、(五)项文件可以用外文书写, 但应当附中文译文。

The documents mentioned in items (1) and (3) in the preceding paragraph must be written in the Chinese language; while the documents mentioned in Items (2), (4) and (5) in the preceding paragraph may be written in a foreign language, but a corresponding Chinese translation shall be attached.

两个或者两个以上外国投资者共同申请设立投资企业, 应当将其签订的合同副本报送审批机关备案。

In the event that two or more foreign investors jointly file an application for the establishment of a foreign capital enterprise, they shall submit a duplicate of the contract concluded and signed between them to the examining and approving organ for the record.

第十二条审批机关应当在收到申请设立外资企业的全部文件之日起九十天内决定批准或者不批准。审批机关如果发现上述文件不齐全或者有不当之处, 可以要求限期补报或者修改。

Article 12 The examining and approving organ shall, within 90 days after receiving all the required documents with respect to an application for the establishment of foreign-capital enterprise, make a decision whether to approve or disapprove the application. In the event that the examining and approving organ has found that the documents mentioned above are not complete, or that some of them are inappropriate, it may call on the applicant to make up the incomplete documents, or to make necessary revisions, within a prescribed time limit.

第十三条设立外资企业的申请经审批机关批准后, 外国投资者应当在收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。外资企业的管理执照签发日期, 为该企业的成立日期。

Article 13 After the approval of the application for the establishment of a foreign-capital enterprise by the examining and approving organ, the foreign investor shall, within 30 days after receiving the certificate of approval, file an application with the relevant administrative department for industry and commerce for registration, and obtain a business license. The date on which the business license is issued shall be the date of the establishment of the said enterprise.

外国投资者在收到批准证书之日起三十天未向工商行政管理机关申请登记的, 外资企业批准

证书自动失效。

In the event that the foreign investor fails to file an application with the administrative department for industry and commerce for registration on the expiration of the 30 days after receiving the certificate of approval, the certificate of approval for the establishment of the proposed enterprise shall become invalid automatically.

外资企业应当在企业成立之日起三十天内向税务机关办理税务登记。

A foreign-capital enterprise shall, within 30 days after its establishment, go through the procedures for taxation registration with the tax authorities.

第十四条外国投资者可以委托中国的外商投资企业服务机构或者其他经济组织代为办理第九条、第十条第一款和第十一条规定事宜。但须签订委托合同。

Article 14 Foreign investors may appoint a Chinese service agency for enterprises with foreign investment or other economic organizations to handle, on their behalf, the affairs stipulated in Article 9, the first paragraph of Article 10 and Article 11 of these Rules, but a contract of entrustment shall be concluded and signed between them.

第十五条设立外资企业的申请书应当包括下列内容：

Article 15 The written application for the establishment of a foreign-capital enterprise shall include the following contents:

(一) 外国投资者的姓名或者名称、住所、注册地和法定代表人的姓名、国籍、职务；

(1) The name or designation, the residence and the place of registration of the foreign investor, and the name, nationality, and position of the legal representative;

(二) 拟设立外资企业的名称、住所；

(2) The name and residence of the foreign-capital enterprise;

(三) 经营范围、产品品种和生产规模；

(3) The scope of business operations, the varieties of products, and the scale of production;

(四) 拟设立外资企业的投资总额、注册资本、资金来源、出资方式 and 期限；

(4) The total amount of investment, the registered capital, the source of funds, and the method of investment contribution and the operation period;

(五) 拟设立外资企业的组织形式和机构、法定代表人；

(5) The organizational form and organs, and the legal representative of the foreign-capital

enterprise;

(六) 采用的主要生产设备及其新旧程度、生产技术、工艺水平及其来源;

(6) The primary production equipment to be used and the degrees of depreciation, production technology, technological level and their sources;

(七) 产品的销售方向、地区和销售渠道、方式以及在中国和国外市场的销售比例;

(7) The sales orientation and areas, the sales channels and methods, and the sales proportion between China's market and foreign markets;

(八) 外汇资金的收支安排;

(8) The arrangements for the revenues and expenditures in foreign exchange;

(九) 有关机构设置和人员编制, 职工的招用、培训、工资、福利、保险、劳动保护等事项的安排;

(9) The arrangements for the establishment of relevant organs of working personnel the engagement and use of workers and staff members, their training, salaries and wages, material benefits, insurance, and labor protection;

(十) 可能造成环境污染的程度和解决措施;

(10) The degrees of probable environmental pollution and the measures for tackling pollution;

(十一) 场地选择和用地面积;

(11) The selection of sites and the area of land to be used;

(十二) 基本建设和生产经营所需资金、能源、原材料及其解决办法;

(12) The funds, energy resources, raw and processed materials needed in capital construction and in production and business operations and the solutions thereof;

(十三) 项目实施的进度计划;

(13) The progress plan for the construction of the project; and

(十四) 拟设立外资企业的经营期限。

(14) The period of business operations of the foreign-capital enterprise to be established.

第十六条外资企业的章程应当包括下列内容:

Article 16 The articles of association of a foreign-capital enterprise shall include the following contents:

(一) 名称及住所;

(1) The name and the residence;

(二) 宗旨、经营范围;

(2) The aim and the scope of business operations;

(三) 投资总额、注册资本、出资期限;

(3) The total amount of investments, the registered capital, and the time limit for contributing investment;

(四) 组织形式;

(4) The form of organization;

(五) 内部组织机构及其职权和议事规则, 法定代表人以及总经理、总工程师、总会计师等人员的职责、权限;

(5) The internal organizational structures and their functions and powers as well as their rules of procedures; the functions, duties and limits of powers of the legal representative as well as of the general manager, chief engineer, chief accountant and other staff members;

(六) 财务、会计及审计的原则和制度;

(6) The principles and system of financial affairs, accounting and auditing;

(七) 劳动管理;

(7) Labor administration;

(八) 经营期限、终止及清算;

(8) The term of business operations, termination, and liquidation; and

(九) 章程的修改程序。

(9) The procedures for the amendment of the articles of association.

第十七条 外资企业的章程经审批机关批准后生效, 修改时同。

Article 17 The articles of association of a foreign-capital enterprise shall become effective after

the approval by the examining and approving organ. The same procedure shall apply when amendments are made.

