

REGULATIONS OF THE PEOPLE'S REPUBLIC OF CHINA FOR
CONTROLLING THE REGISTRATION OF ENTERPRISES AS LEGAL
PERSONS

(Adopted by the Fourth Executive Meeting of the State Council on
May 13, 1988, promulgated by Decree No. 1 of the State Council of the
People's Republic of China on June 3, 1988, and effective as of July 1,
1988)

Chapter I General Provisions

Article 1

In accordance with relevant provisions of the General Principles of the
Civil Law of the People's Republic of China, the present Regulations are
formulated with a view to establishing a system for controlling the
registration of enterprises as legal persons, confirming their status as
such, safeguarding their legitimate rights and interests, stamping out
illegal business operations, and preserving social and economic order.

Article 2

Any of the following enterprises which are qualified as legal persons
shall register as such in accordance with the relevant provisions of the
present Regulations:

- (1) enterprises owned by the whole people;
- (2) enterprises under collective ownership;
- (3) jointly operated enterprises;
- (4) Chinese-foreign equity joint ventures, Chinese-foreign contractual
joint ventures and foreign-capital enterprises established within the
territory of the People's Republic of China;
- (5) privately operated enterprises;
- (6) other enterprises required by the law to register as legal persons.

Article 3

Those enterprises applying for registration as legal persons shall be given Business Licenses for Enterprises as Legal Persons and the status of legal persons when their applications for registration have been examined and approved by the authorities in charge of the registration of enterprises as legal persons and their legitimate rights and interests shall be protected by laws of the State.

Those enterprises, which are required by law to register as legal persons but which have not gone through the procedures of examination and approval registration by the authorities in charge of the registration of enterprises as legal persons, shall not be allowed to engage in business operations.

Chapter II Registration Authorities

Article 4

The authorities in charge of the registration of enterprises as legal persons (hereinafter referred to as the registration authorities) are the State Administration for Industry and Commerce and administrative departments for industry and commerce at various levels. Registration authorities at various levels shall perform their functions according to law under the leadership of higher registration authorities and be free from unlawful interference.

Article 5

The registration of national corporations, enterprise groups and corporations handling import-export business set up with the approval of the State Council or departments authorized by the State Council shall be examined and approved by the State Administration for Industry and Commerce. The registration of Chinese-foreign equity joint ventures, Chinese-foreign contractual joint ventures and foreign-capital enterprises shall be examined and approved by the State Administration for Industry

and Commerce or by local administrative departments for industry and commerce authorized by the State Administration for Industry and Commerce. The registration of son (or branch) companies of national corporations, enterprises, enterprise groups or companies handling import-export trade established with the approval of the people's governments of provinces, autonomous regions or municipalities directly under the Central Government or departments authorized by them shall be examined and approved by the administrative departments for industry and commerce of the provinces, autonomous regions and municipalities directly under the Central Government. The registration of other enterprises shall be examined and approved by the administrative departments for industry and commerce of the cities of counties (districts) where the enterprises are located.

Article 6

Registration authorities at various levels shall institute a file of the registration of enterprises as legal persons and a system for tabulating statistics relating to such registration, and collect basic information about the registration of enterprises as legal persons so as to serve the development of a planned commodity economy. Registration authorities shall offer, in a planned manner and according to the needs of society, the service of providing the public with data about the registration of enterprises as legal persons.

Chapter III Conditions for Registration and Entities to Apply for Registration

Article 7

Entities applying for registration as enterprises as legal persons must satisfy the following conditions, i.e. having:

- (1) name, organization and articles of association;
- (2) fixed sites for business operations and essential facilities;
- (3) funds and employees in conformity with State regulations and in line

with their scale of production, operation or service;

(4) ability to bear civil liabilities independently;

(5) a scope of business in conformity with the provisions of the relevant laws, regulations and policies of the State.

Article 8

The application of an enterprise for registration as a legal person shall be filed by the person responsible for establishing the enterprise.

