

Article of the first draft	Comments on the first Draft	Articles of the second draft	Comparison between the two drafts	Comments on the second Draft
Chapter 1. General Provisions 第一章 总 则				
<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>Article 1: This law is drafted so as to develop the charity field, to promote a culture of charity, to regulate charitable activities; to protect the legal rights and interests of those such as charitable organizations, their donors, volunteers, and beneficiaries; and to promote social progress.</p>		<p>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。</p> <p>Article 1: This law is drafted so as to develop the charity field, to promote a culture of charity, to regulate charitable activities; to protect the legal rights and interests of charitable organizations, donors, volunteers, and beneficiaries; and to promote social progress and share the developmental accomplishments.</p>		

<p>第二条 自然人、法人或者其他组织开展慈善活动以及与慈善有关的活动，适用本法。其他法律有特别规定的，依照其规定。</p> <p>Article 2: This law applies to natural persons, legal persons or other organizations carrying out charitable activities or activities related to charities. Where other laws have special provisions, follow those provisions.</p>		<p>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。</p> <p>Article 2: This law applies to natural persons, legal persons and other organizations carrying out charitable activities or activities related to charities.</p>		
<p>第三条 本法所称慈善活动，是指自然人、法人或者其他组织以捐赠财产或者提供志愿服务等方式，自愿开展的下列非营利活动：</p> <p>（一）扶贫济困、扶助老幼病残等困难群体；</p> <p>（二）救助自然灾害等突发事件造成的损害；</p> <p>（三）促进教育、科学、文化、卫生、体育等</p>		<p>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：</p> <p>（一）扶贫、济困；</p> <p>（二）扶老、救孤、恤病、助残；</p> <p>（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；</p> <p>（四）促进教育、科学、</p>		

<p>事业的发展；</p> <p>（四）防治污染和其他公害，保护和改善环境；</p> <p>（五）符合社会公共利益的其他活动。</p> <p>Article 3: "Charitable activity" as used in this law indicates initiation of the following non-profit activities on a voluntary basis by natural persons, legal persons or other organizations through means such as donating property or providing volunteer services:</p> <p>(1) poverty relief and helping the elderly, young, disabled or other disadvantaged groups;</p> <p>(2) relief from damage caused by natural disasters and other emergencies;</p> <p>(3) promotion of the development of areas such as education,</p>		<p>文化、卫生、体育等事业的发展；</p> <p>（五）防治污染和其他公害，保护和改善生态环境；</p> <p>（六）其他公益活动。</p> <p>Article 3: "Charitable activity" as used in this law indicates initiation of the following non-profit activities on a voluntary basis by natural persons, legal persons and other organizations through means such as donating assets or providing services, or voluntarily carrying out the following public interest activities:</p> <p>(1) Poverty alleviation and assistance;</p> <p>(2) Support for the elderly, orphaned, diseased or disabled;</p> <p>(3) relief from damage caused by natural disasters, disasters caused</p>		
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<p>science, culture, health, and sports;</p> <p>(4) prevention and control of pollution and other public harms, and protection and improvement of the environment;</p> <p>(5) other activities consistent with the societal public interest.</p>		<p>by accidents, public health incidents and other emergencies;</p> <p>(4) promotion of the development of areas such as education, science, culture, health, and sports;</p> <p>(5) prevention and control of pollution and other public harms, and protection and improvement of the environment;</p> <p>(6) Other public interest activities.</p>		
<p>第四条 自然人、法人或者其他组织开展慈善活动，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。</p> <p>Article 4: Natural persons, legal persons, or other organizations carrying out charitable activities shall follow the principles of lawfulness,</p>		<p>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。</p> <p>Article 4: The implementation of charitable activities shall follow the principles of lawfulness, voluntariness, integrity, and non-</p>		

voluntariness, integrity, and non-compensation; and must not violate social morals, and must not harm the societal public interest or the lawful rights and interests of others.		compensation; and must not violate social morals, and must not harm the societal public interest or the lawful rights and interests of others.		
第五条 国家鼓励和支持自然人、法人或者其他组织依法开展慈善活动。 Article 5: The State encourages and supports natural persons, legal persons, or other organization conducting charitable activities according to law.		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。 Article 5: The State encourages and supports natural persons, legal persons, and other organizations putting the socialist core values into practice, carrying forward the traditional virtues of the Chinese people and conducting charitable activities in accordance with law.		
第六条 国务院民政部门		第六条 国务院民政部门		

<p>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慈善工作。</p> <p>县级以上人民政府有关部门依法按照各自职责做好相关慈善工作。</p> <p>Article 6: The civil affairs department under the State Council oversees charity work nationwide; civil affairs departments of the people's governments at or above the county level oversee the charity work within their respective administrative jurisdictions.</p> <p>The relevant departments of people's governments at the county level or above do work on charities well in accordance with their own duties.</p>		<p>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。</p> <p>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。</p> <p>Article 6: The civil affairs department under the State Council oversees charity work nationwide; civil affairs departments of the people's governments at or above the county level or above oversee the charity work within their respective administrative jurisdictions.</p> <p>Relevant departments of people's governments at the county level or above follow this law and other relevant laws to complete efforts on charities within the scope of their own</p>		
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		responsibilities.		
第七条 每年 3 月 5 日为“中华慈善日”。 Article 7: March 5 of every year is "China Charity Day".		第七条 每年 9 月 5 日为“中华慈善日”。 Article 7: September 5 of every year is "China Charity Day".		
第二章 慈善组织 Chapter II: Charitable Organizations				
第八条 本法所称慈善组织，是指依法登记，以开展慈善活动为宗旨的非营利组织。 Article 8: "Charitable organizations" as used in this Law refers to lawfully registered non-profit organizations whose main purpose is carrying out charitable activities.		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、社会服务机构等非营利组织。 Article 8: "Charitable organizations" as used in this Law refers to trusts, social groups (社会团体) , social service organizations and other non-profit organizations established according to law, with the main directive of carrying out charitable activities.		
第九条 慈善组织应当符		第九条 慈善组织应当符		

<p>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>Article 9: Charitable organizations shall comply with the following requirements:</p> <p>(1) Have carrying out charitable activities as its main purpose;</p> <p>(2) not have a profit-making purpose;</p> <p>(3) Have its own name and location;</p> <p>(4) Have an organizational charter;</p> <p>(5) Have necessary</p>		<p>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>Article 9: Charitable organizations shall comply with the following requirements:</p> <p>(1) Have carrying out charitable activities as its main purpose;</p> <p>(2) not have a profit-making purpose;</p> <p>(3) Have its own name and location;</p> <p>(4) Have an organizational charter;</p> <p>(5) Have necessary assets;</p> <p>(6) Have institutional</p>		
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assets; (6) Have institutional framework and responsible parties meeting requirements; (7) other requirements provided for by laws and administrative regulations.		framework and responsible parties meeting requirements; (7) other requirements provided for by laws and administrative regulations.		
<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。符合本法规定条件的，民政部门应当自受理申请之日起三十日内作出准予登记的决定；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，符合慈善组织条件的，可以向原登记的民政部门申请变更登记为慈善组织，民政部门应当自受理申请之日起二十日内作出准予变更登记的决定。</p> <p>Article 10: Establishment</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</p>		

<p>of charitable organizations shall be by application for registration to the civil affairs department of a people's government at the county level or above. Where the requirements provided by this law are met, civil affairs departments shall issue a decision to authorize registration within 30 days of receiving the application; where the requirements of this law are not met, registration is not provided and the reason is explained in writing.</p> <p>Already established social organizations that meet the requirements for charitable organizations may apply to the civil affairs department that they registered with to modify the registration to that of a charitable</p>		<p>认定并书面说明理由。</p> <p>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。</p> <p>Article 10: Establishment of social organizations shall be by application for register to the civil affairs department at the county level or above, and the civil affairs department shall make a decision within 30 days of accepting the application. Where the requirements provided for in this law are met, registration is permitted and announced to society; where the requirements provided for in this law are not met, registration is not given and the reasons are explained in writing.</p>		
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<p>organizations, and the civil affairs department shall make a decision on modification of the registration within 20 days of accepting the application.</p>		<p>Already established social organizations may apply to the civil affairs department that they registered with to be confirmed as charitable organizations, and the civil affairs department shall make a decision within 20 days of accepting the application. Where the requirements for charitable organizations are met, confirmation is approved and announced to society; where the requirements for charitable organizations are not met, registration is not permitted and the reasons are explained in writing.</p> <p>Where there are special circumstances requiring an extension of the period for making a decision to register or confirm, an extension may be given upon permission of the</p>		
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		civil affairs departments under the State Council, but the extended period must not exceed 60 days.		
<p>第十一条 慈善组织可以采取基金会、社会团体、社会服务机构等社会组织形式。</p> <p>Article 11: Charitable organizations may adopt models of social organization such as foundations, social groups (社会团体), or social service organizations.</p>				
<p>第十二条 慈善组织的章程，应当载明下列事项：</p> <p>（一）名称和住所；</p> <p>（二）组织形式；</p> <p>（三）设立宗旨及业务范围；</p> <p>（四）财产来源及构成；</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>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：</p> <p>（一）名称和住所；</p> <p>（二）组织形式；</p> <p>（三）设立宗旨及业务范围；</p> <p>（四）财产来源及构成；</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>；</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>Article 12: Charitable organizations' charters shall contain the following:</p> <p>(1) name and location;</p> <p>(2) Organizational model;</p> <p>(3) the purpose of establishment and scope of operations;</p> <p>(4) Asset sources and composition;</p> <p>(5) the composition and duties of the decision-making and implementation bodies;</p>		<p>（七）财产管理使用制度；</p> <p>（八）项目管理制度；</p> <p>（九）终止情形及终止后财产的处理；</p> <p>（十）其他重要事项。</p> <p>Article 11: Charters of charitable organizations shall comply with laws and regulations and clearly contain the following matters:</p> <p>(1) name and location;</p> <p>(2) Organizational model;</p> <p>(3) the purpose of establishment and scope of operations;</p> <p>(4) Asset sources and composition;</p> <p>(5) the composition and duties of the decision-making and implementation bodies;</p> <p>(6) internal oversight mechanisms;</p> <p>(7) asset management and utilization systems;</p>		
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<p>(6) internal oversight mechanisms;</p> <p>(7) asset management and utilization systems;</p> <p>(8) project management systems;</p> <p>(9) conditions for termination and disposition of assets after termination;</p> <p>(10) other important matters.</p>		<p>(8) project management systems;</p> <p>(9) conditions for termination and disposition of assets after termination;</p> <p>(10) other important matters.</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>第十二条 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</p>		

