

The Charity Law of the People's Republic of China (Second Draft)

慈善法草案第二次审议稿	The Charity Law of the People's Republic of China (Second Draft)
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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。

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；
- (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；
- (五) 防治污染和其他公害，

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.

Article 3. ‘Charitable activities’ in this law refers to the following public welfare 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, and the disabled;
- (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 welfare activities.

保护和改善生态环境；

（六）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慈善工作。

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，是指依法成立，以开展慈善活动为宗旨的基金会、社会团体、社会服

Article 4. Charitable activities shall abide by the principles of being lawful, voluntary, honest, and non-profit, and must not violate social morality, 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 charity work within their authority in accordance with this law and other related laws.

Article 7. September 5th of each year will henceforth be "China Charity Day".

Chapter 2. Charitable Organizations

Article 8. 'Charitable organizations' refers to legally established foundations, social groups and social service organizations that aim to carry out charitable activities.

<p>务机构等非营利组织。</p> <p>第九条 慈善组织应当符合下列条件：</p> <p>（一）以开展慈善活动为宗旨；</p> <p>（二）不以营利为目的；</p> <p>（三）有自己的名称和住所；</p> <p>（四）有组织章程；</p> <p>（五）有必要的财产；</p> <p>（六）有符合条件的组织机构和负责人；</p> <p>（七）法律、行政法规规定的其他条件。</p> <p>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，不予登记并书面说明理由。</p> <p>已经设立的社会组织，可以向原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</p>	<p>Article 9. Charitable organizations shall meet the following requirements:</p> <p>(1) Aim to carry out charitable activities;</p> <p>(2) Not have the goal of making a profit;</p> <p>(3) Have a name and address;</p> <p>(4) Have an organizational charter;</p> <p>(5) Have necessary financial assets;</p> <p>(6) Have an organizational structure and person in charge in accordance with the requirements;</p> <p>(7) Meet other conditions stipulated by laws and administrative regulations.</p> <p>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.</p> <p>Existing social organizations that meet the requirements above may apply for their identification as a charitable organization with the same civil affairs department with which they originally 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</p>
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组织条件的，准予认定并向社会公告；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的决定期限的，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) 设立宗旨及业务范围；
- (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；
- (七) 财产管理使用制度；
- (八) 项目管理制度；
- (九) 终止情形及终止后财产的处理；
- (十) 其他重要事项。

第十二条 慈善组织应当根据

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 and management of financial assets after operations have ceased;
- (10) Other important items.

Article 12. Charitable organizations shall establish sound internal governance structures and clarify the delineation of authority and responsibility for decision-making, implementation and supervision

法律、行政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。

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。

第十三条 慈善组织应当按照章程规定的慈善宗旨开展慈善活动。

第十四条 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，损害慈善组织利益和社会公共利益。

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，有关交易情况必须向社会公开。

第十五条 慈善组织不得从事、资助危害国家安全和社会公共利益的活动，不得接受附加违反法律法规和社会公德条件的捐赠。

第十六条 有下列情形之一的

on the basis of laws, administrative regulations and the organizational charter.

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.

Article 13. Charitable organizations shall carry out charitable activities in accordance with the purposes stipulated by their charter.

Article 14. Founders, major donors and management staff of a charitable organization must not abuse their connections to harm the interests of the organization or societal public interests.

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

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

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

<p>的，不得担任慈善组织的负责人：</p> <p>（一）无民事行为能力或者限制民事行为能力的；</p> <p>（二）被判处刑罚，自刑罚执行完毕之日起未逾五年的；</p> <p>（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；</p> <p>（四）法律、行政法规规定的其他情形。</p> <p>第十七条 慈善组织有下列情形之一的，应当终止：</p> <p>（一）因分立、合并需要终止的；</p> <p>（二）出现章程规定的终止情形的；</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>第十八条 慈善组织终止，应</p>	<p>(1) They have limited or no civil capacity;</p> <p>(2) They have been sentenced in court and less than five years have passed since the date they were released from their sentences;</p> <p>(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;</p> <p>(4) They fail to meet the conditions set out by other laws and administrative regulations.</p> <p>Article 17. A charitable organization shall be terminated if:</p> <p>(1) Termination is required due to division or merger;</p> <p>(2) The circumstances for termination as set out in the organizational charter are met;</p> <p>(3) It has not engaged in charitable 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>Article 18. A liquidation shall be conducted upon the termination of charitable organizations.</p> <p>The decision-making body of the</p>
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当进行清算。