第十八条 外资企业的分立、合并或者由于其他原因导致资本发生重大变动，须经审批机关批准，并应当聘请中国的注册会计师验证和出具验资报告；经审批机关批准后，向工商行政管理机关办理变更登记手续。

Article 18 The division or merge of foreign-capital enterprises, and the significant change in capital resulting from other causes, shall be subject to the approval by the examining and approving organ; in addition, the said enterprises shall engage a Chinese registered accountant to carry out verification, and to submit a report on the verification of capital; after the approval by the examining and approving organ, the enterprises concerned shall go through the procedures for the change of the registration with the relevant administrative department for industry and commerce.

第三章 组织形式与注册资本

Chapter III Form of Organization and Registered Capital

第十九条 外资企业的组织形式为有限责任公司。经批准也可以为其他责任形式。

Article 19 The organizational form of a foreign-capital enterprise shall be a limited liability company. With approval, the enterprise may also take any other liability form.

外资企业为有限责任公司的，外国投资者对企业的责任以其认缴的出资额为限。

With respect to a foreign-capital enterprise which is a limited liability company, the liability of the foreign investor to the enterprise shall be limited to the amount of investment subscribed and contributed to the enterprise by the investor.

外资企业为其他责任形式的，外国投资者对企业的责任适用中国法律、法规的规定。

With respect to a foreign-capital enterprise which takes any other liability form, the liability of the foreign investor to the enterprise shall be dealt with in accordance with the provisions of Chinese laws and regulations.

第二十条 外资企业的投资总额，是指开办外资企业所需资金总额，即按其生产规模需要投入的基本建设资金和生产流动资金的总和。

Article 20 The total amount of investment of a foreign-capital enterprise refers to the total amount of funds needed for the establishment of the enterprises, i. e. the sum total of the funds invested in capital construction in accordance with the scope of production and the circulating funds for production.

第二十一条 外资企业的注册资本，是指为设立外资企业在工商行政管理机关登记的资本总额，即外国投资者认缴的全部出资额。

Article 21 The registered capital of a foreign-capital enterprise refers to the total amount of capital registered with the administrative department for industry and commerce for the purpose of establishing the foreign-capital enterprise, i. e the total amount of investment the foreign investor undertakes to contribute.

外资企业的注册资本要与其经营规模相适应, 注册资本与投资总额的比例应当符合中国有关规定。

The registered capital of a foreign-capital enterprise shall fit in with the enterprise's scope of business operations; and the proportion between the registered capital and the total amount of investment shall conform with the provisions of the relevant Chinese laws and regulations.

第二十二条外资企业在经营期内不得减少其注册资本。

Article 22 A foreign-capital enterprise shall not reduce the registered capital during the term of business operations.

第二十三条外资企业注册资本的增加、转让, 须经审批机关批准, 并向工商行政管理机关办理变更登记手续。

Article 23 The increase or assignment of the registered capital of a foreign-capital enterprise shall be subject to approval by the examining and approving organ; in addition, the said enterprise shall go through the procedures for the change of the registration with the administrative department for industry and commerce.

第二十四条外资企业将其财产或者权益对外抵押、转让, 须经审批机关批准并向工商行政管理机关备案。

Article 24 In case that a foreign-capital enterprise intends to mortgage or assign its assets or rights and interests to a foreign unit, the case shall be submitted to the examining and approving organ for approval, and then to the administrative department for industry and commerce for the record.

第二十五条外资企业的法定代表人是依照其章程规定, 代表外资企业行使职权的负责人。

Article 25 The legal representative of a foreign-capital enterprise shall be the person-in-charge who, in accordance with the stipulations in the enterprise's articles of association, executes his/her functions and powers on behalf of the enterprise.

法定代表人无法履行其职权时, 应当以书面形式委托代理人, 代其行使职权。

In the event that the legal representative is unable to execute his/her functions and powers, he/she shall entrust in writing an agent with the execution of his/her functions and powers.

第四章出资方式与期限

Chapter IV Methods of Contributing Investment and the Time Limit

第二十六条外国投资者可以用可自由兑换的外币出资，也可以用机器设备、工业产权、专有技术等作价出资。

Article 26 Foreign investors may use convertible foreign currencies for the contribution of investment, or use as their investment machinery and equipment, industrial property rights, and proprietary technology that are assigned a fixed price.

经审批机关批准，外国投资者也可以用其从中国境内举办的其他外商投资企业获得的人民币利润出资。

Foreign investors may, after approval by the examining and approving organ, use, as their investment, their profits in Renminbi (RMB) earned from other enterprises with foreign investment established within the territory of China.

第二十七条外国投资者以机器设备作价出资的，该机器设备必须符合下列要求：

Article 27 In case that foreign investors intend to use machinery and equipment, being assigned a fixed price, as their investment, the said machinery and equipment must meet the following requirements:

(一) 外资企业生产所必需的；

(1) Those that are needed for the production of the foreign-capital enterprise;

(二) 中国不能生产，或者虽能生产，但在技术性能或者供应时间上不能保证需要的。

(2) Those that cannot be produced in China, or that can be produced in China but cannot be guaranteed to meet the needs in terms of technical performance or time of supply.

该机器设备的作价不得高于同类机器设备当时的国际市场正常价格。

The price fixed for the aforesaid machinery and equipment shall not be higher than the normal price for similar machinery and equipment sold on the international market at the time.

对作价出资的机器设备，应当列出详细的作价出资清单，包括名称、种类、数量、作价等，作为设立外资企业申请书的附件一并报送审批机关。

With respect to the machinery and equipment, being assigned a fixed price and used as contributing investment, an inventory listing in detail the assigning of fixed prices as contributing investment, including the names, categories, quantities, and the assignment of prices, shall be made and submitted to the examining and approval organ as an appendix to the application for the establishment of the foreign-capital enterprise.

