

The Charity Law of the People's Republic of China

中华人民共和国慈善法	The Charity Law of the People's Republic of China
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## 第一章 总 则

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

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

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

- (一) 扶贫、济困；
- (二) 扶老、救孤、恤病、助残、优抚；
- (三) 救助自然灾害、事故灾难和公共卫生事件等突发事件造成的损害；
- (四) 促进教育、科学、文化、卫生、体育等事业的发展；

## Chapter 1. General Principles

**Article 1.** This law is designed to develop charitable causes, promote the culture of charity and standardize charitable activities, as well as to protect the rights and interests of charitable organizations, donors, volunteers, beneficiaries and others who work in the field of charity, while promoting social progress and distributing the fruits of social development.

**Article 2.** This law applies to natural persons, legal persons and other organizations carrying out charitable activities and related activities. Where there are special provisions in other laws, the special provisions shall apply.

**Article 3.** ‘Charitable activities’ in this law refers to the following public interest activities voluntarily carried out by natural persons, legal persons and other organizations through the donation of property, the provision of services or other means:

- (1) Helping the poor and the needy;
- (2) Assisting the elderly, orphans, the ill, the disabled, and providing special care;
- (3) Alleviating losses incurred by natural disasters, accidents, public health incidents and other emergencies;
- (4) Promoting the development of education, science, culture, health, sports and other causes;
- (5) Preventing and alleviating pollution and other public hazards, protecting and improving the eco-environment;
- (6) Other public interest activities in

(五) 防治污染和其他公害，保护和改善生态环境；

(六) 符合本法规定的其他公益活动。

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

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

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

**第七条** 每年9月5日为“中华慈善日”。

## 第二章 慈善组织

**第八条** 本法所称慈善组织，

accordance with this law.

**Article 4.** Charitable activities shall abide by the principles of being lawful, voluntary, honest, and non-profit, and must not violate social morality, or endanger national security or harm societal public interests or the lawful rights and interests of other persons.

**Article 5.** The government encourages and supports natural persons, legal persons and other organizations in legally carrying out charitable activities that represent the core values of socialism and promote the traditional morals of the Chinese nation.

**Article 6.** The civil affairs departments of the State Council are in charge of charitable work nationwide and the civil affairs departments of the local people's governments at the county level or above are in charge of charitable work in their respective areas of administration; the relevant departments of the people's governments at the county level or above complete relevant work within their authority in accordance with this law and other related laws.

**Article 7.** September 5<sup>th</sup> of each year will henceforth be "China Charity Day".

## Chapter 2. Charitable Organizations

**Article 8.** 'Charitable organizations' refers to legally established non-profit

是指依法成立、符合本法规定，以面向社会开展慈善活动为宗旨的非营利性组织。

慈善组织可以采取基金会、社会团体、社会服务机构等组织形式。

**第九条** 慈善组织应当符合下列条件：

（一）以开展慈善活动为宗旨；

（二）不以营利为目的；

（三）有自己的名称和住所；

（四）有组织章程；

（五）有必要的财产；

（六）有符合条件的组织机构和负责人；

（七）法律、行政法规规定的其他条件。

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

organizations that are in accordance with this law, that aim to carry out charitable activities catering to society.

Charitable organizations include foundations, social groups, social service organizations and other forms of organization.

**Article 9.** Charitable organizations shall meet the following requirements:

(1) Aim to carry out charitable activities;

(2) Not have the goal of making a profit;

(3) Have a name and address;

(4) Have an organizational charter;

(5) Have necessary financial assets;

(6) Have an organizational structure and person in charge in accordance with the requirements;

(7) Meet other conditions stipulated by laws and administrative regulations.

**Article 10.** Those establishing a charitable organization shall apply for registration with the civil affairs department of a people's government at the county level or above. The civil affairs department shall issue a decision within 30 days of receiving the application; organizations meeting the requirements stipulated by this law shall have their registration approved, and the decision shall be publicly announced; registration shall be withheld from organizations that do not meet the requirements stipulated by this law and the reasons explained in writing.

Non-profit organizations such as foundations, social groups and social service organizations that were established before the publication of this

登记并书面说明理由。

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

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

**第十一条** 慈善组织的章程，应当符合法律法规的规定，并载明下列事项：

- (一) 名称和住所；
- (二) 组织形式；
- (三) 宗旨和活动范围；
- (四) 财产来源及构成；
- (五) 决策、执行机构的组成及职责；
- (六) 内部监督机制；

law may apply for identification as a charitable organization with the civil affairs department with which they registered. The civil affairs department shall issue a decision approving the change of registration within 20 days of receiving the application. Organizations meeting the requirements shall be identified as charitable organizations and the decision publicly announced; identification shall not be granted to organizations that do not meet the requirements, and the reasons explained in writing.

Where an extension to the period needed to apply for a registration or identification is required due to special circumstances, a reasonable extension may be approved by the civil affair departments under the State Council, but the extension must not exceed 60 days.

**Article 11.** The charter of a charitable organization shall abide by the laws and regulations, and specify the following items:

- (1) Name and address;
- (2) Type of social organization;
- (3) Aims and scope of activities;
- (4) Sources and composition of financial assets;
- (5) Structure and duties of decision-making and implementation bodies;
- (6) Internal supervision mechanisms;
- (7) Financial asset management system;
- (8) Project management system;
- (9) Circumstances for ceasing operations