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。

慈善组织清算后的剩余财产，按照慈善组织章程的规定处理；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，并向社会公告。

慈善组织清算结束后，应当办理注销登记，并由民政部门向社会公告。

第十九条 慈善组织可以依法成立行业组织。

慈善行业组织应当反映行业诉求，推动行业交流，加强行业自律，提高慈善行业公信力，促进慈善事业发展。

第三章 慈善募捐

第二十条 本法所称慈善募捐，是指慈善组织基于慈善宗旨募

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.

Financial assets remaining after liquidation shall be handled in accordance with the charter of the charitable organization; 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.

After completion of liquidation, the charitable organization shall apply for deregistration, and civil affairs departments shall 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.

Chapter 3. Charitable Fund-raising

Article 20. 'Charitable fund-raising' refers to the charity-based collection of financial assets by eligible charitable organizations.

<p>集财产的活动。</p> <p>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非公开募捐。</p> <p>第二十一条 慈善组织自登记之日起可以向特定对象进行非公开募捐。</p> <p>慈善组织开展非公开募捐，应当明确特定对象的范围和募捐期限，并向募捐对象说明募捐目的、所募款物用途等事项。</p> <p>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，可以向原登记的民政部门申请公开募捐资格证书。慈善组织内部治理结构健全、运作规范的，民政部门应当自受理申请之日起六十日内发给公开募捐资格证书。</p> <p>法律、行政法规规定自登记之日起可以公开募捐的慈善组织，由民政部门在登记时发给公开募捐资格证书。</p> <p>第二十三条 开展公开募捐，可以采取下列方式：</p>	<p>Charitable fund-raising includes public fund-raising activities directed at society at-large and non-public fund-raising activities directed at specific targets.</p> <p>Article 21. Charitable organizations may engage in non-public fund-raising activities directed at specific targets from the date of their registration. Charitable organizations engaging in non public 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.</p> <p>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 initially registered. The civil affairs department shall issue the public fund-raising certificate within 60 days of the application, as long as the organization has a sound internal management system and has been operating according to the rules.</p> <p>Civil affairs departments shall issue public fund-raising certificates to charitable organizations that may raise fund publicly from the day of their registration, as set out by the laws and regulations.</p> <p>Article 23 The following methods may be used for public fund-raising:</p> <p>(1) Setting up a collection box for donations in a local public space;</p>
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<p>(一) 在公共场所设置募捐箱;</p> <p>(二) 举办义演、义赛、义卖、义展、义拍、慈善晚会等;</p> <p>(三) 通过广播、电视、报刊、互联网等媒体发布募捐信息;</p> <p>(四) 其他公开募捐方式。</p> <p>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,但捐赠人的捐赠行为不受地域限制。</p> <p>慈善组织通过互联网开展募捐的,应当在民政部门统一或者指定的慈善信息平台发布募捐信息;其中,在省级以上民政部门登记的慈善组织也可以在其网站发布募捐信息。</p> <p>第二十四条 开展公开募捐,应当制定募捐方案。募捐方案应当包括募捐目的、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、所募款物用途、募捐成本、剩余财产的处理等。</p>	<p>(2) Organizing local charitable performances, competitions, sales, exhibitions, auctions and gala dinners;</p> <p>(3) Publicizing fund-raising information through local media such as radio, television, newspapers and journals, and the internet;</p> <p>(4) Other public fund-raising methods.</p> <p>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, however donors are not subject to geographical limitations when making donations.</p> <p>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</p> <p>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.</p>
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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的，可以与具有公开募捐资格的慈善组织合作开展公开募捐，募得款物由具有公开募捐资格的慈善组织管理。

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

第二十九条 开展募捐活动，不得摊派或者变相摊派，不得妨碍公共秩序、企业生产及人民生活。

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 to carry out such activities on account of a charitable purpose. Donations collected shall be managed by the organization with the public fund-raising certificate.