第二十八条外国投资者以工业产权、专有技术作价出资时，该工业产权、专有技术必须符合下列要求：

Article 28 In case that foreign investors intend to use industrial property rights and proprietary technology, being assigned a fixed price, as their investment, the said industrial property rights and proprietary technology must meet the following requirements:

(一) 外国投资者自己所有的;

(1) Owned by the foreign investors themselves;

(二) 能生产中国急需的新产品或者出口适销产品的;

(2) Capable of producing new products that are urgently needed by China, or that are suitable for export and marketable abroad.

该工业产权、专有技术的作价应当与国际上通常的作价原则相一致, 其作价金额不得超过外资企业注册资本的 20%。

The assigning of a fixed price for the aforesaid industrial property rights and proprietary technology shall be in conformity with the general pricing principles of the international market, and the amount of pricing thereof shall not exceed 20% of the registered capital of the foreign-capital enterprise.

对作价出资的工业产权、专有技术, 应当备有详细资料, 包括所有权证书的复制件, 有效状况及其技术性能、实用价值, 作价的计算根据和标准等, 作为设立外资企业申请书的附件一并报送审批机关。

With respect to those industrial property rights and proprietary technology, being assigned a fixed price for contributing investment, a detailed inventory of relevant data, including a duplicate of the proprietary rights certificate, the effective condition, technological performance, the practical value, the basis and standard for the calculation of pricing, shall be prepared and submitted to the examining and approving organ as an appendix to the application for the establishment of the foreign-capital enterprise.

第二十九条作价出资的机器设备运抵中国口岸时, 外资企业应当报请中国的检机构进行检验, 由该商检机构出具检验报告。

Article 29 When the machinery and equipment, being assigned a fixed price and used as contributing investment, have arrived at China's port, the foreign-capital enterprise shall apply to China's commodity inspection authorities for inspection, which shall then issue an inspection report.

作价出资的机器设备的品种、质量和数量与外国投资者报送审批机关的作价出资清单列出的机器设备的品种、质量和数量不符的, 审批机关有权要求外国投资者限期改正。

In the event that the variety, quality and quantity of the machinery and equipment, being assigned a fixed price and used as contributing investment, are not in conformity with the variety, quality and quantity of the machinery and equipment, being assigned a fixed price as contributing

investment and listed in the inventory submitted to the examining and approving organ, the examining and approving organ has the power to require the foreign investors to make corrections within a prescribed time limit.

第三十条作价出资的工业产权、专有技术实施后，审批机关有权进行检查。该工业产权、专有技术与外国投资者原提供的资料不符的，审批机关有权要求外国投资者限期改正。

Article 30 After the industrial property rights and proprietary technology priced as contributing investment have been put to use, the examining and approving organ has the power to carry out inspection. In the event that the said industrial property rights and proprietary technology are not in conformity with the data originally provided by the foreign investors, the examining and approving organ has the power to require the foreign investors to make corrections within a prescribed time limit.

第三十一条外国投资者缴付出资的期限应当在设立外资企业申请书和外资企业章程中载明。外国投资者可以分期缴付出资，但最后一期出资应当在营业执照签发之日起三年内缴清。其中第一期出资不得少于外国投资者认缴出资额的15%，并应当在外资企业营业执照签发之日起九十天内缴清。

Article 31 The time limit for a foreign investor to make the investment contributions shall be clearly stipulated in the written application for the establishment of the foreign-capital enterprise and also in the articles of association of the enterprise. A foreign investor may make the investment contribution by instalments, but the last instalment of the contribution shall be made within the period of three years beginning from the day when the business license is issued. The first instalment of investment contribution shall not be less than 15% of the total amount of investment contribution that the foreign investor undertakes to make, and shall be made in full within a period of 90 days beginning from the day when the business license is issued.

外国投资者未能在前款规定的期限内缴付第一期出资的，外资企业批准证书即自动失效。外资企业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；

In the event that a foreign investor fails to make in full the first instalment of the investment contribution within the time limit stipulated in the preceding paragraph, the certificate of approval for the establishment of the proposed foreign-capital enterprise shall become invalid automatically. The foreign-capital enterprise in question shall go through the procedure for registration cancellation with the relevant administrative department for industry and commerce, and hand in its business license for cancellation.

不办理注销登记手续和缴销营业执照的，由工商行政管理机关吊销其营业执照，并予以公告。

In the event of the failure to go through the procedure for registration cancellation and to hand in the business license for cancellation, the administrative department for industry and commerce shall revoke the business license and announce the case publicly.

第三十二条第一期出资后的其他各期的出资，外国投资者应当如期缴付。无正当理由逾期三

十天不出资的，依照本实施细则第三十一条第二款的规定处理。

Article 32 After making the first instalment of investment contribution, the foreign investor shall make the remaining instalments of contribution strictly as scheduled. In the event that a foreign investor is in arrears with the contribution for 30 days without any justification, the case shall be handled in accordance with the provisions of paragraph 2 of Article 31 of these Rules.

外国投资者有正当理由要求延期出资的，应当经审批机关同意，并报工商行政管理机关备案。

In the event that a foreign investor has proper reasons for requesting the postponement of investment contribution, prior consent of the examining and approving organ shall be obtained, and the case shall also be reported to the administrative department for industry and commerce for the record.

第三十三条外国投资者缴付每期出资后，外资企业应当聘请中国的注册会计师验证，并出具验资报告，报审批机关和工商行政管理机关备案。

Article 33 After the foreign investor's each instalment of investment contribution, the foreign-capital enterprise shall engage a Chinese registered accountant to carry out verification, and to prepare a report on the verification of capital, which shall be submitted to the examining and approving organ and the administrative department for industry and commerce for the record.

第五章用地及其费用

Chapter V Use of Site and the Site Use Fees

第三十四条外资企业的用地，由资企业所在地的县级或者县级以上地方人民政府根据本区的情况审核后，予以安排。

Article 34 With respect to the site to be used by a foreign-capital enterprise, the local people's government at or above the county level in the place where the enterprise is to be located, shall make arrangements after examination and verification in the light of the local conditions.

第三十五条外资企业应当在营业执照签发之日起三十天内，持批准证书和营业执照到外资企业所在地县级或县级以上地方人民政府的土地管理部门办理土地使用手续，领取土地证书。

Article 35 A foreign-capital enterprise shall, within 30 days from the day the business license is issued, go through the procedure for the use of land and obtain the land certificate by presenting the certificate of approval and the business license to the land administration department under the local people's government at or above the county level in the place where the enterprise is to be located.