<p>(七) 财产管理使用制度;</p> <p>(八) 项目管理制度;</p> <p>(九) 终止情形及终止后的清算办法;</p> <p>(十) 其他重要事项。</p> <p><b>第十二条</b> 慈善组织应当根据法律法规以及章程的规定, 建立健全内部治理结构, 明确决策、执行、监督等方面的职责权限, 开展慈善活动。</p> <p>慈善组织应当执行国家统一的会计制度, 依法进行会计核算, 建立健全会计监督制度, 并接受政府有关部门的监督管理。</p> <p><b>第十三条</b> 慈善组织应当每年向其登记的民政部门报送年度工作报告和财务会计报告。报告应当包括年度开展募捐和接受捐赠情况、慈善财产的管理使用情况、慈善项目实施情况以及慈善组织工作人员的工资福利情况。</p> <p><b>第十四条</b> 慈善组织的发起人、主要捐赠人以及管理人员, 不得利用其关联关系损害慈善组织、受益人的利益和社会公共利益。</p>	<p>and methods of liquidation after operations have ceased;</p> <p>(10) Other important items.</p> <p><b>Article 12.</b> Charitable organizations shall establish sound internal governance structures and clarify the delineation of authority and responsibility for decision-making, implementation and supervision, and carry out charitable activities on the basis of laws and the organizational charter.</p> <p>Charitable organizations shall implement the unified national accounting system, manage their accounting in accordance with the law, establish a sound accounting supervision system and accept the supervision and management of the relevant government departments.</p> <p><b>Article 13.</b> Charitable organizations shall annually submit an annual work report and financial reports to the civil affairs departments that they registered with, which will include annual fund-raising activities, donations received, management and usage of charitable assets, details of the implementation of charitable projects, and the salary and benefits of the staff of the charitable organizations.</p> <p><b>Article 14.</b> Founders, major donors and management staff of a charitable organization must not abuse their connections to harm the interests of the organization, the interests of the beneficiaries, or societal public interests.</p> <p>Where the founders, major donors and management staff of a charitable organization are involved in a business transaction with that organization, they shall not participate in the decision-</p>
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慈善组织的发起人、主要捐赠人以及管理人员与慈善组织发生交易行为的，不得参与慈善组织有关该交易行为的决策，有关交易情况应当向社会公开。

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

**第十六条** 有下列情形之一的，不得担任慈善组织的负责人：

（一）无民事行为能力或者限制民事行为能力的；

（二）因故意犯罪被判处有期徒刑，自刑罚执行完毕之日起未逾五年的；

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

（四）法律、行政法规规定的其他情形。

**第十七条** 慈善组织有下列情

making of the charitable organization concerning that transaction and the circumstances of the transaction shall be made public.

**Article 15.** Charitable organizations must not undertake or assist activities that endanger national security and societal public interests or accept contributions that carry additional conditions in violation of laws, regulations and social mores, and must not attach conditions for beneficiaries that are in violation of laws, regulations and social mores.

**Article 16.** A person shall not serve as the leader of a charitable organization if:

(1) They have limited or no civil capacity;

(2) They have been sentenced in court for intentional crimes and less than five years have passed since the date they were released from their sentences;

(3) They were in charge of an organization that had its registration certificate withdrawn or was banned and less than five years have passed since the day the organization had its registration certificate withdrawn or was banned;

(4) They fail to meet the conditions set out by other laws and administrative regulations.

**Article 17.** A charitable organization shall be terminated if:

(1) The circumstances for termination as set out in the organizational charter are met;

(2) Termination is required due to division or merger;

(3) It has not engaged in charitable

<p>形之一的，应当终止：</p> <p>（一）出现章程规定的终止情形的；</p> <p>（二）因分立、合并需要终止的；</p> <p>（三）连续二年未从事慈善活动的；</p> <p>（四）依法被撤销登记或者吊销登记证书的；</p> <p>（五）法律、行政法规规定应当终止的其他情形。</p> <p><b>第十八条</b> 慈善组织终止，应当进行清算。</p> <p>慈善组织决策机构应当在本法第十七条规定的终止情形出现之日起三十日内成立清算组进行清算，并向社会公告。不成立清算组或者清算组不履行职责的，民政部门可以申请人民法院指定有关人员组成清算组进行清算。</p> <p>慈善组织清算后的剩余财产，应当按照慈善组织章程的规定转给宗旨相同或者相近的慈善组织；章程未规定的，由民政部门主持转给宗旨相同或者相近的慈善组织，并</p>	<p>activities for two consecutive years;</p> <p>(4) It is de-registered or has its registration certificate withdrawn according to the law;</p> <p>(5) Other conditions set out by laws and administrative regulations under which an organization shall terminate are met.</p> <p>Charitable organizations that cease operations shall annul their registration.</p> <p><b>Article 18.</b> A liquidation shall be conducted upon the termination of charitable organizations.</p> <p>The decision-making body of the charitable organization shall establish a team for liquidation within 30 days, starting from the date when the circumstances for termination contained in Article 17 are appeared. If the organization does not establish such a team or if the team does not fulfill its duties, the civil affairs department may apply to a people's court to assign relevant personnel to form a team and to conduct the liquidation.</p> <p>Financial assets remaining after liquidation shall be transferred, in accordance with the charter of the charitable organization, to charitable organizations with the same or similar aims; where the charter does not specify any requirements, the assets shall be transferred under the leadership of the civil affairs departments to charitable organizations with the same or similar causes and information regarding the transfer made public.</p> <p>After completion of liquidation, the charitable organization shall apply for deregistration with the civil affairs departments with which they registered, and the civil affairs departments shall</p>
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向社会公告。

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

**第十九条** 慈善组织依法成立  
行业组织。

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

**第二十条** 慈善组织的组织形  
式、登记管理的具体办法由国务院  
制定。

### 第三章 慈善募捐

**第二十一条** 本法所称慈善募  
捐，是指慈善组织基于慈善宗旨募  
集财产的活动。

慈善募捐，包括面向社会公众  
的公开募捐和面向特定对象的定向  
募捐。

**第二十二条** 慈善组织开展公  
开募捐，应当取得公开募捐资格。  
依法登记满二年的慈善组织，可以  
向其登记的民政部门申请公开募捐

announce the results to the public.

**Article 19.** Charitable organizations may  
legally establish industry organizations.

Charity industry organizations shall  
reflect the needs of the profession,  
promote professional exchange,  
strengthen professional self-discipline,  
raise the credibility of the charity sector  
and promote the development of  
charitable causes.

**Article 20.** The State Council stipulates  
the organizational forms of charitable  
organizations and the specific methods of  
their registry management.

### Chapter 3. Charitable Fund-raising

**Article 21.** 'Fund-raising' refers to the  
charity-based collection of financial assets  
by charitable organizations.

Fund-raising includes public fund-raising  
activities directed at society at-large and  
targeted fund-raising activities directed at  
specific targets.