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. In the case of emergencies such as natural disasters, catastrophic accidents, public health incidents, the relevant people's governments shall establish coordinating mechanisms, provide needed information and orderly guide fund-raising and emergency assistance.

Article 29. Those carrying out fund-raising activities are not permitted to engage in forcible apportionment or covert forced apportionment¹ and must not obstruct public order, corporate production or the lives of the people.

¹trans. Note: '摊派' refers to the conduct that compels people or organizations to pay a set portion of a donation

第三十条 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

第三十一条 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。

第三十二条 捐赠人可以通过慈善组织捐赠，也可以直接向受益人捐赠。

第三十三条 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、有价证券、股权、知识产权等有形或者无形财产。

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，应当提供产品合格证书或者质量检验证书。

第三十四条 自然人、法人和其他组织开展演出、比赛、销售、

Article 30. 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 31. ‘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 32. Donors can donate through charitable organizations or directly to beneficiaries.

Article 33. 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, 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.

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

Article 34. 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

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。

第三十五条 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。

第三十六条 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。

第三十七条 捐赠人与慈善组织约定捐赠财产的用途和受益人时，不得指定其利害关系人作为受益人。

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 35. 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 36. 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.

Article 37. When agreeing on the purpose and beneficiaries of donated properties, donors and charitable organizations must not appoint interested parties as beneficiaries.

No organization or individual shall use charitable donations to support any means of publicizing tobacco products and their manufacturers or vendors, as well as other products and matters prohibited from being publicized by laws and regulations.

任何组织和个人不得利用慈善捐赠，以任何方式宣传烟草制品及其生产者、销售者以及法律法规禁止宣传的其他产品和事项。

第三十八条 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，慈善组织或者其他接受捐赠的人可以依法向人民法院申请支付令或者起诉：

（一）捐赠人通过广播、电视、报刊、互联网等方式公开承诺捐赠的；

（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。

第三十九条 捐赠人有权查询、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等方式约定的用途，滥用捐赠财产的，捐赠人有权要求其改正；拒不改正的，捐赠人可以向人民法院起诉。

Article 38. 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 or other beneficiaries may apply to the people's court for an order of payment or prosecution if donors refuse delivery:

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

(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 39. 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 property in violation of the donation agreement, donors are entitled to request correction; donors may seek prosecution through the people's court if charitable organizations refuse to correct.

第五章 慈善信托

第四十条 本法所称慈善信托即公益信托，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。

第四十一条 设立慈善信托、确定受托人和监察人，应当采取书面形式。受托人应当在信托文件签订之日起七日内将信托文件向受托人所在地县级以上人民政府民政部门备案。

第四十二条 慈善信托的受托人，由委托人确定其信赖的慈善组织担任。

第四十三条 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。

第四十四条 慈善信托的受托人根据需要，可以确定信托监察

Chapter 5. Charitable Trusts

Article 40. A charitable trust, also called a public welfare trust, in this law 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 41. Charitable trusts shall be established, and trustees and supervisors (信托监察人) determined, in written form. Trustees shall file the 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.

Article 42. Principals shall appoint trusted charitable organizations as trustees of charitable trusts.

Article 43. 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 44. 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