The registration as a legal person of a jointly operated enterprise which bears civil liabilities independently shall be applied for by the person responsible for initiating the said enterprise.

Chapter IV Items of Registration

Article 9

The major items to be registered for an enterprise as a legal person are: name, residence, site for business operation, legal representative, economic nature, scope of business, mode of operation, registered capital, number of employees, duration of operation and subdivisions.

Article 10

An enterprise as a legal person shall use only one name. The name to be used by the enterprise as a legal person in its application for registration shall be examined by the registration authorities and, after it is approved and registered, the enterprise as a legal person shall enjoy the right to the exclusive use of the registered name within a definite limit.

Those who apply for establishing Chinese-foreign equity joint ventures, Chinese-foreign contractual joint ventures or foreign-capital enterprises shall apply to the registration authorities for registering the names of the enterprises before their contracts and articles of association are examined and approved.

Article 11

The legal representative of an enterprise as a legal person, which has been registered after examination and approval by a registration authority, shall be the signatory who exercises functions and powers on behalf of the enterprise. The signature of the legal representative shall be submitted to the registration authority for the record.

Article 12

The registered capital of an enterprise as a legal person represents the total value of the property the State entrusts to it for operation and management or that of the property owned by the enterprise itself.

When an enterprise as a legal person registers for starting operations, the discrepancy between the sum of capital it applies for registration and the sum of capital it actually possesses shall be handled in accordance with specific regulations of the State.

Article 13

The scope of business of an enterprise as a legal person shall be in harmony with its capital, sites, equipment, employees and technical force. It may focus on one line of business as its main operation while engaging in other operations simultaneously in accordance with relevant regulations of the State. An enterprise as a legal person shall engage in operations within the scope of business as approved in registration.

Chapter V Registration for Starting Operations**Article 14**

An enterprise as a legal person shall apply to a registration authority for registration for starting operations within 30 days after the approval of the department in charge of it or that of an authority for examination and approval. For an enterprise which does not have a department in charge or authority for examination and approval, its application for

registration for starting operations shall be examined by a registration authority. The registration authority shall make a decision of approval or disapproval of the application for registration within 30 days after receiving it.

Article 15

An enterprise as a legal person shall submit the following papers when applying for registration for starting operations:

- (1) an application for registration signed by the person responsible for its establishment;
- (2) the document of approval issued by the department in charge or the authority for examination and approval;
- (3) its articles of association;
- (4) a certificate of its credit worthiness, a certificate of the verification of its capital or a guarantee for its capital;
- (5) a certificate of the identity of the principal responsible person of the enterprise;
- (6) a certificate of the right to use the residence and site for operation;
- (7) other relevant papers and certificates.

Article 16

When the application filed by an entity for starting operations as an enterprise as a legal person has been examined and approved by a registration authority and a Business License for Enterprises as a Legal Person is received, the enterprise shall be considered as established. The enterprises as a legal person may henceforth have its official seal made, open a bank account, sign contracts and conduct business operations by dint of its Business License.

The registration authority may, after a check-up, issue duplicates of the Business License, if the enterprise as a legal person needs them for its business operations.

Chapter VI Changes in Registration

Article 17

An enterprise as a legal person shall apply for making changes in its registration whenever it changes its name, residence, site, legal representative, economic nature, scope of business, mode of operation, registered capital or duration of operation and whenever it increases or disbands its branches.

Article 18

An enterprise as a legal person shall apply to the registration authority for making changes in its registration within 30 days after the changes are approved by the department in charge or by the authority for examination and approval.

Article 19

An enterprise as a legal person shall apply to the registration authority for making changes in its registration, or for registration for starting operations or for cancelling its registration, whenever it is split up, or merged with others or moved elsewhere, within 30 days after these changes are approved by the department in charge or by the authority for examination and approval.

Chapter VII Cancellation of Registration

Article 20

An enterprise as a legal person shall go through the procedures for cancelling its registration with the registration authority when it closes down, is dissolved, declares bankruptcy or terminates its business operations for other reasons.