**Article 22.** Charitable organizations  
carrying out public fund-raising activities  
shall acquire the qualifications for public  
fund-raising. Charitable organizations that  
have been legally registered for two years  
may apply for a public fund-raising  
certificate with the civil affairs  
department with which they registered.  
The civil affairs department shall make a  
decision within 20 days of agreeing to  
review the application. Where the

资格。民政部门应当自受理申请之日起二十日内作出决定。慈善组织符合内部治理结构健全、运作规范的条件，发给公开募捐资格证书；不符合条件的，不发给公开募捐资格证书并书面说明理由。

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

**第二十三条** 开展公开募捐，可以采取下列方式：

- （一）在公共场所设置募捐箱；
- （二）举办面向社会公众的义演、义赛、义卖、义展、义拍、慈善晚会等；
- （三）通过广播、电视、报刊、互联网等媒体发布募捐信息；
- （四）其他公开募捐方式。

慈善组织采取前款第一项、第二项规定的方式开展公开募捐的，应当在其登记的民政部门管辖区域内进行确有必要在其登记的民政部门管辖区域外进行的，应当报其开

organization meets the requirements of having a sound internal management system and operating according to the rule, the civil affairs department shall issue the public fund-raising certificate; where the requirements are not met, the civil affairs department shall not issue the public fund-raising certificate and the reasons shall be explained in writing.

Civil affairs departments shall issue public fund-raising certificates directly to foundations and social organizations that may raise fund publicly from the day of their registration, as set out by the laws and regulations.

**Article 23** The following methods may be used for public fund-raising:

- (1) Setting up a collection box for donations in a local public space;
- (2) Organizing local charitable performances, competitions, sales, exhibitions, auctions and gala dinners directed to the public;
- (3) Publicizing fund-raising information through local media such as radio, television, newspapers and journals, and the internet;
- (4) Other public fund-raising methods.

Where charitable organizations carry out public fund-raising activities according to the methods set out by provisions (1), (2) of this Article, they shall do so within the administrative area of the civil affairs department with which they registered. Where there is a necessity to carry out public fund-raising activities outside the administrative area of the civil affairs department with which the organization registered, they shall be recorded with the local civil affairs department above the county level. Donors are not subject to

展募捐活动所在地的县级以上人民政府民政部门备案。捐赠人的捐赠行为不受地域限制。

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

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

募捐方案应当在开展募捐活动前报慈善组织登记的民政部门备案。

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

**第二十六条** 不具有公开募捐资格的组织或者个人基于慈善目

geographical limitations when making donations.

Charitable organizations using the internet to carry out fund-raising shall publish the relevant information on the charity information platforms unified or designated by the civil affairs departments. Charitable organizations registered with a civil affairs department at the provincial level or above may use their website to publish the relevant information

**Article 24.** A fund-raising proposal shall be drafted when carrying out public fund-raising. The proposal shall include, among other things, the goals, duration and location of the fund-raising activities, the name and office address of the person in charge, the method of receiving donations, as well as bank details, beneficiaries, use of assets collected, cost of fund-raising activities, and methods of dealing with excess funds.

The fund-raising proposal shall be recorded with the civil affairs department with which the organization registered before the fund-raising activities are carried out.

**Article 25.** When carrying out public fund-raising activities, information such as the name of the organization carrying out the activity, the public fund-raising certificate, the fund-raising proposal, the contact information and the means of inquiry for further information regarding the activity shall be displayed in a prominent place at the site of the activity or on the medium used for fund-raising.

**Article 26.** Organizations or individuals that do not have a public fund-raising certificate may cooperate with charitable organizations that have a public fund-raising certificate. The charitable

的，可以与具有公开募捐资格的慈善组织合作，由该慈善组织开展公开募捐并管理募得款物。

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

**第二十八条** 慈善组织自登记之日起可以开展定向募捐。

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

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

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

**第三十一条** 开展募捐活动，应当尊重和维护募捐对象的合

organization shall carry out the public fund-raising and manage the donations collected.

**Article 27.** Radio broadcasters, television stations, newspapers and journals, as well as Internet service providers and telecommunications operators shall inspect and verify the registration certificate and public fund-raising certificate of charitable organizations using their platform to carry out public fund-raising activities.

**Article 28.** Charitable organizations may engage in targeted fund-raising activities from the date of their registration. Charitable organizations engaging in targeted fund-raising activities shall specify the scope of their targets and the period of fund-raising, and provide information on matters such as the purpose of the fund-raising and the usage of the raised funds and items.

**Article 29.** Targeted fund-raising shall not use or covertly use the methods stipulated in article 23 of this law.

**Article 30.** In the case of emergencies such as natural disasters, catastrophic accidents and public health incidents that are in need of rapid alleviation, the relevant people's governments shall establish coordinating mechanisms, provide needed information and orderly and timely guide fund-raising and emergency assistance.

**Article 31.** Those carrying out fund-raising activities shall respect and safeguard the legal rights of their targets, ensure their rights to be informed, and shall not deceive and mislead the targets into donating.

**Article 32.** Those carrying out fund-raising activities are not permitted to

法权益，保障募捐对象的知情权，不得通过虚构事实等方式欺骗、诱导募捐对象实施捐赠。

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

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

#### 第四章 慈善捐赠

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

**第三十五条** 捐赠人可以通过慈善组织捐赠，也可以直接向受益人捐赠。

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

engage in forcible apportionment or covert forced apportionment<sup>1</sup> and must not obstruct public order, corporate production or the lives of the people.

**Article 33.** It is forbidden for any organization or individual to obtain financial assets and carry out fund-raising activities by fraudulent means in the name of charity or posing as a charitable organization.

#### Chapter 4. Charitable Donations

**Article 34.** ‘Charitable Donations’ as stated in this law refers to the voluntary, non-compensated donation of property by natural persons, legal persons or other organizations for charitable purposes.

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

**Article 36.** Property donated by donors shall be legal property that the donors hold the right to dispose of. Charitable donations of property include cash, physical objects, buildings, marketable securities, equity, intellectual property, and other tangible or intangible property.

Donated objects shall have use value, and shall comply with safety, health, environmental and other standards.

<sup>1</sup>trans. Note: ‘摊派’ refers to the conduct that compels people or organizations to pay a set portion of a donation



捐赠人捐赠的实物应当具有使用价值，符合安全、卫生、环保等标准。

捐赠人捐赠本企业产品的，应当依法承担产品质量责任和义务。

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

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

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

书面捐赠协议包括捐赠人和慈

Donors donating products from their own enterprises shall provide product certifications or quality inspection certificates.

