

# 中华人民共和国合伙企业法

## Partnership Law of The People's Republic of China

### 第一章 总则

#### Chapter One: General Provisions

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 This Law is formulated in order to standardize the conduct of partnerships, to protect the lawful rights and interests of partnerships and the partners therein, to safeguard social and economic order, and to promote the development of socialist market economy.

第二条 本法所称合伙企业，是指依照本法在中国境内设立的由各合伙人订立合伙协议，共同出资、合伙经营、共享收益、共担风险，并对合伙企业债务承担无限连带责任的营利性组织。

Article 2 The partnership referred to herein shall mean a for-profit association established within China in accordance herewith pursuant to the partnership agreement concluded by all the partners, whereby the partners jointly contribute capital, jointly operate the business, jointly share in the incomes and the risks, and are jointly and severally liable for the debts of the partnership.

第三条 合伙协议应当依法由全体合伙人协商一致，以书面形式订立。

Article 3 The partnership agreement shall be executed in writing in accordance with the law by all the partners upon their agreement after consultation.

第四条 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 4 Conclusion of the partnership agreement and establishment of the partnership shall be under the principles of self-willingness, equality, fairness, and good faith.

第五条 合伙企业在其名称中不得使用“有限”或者“有限责任”字样。

Article 5 The designation of the partnership may not contain the words "Limited" or "Limited Liability."

第六条 合伙企业从事经营活动，必须遵守法律、行政法规，遵守职业道德。

Article 6 In carrying on its business, the partnership shall observe the law, administrative regulations, and observe the ethics in its industry.

第七条 合伙企业及其合伙人的财产和合法权益受法律保护。

Article 7 The property and lawful rights and interests of the partnership and the partners therein are protected by law.

## 第二章 合伙企业的设立

### Chapter Two: Establishment Of The Partnership

第八条 设立合伙企业，应当具备下列条件：

Article 8 For the establishment of the partnership, the following conditions shall be met:

(一) 有二个以上合伙人，并且都是依法承担无限责任者；

(i) There are two or more partners, all of whom are capable of assuming unlimited liability in accordance with the law;

(二) 有书面合伙协议；

(ii) There is a written partnership agreement;

(三) 有各合伙人实际缴付的出资；

(iii) There is actual capital contributed by the respective partners;

(四) 有合伙企业的名称；

(iv) There is a designation for the partnership;

(五) 有经营场所和从事合伙经营的必要条件。

(v) There is a place of business and the necessary conditions for the operation of the partnership.

第九条 合伙人应当为具有完全民事行为能力的人。

Article 9 Partners must be persons with full capacity for civil acts.

第十条 法律、行政法规禁止从事营利性活动的人，不得成为合伙企业的合伙人。

Article 10 No person who is prohibited by law or administrative regulations to engage in for-profit activities may be a partner in the partnership.

第十一条 合伙人可以用货币、实物、土地使用权、知识产权或者其他财产权利出资；上述出资应当是合伙人的合法财产及财产权利。

Article 11 A partner may make capital contribution in cash, tangible goods, land use rights, intellectual property, or other proprietary rights; the capital contribution referred to above shall be the lawful property and proprietary rights of the partners.

对货币以外的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进行评估。

Where the value of an item of capital contribution needs to be determined, it may be determined pursuant to agreement by the partners after consultation among them, or an appraisal may be conducted thereon by an legally designated appraisal agency appointed by all the partners.

经全体合伙人协商一致，合伙人也可以用劳务出资，其评估办法由全体合伙人协商确定。  
Where there is an agreement after consultation among the partners, a partner may make capital contribution in the form of service, and the appraisal method shall be determined by all the partners after consultation among them.

第十二条 合伙人应当按照合伙协议约定的出资方式、数额和缴付出资的期限，履行出资义务。

Article 12 Partners shall fulfill their obligations in respect of capital contribution in accordance with the method for, amount of, and time limit for, making capital contribution as prescribed in the partnership agreement.

各合伙人按照合伙协议实际缴付的出资，为对合伙企业的出资。

The capital actually contributed by a partner in accordance with the partnership agreement shall be the partner's capital contribution.

第十三条 合伙协议应当载明下列事项：

Article 13 The partnership agreement shall set forth the following:

（一）合伙企业的名称和主要经营场所的地点；

(i) designation of the partnership and the address of its principal place of operation;

（二）合伙目的和合伙企业的经营范围；

(ii) the purpose and business scope of the partnership;

（三）合伙人的姓名及其住所；

(iii) the names and domiciles of the partners;

（四）合伙人出资的方式、数额和缴付出资的期限；

(iv) the method for, amount of, and time limit for, making capital contribution by each partner;

（五）利润分配和亏损分担办法；

(v) the method for profit distribution and loss allocation;

（六）合伙企业事务的执行；

(vi) the conduct of partnership affairs;

(七) 入伙与退伙;  
(vii) participation and withdrawal from the partnership;

(八) 合伙企业的解散与清算;  
(viii) dissolution and liquidation of the partnership;

(九) 违约责任。  
(ix) liability for breach of contract.