Article 21

Whenever an enterprise as a legal person is to cancel its registration, it must submit an application signed by its legal representative, a document of approval issued by the department in charge or by the authority for examination and approval, a certificate showing the completion of the clearing up of its liabilities, or a document showing that a liquidation organization will be responsible for clearing up its creditor's rights and liabilities. The registration authority, after examining and approving the application, shall recall the Business License for Enterprise as a Legal Person, duplicates of the License, take over the official seal of the enterprise, and notify the banks at which it has opened an account of the cancellation of its registration.

Article 22

An enterprise as a legal person, which fails to start operations 6 months after receiving its Business License for Enterprise as a Legal Person or which has ceased its operations for a year, shall be regarded as having closed down, and the registration authority shall recall its Business License for Enterprises as a Legal Person, duplicates of the License, take over its official seal and notify the banks at which it has opened an account of the cancellation of its registration.

Chapter VIII Announcement, Annual Check-up and Control of Certificates

Article 23

The registration authority shall issue registration announcements whenever an enterprise as a legal person starts operations, changes its name or cancels its registration. No other organ shall be entitled to issue such announcements without the approval of the registration authority.

Article 24

A system for conducting annual check-up shall be instituted to administer the registration of enterprises as legal persons. An enterprise as a legal

person shall submit its annual check-up report, its balance sheet or statement of assets and liabilities to the registration authority at the time it prescribes. The registration authority shall check up the major items contained in the registration of the enterprise as a legal person.

Article 25

The Business License for Enterprises as a Legal Person issued by the registration authority is the certificate of an enterprise as a legal person. Except the registration authority, which may withhold or cancel it in accordance with the legal procedures, no other organ or individual is entitled to take over, detain or destroy it. An enterprise as a legal person, which has lost its Business License for Enterprise as a Legal Person or duplicates of the License, must announce the loss in a newspaper before it can apply for a replacement.

The Business License for Enterprise as a Legal Person and its duplicates may not be forged, altered, leased, lent, sold or reproduced without permission.

Article 26

An enterprise as a legal person shall pay registration and annual check-up fees according to the rules when it registers for starting operations and applies for making changes in its registration and when it receives the annual check-up. The fees to be charged on registration for starting operations shall be 0.1% of the sum of the enterprise's registered capital; in cases where the registered capital exceeds 10 million yuan, the fees to be charged on the portion in excess of the said sum shall be 0.05% of it; in cases where the registered capital exceeds 100 million yuan, no fees shall be charged on the portion in excess of the said sum.

The minimum registration fee shall be 50 yuan. Fees to be charged on making changes in the registration and conducting the annual check-up shall be prescribed by the State Administration for Industry and Commerce.

Chapter IX Control of the Registration of Business Operations by Institutions and Scientific and Technological Public Organizations

Article 27

When institutions or scientific and technological public organizations establish enterprises qualified as legal persons in line with relevant regulations of the state, the applications for registration shall be filed by the enterprises. They may engage in business operations only after their applications for registration have been approved by the registration authorities and after they have received their respective Business Licenses for Enterprise as a Legal Person.

Article 28

Institutions, which are run like enterprises in accordance with relevant regulations of the State and which no longer receive operating funds from the State, or scientific and technological public organizations which are established for business operations, shall apply for registration if they are qualified to be enterprises as legal persons. They may engage in business operations only after their applications have been approved by the registration authorities and they have received their respective Business Licenses for Enterprise as a Legal Person.

Chapter X Supervision and Control

Article 29

The registration authorities shall exercise the following functions of supervision and control over enterprises as legal persons according to law:

- (1) supervising the registration for starting operations, the application for making changes and the cancellation of registration by enterprises as legal persons according to regulations;

- (2) supervising the conduct of business operations by enterprises as legal persons in line with the items of registration, articles of association and contracts;
- (3) supervising the compliance of enterprises as legal persons and their legal representatives with laws, regulations and policies of the State;
- (4) stopping, investigating or dealing with illegal business operations of enterprises as legal persons; protecting their legitimate rights and interests.