**Article 37.** Natural persons, legal persons and other organizations that organize income generating activities, such as performances, competitions, sales, auctions or other commercial activities, and that promise to use all or part of the proceeds for the purposes of charity, shall sign a donation agreement with charitable organizations or other beneficiaries before the event, fulfill their obligations after the event in accordance with the donation agreement, and make public the status of the donation.

**Article 38.** Charitable organizations that accept donations shall issue to the donors a donation receipt uniformly printed by or printed under the supervision of the finance departments. Donation receipts shall specify the donor, the type and quantity of donations, the charitable organization's name, the name of the person responsible, the date of the receipt, etc. In the case of donors wishing to remain anonymous or waive the donation receipt, charitable organizations shall record the relevant information.

**Article 39.** When accepting a donation, charitable organizations shall sign a written donation agreement with the donor if the donor requests so.

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



善组织名称、捐赠财产的种类、数量、质量、用途、交付时间等内容。

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

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

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

（一）捐赠人通过广播、电视、报刊、互联网等媒体公开承诺捐赠的；

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

**第四十二条** 捐赠人有权查

**Article 40.** When agreeing on the purpose and beneficiaries of donated properties, donors and charitable organizations must not appoint interested parties from the donors' side to act as beneficiaries.

No organization or individual shall use charitable donations to publicize tobacco products in violation of the law, and shall not use charitable donations or any other methods to publicize products and matters prohibited from being publicized by laws.

**Article 41.** Donors shall fulfill their donation obligations in accordance with their agreements. If donors delay or fail to deliver donated properties in violation of a donation agreement, under the following circumstances, charitable organizations or other beneficiaries may require delivery from donors; charitable organizations and other beneficiaries may apply to the people's court for an order of payment or bring a prosecution if donors refuse delivery:

(1) Donors have made a public pledge of donation through the radio, television, newspapers, the internet or other media;

(2) Donated properties are for charitable activities specified in terms (1) - (3) of article 3 of this law, and a written donation agreement is signed.

**Article 42.** Donors have the right to inquire about and photocopy relevant information on the management and use of their donated properties; charitable organizations shall take the initiative to provide relevant updates to donors in a timely manner.

If charitable organizations misuse donated

询、复制其捐赠财产管理使用的有关资料，慈善组织应当及时主动向捐赠人反馈有关情况。

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

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

## 第五章 慈善信托

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

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

未按照前款规定将相关文件报

property in violation of the donation agreement, donors are entitled to request correction; donors may report or complain to the civil affairs department or bring a prosecution to the people's court if charitable organizations refuse to correct.

**Article 43.** State owned enterprises shall carry out charitable donations in accordance with regulations on the management of state owned assets, and conduct approval and recording procedures.

## Chapter 5. Charitable Trusts

**Article 44.** In this law a charitable trust, which is classified as a public interest trust, refers to the legal arrangement by which a principal (委托人), acting for charitable purposes, entrusts their property to a trustee (受托人), who manages and disposes of the property in charitable activities in the trustee's name and in accordance with the wishes of the principal.

**Article 45.** Charitable trusts shall be established, and trustees and supervisors (信托监察人) determined, in written form. Trustees shall file the charitable trust documents within seven days of the signing with the civil affairs departments of the people's governments at or above the county level where the trustees reside.

Those who do not file the relevant documents with the civil affairs

民政部门备案的，不享受税收优惠。

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

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

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

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

**第四十九条** 慈善信托的委托人根据需要，可以确定信托监察人。

信托监察人对受托人的行为进

departments will not enjoy tax benefits.

**Article 46.** Principals can appoint trusted charitable organizations or trust companies as trustees of charitable trusts.

**Article 47.** In situations where a trustee is in breach of fiduciary duties or unable to perform their duties, the principal may change the trustee. The new trustee shall file the change to the same civil affairs department within 7 days since the change is made.

**Article 48.** Trustees shall manage and dispose of the trust property in accordance with the purposes of the trust, and fulfill their obligations in good faith and with prudent management.

Trustees of charitable trusts shall provide timely reports to the principals on the handling of trust affairs and the management and use of trust property in accordance with trust documents and the requirements of principals. The trustees of charitable trusts shall report the handling of trust affairs and the trust's financial status with the civil affairs departments with which they have filed a record at least once a year, and make the report public.

**Article 49.** If needed, the trustees of charitable trusts may appoint a trust supervisor.

Trust supervisors monitor the actions of trustees, and safeguard the interests of principals and beneficiaries in accordance with the law. Trust supervisors who discover trustees in breach of fiduciary duties or unable to perform their duties shall report to the principal, and have the

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

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

## 第六章 慈善财产

**第五十一条** 慈善组织的财产包括：

（一）发起人捐赠、资助的初始财产；

（二）募集的财产；

（三）其他合法财产。

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

任何组织和个人不得私分、挪

right to bring a prosecution to a people's court in their own names.

**Article 50.** The establishment of charitable trusts, trust asset management, trust parties, the termination and liquidation of charitable trusts, and other items that are not regulated in this chapter shall be governed by other chapters of this law; If not regulated by this law, they shall be governed by the relevant articles of the Trust Law of the People's Republic of China.

## Chapter 6. Charitable Assets

**Article 51.** The financial assets of charitable organizations include:

(1) Founding capital donated or funded by the founders;

(2) Assets collected from fund-raising;

(3) Other legal assets.

**Article 52.** The financial assets of charitable organizations can only be used for charitable purposes in accordance with the organizational charter and the donation agreement and must not be distributed among the founders, donors or members of the organization.

Groups or individuals must not privately distribute, misappropriate, withhold or embezzle charitable assets.

用、截留或者侵占慈善财产。

**第五十三条** 慈善组织对募集的财产，应当登记造册，严格管理，专款专用。

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

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

前款规定事项的具体办法，由国务院民政部门制定。

**第五十五条** 慈善组织开展慈善活动，应当依照法律法规和章程的规定，按照募捐方案或者捐赠协议使用捐赠财产。慈善组织确需变

**Article 53.** Charitable organizations shall register donations for the records, strictly manage them and use the funds for specific purposes.

Donated objects that cannot be easily stored, transported or are difficult to use directly for charitable purposes may be legally auctioned or sold by the charitable organization, whereby proceeds remaining after the deduction of costs and other necessary expenditures shall be used entirely for the agreed upon purposes of the donation.