<p>Article 13: Charitable organizations shall follow laws and administrative regulations and their charter to establish sound internal governance structures, and clarify responsibility and powers for areas such as major decisions, implementation and supervision.</p> <p>Charitable organizations shall implement a unified national accounting system, shall undertake accounting according to law, shall establish a sound accounting supervision system, and shall accept the supervision and management of relevant government departments.</p>		<p>关部门的监督管理。</p> <p>Article 12: Charitable organizations shall follow laws and administrative regulations and their charter to establish sound internal governance structures, and clarify responsibility and powers for areas such as major decisions, implementation and supervision.</p> <p>Charitable organizations shall implement a unified national accounting system, shall undertake accounting according to law, shall establish a sound accounting supervision system, and shall accept the supervision and management of relevant government departments.</p>		
		<p>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。</p>		

		Article 13: Charitable organizations shall carry out charitable activities in accordance with charitable purpose set forth in the charter.		
		第六章 慈善财产 Chapter VI: Charitable Assets		
第十四条 慈善组织的财产包括： （一）创始财产； （二）捐赠财产； （三）其他合法财产。 Article 14: The assets of charitable organizations include: (1) Start-up assets; (2) Donations; (3) Other lawful assets.		第四十七条 慈善组织的财产包括： （一）创始财产； （二）捐赠财产； （三）其他合法财产。 Article 47:The assets of charitable organizations include: (1) Start-up assets; (2) Donations; (3) Other lawful assets.		
第十五条 慈善组织的财产只能根据章程或者捐赠		第四十八条 慈善组织的财产应当根据章程和捐赠		

<p>协议的规定用于慈善目的，不得在发起人、捐赠人以及慈善组织成员中分配。</p> <p>任何组织和个人不得私分、挪用或者侵占慈善财产。</p> <p>Article 15: The assets of charitable organizations may only be used for charitable purposes in accordance with a charter or the contribution agreement, and must not be distributed to the founders, donors or members of the charitable organizations.</p> <p>Charitable assets must not be privately divided, embezzled or misappropriated by any organization or individual.</p>		<p>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>任何组织和个人不得私分、挪用或者侵占慈善财产。</p> <p>Article 48:The assets of charitable organizations shall only be used entirely for charitable purposes in accordance with their charter and the donation agreement, and must not be distributed among the founders, donors or members of the charitable organizations.</p> <p>Charitable assets must not be privately divided, embezzled or misappropriated by any organization or individual.</p>		
<p>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。</p>		<p>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>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。</p> <p>Article 16: Charitable organizations shall create records for registration and conduct proper management of raised assets, and shall earmark funds for specified purposes,.</p> <p>Donors' donated materials that are not easy to store, transport or are difficult to use for charitable purposes, may be auction or sold in accordance with the law by the charity organizations, and the proceeds after deducting costs and other necessary expenses, shall be used exclusively for the</p>		<p>。</p> <p>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>Article 49: Charitable organizations shall create records for registration and conduct strict management of raised assets, and shall earmark funds for specified purposes,.</p> <p>Where physical property donated by a donor is not easily stored or transported, or difficult to directly use for a charitable purpose, charitable organizations may lawfully auction it or sell it off, and the proceeds, following</p>		
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purpose of the donation agreement.		withholding of the necessary taxes, shall go entirely to the agreed upon charitable purposes.		
<p>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。</p> <p>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。</p> <p>Article 17: Charitable organizations shall carry out charitable activities in accordance with charitable purpose set forth in the charter.</p> <p>Where donation agreements stipulate the proportion of expenditures that charitable organizations will spend on charitable activities as well as standards for</p>		<p>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。</p> <p>Article 56:The standards for the annual expenditures that charitable organizations spend on charitable activities and for management costs are to be formulated by the civil affairs departments of the State Council, in consultation with the finance, taxation and other departments of the State Council. Where donation agreements stipulate the</p>		

management costs, follow those stipulations; where there are no stipulations in the donation agreement, follow the relevant provisions of the department of civil affairs under the state council.		charitable activity expenditure and the management costs of individual donated assets, follow these stipulations.		
<p>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。</p> <p>Article 18: Charitable organizations shall follow the principles of lawfulness, safety and effectiveness in order acting to preserve property values and appreciate current investments. Investment programs shall be agreed</p>		<p>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。</p> <p>Article 50:Charitable organizations shall follow the principles of lawfulness, safety and effectiveness in order acting to preserve property values and appreciate current</p>		

to by two-thirds or more of the members of the decision-making body, but assets given under government funding or a donation agreement that stipulates it must not be in must not be used for investment, must not be used for investment.		investments, and the gains obtained through investment shall be used entirely for charitable purposes. Major investment plans shall be agreed to by two-thirds or more of the members of the decision-making body, but assets given under government funding or a donation agreement that stipulates it must not be in must not be used for investment, must not be used for investment.		
<p>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。</p> <p>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。</p> <p>Article 19: The founders,</p>		<p>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。</p> <p>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。</p>		

<p>major donors and managers of charitable organizations must not use their association to harm the interests of charitable organizations or the public interest.</p> <p>The founders, major donors and managers who partake in transactions with the charitable organization must not participate in the decision process about these transactions and conditions related to the transactions must be made public.</p>		<p>Article 14: The founders, major donors and managers of charitable organizations must not use their association to harm the interests of charitable organizations or the public interest.</p> <p>Founders, major donors and managers who partake in transactions with the charitable organization must not participate in the charitable organizations' decision making process regarding the transactions, and conditions related to the transactions must be made public.</p>		
<p>第二十条 慈善组织不得从事、资助危害国家安全和公共利益的活动，不得接受附加违反法律法</p>		<p>第十五条 慈善组织不得从事、资助危害国家安全和公共利益的活动，不得接受附加违反法律法</p>		

<p>规条件的赠与。</p> <p>Article 20: Charitable organizations must not engage in or fund activities that endanger national security or social public interests, and must not accept gifts that have conditions attached which violate laws and regulations.</p>		<p>规和社会公德条件的捐赠。</p> <p>Article 15: Charitable organizations must not engage in or fund activities that endanger national security or social public interests, and must not accept contributions that have conditions attached which violate laws, regulations or social morals.</p>		
<p>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：</p> <p>（一）无民事行为能力或者限制民事行为能力；</p> <p>（二）被判处有期徒刑，刑罚执行完毕未逾五年；</p> <p>（三）在被吊销登记证书或者被取缔的组织担</p>		<p>第十六条 有下列情形之一的，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）被判处有期徒刑，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>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；</p> <p>（四）法律、行政法规规定的其他情形。</p> <p>Article 21: Higher level management of a charitable organization shall abide by the Constitution, the laws and social morality [社会公德]; a person may not hold a higher level management position in a charitable organization in any of the following circumstances:</p> <p>(1) where they lack or have limited civil capacity;</p> <p>(2) Where they have been convicted of a crime, and 5 years have not yet elapsed since the conclusion of his or her criminal sentence;</p> <p>(3) Where she or he has held a position of</p>		<p>（四）法律、行政法规规定的其他情形。</p> <p>Article 16: Persons with any of the following circumstances must not serve as the responsible person for a charitable organizations.</p> <p>(1) persons lacking or having limited civil competence.;</p> <p>(2) Those convicted of a crime, where 5 years has not yet elapsed since the conclusion of the criminal sentence;</p> <p>(3) Those who have held a position of responsibility at an organization whose certificate of registration has been suspended or cancelled, and 5 years have not yet elapsed since the date upon which the organization's certificate of registration was suspended or cancelled;</p> <p>(4) Other situations</p>		
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<p>responsibility at an organization whose certificate of registration has been suspended or cancelled, and 5 years have not yet elapsed since the date upon which the organization's certificate of registration was suspended or cancelled;</p> <p>(4) Other situations provided for by law or administrative regulations.</p>		<p>provided for by law or administrative regulations.</p>		
<p>第二十二条 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；</p> <p>（二）发生章程规定的终止条件；</p> <p>（三）连续三年未从事慈善活动；</p> <p>（四）依法被撤销登记或者吊销登记证书；</p> <p>（五）法律、行政法规规定应当终止的其他情形。</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>形。</p> <p>慈善组织终止的，应当办理注销登记。</p> <p>Article 22: Charitable organizations shall be terminated in any of the following circumstances:</p> <p>(1) where termination is required due to division or merger;</p> <p>(2) Conditions for termination provided for in the charter manifest;</p> <p>(3) Have not engaged in charitable activities for three consecutive years;</p> <p>(4) have been deregistered or the registration certificate revoked in accordance with law.</p> <p>(5) other circumstances where laws or administrative regulations provide they shall be terminated.</p> <p>Where charitable organizations are</p>		<p>Article 17: Charitable organizations shall be terminated in any of the following circumstances:</p> <p>(1) where termination is required due to division or merger;</p> <p>(2) Where conditions for termination provided for in the charter manifest;</p> <p>(3) Where they have not engaged in charitable activities for two consecutive years;</p> <p>(4) Where they have been deregistered or the registration certificate revoked in accordance with law.</p> <p>(5) other circumstances where laws or administrative regulations provide they shall be terminated.</p>		
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terminated, cancellation of registration shall be effected.				
<p>第二十三条 慈善组织终止，应当进行清算。</p> <p>慈善组织决策机构应当在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算组进行清算。</p> <p>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。</p> <p>Article 23: A liquidation shall be conducted of terminated charitable organizations.</p> <p>The decision-making body of a charitable organization shall establish a liquidation team to conduct</p>		<p>第十八条 慈善组织终止，应当进行清算。</p> <p>慈善组织决策机构应当在本法第十七条规定的终止情形出现之日起三十日内成立清算组进行清算，并向社会公告。不成立清算组或者清算组不履行职责的，民政部门可以申请人民法院指定有关人员组成清算组进行清算。</p> <p>慈善组织清算后的剩余财产，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。</p> <p>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。</p>		

<p>liquidation 30 days after the civil affairs department announces the termination of its services and activities. Where a liquidation team is not formed or it does not carry out its responsibilities, the civil affairs departments may ask the people's courts to appoint relevant personnel to form a liquidation team and to conduct liquidation.</p> <p>After liquidation, as presided over by civil affairs departments, the residual assets are transferred to charitable organizations with the same or similar purposes, which shall be announced to the public.</p>		<p>Article 18: A liquidation shall be conducted of terminated charitable organizations.</p> <p>The decision-making body of a charitable organization shall establish a liquidation team to conduct liquidation 30 days of conditions for termination manifesting, and announce this to the public. Where a liquidation team is not formed or it does not carry out its responsibilities, the civil affairs departments may ask the people's courts to appoint relevant personnel to form a liquidation team and to conduct liquidation.</p> <p>After liquidation, the residual assets are handled in accordance with the charitable organizations' charters; where the charter does</p>		
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		<p>not have provisions, civil affairs departments preside over their transfer to charitable organizations with the same or similar purposes, which shall be announced to the public.</p> <p>After charitable organizations complete liquidations, they shall handle withdrawal of registration and this will be announced to the public by the civil affairs departments.</p>		
<p>第二十四条 慈善组织可以依法成立行业组织。</p> <p>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。</p> <p>Article 24: Charitable organizations may establish industry organizations according</p>		<p>第十九条 慈善组织可以依法成立行业组织。</p> <p>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。</p> <p>Article 19: Charitable organizations may establish industry</p>		