合伙协议可以载明合伙企业的经营期限和合伙人争议的解决方式。

The partnership agreement may prescribe a term for the partnership and the method for the resolution of dispute among the partners.

第十四条 合伙协议经全体合伙人签名、盖章后生效。合伙人依照合伙协议享有权利，承担责任。

Article 14 The partnership agreement shall become effective upon the signature or impressing of chops thereon by all the partners. The partners shall have the rights and bear the liabilities as prescribed in the partnership agreement.

经全体合伙人协商一致，可以修改或者补充合伙协议。

The partnership agreement may be amended or supplemented after agreement is reached by all the partners after consultation among them.

第十五条 申请合伙企业设立登记，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 15 For the application for registration for the establishment of the partnership, the registration application, partnership agreement, the identification documents of the partners, etc., shall be submitted to the enterprise registration authority.

法律、行政法规规定须报经有关部门审批的，应当在申请设立登记时提交批准文件。

Where approval by the relevant authorities is required by law or administrative regulations, the approval document shall also be submitted when applying for establishment registration.

第十六条 企业登记机关应当自收到申请登记文件之日起三十日内，作出是否登记的决定。对符合本法规定条件的，予以登记，发给营业执照；对不符合本法规定条件的，不予登记，并应当给予书面答复，说明理由。

Article 16 The enterprise registration authority shall make its decision to grant registration or not to grant registration within 30 days of the receipt of the documents for establishment registration. For an application meeting the conditions prescribed herein, registration shall be granted, and a business license shall be issued; for an application failing to meet the conditions prescribed herein, registration shall not be granted, and a written response explaining the reason(s) for denial shall be issued.

第十七条 合伙企业的营业执照签发日期，为合伙企业成立日期。

Article 17 The date of issue of the business license for the partnership shall be the date of establishment thereof.

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经营活动。

Prior to the issue of a business license for the partnership, no partner may conduct business in the name of the partnership.

第十八条 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 18 Where the partnership applies to establish a branch, the partnership shall apply to the enterprise registration authority of the place where the branch will be located for registration, and a business license shall be issued.

### 第三章 合伙企业财产

#### Chapter Three: Partnership Property

第十九条 合伙企业存续期间，合伙人的出资和所有以合伙企业名义取得的收益均为合伙企业的财产。

Article 19 In the duration of the partnership, the capital contribution made by the partners and the income received in the name of the partnership shall all be property of the partnership.

合伙企业的财产由全体合伙人依照本法共同管理和使用。

Partnership property shall be jointly managed and used by all the partners in accordance herewith.

第二十条 合伙企业进行清算前，合伙人不得请求分割合伙企业的财产，但本法另有规定的除外。

Article 20 Prior to liquidation of the partnership, the partners may not request for the division of partnership property, except otherwise provided herein.

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不知情的善意第三人。

Where the partners transfer or dispose of partnership property on their own prior to the liquidation of the partnership, the partnership may not assert such transfer or disposal as a defense to claims by third persons who are in good faith and are without knowledge of such transfer or disposition.

第二十一条 合伙企业存续期间，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 21 In the duration of the partnership, transfer of his share of property in the partnership by a partner to a person other than a partner, whether in whole or in part, shall be subject to unanimous consent by all the partners.

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 event of transfer of share of property in the partnership between the partners, whether in whole or in part, the other partners shall be notified.

第二十二条 合伙人依法转让其财产份额的, 在同等条件下, 其他合伙人有优先受让的权利。  
Article 22 Where a partner is to transfer his share of property in accordance with the law, the other partners shall have the preemptive right of purchase under the same conditions.

第二十三条 经全体合伙人同意, 合伙人以外的人依法受让合伙企业财产份额的, 经修改合伙协议即成为合伙企业的合伙人, 依照修改后的合伙协议享有权利, 承担责任。  
Article 23 Where upon consent by all the partners, a person other than a partner is to be assigned the share of property in the partnership in accordance with the law, after amendment of the partnership agreement, the assignee shall become a partner in the partnership, and shall have the rights and bear the liabilities in accordance with the amended partnership agreement.

第二十四条 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。  
Article 24 Where a partner is to pledge his share of property in the partnership, unanimous consent by all the partners shall be required.

