

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

中华人民共和国慈善法（草案）	The Charity Law of the People's Republic of China (Draft)
<p>目 录</p> <p>第一章 总 则</p> <p>第二章 慈善组织</p> <p>第三章 慈善募捐</p> <p>第四章 慈善捐赠</p> <p>第五章 慈善信托</p> <p>第六章 慈善服务</p> <p>第七章 信息公开</p> <p>第八章 促进措施</p> <p>第九章 监督管理</p> <p>第十章 法律责任</p> <p>第十一章 附 则</p> <p><b>第一章 总 则</b></p> <p>第一条 为了发展慈善事业，弘扬慈善文化，规范慈善行为，保护慈善组织、捐赠人、志愿者、受益人等合法权益，促进社会进步，制定本法。</p>	<p><b>Contents</b></p> <p>Chapter 1. General Principles</p> <p>Chapter 2. Charitable Organizations</p> <p>Chapter 3. Charitable Fund-raising</p> <p>Chapter 4. Charitable Donations</p> <p>Chapter 5. Charitable Trusts</p> <p>Chapter 6. Charitable Services</p> <p>Chapter 7. Disclosure of Information</p> <p>Chapter 8. Promotional Measures</p> <p>Chapter 9. Supervision and Management</p> <p>Chapter 10. Legal Responsibility</p> <p>Chapter 11. Supplementary Provisions</p> <p><b>Chapter 1. General Principles</b></p> <p><b>Article 1.</b> This law is designed to develop charitable causes, promote a culture of charity and standardize charitable activities, as well as to protect the rights and interests of charitable organizations, donors, volunteers, beneficiaries and others, while promoting social progress.</p>







<p>(五) 决策、执行机构的组成及职责;</p> <p>(六) 内部监督机制;</p> <p>(七) 财产管理使用制度;</p> <p>(八) 项目管理制度;</p> <p>(九) 终止条件及终止后财产的处理;</p> <p>(十) 其他重要事项。</p> <p>第十三条 慈善组织应当根据法律、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。</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监督管理。</p> <p>第十四条 慈善组织的财产包括:</p> <p>(一) 创始财产;</p> <p>(二) 捐赠财产;</p> <p>(三) 其他合法财产。</p> <p>第十五条 慈善组织的财产只能根据章程或者捐赠协议的规定用于慈</p>	<p>(4) Sources and composition of financial assets;</p> <p>(5) Structure and duties of decision-making and implementation bodies;</p> <p>(6) Internal supervision mechanisms;</p> <p>(7) Financial asset management system;</p> <p>(8) Project management system;</p> <p>(9) Conditions for ceasing operations and management of financial assets after operations have ceased;</p> <p>(10) Other important items.</p> <p><b>Article 13.</b> Charitable organizations shall establish sound internal governance structures and clarify the delineation of for decision-making, implementation and supervision authority and responsibility on the basis of laws, administrative regulations 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 14.</b> The financial assets of charitable organizations include:</p> <p>(1) Founding capital;</p> <p>(2) Donated assets;</p> <p>(3) Other legal assets.</p> <p><b>Article 15.</b> The financial assets of charitable organizations can only be used for charitable purposes in</p>
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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、挪用或者侵占慈善财产。

**第十六条** 慈善组织对募集的财产，应当登记造册，妥善保管，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，所得收入扣除成本等必要费用后，应当全部用于约定的捐赠目的。

**第十七条** 慈善组织应当按照章程规定的慈善宗旨开展慈善活动。

慈善组织开展慈善活动支出的比例以及管理成本的标准，捐赠协议有约定的，按照其约定；捐赠协议未约定的，依照国务院民政部门的有关规定。

**第十八条** 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。投资方案应当经决策机构组成人员三分之二以上

accordance with the 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 or embezzle charitable assets.

**Article 16.** Charitable organizations shall record, appropriately manage and earmark donations and use funds for specified 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 purpose of the donation.

**Article 17.** Charitable organizations shall carry out charitable activities in accordance with the purposes stipulated by their charter.

Standards for the overhead ratio and management costs of an organization carrying out charitable activities will be based on the donation agreement if these are agreed upon therein; if there are no stipulations in the donation agreement, they will be based on the relevant regulations of the civil affairs departments of the State Council.

**Article 18.** Charitable organizations making investments to maintain or increase the value of their financial assets shall abide by the principles of lawfulness, security and effectiveness. Investment plans shall be approved by at least two-thirds of the members of

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。

第十九条 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，不得参与该交易行为的决策，有关交易情况必须向社会公开。

第二十条 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条件的赠与。

第二十一条 慈善组织的高级管理人员应当遵守宪法、法律和社会公德；有下列情形之一的，不得担任慈善组织高级管理人员：

（一）无民事行为能力或者限制民事行为能力；

（二）被判处刑罚，刑罚执行完毕未逾五年；

（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

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

**Article 19.** 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 on that transaction and the circumstances of the transaction must be made public.