<p>to law.</p> <p>Charity industry organizations shall reflect the demands of the industry, push for industry-wide communication, strengthen industry self-regulation, improve the credibility of the industry, and promote the development of charities.</p>		<p>organizations according to law.</p> <p>Charity industry organizations shall reflect the demands of the industry, push for industry-wide communication, strengthen industry self-regulation, improve the credibility of the industry, and promote the development of charities.</p>		
<p>第三章 慈善募捐</p> <p>Chapter III: Charitable Fundraising</p>				
<p>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。</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>Article 25: "Charitable</p>		<p>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>Article 20: "Charitable</p>		

<p>fundraising" as used in this law refers to eligible charitable organizations activities to collect assets based on their charitable purpose.</p> <p>Charitable fundraising, includes public fundraising and non-public fundraising aimed at specific targets.</p>		<p>fundraising" as used in this law refers to charitable organizations activities to collect assets based on their charitable purpose.</p> <p>Charitable fundraising, includes public fundraising and non-public fundraising aimed at specific targets.</p>		
<p>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。</p> <p>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。</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</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>Article 21: Charitable organizations may begin conducting non-public fundraising of specified targets from the day on which they are registered.</p>		

<p>民政部门发给公开募捐资格证书。</p> <p>Article 26: Charitable organizations may begin conducting non-public fundraising of specified targets from the day on which they are registered.</p>		<p>Charitable organizations conducting non-public fundraising shall make the scope and donation period for specified targets clear, and explain matters such as the fundraising goals, and the usage of raised funding to the fundraising targets.</p>		
<p>Charitable organizations that have been lawfully registered for two years and have regular activities may apply to the civil affairs department at which they registered for a public fundraising certificate. Where upon review, civil affairs departments have not discovered the receipt of any administrative punishments provided for by this Law, they shall issue a public fundraising qualification certificate.</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</p>		

<p>Where charitable organizations are eligible for public fundraising since the day of registration as provided for by laws or administrative regulations, civil affairs departments shall issue public fundraising qualification certificates.</p>		<p>证书。</p> <p>Article 22: Charitable organizations conducting public fundraising shall obtain public fundraising credentials. Charitable organizations that have been lawfully registered for two years may apply to the civil affairs department at which they registered for a public fundraising certificate.</p> <p>Where charitable organizations' internal governance structures are sound and operations are regular, the civil affairs departments shall give a public fundraising credentials certificate within 60 days from receiving an application.</p> <p>Where charitable organizations are eligible for public fundraising since the day of registration as provided</p>		
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		for by laws or administrative regulations, civil affairs departments shall issue public fundraising qualification certificates when registering them.		
<p>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。</p> <p>公开募捐可以采取下列方式：</p> <p>（一）在当地公共场所设置募捐箱；</p> <p>（二）在当地举办义演、义赛、义卖、义展、义拍、慈善晚会等；</p> <p>（三）通过当地广播、电视、报刊等媒体发布募捐信息；</p> <p>（四）其他公开募捐方式。</p>		<p>第二十三条 开展公开募捐，可以采取下列方式：</p> <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</p>		

<p>Article 27: Charitable organizations carrying out public fundraising shall do so within the administrative region administered by the civil affairs departments with whom they have registered, but there is no geographic limitation on donors' donations.</p> <p>Public fundraising may adopt the following means:</p> <p>(1) Set up donation boxes in local public places;</p> <p>(2) Hold local charity events such as charity performances, charity competitions, charity exhibitions, charity auctions, and charity galas;</p> <p>(3) Publish fundraising information through media such as local radio, television, and</p>	<p>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>Article 23: Public fundraising may employ the following methods:</p> <p>(1) Setting up donation boxes in public places;</p> <p>(2) Holding benefit performances, contests, sales, exhibitions, auctions, or charity parties, and so forth;</p> <p>(3) releasing fundraising information through radio, television, newspapers, the Internet and other media;</p> <p>(4) Other public fundraising means.</p>		
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press; (4) Other public fundraising means.		Where charitable organizations carry out public fundraising by employing methods provided for in items 1 or 2 of the preceding paragraph, they shall do so within the administrative jurisdictional region of the civil affairs departments with whom they have registered, but there is no geographic limitation on donors' donations.		
<p>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捐。</p> <p>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。</p> <p>Article 28: Charitable organizations eligible for public fundraising can conduct fundraising on the Internet.</p> <p>Charitable organization that have registered at civil affairs departments at or above the</p>		<p>Charitable organizations conducting fundraising through the Internet shall publish fundraising information on the charitable information platforms unified or designated by civil affairs departments; of which charitable organizations registered with civil affairs departments at or above the provincial level can also publish fundraising</p>		

provincial level can conduct fundraising through the websites of said departments or through other websites. Charitable organizations that have registered at the civil affairs departments of cities with districts or at the county level can conduct Internet fundraising on the charity information platforms designated or established by the civil affairs departments at which they have registered.		information on their own websites.		
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		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>财产处理方式等。</p> <p>Article 29: Charitable organizations to conduct public fundraising shall formulate fundraising plans. Fundraising plans shall include information such as the purpose of fundraising, the starting and ending time, geographical regions, the names and business addresses of the responsible personnel, the methods of accepting donations, bank accounts, beneficiaries, the purposes of the funds and materials raised, the cost of fundraising, and the methods of disposing of the residual assets.</p>		<p>Article 24: Initiation of public fundraising shall formulate fundraising plans. Fundraising plans shall include information such as the purpose of fundraising, the starting and ending time, geographical regions, the names and business addresses of the responsible personnel, the methods of accepting donations, bank accounts, beneficiaries, the purposes of the funds and materials raised, the cost of fundraising, and the disposition of residual assets.</p>		
<p>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</p>		<p>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</p>		

<p>募捐资格证书、募捐方案、联系方式、募捐信息查询方法等。</p> <p>Article 30: Where charitable organizations conduct public fundraising, they shall post information such as the name of the fundraising organization, the public fundraising qualification certificate, the fundraising plan, contact information, and methods of inquiring about fundraising information at the sites of fundraising activities or on the carriers of fundraising activities.</p>		<p>捐方案、联系方式、募捐信息查询方法等。</p> <p>Article 25: In conducting public fundraising, information such as the name of the fundraising organization, the public fundraising qualification certificate, the fundraising plan, contact information, and methods of inquiring about fundraising information at the sites of fundraising activities or on the carriers of fundraising activities shall be posted.</p>		
<p>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，但可以与有公开募捐资格的慈善组织合作开展公开募捐，募得款物由</p>		<p>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。</p>		

<p>具有公开募捐资格的慈善组织管理。</p> <p>Article 31: Organizations or persons not eligible for public fundraising must not conduct public fundraising. However, they can cooperate with charitable organizations eligible for public fundraising to conduct public fundraising. The funds and materials raised are to be managed by the charitable organizations eligible for public fundraising.</p>		<p>Article 26: On account of a charitable purposes, organizations or persons not possessing public fundraising credentials may cooperate with charitable organizations that possess credentials for public fundraising to conduct public fundraising. The funds and materials raised are to be managed by the charitable organizations eligible for public fundraising.</p>		
<p>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。</p> <p>Article 32: Radio, television, press and also Internet service</p>		<p>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。</p> <p>Article 27: Radio, television, press and also</p>		

providers and telecom operators shall verify the registration certificates and the public fundraising qualification certificates of the charitable organizations that utilize their platforms to conduct public fundraising.		Internet service providers and telecom operators shall verify the registration certificates and the public fundraising qualification certificates of the charitable organizations that utilize their platforms to conduct public fundraising.		
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。 Article 33: Urban and rural community organizations and work units can conduct fundraising activities within their own organizations and work units.		第十二章 附则 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。 Article 105: Urban and rural community organizations and units can conduct mass mutual assistance and aid activities within their own organizations and units.		
第三十四条 发生重大自然灾害、事故灾难、		第二十八条 发生重大自然灾害、事故灾难和公共		

<p>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。</p> <p>Article 34: When major natural disasters, accidents and disasters, public health incident or social security incidents happen, relevant people's governments shall establish coordination mechanisms to provide demand information and to orderly guide fundraising and rescue operations.</p>		<p>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。</p> <p>Article 28: When major natural disasters, accidental disasters and public health incidents or other emergencies occur, relevant people's governments shall establish coordination mechanisms to provide demand information and to orderly guide fundraising and rescue operations.</p>		
<p>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。</p> <p>Article 35: When conducting fundraising</p>		<p>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。</p> <p>Article 29: When conducting fundraising</p>		

activities, forcible apportionment or covert forced apportionment [trans. note '摊派' occurs where members of an organization are each compelled to pay a set portion of a donation] is not permitted, and obstructing/hindering public order, industrial production and people's lives is not permitted.		activities, forcible apportionment or covert forced apportionment [trans. note '摊派' occurs where members of an organization are each compelled to pay a set portion of a donation] is not permitted, and obstructing/hindering public order, industrial production and people's lives is not permitted.		
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。 Article 36: It is prohibited for any organization or individual to defraud assets in the name of false charity.		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。 Article 30: It is prohibited for any organization or individual to falsely use a charity's name, or pose as a charitable organization, to carry out charitable activities, or obtain assets by fraud.		
第四章 慈善捐赠				

Chapter IV: Charitable Donations

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。

Article 37: "Charitable donations" as used in this Law refers to the activities of voluntary or gratis donations of assets by natural persons, legal persons, and other organization based on charitable purposes.

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。

Article 31 "Charitable donations" as used in this law refers to voluntary and uncompensated activities conducted by natural persons, legal persons and other organizations in donating assets for charitable purposes.

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

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。

Article 32: Donors can donate through charitable organizations and can also donate directly to beneficiaries.