**Article 54.** Charitable organizations making investments to maintain or increase the value of their financial assets shall abide by the principles of lawfulness, security and effectiveness, and the income made through the investment shall be used for charitable purposes. Major investment plans of charitable organizations shall be approved by at least two-thirds of the members of the decision-making body. Government aid money and assets received under a donation agreement forbidding investments must not be used to make investments. The person in charge and the staff of charitable organizations shall not work part-time with or receive compensations from the enterprises in which the charitable organizations invested.

The civil department of the State Council stipulates specific methods for the matters regulated in the previous paragraph.

**Article 55.** Charitable organizations carrying out charitable services shall use donated property in accordance with the laws, regulations and organizational charter, and in accordance with the fund-raising proposal or donation agreement. In cases of necessary deviation from the purpose of the donated assets of the fund-



更募捐方案规定的捐赠财产用途的，应当报民政部门备案；确需变更捐赠协议约定的捐赠财产用途的，应当征得捐赠人同意。

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

慈善组织应当建立项目管理制度，对项目实施情况进行跟踪监督。

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

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

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

raising proposal, charitable organization shall file with the civil affairs department; in cases of necessary deviation from the purpose of the donated assets of the donation agreement, the donors' consent shall be obtained.

**Article 56.** Charitable organizations shall employ rational designs for charity projects, optimize implementation processes, lower operating costs, and improve efficiency in the use of charitable property.

Charitable organizations shall establish a project management system and conduct proper supervision of project implementation.

**Article 57.** Any remaining donated property upon termination of a charity project shall be disposed of in accordance to the fund-raising proposal or donation agreement; where relevant provisions are not specified in the fund-raising proposal or donation agreement, charitable organizations shall utilize the remaining property in charitable projects with the same or similar purposes, and make public this information.

**Article 58.** Charitable organizations shall adhere to an open, fair and impartial process when determining the beneficiaries of charitable services, and shall not select stakeholders from among the managerial staff of the charitable organization as beneficiaries.

**Article 59.** Charitable organizations may, as the need arises, sign an agreement with beneficiaries to clearly define the rights and obligations of both parties and to agree upon the purpose and amount of charitable assets, the method of usage and other contents.

Beneficiaries should cherish charitable



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

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

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

捐赠协议对单项捐赠财产的慈善活动支出和管理成本有约定的，

funds, and use charitable assets in accordance with the agreement. If beneficiaries do not use the charitable assets in accordance with the agreement, or severely violate the agreement in other ways, charitable organizations are entitled to request a correction; charitable organizations have the right to end the agreement and demand the return of the assets if the beneficiaries refuse to make the correction.

**Article 60.** Charitable organizations shall carry out charitable activities actively, use charitable assets fully and efficiently, apply the most necessary principles regarding management fees, practice frugality, and cut unnecessary expenditures. Annual expenditures for charity activities by foundations with the qualifications for public fund-raising shall be no less than 70% of the total revenue of the last year or 70% of the average revenue of the past three years and the annual management fee shall not exceed 10% of annual expenditures. Where annual management fees cannot meet the previous regulations due to special circumstances, the foundation shall file with the civil affairs department with which it registered and explain the situation publicly.

Standards for annual expenditures and the management fees of charitable activities by charitable organizations other than foundations with public fund-raising qualifications are regulated by the civil affairs departments of the State Council together with the treasury and tax departments of the State Council according to the principles stipulated in the last paragraph.

If the expenditure and management costs of an individual charitable donation activity are specified in the donation agreement, then the agreement should be

按照其约定。

## 第七章 慈善服务

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

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

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

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

慈善组织招募志愿者开展慈善服务，需要专门技能的，应当对志愿者开展相关培训。

**第六十四条** 慈善组织招募志

followed.

## Chapter 7. Charitable Services

**Article 61.** ‘Charitable Services’ as stated in this law refers to uncompensated voluntary services and other non-profit services given to the society or to other people for charitable purposes and provided by charitable organizations and other organizations or individuals.

Charitable organizations carrying out charitable services may provide these services themselves or recruit volunteers to provide them, or engage other organizations with the relevant service expertise to carry out the services.

**Article 62.** Charitable services shall be carried out with respect for the human dignity of beneficiaries, and shall not infringe upon the privacy of beneficiaries.

**Article 63.** When carrying out charitable services with specialized skills like medical rehabilitation and educational training, standards and procedures established by the state or industry organizations shall be followed.

If charitable organizations recruit volunteers to carry out charitable services that require specialized skills, they should provide relevant training.

**Article 64.** Charitable organizations may recruit volunteers to participate in charitable services. When recruiting volunteers, all information related to the

愿者参与慈善服务，应当公示与慈善服务有关的全部信息，告知服务过程中可能发生的风险。

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

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

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

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

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

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

charitable service shall be made public, and any risks involved in the course of the voluntary service shall be disclosed.

Charitable organizations may, as the need arises, sign an agreement with volunteers to clearly define the rights and obligations of both parties and agree upon the voluntary service content, method and time.

**Article 65.** Charitable organizations shall conduct real-name registration of volunteers, and record the time, content, evaluation and other information regarding their services. When requested by volunteers, charitable organizations shall truthfully issue a proof of volunteer service free of charge.

**Article 66.** Charitable organizations shall engage volunteers in charitable services suited to their age, educational level, skills and physical conditions.

**Article 67.** Volunteers participating in charitable services under the arrangement of charitable organizations shall be subject to the management of the charitable organization and accept necessary training.

**Article 68.** Charitable organizations shall provide the necessary conditions for volunteers to carry out charitable services, and protect the legal rights and interests of volunteers.

Before arranging volunteers to participate in charitable services that may incur personal injury, charitable organizations shall purchase appropriate personal accident insurance for volunteers.

## 第八章 信息公开

**第六十九条** 县级以上人民政府建立健全慈善信息统计和发布制度。

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

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

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

- (一) 慈善组织登记事项；
- (二) 慈善信托备案事项；
- (三) 具有公开募捐资格的慈善组织名单；
- (四) 具有公益性捐赠税前扣除票据资格的慈善组织名单；
- (五) 对慈善活动的税收优惠、资助补贴等促进措施；

## Chapter 8. Disclosure of Information

**Article 69.** The civil affairs departments of the people's governments at or above the county level shall establish a sound system for collecting and releasing information on charity.