未经其他合伙人一致同意, 合伙人以其在合伙企业中的财产份额出质的, 其行为无效, 或者作为退伙处理; 由此给其他合伙人造成损失的, 依法承担赔偿责任。  
Where a partner pledges his share of property in the partnership without unanimous consent by all the partners, such act shall be invalid, or be treated as withdrawal from the partnership; If any loss is caused to the other partners, such partner shall be liable for damages in accordance with the law.

#### 第四章 合伙企业的事务执行 Chapter Four: Conduct Of Partnership Affairs

第二十五条 各合伙人对执行合伙企业事务享有同等的权利, 可以由全体合伙人共同执行合伙企业事务, 也可以由合伙协议约定或者全体合伙人决定, 委托一名或者数名合伙人执行合伙企业事务。  
Article 25 Each partner shall enjoy equal rights with respect to the conduct of partnership affairs, provided that the partnership affairs may be conducted jointly by all the partners, or one or more partners may be appointed to conduct the partnership affairs pursuant to the partnership agreement or the decision by all the partners.

执行合伙企业事务的合伙人, 对外代表合伙企业。  
The partner(s) conducting partnership affairs shall act in the behalf of the partnership in dealing with outside parties.

第二十六条 依照前条规定委托一名或者数名合伙人执行合伙企业事务的, 其他合伙人不再执行合伙企业事务。  
Article 26 Where one or more partners is appointed to conduct partnership affairs pursuant to the provisions in the previous article, the other partners shall no longer conduct partnership affairs.

不参加执行事务的合伙人有权监督执行事务的合伙人，检查其执行合伙企业事务的情况。

The partners who do not participate in the conduct of partnership affairs shall be entitled to monitor the partner(s) who conducts partnership affairs, and review the status of the partnership affairs conducted thereby.

第二十七条 由一名或者数名合伙人执行合伙企业事务的，应当依照约定向其他不参加执行事务的合伙人报告事务执行情况以及合伙企业的经营状况和财务状况，其执行合伙企业事务所产生的收益归全体合伙人，所产生的亏损或者民事责任，由全体合伙人承担。

Article 27 Where partnership affairs are conducted by one or more partners, they shall report the status of the partnership affairs conducted thereby, and the operating and financial conditions of the partnership to the other partners who do not participate in the conduct of partnership affairs, and all incomes generated from their conduct of partnership affairs shall belong to all the partners, and the losses or civil liabilities incurred therefrom shall be borne by all the partners.

第二十八条 合伙人了解合伙企业的经营状况和财务状况，有权查阅帐簿。

Article 28 A partner shall be entitled to inspect partnership books for the purpose of understanding the operating and financial conditions of the partnership.

合伙人依法或者按照合伙协议对合伙企业有关事项作出决议时，除本法另有规定或者合伙协议另有约定外，经全体合伙人决定可以实行一人一票的表决办法。

Unless otherwise provided herein or in the partnership agreement, where the partners decide upon matters relating to the partnership in accordance with the law or the partnership agreement, the voting method of one vote for each partner may be adopted if unanimously agreed upon by all the partners.

第二十九条 合伙协议约定或者经全体合伙人决定，合伙人分别执行合伙企业事务时，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，应暂停该项事务的执行。如果发生争议，可由全体合伙人共同决定。

Article 29 Where the partnership agreement or a decision made by all partners provides that partners shall conduct partnership affairs individually, a partner may object to the conduct of a partnership affair by any of the other partners. Where an objection is raised, the execution of such affair shall be suspended. If there is a dispute, such dispute may be decided by all the partners.

被委托执行合伙企业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 the partner(s) appointed to conduct partnership affairs fails to conduct partnership affairs in accordance with the partnership agreement or the decision reached by all the partners, the other partners may decide to revoke the appointment.

第三十条 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 30 A partner may not engage in any business in competition with the business of the partnership either on his own, or in cooperation with others.

除合伙协议另有约定或者经全体合伙人同意外，合伙人不得同本合伙企业进行交易。

Unless otherwise prescribed in the partnership agreement or otherwise agreed by all the partners, a partner may not conduct any transaction with the partnership.

合伙人不得从事损害本合伙企业利益的活动。

A partner may not engage in any conduct harmful to the interests of the partnership.