**Article 20.** 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 and regulations.

**Article 21.** High-level management staff of charitable organizations shall abide by the Constitution, the law and public morality; A person may not assume a high-level management position in a charitable organization if:

(1) They have limited or no civil capacity;

(2) They have been sentenced in court and less than five years have passed since full implementation of the sentence;

(3) They were in charge of an organization that had its registration certificate withdrawn or was banned

吊销登记证书或者被取缔之日起未逾五年；

(四) 法律、行政法规规定的其他情形。

第二十二条 慈善组织有下列情形之一的，应当终止：

- (一) 因分立、合并需要终止；
- (二) 发生章程规定的终止条件；
- (三) 连续三年未从事慈善活动；
- (四) 依法被撤销登记或者吊销登记证书；
- (五) 法律、行政法规规定应当终止的其他情形。

慈善组织终止的，应当办理注销登记。

第二十三条 慈善组织终止，应当进行清算。

慈善组织决策机构应当在民政部门公告其业务活动终止后三十日内成立清算组进行清算。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

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 22.** A charitable organization shall be terminated if:

- (1) Termination is required due to division or merger;
- (2) The conditions for termination as set out in the organizational charter are met;
- (3) It has not engaged in charitable activities for three consecutive years;
- (4) It is de-registered or has its registration certificate withdrawn according to the law;
- (5) Other conditions set out by laws and administrative regulations under which an organization shall terminate are met.

Charitable organizations that cease operations shall annul their registration.

**Article 23.** A liquidation shall be conducted upon the termination of charitable organizations.

The decision-making body of the charitable organization shall establish a team for liquidation within 30 days of announcing the ceasing of its operations by a civil affairs department. 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



算组进行清算。

清算后的剩余财产，由民政部门主持转赠给宗旨相同或者相近的慈善组织，并向社会公告。

**第二十四条** 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**

**第二十五条** 本法所称慈善募捐，是指符合条件的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非公开募捐。

**第二十六条** 慈善组织自登记之日起可以向特定对象进行非公开募捐。

依法登记满两年、运作规范的慈善组织，可以向原登记的民政部门申

court to assign relevant personnel to form a team and to conduct the liquidation.

Financial assets remaining after liquidation 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.

**Article 24.** 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 25.** ‘Charitable fund-raising’ refers to the charity-based collection of financial assets by eligible charitable organizations.

Charitable fund-raising includes public fund-raising activities directed at society at-large and non-public fund-raising activities directed at specific targets.

**Article 26.** Charitable organizations may engage in non-public fund-raising activities directed at specific targets from the date of their registration.

Charitable organizations that have been legally registered for two years and that have operated within the rules

请公开募捐资格证书。民政部门经审查，没有发现其受到本法规定行政处罚的，应当发给公开募捐资格证书。

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，由民政部门发给公开募捐资格证书。

**第二十七条** 慈善组织开展公开募捐，应当在其登记的民政部门行政管理区域内进行，但捐赠人的捐赠行为不受地域限制。

公开募捐可以采取下列方式：

- (一) 在当地公共场所设置募捐箱；
- (二) 在当地举办义演、义赛、义卖、义展、义拍、慈善晚会等；
- (三) 通过当地广播、电视、报刊等媒体发布募捐信息；
- (四) 其他公开募捐方式。

**第二十八条** 具有公开募捐资格的慈善组织，可以通过互联网开展募

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 if its investigations reveal that the organization has not been subject to administrative penalties stipulated by this law.

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

**Article 27.** Charitable organizations carrying out fund-raising activities 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.

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;
- (3) Publicizing fund-raising information through local media such as radio, television, newspapers and journals;
- (4) Using other public fund-raising methods.

**Article 28.** Charitable organizations with a public fund-raising certificate may use the Internet to carry out fund-raising.

捐。

在省级以上民政部门登记的慈善组织，可以通过其网站或者其他网站开展募捐。在设区的市和县级民政部门登记的慈善组织，可以在其登记的民政部门建立或者指定的慈善信息平台开展互联网募捐。

**第二十九条** 慈善组织开展公开募捐，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、剩余财产处理方式等。

**第三十条** 慈善组织开展公开募捐，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。

**第三十一条** 不具有公开募捐资格的组织或者个人，不得采取公开募捐方式开展公开募捐，但可以与有公

Charitable organizations registered with a civil affairs department at the provincial level or above may use their website or other websites to carry out fund-raising activities. Charitable organizations registered with a civil affairs department at the municipal level (under which administrative districts are established) or the county level may conduct online fundraising on the charity information platforms designated or established by the civil affairs departments at which they have registered.