<p>证券、股权、知识产权收益等有形或者无形资产。</p> <p>Article 38: Donors can donate through charitable organizations and can also donate directly to beneficiaries.</p> <p>Assets donated by donors shall be lawful assets for which they have the right to dispose of. Charitable donations of property, include tangible and intangible assets such as funds, physical goods, marketable securities, equities, and including intellectual property income.</p>				
<p>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。</p> <p>捐赠人捐赠本企业产品的，应当提供产品</p>		<p>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。</p>		

<p>合格证书或者质量检验证书。</p> <p>Article 39:The material objects donated by donors shall have value in use, and shall comply with safety, health and other requirements.</p> <p>Where the donor donates a product of its own enterprise, it shall provide a certificate of product approval or product quality inspection certificate.</p>		<p>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。</p> <p>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。</p> <p>Article 33: Assets donated by donors shall be lawful assets that they have the right to dispose of. Charitable donations of assets includes currency, physical property, securities, equity, intellectual property rights and other tangible or intangible property.</p> <p>The material objects donated by donors shall have usable value, and shall comply with standards such as for safety, health and environmental protection.</p>		
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		Where the donor donates a product of its own enterprise, it shall provide a certificate of product approval or product quality inspection certificate.		
<p>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。</p> <p>Article 40:Where natural persons, legal persons or other organizations, in the course of conducting a business activity such as show, a competition, a sale or an auction etc., undertake to give part or all of the proceeds to charity, shall sign a</p>		<p>第三十四条 自然人、法人和其他组织开展演出、比赛、销售、拍卖等经营性活动，承诺将全部或者部分所得用于慈善目的的，应当在举办活动前与慈善组织或者其他接受捐赠的人签订捐赠协议，活动结束后按照捐赠协议履行捐赠义务，并将捐赠情况向社会公开。</p> <p>Article 34: Where natural persons, legal persons and other organizations, in the course of conducting a business activity such as show, a competition, a sale or an auction, undertake to use part or all of the proceeds for a charitable purpose, they shall sign a donor agreement with the</p>		

<p>donor agreement with the charitable organization or other recipient of the gift prior to the commencement of the activity, and shall perform the gift pursuant to that donor agreement, and shall disclose the outcome of the donation publicly.</p>		<p>charitable organization or other recipient of the gift prior to the commencement of the activity, and shall perform the donation obligation pursuant to that donor agreement, and shall disclose the donation situation publicly.</p>		
<p>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。</p> <p>Article 41:Charitable organizations accepting donations shall issue to the donors public</p>		<p>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。</p> <p>Article 35: Charitable organizations accepting donations shall issue donation receipts to the donors, uniformly printed</p>		

welfare donation receipts uniformly printed by or under the supervision of treasury departments. Donation receipts shall state clearly the donor, the types and amount of assets donated, the name of the charitable organization, the name of the responsible person, the date of the receipt, and other information. Where the donors are anonymous or decline to accept the donations receipts, charitable organization shall keep relevant records.		by or under the supervision of finance departments. Donation receipts shall state clearly the donor, the types and amount of assets donated, the name of the charitable organization, the name of the responsible person, the date of the receipt, and other information. Where donors are anonymous or decline to accept the donations receipts, charitable organization shall keep relevant records.		
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		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		

<p>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。</p> <p>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。</p> <p>Article 42:Where a charitable organization receives a comparatively large donation, it shall sign a written donor agreement with the donor, except where donors state that they won't sign.</p> <p>Where a charitable organization receives a comparatively small donation, and the donor requests a written donor agreement, the charitable organization shall enter into a written agreement with the donor.</p>		<p>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。</p> <p>Article 36:Where a charitable organization receives a donation and the donor requests a written donor agreement, the charitable organization shall enter into a written agreement with the donor.</p> <p>Written donor agreements include: the names of the donor and the charitable organization, the type of asset being donated, the volume, the quality, its application, and the time of delivery, etc.</p>		
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Written donor agreements include: the names of the donor and the charitable organization, the type of asset being donated, the volume, the quality, its application, and the time of delivery, etc.				
<p>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。</p> <p>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。</p> <p>Article 43: When agreeing on the purposes and the beneficiaries of donated assets, donors and charitable organizations shall not appoint</p>		<p>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。</p> <p>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。</p> <p>Article 37: When the donor and recipient agree on the uses and beneficiaries of assets, they must not designate other interested parties as beneficiaries.</p>		

<p>interested parties as beneficiaries in contrary to charity purposes.</p> <p>Organizations and individuals must not use charitable donations to publicize tobacco products or the manufacturers or vendors thereof, or other matters prohibited from being publicized by laws and regulations.</p>		<p>Organizations and individuals must not use charitable donations to use any means to publicize tobacco products or the manufacturers or vendors thereof, as well as other matters prohibited from being publicized by laws and regulations.</p>		
<p>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：</p> <p>（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</p>		<p>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：</p> <p>（一）捐赠人通过广播、电视、报刊、互联网等方</p>		

<p>；</p> <p>（二）捐赠人通过广播、电视、报刊、互联网等方式公开承诺捐赠。</p> <p>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。</p> <p>Article 44: Donors shall fulfill their obligations to donate. Where, in breach of the donation agreement, donors fail to deliver donated assets exceeding the time limit, and where one of the following circumstances exists, charitable organizations or other persons accepting the donations can request delivery; where the donors refuse to deliver, [charitable organizations and other persons</p>		<p>式公开承诺捐赠的；</p> <p>（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。</p> <p>Article 38: Donors shall follow the donation agreement in performing their donation obligations. Where, in breach of the donation agreement, donors fail to deliver donated assets exceeding the time limit, and where one of the following circumstances exists, charitable organizations or other persons accepting the donations can request delivery; where the donors refuse to deliver, charitable organizations and other persons accepting donations can apply to the people's courts for an order for payment or raise a</p>		
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<p>accepting donations] can apply to the people's courts for orders of payment or sue:</p> <p>(1) Donated assets are used in the charitable activities stipulated by Items 1 and 2 of Article 3 of this Law, and a written donor agreement is made;</p> <p>(2) Donors have publicly promised to donate through radio, television, press, the Internet, and other means.</p> <p>Where the financial situation of a donor considerably deteriorates after the donor has entered into a written donor agreement or has publicly promised to donate, so as to gravely affect its production or management or his/her family life, the donor is</p>		<p>lawsuit:</p> <p>(1) Where donors have publicly promised to donate through radio, television, press, the Internet, or other such means.</p> <p>(2) Where donated assets are used in the charitable activities provided for by Items 1 -3 of Article 3 of this Law, and a written donor agreement is signed;</p>		
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released from fulfilling the duty to donate.				
<p>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。</p> <p>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。</p> <p>Article 45:A donor has the right to inquire about or make copies of relevant data on the management and the use of his donated assets;where the the value of donated assets is comparatively high, the charitable organization shall proactively give feedbacks to the donor</p>		<p>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。</p> <p>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。</p> <p>Article 39:A donor has the right to inquire about or make copies of relevant data on the management and the use of his donated assets; and charitable organizations shall proactively give feedback to the donor on relevant situations.</p> <p>Where charitable organizations abuse the</p>		

<p>on relevant situations.</p> <p>Where charitable organizations abuse the donated assets in violation of the purposes agreed upon in donor agreements or by other means, the donors have the right to demand rectification; where rectification is refused, the donors can sue in the people's courts.</p>		<p>donated assets in violation of the purposes agreed upon in donor agreements or by other means, the donors have the right to demand rectification; where rectification is refused, the donors can sue in the people's courts.</p>		
<p>第五章 慈善信托 Chapter V: Charitable Trusts</p>				
<p>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。</p> <p>Article 46:Charitable trusts are conduct by which the trustors lawfully entrust a</p>		<p>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。</p> <p>Article 40: "Charitable trusts" and "public</p>		

trustee with their assets, and the trustees carries out management and distribution in the trustees' own name according to the wishes of the trustor, to initiate charitable activities.		interest trusts" as used in this Law refer to trustors lawfully entrusting their assets to a trustee for charitable purposes, and the trustee, in accordance with the wishes of the trustors and in the name of the trust, managing and disposing of assets in order to carry out charitable activities.		
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。 Article 47:The establishment of a charitable trust and the designation of the trustee, shall be done in writing. Where the trust deed needs to be filed, the trustee shall file it with the department of		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。 Article 41:The establishment of a charitable trust and the designation of the trustees and supervisors , shall be done in writing. Trustees shall file trust documents for recording with the civil affairs departments of the		

civil affairs of the people's government at the county level or above.		people's governments at or above the county level of the places where the trustors reside within seven days of the signing of trust documents.		
<p>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。</p> <p>Article 48:The trustee of a charitable trust may be a charitable organization or a financial institution which the trustor has confidence in, or may also be a natural person having full civil capacity.</p>		<p>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。</p> <p>Article 42: Trustors identify charitable organizations in which they have faith to serve as trustees of charitable trusts.</p>		
<p>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。</p> <p>受托人应当根据信</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>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。</p> <p>Article 49: Trustees, in managing or handling the assets of the trust, shall perform their duties in accordance with the charity's purposes, with dedication to duty , integrity in performance and prudent management.</p> <p>The trustee shall promptly report on the status of the handling of the affairs of the trust, and the status of the management and use of trust assets according to</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>Article 45: Trustees of charitable trusts, in managing or handling the assets of the trust, shall perform their duties in accordance with the charity's purposes, with dedication to duty and integrity in performance and prudent management.</p> <p>The trustee shall promptly report on the status of the handling of the affairs of the trust, and the status of the management and use of trust assets according to the requirements of the trust deed and the trustor.</p>		
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<p>the requirements of the trust deed and the trustor. For trustees of charitable trusts recorded with the department of civil affairs, the status of the handling of the affairs of the trust and state of financial affairs shall be reported to that civil affairs department at least once per year, and shall be made public.</p>		<p>Trustees of charitable trusts shall report at least once a year to the civil affairs departments where they are on record regarding the status of the handling of the affairs of the trust and state of financial affairs, and this shall be made public.</p>		
<p>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。</p> <p>Article 50:Where trustees violate the obligations of the trust or have difficulty performing their duties, the trustor may change the trustee.</p>		<p>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。</p> <p>Article 43: Where the trustees of a charitable trust violate the obligations of the trust or have difficulty performing</p>		

		their duties, the trustor may change the trustee. Within 7 days of the change, the trustees after the change shall report the situation to the civil affairs department for the original recording to make a new record.		
<p>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。</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>Article 51:Charitable trusts may, as needed, establish a trust</p>		<p>第四十四条 慈善信托的委托人根据需要，可以确定信托监察人。</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>Article 44:Trustees of charitable trusts may identify trust supervisors as needed.</p> <p>The trust supervisor oversees the actions of the</p>		

<p>supervisor by providing for this under the trust deed. The trustee and [any] other persons carrying out matters under the trust are not permitted to serve as the trust supervisor at the same time.</p> <p>The trust supervisor supervises the actions of the trustee, safeguarding the rights and interests of the trustor/settlor and the beneficiary according to law. Where trust supervisors discover that trustees have violated their obligations under the trust or are having difficulty performing their duties, they shall submit it to the trustor and also have the right to bring a lawsuit in their own name.</p>		<p>trustee, safeguarding the rights and interests of the trustors and the beneficiaries in accordance with law. Where trust supervisors discover that trustees have violated their obligations under the trust or are having difficulty performing their duties, they shall submit it to the trustor and also have the right to bring a lawsuit in their own name.</p>		
<p>第五十二条 慈善信托</p>				

<p>的受益人按照信托文件确定。</p> <p>Article 52: Beneficiaries of charitable trusts are determined according to trust documents.</p>				
<p>第五十三条 慈善信托财产及其收益，不得用于非慈善目的。</p> <p>Article 53: The assets and the proceeds thereof of charitable trusts shall not be used for non-charitable purposes.</p>				
<p>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。</p> <p>——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。</p>				

<p>Article 54: The remuneration of trustees and the trust supervisors, and expenses required for performance of duties, are to be paid out of the trust assets according to the provisions of the trust deed, and are to be made public.</p> <p>The specific standards for the cost of administering a charitable trust, where not provided for in the trust deed, follow the relevant provisions of the department of civil affairs under the State Council.</p>				
<p>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</p>				