第三十一条 合伙企业的下列事务必须经全体合伙人同意：

Article 31 The following matters related to the partnership shall be subject to unanimous consent by all the partners:

(一) 处分合伙企业的不动产；

(i) disposition of any real property of the partnership;

(二) 改变合伙企业名称；

(ii) change of partnership designation;

(三) 转让或者处分合伙企业的知识产权和其他财产权利；

(iii) transfer or disposal of the intellectual property or other proprietary rights of the partnership;

(四) 向企业登记机关申请办理变更登记手续；

(iv) application to the enterprise registration authority for registration for change;

(五) 以合伙企业名义为他人提供担保；

(v) provision of security for others in the name of the partnership;

(六) 聘任合伙人以外的人担任合伙企业的经营管理人员；

(vi) appointment of anyone other than a partner to a position of management in the partnership;

(七) 依照合伙协议约定的有关事项。

(vii) the relevant matters set forth in the partnership agreement.

第三十二条 合伙企业的利润和亏损，由合伙人依照合伙协议约定的比例分配和分担；合伙协议未约定利润分配和亏损分担比例的，由各合伙人平均分配和分担。

Article 32 The profits or losses of the partnership shall be distributed to or borne by the partners in accordance with the ratio specified in the partnership agreement; where the partnership agreement fails to specify the ratio of profit distribution or loss allocation, the partners shall share equally in the profits and losses.

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。

The partnership agreement may not provide that all profits be distributed to certain partners or that all losses be borne by certain partners.

第三十三条 合伙企业存续期间，合伙人依照合伙协议的约定或者经全体合伙人决定，可以增加对合伙企业的出资，用于扩大经营规模或者弥补亏损。



Article 33 In the duration of the partnership, pursuant to the partnership agreement or the decision reached by all the partners, the partnership may increase the capital contribution in the partnership for the purpose of expanding operation or covering losses.

第三十四条 合伙企业年度的或者一定时期的利润分配或者亏损分担的具体方案，由全体合伙人协商决定或者按照合伙协议约定的办法决定。

Article 34 The detailed plan for profit distribution or loss allocation for each year or for certain period shall be decided by the partners after consultation or be decided by a method prescribed in the partnership agreement.

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 The appointed management personnel in the partnership shall perform their duties within the scope authorized by the partnership.

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从事经营活动，或者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 an appointed management personnel causes loss to the partnership as a result of conducting business beyond the scope authorized by the partnership, or due to his willful misconduct or gross negligence, he shall be liable for damages in accordance with the 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 shall establish enterprise financial and accounting systems in accordance with the provisions of law and administrative regulations.

第三十七条 合伙企业应当依法履行纳税义务。

Article 37 The partnership shall fulfill its obligations to pay taxes in accordance with the law.

## 第五章 合伙企业与第三人关系

### Chapter Five: Relationship Between The Partnership And A Third Person

第三十八条 合伙企业对合伙人执行合伙企业事务以及对外代表合伙企业权利的限制，不得对抗不知情的善意第三人。

Article 38 Any restriction imposed by the partnership on a partner with respect to the conduct of partnership affairs or the authority to act in the behalf of the partnership in dealing with outside parties may not be asserted as a defense against a third person who is in good faith and without knowledge of such restriction.

第三十九条 合伙企业对其债务，应先以其全部财产进行清偿。合伙企业财产不足清偿到期债务的，各合伙人应当承担无限连带清偿责任。

Article 39 The partnership shall pay its debts out of all of its property first. If the partnership property is not sufficient to pay the debts that are due, each partner shall be jointly and severally liable for payment thereof.

第四十条 以合伙企业财产清偿合伙企业债务时，其不足的部分，由各合伙人按照本法第三

十二条第一款规定的比例，用其在合伙企业出资以外的财产承担清偿责任。

Article 40 Where the partnership property is used to pay partnership debts and there is a deficiency, in addition to his capital contribution in the partnership, each partner shall use his property to satisfy his liability for payment of partnership debts in accordance with the ratio determined pursuant to Paragraph 1 of Article 32 hereof.

合伙人由于承担连带责任，所清偿数额超过其应当承担的数额时，有权向其他合伙人追偿。  
A partner who has paid more than his share of the debts as a result of his joint and several liability shall be entitled to seek recourse against other partners.

第四十一条 合伙企业中某一合伙人的债权人，不得以该债权抵销其对合伙企业的债务。

Article 41 A creditor of any one of the partners in the partnership may not set off his debts owed to the partnership with his creditor's rights against such partner.

第四十二条 合伙人个人负有债务，其债权人不得代位行使该合伙人在合伙企业中的权利。

Article 42 Where a partner has personal debts, his creditors may not subrogate his creditor's rights against such partner for the rights which the partner may exercise in the partnership.

第四十三条 合伙人个人财产不足清偿其个人所负债务的，该合伙人只能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 43 Where the personal property of a partner is not sufficient to pay his personal debts, such partner may only use the income received from the partnership for payment of such debts; provided that the creditors thereof may, in accordance with the law, petition the People's Court to attach the partner's share of the partnership property for full payment of the debts.