**Article 29.** Charitable organizations carrying out public fund-raising activities shall draw up a fund-raising proposal. 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.

**Article 30.** Charitable organizations carrying out public fund-raising activities must display the name of the organization carrying out the activity, the public fund-raising certificate, the fund-raising proposal, contact information, means of inquiry for further information regarding the activity and other information in a prominent place at the site of the activity or on the medium used for fund-raising.

**Article 31.** Organizations or individuals that do not have a public fund-raising certificate must not use public fund-raising methods to carry out fund-raising activities, but may

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。

第三十二条 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。

第三十三条 城乡社区组织、单位可以在本社区、单位内部开展募捐活动。

第三十四条 发生重大自然灾害、事故灾难、公共卫生事件或者社会安全事件时，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。

第三十五条 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。

第三十六条 禁止任何组织或者个人假冒慈善名义骗取财产。

cooperate with charitable organizations that have a public fund-raising certificate to carry out such activities. Donations collected will be managed by the organization with the public fund-raising certificate.

**Article 32.** 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 33.** Urban and rural community organizations and work units may carry out fund-raising activities within their respective communities and work units.

**Article 34.** In the case of natural disasters, catastrophic accidents, public health incidents or public security incidents, the relevant people's governments shall establish coordinating mechanisms, provide needed information and orderly guide fund-raising and emergency assistance.

**Article 35.** Those carrying out fund-raising activities are not permitted to 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 36.** It is forbidden for any organization or individual to obtain financial assets by fraudulent means in the name of charity.

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

#### 第四章 慈善捐赠

第三十七条 本法所称慈善捐赠，是指自然人、法人或者其他组织基于慈善目的，自愿、无偿赠与财产的活动。

第三十八条 捐赠人可以通过慈善组织捐赠，也可以直接向受益人捐赠。

捐赠人捐赠的财产应当是其有权处分的合法财产。慈善捐赠财产包括资金、实物、有价证券、股权、知识产权收益等有形或者无形财产。

第三十九条 捐赠人捐赠的实物应当具有使用价值，符合安全、卫生等标准。

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。

第四十条 自然人、法人或者其他组织开展演出、比赛、销售、拍卖等经营性活动，承诺将全部或者部分所得捐赠用于慈善的，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实施捐赠，并将捐赠结果向社会公开。

#### Chapter 4. Charitable Donations

**Article 37.** ‘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 38.** Donors can donate through charitable organizations or directly to beneficiaries.

Property donated by donors shall be legal property with which the donors hold the right to dispose of. Charitable donations of property include funds, physical objects, marketable securities, equity, income from intellectual property, and other tangible or intangible property.

**Article 39.** Donated objects shall have use value, and shall comply with safety, health and other standards.

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

**Article 40.** Natural persons, legal persons or other organizations that organize income generating activities, such as performances, competitions, sales, auctions or other commercial activities, and that promise to donate all or part of the proceeds to charity, shall sign a donation agreement with charitable organizations or other beneficiaries before the event, carry out the donation after the event in accordance with the donation agreement, and make public the donation results.

第四十一条 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）制的公益事业捐赠票据。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，慈善组织应当做好相关记录。

第四十二条 慈善组织接受数额较大的捐赠，应当与捐赠人签订书面捐赠协议，但捐赠人表示不签订的除外。

慈善组织接受数额较小的捐赠，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。

第四十三条 捐赠人与慈善组织约定捐赠财产的用途和受益人时，不得违背慈善宗旨指定其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，宣传烟草制品及其生产者、销售者等法律法规禁止宣传的事项。

**Article 41.** Charitable organizations that accept donations shall issue to the donors a public welfare 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, and 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 42.** When accepting a relatively large donation, charitable organizations shall sign a written donation agreement with the donor, unless donors state that they do not wish to sign.

When accepting a relatively small donation, charitable organizations shall sign a written donation agreement with the donor, if the donors so request.

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

**Article 43.** When agreeing on the purpose and beneficiaries of donated properties, donors and charitable organizations shall not violate their charitable purpose by appointing interested parties as beneficiaries.

No organization or individual shall use charitable donations to publicize tobacco products and their manufacturers or vendors or other matters prohibited from being publicized by laws and regulations.