<p>目内，将终止事由和终止日期报告该民政部门，并依法进行清算。</p> <p>Article 55:In the termination of charitable trusts recorded with the department of civil affairs, except where otherwise provided for under the trust deed, trustees shall, report the cause and date of the termination to the department of civil affairs and shall lawfully settle accounts within 15 days from the date on which the cause of termination of the trust occurs.</p>				
<p>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</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</p>		

<p>慈善信托。</p> <p>Article 56:With respect to remaining assets left over after the accounts of a charitable trust have been settled, where the trust deed has provisions follow its provisions; if the trust deed does not has provisions, then the remaining assets shall be given to a charitable organization or other charitable trust with the same or similar charitable purpose.</p>		<p>信托法》的有关规定。</p> <p>Article 46:Where matters such as the establishment of charitable trusts, the management of trust assets, trust parties, the termination and liquidation of trusts are not covered by this Chapter, the relevant provisions of other Chapters of this Law shall govern; where [these matters] are not covered by this Law, the relevant provisions of the Trust Law of the People's Republic of China shall govern.</p>		
<p>第六章 慈善服务</p> <p>Chapter VI: Charitable Services</p>		<p>第七章 慈善服务</p> <p>Chapter VII: Charitable Services</p>		
<p>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</p>		<p>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</p>		

<p>人或者社会提供的非营利服务。</p> <p>Article 57:"Charitable services" as used in this Law refer to the non-profit services provided to others or to the society by charitable organizations and other organization or individuals based on charitable purposes.</p> <p>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。</p> <p>Article 58:Charitable services carried out by charitable organizations may be provided themselves, or may also be entrusted to another organization with service expertise, or may</p>		<p>提供的志愿服务和其他非营利服务。</p> <p>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。</p> <p>Article 57:"Charitable services" as used in this Law refer to volunteer services and other non-profit services provided to others or to the society by charitable organizations and other organizations as well as individuals based on charitable purposes.</p> <p>Charitable services carried out by charitable organizations may be provided themselves, or may also be entrusted to another organization with service expertise, or may recruit volunteers to provide them.</p>		
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recruit volunteers to provide them.				
<p>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。</p> <p>Article 59:Charitable services provided by charitable organizations shall be in accordance with the provisions of laws, regulations and the charter, and shall follow the fundraising plan or donation agreement in utilizing donated assets. Where it is truly necessary to modify items such as agreements on use of donated assets in the fundraising plan or donation agreement, the</p>		<p>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。</p> <p>Article 51:Charitable activities carried out by charitable organizations shall be in accordance with the provisions of laws, regulations and the charter, and shall follow the fundraising plan or donation agreement in utilizing donated assets; where it is truly necessary to change the usage of donated assets, the donors' consent shall be obtained.</p>		

consent of the donor shall be obtained.				
<p>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。</p> <p>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。</p> <p>Article 60:Charitable organizations shall reasonably design charitable projects, optimize their course of implementation, minimize operational costs, and raise the efficiency of using charitable assets.</p> <p>Charitable organizations shall establish project management systems, and conduct follow up supervision of projects' implementation.</p>		<p>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。</p> <p>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。</p> <p>Article 52:Charitable organizations shall reasonably design charitable projects, optimize their course of implementation, minimize operational costs, and raise the efficiency of using charitable assets.</p> <p>Charitable organizations shall establish project management systems, and conduct follow up supervision of projects' implementation.</p>		

<p>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。</p> <p>Article 61:Charitable organizations determination of beneficiaries shall adhere to the principles of openness, fairness and justness; and must not violate the charitable purpose by designating relatives of the charitable organization's managers as beneficiaries.</p>		<p>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理人员的利害关系人作为受益人。</p> <p>Article 54:Charitable organizations determination of beneficiaries shall adhere to the principles of openness, fairness and justness; and must not designate persons in whom the charitable organizations' managers have an interest as beneficiaries.</p>		
<p>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。</p> <p>受益人未按照协议</p>		<p>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。</p> <p>受益人未按照协议使用资</p>		

<p>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。</p> <p>Article 62:Charitable organizations may sign agreements with beneficiaries as needed, clarifying the rights and obligations of both sides, stipulating the use and amount of funding, the content and method of services, and so forth.</p> <p>Where beneficiaries do not follow the agreement in using funding assets, or otherwise seriously violate the agreement, the charitable organization has the right to request they make corrections; where they refuse to make corrections, the charitable organization has the right to end the</p>		<p>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。</p> <p>Article 55:Charitable organizations may sign agreements with beneficiaries as needed, clarifying the rights and obligations of both sides, and stipulating on the use, amount, and methods of use of funding, and other such content.</p> <p>Where beneficiaries do not follow the agreement in using funding assets, or otherwise seriously violate the agreement, the charitable organization has the right to request they make corrections; where they refuse to make corrections, the charitable organization has the right to end the agreement.</p>		
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agreement.				
<p>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。</p> <p>Article 63:The implementation of charitable services shall respect the individual dignity of beneficiaries and must not encroach on beneficiaries' privacy.</p>		<p>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。</p> <p>Article 58:The implementation of charitable services shall respect the individual dignity of beneficiaries and of the volunteers and must not encroach on beneficiaries' and the volunteers' privacy.</p>		
<p>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。</p> <p>Article 64:The implementation of charitable services that have specialized skills, such as medical</p>		<p>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。</p> <p>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。</p>		

rehabilitation, care-giving and nursing, education and training, or social work; shall carry out the standards and regulations formulated by the state or industry associations.		<p>Article 59:The implementation of charitable services that have specialized skills, such as medical rehabilitation, care-giving and nursing, education and training, or social work; shall carry out the standards and regulations formulated by the state or industry associations.</p> <p>Where charitable organizations recruit to conduct charitable services that have specialized skills, they shall conduct relevant training on the volunteers based on need.</p>		
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。		<p>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。</p> <p>慈善组织根据需要可以与</p>		

<p>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。</p> <p>Article 65: Charitable organizations may recruit volunteers to participate in charitable services. Recruitment of volunteers shall publicly announce all information related to the charitable service, and inform volunteers of risks that might occur in the course of volunteer service.</p> <p>Charitable organizations may sign agreements with volunteers as needed, clarifying the rights and obligations of both parties, stipulating the content, method, and time of volunteer service.</p>		<p>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。</p> <p>Article 60: charitable organizations' recruitment of volunteers to participate in charitable services shall publicly announce all information related to the charitable service, and give notice of risks that might occur in the course of service.</p> <p>Charitable organizations may sign agreements with volunteers as needed, clarifying the rights and obligations of both parties, stipulating information such as the content, method, and time of service.</p>		
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<p>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。</p> <p>Article 66:Charitable organizations shall make real name registration of volunteers, and record the time, content, and appraisal of volunteers' service. As requested by volunteers, charitable organizations shall issue free and accurate proofs of volunteer service records.</p>		<p>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。</p> <p>Article 61:Charitable organizations shall make real name registration of volunteers, and record the time, content, and appraisal of volunteers' service. As requested by volunteers, charitable organizations shall issue free and accurate proofs of volunteer service records.</p>		
<p>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。</p>		<p>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。</p> <p>Article 62:Charitable organizations shall</p>		

<p>Article 67:Charitable organizations shall arrange for volunteers to engage in charitable service appropriate to their age, education level, skills and physical condition; and carry out related training as needed.</p>		<p>arrange for volunteers to engage in charitable service appropriate to their age, education level, skills and physical condition.</p>		
<p>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。</p> <p>Article 68:Volunteers accepting charitable organizations' arrangements to participate in charitable services shall abide by the charitable organizations' management and accept necessary training.</p>		<p>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。</p> <p>Article 63: Volunteers accepting charitable organizations' arrangements to participate in charitable services shall abide by management and accept necessary training.</p>		

<p>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。</p> <p>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。</p> <p>Article 69:Charitable organizations shall provide volunteers with necessary capacity to carry out the charitable services, and safeguard volunteers' lawful rights and interests.</p> <p>Before charitable organizations arrange for volunteers to participate in charitable service where personal injury might occur, they shall purchase accidental personal injury insurance for the volunteers</p>		<p>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。</p> <p>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。</p> <p>Article 64:Charitable organizations shall provide volunteers with necessary capacity to carry out the charitable services, and safeguard volunteers' lawful rights and interests.</p> <p>Before charitable organizations arrange for volunteers to participate in charitable service where personal injury might occur, they shall purchase accidental personal injury insurance for the volunteers.</p>		
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<p>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。</p> <p>Article 70:Where after charitable projects conclude, there are remaining donated assets, it is handled in accordance with the fundraising plan or donation agreement; where there is no stipulation in the fundraising plan or donation agreement, the charitable organization shall use the remaining assets in a charitable project with the same or similar goals, and make this public.</p>		<p>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。</p> <p>Article 53:Where after charitable projects conclude, there are remaining donated assets, it is handled in accordance with the fundraising plan or donation agreement; where there is no stipulation in the fundraising plan or donation agreement, the charitable organization shall use the remaining assets in a charitable project with the same or similar goals, and make this public.</p>		
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<p>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。</p> <p>Article 71: People's governments at the county level or above and relevant departments shall establish coordination mechanisms providing necessary information and convenience, guiding and supporting the charitable organizations and other organizations and individuals to orderly carry out charitable services.</p>				
<p>第七章 信息公开 Chapter VII: Information Disclosure</p>		<p>第八章 信息公开 Chapter VIII: Information Disclosure</p>		

<p>第七十二条 慈善组织以及有关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。</p> <p>Article 72:Charitable organizations and relevant—departments shall carry out the duty of information disclosure according to law. Charity information disclosure shall be authentic, complete, and timely,—and shall not contain false records and misleading statements.</p>		<p>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。</p> <p>Article 65: Charitable organizations shall lawfully carry out obligations to disclose information. Disclosure of charitable information shall be truthful, complete and timely.</p>		
<p>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。</p> <p>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，</p>		<p>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。</p> <p>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，及时向社会公开慈善信息，并免费提供</p>		

<p>及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。</p> <p>Article 73:People's governments at or above the county level establish and improve the gathering and release system of charity information.</p> <p>The civil affairs department of the State Council shall establish a unified charity information system. The civil affairs departments of the people's governments at or above the county level shall establish or designate charity information platforms, timely release</p>	<p>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>Article 66:People's governments at or above the county level establish and improve the gathering and release system of charity information.</p> <p>The civil affairs departments of the people's governments at the county level or above shall promptly release charity information to the public, and provide charity information release services for free on a uniform or designated information platform.</p> <p>Charitable organizations shall release charity information on the platforms stipulated by the preceding paragraph, and shall be responsible</p>		
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<p>charity information to the public, and provide charity information release services for free.</p> <p>Charitable organizations and the trustees of charitable trusts shall release charity information on the platforms stipulated by the preceding paragraph, and shall be responsible for the authenticity of the information.</p>		<p>for the authenticity of the information.</p>		
<p>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：</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</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</p>		

