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# 中华人民共和国资产评估法

# Asset Appraisal Law of the People's Republic of China

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主席令第四十六号

Presidential Decree No. 46

《中华人民共和国资产评估法》已由中华人民共和国第十二届全国人民代表大会常务委员会第二十一次会议于2016年7月2日通过，现予公布，自2016年12月1日起施行。

The Asset Appraisal Law of the People's Republic of China, adopted at the 21st Session of the Standing Committee of the 12th National People's Congress of the People's Republic of China on 2 July 2016, is hereby promulgated, effective on 1 December 2016.

中华人民共和国主席　习近平

President Xi Jinping

2016年7月2日

2 July 2016

中华人民共和国资产评估法

Asset Appraisal Law of the People's Republic of China

（2016年7月2日第十二届全国人民代表大会常务委员会第二十一次会议通过）

(Adopted at the 21st Session of the Standing Committee of the 12th National People's Congress on 2 July 2016)

第一章 总则

Chapter 1 General Provisions

第一条   为了规范资产评估行为，保护资产评估当事人合法权益和公共利益，促进资产评估行业健康发展，维护社会主义市场经济秩序，制定本法。

Article 1 This Law is formulated for the purposes of standardising asset valuation activities, protecting the legitimate rights and interests of the parties concerned in asset valuation activities and public interest, promoting healthy development of the asset valuation industry, and safeguarding the order of the socialist market economy.

第二条   本法所称资产评估（以下称评估），是指评估机构及其评估专业人员根据委托对不动产、动产、无形资产、企业价值、资产损失或者其他经济权益进行评定、估算，并出具评估报告的专业服务行为。

Article 2 Asset valuation referred to in this Law (hereinafter referred to as "valuation") shall mean the professional services provided by valuation organisations and their valuation professionals as entrusted for assessment and valuation of immovables, movables, intangible assets, enterprise value, asset losses or other economic interests and issuance of a valuation report thereof.

第三条   自然人、法人或者其他组织需要确定评估对象价值的，可以自愿委托评估机构评估。

Article 3 Natural persons, legal persons or other organisations that require determination of value of a subject matter may voluntarily entrust valuation by a valuation organisation.

涉及国有资产或者公共利益等事项，法律、行政法规规定需要评估的（以下称法定评估），应当依法委托评估机构评估。

Where State-owned assets or public interest are involved and valuation is required pursuant to the provisions of laws and administrative regulations (hereinafter referred to as the "statutory valuation"), a valuation organisation shall be entrusted pursuant to the law to carry out valuation.

第四条   评估机构及其评估专业人员开展业务应当遵守法律、行政法规和评估准则，遵循独立、客观、公正的原则。

Article 4 Valuation organisations and their valuation professionals shall comply with laws, administrative regulations and valuation guidelines in carrying out valuation activities, and adhere to the principles of independence, objectivity and equitableness.

评估机构及其评估专业人员依法开展业务，受法律保护。

Valuation organisations and their valuation professionals carrying out valuation activities pursuant to the law shall be protected by the law.

第五条   评估专业人员从事评估业务，应当加入评估机构，并且只能在一个评估机构从事业务。

Article 5 Valuation professionals engaging in valuation activities shall join a valuation organisation, and may only practise with one valuation organisation.

第六条   评估行业可以按照专业领域依法设立行业协会，实行自律管理，并接受有关评估行政管理部门的监督和社会监督。

Article 6 The valuation industry may establish industry associations pursuant to the law for professional fields, implement self-governance administration, and accept supervision of the relevant valuation administrative authorities and the public.

第七条   国务院有关评估行政管理部门按照各自职责分工，对评估行业进行监督管理。

Article 7 Relevant appraisal administrative department of the State Council shall conduct supervision and administration over the appraisal industry according to their respective responsibilities and functions.

设区的市级以上地方人民政府有关评估行政管理部门按照各自职责分工，对本行政区域内的评估行业进行监督管理。

Relevant appraisal administrative departments of the local people's governments at or above a city divided into districts shall conduct supervision and administration over the appraisal industry within their respective administrative regions according to their respective responsibilities and functions.

第二章 评估专业人员

Chapter 2 Appraisal Professionals

第八条   评估专业人员包括评估师和其他具有评估专业知识及实践经验的评估从业人员。

Article 8 Appraisal professionals include appraisers and other appraisal practitioners with the appraisal expertise and practical experience.