第四十四条 捐赠人应当履行捐赠义务。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，可以依法向人民法院申请支付令或者起诉：

（一）捐赠财产用于本法第三条第一项、第二项规定的慈善活动，并订立书面捐赠协议；

（二）捐赠人通过广播、电视、报刊、互联网等方式公开承诺捐赠。

捐赠人订立书面捐赠协议或者公开承诺捐赠后经济状况显著恶化，严重影响其生产经营或者家庭生活的，可以不再履行捐赠义务。

第四十五条 捐赠人有权查询、复制其捐赠财产管理使用的有关资料；捐赠财产价值较大的，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 44.** Donors shall fulfill their donation obligations. 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) Donated properties are for charitable activities specified in the first and second terms of article 3 of this law, and a written donation agreement is signed;

(2) Donors have made a public pledge of donation through the radio, television, newspapers, the Internet or other means.

Donors who have signed a written donation agreement or made a public pledge of donation, whose financial situation deteriorates significantly and seriously impacts their business operations or family life, may be released from their donation obligation.

**Article 45.** Donors have the right to inquire about and photocopy relevant information on the management and use of their donated properties; if the value of donated assets is comparatively high, 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

## 第五章 慈善信托

第四十六条 慈善信托是委托人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。

第四十七条 设立慈善信托、确定受托人，应当采取书面形式。信托文件要求备案的，受托人应当将信托文件向县级以上人民政府民政部门备案。

第四十八条 慈善信托的受托人可以是委托人信赖的慈善组织或者金融机构，也可以是具有完全民事行为能力的自然人。

第四十九条 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。

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。在民政部门备案的慈善信托受托人，应当每年至少一次将信托事务处理情况及财务状况向该民政部门报告，并向社会公开。

organizations refuse to correct.

## Chapter 5. Charitable Trusts

**Article 46.** A charitable trust is the legal arrangement by which a principal (委托人) 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 47.** Charitable trusts shall be established, and trustees determined, in written form. Where the trust documents need to be filed, trustees shall file them with the civil affairs departments of the people's governments at or above the county level.

**Article 48.** The trustee of a charitable trust may be a charitable organization or financial institution trusted by the principal, or a natural person with full civil capacity.

**Article 49.** 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 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 that have filed a record with the civil affairs departments shall report the handling of trust affairs and the trust's financial status with the civil affairs departments at least once a year, and make the



第五十条 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。

第五十一条 慈善信托根据需要可以由信托文件规定设信托监察人。受托人以及其他信托事务执行人不得兼任信托监察人。

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。

第五十二条 慈善信托的受益人按照信托文件确定。

第五十三条 慈善信托财产及其收益，不得用于非慈善目的。

第五十四条 受托人和信托监察人的报酬以及履行职责所需费用，按照信托文件规定从信托财产中支出，并向社会公开。

慈善信托管理成本的具体标准，信托文件未规定的，依照国务院民政部门的有关规定。

report public.

**Article 50.** In situations where trustees are in breach of fiduciary duties or unable to perform their duties, the principal may change the trustee.

**Article 51.** If needed, charitable trusts may appoint a trust supervisor (信托监察人) in trust documents. Trustees and other executors of trust affairs may not concurrently hold the position of trust supervisor.

Trust supervisors monitor the actions of the trustee, 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 notify the principal, and have the right to raise a lawsuit in their own names.

**Article 52.** The beneficiaries of a charitable trust shall be defined in accordance with the trust documents.

**Article 53.** Properties and revenues of charitable trusts shall not be used for non-charitable purposes.

**Article 54.** The remuneration of trustees and trust supervisors and expenditures incurred in fulfillment of duties shall be disbursed from trust properties, in accordance with the provisions in the trust documents, and the information made public.

Where specific standards pertaining the management costs of a charitable trust are not set out in the trust document, management costs shall comply with relevant provisions set by the civil affairs departments of the

第五十五条 在民政部门备案的慈善信托终止的，除信托文件另有规定外，受托人应当于终止事由发生之日起十五日内，将终止事由和终止日期报告该民政部门，并依法进行清算。

第五十六条 慈善信托清算后的剩余财产，信托文件有规定的，按照其规定；信托文件未规定的，应当将剩余财产转赠给宗旨相同或者相近的慈善组织或者其他慈善信托。

## 第六章 慈善服务

第五十七条 本法所称慈善服务，是指慈善组织以及其他组织或者个人基于慈善目的，向他人或者社会提供的非营利服务。

第五十八条 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的其他组织或者招募志愿者提供。

第五十九条 慈善组织开展慈善服务，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。确需变更募捐方案或者

State Council.

**Article 55.** For charitable trusts that have filed a record with the civil affairs department and are terminated, the trustee shall report the cause for termination and the termination date to the civil affairs department within 15 days of the occurrence of the cause of termination, and liquidate in accordance with the law, unless otherwise stated in trust documents.