第三十六条土地证书为外资企业使用土地的法律凭证。外资企业在经营期限内未经批准，其土地使用权不得转让。

Article 36 The land certificate shall be the legal instrument for the foreign-capital enterprise to use

land. The foreign-capital enterprise within its term of operations, may not assign its land-use right without permission.

第三十七条外资企业在领取土地证书时，应当向其所在地土地管理部门缴纳土地使用费。

Article 37 A foreign-capital enterprise shall, when obtaining the land certificate, pay its land use fee to the land administrative department in the place where the enterprise is located.

第三十八条外资企业使用经营开发的土地，应当缴付土地开发费。

Article 38 In case that a foreign-capital enterprise uses land that has already been developed, it shall pay the land development fee.

前款所指土地开发费包括征地拆迁安置费用和为外资企业配套的基础设施建设费用。土地开发费可由土地开发单位一次性计收或者分年计收。

The land development fee , as mentioned in the preceding paragraph, includes the expense for the requisition of land, the expense for the pulling down of houses and the settlement allowance, and the expense for the construction of basic installations that match the foreign-capital enterprise. The land development fee may be calculated and collected by the land development unit in a lump-sum, or by yearly instalments.

第三十九条外资企业使用未经开发的土地，可以自行开发或者委托中国有关单位开发。

Article 39 In case that a foreign-capital uses land that has not been developed, it may develop the land by itself, or it may entrust a department concerned in China to develop the land.

基础设施的建设，应当由外资企业所在地县级或者县级以上地方人民政府统一安排。

The infrastructure construction shall be carried out under the unified arrangement of the local people's government at or above the county level in the place where the enterprise is to be located.

第四十条外资企业的土地使用费和土地开发费的计收标准，依照中国有关规定办理。

Article 40 The standard for the calculation and collection of land use fee and land development fee shall be handled in accordance with pertinent provisions of China.

第四十一条外资企业的土地使用年限，与经批准的该外资企业的经营期限相同。

Article 41 The term for the use of land by a foreign-capital enterprise shall be the same as the approved operation period of the said enterprise.

第四十二条外资企业除依照本章规定取得土地使用权外，还可以依照中国其他法规的规定取得土地使用权。

Article 42 foreign-capital enterprise, besides obtaining the land-use right in accordance with the

provisions of this Chapter, may also obtain the same right in accordance with the pertinent provisions of other Chinese laws and regulations.

第六章购买与销售

Chapter VI Purchasing and Marketing

第四十三条外资企业自行制定和执行生产经营计划，该生产经营计划应当报其所在地行业主管部门备案。

Article 43 A foreign-capital enterprise shall formulate and execute its production and operation plans on its own; the said production and operation plans shall be submitted to the competent department in charge of the trade, in the place where the said enterprise is located, for the record.

第四十四条外资企业有权自行决定购买本企业自用的机器设备、原材料、燃料、零部件、配套件、元器件、运输工具和办公用品等（以下统称“物资”）。

Article 44 A foreign-capital enterprise is entitled to make decisions for itself on the purchase, for its own use, of machinery and equipment, raw and processed materials, fuels, parts and components, fittings, primary parts, means of transport, and articles for office use (hereinafter uniformly called "goods and materials").

外资企业在中国购买物资，在同等条件下，享受与中国企业同等的待遇。

A foreign-capital enterprise shall, when purchasing goods and materials in China under the same conditions, enjoy the same treatment as enjoyed by the Chinese enterprises.

第四十五条外资企业在中国市场销售其产品，应当依照经批准的销售比例进行。

Article 45 In case that a foreign-capital enterprise sells its products on the Chinese market, it shall conduct its sales in accordance with the approved sales proportion.

外资企业超过批准的销售比例在中国市场销售其产品，须经审批机关批准。

In the event that sales of products on the Chinese market by a foreign-capital enterprise exceed the approved sales proportion, the case shall be subjected to the approval by the examining and approving organ.

第四十六条外资企业有权自行出口本企业生产的产品，也可以委托中国的外贸公司代销或者委托中国境外的公司代销。

Article 46 A foreign-capital enterprise is entitled to export of its own accord, goods produced by itself; it may also appoint a Chinese foreign trade company or a company outside the territory of China to sell its goods on a commission basis.

外资企业有权依照批准的销售比例自行在中国销售本企业生产的产品，也可以委托中国的商

业机构代销。

A foreign-capital enterprise is entitled to sell, of its own accord, the products produced by itself on the Chinese market in accordance with the approved sales proportion; it may also appoint a Chinese commercial agency to sell its products on a commission basis.

第四十七条外国投资者作为出资的机器设备，依照中国规定需要领取进口许可证的，外资企业凭批准的该企业进口设备和物资清单直接或者委托代理机构向发证机关申领进口许可证。

Article 47 Where machinery and equipment being assigned a fixed price and use by foreign investors as contributing investment require, according to the pertinent provisions of China, import licenses, the foreign investors shall, on the strength of the approved inventory of equipment and goods and materials of the said enterprise to be imported, file an application directly, or through an agency entrusted by them , with the license-issuing organ for obtaining due import licenses.

外资企业在批准的范围内，进口本企业自用并为生产所需的物资，依照中国规定需要领取进口许可证的，应当编制年度进口计划，每半年向发证机关申领一次。

Where a foreign-capital enterprise has to import, in accordance with the approved scope of business, goods and materials for its own use and needed by its production and if, according to the pertinent provisions of China, it is necessary for the said enterprise to obtain import licenses, it shall work out an annual plan for importation, and apply, every six months, to the license-issuing organ for the licenses.

外资企业出口产品，依照中国规定需要领取出口许可证的，应当编制年度出口计划，每半年向发证机关申领一次。

With respect to products to be exported by a foreign-capital enterprise, if, according to the pertinent provisions of China, it is necessary for the said enterprise to obtain an export license, it shall work out an annual plan for exportation, and apply, every six months, to the license-issuing organ for the license.