对该合伙人的财产份额，其他合伙人有优先受让的权利。

With respect to the partner's share of property in the partnership, other partners shall have the preemptive right of assignment.

## 第六章 入伙、退伙

### Chapter Six: Admission To And Withdrawal From The Partnership

第四十四条 新合伙人入伙时，应当经全体合伙人同意，并依法订立书面入伙协议。

Article 44 For the admission of a new partner to the partnership, the consent of all the partners shall be required, and a written partnership admission agreement shall be concluded.

订立入伙协议时，原合伙人应当向新合伙人告知原合伙企业的经营状况和财务状况。

When the partnership admission agreement is concluded, the original partners shall inform the new partner the original partnership's operating and financial conditions.

第四十五条 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 45 The new partner who has been admitted to the partnership shall have equal rights, and

share equal liabilities with the original partners. Provided, however, if the partnership admission agreement provides otherwise, such provision shall prevail.

入伙的新合伙人对入伙前合伙企业的债务承担连带责任。

The new partner who has been admitted to the partnership shall be jointly and severally liable for the liabilities incurred by the partnership prior to his admission.

第四十六条 合伙协议约定合伙企业的经营期限的，有下列情形之一时，合伙人可以退伙：

Article 46 Where the partnership agreement prescribes an operating term for the partnership, a partner may withdraw from the partnership in any of the following circumstances:

(一) 合伙协议约定的退伙事由出现；

(i) A cause for withdrawal prescribed in the partnership agreement has occurred;

(二) 经全体合伙人同意退伙；

(ii) The withdrawal is consented by all the partners;

(三) 发生合伙人难于继续参加合伙企业的事由；

(iii) A cause has occurred which renders the partner's continued participation in the partnership difficult;

(四) 其他合伙人严重违反合伙协议约定的义务。

(iv) Other partners have seriously breached their duties prescribed in the partnership agreement.

第四十七条 合伙协议未约定合伙企业的经营期限的，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 47 Where the partnership agreement does not prescribe an operating term for the partnership, a partner may withdraw from the partnership if such withdrawal will not adversely impact on the conduct of the partnership affairs, provided that the other partners shall be notified 30 days in advance.

第四十八条 合伙人违反前二条规定，擅自退伙的，应当赔偿由此给其他合伙人造成的损失。

Article 48 Where a partner withdraws from the partnership unilaterally in violation of the previous two articles, such partner shall compensate the other partners for the losses they have suffered as a result.

第四十九条 合伙人有下列情形之一的，当然退伙：

Article 49 In any of the following circumstances, it is mandatory that a partner withdraws from the partnership:

(一) 死亡或者被依法宣告死亡；

(i) The partner is deceased or is adjudged to be deceased;

(二) 被依法宣告为无民事行为能力人；

(ii) The partner is adjudged to be without capacity for civil act;

(三) 个人丧失偿债能力;

(iii) The partner is personally insolvent;

(四) 被人民法院强制执行在合伙企业中的全部财产份额。

(iv) All of the partner's share of property in the partnership has been attached by the People's Court;

前款规定的退伙以实际发生之日为退伙生效日。

The effective date of withdrawal from the partnership shall be the actual date of occurrence of any of the circumstances enumerated in the previous paragraph.

第五十条 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 50 Where a partner falls into any of the following categories, he may be expelled from the partnership by a resolution adopted after unanimous agreement is reached by the other partners:

(一) 未履行出资义务;

(i) The partner fails to fulfill his obligations in respect of making capital contribution;

(二) 因故意或者重大过失给合伙企业造成损失;

(ii) The partner has caused loss to the partnership due to his willful misconduct or gross negligence;

(三) 执行合伙企业事务时有不正当行为;

(iii) The partner engages in improper conduct while conducting partnership affairs;

(四) 合伙协议约定的其他事由。

(iv) Other causes specified in the partnership agreement.

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

The resolution to expel a partner shall be delivered to the partner in writing. The expulsion shall become effective as of the date of receipt of notice of expulsion, and the expelled partner shall withdraw from the partnership.

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

Where the expelled partner objects to the resolution for expulsion, he may bring a suit to the People's Court within 30 days of the date of receipt of the notice of expulsion.

第五十一条 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，依照合伙协议的约定或者经全体合伙人同意，从继承开始之日起，即取得该合伙企业的合伙人资格。

Article 51 Where a partner is deceased or is adjudged to be deceased, the heir(s) who has the legal right of inheritance to the partner's share of property in the partnership, in accordance with the provision in the partnership agreement or with the consent of all partners, shall obtain the status of

a partner in the partnership as of the date of inheritance.