**Article 56.** Remaining properties after the liquidation of a charitable trust shall be disposed of in accordance with trust documents where relevant provisions exist, or donated to other charitable organizations or charitable trusts with the same or similar purposes where relevant provisions are not specified in trust documents.

## Chapter 6. Charitable Services

**Article 57.** ‘Charitable Services’ as stated in this law refers to non-profit services to others or to the society for charitable purposes by charitable organizations and other organizations or individuals.

**Article 58.** Charitable organizations carrying out charitable services may provide these services themselves, or engage other organizations or volunteers with relevant service expertise to carry out the services.

**Article 59.** Charitable organizations carrying out charitable services shall use donated property in accordance with laws, regulations and articles of association, and in accordance with the fund-raising proposal or donation agreement. In cases of necessary

捐赠协议约定使用捐赠财产等事项的，应当征得捐赠人同意。

第六十条 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。

第六十一条 慈善组织确定慈善服务受益人，应当坚持公开、公平、公正的原则，不得违背慈善宗旨指定慈善组织管理人员的近亲属作为受益人。

第六十二条 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，约定资助财产用途、数额、服务内容、方式等。

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。

第六十三条 开展慈善服务，应当尊重受益人的人格尊严，不得侵害受益人的隐私。

deviation from the fund-raising proposal or donation agreement, donors' consent shall be obtained.

**Article 60.** Charitable organizations shall employ rational designs of charity projects, optimize implementation processes, lower operating costs, and improve efficiency in the use of charitable property.

Charitable organization shall establish a project management system and conduct proper supervision on project implementation.

**Article 61.** Charitable organizations shall adhere to an open, fair and impartial process when determining the beneficiaries of charitable services, and shall not violate their charitable purpose by selecting close relatives of managerial staff of the charitable organization as beneficiaries.

**Article 62.** 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 funding and the type and method of service rendered.

If beneficiaries do not use the funding properties in accordance with the agreement, or severely violate the agreement in other ways, charitable organizations are entitled to request correction: charitable organizations have the right to end the agreement if beneficiaries refuse to correct.

**Article 63.** Charitable services shall be carried out with respect for the human dignity of beneficiaries, and shall not infringe upon the privacy of beneficiaries.

第六十四条 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。

第六十五条 慈善组织可以招募志愿者参与慈善服务。招募志愿者，应当公示与慈善服务有关全部信息，告知志愿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，约定志愿服务的内容、方式和时间等。

第六十六条 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。

第六十七条 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，并根据需要开展相关培训。

第六十八条 志愿者接受慈善组织安排参与慈善服务的，应当服从慈善组织管理，接受必要的培训。

**Article 64.** 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.

**Article 65.** 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 66.** 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 67.** 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 68.** 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.

第六十九条 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。

第七十条 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。

第七十一条 县级以上人民政府民政等有关部门应当建立协调机制，提供需求信息和便利条件，引导和支持慈善组织以及其他组织或者个人有序开展慈善服务。

## 第七章 信息公开

第七十二条 慈善组织以及有关

**Article 69.** 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 for volunteers to participate in charitable services which may incur personal injury, charitable organizations shall purchase appropriate personal accident insurance for volunteers.

**Article 70.** 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 71.** The civil affairs departments and other relevant departments of the people's governments at or above the county level shall establish coordination mechanisms and provide relevant information and convenient conditions in order to guide and support charitable organizations and other organizations or individuals in the orderly conduct of charitable services.

## Chapter 7. Disclosure of Information

**Article 72.** In accordance with the law, charitable organizations and their

部门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，不得有虚假记载和误导性陈述。

第七十三条 县级以上人民政府建立健全慈善信息统计和发布制度。

国务院民政部门应当建立统一的慈善信息系统。县级以上人民政府民政部门应当建立或者指定慈善信息平台，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。

第七十四条 县级以上人民政府民政等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资格的慈善组织名单；
- (五) 对慈善活动的税收优惠、

related departments are obliged to make information publicly available. The disclosed information should be genuine, complete, and published in a timely manner without any false records or misleading statements.

**Article 73.** People's governments at or above the county level shall establish a sound system for collecting and releasing information on charity.