第四十八条外资企业进口的物资以及技术劳务的价格不得高于当时的国际市场同类物资以及技术劳务的正常价格。外资企业的出口产品价格，由外资企业参照当时的国际市场价格自行确定，但不得低于合理的出口价格。用高价进口、低出口等方式逃避税收的；税务机关有权根据税法规定，追究其法律责任。

Article 48 The prices of the goods and materials and technological labor service imported by a foreign-capital enterprise shall not be higher than the normal prices of similar goods and materials and technological labour service on the international market at the time. The price of export products produced by a foreign-capital enterprise shall be fixed by the enterprise itself with reference to the international market prices at the time, but the prices must not be lower than the reasonable export prices. With respect to the evasion of tax by using such methods as importing at high prices while exporting at low prices, the tax authorities shall have the power, in accordance

with the pertinent provisions of the tax law, to investigate the legal responsibilities therefor.

外资企业依照批准的销售比例在中国市场销售产品的价格,应当执行中国有关价格管理的规定。

The pricing of products to be sold by a foreign-capital enterprise on the Chinese market in accordance with the approved sales proportion shall be governed by the pertinent provisions of China concerning the administration of prices.

前述价格应当报物价管理机关和税务机关备案,并接受其监督。

The pricing mentioned in the preceding paragraph shall be reported to the administrative authorities for prices and the tax authorities for the record, and shall be placed under their supervision.

第四十九条外资企业应当依照《中华人民共和国统计法》及中国利用外资统计制度的规定,提供统计资料,报送统计报表。

Article 49 A foreign-capital enterprise shall provide statistical data and submit statistical statements to the departments concerned in accordance with the provisions in the Statistics Law of the People's Republic of China and the relevant provisions of China concerning the statistical system for the utilization of foreign capital.

第七章 税务

Chapter VII Taxation

第五十条外资企业应当依照中国法律、法规的规定,缴纳税款。

Article 50 A foreign-capital enterprise shall pay taxes and duties in accordance with the provisions of Chinese laws and regulations.

第五十一条外资企业的职工应当依照中国法律、法规的规定,缴纳个人所得税。

Article 51 The workers and staff members of a foreign-capital enterprise shall pay individual income tax in accordance with the provisions of Chinese laws and regulations.

第五十二条 外资企业进口下列物资,依照中国税法的有关规定减税、免税:

Article 52 The following goods and materials imported by a foreign-capital enterprise shall be exempted from Customs duties and consolidated industrial and commercial tax;

(一) 外国投资者作为出资的机器设备、零部件、建设用建筑材料以及安装、加固机器所需材料;

(1) The machinery and equipment, parts and components, building materials as well as other

materials used as investment by the foreign investor and needed for construction, as well as the installation and reinforcement of machinery;

(二) 外资企业以投资总额内的资金进口本企业生产所需的自用机器设备、零部件、生产用交通运输工具以及生产管理设备;

(2) The machinery and equipment, parts and components, means of communications and transportation for use in production, and equipment for use in production and management, imported, for their own use, by a foreign-capital enterprise with the funds included in the total amount of investment;

(三) 外资企业为生产出口产品而进口的原材料、辅料、元器件、零部件和包装物料。

(3) The raw materials and processed materials, auxiliary materials, primary parts, parts and components, and articles and materials for packaging imported by a foreign-capital enterprise for the production of export products.

前款所述的进口物资, 经批准在中国境内转卖或者转用于生产在中国境内销售的产品, 应当依照中国税法纳税或者补税。

In the event that the imported goods and materials, as mentioned in the preceding paragraph, are resold within the territory of China, or are used in the production of products to be sold within the territory of China, the foreign-capital enterprise concerned shall pay the taxes or make up the taxes in accordance with the provisions of the tax law of China.

第五十三条 外资企业生产的出口产品, 除中国限制出口的以外, 依照中国税法免征关税和工商统一税。

Article 53 The export commodities produced by a foreign-capital enterprise, except those whose exportation is restricted by China, shall be exempted from Customs duties and consolidated industrial and commercial tax in accordance with the tax law of China.

第八章 外汇管理

Chapter VIII Control of Foreign Exchange

第五十四条 外资企业的外汇事宜, 应当依照中国有关外汇管理的法规办理。

Article 54 Foreign exchange affairs of a foreign-capital enterprise shall be handled in accordance with the pertinent laws and regulations of China concerning foreign exchange control.

第五十五条 外资企业凭工商行政管理机关发给的营业执照, 在中国境内可以经营外汇业务的银行开立帐户, 由开户银行监督收付。

Article 55 A foreign-capital enterprise shall, on the strength of the business license issued by the administrative department for industry and commerce, open an account at a bank which may

handle foreign exchange business within the territory of China, and its receipts and payments in foreign exchange shall be subject to the supervision by the interested bank.

外资企业的外汇收入，应当存入其开户银行的外汇帐户；外汇支出，应当从其外汇帐户中支付。

The foreign exchange revenue of a foreign-capital enterprise shall be deposited in the foreign exchange account of the bank where it has opened an account: and the foreign exchange expenses shall be paid from the foreign exchange account.

第五十六条外资企业应当自行解决外汇收支平衡。

Article 56 A foreign-capital enterprise shall achieve by itself the balance of revenues and expenditures in foreign exchange.

外资企业无法自行解决外汇收支平衡的，外国投资者应当在设立外资企业申请书中载明并提出如何解决的具体方案；审批机关商有关部门后作出答复。

In the event that a foreign-capital enterprise is unable to strike by itself the balance between revenue and expenditure in foreign exchange, the foreign investor shall indicate it clearly in the application for the establishment of the enterprise, and put forward a specific plan for solving the problem; the examining and approving organ shall give a reply after consultation with departments concerned.

设立外资企业申请书中载明自行解决外汇收支平衡的，任何政府部门不负责解决其外汇收支平衡问题。

In the event that the foreign investor has indicated in the application for the establishment of the foreign-capital enterprise, that the balance of revenue and expenditure in foreign exchange would be achieved by itself no government department shall be responsible for the solution of the balance problem of revenue and expenditure in foreign exchange for the said enterprise.