Article 30

The registration authority may, in light of the circumstances, penalize an enterprise as legal person by warning, fine, confiscation of illegal earnings, suspension of business for consideration, or withholding or revoking the Business License for Enterprise as a Legal Person, if it is involved in any of the following case:

- (1) concealing the true situation and resorting to deception in the course of registration or starting operations before the approval of its registration;
- (2) altering major items in the registration without permission or engaging in business operations beyond the scope of business as approved in registration;
- (3) failing to cancel registration according to the rules or failing to submit the annual check-up report or receive the annual check-up;
- (4) forging, altering, leasing, lending, transferring, selling or reproducing the Business License for Enterprise as a Legal Person or its duplicates without permission;
- (5) withdrawing or transferring capital, concealing assets or dodging liabilities;
- (6) engaging in illegal business operations.

While penalizing an enterprise as a legal person in line with the above provisions, the registration authority shall investigate its legal

representative's administrative and economic responsibilities according to the seriousness of the violations of the law; judicial organs shall investigate the criminal responsibilities of those who have violated the criminal law.

Article 31

The registration authority shall ascertain the facts and act according to law when dealing with the illegal activities of an enterprise as a legal person and notify the parties concerned of its decision in writing.

Article 32

When an enterprise as a legal person disagrees with the penalty meted out by the registration authority, it may appeal within 15 days after receiving the notice of penalty, to the immediate higher registration authority for reconsideration. The higher registration authority shall make a reconsideration decision within 30 days after receiving the appeal for reconsideration. The enterprise may file a suit in a people's court within 30 days after receiving the notice of reconsideration if it disagrees with the reconsideration decision. The registration authority may, in accordance with the prescribed procedures, ask the bank at which the enterprise has an account to transfer from its account the sum to be fined or confiscated as penalty, if it fails to appeal or to pay the fine or the confiscated sum at the expiry of the prescribed period.

Article 33

When an enterprise as a legal person has its business license revoked, the registration authority shall take over its official seal and notify the bank at which it has an account of the cancellation of its registration, and the department in charge or a liquidation organization shall be responsible for settling its creditor's rights and liabilities.

Article 34

Any functionary of the department in charge, the authority for examination and approval or of the registration authority, who has violated the

present Regulations, neglected his duties to a serious extent, abused his powers, practised graft and embezzlement, extorted and taken bribes or encroached on the legitimate rights and interests of an enterprise as a legal person, shall be given administrative or economic penalty in light of the circumstances; the judicial organ shall investigate, according to law, his criminal responsibility, if he violates the criminal law.

Chapter XI Supplementary Provisions

Article 35

When an enterprise as a legal person establishes a branch which is incapable of bearing civil liability independently, the registration of the branch shall be applied for by the enterprise. The branch shall receive a Business License after the application is approved by the registration authority and may engage in business operations within the scope of business as approved in registration.

In accordance with relevant State regulations, administrative institutions depending on State funding or scientific and technological social bodies must apply for registration if they engage in business operations or establish enterprises not qualified as legal persons. They shall receive Business Licenses after their applications are approved by the registration authorities and may engage in business operations within the scope of business as approved in registration.

The specific control of the registration involved shall be enforced with reference to the provisions of the present Regulations.

Article 36

For new enterprises to be established with the approval of relevant departments of the State Council or planning departments at various levels, if their preparations have been under way for more than 1 year, applications for the registration of the establishment shall be filed

according to specific regulations.

Article 37

Enterprises qualified as legal persons, whose registration was approved by the registration authorities before the present Regulations are put into effect, are not required to go through the formalities again for registration as enterprises as legal persons.

Article 38

The State Administration for Industry and Commerce shall be responsible for interpreting the present Regulations; and the rules for their implementation shall also be formulated by the State Administration for Industry and Commerce.

