
中华人民共和国合伙企业法
Partnership Enterprise Law of the People's Republic of China

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第一章 总 则

Chapter One General Provision

第一条 为了规范合伙企业的行为, 保护合伙企业及其合伙人、债权人的合法权益, 维护社会经济秩序, 促进社会主义市场经济的发展, 制定本法。

Article 1 The present law is formulated in order to regulate the acts of partnership enterprises, protect the legitimate rights and interests of partnership enterprises as well as their partners and creditors, maintain the social and economic order and promote the development of the socialist market economy.

第二条 本法所称合伙企业，是指自然人、法人和其他组织依照本法在中国境内设立的普通合伙企业和有限合伙企业。

Article 2 The term "partnership enterprise" as mentioned in the present Law refers to the common partnership enterprises and limited liability partnership enterprises which are established within China by natural persons, legal persons and other organizations according to the present law.

普通合伙企业由普通合伙人组成，合伙人对合伙企业债务承担无限连带责任。本法对普通合伙人承担责任的形式有特别规定的，从其规定。

A common partnership enterprise comprises of common partners who bear unlimited and joint liabilities for the debts of the partnership enterprise. Where the present Law has any special provision on the way by which the common partners shall bear liabilities, these special provisions shall prevail.

有限合伙企业由普通合伙人和有限合伙人组成，普通合伙人对合伙企业债务承担无限连带责任，有限合伙人以其认缴的出资额为限对合伙企业债务承担责任。

A limited liability partnership enterprise comprises of common partners and limited partners. The common partners shall bear unlimited and joint liabilities for the debts of the limited liability partnership enterprise, and the limited partners shall bear the liabilities for its debts to the extent of their capital contributions.

第三条 国有独资公司、国有企业、上市公司以及公益性的事业单位、社会团体不得成为普通合伙人。

Article 3 No wholly state-funded company, state-owned company, listed company, public-welfare-oriented institution or social organization may become a common partner.

第四条 合伙协议依法由全体合伙人协商一致、以书面形式订立。

Article 4 The partnership agreement shall be concluded in written form and upon the consensus of all partners.

第五条 订立合伙协议、设立合伙企业，应当遵循自愿、平等、公平、诚实信用原则。

Article 5 The principles of willingness, equality, fairness and good faith shall be followed in the conclusion of a partnership agreement and in the establishment of a partnership enterprise.

第六条 合伙企业的生产经营所得和其他所得，按照国家有关税收规定，由合伙人分别缴纳所得税。

Article 6 As for the production and business operation incomes and other incomes of a partnership enterprise, the partners shall pay their respective income taxes according to the relevant taxation provisions of the state.

第七条 合伙企业及其合伙人必须遵守法律、行政法规，遵守社会公德、商业道德，承担社会责任。

Article 7 A partnership enterprise and its partners shall observe the laws, administrative regulations, social morals and commercial morals, and bear social liabilities.

第八条 合伙企业及其合伙人的合法财产及其权益受法律保护。

Article 8 The legitimate properties, rights and interests of a partnership enterprise and its partners are protected by law.

第九条 申请设立合伙企业，应当向企业登记机关提交登记申请书、合伙协议书、合伙人身份证明等文件。

Article 9 When applying for the establishment of a partnership enterprise, the applicant shall file with the enterprise registration organ a registration application, the partnership agreement, identity certificates of the partners and other documents.

合伙企业的经营范围中有属于法律、行政法规规定在登记前须经批准的项目的，该项经营业务应当依法经过批准，并在登记时提交批准文件。

Where the business scope of a partnership enterprise contains any item that is subject to approval prior to registration according to laws or administrative regulations, such business shall be subject to approval according to law, and the approval document shall be submitted at the time of registration.

第十条 申请人提交的登记申请材料齐全、符合法定形式，企业登记机关能够当场登记的，应予当场登记，发给营业执照。

Article 10 Where the registration application materials submitted by an applicant are complete and conform to the legal form, and the enterprise registration organ is able to complete the registration on the spot, the enterprise registration organ shall do so and shall issue a business license to the applicant.

除前款规定情形外，企业登记机关应当自受理申请之日起二十日内，作出是否登记的决定。予以登记的，发给营业执照；不予登记的，应当给予书面答复，并说明理由。

Except for the circumstance as described in the preceding Paragraph, the enterprise registration organ shall, within 20 days after it accepts an application, decide whether or not to register it. If it decides to register it, it shall issue a business license to the applicant; if it decides not to register it, it shall give a written reply to the applicant and make an explanation.

第十一条 合伙企业的营业执照签发日期，为合伙企业成立日期。

Article 11 The date of issuance of the business license of a partnership enterprise shall be the date of establishment of the partnership enterprise.

合伙企业领取营业执照前，合伙人不得以合伙企业名义从事合伙业务。

Before a partnership enterprise draws a business license, its partners may not engage in any partnership business in the name of a partnership enterprise.

第十二条 合伙企业设立分支机构，应当向分支机构所在地的企业登记机关申请登记，领取营业执照。

Article 12 Where a partnership enterprise intends to establish a branch, it shall go to the enterprise registration organ of the place where the to-be-established branch is located to apply for registration and obtain a business license.

第十三条 合伙企业登记事项发生变更的，执行合伙事务的合伙人应当自作出变更决定或者发生变更事由之日起十五日内，向企业登记机关申请办理变更登记。

Article 13 Where any of the partnership enterprise registration items is changed, the partners executing the partnership affairs shall, within 15 days after they make the decision of change or after the cause of change occurs, apply to the enterprise registration organ for modifying the registration.

第二章 普通合伙企业

Chapter Two Common Partnership Enterprise

第一节 合伙企业设立

Section One Establishment of a Partnership Enterprise

第十四条 设立合伙企业，应当具备下列条件：

Article 14 To establish a partnership enterprise, the following conditions shall be met:

（一）有二个以上合伙人。合伙人为自然人的，应当具有完全民事行为能力；

(1) having two or more partners. If the partners are natural persons, they shall have complete civil capacity;

（二）有书面合伙协议；

(2) having a written partnership agreement;

（三）有合伙人认缴或者实际缴付的出资；

(3) having capital contributions subscribed to or actually paid by the partners;

（四）有合伙企业的名称和生产经营场所；

(4) having a name and a production and business operation place for the partnership enterprise; and

（五）法律、行政法规规定的其他条件。

(5) other conditions as prescribed by laws and administrative regulations.

第十五条 合伙企业名称中应当标明“普通合伙”字样。

Article 15 The words "Common Partnership" shall be indicated in the name of a partnership enterprise.

第十六条 合伙人可以用货币、实物、知识产权、土地使用权或者其他财产权利出资，也可以用劳务出资。

Article 16 A partner may make capital contributions by currency, in kind, or by intellectual property right, land use right or other properties, or labor services.

合伙人以实物、知识产权、土地使用权或者其他财产权利出资，需要评估作价的，可以由全体合伙人协商确定，也可以由全体合伙人委托法定评估机构评估。

When a partner intends to make capital contributions in kind, by intellectual property right, land use right or other properties, if the prices thereof need to be assessed, the price may be determined by all partners through negotiation or may be assessed by a statutory assessment institution entrusted by all partners.

合伙人以劳务出资的，其评估办法由全体合伙人协商确定，并在合伙协议中载明。

Where a partner makes capital contributions by labor services, the assessment method shall be determined by all partners through negotiation, and shall be stated in the partnership agreement.