外资企业生产的产品为中国急需并且可以替代进口，经批准在中国销售的，经中国外汇管理机关批准后，可以收取外汇。

With respect to products, manufactured by a foreign-capital enterprise, urgently needed in China, capable of replacing similar imported goods, and permitted to be sold in China, the payments may be made in foreign exchange, subject to the approval by the Chinese administrative department for foreign exchange control.

第五十七条外资企业因生产和经营需要在中国境外的银行开立外汇帐户，须经中国外汇管理机关批准，并依照中国外汇管理机关的规定定期报告外汇收付情况和提供银行对帐单。

Article 57 In case that a foreign-capital enterprise has the necessity to open a foreign exchange account at a bank outside the territory of China to meet the needs of production and business operations, the case shall be submitted the Chinese administrative department for foreign

exchange control for approval and, in accordance with the provisions of the Chinese administrative department for foreign exchange control, regular reports on the conditions of revenues and expenditures in foreign exchange and statements of account shall be submitted.

第五十八条外资企业中的外籍职工和港澳台职工的工资和其他正当的外汇收益,依照中国税法纳税后,可以自由汇出。

Article 58 The wages and salaries as well as other rightful earnings in foreign exchange of foreign workers and staff members and of those from Hong Kong, Macao and Taiwan working in a foreign-capital enterprise may be remitted freely out of the country after taxes have been paid in accordance with the provisions of the Chinese tax law.

第九章财务会计

Chapter IX Financial Affairs and Accounting

第五十九条外资企业应当依照中国法律、法规和财政机关的规定,建立财务会计制度并报其所在地财政、税务机关备案。

Article 59 A foreign-capital enterprise shall, in accordance with Chinese laws, regulations and the provisions of financial organs, set up financial and accounting systems, which shall be reported, for the record, to the financial departments and the tax authorities at the place where the enterprise is located.

第六十条外资企业的会计年度自公历年的一月一日起至十二月三十一日止。

Article 60 The fiscal year of a foreign-capital enterprise shall begin from January 1 and end on December 31 of Gregorian calendar.

第六十一条外资企业依照中国税法规定缴纳所得税后的利润,应当提取储备基金和职工奖励及福利基金。储备基金的提取比例不得低于税后利润的 10%,当累计提取金额达到注册资本的 50%时,可以不再提取。职工奖励及福利基金的提取比例由外资企业自行确定。

Article 61 Reserve funds and bonus and welfare funds for workers and staff members shall be withdrawn from the profits after a foreign-capital enterprise has paid income tax in accordance with the provisions of the Chinese tax law. The proportion of reserve funds to be withdrawn shall not be lower than 10% of the total amount of profits after payment of tax; the withdrawal of reserve funds may be stopped when the total cumulative reserve has reached 50% of the registered capital. The proportion of bonus and welfare funds for workers and staff members to be withdrawn shall be determined by the foreign-capital enterprise of its own accord.

外资企业以往会计年度的亏损未弥补前,不得分配利润;以往会计年度未分配的利润,可与本会计年度可供分配的利润一并分配。

In the event that deficits of previous fiscal years of a foreign-capital have not been made up, it may not distribute the profits, while the undistributed profits of previous fiscal year may be

distributed together with the distributable profits of the current fiscal year.

第六十二条 外资企业的自制会计凭证、会计帐簿和会计报表，应当用中文书写；用外文书写的，应当加注中文。

Article 62 Accounting vouchers, account books and accounting statements made by a foreign-capital enterprise shall be written in the Chinese language; if they are written in a foreign language, notes in the Chinese language are required.

第六十三条 外资企业应当独立核算。

Article 63 Business accounting of a foreign-capital enterprise shall be conducted independently.

外资企业的年度会计报表和清算会计报表，应当依照中国财政、税务机关的规定编制。以外币编报会计报表的，应当同时编报外折合为人民币的会计报表。

The annual accounting statements and liquidation accounting statements of a foreign-capital enterprise shall be prepared in accordance with the provisions of the Chinese competent departments for financial and tax affairs. If accounting statements are prepared in foreign currencies, accounting statements in which the foreign currencies are converted into Renminbi (RMB) shall be prepared at the same time.

外资企业的年度会计报表和清算会计报表，应当聘请中国的注册会计师进行验证并出具报告。第二款和第三款规定的外资企业的年度会计报表和清算会计报表，连同中国的注册会计师出具的报告，应当在规定的时间内报报送财政、税务机关，报报审批机关和工商行政管理机关备案。

The annual accounting statements and liquidation accounting statements of a foreign-capital enterprise, as stipulated in the second and third paragraphs of this Article, together with the verification report prepared by a Chinese registered accountant, shall be submitted, within a prescribed time limit, to the China competent departments for financial and tax affairs and also to the examining and approving organ and the administrative department for industry and commerce for the record.

第六十四条 外国投资者可以聘请中国或者外国的会计人员查阅外资企业帐簿，费用由外国投资者承担。

Article 64 The foreign investor may engage Chinese or foreign accounting personnel to consult the account books of a foreign-capital enterprise, and the expenses thus entailed shall be borne by the foreign investor.

第六十五条 外资企业应当向财政、税务机关报送年度资产负债表和损益表，并报审批机关和工商行政管理机关备案。

Article 65 A foreign-capital enterprise shall submit its annual statement of assets and liabilities and annual statement of profit and loss to the competent departments for financial and tax affairs,

and also to the examining and approving organ as well as the administrative department for industry and commerce for the record.

第六十六条 外资企业应当在企业所在地设置会计帐簿，并接受财政、税务机关的监督。

Article 66 A foreign-capital enterprise shall set up account books at the place where the said enterprise is located, and shall receive supervision of the competent departments for financial and tax affairs.

违反前款规定的，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。

With respect to any foreign-capital enterprise which violates the provisions in the preceding paragraph, the competent departments for financial and tax affairs may impose a fine, and the administrative department for industry and commerce may order to suspend its business operations or revoke its business license.

第十章 职工

Chapter X Workers and Staff Members

第六十七条 外资企业在中国境内雇用职工，企业和职工双方应当依照中国的法律、法规签订劳动合同。合同中应当订明雇用、适退、报酬、福利、劳动保护、劳动保险等事项。

Article 67 In case that a foreign-capital enterprise employs workers and staff members within the territory of China, both the enterprise and the workers and staff members shall, in accordance with the Chinese laws and regulations, conclude and sign a labor contract. Matters as employment, dismissal, salaries and wages, welfare labor protection and, labor insurance shall be clearly stipulated in the contract.