合法继承人不愿意成为该合伙企业的合伙人的，合伙企业应退还其依法继承的财产份额。

Where the legal heir(s) does not intend to become a partner in the partnership, the partnership shall redeem the share of property in the partnership which is legally inherited by such heir(s).

合法继承人为未成年人的，经其他合伙人一致同意，可以在其未成年时由监护人代行其权利。

Where the legal heir(s) is a minor, with the consent of all the other partners, the guardian thereof may exercise his rights in his behalf during the period of his minority.

第五十二条 合伙人退伙的，其他合伙人应当与该退伙人按照退伙时的合伙企业的财产状况进行结算，退还退伙人的财产份额。

Article 52 Where a partner withdraws from the partnership, the other partners shall conduct settlement therewith in light of the conditions of the partnership property at the time of withdrawal, and redeem the withdrawing partner's share of the property.

退伙时有未了结的合伙企业事务的，待了结后进行结算。

Where there are pending partnership affairs at the time of withdrawal, the settlement shall be conducted upon the completion of the partnership affairs.

第五十三条 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 53 The method for redeeming the withdrawing partner's share of partnership property shall be prescribed in the partnership agreement or decided by all the partners, and can be either distribution of cash, or distribution of tangible goods.

第五十四条 退伙人对其退伙前已发生的合伙企业债务，与其他合伙人承担连带责任。

Article 54 A withdrawing partner shall be jointly and severally liable for the debts of the partnership incurred prior to his withdrawal, as are all the other partners.

第五十五条 合伙人退伙时，合伙企业财产少于合伙企业债务的，退伙人应当按照本法第三十二条第一款的规定分担亏损。

Article 55 When a partner withdraws from the partnership, if the partnership property is less than the partnership liabilities, the withdrawing partner shall share the loss in accordance with Paragraph 1 of Article 32 hereof.

第五十六条 合伙企业登记事项因退伙、入伙、合伙协议修改等发生变更或者需要重新登记的，应当于作出变更决定或者发生变更事由之日起十五日内，向企业登记机关办理有关登记手续。

Article 56 Where the registered items have changed or need to be re-registered due to withdrawal or admission of partners, amendment of the partnership agreement, etc. , the relevant registration shall be conducted with the enterprise registration authority within 15 days of the date of the decision for change or the occurrence of the change.

## 第七章 合伙企业解散、清算

### Chapter Seven: Dissolution And Liquidation Of The Partnership

第五十七条 合伙企业有下列情形之一的，应当解散：

Article 57 The partnership shall be dissolved in any of the following circumstances:

（一）合伙协议约定的经营期限届满，合伙人不愿继续经营的；

(i) The partnership term prescribed by the partnership agreement has expired and the partners are unwilling to continue the operation of the partnership;

（二）合伙协议约定的解散事由出现；

(ii) A cause for dissolution stipulated in the partnership has occurred.

（三）全体合伙人决定解散；

(iii) All the partners decide to dissolve the partnership;

（四）合伙人已不具备法定人数；

(iv) The number of partners no longer meets legal requirement;

（五）合伙协议约定的合伙目的已经实现或者无法实现；

(v) The partnership purpose prescribed by the partnership agreement has been accomplished, or is not capable of being accomplished;

（六）被依法吊销营业执照；

(vi) The business license of the partnership is revoked in accordance with the law;

（七）出现法律、行政法规规定的合伙企业解散的其他原因。

(vii) Any other cause for dissolution of the partnership as stipulated by law or administrative regulations has occurred.

第五十八条 合伙企业解散后应当进行清算，并通知和公告债权人。

Article 58 Upon dissolution of the partnership, liquidation shall be conducted, and the creditors shall be notified through notice or public announcement.

第五十九条 合伙企业解散，清算人由全体合伙人担任；未能由全体合伙人担任清算人的，经全体合伙人过半数同意，可以自合伙企业解散后十五日内指定一名或者数名合伙人，或者委托第三人，担任清算人。

Article 59 Where the partnership is dissolved, the liquidating members shall be composed of all the partners; where not all the partners are able to serve as liquidating members, upon consent by a majority of the partners, one or more partners may be designated, or a third person may be appointed, to serve as the liquidating member(s) within 15 days of the dissolution of the partnership.

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。

Failure to appoint the liquidating member(s) shall entitle the partners or other interested persons to

petition the People's Court for appointment of the liquidating member(s).