评估师是指通过评估师资格考试的评估专业人员。国家根据经济社会发展需要确定评估师专业类别。

Appraisers refer to appraisal professionals that have passed Appraiser Qualification Examination. The State shall determine professional categories for valuers based on the needs of economic and social development.

第九条   有关全国性评估行业协会按照国家规定组织实施评估师资格全国统一考试。

Article 9 The relevant nationwide valuation industry associations shall organise and implement national standard examinations for valuer qualification pursuant to the provisions of the State.

具有高等院校专科以上学历的公民，可以参加评估师资格全国统一考试。

Citizens who hold tertiary qualification and above may participate in national standard examination for valuer qualification.

第十条   有关全国性评估行业协会应当在其网站上公布评估师名单，并实时更新。

Article 10 Relevant appraisal industry association at the national level shall publish the list of appraisers on its website and update the same in real time.

第十一条   因故意犯罪或者在从事评估、财务、会计、审计活动中因过失犯罪而受刑事处罚，自刑罚执行完毕之日起不满五年的人员，不得从事评估业务。

Article 11 Persons who are subject to criminal punishment for an intentional crime or criminal negligence in carrying out valuation, finance, accounting and audit activities, if a five-year period has not elapsed since completion of sentence, shall not carry out valuation activities.

第十二条   评估专业人员享有下列权利：

Article 12 Appraisal professionals shall enjoy the following rights:

（一）要求委托人提供相关的权属证明、财务会计信息和其他资料，以及为执行公允的评估程序所需的必要协助；

1. The right to request the principal to provide relevant ownership certificates, financial and accounting information and other materials, as well as necessary assistance for carrying out fair appraisal procedures;

（二）依法向有关国家机关或者其他组织查阅从事业务所需的文件、证明和资料；

(II) access to the relevant national authorities or other organizations to the documents, certificates and materials required for the conduct of the Business in accordance with law;

（三）拒绝委托人或者其他组织、个人对评估行为和评估结果的非法干预；

(III) The right to refuse the unlawful interference by the principal or any other organization or individual in the appraisal or appraisal results;

（四）依法签署评估报告；

(IV) Sign the appraisal report according to the law; and

（五）法律、行政法规规定的其他权利。

(V) Other rights provided for by laws and administrative regulations.

第十三条   评估专业人员应当履行下列义务：

Article 13 Appraisal professionals shall perform the following obligations:

（一）诚实守信，依法独立、客观、公正从事业务；

1. having integrity, and legally conducting business in an independent, objective and impartial manner;

（二）遵守评估准则，履行调查职责，独立分析估算，勤勉谨慎从事业务；

(II) abiding by the assessment standards, fulfilling the duty of investigation, making analysis and estimate independently and conducting the business diligently and prudently;

（三）完成规定的继续教育，保持和提高专业能力；

(III) completing the required further education to maintain and improve professional competence;

（四）对评估活动中使用的有关文件、证明和资料的真实性、准确性、完整性进行核查和验证；

(IV) Examining and verifying the authenticity, accuracy and integrity of relevant documents, certificates and materials used in appraising activities; and

（五）对评估活动中知悉的国家秘密、商业秘密和个人隐私予以保密；

(V) Keeping confidential the state secrets, commercial secrets and individual privacy which they have accessed in appraisal activities;

（六）与委托人或者其他相关当事人及评估对象有利害关系的，应当回避；

(VI) Recusing themselves from the appraisal if they have interest relations with the principal or other parties concerned and the appraisal target;

（七）接受行业协会的自律管理，履行行业协会章程规定的义务；

(VII) Accepting the self-disciplinary management of the industrial association and performing the obligations as prescribed by the constitution of the industrial association; and

（八）法律、行政法规规定的其他义务。

(VIII) Other obligations stipulated by laws and administrative regulations.

第十四条   评估专业人员不得有下列行为：

Article 14 Appraisal professionals shall not commit any of the following acts:

（一）私自接受委托从事业务、收取费用；

1. Accepting entrustment in private to conduct appraisal business and charge fees;

（二）同时在两个以上评估机构从事业务；

(II) Conducting appraisal business in two or more appraisal institutions simultaneously;

（三）采用欺骗、利诱、胁迫，或者贬损、诋毁其他评估专业人员等不正当手段招揽业务；

3. Soliciting business by illicit means such as fraud, inducement, coercion or dispraising or disparaging other appraisal professionals;

（四）允许他人以本人名义从事业务，或者冒用他人名义从事业务；

(IV) Permitting any other person to conduct appraisal business in their name or conducting business in the name of others;

（五）签署本人未承办业务的评估报告；

(V) Signing appraisal reports on business not undertaken by themselves;

（六）索要、收受或者变相索要、收受合同约定以外的酬金、财物，或者谋取其他不正当利益；

(VI) demanding or taking, or demanding or taking in a disguised form, any payment or items of value not specified in the service contract, or seeking other illegitimate gains;

（七）签署虚假评估报告或者有重大遗漏的评估报告；

(VII) Signing any false appraisal reports or appraisal reports having material omissions; or

（八）违反法律、行政法规的其他行为。

(VIII) other acts in violation of laws and administrative regulations.