外资企业不得雇用童工。

Foreign-capital enterprises may not hire child labourers.

第六十八条 外资企业应当负责职工的业务、技术培训，建立考核制度，使职工在生产、管理技能方面能够适应企业的生产与发展需要。

Article 68 The workers and staff members of a foreign-capital enterprise shall have the right to set up a grass-roots trade union organization and carry out trade union activities in accordance with the provisions of the Trade Union Law of the People's Republic of China.

第十一章 工会

Chapter XI Trade Union

第六十九条 外资企业的职工有权依照《中华人民共和国工会法》的规定，建立基层工会组织，

开展工会活动。

Article 69 The workers and staff members of a foreign-capital enterprise shall have the right to set up a grass-roots trade union organization and carry out trade union activities in accordance with the provisions of the Trade Union Law of the People's Republic of China.

第七十条外资企业工会是职工利益的代表，有权代表职工同本企业签订劳动合同，并监督劳动合同的执行。

Article 70 The trade union in a foreign-capital enterprise shall represent the interests of workers and staff members, and have the right to conclude labor contracts with the enterprise on their behalf, and to supervise the execution of the labour contracts.

第七十一条外资企业工会的基本任务是：依照中国法律、法规的规定维护职工的合法权益，协助企业合理安排和使用职工福利、奖励基金；组织职工学习政治、科学技术和业务知识，开展文艺、体育活动；教育职工遵守劳动纪律，努力完成企业的各项经济任务。

Article 71 The basic tasks of the trade union in a foreign-capital enterprise shall be as follows: to safeguard the lawful rights and interests of workers and staff members in accordance with the provisions of Chinese laws and regulations, and to assist the enterprise in the rational arrangements and use of welfare and bonus funds for the workers and staff members; to organize workers and staff members in carrying on political study, in learning scientific, technical and professional knowledge, in carrying out cultural, artistic and sports activities; to educate workers and staff members in complying with labour discipline and in striving to fulfil various economic tasks of the enterprise.

外资企业研究决定有关职工奖惩、工资制度、生活福利、劳动保护和保险问题时，工会代表有权列席会议。外资企业应当听取工会的意见，取得工会的合作。

When a foreign-capital enterprise holds discussions on problems concerning the commendation and punishment of workers and staff members, the wage system, welfare benefits, labor protection and labor insurance, representatives of the trade union shall have the right to attend the discussions as nonvoting attendants. A foreign-capital enterprise shall listen to the opinions of the trade union, and win its cooperation.

第七十二条外资企业应当积极支持本企业工会的工作，依照《中华人民共和国工会法》的规定，为工会组织提供必要的房屋和设备，用于办公、会议、举办职工集体福利、文化、体育事业。外资企业每月按照企业职工实发工资总额的2%拨交工会经费，由本企业工会依照中华全国总工会制定的有关工会经费管理办法使用。

Article 72 A foreign-capital enterprise shall give an active support to the work of the trade union of the enterprise, and, in accordance with the provisions of the Trade Union Law of the Peoples' Republic of China, provide the trade union organization with the necessary houses and equipment for handling trade union work, holding meetings and conducting such collective undertakings as welfare benefits, and sports activities for workers and staff members. Every month, the enterprise

shall appropriate a sum equal to 2% of the actual total amount of wages and salaries of workers and staff members to the trade union as outlay, and the trade union of the enterprise shall use this sum of money in accordance with the measures for the administration of trade union outlay, as formulated by the All-China Federation of Trade Unions.

第十二章期限、终止与清算

Chapter XII Term of Operations, Termination and Liquidation

第七十三条外资企业的经营期限，根据不同行业和企业的具体情况，由外国投资者在设立外资企业的申请书中拟订，经审批机关批准。

Article 73 The term of operations of a foreign-capital enterprise shall be proposed by the foreign investor in the written application for the establishment of the enterprise in the light of the specific conditions of different enterprises, and shall be subjected to the approval by the examining and approving organ.

第七十四条外资企业的经营期限，从其营业执照签发之日起计算。

Article 74 The term of operations of a foreign-capital enterprise shall be calculated from the day when the business license is issued.

外资企业经营期满需要延长经营期限的，应当在距经营期满一百八十天前向审批机关报送延长经营期限的申请书。审批机关应当在收到申请书之日起三十天内决定批准或者不批准。

In the event that the term of operations of a foreign-capital enterprise has to be extended upon its expiration, the enterprise shall, 180 days before the expiration of the term of operations, file an application for the extension of the term of operations with the examining and approving organ. The examining and approving organ shall, within 30 days from the day of receiving the application, determine whether to approve or disapprove the extension.

外资企业经批准延长经营期限的，应当自收到批准延长期限文件之日起三十天内，向工商行政管理机关办理变更登记手续。

The foreign-capital enterprise shall, after obtaining the approval for an extension of its term of operations and within 30 days from the day of receiving the approval for the extension, go through the procedure for the change of registration with the administrative department for industry and commerce.

第七十五条外资企业有下列情形之一的，应予终止：

Article 75 A foreign-capital enterprise that falls under one of the following circumstances shall terminate its business operations:

- (一) 经营期限届满；

(1) The term of operations expires;

(二) 经营不善, 严重亏损, 外国投资者决定解散;

(2) The foreign investor decides to dissolve it because of poor operation and management resulting in serious losses;

(三) 因自然灾害、战争等不可抗力而遭受严重损失, 无法继续经营;

(3) Business cannot be carried on because of heavy losses as a result of natural disasters, wars or other force majeure;

(四) 破产;

(4) Bankruptcy;

(五) 违反中国法律、法规、危害社会公共利益被依法撤销;

(5) Disbanded by law because it has violated Chinese laws and regulations or jeopardized social and public interests;

(六) 外资企业章程规定的其他解散事由已经出现。

(6) Other causes for dissolution, as stipulated in the enterprise's articles of association, have occurred.