<p>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）对慈善组织或者其他组织和个人表彰、处罚结果；</p> <p>（九）法律、法规规定应当公开的其他信息。</p> <p>Article 74:The civil affairs departments and other relevant departments of the people's governments at or above the county level shall timely disclose to the public the following charity information:</p> <p>(1) the registration of</p>		<p>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、法规规定应当公开的其他信息。</p> <p>Article 67:The civil affairs departments and other relevant departments of the people's governments at or above the county level shall timely disclose to the public the following information:</p> <p>(1) the registration of charitable organizations;</p> <p>(2) charitable trusts filing matters;</p>		
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<p>charitable organizations; (2) charitable trusts filing matters; (3) the list of charitable organizations with public fundraising credentials; (4) the list of charitable organizations qualified to tax deductions for public interest donations; (5) Measures for promoting charitable activities such as preferential tax treatment and funding subsidies; (6) Information on purchasing of services from charitable organizations; (7) Outcomes of investigations into charitable organizations and charitable trusts; (8) The outcome of commendations and punishments of charitable organizations,</p>		<p>(3) the list of charitable organizations with public fundraising credentials; (4) the list of charitable organizations qualified to tax deductions for public interest donations; (5) Measures for promoting charitable activities such as preferential tax treatment and funding subsidies; (6) Information on purchasing of services from charitable organizations; (7) Outcomes of investigations into charitable organizations and charitable trusts; (8) The outcome of commendations and punishments of charitable organizations, other organizations and individuals; (9) Other information that laws and regulations provide shall be disclosed.</p>		
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<p>other organizations and individuals;</p> <p>(9) Other information that laws and regulations provide shall be disclosed.</p>				
<p>第七十五条 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；</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>Article 75:Charitable organizations shall annually disclose to the public the following information:</p> <p>(1) The organization charter, and registration information such as the unified social credit code and the number of the registration certificate;</p> <p>(2) Information on the members of their decision-making, implementation, and supervision bodies;</p> <p>(3) Annual work report, including audited financial accounting report, annual situations of conducting fundraisings, accepting donations, and the situations of carrying out charity programs.</p> <p>(4) Other information required to be disclosed by the civil affairs department of the State</p>		<p>Article 68:Charitable organizations shall annually disclose to the public the following information:</p> <p>(1) The organization charter, and registration information such as the unified social credit code and the number of the registration certificate;</p> <p>(2) Information on the members of their decision-making, implementation, and supervision bodies;</p> <p>(3) Annual work report, including financial accounting report, annual situations of conducting fundraisings, accepting donations, and the situations of carrying out charity programs.</p> <p>(4) Other information required to be disclosed by the civil affairs department of the State Council.</p>		
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<p>Council.</p> <p>Where they are major changes to the information abovementioned, charitable organization shall timely disclose them to the public.</p>		<p>Where they are major changes to the information abovementioned, charitable organization shall timely disclose them to the public.</p>		
<p>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。</p> <p>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当全面公开募捐情况。</p> <p>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。</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。</p>		

<p>Article 76:Charitable organizations shall promptly disclose the circumstances of fundraising from the public and of charitable projects' operations.</p> <p>Where the period of public fundraising is greater than 6 months, the specific circumstances of the fundraising should be disclosed at least once every 3 months; after the public fund raising activity concludes, the overall circumstances of the public fundraising shall be disclosed within 3 months.</p> <p>Where charitable projects' operations period exceed 6 months, the specific circumstances of project operations should be</p>		<p>Article 69:Charitable organizations shall periodically disclose the circumstances of fundraising from the public and of charitable projects' implementation.</p> <p>Where charitable projects' implementation period exceed 6 months, the specific circumstances of project implementation should be reported at least once every 3 months, and after the fundraising has concluded, the overall circumstances of fundraising shall be disclosed within 3 months.</p> <p>Where charitable projects' implementation period exceeds 6 months, the situations of the implementation of the projects should be reported at least once every 3 months, and after</p>		
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<p>reported at least once every 3 months, and after the project operations have concluded, the overall circumstances of operations and of collected funds and property shall be disclosed within 3 months.</p>		<p>the projects have concluded, the overall circumstances of implementation and use of collected funds and property shall be disclosed within 3 months.</p>		
<p>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。</p> <p>Article 77:Where charitable organizations fundraise from specified targets, they shall promptly inform donors of the fundraising circumstances, and the circumstances of the management and use of donated funds and property.</p>		<p>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。</p> <p>Article 70:Where charitable organizations fundraise from specified targets, they shall promptly inform donors of the fundraising circumstances, and the circumstances of the management and use of donated funds and property.</p>		

<p>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。</p> <p>Article 78:Charitable organizations shall inform beneficiaries of information such their funding standards, work process and work regulations.</p>		<p>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。</p> <p>Article 71:Charitable organizations shall inform beneficiaries of information such their funding standards, work process and work regulations.</p>		
<p>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。</p> <p>Article 79:Where urban and rural community organizations or work units conduct internal charitable fundraisings, the raised funds and materials and the situations of usage shall be timely made public inside their own</p>				

communities or work units.				
<p>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。</p> <p>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。</p> <p>Article 80:Information related to state secrets, personal privacy, or business secrets and other information not to be made public as stipulated by laws and administrative regulations must not be made public.</p> <p>Where donors or beneficiaries do not consent to disclosure of their names, titles, address or other</p>		<p>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。</p> <p>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。</p> <p>Article 72:Information involving state secrets, trade secrets, or personal privacy, in addition to any other information that by law or administrative policy may not be made public, shall not be made public.</p> <p>Where donors, the trustors or the beneficiaries of charitable trusts do not consent to the disclosure of their names, titles, addresses or</p>		

information, it must not be disclosed.		other information, they must not be disclosed.		
第八章 促进措施 Chapter VIII: Promotion Measures		第九章 促进措施 Chapter IX: Promotion Measures		
<p>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。</p> <p>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。</p> <p>Article 81:The people's governments at or above the county level shall, in accordance with this Lawand local economic and social development statuses, formulate</p>		<p>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。</p> <p>县级以上人民政府及其有关部门应当在各自职责范围内，向慈善组织等提供慈善需求信息，为慈善活动提供指导和帮助。</p> <p>Article 73:People's governments at or above the county level shall, in accordance with the social and economic development situation, formulate policies and measures to promote of the development of the charity field.</p>		

<p>plans, policies and measures to promote of the development of charities.</p> <p>People's government at or above the county level and the relevant departments thereof shall, within their own duties, provide charity demand information to charitable organizations or the trustees of charitable trusts, and provide guidance and help to charitable activities.</p>		<p>People's government at or above the county level and the relevant departments thereof shall, within their own duties, provide charity demand information to charitable organizations and others, and provide guidance and help to charitable activities.</p>		
<p>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。</p> <p>Article 82:The civil affairs departments of the people's governments at or above the county level shall</p>		<p>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。</p> <p>Article 74:The civil affairs departments of the people's governments at or above the county level shall establish</p>		

establish mechanisms of sharing charity information with other departments.		mechanisms of sharing charity information with other departments.		
第八十三条 慈善组织及其取得的收入依法享受税收优惠。 Article 83:Charitable organizations and the income thereof enjoy tax benefits according to law.		第七十五条 慈善组织及其取得的收入依法享受税收优惠。 Article 75:Charitable organizations and the income thereof enjoy tax benefits according to law.		
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。 Article 84:Where natural persons, legal persons or other organizations donate assets for use in charitable activities, they receive tax benefits in		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。		

<p>accordance with law.</p> <p>Overseas donations to be used for charitable activities are lawfully entitled to a reduction or exemption from import duties and also from import VAT.</p>		<p>Article 76:Where natural persons, legal persons and other organizations donate assets for use in charitable activities, they receive tax benefits in accordance with law. The amount of charitable donations beyond the amount deductible from income tax is allowed to be carried over into the calculation of taxable income over the next three years.</p> <p>Overseas donations to be used for charitable activities are lawfully entitled to a reduction or exemption from import duties and also from import VAT.</p>		
<p>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。</p> <p>Article 85:Where beneficiaries accept</p>		<p>第七十七条 受益人接受慈善捐赠，依法享受税收优惠。</p> <p>Article 77:Where beneficiaries accept</p>		

charitable donations or charitable services , they are entitled to tax benefits according to law.		charitable donations, they are lawfully entitled to tax benefits.		
第八十六条 慈善组织、捐赠人、受益人依法享受税收优惠的，有关部门应当及时办理相关手续。 Article 86:Where charitable organizations, donors, or beneficiaries enjoy tax benefits in accordance with law, relevant departments shall promptly handle the relevant procedures.		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。 Article 78:Where charitable organizations, donors, or beneficiaries enjoy tax benefits in accordance with law, relevant departments shall promptly handle the relevant procedures.		
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。 Article 87:Where donors donate physical objects, securities, equity, or		第七十九条 捐赠人向慈善组织捐赠实物、有价证券、股权和知识产权的，依法免征权利转让的相关行政事业性费用。 Article 79:Where donors donate physical objects, securities, equity, and		

intellectual property to charitably organizations, administrative fees related to transferring rights are waived in accordance with law.		intellectual property right to charitable organizations, administrative fees related to transferring rights are waived in accordance with law.		
		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。 Article 80:The State implements special preferential policies for the carrying out of charitable activities on poverty relief and aid.		
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。 Article 88:Where charitable organizations carrying out poverty		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。 Article 81:Where charitable organizations carrying out the charitable		

relief, financial assistance, assistance for the disabled, eldercare, or aid for orphans require land for charitable service facilities, they may use state-owned allocated land or rural collective construction land. The use of land for charitable services must not be altered except through legally prescribed procedures.		activities stipulated by Items 1 and 2 of Article 3 of this Law require land for charitable service facilities, they may use state-owned allocated land or rural collective construction land in accordance with law. The use of land for charitable services must not be altered except through legally prescribed procedures.		
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。 Article 89:The government provides financial policy support for charitable endeavors, encouraging financial establishments to provide financial		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。 Article 82:The government provides financial policy support for charitable endeavors, encouraging financial establishments to provide financial services such as financing and bill keeping		

services such as financing and bill keeping to charitable organizations and charitable trusts.		to charitable organizations and charitable trusts.		
<p>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。</p> <p>Article 90:All levels of people's government and their relevant departments may lawfully use methods such as purchasing services to support charitable organizations in providing service to the public, and follow the relevant laws and regulations on government procurement to report this circumstance to the</p>		<p>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。</p> <p>Article 83:All levels of people's government and their relevant departments may lawfully use methods such as governmental purchase of services to support charitable organizations in providing service to the public, and follow the relevant laws and regulations on government procurement to report relevant circumstances to the</p>		

public.		public.		
<p>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。</p> <p>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。</p> <p>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。</p> <p>Article 91:The State employs measures to promote a culture of charity and to foster citizens' awareness of charity.</p> <p>Schools and other educational institutions shall include</p>		<p>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。</p> <p>学校等教育机构应当将慈善文化纳入教育教学内容，国家鼓励高等学校培养慈善专业人才，支持高等学校和科研机构开展慈善理论研究。</p> <p>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。</p> <p>Article 84:The State employs measures to promote a culture of charity and to foster citizens' awareness of charity.</p> <p>Schools and other educational institutions shall include charitable culture in educational and teaching content, and the</p>		