第十七条 合伙人应当按照合伙协议约定的出资方式、数额和缴付期限，履行出资义务。

Article 17 A partner shall fulfill the capital contribution obligation in light of the way and amount of capital contribution and the time limit for payment as stipulated in the partnership agreement.

以非货币财产出资的，依照法律、行政法规的规定，需要办理财产权转移手续的，应当依法办理。

As for the capital contributions in non-monetary properties for which the formalities for the transfer of property right shall be gone through according to laws or administrative regulations, the partner shall go through the said formalities.

第十八条 合伙协议应当载明下列事项：

Article 18 The partnership agreement shall clearly state the following matters:

- (一) 合伙企业的名称和主要经营场所的地点;
(1) the name and address of the main business operation place of the partnership enterprise;
- (二) 合伙目的和合伙经营范围;
(2) the purpose and business scope of the partnership;
- (三) 合伙人的姓名或者名称、住所;
(3) the name and domicile of each partner;
- (四) 合伙人的出资方式、数额和缴付期限;
(4) the ways and amounts of capital contribution by partners and the time limits for payment;
- (五) 利润分配、亏损分担方式;
(5) the ways for profit distribution and loss sharing;
- (六) 合伙事务的执行;
(6) the execution of the partnership affairs;
- (七) 入伙与退伙;
(7) the admission to and withdrawal from the partnership;
- (八) 争议解决办法;
(8) the settlement of disputes;
- (九) 合伙企业的解散与清算;
(9) the dissolution and liquidation of the partnership enterprise; and
- (十) 违约责任。
(10) the liabilities for breach of contract.

第十九条 合伙协议经全体合伙人签名、盖章后生效。合伙人按照合伙协议享有权利，履行义务。

Article 19 The partnership agreement shall become effective after all partners affix their signatures or seals to it. The partners shall, in light of the partnership agreement, enjoy their rights and perform their duties.

修改或者补充合伙协议，应当经全体合伙人一致同意；但是，合伙协议另有约定的除外。

The modification or supplement of a partnership agreement shall be subject to the unanimous consent of all partners, unless it is otherwise stipulated in the partnership agreement.

合伙协议未约定或者约定不明确的事项，由合伙人协商决定；协商不成的，依照本法和其他有关法律、行政法规的规定处理。

The matters that are not stipulated or not clearly stipulated in the partnership agreement shall be decided by the partners through negotiation. In the case of failure of negotiation, they may be handled according to the present Law, other laws and administrative regulations.

第二节 合伙企业财产

Section Two Property of a Partnership Enterprise

第二十条 合伙人的出资、以合伙企业名义取得的收益和依法取得的其他财产，均为合伙企业的财产。

Article 20 All the capital contributions made by partners, the proceeds and other properties acquired in the name of the partnership shall be the properties of the partnership enterprise.

第二十一条 合伙人在合伙企业清算前，不得请求分割合伙企业的财产；但是，本法另有规定的除外。

Article 21 Prior to the liquidation of a partnership enterprise, no partner may request to divide the properties of the partnership enterprise, unless it is otherwise provided for in the present Law.

合伙人在合伙企业清算前私自转移或者处分合伙企业财产的，合伙企业不得以此对抗善意第三人。

Where a partner privately transfers or disposes the properties of a partnership enterprise prior to liquidation, the partnership enterprise may not challenge any third party with good faith.

第二十二条 除合伙协议另有约定外，合伙人向合伙人以外的人转让其在合伙企业中的全部或者部分财产份额时，须经其他合伙人一致同意。

Article 22 When a partner transfers its entire or partial share of his properties in a partnership enterprise, he shall acquire the unanimous consent of all other partners, unless it is otherwise provided for in the partnership agreement.

合伙人之间转让在合伙企业中的全部或者部分财产份额时，应当通知其他合伙人。

In the case of transfer of a partner's entire or partial share of properties in a partnership enterprise to another partner, the other partners shall be notified of this transfer.

第二十三条 合伙人向合伙人以外的人转让其在合伙企业中的财产份额的，在同等条件下，其他合伙人有优先购买权；但是，合伙协议另有约定的除外。

Article 23 Where a partner intends to transfer his entire or partial share of properties in a partnership enterprise to a non-partner, the other partners have preemptive rights to purchase the properties under the same conditions, unless it is otherwise provided for in the partnership agreement.

第二十四条 合伙人以外的人依法受让合伙人在合伙企业中的财产份额的，经修改合伙协议即成为合伙企业的合伙人，依照本法和修改后的合伙协议享有权利，履行义务。

Article 24 Where a non-partner accepts a partner's share of properties in a partnership enterprise according to law, he becomes a partner of the partnership enterprise as soon as the partnership agreement is modified, and shall enjoy the rights and perform the obligations according to the present Law and the post-modification partnership agreement.

第二十五条 合伙人以其在合伙企业中的财产份额出质的，须经其他合伙人一致同意；未经其他合伙人一致同意，其行为无效，由此给善意第三人造成损失的，由行为人依法承担赔偿责任。

Article 25 Where a partner puts his share of properties in the partnership enterprise in pledge, it shall acquire the unanimous consent of other partners. Without the unanimous consent of other partners, his act shall be invalidated. In case such an act results in any loss to the bona fide third party, the act doer shall assume the liabilities for compensation.

第三节 合伙事务执行

Section Three Execution of Partnership Affairs

第二十六条 合伙人对执行合伙事务享有同等的权利。

Article 26 The partners shall enjoy equal rights to the execution of partnership affairs.

按照合伙协议的约定或者经全体合伙人决定，可以委托一个或者数个合伙人对外代表合伙企业，执行合伙事务。

In accordance with the stipulations in the partnership agreement or upon the decision of all partners, one or several partners may be authorized to execute the partnership affairs on behalf of the partnership enterprise.

作为合伙人的法人、其他组织执行合伙事务的，由其委派的代表执行。

Where a legal person partner or any other organization partner executes the partnership affairs, the representative it authorizes shall execute the partnership affairs.

第二十七条 依照本法第二十六条第二款规定委托一个或者数个合伙人执行合伙事务的，其他合伙人不再执行合伙事务。

Article 27 Where one or several partners are entrusted to execute the partnership affairs according to Paragraph 2 of Article 26 of the present Law, the other partners may no longer execute the partnership affairs.

不执行合伙事务的合伙人有权监督执行事务合伙人执行合伙事务的情况。

The partners, who do not execute the partnership affairs, shall have the right to supervise the execution of the partnership affairs.

第二十八条 由一个或者数个合伙人执行合伙事务的，执行事务合伙人应当定期向其他合伙人报告事务执行情况以及合伙企业的经营和财务状况，其执行合伙事务所产生的收益归合伙企业，所产生的费用和亏损由合伙企业承担。

Article 28 Where one or several partners execute the partnership affairs, they shall regularly report to the other partners the conditions on the execution of relevant affairs, the business operations and financial status of the partnership enterprise. The proceeds derived from the execution of the partnership affairs shall attribute to the partnership enterprise, and the expenses and losses incurred from it shall be paid by the partnership enterprise.

合伙人了解合伙企业的经营状况和财务状况，有权查阅合伙企业会计账簿等财务资料。

In order to know the conditions on the business operation and financial status of the partnership enterprise, the partners shall have the right to inquire the account books and other financial materials of the partnership enterprise.