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

Charitable organizations and the trustees of charitable trusts shall disclose information using the platform described above, and assume responsibility for the authenticity of the information.

**Article 70.** Civil affairs departments and other relevant departments of the people's governments at the county level or above shall ensure the timely publication of the following charity information:

- (1) Registration information of charitable organizations;
- (2) Records of charitable trusts;
- (3) The list of charitable organizations with public fund-raising qualification;
- (4) The list of charitable organizations qualified for pre-tax deduction receipts for public interest donations;
- (5) Details of preferential tax rates, financial aid, subsidies and other promotional measures for charitable activities;

(六) 向慈善组织购买服务的  
信息;

(七) 对慈善组织、慈善信托  
开展检查、评估的结果;

(八) 对慈善组织和其他组织  
以及个人的表彰、处罚结果;

(九) 法律、法规规定应当公  
开的其他信息。

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

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

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

**第七十三条** 具有公开募捐资  
格的慈善组织应当定期公开向社会  
公众募捐情况和慈善项目实施情

(6) Information regarding purchasing  
services from charitable organizations;

(7) Results of any inspections and  
evaluations of charitable organizations  
and charitable trusts;

(8) Results of any commendations or  
penalties of charitable organizations or  
other organizations and individuals;

(9) Any other information required by  
other laws or regulations.

**Article 71.** In accordance with the law,  
charitable organizations and the trustees  
of charitable trusts are obliged to make  
information publicly available. The  
disclosed information should be genuine,  
complete, and published in a timely  
manner.

**Article 72.** Charitable organizations shall  
disclose to the public the organization's  
charter and information on the members  
of the decision-making, implementation,  
and supervision bodies, and other  
information required by the civil affairs  
department of the State Council.  
Charitable organizations must ensure the  
timely disclosure of any major changes to  
the information mentioned above.

Charitable organizations shall disclose to  
the public every year their annual work  
report and financial report. Charitable  
organizations with public fund-raising  
credentials shall provide audited financial  
reports.

**Article 73.** Charitable organizations with  
public fund-raising credentials shall  
ensure the timely disclosure of details  
regarding publicly raised funds and the  
operation of charitable projects.

况。

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

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

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

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

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

For public fund-raising that lasts over a period of six months or more, details shall be disclosed at least once every three months. And upon completion, full details shall be disclosed within three months.

For charitable projects lasting over six months, the details of the project operations shall be disclosed at least once every three months, and within three months of completion, full details of the project operation and how the funds and property received were used, shall be disclosed.

**Article 74.** Where charitable organizations carry out direct fund-raising, they shall promptly update donors about the use and management of the funds and property received.

**Article 75.** Charitable organizations and the trustees of charitable trusts shall inform beneficiaries of the criteria for subsidies, their work processes and standards.

**Article 76.** Information regarding state secrets, individual privacy, commercial secrets, as well as information such as the names, titles, addresses and contact methods of donors and principals of charitable trustees who do not consent to it being disclosed, must not be disclosed.



## 第九章 促进措施

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

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

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

**第七十九条** 慈善组织及其取得的收入依法享受税收优惠。

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

境外捐赠用于慈善活动的物资，依法减征或者免征进口关税和

## Chapter 9. Promotional measures

**Article 77.** The people's governments at the county level or above shall formulate plans, policies, and measures for the development of charitable causes in accordance to this law and local economic and social development levels.

Within the scope of their official duties, relevant departments of the people's governments at or above the county level shall provide charitable organizations and the trustees of charitable trusts with charitable needs information, and provide support and assistance for charitable activities.

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

**Article 79.** In accordance with the law, charitable organizations and their income are eligible for tax benefits.

**Article 80.** Natural persons, legal persons or other organizations that donate property for charitable activities are eligible for tax benefits. Charitable donations by corporations exceeding the amount deductible from income tax can be deducted from taxable income over the following three years.

Overseas donations towards charitable activities are eligible for a reduction or exemption from import duties and import value added tax in accordance with the law.

进口环节增值税。

**第八十一条** 受益人接受慈善捐赠，依法享受税收优惠。

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

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

**第八十四条** 国家对开展扶贫济困的慈善活动，实行特殊的优惠政策。

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

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

**第八十七条** 各级人民政府及其有关部门可以依法通过政府购买

**Article 81.** Beneficiaries in receipt of charitable donations are eligible for tax benefits.

**Article 82.** Where charitable organizations, donors and beneficiaries are eligible for tax benefits according to the law, the relevant departments shall deal with the relevant procedures in a timely manner.

**Article 83.** Physical objects, marketable securities, equity, and intellectual property donated to charitable organizations are exempted from the administrative fees related to rights transfer according to the law.

**Article 84.** The state provides special benefits to charitable activities that help the poor and the needy.

**Article 85.** Charitable organizations that conduct charitable activities stipulated in Article 3, item 1 and item 2, which require the use of land for charitable service facilities, may legally use State allocated land or rural collectives' construction land for their work. The use of land for charitable service facilities must not be altered except through legally prescribed procedures.

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

**Article 87.** The People's Governments at all levels and other relevant departments may lawfully support eligible charitable

服务等方式，支持符合条件的慈善组织向社会提供服务，并依照有关政府采购的法律、法规向社会公开相关情况。

**第八十八条** 国家采取措施弘扬慈善文化，培育公民慈善意识。

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

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

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

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

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

organizations in providing social services through purchasing their services and other methods, and make public the relevant details according to the relevant laws and regulations on government procurement.

**Article 88.** The state adopts measures to promote a culture of charity and cultivate citizens' awareness of charity.

Schools and educational organizations shall incorporate notions of charitable culture within their syllabuses, and the state encourages the establishment of the cultivation of talents for charitable causes, and theoretical research on charity at higher education and research institutions.

Radio broadcasters, television stations, newspapers, the internet and other media channels shall actively promote charitable and public interest activities, spread knowledge of charity and promote a culture of charity.

**Article 89.** The state encourages corporations, public institutions, and other organizations to provide venues and other favorable conditions for charitable activities.

**Article 90.** While donors may assign a commemorative name to the charitable projects to which they donate with the consent of the beneficiaries, this is subject to legal or regulatory approval where stipulated.