<p>人。</p> <p>信托监察人对受托人的行为进行监督，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，应当向委托人提出，并有权以自己的名义提起诉讼。</p> <p>第四十五条 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。</p> <p>受托人应当根据信托文件和委托人的要求，及时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。</p> <p>第四十六条 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，适用本法其他章的有关规定；本法未规定的，适用《中华人民共和国信托法》的有关规定。</p>	<p>discover trustees in breach of fiduciary duties or unable to perform their duties shall notify the principal, and have the right to raise a lawsuit in their own names.</p> <p>Article 45. 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.</p> <p>Trustees shall provide timely reports 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.</p> <p>Article 46. 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.</p>
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第六章 慈善财产	Chapter 6. Charitable Assets
<p data-bbox="248 293 730 389">第四十七条 慈善组织的财产包括：</p> <p data-bbox="325 445 544 483">（一）创始财产；</p> <p data-bbox="325 539 544 577">（二）捐赠财产；</p> <p data-bbox="325 633 612 672">（三）其他合法财产。</p> <p data-bbox="248 728 730 943">第四十八条 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。</p> <p data-bbox="248 999 730 1097">任何组织和个人不得私分、挪用或者侵占慈善财产。</p> <p data-bbox="248 1153 730 1314">第四十九条 慈善组织对募集的财产，应当登记造册，严格管理，专款专用。</p> <p data-bbox="248 1370 730 1653">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，应当全部用于约定的慈善目的。</p> <p data-bbox="248 1709 730 1993">第五十条 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。重大投资方案应当经决策机构</p>	<p data-bbox="769 304 1235 376">Article 47. The financial assets of charitable organizations include:</p> <p data-bbox="769 416 1056 454">(1) Founding capital;</p> <p data-bbox="769 495 1034 533">(2) Donated assets;</p> <p data-bbox="769 573 1066 611">(3) Other legal assets.</p> <p data-bbox="769 678 1356 936">Article 48. 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.</p> <p data-bbox="769 981 1327 1086">Groups or individuals must not privately distribute, misappropriate or embezzle charitable assets.</p> <p data-bbox="769 1131 1343 1272">Article 49. Charitable organizations shall register donations for the records, strictly manage them and use the funds for specific purposes.</p> <p data-bbox="769 1317 1350 1646">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.</p> <p data-bbox="769 1691 1350 2018">Article 50. 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 shall be approved by at least two-thirds of the members of the</p>

组成人员三分之二以上同意，但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。

第五十一条 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；确需变更捐赠财产用途的，应当征得捐赠人同意。

第五十二条 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。

第五十三条 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。

第五十四条 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

decision-making body. Government aid money and assets received under a donation agreement forbidding investments must not be used to make investments.

Article 51. 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, the donors' consent shall be obtained.

Article 52. 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 53. 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 54. 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

理人员的利害关系人作为受益人。

第五十五条 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，约定资助财产的用途、数额和使用方式等内容。

受益人未按照协议使用资助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；拒不改正的，慈善组织有权解除协议。

第五十六条 慈善组织开展慈善活动的年度支出以及管理成本的标准，由国务院民政部门会同国务院财政、税务等部门规定。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，按照其约定。

第七章 慈善服务

第五十七条 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，向他人或者社会提供的志愿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，也可以委托有服务专长

organization as beneficiaries.

Article 55. 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 donations, the method of usage and other contents.

If beneficiaries do not use the donations 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 if beneficiaries refuse to correct.

Article 56. Standards for annual expenditure and management costs of charitable activities by charitable organizations are regulated by the civil affairs departments of the State Council together with the treasury and tax departments of the State Council. If the expenditure and management costs of an individual charitable donation activity are specified in the donation agreement, then the agreement should be followed.

Chapter 7. Charitable Services

Article 57. ‘Charitable Services’ as stated in this law refers to voluntary services and other non-profit services given to other people or to the society 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 engage other organizations or volunteers with the relevant service expertise to carry out the services.

的其他组织或者招募志愿者提供。

第五十八条 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。

第五十九条 开展医疗康复、照料护理、教育培训、社会工作等具有专门技能的慈善服务，应当执行国家或者行业协会制定的标准和规程。

慈善组织招募志愿者开展具有专门技能的慈善服务，应当根据需要对志愿者开展相关培训。

第六十条 慈善组织招募志愿者参与慈善服务，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。

第六十一条 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。

Article 58. Charitable services shall be carried out with respect for the human dignity of beneficiaries, and shall not infringe upon the privacy of beneficiaries.

Article 59. When carrying out charitable services with specialized skills like medical rehabilitation, nursing care, education and training and social work, standards and procedures established by the state or industry associations shall be followed.

Charitable organizations that recruit volunteers to carry out charitable services which require specialized skills, should provide relevant training according to necessity.