第六十条 清算人在清算期间执行下列事务：

Article 60 The liquidating member(s) shall carry on the following affairs during the liquidation:

- (一) 清理合伙企业财产，分别编制资产负债表和财产清单；  
(i) identifying the partnership assets, and preparing a balance sheet and a schedule of assets separately;
- (二) 处理与清算有关的合伙企业未了结的事务；  
(ii) settling unfinished partnership affairs which are related to liquidation;
- (三) 清缴所欠税款；  
(iii) making full payment of taxes owed;
- (四) 清理债权、债务；  
(iv) sorting out the partnership's creditor's rights, and debtor's liabilities;
- (五) 处理合伙企业清偿债务后的剩余财产；  
(v) disposing of the remaining assets of the partnership after full payment of debts;
- (六) 代表合伙企业参与民事诉讼活动。  
(vi) participating in civil suits in the behalf of the partnership.

第六十一条 合伙企业财产在支付清算费用后，按下列顺序清偿：

Article 61 After payment of liquidating expenses, the remaining property shall be distributed in the following order:

- (一) 合伙企业所欠招用的职工工资和劳动保险费用；  
(i) the wages and labor insurance expense owed to the workers hired by the partnership.
- (二) 合伙企业所欠税款；  
(ii) taxes owed by the partnership;
- (三) 合伙企业的债务；  
(iii) debts owed by the partnership;
- (四) 返还合伙人的出资。  
(iv) redemption of the capital contribution by the partners.

合伙企业财产按上述顺序清偿后仍有剩余的，按本法第三十二条第一款规定的比例进行分配。

If there is a surplus of partnership property after payments have been made in the above order, the surplus shall be distributed in accordance with the ratio prescribed in Paragraph 1 of Article 32

hereof.

第六十二条 合伙企业清算时，其全部财产不足清偿其债务的，依照本法第三十九条和第四十条的规定办理。

Article 62 During the partnership liquidation, if the total partnership property is not sufficient to satisfy its debts, the situation shall be handled in accordance with the provisions in Article 39 and Article 40 hereof.

第六十三条 合伙企业解散后，原合伙人对合伙企业存续期间的债务仍应承担连带责任，但债权人在五年内未向债务人提出偿债请求的，该责任消灭。

Article 63 Upon dissolution of the partnership, the original partners shall be jointly and severally liable for the debts incurred by the partnership in its duration, provided that the liability shall terminate if the creditors fail to make a claim against the debtors within 5 years.

第六十四条 清算结束，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，办理合伙企业注销登记。

Article 64 Upon completion of the liquidation, a liquidation report shall be prepared, and after all the partners have signed or impressed their chops thereon, the liquidation report shall be filed with the enterprise registration authority with 15 days, and the de-registration of the partnership shall be carried out therewith.

## 第八章 法律责任

### Chapter Eight: Legal Liabilities

第六十五条 违反本法规定，提交虚假文件或者采取其他欺骗手段，取得企业登记的，责令改正，可以处以五千元以下的罚款；情节严重的，撤销企业登记。

Article 65 If the enterprise registration is obtained by submission of false documents or by other fraudulent means in violation hereof, rectification shall be ordered, and a fine of not more than 5,000 Yuan may be imposed; where the circumstance is serious, the enterprise registration shall be canceled.

第六十六条 违反本法规定，在合伙企业名称中使用“有限”或者“有限责任”字样的，责令限期改正，可以处以二千元以下的罚款。

Article 66 If the word "Limited" or "Limited Liability" is used in the designation of the partnership in violation hereof, rectification within a prescribed time limit shall be ordered, and a fine of not more than 2,000 Yuan may be imposed.

第六十七条 违反本法规定，未依法领取营业执照，而以合伙企业名义从事经营活动的，责令停止经营活动，可以处以五千元以下的罚款。

Article 67 If business is conducted in the name of the partnership while its business license is not issued, such business shall be ordered to cease operation, and a fine of not more than 5,000 Yuan may be imposed.

合伙企业登记事项发生变更时，未按照本法规定办理有关变更登记的，责令限期登记；逾期



不登记的，处以二千元以下的罚款。

If the partnership fails to conduct the relevant registration for change in accordance herewith when a registered item has changed, registration within a prescribed time limit shall be ordered; if the partnership fails to conduct the registration after the prescribed time limit has expired, a fine of 2,000 Yuan shall be imposed.

第六十八条 合伙人执行合伙企业事务中，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，责令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；构成犯罪的，依法追究刑事责任。

Article 68 If in the course of conducting partnership affairs, a partner appropriates to himself the interest which shall belong to the partnership, or convert the partnership property by other means, such partner shall be ordered to revert the interest or the property back to the partnership; if any loss is caused to the partnership or other partners, such partner shall be liable for damages in accordance with the law; where such action constitutes a crime, criminal liability shall be pursued in accordance with the law.