The civil affairs department of the State Council shall establish a standard charity information system. The civil affairs departments of the people's governments at or above the county level shall establish or designate a charitable information platform to enable the timely disclosure of information as well as providing 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 74.** 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:

- (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 deductions for public interest donations;
- (5) Details of preferential tax rates, financial aid, subsidies and other

资助补贴等促进措施；

（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）对慈善组织或者其他组织  
和个人表彰、处罚结果；

（九）法律、法规规定应当公开  
的其他信息。

第七十五条 慈善组织应当每年  
向社会公开下列信息：

（一）组织章程、统一社会信用  
代码、登记证书号码等登记信息；

（二）决策、执行、监督机构成  
员信息；

（三）年度工作报告，包括经审  
计的财务会计报告、年度开展募捐以  
及接受捐赠情况、开展慈善项目情  
况；

（四）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。

第七十六条 慈善组织应当及时  
公开向社会公众募捐情况和慈善项目  
运作情况。

公开募捐周期大于六个月的，至  
少每三个月公开一次募捐的具体情  
况，公开募捐活动结束后三个月内应

promotional measures for charitable  
activities;

(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 75.** Charitable organizations  
shall disclose to the public the  
following information every year:

(1) The organization charter, the  
unified social credit code, the number  
of the registration certificate and other  
registration information;

(2) Information on the members of the  
decision-making, implementation, and  
supervision bodies;

(3) An annual work report, including  
audited financial statements, fund-  
raising campaigns, donations received,  
and full details of any charitable  
projects undertaken;

(4) Any 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.

**Article 76.** 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

当全面公开募捐情况。

慈善项目运作周期大于六个月的，至少每三个月公开一次项目运作的具体情况，项目结束后三个月内应当全面公开项目运作情况和募得款物使用情况。

**第七十七条** 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。

**第七十八条** 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。

**第七十九条** 城乡社区组织、单位在内部开展慈善募捐，应当在本社区、单位内部及时公开款物募集和使用情况。

**第八十条** 涉及国家秘密、个人隐私、商业秘密的信息以及法律、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。

## 第八章 促进措施

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 77.** 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 78.** Charitable organizations shall inform beneficiaries of the criteria for subsidies, their work processes and standards.

**Article 79.** Urban and rural community organizations and work units conducting internal charitable fund-raising, shall ensure the timely disclosure of the raised funds and property and their usage within their own communities or work units.

**Article 80.** 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 or beneficiaries disagree to disclose their names, titles, addresses or other information, they must not be disclosed.

## Chapter 8. Promotional measures



第八十一条 县级以上人民政府应当根据本法和当地经济社会发展情况，制定促进慈善事业发展规划、政策和措施。

县级以上人民政府及其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。

第八十二条 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。

第八十三条 慈善组织及其取得的收入依法享受税收优惠。

第八十四条 自然人、法人或者其他组织捐赠财产用于慈善活动的，依法享受税收优惠。

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。

第八十五条 受益人接受慈善捐赠或者慈善服务，依法享受税收优惠。

第八十六条 慈善组织、捐赠人、受益人依法享受税收优惠的，有

**Article 81.** 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 organizations and the trustees of charitable trusts with charitable needs information, and provide support and assistance for charitable activities.

**Article 82.** 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 83.** In accordance with the law, charitable organizations and their income are eligible for tax benefits.

**Article 84.** Natural persons, legal persons or other organizations that donate property for charitable activities are eligible for tax benefits.

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 85.** Beneficiaries in receipt of charitable donations or charitable services are eligible for tax benefits.

**Article 86.** 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

关部门应当及时办理相关手续。

第八十七条 捐赠人向慈善组织捐赠实物、有价证券、股权或者知识产权的，依法免征权利转让的相关行政事业性费用。

第八十八条 慈善组织开展扶贫、济困、助残、养老、救孤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。

第八十九条 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。

第九十条 各级人民政府及其有关部门可以依法通过购买服务等方式，支持符合条件的慈善组织向社会提供服务，并依照政府采购有关法律、法规将相关情况向社会公开。

第九十一条 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

timely manner.

**Article 87.** 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 88.** Charitable organizations that conduct poverty alleviation, financial assistance, aid for the disabled, care for the elderly or orphan relief projects 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 89.** 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 90.** 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 91.** 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

校设置慈善相关专业学科，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、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。

第九十二条 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。

第九十三条 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。

第九十四条 国家建立志愿者注册、志愿服务记录和评价制度，鼓励企业事业单位和其他组织对有良好的服务记录的志愿者给予优待。

国家鼓励慈善组织为志愿者购买保险，鼓励保险公司承保。

第九十五条 慈善组织开展慈善活动，对为慈善事业发展做出贡献的自然人，其本人或者家庭遇到困难的，应当予以优先帮助。

state encourages the establishment of charity related disciplines, the cultivation of talents for charitable causes, and theoretical research on charity at higher education and research institutions.

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 92.** The state encourages corporations, public institutions, and other organizations to provide venues and other favourable conditions for charitable activities.

**Article 93.** While donors may assign a commemorative name to the charitable projects to which they donate, this is subject to legal or regulatory approval where stipulated.

**Article 94.** The state establishes a mechanism for volunteer enrollment, the recording of volunteer services and evaluation. The state also encourages corporations, public institutions and other organizations to give preferential treatment to volunteers with good records.