第二十九条 合伙人分别执行合伙事务的，执行事务合伙人可以对其他合伙人执行的事务提出异议。提出异议时，应当暂停该项事务的执行。如果发生争议，依照本法第三十条规定作出决定。

Article 29 Where each partner execute the partnership affairs respectively, the affair-executing partners may raise objections to the affairs executed by other partners. When raising objections, the execution of such affairs shall be suspended temporarily. In case any dispute arises, a decision shall be made according to Article 30 of the present Law.

受委托执行合伙事务的合伙人不按照合伙协议或者全体合伙人的决定执行事务的，其他合伙人可以决定撤销该委托。

Where a partner, entrusted to execute the partnership affairs, fails to execute the partnership affairs according to the partnership agreement or the decision of all partners, the other partners may decide to revoke the entrustment.

第三十条 合伙人对合伙企业有关事项作出决议，按照合伙协议约定的表决办法办理。合伙协议未约

定或者约定不明确的，实行合伙人一人一票并经全体合伙人过半数通过的表决办法。

Article 30 The partners shall make a resolution on the relevant matters of the partnership enterprise, and shall handle them by voting as stipulated in the partnership agreement. If it is not stipulated or not clearly stipulated in the partnership agreement, the voting method of "one partner, one vote" and "pass upon more than half of the votes of all partners" shall be adopted.

本法对合伙企业的表决办法另有规定的，从其规定。

If it is otherwise provided for in the present Law for the voting method of a partnership enterprise, the

第三十一条 除合伙协议另有约定外，合伙企业的下列事项应当经全体合伙人一致同意：

Article 31 Unless it is otherwise prescribed in the partnership agreement, the following items of a partnership enterprise shall be subject to the unanimous consent of all partners:

(一) 改变合伙企业的名称；

(1) changing the name of the partnership enterprise;

(二) 改变合伙企业的经营范围、主要经营场所的地点；

(2) changing the business scope and the address of the main business place of the partnership enterprise;

(三) 处分合伙企业的不动产；

(3) disposing of the real property of the partnership enterprise;

(四) 转让或者处分合伙企业的知识产权和其他财产权利；

(4) transferring or disposing of the intellectual property and other property rights of the partnership enterprise;

(五) 以合伙企业名义为他人提供担保；

(5) providing guarantees to others in the name of the partnership enterprise; and

(六) 聘任合伙人以外的人担任合伙企业的经营管理人员。

(6) hiring a non-partner to act as a business manager of the partnership enterprise.

第三十二条 合伙人不得自营或者同他人合作经营与本合伙企业相竞争的业务。

Article 32 No partner may, solely or jointly with others, operate any business competing with the partnership enterprise.

除合伙协议另有约定或者经全体合伙人一致同意外，合伙人不得同本合伙企业进行交易。

Unless it is otherwise prescribed in the partnership agreement or is unanimously approved by all partners, no partner may have any trade with the partnership enterprise.

、合伙人不得从事损害本合伙企业利益的活动。

No partner may engage in any activity that may impair the interests of the partnership enterprise.

第三十三条 合伙企业的利润分配、亏损分担，按照合伙协议的约定办理；合伙协议未约定或者约定不明确的，由合伙人协商决定；协商不成的，由合伙人按照实缴出资比例分配、分担；无法确定出资比例的，由合伙人平均分配、分担。

Article 33 The distribution of profits or share of losses of the partnership enterprise shall follow the stipulations in the partnership agreement. In case it is not stipulated or not clearly stipulated in the partnership agreement, a decision shall be made by the partners through negotiation. In case it is failed to conclude any negotiation, the distribution of profits or share of losses shall be made in proportion to the actual capital contributions made by the partners. In case it is unable to determine the proportions of capital contributions, the profits or losses shall be distributed or shared equally by the partners.

合伙协议不得约定将全部利润分配给部分合伙人或者由部分合伙人承担全部亏损。

It shall not be stipulated in the partnership agreement that all profits will be distributed to only part of the partners or that part of the partners will bear all losses.

第三十四条 合伙人按照合伙协议的约定或者经全体合伙人决定，可以增加或者减少对合伙企业的出资。

Article 34 The partners may, in accordance with the stipulations in the partnership agreement or the decision of all partners, increase or decrease their capital contributions to the partnership enterprise.

第三十五条 被聘任的合伙企业的的经营管理人员应当在合伙企业授权范围内履行职务。

Article 35 A business manager hired by the partnership enterprise shall perform his duties within the scope authorized by the partnership enterprise.

被聘任的合伙企业的的经营管理人员，超越合伙企业授权范围履行职务，或者在履行职务过程中因故意或者重大过失给合伙企业造成损失的，依法承担赔偿责任。

Where a business manager hired by the partnership enterprise performs his duties beyond the scope authorized by the partnership enterprise, or he brings any loss to the partnership enterprise because of his intentional or serious fault, he shall be liable for compensation according to law.

第三十六条 合伙企业应当依照法律、行政法规的规定建立企业财务、会计制度。

Article 36 The partnership enterprise shall, according to laws and administrative regulations, establish an enterprise financial and accounting system.

第四节 合伙企业与第三人关系

Section Four Relationship between a Partnership Enterprise and a Third Person

第三十七条 合伙企业对合伙人执行合伙事务以及对外代表合伙企业权利的限制，不得对抗善意第三人。

Article 37 The restrictions of a partnership enterprise on the partners' execution of partnership affairs as well as on their rights to represent the partnership enterprise in the face of outsiders shall not challenge any bona fide third party.

第三十八条 合伙企业对其债务，应先以其全部财产进行清偿。

Article 38 As for its debts, the partnership enterprise shall first pay with all of its properties.

第三十九条 合伙企业不能清偿到期债务的，合伙人承担无限连带责任。

Article 39 Where a partnership enterprise fails to discharge any mature debt, the partners shall bear unlimited joint liabilities.

第四十条 合伙人由于承担无限连带责任，清偿数额超过本法第三十三条第一款规定的其亏损分担比例的，有权向其他合伙人追偿。

Article 40 Where the amount of payment made by a partner exceeds the loss-sharing proportion as prescribed in Paragraph 1 of Article 33 of the present Law since he bears unlimited and joint liabilities, he shall have right to demand the other partners to make reimbursements.

第四十一条 合伙人发生与合伙企业无关的债务，相关债权人不得以其债权抵销其对合伙企业的债务；也不得代位行使合伙人在合伙企业中的权利。

Article 41 Where any debt irrelevant to the partnership enterprise occurs with a partner, the relevant creditor may not offset its credit against the debt it owes to the partnership enterprise, nor may it exercise the said partner's rights in the partnership enterprise by substituting this partner.

第四十二条 合伙人的自有财产不足清偿其与合伙企业无关的债务的，该合伙人可以以其从合伙企业中分取的收益用于清偿；债权人也可以依法请求人民法院强制执行该合伙人在合伙企业中的财产份额用于清偿。

Article 42 In case the partner's own properties are insufficient to pay off its debt irrelevant to the partnership enterprise, this partner may use the proceeds acquired from the partnership enterprise to pay for the debt. The creditor may also request the people's court to enforce the repayment of the debt with the said partner's property shares in the partnership enterprise according to law.

人民法院强制执行合伙人的财产份额时，应当通知全体合伙人，其他合伙人有优先购买权；其他合伙人未购买，又不同意将该财产份额转让给他人的，依照本法第五十一条的规定为该合伙人办理退伙结算，或者办理削减该合伙人相应财产份额的结算。

When the people's court enforces the repayment of the debt with the said partner's property shares, it shall send a notice to all partners. The other partners have the preemptive right to the property shares of the said partner. If the other partners neither purchase it, nor consent to transfer it to others, a withdrawal settlement shall be made for this partner according to Article 51 of the present Law, or a settlement shall be made to decrease the property shares of this partner correspondingly.