第三章 评估机构

Chapter III Appraisal Institutions

第十五条   评估机构应当依法采用合伙或者公司形式，聘用评估专业人员开展评估业务。

Article 15 Valuation organisations shall adopt the form of partnership or company pursuant to the law, and employ valuation professionals to carry out valuation activities.

合伙形式的评估机构，应当有两名以上评估师；其合伙人三分之二以上应当是具有三年以上从业经历且最近三年内未受停止从业处罚的评估师。

Valuation organisations which adopt the form of partnership shall employ two or more valuers; two-thirds or more of the partners shall be valuers who have three or more years of practice experience and have not been ordered to suspend practice during the past three years.

公司形式的评估机构，应当有八名以上评估师和两名以上股东，其中三分之二以上股东应当是具有三年以上从业经历且最近三年内未受停止从业处罚的评估师。

Valuation organisations which adopt the form of company shall employ eight or more valuers and have two or more shareholders, among which two-thirds or more of the shareholders shall be valuers who have three or more years of practice experience and have not been ordered to suspend practice during the past three years.

评估机构的合伙人或者股东为两名的，两名合伙人或者股东都应当是具有三年以上从业经历且最近三年内未受停止从业处罚的评估师。

Where an appraisal institution has two partners or shareholders, both of the partners or shareholders shall be appraisers who have more than three years of experience in the appraisal industry and have not been imposed the punishment of suspending practice in the last three years.

第十六条   设立评估机构，应当向工商行政管理部门申请办理登记。评估机构应当自领取营业执照之日起三十日内向有关评估行政管理部门备案。评估行政管理部门应当及时将评估机构备案情况向社会公告。

Article 16 For establishment of a valuation organisation, registration formalities shall be completed with the administration for industry and commerce. Valuation organisations shall file records with the relevant valuation administrative authorities within 30 days from obtaining of business licence. The valuation administrative authorities shall promptly announce filing information of the valuation organisation to the public.

第十七条   评估机构应当依法独立、客观、公正开展业务，建立健全质量控制制度，保证评估报告的客观、真实、合理。

Article 17 Valuation organisations shall carry out valuation activities independently, objectively and fairly pursuant to the law, establish and improve upon their quality control system, and ensure that their valuation reports are objective, true and reasonable.

评估机构应当建立健全内部管理制度，对本机构的评估专业人员遵守法律、行政法规和评估准则的情况进行监督，并对其从业行为负责。

Valuation organisations shall establish and improve upon their internal management system, supervise their valuation professionals' compliance with laws, administrative regulations and valuation guidelines, and be accountable for their practice activities.

评估机构应当依法接受监督检查，如实提供评估档案以及相关情况。

Valuation organisations shall accept supervision and inspection pursuant to the law, and provide valuation files and the relevant information truthfully.

第十八条   委托人拒绝提供或者不如实提供执行评估业务所需的权属证明、财务会计信息和其他资料的，评估机构有权依法拒绝其履行合同的要求。

Article 18 Where the entrusting party refuses to provide, or does not provide truthfully, the proof of ownership, financial accounting information and other materials required for conduct of valuation, the valuation organisation shall have the right to refuse to perform the contractual requirements.

第十九条   委托人要求出具虚假评估报告或者有其他非法干预评估结果情形的，评估机构有权解除合同。

Article 19 Where the entrusting party requests issuance of a false valuation report or makes other illegal interference with the valuation outcome, the valuation organisation shall have the right to rescind the contract.