Article 39

The present Regulations shall enter into force on July 1, 1988. The Regulations for Controlling the Registration of Chinese-Foreign Equity Joint Ventures promulgated by the State Council on July 26, 1980, the Regulations for Controlling the Registration of Industrial and Commercial Enterprises promulgated by the State Council on August 9, 1982, and the Interim Provisions for Controlling the Registration of Companies approved by the State Council on August 14, 1985 and promulgated by the State Administration for Industry and Commerce on August 25, 1985 shall all be abrogated on the same date.

中华人民共和国企业法人登记管理条例

第一章 总则

第一条 为建立企业法人登记管理制度, 确认企业法人资格, 保障企业合法权益, 取缔非法经营, 维护社会经济秩序, 根据《中华人民共和国民法通则》的有关规定, 制定本条例。

第二条 具备法人条件的下列企业，应当依照本条例的规定办理企业法人登记：

(一) 全民所有制企业；

(二) 集体所有制企业；

(三) 联营企业；

(四) 在中华人民共和国境内设立的中外合资经营企业、中外合作经营企业和外资企业；

(五) 私营企业；

(六) 依法需要办理企业法人登记的其他企业。

第三条 申请企业法人登记，经企业法人登记主管机关审核，准予登记注册的，领取《企业法人营业执照》，取得法人资格，其合法权益受国家法律保护。

依法需要办理企业法人登记的，未经企业法人登记主管机关核准登记注册，不得从事经营活动。

第二章 登记主管机关

第四条 企业法人登记主管机关（以下简称登记主管机关）是国家工商行政管理局和地方各级工商行政管理局。各级登记主管机关在上级登记主管机关的领导下，依法履行职责，不受非法干预。

第五条 经国务院或者国务院授权部门批准的全国性公司、企业集团、经营进出口业务的公司，由国家工商行政管理局核准登记注册。中外合资经营企业、中外合作经营企业、外资企业由国家工商行政管理局或者国家工商行政管理局授权的地方工商行政管理局核准登记注册。

全国性公司的子（分）公司，经省、自治区、直辖市人民政府或其授权部门批准设立的企业、企业集团、经营进出口业务的公司，由省、自治区、直辖市工商行政管理局核准登记注册。

其他企业，由所在市、县（区）工商行政管理局核准登记注册。

第六条 各级登记主管机关，应当建立企业法人登记档案和登记统计制度，掌握企业法人登记有关的基础信息，为发展有计划的商品经济服务。

登记主管机关应当根据社会需要，有计划地开展向公众提供企业法人登记资料的服务。

第三章 登记条件和申请登记单位

第七条 申请企业法人登记的单位应当具备下列条件：

- （一）名称、组织机构和章程；
- （二）固定的经营场所和必要的设施；
- （三）符合国家规定并与其生产经营和服务规模相适应的资金数额和从业人员；
- （四）能够独立承担民事责任；
- （五）符合国家法律、法规和政策规定的经营范围。

第八条 企业办理企业法人登记，由该企业的组建负责人申请。

独立承担民事责任的联营企业办理企业法人登记，由联营企业的组建负责人申请。

第四章 登记注册事项

第九条 企业法人登记注册的主要事项：企业法人名称、住所、经营场所、法定代表人、经济性质、经营范围、经营方式、注册资金、从业人数、经营期限、分支机构。

第十条 企业法人只准使用一个名称。企业法人申请登记注册的名称由登记主管机关核定，经核准登记注册后在规定的范围内享有专用权。

申请设立中外合资经营企业、中外合作经营企业和外资企业应当在合同、章程审批之前，向登记主管机关申请企业名称登记。

第十一条 登记主管机关核准登记注册的企业法人的法定代表人是代表企业行使职权的签字人。法定代表人的签字应当向登记主管机关备案。

第十二条 注册资金是国家授予企业法人经营管理的财产或者企业法人自有财产的数额体现。

企业法人办理开业登记，申请注册的资金数额与实有资金不一致的，按照国家专项规定办理。

第十三条 企业法人的经营范围应当与其资金、场地、设备、从业人员以及技术力量相适应；按照国家有关规定，可以一业为主，兼营他业。企业法人应当在核准登记注册的经营范围内从事经营活动。