第五节 入伙、退伙

Section Five Admission to and Withdrawal from Partnership

第四十三条 新合伙人入伙，除合伙协议另有约定外，应当经全体合伙人一致同意，并依法订立书面入伙协议。

Article 43 The admission of a new partner shall be subject to the unanimous consent of all partners, and a written agreement shall be concluded, unless it is otherwise prescribed in the partnership agreement.

订立入伙协议时，原合伙人应当向新合伙人如实告知原合伙企业的经营状况和财务状况。

When concluding an agreement on the admission to the partnership, the original partners shall faithfully inform the new partner(s) of the business operation and financial status of the original partnership enterprise.

第四十四条 入伙的新合伙人与原合伙人享有同等权利，承担同等责任。入伙协议另有约定的，从其约定。

Article 44 The new partners admitted to a partnership enterprise shall enjoy the same rights and bear the same liabilities as the original partners. If it is otherwise prescribed in the partnership agreement, the prescriptions shall prevail.

新合伙人对入伙前合伙企业的债务承担无限连带责任。

The new partners shall bear unlimited and joint liabilities for the debts of the partnership enterprise incurred before it is admitted to a partnership enterprise.

第四十五条 合伙协议约定合伙期限的，在合伙企业存续期间，有下列情形之一的，合伙人可以退伙：

Article 45 Where the term of operation of a partnership business has been set in the partnership agreement, a partner may, during the period of existence thereof, withdraw from partnership in any of the following cases:

（一）合伙协议约定的退伙事由出现；

(1) Any cause for withdrawal from partnership as stipulated in the partnership agreement occurs;

（二）经全体合伙人一致同意；

(2) All partners agree to the withdrawal;

（三）发生合伙人难以继续参加合伙的事由；

(3) Any cause to make the said partner difficult to remain in the partnership occurs; or

（四）其他合伙人严重违反合伙协议约定的义务。

(4) Other partners seriously violate their obligations as stipulated in the partnership agreement.

第四十六条 合伙协议未约定合伙期限的，合伙人在不给合伙企业事务执行造成不利影响的情况下，可以退伙，但应当提前三十日通知其他合伙人。

Article 46 Where a partnership agreement fails to stipulate the term of partnership, a partner may withdraw from the partnership, provided that the execution of the affairs of the partnership enterprise will not be affected, but he shall inform the other partners 30 days prior to his withdrawal.

第四十七条 合伙人违反本法第四十五条、第四十六条的规定退伙的，应当赔偿由此给合伙企业造成的损失。

Article 47 Where any partner withdraws from a partnership in violation of Articles 45 and 46, he shall compensate for the losses that he has incurred to the partnership enterprise.

第四十八条 合伙人有下列情形之一的，当然退伙：

Article 48 Where any partner is under any of the following circumstances, the said partner shall be deemed to have withdrawn naturally from the partnership:

（一）作为合伙人的自然人死亡或者被依法宣告死亡；

(1) A natural person partner is deceased or declared deceased according to law;

（二）个人丧失偿债能力；

(2) He is insolvent of repayment capacity;

（三）作为合伙人的法人或者其他组织依法被吊销营业执照、责令关闭、撤销，或者被宣告破产；

(3) where the partner as a legal person or any other organization is suspended of his business license, or is ordered to close up for revocation, or is declared bankrupt;

（四）法律规定或者合伙协议约定合伙人必须具有相关资格而丧失该资格；

(4) where a partner loses the relevant qualifications as required by law or as stipulated in the partnership agreement; or

（五）合伙人在合伙企业中的全部财产份额被人民法院强制执行。

(5) where a partner's entire property shares in the partnership business have been executed by the people's court.

合伙人被依法认定为无民事行为能力人或者限制民事行为能力人的，经其他合伙人一致同意，可以依法转为有限合伙人，普通合伙企业依法转为有限合伙企业。其他合伙人未能一致同意的，该无民事行为能力或者限制民事行为能力的合伙人退伙。

Where a partner is determined as a person without civil capacity or with limited civil capacity according to law, he may be changed into a limited partner upon the unanimous consent of the other parties, and the common partnership enterprise shall be changed into a limited partnership enterprise according to law. In case it fails to conclude the unanimous consent of the other partners, this partner without civil capacity or with limited civil capacity shall withdraw from the partnership.

退伙事由实际发生之日为退伙生效日。

The withdrawal from the partnership shall take effect on the date when it is actually made.

第四十九条 合伙人有下列情形之一的，经其他合伙人一致同意，可以决议将其除名：

Article 49 Where a partner is under any of the following circumstances, a resolution may be made to remove the said partner upon the unanimous consent of the other partners:

（一）未履行出资义务；

(1) failing to perform the obligation to make capital contributions;

（二）因故意或者重大过失给合伙企业造成损失；

(2) bring any loss to the partnership enterprise due to intentional or serious wrongful act;

（三）执行合伙事务时有不正当行为；

(3) conducting any improper act when executing the partnership affairs; and

（四）发生合伙协议约定的事由。

(4) other causes as stipulated in the partnership agreement.

对合伙人的除名决议应当书面通知被除名人。被除名人接到除名通知之日，除名生效，被除名人退伙。

A written notice of the resolution on the removal of a partner shall be sent to the person who is removed. The removal shall become effective on the date when the person who is removed receives the removal notice, and the to-be-removed person shall withdraw from the partnership.

被除名人对除名决议有异议的，可以自接到除名通知之日起三十日内，向人民法院起诉。

Where the removed person challenges the removal resolution, he may initiate a lawsuit to the people's court within 30 days as of the receipt of the removal notice.

第五十条 合伙人死亡或者被依法宣告死亡的，对该合伙人在合伙企业中的财产份额享有合法继承权的继承人，按照合伙协议的约定或者经全体合伙人一致同意，从继承开始之日起，取得该合伙企业的合伙人资格。

Article 50 Where a partner is dead or declared to be dead, the heritor who enjoys the legitimate right to inherit the said partner's property shares in the partnership enterprise shall, in light of the stipulation of the partnership agreement or upon the unanimous consent of all partners, obtain the qualification as a partner of the said partnership enterprise as of the date of succession.

有下列情形之一的，合伙企业应当向合伙人的继承人退还被继承合伙人的财产份额：

Under any of the following circumstances, the partnership enterprise shall return the property shares of the inherited partner to his heritor:

（一）继承人不愿意成为合伙人；

(1) where the heritor is unwilling to become a partner;

(二) 法律规定或者合伙协议约定合伙人必须具有相关资格，而该继承人未取得该资格；

(2) where the heritor has not obtained the qualification as a partner as required by any law or as stipulated in the partnership agreement; or

(三) 合伙协议约定不能成为合伙人的其他情形。

(3) any other circumstances as stipulated in the partnership agreement, under which the heritor can not become a partner.

合伙人的继承人为无民事行为能力人或者限制民事行为能力人的，经全体合伙人一致同意，可以依法成为有限合伙人，普通合伙企业依法转为有限合伙企业。全体合伙人未能一致同意的，合伙企业应当将被继承合伙人的财产份额退还该继承人。

Where the heritor of the said partner is a person without civil capacity or with limited civil capacity, he may, upon the unanimous consent of all partners, become a limited partner according to law, and the common partnership enterprise changes into a limited partnership enterprise. In the case of the failure of unanimous consent of all partners, the partnership enterprise shall return the property shares of the inherited partner to the heritor.