第二十条   评估机构不得有下列行为：

Article 20 Appraisal institutions shall not commit any of the following acts:

（一）利用开展业务之便，谋取不正当利益；

(I) seeking improper benefits by taking advantage of its business;

（二）允许其他机构以本机构名义开展业务，或者冒用其他机构名义开展业务；

(II) Permitting another organization to carry out business in its name or carrying out business falsely using the name of another organization;

（三）以恶性压价、支付回扣、虚假宣传，或者贬损、诋毁其他评估机构等不正当手段招揽业务；

(III) Soliciting business by illicit means including maliciously lowering price, paying commissions, making false publicity, or dispraising or disparaging other appraisal institutions;

（四）受理与自身有利害关系的业务；

(IV) Accepting any business wherein it has a conflict of interest;

（五）分别接受利益冲突双方的委托，对同一评估对象进行评估；

(V) Accepting entrustment from both parties that have a conflict of interest and conducting appraisal on the same appraisal target;

（六）出具虚假评估报告或者有重大遗漏的评估报告；

(VI) Issuing false appraisal reports or appraisal reports having material omissions;

（七）聘用或者指定不符合本法规定的人员从事评估业务；

(VII) Employing or appointing any person that does not meet provisions stipulated herein to conduct appraisal; or

（八）违反法律、行政法规的其他行为。

(VIII) other acts in violation of laws and administrative regulations.

第二十一条   评估机构根据业务需要建立职业风险基金，或者自愿办理职业责任保险，完善风险防范机制。

Article 21 Appraisal institutions may establish the professional risk fund according to their business needs, or purchase professional liability insurance voluntarily to improve the risk prevention mechanism.

第四章 评估程序

Chapter 4 Appraisal Procedures

第二十二条   委托人有权自主选择符合本法规定的评估机构，任何组织或者个人不得非法限制或者干预。

Article 22 An entrusting party shall have the right to select an valuation organisation which complies with the provisions of this Law, and no organisation or individual shall restrict or interfere illegally.

评估事项涉及两个以上当事人的，由全体当事人协商委托评估机构。

Where a valuation matter involves two or more parties concerned, all the parties concerned shall negotiate and entrust the valuation organisation.

委托开展法定评估业务，应当依法选择评估机构。

Where statutory appraisal business is conducted through entrustment, the appraisal institution shall be selected according to the law.

第二十三条   委托人应当与评估机构订立委托合同，约定双方的权利和义务。

Article 23 The entrusting party shall enter into an entrustment contract with the valuation organisation to agree on the rights and obligations of both parties.

委托人应当按照合同约定向评估机构支付费用，不得索要、收受或者变相索要、收受回扣。

The entrusting party shall pay fees to the valuation organisation in accordance with contractual agreement, and shall not demand, receive kickbacks directly or under any pretext.

委托人应当对其提供的权属证明、财务会计信息和其他资料的真实性、完整性和合法性负责。

The entrusting party shall be responsible for the veracity, integrity and legitimacy of the proof of ownership, financial accounting information and other materials it provides.

第二十四条   对受理的评估业务，评估机构应当指定至少两名评估专业人员承办。

Article 24 For an appraisal case that has been accepted, an appraisal institution shall appoint at least two appraisal professionals to undertake the case.

委托人有权要求与相关当事人及评估对象有利害关系的评估专业人员回避。

The entrusting party shall have the right to require a valuation professional who has a stake in the relevant parties concerned and the subject matter to abstain from the valuation assignment.

第二十五条   评估专业人员应当根据评估业务具体情况，对评估对象进行现场调查，收集权属证明、财务会计信息和其他资料并进行核查验证、分析整理，作为评估的依据。

Article 25 Valuation professionals shall, based on the specific circumstances of the valuation assignment, conduct onsite investigation for the subject matter, collect the proof of ownership, financial accounting information and other materials, and carry out verification, verification, analysis and sorting, to form the basis for the valuation.

第二十六条   评估专业人员应当恰当选择评估方法，除依据评估执业准则只能选择一种评估方法的外，应当选择两种以上评估方法，经综合分析，形成评估结论，编制评估报告。

Article 26 Appraisal professionals shall select appraisal methods in an appropriate way. Except where only one appraisal method can be selected according to the appraisal practicing rules, at least two appraisal methods shall be selected, which shall, after comprehensive analysis, form the appraisal conclusion and prepare the appraisal report.

评估机构应当对评估报告进行内部审核。

Valuation organisations shall conduct internal examination for valuation reports.

第二十七条   评估报告应当由至少两名承办该项业务的评估专业人员签名并加盖评估机构印章。

Article 27 Valuation reports shall be signed by at least two valuation professionals who undertake the valuation assignment and be affixed with the seal of the valuation organisation.

评估机构及其评估专业人员对其出具的评估报告依法承担责任。

Valuation organisations and their valuation professionals shall be liable for valuation reports issued by them pursuant to the law.