第六十九条 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 69 If a partner, without authorization, conducts a partnership affair which is subject to consent by all the partners as stipulated herein or in the partnership agreement, and causes loss to the partnership and other partners, such partner shall be liable for damages in accordance with the law.

第七十条 不具有事务执行权的合伙人，擅自执行合伙企业的事务，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 70 If a partner who is not authorized to conduct partnership affairs conducts partnership affairs without authorization, causing loss to the partnership and other partners, such partner shall be liable for damages in accordance with the law.

第七十一条 合伙人违反本法第三十条的规定，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，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 71 If a partner engages in business in competition with the partnership, or engages in any transaction with the partnership in violation of Article 30 hereof, causing losses to the partnership and other partners, such partner shall be liable for damages in accordance with the law.

第七十二条 合伙企业招用的职工利用职务上的便利，将合伙企业财物非法占为己有或者挪用合伙企业资金归个人使用的，依法承担民事责任；构成犯罪的，依法追究刑事责任。

Article 72 If a worker employed by the partnership usurps his working privileges to illegally appropriate partnership property to himself, or appropriate partnership funds for personal use, such person shall be civilly liable in accordance with the law; where such action constitutes a crime, criminal liability shall be pursued in accordance with the law.

第七十三条 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，责令改正。

Article 73 If the liquidating member fails to submit a liquidation report to the enterprise registration authority in accordance with the provisions hereof, or submits a liquidation report which conceals any material fact, or has any material omission, rectification shall be ordered.

第七十四条 合伙人担任清算人在执行清算事务时, 谋取非法收入或者侵占合伙企业财产的, 责令将该收入和侵占的财产退还合伙企业; 构成犯罪的, 依法追究刑事责任。

Article 74 If while serving as a liquidating member, a partner seeks illegal income or convert partnership property while conducting liquidating affairs, such person shall be ordered to revert such income or converted property back to the partnership, and shall be liable for damages in accordance with the law; where such action constitutes a crime, criminal liability shall be pursued in accordance with the law.

合伙人委托的清算人有前款行为的, 责令将该收入和侵占的财产退还合伙企业, 并依法承担赔偿责任; 构成犯罪的, 依法追究刑事责任。

If a liquidating member appointed by the partnership commits any act referred to in the previous paragraph, such person shall be ordered to revert such income or converted property back to the partnership, and shall be liable for damages in accordance with the law; where such action constitutes a crime, criminal liability shall be pursued in accordance with the law.

第七十五条 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伪记载, 或者在未清偿债务前分配企业财产的, 责令改正; 损害债权人利益的, 依法承担赔偿责任; 构成犯罪的, 依法追究刑事责任。

Article 75 If in violation hereof, the liquidating member(s) conceals or transfers partnership property, makes false records in the balance sheet or schedule of assets, or distributes partnership property prior to full payment of debts, rectification shall be ordered; where creditors' interests are harmed, such person shall be liable for damages in accordance with the law; where such action constitutes a crime, criminal liability shall be pursued in accordance with the law.

第七十六条 合伙人违反合伙协议的, 应当依法承担违约责任。

Article 76 If a partner breaches the partnership agreement, he shall be liable for breach of contract in accordance with the law.

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。合伙人不愿通过协商、调解解决或者协商、调解不成的, 可以依据合伙协议中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。当事人没有在合伙协议中订立仲裁条款, 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 a dispute among the partners concerning the performance of the partnership agreement, the partners may resolve the dispute through consultation or mediation. If the partners are unwilling to resolve the dispute through consultation or mediation, or consultation or mediation has failed, the dispute may be submitted to an arbitration institution for arbitration in accordance with the arbitration clause in the partnership agreement or a written arbitration agreement concluded after the occurrence of the dispute. Where the parties did not set forth an arbitration clause in the partnership agreement, and the parties failed to reach an arbitration agreement after the occurrence of the dispute, a suit may be brought to the People's Court.

第七十七条 有关行政管理机关及其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；构成犯罪的，依法追究刑事责任。

Article 77 If the relevant administrative authorities and the personnel thereof, in violation of the provisions hereof, engage in abuse of authority, in improper conducts for personal gains, in acceptance of bribes, harming the lawful rights and interests of the partnership, administrative penalty shall be imposed in accordance with the law; where such action constitutes a crime, criminal liability shall be pursued in accordance with the law.

## 第九章 附则

### Chapter Nine: Supplementary Provisions

第七十八条 本法自1997年8月1日起施行。

Article 78 This Law shall become operative as of August 1, 1997.