第五十一条 合伙人退伙，其他合伙人应当与该退伙人按照退伙时的合伙企业财产状况进行结算，退还退伙人的财产份额。退伙人对给合伙企业造成的损失负有赔偿责任的，相应扣减其应当赔偿的数额。

Article 51 When a partner withdraws from the partnership, the other partners shall, in light of the property status of the partnership enterprise at the time of withdrawal, make a settlement and return the property shares to him. If the partner is liable to compensate the losses to the partnership, the amount of compensation shall be deducted from the aforesaid property shares.

退伙时有未了结的合伙企业事务的，待该事务了结后进行结算。

If there is any unfinished partnership affair at the time of withdrawal from the partnership, the settlement shall not be made until it is finished.

第五十二条 退伙人在合伙企业中财产份额的退还办法，由合伙协议约定或者由全体合伙人决定，可以退还货币，也可以退还实物。

Article 52 The measures for the return of property shares of the partnership enterprise to a partner who withdraws from the partnership shall be stipulated in the partnership agreement or be decided by all partners. The return of property shares may be in money or in kind.

第五十三条 退伙人对基于其退伙前的原因发生的合伙企业债务，承担无限连带责任。

Article 53 The partner who withdraws from the partnership shall bear unlimited and joint liabilities for the debts that have been incurred to the partnership enterprise before his withdrawal.

第五十四条 合伙人退伙时，合伙企业财产少于合伙企业债务的，退伙人应当依照本法第三十三条第一款的规定分担亏损。

Article 54 When a partner withdraws from the partnership, if the properties of the partnership enterprise are less than its debts, he shall share the losses according to Paragraph 1 of Article 33 of the present Law.

第六节 特殊的普通合伙企业

Section Six Special Common Partnership Enterprise

第五十五条 以专业知识和专门技能为客户提供有偿服务的专业服务机构，可以设立为特殊的普通合伙企业。

Article 55 A professional service institution, which provides its clients with paid services on the basis of professional knowledge and special skills, may be set up as a special common partnership enterprise.

特殊的普通合伙企业是指合伙人依照本法第五十七条的规定承担责任的普通合伙企业。

The term "special common partnership enterprise" as mentioned in the Law refers to a common partnership enterprise in which the partners bear liabilities according to Article 57 of the Law.

特殊的普通合伙企业适用本节规定；本节未作规定的，适用本章第一节至第五节的规定。

A special common partnership enterprise shall be subject to the provisions of this Section. If any matter is not provided for in this Section, it shall be subject to the provisions of Sections 1 through 5 of this Chapter.

第五十六条 特殊的普通合伙企业名称中应当标明“特殊普通合伙”字样。

Article 56 In the name of a special common partnership enterprise, the words "special common partnership" shall be indicated clearly.

第五十七条 一个合伙人或者数个合伙人在执业活动中因故意或者重大过失造成合伙企业债务的，应当承担无限责任或者无限连带责任，其他合伙人以其在合伙企业中的财产份额为限承担责任。

Article 57 A partner or several partners shall bear unlimited liabilities or unlimited and joint liabilities for the debts incurred to the partnership enterprise due to his (their) intentional or serious wrongful act, and other partners shall bear liabilities in the limit of their respective shares of property in the partnership enterprise.

合伙人在执业活动中非因故意或者重大过失造成的合伙企业债务以及合伙企业的其他债务，由全体合伙人承担无限连带责任。

All partners shall bear unlimited and joint liabilities for the debts incurred by any partner to the partnership enterprise due to his intentional or serious wrongful act, and for other debts of the partnership enterprise.

第五十八条 合伙人执业活动中因故意或者重大过失造成的合伙企业债务，以合伙企业财产对外承担责任后，该合伙人应当按照合伙协议的约定对给合伙企业造成的损失承担赔偿责任。

Article 58 After the debts incurred by any partner to the partnership enterprise due to his intentional or serious wrongful act are paid with the properties of the partnership enterprise, the said partner shall, in light of the stipulations of the partnership agreement, be liable to compensate for the losses to the partnership enterprise.

第五十九条 特殊的普通合伙企业应当建立执业风险基金、办理职业保险。

Article 59 The special common partnership enterprise shall prepare a practicing risk fund and buy an occupational insurance.

执业风险基金用于偿付合伙人执业活动造成的债务。执业风险基金应当单独立户管理。具体管理办法由国务院规定。

The practicing risk fund shall be used for repaying the debts incurred by the partners during their practices, and shall be managed by opening a separate bank account. The concrete measures for its management shall be formulated by the State Council.

第三章 有限合伙企业

Chapter Three Limited Partnership Enterprise

第六十条 有限合伙企业及其合伙人适用本章规定；本章未作规定的，适用本法第二章第一节至第五节关于普通合伙企业及其合伙人的规定。

Article 60 A limited partnership enterprise and its partners shall be subject to the provisions of this Chapter. In case any matter is not covered in this Chapter, it shall be subject to the provisions of Sections 1 through 5 of Chapter II of the Law on common partnership enterprises and their partners.

第六十一条 有限合伙企业由二个以上五十个以下合伙人设立；但是，法律另有规定的除外。

Article 61 A limited partnership enterprise shall be established by not less than 2 but not more than 50 partners, unless it is otherwise prescribed by law.

有限合伙企业至少应当有一个普通合伙人。

A limited partnership enterprise shall have at least one common partner.

第六十二条 有限合伙企业名称中应当标明“有限合伙”字样。

Article 62 In the name of a limited partnership enterprise, the words "limited partnership" shall be indicated clearly.

第六十三条 合伙协议除符合本法第十八条的规定外，还应当载明下列事项：

Article 63 A partnership agreement shall not only meet the provisions of Article 18 of the Law, but also shall state the following items:

（一）普通合伙人和有限合伙人的姓名或者名称、住所；

(1) the names and addresses of the common partners and limited partners;

（二）执行事务合伙人应具备的条件和选择程序；

(2) the conditions which the partners to execute the partnership affairs shall meet, and the procedures for selecting such partners;

（三）执行事务合伙人权限与违约处理办法；

(3) the limits on the power of the partners to execute the partnership affairs, and the measures for disposing of their breach of contract;

（四）执行事务合伙人的除名条件和更换程序；

(4) the conditions for removing partners to execute the partnership affairs, and the procedures for replacing them by new ones;

（五）有限合伙人入伙、退伙的条件、程序以及相关责任；

(5) the conditions and procedures for the admission and withdrawal of limited partners, and other relevant liabilities; and

（六）有限合伙人和普通合伙人相互转变程序。

(6) the procedures for the mutual conversion of limited partners and common partners.

第六十四条 有限合伙人可以用货币、实物、知识产权、土地使用权或者其他财产权利作价出资。

Article 64 A limited partner may make capital contributions in money, in kind, or by intellectual property right, land use right or other properties.

有限合伙人不得以劳务出资。

No limited partner may make capital contributions by labor services.

第六十五条 有限合伙人应当按照合伙协议的约定按期足额缴纳出资；未按期足额缴纳的，应当承担补缴义务，并对其他合伙人承担违约责任。

Article 65 The limited partner shall make full payment of the capital contributions within the time limit as stipulated in the partnership agreement. In case it fails to do so, it shall be obliged to make up the payment, and shall bear the liabilities for breach of the contract to the other partners.

第六十六条 有限合伙企业登记事项中应当载明有限合伙人的姓名或者名称及认缴的出资数额。

Article 66 The registration items of a limited partnership enterprise shall specify the name of each limited partner and the amount of capital contributions subscribed to by him.