外资企业如存在前款第(二)、(三)、(四)项所列情形, 应当自行提交终止申请书, 报审批机关核准。审批机关作出核准的日期为企业的终止日期。

If a foreign-capital enterprise falls under any of the circumstances as stipulated in Items (2), (3) and (4) of the preceding paragraph, it shall submit, of its own accord, an application for the termination of business operations to the examining and approving organ for verification and approval. The date of approval after verification by the examining and approving organ shall be the date of the said enterprise's termination.

第七十六条 外资企业依照第七十五条第(一)(二)(三)、(六)项的规定终止的, 应当在终止之日起十五天内对公告并通知债权人, 并在终止公告发出之日起十五天内, 提出清算程序, 原则和清算委员会人选, 报审批机关审核后清算。

Article 76 In case that a foreign-capital enterprise terminates its business operations in accordance with the provisions in Items (1), (2), (3) and (6) of Article 75, the enterprise shall, make a public announcement and notify the creditors; and, it shall, within 15 days from the day of the public termination announcement for liquidation, the principles of liquidation, and the candidates for the liquidation committee to the examining and approving organ for verification and approval before liquidation is carried out.

第七十七条清算委员会应当由外资企业的法定代表人, 债权人代表以及有关主管机关的代表组成, 并聘请中国的注册会计师、律师等参加。

Article 77 The liquidation committee shall be composed of the legal representatives of the foreign-capital enterprise, the representatives of the creditors, the representatives from the competent authorities concerned; Chinese registered accountants and lawyers shall be engaged in the liquidation.

清算费用从外资企业现存财产中优先支付。

Priority shall be given to the payment of expenses for liquidation made from the existing property of the foreign-capital enterprise.

第七十八条清算委员会行使下列职权:

Article 78 The liquidation committee shall execute the following functions and powers:

(一) 召集债权人会议;

(1) To convene a meeting of creditors;

(二) 接管并清理企业财产, 编制资产负债表和财产目录;

(2) To take over and liquidate the property of the enterprise in question, and to prepare the statement of assets and liabilities and the inventory of property;

(三) 提出财产作价和计算依据;

(3) To propose a basis for the valuation and computation of the property of the enterprise in question;

(四) 制定清算方案;

(4) To work out a liquidation plan;

(五) 收回债权和清偿债务;

(5) To recover creditor's rights and to pay the debts;

(六) 追回股东应缴而未缴的款项;

(6) To receive the payments from shareholders which have not yet been made;

(七) 分配剩余财产;

(7) To distribute the remaining property;

(八) 代表外资企业起诉和应拆。

(8) To represent the foreign-capital enterprise in bringing a suit or responding to a suit.

第七十九条外资企业在清算结束之前，外国投得不得将该企业的资金汇出或者携出中国境外，不得自行处理企业的财产。

Article 79 Prior to the conclusion of the liquidation of foreign-capital enterprise, the foreign investor shall not remit or carry the said enterprise's funds out of the territory of China, nor dispose of the enterprise's property privately.

外资企业清算结束，其资产净额和剩余财产超过注册资本的部分视同利润，应当依照中国税法缴纳所得税。

If , upon the conclusion of the liquidation of a foreign-capital enterprise, its net assets and remaining property exceed its registered capital, the excess portion shall be regarded as profit on which income tax shall be imposed in accordance with the Chinese tax law.

第八十条外交企业清算结束，应当向江商行政管理机关办理注销登记手续，缴销营业执照。

Article 80 Upon the conclusion of the liquidation of a foreign-capital enterprise, it shall go through the procedures for the cancellation of registration with the administrative department for industry and commerce, and to hand in the business license for cancellation.

第八十一条外资企业清算财产时，在同等条件下，中国的企业或者其他经济组织有优先购买权。

Article 81 While disposing of the assets and properties of a foreign-capital enterprise, Chinese enterprises or other economic organizations shall, under equal conditions, have the priority in purchasing the aforesaid assets and properties.

第八十二条外资企业依照第七十五条第（四）项的规定终止的，参照中国有关法律、法规进行清算。

Article 82 In case that a foreign-capital enterprise terminates its business operations in accordance with the provisions in Item (4) of Article 75, its liquidation shall be carried out with reference to the pertinent laws and regulations of China.

第十三章附则

Chapter XIII Supplementary Provisions

第八十三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 83 With respect to the various categories of insurance for a foreign-capital enterprise, it shall take out insurance from insurance companies within the territory of China.

第八十四条外资企业与中国的其他企业或者经济组织签订经济合同，适用《中华人民共和国合同法》。

Article 84 If a foreign-capital enterprise concludes economic contracts with any other Chinese enterprise or economic organization, the Economic Contract Law of the People's Republic of China shall be applied.

外资企业与外国的公司、企业或者个人签订经济合同，适用《中华人民共和国涉外经济合同法》。

If a foreign-capital enterprise concludes economic contracts with any foreign company, enterprise or individual, the Law of the People's Republic of China on Economic Contracts Involving Foreign Interests shall be applied.

第八十五条香港、澳门、台湾地区的公司、企业和其他经济者个人以及在国外居住的中国公民在大陆设立全部资本为其所有的企业，参照本实施细则办理。

Article 85 Cases concerning the establishment, in China's mainland, of enterprises, the capital of which is owned solely by the companies, enterprises, and other economic organizations or individuals in the regions of Hong Kong, Macao or Taiwan, or by Chinese citizens residing in foreign countries, shall be handled with reference to these Rules.

第八十六条外资企业中的外籍职工和港澳台职工可带进合理自用的交通工具和生产物品，并依照中国规定办理进口手续。

Article 86 Foreign workers and staff members, and workers and staff members from Hong Kong, Macao and Taiwan, who are working in a foreign-capital enterprise, may carry into the country means of transport and articles for daily use that are within reasonable quantities and for their own use, and they shall go through the import procedures in accordance with pertinent provisions of China.

第八十七条本细则由对外经济贸易部负责解释。

Article 87 The right to interpret these Rules shall reside in the Ministry of Foreign Economic Relations and Trade.

第八十八条本细则自发布之日起施行。

Article 88 These Rules shall go into effect as of the date of promulgation.