The state encourages charitable organizations to purchase insurance for volunteers and encourage insurance companies to provide the service.

**Article 95.** Charitable organizations carrying out charitable activities shall give priority aid to natural persons who have contributed to the development of charitable causes and their families when they encounter hardships.

**Article 96.** In accordance with the

第九十六条 按照国家有关规定建立慈善表彰制度，对慈善事业发展中做出突出贡献的自然人、法人或者其他组织予以表彰。

## 第九章 监督管理

第九十七条 县级以上人民政府民政部门应当依法履行下列职责：

- (一) 依法制定慈善监督管理规章；
- (二) 对慈善活动进行监督管理；
- (三) 对慈善行业组织进行指导和监督；
- (四) 法律、行政法规规定的其他职责。

第九十八条 县级以上人民政府民政部门对可能有违法行为的慈善组织，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、复制账簿、电子数据等有关资料，采取录音、录像等手段取得与监督管理有关证据；
- (三) 向有关单位和个人调查与

state regulations, a charity commendation mechanism shall be established to commend natural persons, legal persons or other organizations that have made outstanding contributions to the development of charitable causes.

## Chapter 9. Supervision and Management

**Article 97.** Civil affairs departments of the people's governments at the county level or above shall carry out the following duties:

- (1) Formulate rules regarding charitable supervision and management in accordance with the law;
- (2) Carry out management and supervision of charitable activities;
- (3) Provide guidance and supervision of charity industry organizations;
- (4) Execute other responsibilities as prescribed by law and administrative regulations.

**Article 98.** 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 illegal activities:

- (1) Carry out inspections of charitable organizations' domiciles or activity sites;
- (2) Request clarification from charitable organizations and access to and copy materials such as accounts, electronic data and email exchanges, and take recordings and video evidence as a means of obtaining proof related to supervision and management;

监督管理有关情况；

(四) 经县级以上民政部门主要负责人批准，可以查询其银行等金融账户；

(五) 法律、行政法规规定的其他措施。

第九十九条 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。

第一百条 慈善组织应当每年向民政部门报送年度工作报告，包括经审计的财务会计报告、年度开展募捐活动以及接受捐赠情况、开展慈善项目情况。

第一百零一条 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。

第一百零二条 慈善行业组织应当建立健全行业规范和惩戒规则，对慈善组织、慈善信托进行监督。

(3) Investigate relevant work units and individuals regarding supervision and management;

(4) Inquire into bank or other financial accounts with the approval of the head of the civil affairs departments of the people's governments at the county level or above;

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

**Article 99.** 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.

**Article 100.** Charitable organizations shall submit a yearly work report to civil affairs departments, which includes financial audit reports, annual fund-raising activities, donations received, and details of charitable projects.

**Article 101.** 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 102.** Charity industry organizations shall establish and improve charitable industry standards and disciplinary regulations, and carry out supervision of charitable

第一百零三条 任何单位或者个人发现慈善组织、慈善信托有违法行为的，可以向民政等有关部门或者慈善行业组织投诉、举报。民政等有关部门或者慈善行业组织接受投诉、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，对假冒慈善名义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。

## 第十章 法律责任

第一百零四条 慈善组织有下列情形之一的，由民政部门予以警告、责令改正，或者限期停止活动；情节严重的，吊销登记证书：

- (一) 未按照慈善宗旨和业务范围开展慈善活动；
- (二) 违反信息公开义务或者公开的信息不真实；
- (三) 未按照规定进行年度报告；
- (四) 泄露捐赠人、志愿者、受

organizations and charitable trusts.

**Article 103.** 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 relevant government departments such as the civil affairs departments or to charity industry organizations. Upon receiving the complaint or report, the relevant department or charity industry organization shall promptly follow up with investigation 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 and illegal activity by charitable organizations and charitable trusts, giving full play to the use of public opinion and social supervision.

## Chapter 10. Legal Responsibility

**Article 104.** Under the following conditions the civil affairs departments give warnings, order amendments or 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) Violating information disclosure obligations or disclosing false information;
- (3) Not producing annual work reports in line with the regulations;
- (4) Leaking private information about donors, volunteers, or beneficiaries against their wills.