第六十七条 有限合伙企业由普通合伙人执行合伙事务。执行事务合伙人可以要求在合伙协议中确定执行事务的报酬及报酬提取方式。

Article 67 The partnership affairs of a limited partnership enterprise shall be executed by the common partners. The partners to execute the partnership affairs may request to confirm their remunerations and the way of obtaining the remunerations in the partnership agreement.

第六十八条 有限合伙人不执行合伙事务，不得对外代表有限合伙企业。

Article 68 A limited partner shall neither execute the partnership affairs, nor represent the limited partnership enterprise outside.

有限合伙人的下列行为，不视为执行合伙事务：

The following acts of a limited partner shall not be deemed as executing partnership affairs:

（一）参与决定普通合伙人入伙、退伙；

(1) participating in making a decision on the admission or withdraw of a common partner;

（二）对企业的经营管理提出建议；

(2) bringing forward a proposal on the business management of the enterprise;

（三）参与选择承办有限合伙企业审计业务的会计师事务所；

(3) participating in selecting an accounting firm to cope with the audit business of the limited partnership enterprise;

（四）获取经审计的有限合伙企业财务会计报告；

(4) obtaining a financial report of the limited partnership enterprise upon audit;

（五）对涉及自身利益的情况，查阅有限合伙企业财务会计账簿等财务资料；

(5) consulting the account books of the limited partnership enterprise and other financial materials which concern the limited partner's own interests;

（六）在有限合伙企业中的利益受到侵害时，向有责任的合伙人主张权利或者提起诉讼；

(6) filing claims or lodging a lawsuit against the liable partner(s) when this limited partner's interests in the limited partnership enterprise are impaired;

（七）执行事务合伙人怠于行使权利时，督促其行使权利或者为了本企业的利益以自己的名义提起诉讼；

(7) When the partner responsible for executing the partnership affairs fails to exercise his right, to urge them to exercise their rights or initiate a lawsuit for protecting the interests of the enterprise; and

（八）依法为本企业提供担保。

(8) offering a guarantee for this enterprise according to law.

第六十九条 有限合伙企业不得将全部利润分配给部分合伙人；但是，合伙协议另有约定的除外。

Article 69 No limited partnership enterprise may distribute all profits to only part of the partners, unless it is otherwise prescribed in the partnership agreement.

第七十条 有限合伙人可以同本有限合伙企业进行交易；但是，合伙协议另有约定的除外。

Article 70 A limited partner may trade with the limited partnership enterprise to which he belongs, unless it is otherwise prescribed in the partnership agreement.

第七十一条 有限合伙人可以自营或者同他人合作经营与本有限合伙企业相竞争的业务；但是，合伙协议另有约定的除外。

Article 71 A limited partner may, solely or jointly with others, operate a business which is competing with the limited partnership enterprise, unless it is otherwise prescribed in the partnership agreement.

第七十二条 有限合伙人可以将其在有限合伙企业中的财产份额出质；但是，合伙协议另有约定的除外。

Article 72 A limited partner may put his share of properties of the partnership enterprise in pledge, unless it is otherwise prescribed in the partnership agreement.

第七十三条 有限合伙人可以按照合伙协议的约定向合伙人以外的人转让其在有限合伙企业中的财产份额，但应当提前三十日通知其他合伙人。

Article 73 A limited partner may, in light of the stipulations of the partnership agreement, transfer his share of properties of the limited partnership enterprise to a non-partner, but he shall notify the other partners 30 days before.

第七十四条 有限合伙人的自有财产不足清偿其与合伙企业无关的债务的，该合伙人可以以其从有限合伙企业中分取的收益用于清偿；债权人也可以依法请求人民法院强制执行该合伙人在有限合伙企业中的财产份额用于清偿。

Article 74 In case the limited partner's own properties are insufficient to pay off his debt irrelevant to the partnership enterprise, he may use the proceeds acquired from the limited partnership enterprise to pay for the debt. The creditor may also request the people's court to enforce the repayment of the debt with the said limited partner's property share in the partnership enterprise according to law.

人民法院强制执行有限合伙人的财产份额时，应当通知全体合伙人。在同等条件下，其他合伙人有优先购买权。

When the people's court enforces the repayment of the debt with the property share of the said limited partner, it shall send a notice to all partners. The other partners shall have the preemptive right to the property share of the said partner under the same conditions.

第七十五条 有限合伙企业仅剩有限合伙人的，应当解散；有限合伙企业仅剩普通合伙人的，转为普通合伙企业。

Article 75 Where only limited partners are left in a limited partnership enterprise, the limited partnership enterprise shall be dissolved. Where only common partners are left in a limited partnership enterprise, the limited partnership enterprise shall be changed into a common partnership enterprise.

第七十六条 第三人有理由相信有限合伙人为普通合伙人并与其交易的，该有限合伙人对该笔交易承担与普通合伙人同样的责任。

Article 76 Where it is reasonable for a third person to believe a limited partner to be a common partner and trade with him, the limited partner shall bear the same liabilities for the trade as a common partner shall do.

有限合伙人未经授权以有限合伙企业名义与他人进行交易，给有限合伙企业或者其他合伙人造成损失的，该有限合伙人应当承担赔偿责任。

Where a limited partner, without authorization, trades with any other person and causes any loss to the limited partnership enterprise or to other partners, he shall be liable for compensation.

第七十七条 新入伙的有限合伙人对入伙前有限合伙企业的债务，以其认缴的出资额为限承担责任。

Article 77 A new limited partner shall, in the limit of the amount of capital contributions he subscribes to, bear liabilities for the debts of the limited partnership enterprise prior to his admission.

第七十八条 有限合伙人有本法第四十八条第一款第一项、第三项至第五项所列情形之一的，当然退伙。

Article 78 Where any limited partner is under any of the circumstances as listed in Items (1), (3) and (5) of Paragraph 1 of Article 48 of the Law, he shall be deemed to have withdrawn naturally from the partnership.

第七十九条 作为有限合伙人的自然人在有限合伙企业存续期间丧失民事行为能力的，其他合伙人不得因此要求其退伙。

Article 79 Where a natural person as a limited partner loses his civil capacity during the existence of a limited partnership enterprise, the other partners shall not require him to withdraw from the partnership for the reason.

第八十条 作为有限合伙人的自然人死亡、被依法宣告死亡或者作为有限合伙人的法人及其他组织终止时，其继承人或者权利承受人可以依法取得该有限合伙人在有限合伙企业中的资格。

Article 80 When a natural-person limited partner is dead or declared to be dead, or when a legal person or any other organization as a limited partner is terminated, his heritor or successor to the rights may obtain the qualification to be a limited partner of the limited partnership enterprise.

第八十一条 有限合伙人退伙后，对基于其退伙前的原因发生的有限合伙企业债务，以其退伙时从有限合伙企业中取回的财产承担责任。

Article 81 After the withdraw of a limited partner from the partnership, he shall, in the limit of the properties it (he) acquired from the limited partnership enterprise at the time of withdrawal, bear the liabilities for the debts occurred to the limited partnership enterprise prior to his withdrawal.

第八十二条 除合伙协议另有约定外，普通合伙人转变为有限合伙人，或者有限合伙人转变为普通合伙人，应当经全体合伙人一致同意。

Article 82 Unless it is otherwise prescribed in the partnership, the change of a common partner into a limited partner or the change of a limited partner into a common partner shall be subject to the unanimous consent of all partners.