<p>philanthropic culture in educational content, and the State encourages institutions of higher learning to set up schools specialized curricula in charities, cultivate talent in charitable enterprises, supports institutions of higher learning and research institutions to carry out theoretical research on charities.</p> <p>Media such as radio, television, press, and websites shall actively conduct charity publicization activities, popularize charity knowledge, and spread a culture of charity.</p>		<p>State encourages institutions of higher education to cultivate talents specialized in charity and supports institutions of higher education and research institutions to carry out theoretical research on charities.</p> <p>Media such as radio, television, press, and websites shall actively conduct charity publicization activities, popularize charity knowledge, and spread a culture of charity.</p>		
<p>第九十二条 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。</p> <p>Article 92:The State</p>		<p>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。</p> <p>Article 85:The State</p>		

encourages enterprises, public institutions, and other organizations to provide venues and other facilitation of charitable activities.		encourages enterprises, public institutions, and other organizations to provide venues and other facilitation of charitable activities.		
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。 Article 93:Donors may put a commemorative name on charitable projects to which they have donated, but where provisions of law or regulations require approvals, follow those provisions.		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。 Article 86:With the consent of the beneficiaries, donors may put a commemorative name on charitable projects to which they have donated, but where provisions of law or regulations require approvals, follow those provisions.		
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良好服务记录的				

<p>志愿者给予优待。</p> <p>——国家鼓励慈善组织为志愿者购买保险，鼓励保险公司承保。</p> <p>Article 94: The State establishes volunteer registration, volunteer service recording and evaluation systems, and encourages enterprises, public institutions and other organizations to give preferential treatment to volunteers with good service records.</p> <p>The State encourages charitable organizations to purchase insurance for volunteers and encourages insurance companies to provide it.</p>				
<p>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</p>				

<p>自然人，其本人或者家庭遇到困难的，应当予以优先帮助。</p> <p>Article 95:Charitable organizations carrying out charitable activities shall give priority assistance to natural persons who have made contributions to the development of charitable enterprises and their families who have encountered hardships.</p>				
<p>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。</p> <p>Article 96:Following relevant national provisions, establish a commendation system for charities, and give commendations to natural persons, legal</p>		<p>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。</p> <p>Article 87:The State establishes a commendation system for charities, where the people's governments at the county level or above or relevant departments</p>		

persons or other organizations that make outstanding contributions in charitable endeavors.		give commendations to natural persons, legal persons and other organizations that make outstanding contributions in charitable endeavors.		
第九章 监督管理 Chapter IX: Supervision And Management		第十章 监督管理 Chapter X: Supervision And Management		
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。— Article 97: Civil affairs departments of people's governments at the county level or above shall perform the following duties:				

<p>(1) Formulate rules on the supervision and management of charity according to law;</p> <p>(2) Supervise and manage charitable activities;</p> <p>(3) Guide and supervise charity industry organizations;</p> <p>(4) Other duties provided by laws and administrative regulations.</p>				
<p>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：</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</p>		<p>第八十九条 县级以上人民政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</p>		

<p>理有关证据;</p> <p>(三) 向有关单位和 个人调查与监督管理 有关情况;</p> <p>(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;</p> <p>(五) 法律、行政 法规规定的其他措施。</p> <p>Article 98:The civil affairs departments of the people's governments at or above the county level have the authority to take the following measures against charitable organizations suspected of unlawful actions:</p> <p>(1) Conduct on-site inspections of charitable organizations' locations or the sites where charitable activities occurred;</p> <p>(2) Demand that</p>		<p>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>Article 89:The civil affairs departments of the people's governments at the county level or above have the authority to take the following measures against charitable organizations suspected of violating the law:</p> <p>(1) Conduct on-site inspections of charitable organizations' locations or the sites where charitable activities occurred;</p> <p>(2) Demand that charitable organizations make explanations, and access or reproduce relevant data;</p> <p>(3) Conduct investigations</p>		
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<p>charitable organizations give explanations, access or copy accounting books, electronic data and other relevant data, obtain evidences related to supervision and management through methods such audio and video recording;</p> <p>(3) Conduct investigations with relevant work units and individuals regarding situations related to supervision and management;</p> <p>(4) Can inquire about [charitable organizations'] bank and other financial accounts, with the approval of the principal responsible persons of the civil affairs departments at or above the county level.</p> <p>(5) Other measures provided for by laws and administrative regulations.</p>		<p>with relevant work units and individuals related to charitable activities regarding situations related to supervision and management;</p> <p>(4) Inquire into charitable organizations' financial accounts, with the approval of the principal responsible persons of the civil affairs departments of the people's governments at the county level or above;</p> <p>(5) Other measures provided for by laws and administrative regulations.</p>		
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<p>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。</p> <p>Article 99:Where civil affairs department conduct inspections or investigations of charitable organizations or relevant units or individuals, there shall be no fewer than two inspectors or investigators, and they shall present lawful documents and inspection or investigation notices.</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>Article 90:Where civil affairs department conduct inspections or investigations of charitable organizations or relevant units or individuals, there shall be no fewer than two inspectors or investigators, and they shall present lawful documents and inspection or investigation notices.</p>		
<p>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</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</p>		

<p>善项目情况。</p> <p>Article 100:Each year, a charitable organization shall submit to civil affairs departments its annual work report, including audited financial accounting report, annual situations of conducting fundraisings, accepting donations, and the situations of carrying out charity programs.</p>		<p>用情况、开展慈善项目情况。</p> <p>Article 91:Each year, a charitable organization shall submit its annual work report to the civil affairs department with which it was registered, including financial accounting reporting, the yearly situation of conducting fundraising and accepting donations, the situations of managing and using charitable assets, and the situations of carrying out charity programs.</p>		
<p>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。</p> <p>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。</p>		<p>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。</p> <p>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</p>		

<p>Article 101:The civil affairs departments of people's governments at the county level and above shall establish credit record systems for charitable organizations and their responsible persons, and shall make these public.</p> <p>Civil affairs departments shall establish evaluation systems for charitable organizations. Third-party institutions are encouraged and supported to conduct evaluations of charitable organizations and to release the evaluation results to the public.</p>		<p>估结果。</p> <p>Article 92:The civil affairs departments of people's governments at the county level and above shall establish credit record systems for charitable organizations and their responsible persons, and shall make these public.</p> <p>Civil affairs departments shall establish evaluation systems for charitable organizations. Third-party institutions are encouraged and supported to conduct evaluations of charitable organizations and to release the evaluation results to the public.</p>		
<p>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</p>		<p>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。</p> <p>Article 93:Charity industry</p>		

<p>行监督。</p> <p>Article 102:Charity industry organizations shall establish sound industry standards and disciplinary rules, and shall exercise supervision over charitable organizations and charitable trusts.</p>		<p>organizations shall establish and perfect industry standards and strengthen industry self-regulation.</p>		
<p>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。</p> <p>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予以曝光，发挥舆论和社会监督作用。</p> <p>Article 103:Any unit or</p>		<p>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。</p> <p>国家鼓励公众、媒体对慈善活动进行监督，对假借慈善名义或者假冒慈善组织骗取财产或者慈善组织、慈善信托违法违规行予以曝光，发挥舆论和社会监督作用。</p>		

<p>individual who discovers that a charitable organization or a charitable trust has violated the law may complain about or report it to the civilian affairs etc. relevant department or the charitable industry organization. A civilian affairs etc. relevant department or charitable industry organization shall, upon receipt of a complaint or report, promptly investigate and handle it.</p> <p>The State encourages the public and the media to exercise supervision over charitable activities, and to expose the obtaining of assets by deception in the name of a false charity or violations of the law and regulations by charitable organizations</p>		<p>Article 94:Any unit or individual who discovers that a charitable organization or a charitable trust has violated the law may make a complaint or report it to the civil affairs departments or other relevant departments or charitable industry organizations. Civil affairs departments or other relevant departments or charitable industry organizations shall, upon receipt of a complaint or report, promptly investigate and handle it.</p> <p>The State encourages the public and the media to exercise supervision over charitable activities, and to expose any obtaining of assets by deception in the name of a charity or by posing as a charitable organization; or any</p>		
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and trusts, giving full play to public opinion and social supervision.		violations of the laws and regulations by charitable organizations and trusts; giving full play to public opinion and social supervision.		
第十章 法律责任 Chapter X: Legal Responsibility		第十一章 法律责任 Chapter XI: Legal Responsibility		
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、受益人个人隐私。 Article 104:Where		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。 Article 95:Where charitable organizations		

<p>charitable organizations have any of the following situations, the civil affairs departments give a warning and order corrections or temporarily suspend activities; and where circumstances are serious, revoke registration documents:</p> <p>(1) not carrying out charitable activities in accordance with the charitable purpose and scope of operations;</p> <p>(2) violations of information disclosure obligations or disclosing untrue information;</p> <p>(3) not conducting an annual report in accordance with provisions;</p> <p>(4) Leaking donors', volunteers', or beneficiaries' private information.</p>		<p>have any of the following situations, the civil affairs departments give a warning and order corrections be made within a stated time; where corrections are not made within the stated time, temporarily suspend activities for a fixed time; and where circumstances are serious, revoke registration certificates:</p> <p>(1) Not carrying out charitable activities in accordance with charitable purposes;</p> <p>(2) Not fulfilling information disclosure obligations in accordance with law;</p> <p>(3) Not filing annual work reports in accordance with law;</p> <p>(4) Leaking donors', volunteers', or beneficiaries' private information.</p>		
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<p>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：</p> <p>（一）私分、挪用或者侵占慈善财产；</p> <p>（二）违反本法第十九条规定造成慈善财产损失；</p> <p>（三）擅自改变捐赠财产用途；</p> <p>（四）将不得用于投资的财产用于投资；</p> <p>（五）接受附加违反法律法规条件的赠与。</p>		<p>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；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>		
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<p>Article 105: Where charitable organizations have any of the following situations, the civil affairs departments give a warning and order corrections or temporarily suspend activities; and where circumstances are serious, revoke registration documents. Where there are unlawful gains, the civil affairs departments collect them and transfer them to charitable organizations with the same or similar purpose, and may also fine the persons who are directly in charge and other directly responsible personnel between 10,000 and 100,000 yuan; and where a crime is constituted, pursue criminal responsibility in accordance with law:</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>Article 96:Where charitable organizations have any of the following situations, the civil affairs departments give a warning and order corrections within a stated time; where no correction is made within the stated time, temporarily suspend activities; and where circumstances are serious, revoke registration documents; where there are unlawful gains, the civil affairs departments collect them and transfer them to charitable organizations with the same or similar purpose; fine the persons who are directly in charge and other directly responsible personnel between 10,000 and 100,000 yuan; and where a crime is</p>	
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<p>(1) Secretly dividing, embezzling or misappropriating charity assets;</p> <p>(2) Violating article 19 of this law, causing losses of charitable assets;</p> <p>(3) changing the use of donated property of one's own accord;</p> <p>(4) Using assets that must not be used for investment for investments;</p> <p>(5) Accepting gifts with attached conditions that violate laws and regulations.</p>		<p>constituted, pursue criminal responsibility in accordance with law:</p> <p>(1) Secretly dividing, embezzling or misappropriating charity assets;</p> <p>(2) The standards for annual expenses of carrying out charitable activities and for management costs do not comply with regulations;</p> <p>(3) Violating Article 14 of this law, causing losses of charitable assets;</p> <p>(4) Changing the use of donated assets of one's own accord;</p> <p>(5) Using assets that must not be used for investment for investments;</p> <p>(6) Accepting donations with attached conditions that violate laws and regulations or social moralities.</p>		
第一百零六条 开展募		第九十七条 开展募捐活		