第五章 开业登记

第十四条 企业法人办理开业登记，应当在主管部门或者审批机关批准后三十日内，向登记主管机关提出申请；没有主管部门、审批机关的企业申请开业登记，由登记主管机关进行审查。登记主管机关应当在受理申请后三十日内，做出核准登记或者不予核准登记的决定。

第十五条 申请企业法人开业登记，应当提交下列文件、证件：

- (一) 组建负责人签署的登记申请书;
- (二) 主管部门或者审批机关的批准文件;
- (三) 组织章程;
- (四) 资金信用证明、验资证明或者资金担保;
- (五) 企业主要负责人的身份证明;
- (六) 住所和经营场所使用证明;
- (七) 其他有关文件、证件。

第十六条 申请企业法人开业登记的单位,经登记主管机关核准登记注册,领取《企业法人营业执照》后,企业即告成立。企业法人凭据《企业法人营业执照》可以刻制公章、开立银行帐户、签订合同,进行经营活动。

登记主管机关可以根据企业法人开展业务的需要,核发《企业法人营业执照》副本。

第六章 变更登记

第十七条 企业法人改变名称、住所、经营场所、法定代表人、经济性质、经营范围、经营方式、注册资金、经营期限,以及增设或者撤销分支机构,应当申请办理变更登记。

第十八条 企业法人申请变更登记,应当在主管部门或者审批机关批准后三十日内,向登记主管机关申请办理变更登记。

第十九条 企业法人分立、合并、迁移,应当在主管部门或者审批机关批准后三十日内,向登记主管机关申请办理变更登记、开业登记或者注销登记。

第七章 注销登记

第二十条 企业法人歇业、被撤销、宣告破产或者因其他原因终止营业，应当向登记主管机关办理注销登记。

第二十一条 企业法人办理注销登记，应当提交法定代表人签署的申请注销登记报告、主管部门或者审批机关的批准文件、清理债务完结的证明或者清算组织负责清理债权债务的文件。经登记主管机关核准后，收缴《企业法人营业执照》、《企业法人营业执照》副本，收缴公章，并将注销登记情况告知其开户银行。

第二十二条 企业法人领取《企业法人营业执照》后，满六个月尚未开展经营活动或者停止经营活动满一年的，视同歇业。登记主管机关应当收缴《企业法人营业执照》、《企业法人营业执照》副本，收缴公章，并将注销登记情况告知其开户银行。

第八章 公告、年检和证照管理

第二十三条 企业开业、变更名称、注销，由登记主管机关发布企业法人登记公告。未经登记主管机关批准，其他单位不得发布企业法人登记公告。

第二十四条 企业法人登记管理实行年度检验制度。企业法人应当按照登记主管机关规定的时间提交年检报告书、资金平衡表或者资产负债表。登记主管机关应当对企业法人登记的主要事项进行审查。

第二十五条 登记主管机关核发的《企业法人营业执照》是企业法人凭证，除登记主管机关依照法定程序可以扣缴或者吊销外，其他任何单位和个人不得收缴、扣押、毁坏。

企业法人遗失《企业法人营业执照》、《企业法人营业执照》副本，必须登报声明后，方可申请补领。

《企业法人营业执照》、《企业法人营业执照》副本，不得伪造、涂改、出租、出借、转让、出卖和擅自复印。

第二十六条 企业法人办理开业登记、变更登记、年度检验，应当按照规定缴纳登记费、年检费。开业登记费按注册资金总额的1%缴纳；注册资金超过一千万元的，超过部分按0.5%缴纳；注册资金超过一亿元的，超过部分不再缴纳。登记费最低额为五十元。变更登记费、年检费的缴纳数额由国家工商行政管理局规定。

第九章 事业单位、科技性的社会团体从事经营活动的登记管理

第二十七条 事业单位、科技性的社会团体根据国家有关规定，设立具备法人条件的企业，由该企业申请登记，经登记主管机关核准，领取《企业法人营业执照》，方可从事经营活动。