Article 60. Charitable organizations may recruit volunteers to participate in charitable services. When recruiting volunteers, all information related to the 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 61. 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.

第六十二条 慈善组织应当安排志愿者从事与其年龄、文化程度、技能和身体状况相适应的慈善服务。

第六十三条 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。

第六十四条 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。

第八章 信息公开

第六十五条 慈善组织应当依法履行信息公开义务。慈善信息公开应当真实、完整、及时。

第六十六条 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或者指定的信息平台，及

Article 62. Charitable organizations shall engage volunteers in charitable services suited to their age, educational level, skills and physical conditions, and provide the relevant training needed.

Article 63. 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 64. 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.

Chapter 8. Disclosure of Information

Article 65. In accordance with the law, charitable organizations are obliged to make information publicly available. The disclosed information should be genuine, complete, and published in a timely manner.

Article 66. 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 or designated information

<p>时向社会公开慈善信息，并免费提供慈善信息发布服务。</p> <p>慈善组织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。</p> <p>第六十七条 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信息：</p> <p>（一）慈善组织登记事项；</p> <p>（二）慈善信托备案事项；</p> <p>（三）具有公开募捐资格的慈善组织名单；</p> <p>（四）具有公益性捐赠税前扣除资格的慈善组织名单；</p> <p>（五）对慈善活动的税收优惠、资助补贴等促进措施；</p> <p>（六）向慈善组织购买服务的信息；</p> <p>（七）对慈善组织、慈善信托开展检查、评估的结果；</p> <p>（八）对慈善组织和其他组织以及个人的表彰、处罚结果；</p> <p>（九）法律、法规规定应当公</p>	<p>platform and provide charity information release services for free.</p> <p>Charitable organizations shall disclose information using the platform described above, and assume responsibility for the authenticity of the information.</p> <p>Article 67. 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 information:</p> <p>(1) Registration information of charitable organizations;</p> <p>(2) Records of charitable trusts;</p> <p>(3) The list of charitable organizations with public fund-raising qualification;</p> <p>(4) The list of charitable organizations qualified for pre-tax deductions for public interest donations;</p> <p>(5) Details of preferential tax rates, financial aid, subsidies and other promotional measures for charitable activities;</p> <p>(6) Information regarding purchasing services from charitable organizations;</p> <p>(7) Results of any inspections and evaluations of charitable organizations and charitable trusts;</p> <p>(8) Results of any commendations or penalties of charitable organizations or other organizations and individuals;</p> <p>(9) Any other information required by other laws or regulations.</p>
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<p>开的其他信息。</p> <p>第六十八条 慈善组织应当每年向社会公开下列信息：</p> <p>（一）组织章程、统一社会信用代码、登记证书号码等登记信息；</p> <p>（二）决策、执行、监督机构成员信息；</p> <p>（三）年度工作报告，包括财务会计报告、年度开展募捐以及接受捐赠情况、慈善财产的管理使用情况、开展慈善项目情况；</p> <p>（四）国务院民政部门要求公开的其他信息。</p> <p>上述信息有重大变更的，慈善组织应当及时向社会公开。</p> <p>第六十九条 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况。</p> <p>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。</p> <p>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</p>	<p>Article 68. Charitable organizations shall disclose to the public the following information every year:</p> <p>(1) The organization charter, the unified social credit code, the number of the registration certificate and other registration information;</p> <p>(2) Information on the members of the decision-making, implementation, and supervision bodies;</p> <p>(3) An annual work report, including audited financial statements, fund-raising campaigns, donations received, and full details of any charitable projects undertaken;</p> <p>(4) Any other information required by the civil affairs department of the State Council.</p> <p>Charitable organizations must ensure the timely disclosure of any major changes to the information mentioned above.</p> <p>Article 69. Charitable organizations shall ensure the timely disclosure of details regarding publicly raised funds and the operation of charitable projects. 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.</p> <p>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.</p>
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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。

第七十条 慈善组织向特定对象募捐的，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。

第七十一条 慈善组织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。

第七十二条 涉及国家秘密、商业秘密、个人隐私的信息以及法律、行政法规规定不予公开的其他信息，不得公开。

捐赠人、慈善信托的委托人或者受益人不同意公开自己的姓名、名称、住所等信息的，不得公开。

第九章 促进措施

第七十三条 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。

县级以上人民政府及其有关部

Article 70. Where charitable organizations raise fund from specified targets, they shall promptly update donors about the use and management of the funds and property received.