**Article 91.** The state establishes a charity commendation mechanism to commend natural persons, legal persons or other organizations that have made outstanding contributions to the development of charitable causes. The commendations should be granted by people's governments or other relevant

部门予以表彰。

## 第十章 监督管理

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

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

（一）对慈善组织的住所或者慈善活动发生地进行现场检查；

（二）要求慈善组织作出说明，查阅、复制有关资料；

（三）向与慈善活动有关的单位和个人调查与监督管理有关的情况；

（四）经本级人民政府批准，可以查询慈善组织的金融账户；

（五）法律、行政法规规定的其他措施。

**第九十四条** 县级以上人民政府民政部门对慈善组织或者有关单

departments at the county level or above.

## Chapter 10. Supervision and Management

**Article 92.** Civil affairs departments of the people's governments at the county level or above shall carry out management and supervision of charitable activities, and provide guidance and supervision of charity industry organizations;

**Article 93.** The civil affairs departments of the people's governments at the county level or above have the right to take the following measures over charitable organizations suspected of violating the provisions of this law:

(1) Carry out inspections of charitable organizations' domiciles or activity sites;

(2) Request clarification from charitable organizations and access to and copy relevant materials;

(3) Investigate work units and individuals involved in charitable activities regarding supervision and management;

(4) Inquire into financial accounts of charitable organizations with the approval of the people's governments at the same level;

(5) Carry out any other measures provided for by laws and administrative regulations.

**Article 94.** Where the civil affairs departments of the people's government at or above the county level undertake an investigation of a charitable organization or related work units and individuals,

位和个人进行检查或者调查时，检查人员或者调查人员不得少于二人，并应当出示合法证件和检查、调查通知书。

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

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

**第九十六条** 慈善行业组织应当建立健全行业规范，加强行业自律。

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

国家鼓励公众、媒体对慈善活动进行监督，对假借慈善名义或者假冒慈善组织骗取财产或者慈善组织、慈善信托违法违规行予以曝

there shall be two or more inspectors or investigators, and they shall produce legitimate certificates and inspection or investigation notices.

**Article 95.** The civil affairs departments of people's governments at the county level or above shall establish charitable credit record systems and make public this information.

Civil affairs departments shall establish a system to assess charitable organizations and encourage and support third party agencies to carry out evaluations and make the results public.

**Article 96.** Charity industry organizations shall establish and improve charitable industry standards, and strengthen the self-discipline of charitable industry.

**Article 97.** If a work unit or an individual discovers that a charitable organization or trustee has broken the law, they may complain or report their concern to civil affairs departments and other relevant departments or to charity industry organizations. Upon receiving the complaint or report, civil affairs departments, other relevant departments or charity industry organizations shall promptly follow up with investigations and other measures.

The state encourages the public and media to scrutinize charitable activities, and expose the fraudulent obtaining of assets in the name of charity or under the disguise of a charitable organization and illegal activities by charitable organizations and charitable trusts, giving full play to public opinion and social supervision.

光，发挥舆论和社会监督作用。

## 第十一章 法律责任

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

（一）未按照慈善宗旨开展慈善活动的；

（二）私分、挪用、截留或者侵占慈善财产的；

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

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

（一）违反本法第十四条规定造成慈善财产损失的；

（二）将不得用于投资的财产

## Chapter 10. Legal Responsibility

**Article 98.** Under the following conditions the civil affairs departments shall order deadlines for amendments; upon a failure to make amendments by the deadline, the civil affairs departments shall revoke registration certificates and make a public announcement:

(1) Not carrying out charitable activities in line with the purposes and working scope of charitable organizations;

(2) Privately distributing, embezzling, intercepting or misappropriating charitable assets;

(3) Accepting contributions with additional conditions in violation of laws and regulations or social mores, or attaching conditions for beneficiaries in violation of laws and regulations or social mores.

**Article 99.** If a charitable organization is found to have committed one of the following actions, the civil affairs departments shall give warnings, order deadlines for amendments; upon a failure to make amendments by the deadline, the civil affairs departments shall give a deadline to cease operations and make corrections:

(1) Violating article 14 of this law, causing damage to charitable property;

(2) Investing property that must not be



<p>用于投资的;</p> <p>(三) 擅自改变捐赠财产用途的;</p> <p>(四) 开展慈善活动的年度支出或者管理费用的标准违反本法第六十规定的;</p> <p>(五) 未依法履行信息公开义务的;</p> <p>(六) 未依法报送年度工作报告、财务会计报告或者报备募捐方案的;</p> <p>(七) 泄露捐赠人、志愿者、受益人个人隐私以及捐赠人、慈善信托的委托人不同意公开的姓名、名称、住所、通讯方式等信息的。</p> <p>慈善组织违反本法规定泄露国家秘密、商业秘密的, 依照有关法律的规定予以处罚。</p> <p>慈善组织有前两款规定的情形, 经依法处理后一年内再出现前款规定的情形, 或者有其他严重情形的, 由民政部门吊销登记证书并予以公告。</p>	<p>used to make investments;</p> <p>(3) Unauthorized changes in the use of donated property;</p> <p>(4) Violating the regulated standards of annual expenditure or the management costs of charitable activities stipulated in article 60 of this law;</p> <p>(5) Not carrying out information disclosure obligations;</p> <p>(6) Not producing and delivering annual work reports and financial reports or not filing fund-raiding plans in line with the law;</p> <p>(7) Leaking private information about donors, volunteers, or beneficiaries as well as information such as names, titles, addresses and contact methods of donors and principals of charitable trustees who do not consent to it being disclosed.</p> <p>If charitable organizations violate this law by disclosing state secrets or commercial secrets, they shall be punished in accordance with relevant laws.</p> <p>If charitable organizations commit violations stipulated in the preceding two paragraphs, and within a year of disposition a violation stipulated in the preceding paragraphs occurs again, or if there are other serious situations, the civil affairs departments shall revoke the registration certificate and make a public announcement.</p>
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**第一百条** 慈善组织有本法第九十八条、第九十九条规定的情形，有违法所得的，由民政部门予以没收；对直接负责的主管人员和其他直接负责人员处二万以上二十万以下罚款。

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

(一) 不具有公开募捐资格的组织或者个人开展公开募捐的；

(二) 通过虚构事实等方式欺骗、诱导募捐对象实施捐赠；

(三) 向单位或者个人摊派或者变相摊派的；

(四) 妨碍公共秩序、企业生产经营或居民生活的。

广播、电视、报刊以及网络服务提供者、电信运营商未履行本法第二十七条规定的验证义务的，由

**Article 100.** If charitable organizations violating article 98 and article 99 of this law have unlawful gains, the civil affairs departments shall confiscate them; directors and other personnel who are directly in charge shall be fined between 20,000 and 200,000 Yuan.