第八十三条 有限合伙人转变为普通合伙人的，对其作为有限合伙人期间有限合伙企业发生的债务承担无限连带责任。

Article 83 Where a limited partner is changed into a common partner, he shall bear unlimited and joint liabilities for the debts occurred to the limited partnership enterprise during the period when he is a limited partner.

第八十四条 普通合伙人转变为有限合伙人的，对其作为普通合伙人期间合伙企业发生的债务承担无限连带责任。

Article 84 Where a common partner is changed into a limited partner, he shall bear unlimited and joint liabilities for the debts occurred to the partnership enterprise during the period when he is a common partner.

第四章 合伙企业解散、清算

Chapter IV Dissolution and Liquidation of a Partnership Enterprise

第八十五条 合伙企业有下列情形之一的，应当解散：

Article 85 Under any of the following circumstances, a partnership enterprise shall be dissolved:

（一）合伙期限届满，合伙人决定不再经营；

(1) where the time limit of partnership expires and the partners decide not to operate it any more;

（二）合伙协议约定的解散事由出现；

(2) where any of the dissolution causes as stipulated in the partnership agreement occurs;

（三）全体合伙人决定解散；

(3) where all partners make a decision to dissolve it;

（四）合伙人已不具备法定人数满三十天；

(4) where 30 days have passed since the number of partners fails to reach the quorum;

（五）合伙协议约定的合伙目的已经实现或者无法实现；

(5) where the aim of partnership as stipulated in the partnership agreement has been reached or is unable to be reached;

（六）依法被吊销营业执照、责令关闭或者被撤销；

(6) where its business license is revoked, or it is ordered to close up or to be revoked; or

（七）法律、行政法规规定的其他原因。

(7) other reasons as provided for by laws or administrative regulations.

第八十六条 合伙企业解散，应当由清算人进行清算。

Article 86 When a partnership is dissolved, it shall be liquidated by liquidators.

清算人由全体合伙人担任；经全体合伙人过半数同意，可以自合伙企业解散事由出现后十五日内指定一个或者数个合伙人，或者委托第三人，担任清算人。

The liquidators shall be assumed by all partners. Upon the consent of more than half of all partners, one or several partners or third persons may, after the occurrence of the cause for dissolution of the partnership enterprise, be designated or entrusted to act as liquidators.

自合伙企业解散事由出现之日起十五日内未确定清算人的，合伙人或者其他利害关系人可以申请人民法院指定清算人。

Where the liquidators are still not confirmed within 15 days as of the occurrence of the cause for dissolution of the partnership enterprise, the partners or other interested parties may apply to the people's court to designate liquidators.

第八十七条 清算人在清算期间执行下列事务：

Article 87 The liquidators shall execute the following affairs during the process of liquidation:

（一）清理合伙企业财产，分别编制资产负债表和财产清单；

(1) to liquidate the properties of the partnership enterprise, and prepare the balance sheets and the property

lists;

- (二) 处理与清算有关的合伙企业未了结事务;
(2) to dispose of the unfinished affairs of the partnership enterprise that are related to the liquidation;
- (三) 清缴所欠税款;
(3) to pay off taxes payable;
- (四) 清理债权、债务;
(4) to settle credits and debts;
- (五) 处理合伙企业清偿债务后的剩余财产;
(5) to handle the remaining properties after the partnership enterprise repays its debts; and
- (六) 代表合伙企业参加诉讼或者仲裁活动。
(6) to take part in lawsuits or arbitrations on behalf of the partnership enterprise.

第八十八条 清算人自被确定之日起十日内将合伙企业解散事项通知债权人，并于六十日内在报纸上公告。债权人应当自接到通知书之日起三十日内，未接到通知书的自公告之日起四十五日内，向清算人申报债权。

Article 88 The liquidators shall, within 10 days as of the decision of dissolution is made, inform the creditors of the relevant matters of dissolution and make an announcement on a newspaper within 60 days. The creditors shall, within 30 days as of the day when they receive a notice or within 45 days as of the announcement date if it fails to receive a notice, declare their credits to the liquidators.

债权人申报债权，应当说明债权的有关事项，并提供证明材料。清算人应当对债权进行登记。

When declaring its credits, the creditor shall state the relevant matters of the credits and submit supporting materials. And the liquidators shall record the credits.

清算期间，合伙企业存续，但不得开展与清算无关的经营活动。

During the process of liquidation, the partnership enterprise still exists but shall not undertake any business activity irrelevant to the liquidation.

第八十九条 合伙企业财产在支付清算费用和职工工资、社会保险费用、法定补偿金以及缴纳所欠税款、清偿债务后的剩余财产，依照本法第三十三条第一款的规定进行分配。

Article 89 After paying off the liquidation expenses, wages of employees, social insurance premiums and legal compensations, the outstanding taxes and the debts with the properties of the partnership enterprise, the residual properties may be distributed according to Paragraph 1 of Article 33 of the Law.

第九十条 清算结束，清算人应当编制清算报告，经全体合伙人签名、盖章后，在十五日内向企业登记机关报送清算报告，申请办理合伙企业注销登记。

Article 90 After the liquidation is ended, the liquidators shall prepare a liquidation report, which shall, within 15 days as of the liquidation report is affixed with the signatures and seals of all partners, be submitted to the enterprise registration organ for writing off and registration of the partnership enterprise.

第九十一条 合伙企业注销后，原普通合伙人对合伙企业存续期间的债务仍应承担无限连带责任。

Article 91 After the writing off and registration of a partnership enterprise, the former common partners shall still bear limited and joint liabilities for the debts occurred during the existence of the partnership enterprise.

第九十二条 合伙企业不能清偿到期债务的，债权人可以依法向人民法院提出破产清算申请，也可以要求普通合伙人清偿。

Article 92 Where a partnership enterprise is unable to pay off its due debts, the creditors may apply to the people's court for bankruptcy liquidation, or may request the common partners to make repayments.

合伙企业依法被宣告破产的，普通合伙人对合伙企业债务仍应承担无限连带责任。

Where a partnership enterprise is declared bankrupt, the common partners shall still bear joint and several liabilities for the debts of the partnership enterprise.

第五章 法律责任

Chapter V Legal Liabilities

第九十三条 违反本法规定，提交虚假文件或者采取其他欺骗手段，取得合伙企业登记的，由企业登记机关责令改正，处以五千元以上五万元以下的罚款；情节严重的，撤销企业登记，并处以五万元以上二十万元以下的罚款。

Article 93 Anyone, who obtains the registration of a partnership enterprise by violating the Law, such as providing false documents or taking other fraudulent means, shall be ordered to make corrections by the enterprise registration organ and shall be given a fine of not less than 5, 000 yuan but not more than 50, 000 yuan. If the circumstance is serious, the enterprise registration shall be revoked and a fine of not less than 50, 000 yuan but not more than 200, 000 yuan shall be given.

第九十四条 违反本法规定，合伙企业未在其名称中标明“普通合伙”、“特殊普通合伙”或者“有限合伙”字样的，由企业登记机关责令限期改正，处以二千元以上一万元以下的罚款。

Article 94 Where a partnership enterprise violates the Law by failing to indicate its name with the words "common partnership" or "special partnership" or "limited partnership", it shall be ordered to make corrections by the enterprise registration organ and shall be given a fine of not less than 2, 000 yuan but not more than 10, 000 yuan.