Article 71. Charitable organizations shall inform beneficiaries of the criteria for subsidies, their work processes and standards.

Article 72. Information regarding state secrets, individual privacy, commercial secrets, or other information not to be made public as stipulated by laws and administrative regulations, must not be disclosed.

Where donors, trustees of charitable trusts or beneficiaries disagree to disclose their names, titles, addresses or other information, they must not be disclosed.

Chapter 9. Promotional measures

Article 73. 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, the people's governments at or above the county level and the relevant departments thereof shall provide charitable

门应当在各自职责范围内，向慈善组织等提供慈善需求信息，为慈善活动提供指导和帮助。

第七十四条 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。

第七十五条 慈善组织及其取得的收入依法享受税收优惠。

第七十六条 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进口环节增值税。

第七十七条 受益人接受慈善捐赠，依法享受税收优惠。

第七十八条 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。

第七十九条 捐赠人向慈善组织捐赠实物、有价证券、股权和知

organizations and the trustees of charitable trusts with charitable needs information, and provide support and assistance for charitable activities.

Article 74. 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 75. In accordance with the law, charitable organizations and their income are eligible for tax benefits.

Article 76. 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.

Article 77. Beneficiaries in receipt of charitable donations are eligible for tax benefits.

Article 78. 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 79. 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.

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。

第八十一条 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。

第八十二条 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。

第八十三条 各级人民政府及其有关部门可以依法通过政府购买服务等方式，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。

第八十四条 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

Article 80. The state provides special benefits to charitable activities that help the poor and the needy.

Article 81. 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 82. 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 83. The People's Governments at all levels and other relevant departments may lawfully support eligible charitable 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 84. 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.

等学校和科研机构开展慈善理论研究。

广播、电视、报刊、网站等媒体应当积极开展慈善宣传活动，普及慈善知识，传播慈善文化。

第八十五条 国家鼓励企业事业单位和其他组织为开展慈善活动提供场所和其他便利条件。

第八十六条 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。

第八十七条 国家建立慈善表彰制度，对在慈善事业发展中做出突出贡献的自然人、法人和其他组织，由县级以上人民政府或者有关部门予以表彰。

第十章 监督管理

第八十八条 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。

第八十九条 县级以上人民政

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

Article 85. The state encourages corporations, public institutions, and other organizations to provide venues and other favorable conditions for charitable activities.

Article 86. 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 87. 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 departments at the county level or above

Chapter 10. Supervision and Management

Article 88. 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 89. The civil affairs departments of the people's governments at the county level or above have the right to take the

<p>府民政部门对涉嫌违法的慈善组织，有权采取下列措施：</p> <p>（一）对慈善组织的住所或者慈善活动发生地进行现场检查；</p> <p>（二）要求慈善组织作出说明，查阅、复制有关资料；</p> <p>（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；</p> <p>（四）经县级以上人民政府民政部门主要负责人批准，可以查询慈善组织的金融账户；</p> <p>（五）法律、行政法规规定的其他措施。</p> <p>第九十条 民政部门对慈善组织或者有关单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。</p> <p>第九十一条 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，包括财务会计报告、年度开展募捐活动以及接受捐赠情况、慈善财产的管理使用情况、开展慈善项目情况。</p>	<p>following measures over charitable organizations suspected of illegal activities:</p> <p>(1) Carry out inspections of charitable organizations' domiciles or activity sites;</p> <p>(2) Request clarification from charitable organizations and access to and copy relevant materials;</p> <p>(3) Investigate work units and individuals involved in charitable activities regarding supervision and management;</p> <p>(4) Inquire into financial accounts of charitable organizations with the approval of the head of the civil affairs departments of the people's governments at the county level or above;</p> <p>(5) Carry out any other measures provided for by laws and administrative regulations.</p> <p>Article 90. Where civil affairs departments undertake an investigation of a charitable organization or related work units and individuals, there shall be two or more inspectors or investigators, and they shall produce legitimate certificates and inspection or investigation notices.</p> <p>Article 91. Charitable organizations shall submit a yearly work report to the civil affairs departments that they registered with, which includes financial reports, annual fund-raising activities, donations received, management and usage of charitable assets, and details of the implementation of charitable projects.</p>
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第九十二条 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。