第二十八条 根据国家有关规定，实行企业化经营，国家不再核拨经费的事业单位和从事经营活动的科技性的社会团体，具备企业法人登记条件的，由该单位申请登记，经登记主管机关核准，领取《企业法人营业执照》，方可从事经营活动。

第十章 监督管理

第二十九条 登记主管机关对企业法人依法履行下列监督管理职责：

- (一) 监督企业法人按照规定办理开业、变更、注销登记；
- (二) 监督企业法人按照登记注册事项和章程、合同从事经营活动；
- (三) 监督企业法人和法定代表人遵守国家法律、法规和政策；
- (四) 制止和查处企业法人的违法经营活动，保护企业法人的合法权益。

第三十条 企业法人有下列情形之一的，登记主管机关可以根据情况分别给予警告、罚款、没收违法所得、停业整顿、吊销《企业法人营业执照》的处罚：

- (一) 登记中隐瞒真实情况、弄虚作假或者未经核准登记注册擅自开业的;
- (二) 擅自改变主要登记事项或者超出核准登记的经营范围从事经营活动的;
- (三) 不按照规定办理注销登记或者不按照规定报送年检报告书, 办理年检的;
- (四) 伪造、涂改、出租、出借、转让、出卖或者擅自复印《企业法人营业执照》、《企业法人营业执照》副本的;
- (五) 抽逃、转移资金, 隐匿财产逃避债务的;
- (六) 从事非法经营活动的。

对企业法人按照上述规定进行处罚时, 应当根据违法行为的情节, 追究法定代表人行政责任、经济责任; 触犯刑律的, 由司法机关依法追究刑事责任。

第三十一条 登记主管机关处理企业法人违法活动, 必须查明事实, 依法处理, 并将处理决定书面通知当事人。

第三十二条 企业法人对登记主管机关的处罚不服时, 可以在收到处罚通知后十五日内向上一级登记主管机关申请复议。上级登记主管机关应当在收到复议申请之日起三十日内作出复议决定。申请人对复议决定不服的, 可以在收到复议通知之日起三十日内向人民法院起诉。逾期不提出申诉又不缴纳罚没款的, 登记主管机关可以按照规定程序通知其开户银行予以划拨。

第三十三条 企业法人被吊销《企业法人营业执照》, 登记主管机关应当收缴其公章, 并将注销登记情况告知其开户银行, 其债权债务由主管部门或者清算组织负责清理。

第三十四条 主管部门、审批机关、登记主管机关的工作人员违反本条例规定, 严重失职、滥用职权、营私舞弊、索贿受贿或者侵害企业法人合法权益的,

应当根据情节给予行政处分和经济处罚；触犯刑律的，由司法机关依法追究刑事责任。

第十一章 附 则

第三十五条 企业法人设立不能独立承担民事责任的分支机构，由该企业法人申请登记，经登记主管机关核准，领取《营业执照》，在核准登记的经营范围内从事经营活动。

根据国家有关规定，由国家核拨经费的事业单位、科技性的社会团体从事经营活动或者设立不具备法人条件的企业，由该单位申请登记，经登记主管机关核准，领取《营业执照》，在核准登记的经营范围内从事经营活动。

具体登记管理参照本条例的规定执行。

第三十六条 经国务院有关部门或者各级计划部门批准的新建企业，其筹建期满一年的，应当按照专项规定办理筹建登记。

第三十七条 本条例施行前，具备法人条件的企业，已经登记主管机关核准登记注册的，不再另行办理企业法人登记。

第三十八条 本条例由国家工商行政管理局负责解释；施行细则由国家工商行政管理局制定。

第三十九条 本条例自1988年7月1日起施行。1980年7月26日国务院发布的《中外合资经营企业登记管理办法》，1982年8月9日国务院发布的《工商企业登记管理条例》，1985年8月14日国务院批准、1985年8月25日国家工商行政管理局发布的《公司登记管理暂行规定》同时废止。