第九十五条 违反本法规定，未领取营业执照，而以合伙企业或者合伙企业分支机构名义从事合伙业务的，由企业登记机关责令停止，处以五千元以上五万元以下的罚款。

Article 95 Anyone, who has not obtained a business license but is engaging in partnership business operation in the name of a partnership enterprise or branch of a partnership enterprise as in violation of this Law, shall be ordered to stop such business operation by the enterprise registration organ and shall be given a fine of not less than 5, 000 yuan but not more than 50, 000 yuan.

合伙企业登记事项发生变更时，未依照本法规定办理变更登记的，由企业登记机关责令限期登记；逾期不登记的，处以二千元以上二万元以下的罚款。

Where a partnership enterprise fails to modify the registration for the change of any registration item according to the Law, it shall be ordered to go through the registration formalities. If it fails to do so within the time limit, it shall be given a fine of not less than 2, 000 yuan but not more than 20, 000 yuan.

合伙企业登记事项发生变更，执行合伙事务的合伙人未按期申请办理变更登记的，应当赔偿由此给合伙企业、其他合伙人或者善意第三人造成的损失。

Where the partners executing the partnership affairs fail to timely go through the registration modification

formalities when any registration item of a partnership enterprise changes, they shall compensate for any loss occurred therefrom to the partnership enterprise, other partners or bona fide third persons.

第九十六条 合伙人执行合伙事务，或者合伙企业从业人员利用职务上的便利，将应当归合伙企业的利益据为己有的，或者采取其他手段侵占合伙企业财产的，应当将该利益和财产退还合伙企业；给合伙企业或者其他合伙人造成损失的，依法承担赔偿责任。

Article 96 Where any partner executing the partnership affairs or any practitioner of a partnership enterprise occupies any benefit that attributes to the partnership enterprise by taking the advantage of his position, misappropriates any property of the partnership enterprise by other illegal means, he shall return the benefit or property to the partnership enterprise. In case his act results in any loss to the partnership enterprise or to other partners, he shall bear the compensation liabilities.

第九十七条 合伙人对本法规定或者合伙协议约定必须经全体合伙人一致同意始得执行的事务擅自处理，给合伙企业或者其他合伙人造成损失的，依法承担赔偿责任。

Article 97 Where any partner, with no unanimous consent of all partners, executes by himself any affair which shall be subject to the unanimous consent of all partners according to the Law or the partnership agreement, if his act results in any loss to the partnership enterprise or to other partners, he shall bear the compensation liabilities.

第九十八条 不具有事务执行权的合伙人擅自执行合伙事务，给合伙企业或者其他合伙人造成损失的，依法承担赔偿责任。

Article 98 Where any partner, who does not have the power to execute the partnership affairs, illegally executes such affairs, if his act results in any losses to the partnership enterprise or to other partners, he shall bear the compensation liabilities.

第九十九条 合伙人违反本法规定或者合伙协议的约定，从事与本合伙企业相竞争的业务或者与本合伙企业进行交易的，该收益归合伙企业所有；给合伙企业或者其他合伙人造成损失的，依法承担赔偿责任。

Article 99 Where any partner, in violation of the provisions of this Law or the stipulations of the partnership agreement, undertakes any business competing with the partnership enterprise or trades with the partnership enterprise, the relevant proceeds shall attribute to the partnership enterprise. If any loss is caused to the partnership enterprise or to other partners, he shall bear the compensation liabilities.

第一百条 清算人未依照本法规定向企业登记机关报送清算报告，或者报送清算报告隐瞒重要事实，或者有重大遗漏的，由企业登记机关责令改正。由此产生的费用和损失，由清算人承担和赔偿。

Article 100 Where any liquidator fails to submit a liquidation report to the enterprise registration organ as required in the law, or submit a liquidation report which conceals or omits any important fact, he shall be ordered to make corrections by the enterprise registration organ. The expenses and losses incurred there from shall be paid and compensated by the liquidator.

第一百零一条 清算人执行清算事务，牟取非法收入或者侵占合伙企业财产的，应当将该收入和侵占的财产退还合伙企业；给合伙企业或者其他合伙人造成损失的，依法承担赔偿责任。

Article 101 Where any liquidator seeks any illegal income or occupies any property of the partnership enterprise during the process of executing the liquidation affairs, he shall return the said income or property to the partnership enterprise. If any loss is resulted in to the partnership enterprise or to other partners, he shall bear the compensation liabilities.

第一百零二条 清算人违反本法规定，隐匿、转移合伙企业财产，对资产负债表或者财产清单作虚假记载，或者在未清偿债务前分配财产，损害债权人利益的，依法承担赔偿责任。

Article 102 Where any liquidator, in violation of the Law, conceals or transfers any property of the partnership enterprise, makes any false record in the balance sheets or the property lists, distributes properties prior to the settlement of debts, or impairs the interests of creditors, he shall bear the compensation liabilities.

第一百零三条 合伙人违反合伙协议的，应当依法承担违约责任。

Article 103 Where any partner breaches the partnership agreement, he shall be liable for breach of contract.

合伙人履行合伙协议发生争议的，合伙人可以通过协商或者调解解决。不愿通过协商、调解解决或者协商、调解不成的，可以按照合伙协议约定的仲裁条款或者事后达成的书面仲裁协议，向仲裁机构申请仲裁。合伙协议中未订立仲裁条款，事后又没有达成书面仲裁协议的，可以向人民法院起诉。

Where there is any dispute between the partners on the execution of the partnership agreement, the partners may settle it through negotiation or mediation. If they are unwilling or fail to settle it through negotiation or medication, they may apply to the arbitration institution for arbitration pursuant to the arbitration clause in the partnership agreement or according to the written arbitration agreement concluded afterwards. If there is no arbitration clause in the partnership agreement and they fail to reach any written arbitration agreement afterwards, they may initiate a lawsuit to the people's court.

第一百零四条 有关行政管理机关的工作人员违反本法规定，滥用职权、徇私舞弊、收受贿赂、侵害合伙企业合法权益的，依法给予行政处分。

Article 104 Where any of the functionaries of the relevant administrative organs, in violation of this law, impairs the legitimate rights and interests of the partnership enterprise by abusing his power, seeking private benefits or accepting bribes, he shall be imposed upon an administrative sanction.

第一百零五条 违反本法规定，构成犯罪的，依法追究刑事责任。

Article 105 Anyone who commits any act in violation of the Law and constitutes a crime shall be investigated for criminal liabilities.

第一百零六条 违反本法规定，应当承担民事赔偿责任和缴纳罚款、罚金，其财产不足以同时支付的，先承担民事赔偿责任。

Article 106 Anyone who violates the Law shall bear civil compensation liabilities and pay the monetary penalties or fines. In case his property is insufficient to pay the said items simultaneously, he shall first bear civil compensation liabilities.

第六章 附 则

Chapter VI Supplementary Provisions

第一百零七条 非企业专业服务机构依据有关法律采取合伙制的，其合伙人承担责任的形式可以适用本法关于特殊的普通合伙企业合伙人承担责任的规定。

Article 107 Where a non-enterprise professional service institution takes the form of partnership according to the relevant laws, the liabilities of its partners shall be subject to the provisions of the Law on the liabilities of the partners of a special common partnership enterprise.

第一百零八条 外国企业或者个人在中国境内设立合伙企业的管理办法由国务院规定。

Article 108 The measures for the administration on the establishment of partnership enterprises by foreign enterprises or individuals shall be formulated by the State Council.

第一百零九条 本法自 2007 年 6 月 1 日起施行。

Article 109 This Law shall come into force as of June 1, 2007.