第九十三条 慈善行业组织应当建立健全行业规范，加强行业自律。

第九十四条 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。民政部门和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为予以曝光，发挥舆论和社会监督作用。

Article 92. 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 93. Charity industry organizations shall establish and improve charitable industry standards, and strengthen the self-discipline of charitable industry.

Article 94. 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 and 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.

第十一章 法律责任

第九十五条 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，限期停止活动；情节严重的，吊销登记证书：

（一）未按照慈善宗旨开展慈善活动的；

（二）未依法履行信息公开义务的；

（三）未依法报送年度工作报告的；

（四）泄露捐赠人、志愿者、受益人个人隐私的。

第九十六条 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，限期停止活动；情节严重的，吊销登记证书；有违法所得的，由民政部门予以收缴，转给宗旨相同或者相近的慈善组织；对直接负责的主管人员和其他直接责任人员可以处一万元以上十万元以下罚款；

Chapter 10. Legal Responsibility

Article 95. Under the following conditions the civil affairs departments shall give warnings or order deadlines for amendments; upon a failure to make amendments by the deadline, the civil affairs departments shall give deadlines to cease operations; and, in serious cases revoke registration certificates:

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

(2) Not carrying out information disclosure obligations;

(3) Not producing and delivering annual work reports in line with the law;

(4) Leaking private information about donors, volunteers, or beneficiaries against their wills.

Article 96. 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; in serious cases, the civil affairs departments shall revoke their registration certificates: in cases of illegal gains, the civil affairs departments shall seize them and redistribute them to other charitable organizations with the same or similar purposes. Those directly responsible can be fined between 10,000 and 100,000 RMB; and in cases where crimes are committed, criminal charges shall be

<p>构成犯罪的，依法追究刑事责任：</p> <p>（一）私分、挪用或者侵占慈善财产的；</p> <p>（二）开展慈善活动的年度支出以及管理成本的标准不符合规定的；</p> <p>（三）违反本法第十四条规定造成慈善财产损失的；</p> <p>（四）擅自改变捐赠财产用途的；</p> <p>（五）将不得用于投资的财产用于投资的；</p> <p>（六）接受附加违反法律法规或者社会公德条件的捐赠的。</p> <p>第九十七条 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一万元以上十万元以下罚款：</p> <p>（一）不具有公开募捐资格的组织或者个人开展公开募捐的；</p> <p>（二）广播、电视、报刊以及</p>	<p>brought against them in accordance with the law:</p> <p>(1) Privately distributing, embezzling or misappropriating charitable assets;</p> <p>(2) Violating the regulated standards of annual expenditure and the management costs of charitable activities;</p> <p>(3) Violating article 14 of this law, causing damage to charitable property;</p> <p>(4) Unauthorized change of the use of donated property;</p> <p>(5) Investing property that must not be used to make investments;</p> <p>(6) Accepting contributions with additional conditions in violation of laws and regulations or social morals.</p> <p>Article 97. 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 10,000 and 100,000 RMB on the relevant organizations and persons ;</p> <p>(1) Conducting public fund-raising by organizations and individuals without public fund-raising qualifications;</p> <p>(2) Radio broadcasters, television stations, newspapers and journals and network service providers or telecommunications operators not fulfilling their verification duties outlined in Article 27 of this law;</p>
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<p>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；</p> <p>（三）向单位或者个人摊派或者变相摊派的；</p> <p>（四）妨碍公共秩序、企业生产或者人民生活的。</p> <p>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，由其主管部门依法给予处罚。</p> <p>前两款规定的行为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。</p> <p>第九十八条 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依法答复捐赠人对其捐赠财产使用信息查询要求的，由民政部门予以警告，责令限期改正；逾期不改正的，限期停止活动。</p> <p>第九十九条 慈善组织弄虚作假骗取税收优惠的，由税务部门依法查处，情节严重的，由民政部门依法吊销登记证书；构成犯罪的，</p>	<p>(3) Overtly or covertly engaging in forcible apportionment on units or individuals;</p> <p>(4) Causing obstruction to the public order, corporate production or the lives of the people.</p> <p>Radio broadcasters, television stations, newspapers and journals and network service providers or telecommunications operators not fulfilling their verification duties stipulated in Article 27 of this law shall be punished by their respective managing departments in accordance with the law.</p> <p>Where there is a violation of the Public Security Administrative Penalties Law(治安管理处罚法) regarding the first two items of this article, the public security authorities shall give public security administrative penalties in accordance with the law.</p> <p>Article 98. 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 welfare donations receipts, failing to issue proof of volunteer service records or not responding to donors' requests for information on the use of donated funds and property.</p> <p>Article 99. Fraudulent claims for tax benefits shall be dealt with and prosecuted by the taxation departments. In serious cases, the civil affairs departments shall legally revoke its registration certificate; and in cases where crimes are committed, criminal charges shall be brought against them in accordance with the law.</p>
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依法追究刑事责任。