**Article 101.** If any of the following situations occurs in fund raising activities, the civil affairs departments shall give warnings and order to cease fund-raising activities; unlawfully solicited assets will be ordered to return to the donor, and where there is difficulty in returning them, the civil affairs departments shall seize and transfer them to other charitable organizations to be used for charitable purposes, and may also impose a fine between 20,000 and 200,000 RMB on the relevant organizations and persons ;

(1) Conducting public fund-raising by organizations and individuals without public fund-raising qualifications;

(2) Using false information or other methods to trick or coax fund-raising targets into making donations;

(3) Overtly or covertly engaging in forcible apportionment on units or individuals;

(4) Causing obstruction to the public order, corporate production or the lives of the residents.

If radio broadcasters, television stations, newspapers and journals and network service providers or telecommunications operators do not fulfill their verification duties stipulated in Article 27 of this law, their respective managing departments shall give a warning and order deadlines for amendments; upon a failure to make

其主管部门依法予以警告，责令限期改正；逾期不改正的，予以通报批评。

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

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

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

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

amendments by the deadline, a notice of criticism shall be issued and circulated.

**Article 102.** The civil affairs departments may give warnings, order amendments, or, upon the failure to make amendments by the deadline, order a cessation of activities to charitable organizations who disobey the law by failing to issue donors with public interest donations receipts, failing to issue proof of volunteer service records or not promptly and actively giving feedback to donors.

**Article 103.** Fraudulent claims for tax benefits shall be dealt with and prosecuted by the taxation organs. In serious cases, the civil affairs departments shall legally revoke its registration certificate and make a public announcement.

**Article 104.** Charitable organizations that engage in or sponsor activities that endanger state security or public interest causes shall be investigated and dealt with by the relevant authorities. The civil affairs departments shall revoke the organization's registration certificate and make a public announcement.

**Article 105.** If any of the following situations occurs, charitable organizations, serving as trustees of charitable trusts, shall receive warnings from the civil affairs departments, and be ordered to cease any illegal activities; the civil affairs departments shall seize the illegal gains if there are any; directors and other personnel who are directly responsible shall be fined between 20,000 and 200,000 RMB:

(1) The trusts' property and proceeds are found to be used for non-charitable

(一) 将信托财产及其收益用于非慈善目的的;

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

#### **第一百六条** 慈善服务过程

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

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

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

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

purposes;

(2) Contrary to regulations, operations and financial status of the trust are not reported to the civil affairs departments or publicly disclosed.

**Article 106.** Charitable organizations shall bear liability for damages caused by the negligence of them or volunteers to beneficiaries or third parties during charitable activities, however if the damage is caused by the intentional misconduct or gross negligence of volunteers then the charity organization may seek compensation from them.

Charitable organizations bear liability for compensation for volunteers who suffer harm due to the negligence of the charitable organizations whilst volunteering; however, if the damage is caused by force majeure then the organization shall give appropriate subsidies.

**Article 107.** The public security authorities shall investigate and punish natural persons, legal persons or other organizations who illegally gain assets in the name of charity or disguised as charitable organizations.

**Article 108.** When the following situations apply to civil affairs departments and other relevant departments of the county level government or above and their staff, the relevant departments at the higher level or the supervisory organs shall order corrections to their work. Where a sanction is necessary according to the law, the appointment and removal organs or supervisory authorities shall legally bring disciplinary action against the person directly in charge and other directly

<p>和其他直接责任人员依法给予处分：</p> <p>（一）未依法履行信息公开义务的；</p> <p>（二）摊派或者变相摊派捐赠任务，强行指定志愿者、慈善组织提供服务的；</p> <p>（三）未依法履行监督管理职责的；</p> <p>（四）违法实施行政强制措施和行政处罚的；</p> <p>（五）私分、挪用、截留或者侵占慈善财产的；</p> <p>（六）其他滥用职权、玩忽职守、徇私舞弊的行为。</p> <p><b>第一百零九条</b> 违反本法规定，构成违反治安管理行为的，由公安机关依法给予治安管理处罚；构成犯罪的，依法追究刑事责任。</p> <p><b>第十二章 附 则</b></p> <p><b>第一百一十条</b> 城乡社区组</p>	<p>responsible personnel:</p> <p>(1) Not carrying out information disclosure obligations;</p> <p>(2) Overtly or covertly engaging in forcible apportionment of donations, forcing volunteers and charitable organizations to provide services;</p> <p>(3) Not fulfilling legal supervision and management duties;</p> <p>(4) Illegal implementation of administrative enforcement measures or penalties;</p> <p>(5) Privately distributing, misappropriating, intercepting or embezzling charitable assets;</p> <p>(6) Other abuses of power, dereliction of duty, or behaviors of bribery and fraud.</p> <p><b>Article 109.</b> If violations of the provisions of this law constitute a public security administration violation, the public security departments shall give public security administrative sanctions in accordance with the law; if a crime is committed, criminal charges shall be pursued.</p> <p><b>Chapter 12. Supplementary Provisions</b></p> <p><b>Article 110.</b> Urban and rural community organizations and units can carry out</p>
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织、单位可以在本社区、单位内部开展群众性互助互济活动。

**第一百一十一条** 慈善组织以外的其他组织可以开展力所能及的慈善活动。

**第一百一十二条** 本法自 2016 年 9 月 1 日起施行。

internal activities of mutual aid.

**Article 111.** Other organizations that are not charitable organizations can carry out charitable activities within their capacity.

**Article 112.** This law shall come into force on September 1, 2016.

*This law was translated by China Development Brief. A special thanks to Gregor Grossman, Sophie Chadd, and Vanessa Zhang who have contributed to the translation. Also during the process of translating, we consulted various expert opinions and other sources of translations such as the [chinalawtranslate.com](http://chinalawtranslate.com). For more translated laws and regulations or to suggest a correction to be made to this translation, please visit our English language website at <http://chinadevelopmentbrief.cn/>.*