<p>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罚：</p> <p>（一）没有公开募捐资格的组织或者个人擅自公开募捐；</p> <p>（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；</p> <p>（三）向单位或者个人摊派或者变相摊派；</p> <p>（四）妨碍公共秩序、企业生产或者人民</p>		<p>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</p>		
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<p>生活。</p> <p>Article 106: Where the initiation of fundraising activities has any of the following circumstances, the civil affairs departments gives a warning and orders temporary suspension of fundraising activities; unlawfully solicited assets are ordered returned to the donor, and where there is difficulty in returning them, the civil affairs departments collect them and transfer them to charitable organizations with the same or similar charitable purposes and may also fine the persons who are directly in charge and other directly responsible personnel between 10,000 and 100,000 yuan; and where there is</p>		<p>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>Article 97:Where the initiation of fundraising activities has any of the following circumstances, the civil affairs departments gives a warning and orders suspension of fundraising activities; unlawfully solicited assets are ordered returned to the donor; where there is difficulty in returning them, the civil affairs departments collect them and transfer them to other charitable organizations for charitable purposes; may find relevant organizations or individuals between</p>		
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<p>a violation of the public security administrative punishments law, the public security organs give public security administrative sanctions in accordance with law:</p> <p>(1) an organization or individual not qualified to openly fundraise, openly fund-raises of its own accord;</p> <p>(2) Radio, television, newspaper and network service providers or telecom operators did not perform their verification duties in accordance with article 32 of this law;</p> <p>(3) Putting quotas or indirect quotas on units or individuals;</p> <p>(4) Obstructing the public order, business and production, or the people's lives.</p>		<p>10,000 and 100,000 yuan:</p> <p>(1) An organization or individual not eligible to openly fund-raise openly fund-raises;</p> <p>(2) Radio, television, newspaper and network service providers or telecom operators did not perform their verification duties in accordance with Article 27 of this law;</p> <p>(3) Putting quotas or indirect quotas on units or individuals;</p> <p>(4) Obstructing the public order, business and production, or the people's lives.</p> <p>Where radio, television, newspaper and network service providers or telecom operators did not perform their verification duties in accordance with Article 27 of this law, they are punished by their respective competent</p>		
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		<p>departments according to law.</p> <p>Where actions stipulated by the previous two paragraphs constitute actions violating public security administration, the public security organs give public security administrative punishments in accordance with law.</p>		
<p>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。</p> <p>Article 107:Where charitable organizations fail to issue donors with a public welfare donation receipt in</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>Article 98:Where charitable organizations fail to issue donors with a public welfare donation receipt in accordance with law, fail to issue a record</p>		

accordance with law, fail to issue a record showing volunteer service in accordance with law or do not respond to donors' inquiries regarding the use of their donated assets, the civil affairs departments give a warning and order corrections.		showing volunteer service in accordance with law or do not respond to donors' inquiries regarding the use of their donated assets, the civil affairs departments give a warning and order corrections within a stated time; where no correction is made within the stated time, temporarily suspend activities.		
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。 Article 108:Where charitable organizations obtain preferential tax treatment through fraud, the taxation departments investigate in accordance with law, and where the		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，依法追究刑事责任。 Article 99:Where charitable organizations obtain preferential tax treatment through fraud, the taxation departments investigate in accordance with law, and where the circumstances are serious, the civil affairs		

circumstances are serious, the civil affairs departments revoke registration certificates; where a crime is constituted, pursue criminal responsibility in accordance with law.		departments revoke registration certificates; where a crime is constituted, pursue criminal responsibility in accordance with law.		
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。 Article 109:Where charitable organizations engage in or fund activities that endanger national security or the public interest, the relevant organs investigate in accordance with law, and where the circumstances are		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。 Article 100:Where charitable organizations engage in or fund activities that endanger national security or the public interest, the relevant organs investigate in accordance with law, and where the circumstances are serious, the civil affairs departments revoke registration certificates;		

<p>serious, the civil affairs departments revoke registration certificates; where a crime is constituted, pursue criminal responsibility in accordance with law.</p>		<p>where a crime is constituted, pursue criminal responsibility in accordance with law.</p>		
<p>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：</p> <p>（一）将信托财产及其收益用于非慈善目的；</p> <p>（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。</p>		<p>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：</p> <p>（一）将信托财产及其收益用于非慈善目的的；</p> <p>（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。</p>		

<p>Article 110:Where charitable trusts have any of the following situations, the civil affairs departments give a warning and order a stop of the unlawful activities; where there are unlawful gains, the civil affairs departments collect them and transfer them to charitable organizations or another charitable trust with the same or similar purpose, and may also fine the persons who are directly in charge and other directly responsible personnel between 10,000 and 50,000 yuan:</p> <p>(1) the trust property and its proceeds are used for non-charitable purposes;</p> <p>(2) Failure to report on the handling of trust operations and financial positions to the civil</p>		<p>Article 101:Where charitable organizations acting as the trustors of charitable trusts have any of the following situations, the civil affairs departments give a warning and order corrections within a stated time; where there are unlawful gains, the civil affairs departments collect them and transfer them to charitable organizations or another charitable trust with the same or similar purpose; fine the persons who are directly in charge and other directly responsible personnel between 10,000 and 50,000 yuan:</p> <p>(1) Using the trust assets and proceeds for non-charitable purposes;</p> <p>(2) Failing to report on the handling of trust operations and financial positions to the civil</p>		
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affairs departments or to make disclosures to the public.		affairs departments or to make disclosures to the public.		
<p>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。</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>Article 111:Where in the course of charitable service beneficiaries or third parties suffer harms caused by the negligence of charitable organizations or volunteers, the</p>		<p>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>Article 102:Where in the course of charitable service beneficiaries or third parties suffer harms caused by the negligence of charitable organizations or volunteers, the charitable organizations bear responsibility for</p>		

<p>charitable organizations bear responsibility for compensation in accordance with law; and where the harm is intentionally caused by a volunteer or their gross negligence, the charitable organizations may seek compensation from them.</p> <p>Where in the course of participating in charitable service volunteers suffer harms caused by the negligence of charitable organizations, the charitable organizations bear responsibility for compensation in accordance with law; and where the harm is caused by force majeure, the charitable organizations shall give appropriate subsidies.</p>		<p>compensation in accordance with law; and where the harm is intentionally caused by a volunteer or their gross negligence, the charitable organizations may seek compensation from them.</p> <p>Where in the course of participating in charitable service volunteers suffer harms caused by the negligence of charitable organizations, the charitable organizations bear responsibility for compensation in accordance with law; and where the harm is caused by force majeure, the charitable organizations shall give appropriate subsidies.</p>		
第一百一十二条 自然		第一百零三条 自然人、		

<p>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。</p> <p>Article 112:Where natural persons, legal persons or other organizations defraud assets falsely in the name of charity, the public security organs investigate in accordance with law, and where a crime is constituted pursue criminal responsibility in accordance with law.</p>		<p>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>Article 103:Where natural persons, legal persons or other organizations defraud assets falsely in the name of charity or pretending to be charitable organizations, the public security organs investigate in accordance with law, and where a crime is constituted pursue criminal responsibility in accordance with law.</p>		
<p>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</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</p>		

<p>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）违反信息公开义务；</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；</p> <p>（三）不履行监督管理职责；</p> <p>（四）违法实施行政强制措施和行政处罚；</p> <p>（五）私分、挪用或者侵占慈善财产；</p> <p>（六）其他滥用职权、玩忽职守、徇私舞弊行为。</p> <p>Article 113:Where relevant departments of people's governments at the county level or above that have responsibility for oversight of charitable activities have any of the following</p>		<p>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>Article 104: Where civil administration departments and other relevant departments of people's governments at the county level or above, or their staffs, have any of the following situations, the relevant departments at the level above or the</p>		
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<p>situations, the relevant departments at the level above or the supervisory organ order corrections; where a punishment should be given, the organ for hiring and terminations, or the supervisory organ, gives sanctions in accordance with law to the persons who are directly in charge and other directly responsible personnel; where a crime is constituted, pursue criminal responsibility in accordance with law:</p> <p>(1) Violations of information disclosure obligations;</p> <p>(2) Giving quotas or indirect quotas for fundraising tasks, forcibly appointing volunteers or charitable organizations to provide sources;</p>		<p>supervisory organ order corrections; where a punishment should be given, the organ for hiring and terminations, or the supervisory organ, gives sanctions in accordance with law to the persons who are directly in charge and other directly responsible personnel; where a crime is constituted, pursue criminal responsibility in accordance with law:</p> <p>(1) failure to perform information disclosure obligations in accordance with law;</p> <p>(2) Giving quotas or indirect quotas for fundraising tasks, forcibly appointing volunteers or charitable organizations to provide sources;</p> <p>(3) failure to perform oversight and management duties in accordance with law;</p>		
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<p>(3) Not performing oversight and management duties;</p> <p>(4) Unlawfully implementing administrative compulsory measures or administrative punishments;</p> <p>(5) privately dividing, embezzling or misappropriating, charitable property;</p> <p>(6) Other abuses of professional powers, dereliction of duties, or improper conduct for personal gain.</p>		<p>(4) Unlawfully implementing administrative compulsory measures or administrative punishments;</p> <p>(5) privately dividing, embezzling or misappropriating, charitable assets;</p> <p>(6) Other conduct abusing professional powers, dereliction of duties, or improper conduct for personal gain.</p>		
<p>第十一章 附 则</p> <p>Chapter XI: Supplementary Provisions</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>Article 106: Organizations other than charitable organizations may carry out charitable</p>		

Article 114:Even when a non-profit organization with the purpose of conducting charitable activities is not registered, it may still conduct charitable activities within its limits, but shall comply with the relevant provisions of this Law and benefit from relevant rights and interests according to law.		organizations within their own power.		
第一百一十五 条本法自 年 月 日施行。 Article 115: This Law shall take effect on xx-xx-xxxx.		第一百零七条 本法自 年 月 日起施行。 Article 107:This law shall take effect on XXXXX.		