第一百条 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，情节严重的，由民政部门依法吊销登记证书；构成犯罪的，依法追究刑事责任。

第一百零一条 慈善组织担任慈善信托的受托人，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，由民政部门予以收缴，转给宗旨相同或者相近的慈善组织或者其他慈善信托；对直接负责的主管人员和其他直接责任人员可以处一万元以上五万元以下罚款：

（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未向社会公开的。

第一百零二条 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

Article 100. Charitable organizations that engage in or sponsor activities that endanger state security or public welfare causes shall be investigated and dealt with by the relevant authorities. In serious cases the civil affairs departments shall revoke the organization's registration certificate. In cases where crimes are committed, criminal charges shall be brought against them in accordance with the law.

Article 101. 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. If there are illegal gains, the civil affairs departments shall seize and redistribute them to other charitable organizations and charitable trusts with the same or similar purposes, and directors and other personnel who are directly responsible may be fined between 10,000 and 50,000 RMB:

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

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

Article 102. 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.

<p>善组织可以向其追偿。</p> <p>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。</p> <p>第一百零三条 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；构成犯罪的，依法追究刑事责任。</p> <p>第一百零四条 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；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和其他直接责任人员依法给予处分；构成犯罪的，依法追究刑事责任：</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</p>	<p>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.</p> <p>Article 103. 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. In cases where crimes are committed, criminal charges shall be brought against them in accordance with the law.</p> <p>Article 104. 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, the appointment and removal organs or supervisory authorities shall legally bring disciplinary action against the person directly in charge and other directly responsible personnel; and in cases where crimes are committed, criminal charges shall be brought against them in accordance with the law:</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</p>
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<p>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 style="text-align: center;">第十二章 附 则</p> <p>第一百零五条 城乡社区组织、单位可以在本社区、单位内部开展群众性互助互济活动。</p> <p>第一百零六条 慈善组织以外的其他组织可以开展力所能及的慈善活动。</p> <p>第一百零七条 本法自 年 月 日起施行。</p>	<p>management duties;</p> <p>(4) Illegal implementation of administrative enforcement measures or penalties;</p> <p>(5) Privately distributing, misappropriating or embezzling charitable assets;</p> <p>(6) Other abuses of power, dereliction of duty, or behaviors of bribery and fraud.</p> <p>Chapter 12. Supplementary Provisions</p> <p>Article 105. Urban and rural community organizations and units can carry out internal activities of mutual aid.</p> <p>Article 106. Other organizations that are not charitable organizations can carry out charitable activities within their capacity.</p> <p>Article 107. This law shall come into force on _____.</p>
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