益人个人隐私。

第一百零五条 慈善组织有下列情形之一的，由民政部门予以警告、责令改正，或者限期停止活动；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，转赠给宗旨相同或者相近的慈善组织，并可以对直接负责的主管人员和其他直接责任人员处一万元以上十万元以下罚款；构成犯罪的，依法追究刑事责任：

（一）私分、挪用或者侵占慈善财产；

（二）违反本法第十九条规定造成慈善财产损失；

（三）擅自改变捐赠财产用途；

（四）将不得用于投资的财产用于投资；

（五）接受附加违反法律法规条件的赠与。

第一百零六条 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，转赠给其他慈善组织用于慈善目的，并可以对有关组织或者个人处一万元以上十万元以下罚款；违反治安管理处罚法的，由公安机关依法予以治安管理处

**Article 105.** If a charitable organization is found to have committed one of the following actions, the civil affairs departments shall give warnings, order corrections or a deadline to cease operations; in serious cases, the civil affairs departments shall revoke their registration certificates: in cases of illegal activity, the civil affairs departments shall seize assets and income, and redistribute them to other charitable organizations with the same or similar purposes. Those directly responsible shall be fined between 10,000 and 100,000 RMB; and in cases where crimes are committed, criminal charges shall be brought against them in accordance with the law:

- (1) Privately distributing, embezzling or misappropriating charitable assets;
- (2) Violating article 19 of this law, causing damage to charitable property;
- (3) Unauthorized change of the use of donated property;
- (4) Investing property that must not be used to make investments;
- (5) Accepting contributions with additional conditions in violation of laws and regulations.

**Article 106.** 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 with the same or similar purposes and may also impose a fine between 10,000 and 100,000 RMB on the relevant persons or organizations; and where there is a violation of the

罚：

（一）没有公开募捐资格的组织或者个人擅自公开募捐；

（二）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三十二条规定的验证义务；

（三）向单位或者个人摊派或者变相摊派；

（四）妨碍公共秩序、企业生产或者人民生活。

第一百零七条 慈善组织不依法向捐赠人出具公益事业捐赠票据、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，责令改正。

第一百零八条 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，依法追究刑事责任。

第一百零九条 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

Public Security Administrative Penalties Law(治安管理处罚法), the public security authorities shall give public security administrative penalties in accordance with the law:

- (1) Conducting public fund-raising by organizations and individuals without public fund-raising qualifications;
- (2) Radio broadcasters, television stations, newspapers and journals and network service providers or telecommunications operators not fulfilling their verification duties outlined in Article 32 of this law;
- (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 people.

**Article 107.** The civil affairs departments may give warnings or order corrections 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.

**Article 108.** 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.

**Article 109.** Charitable organizations which engage in or sponsor activities that endanger state security or public welfare causes shall be investigated and dealt with by the relevant



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。

第一百一十条 慈善信托有下列情形之一的，由民政部门予以警告，责令停止违法行为，有违法所得的，由民政部门予以收缴，转赠给宗旨相同或者相近的慈善组织或者其他慈善信托，并可以对直接负责的主管人员和其他直接责任人员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；

（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。

第一百一十一条 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。

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 110.** If any of the following situations occurs, 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 111.** 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

第一百一十二条 自然人、法人或者其他组织假冒慈善名义骗取财产的，由公安机关依法查处；构成犯罪的，依法追究刑事责任。

第一百一十三条 对慈善活动负有监督管理职责的县级以上人民政府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：

- (一) 违反信息公开义务；
- (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；
- (三) 不履行监督管理职责；
- (四) 违法实施行政强制措施和行政处罚；
- (五) 私分、挪用或者侵占慈善财产；
- (六) 其他滥用职权、玩忽职守、徇私舞弊行为。

subsidies.

**Article 112.** The public security authorities shall investigate and punish natural persons, legal persons or other organizations who illegally gain assets in the name of charity. In cases where crimes are committed, criminal charges shall be brought against them in accordance with the law.

**Article 113.** When the following situations apply to the county level government departments or above or their staff who are charged with the supervision and management of charity activities, 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:

- (1) Violations of the information disclosure obligations;
- (2) Overtly or covertly engaging in forcible apportionment of donations, forcing volunteers and charitable organizations to provide services;
- (3) Not fulfilling supervision and management duties
- (4) Illegal implementation of administrative enforcement measures or penalties;
- (5) Privately distributing, misappropriating or embezzling charitable assets;
- (6) Other abuses of power, dereliction of duty, or behaviors of bribery and fraud.

<p>第十一章 附 则</p> <p>第一百一十四条 以开展慈善活动为宗旨的非营利组织即使没有登记，也可以开展力所能及的慈善活动，但应当遵守本法相关规定，并依法享受相关权益。</p> <p>第一百一十五条 本法自 年 月 日施行。</p>	<p><b>Chapter 11. Supplementary Provisions</b></p> <p><b>Article 114.</b> Even if un-registered, a non-profit organization whose purpose is to carry out charitable activities may still conduct such activities within its capacity and lawfully enjoy the related rights and interests, but it shall comply with the relevant provisions of this law.</p> <p><b>Article 115.</b> This law shall come into force on.</p>
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