委托人不得串通、唆使评估机构或者评估专业人员出具虚假评估报告。

The entrusting party shall not conspire with or instigate the valuation organisation or its valuation professionals to issue a false valuation report.

第二十八条   评估机构开展法定评估业务，应当指定至少两名相应专业类别的评估师承办，评估报告应当由至少两名承办该项业务的评估师签名并加盖评估机构印章。

Article 28 When an appraisal institution conducts statutory appraisal business, it shall designate at least two appraisers with relevant specialty to undertake the appraisal. And the appraisal report shall be signed by at least two appraisers who undertake the appraisal business, and the official seal of the appraisal institution shall be affixed to the report.

第二十九条   评估档案的保存期限不少于十五年，属于法定评估业务的，保存期限不少于三十年。

Article 29 Valuation files shall be retained for not less than 15 years, and valuation files for statutory valuation assignments shall be retained for not less than 30 years.

第三十条   委托人对评估报告有异议的，可以要求评估机构解释。

Article 30 Where the entrusting party disagrees with the valuation report, it may require the valuation organisation to explain.

第三十一条   委托人认为评估机构或者评估专业人员违法开展业务的，可以向有关评估行政管理部门或者行业协会投诉、举报，有关评估行政管理部门或者行业协会应当及时调查处理，并答复委托人。

Article 31 Where the entrusting party asserts that the valuation organisation or the valuation professionals has/have carried out valuation against the law, it may lodge a complaint or report to the relevant valuation administrative authorities or the industry association, and the relevant valuation administrative authorities or the industry association shall promptly investigate and handle the complaint or report, and reply the entrusting party.

第三十二条   委托人或者评估报告使用人应当按照法律规定和评估报告载明的使用范围使用评估报告。

Article 32 The entrusting party or a user of the valuation report shall use the valuation report pursuant to the provisions of the law and the scope of use stated in the valuation report.

委托人或者评估报告使用人违反前款规定使用评估报告的，评估机构和评估专业人员不承担责任。

Where the entrusting party or a user of the valuation report uses the valuation report against the provisions of the preceding paragraph, the valuation organisation and the valuation professionals shall not be held liable.

第五章 行业协会

Chapter 5 Trade Association

第三十三条   评估行业协会是评估机构和评估专业人员的自律性组织，依照法律、行政法规和章程实行自律管理。

Article 33 Valuation industry associations are self-governance organisations for valuation organisations and valuation professionals, which implement self-governance administration pursuant to laws, administrative regulations and articles of association.

评估行业按照专业领域设立全国性评估行业协会，根据需要设立地方性评估行业协会。

The valuation industry shall establish national valuation industry associations in accordance with professional fields, and establish local valuation industry associations based on the needs.

第三十四条   评估行业协会的章程由会员代表大会制定，报登记管理机关核准，并报有关评估行政管理部门备案。

Article 34 The articles of association of a valuation industry association shall be formulated by a members' congress, subject to examination and approval by the registration administrative authorities, and filed with the relevant valuation administrative authorities.

第三十五条   评估机构、评估专业人员加入有关评估行业协会，平等享有章程规定的权利，履行章程规定的义务。有关评估行业协会公布加入本协会的评估机构、评估专业人员名单。

Article 35 Valuation organisations and valuation professionals shall join the relevant valuation industry association, enjoy the rights stipulated in the articles of association equally, and perform the obligations stipulated in the articles of association. Relevant appraisal industry associations shall publish the list of appraisal institutions and appraisal professionals that have joined such associations.

第三十六条   评估行业协会履行下列职责：

Article 36 Appraisal industry associations shall fulfill the following responsibilities and duties:

（一）制定会员自律管理办法，对会员实行自律管理；

1. Formulating self-disciplinary measures for its members and conducting self-disciplinary management of its members;

（二）依据评估基本准则制定评估执业准则和职业道德准则；

2. Formulating the appraisal practice rules and professional ethics based on the fundamental appraisal standards;

（三）组织开展会员继续教育；

(III) Organizing the continuing education for its members;

（四）建立会员信用档案，将会员遵守法律、行政法规和评估准则的情况记入信用档案，并向社会公开；

(IV) establishing credit files on its members, recording their compliance with laws, administrative regulations and appraisal standards into such files, and making the files public;

（五）检查会员建立风险防范机制的情况；

(V) inspecting their establishment of risk prevention mechanisms;

（六）受理对会员的投诉、举报，受理会员的申诉，调解会员执业纠纷；

(VI) accepting complaints and tip-offs filed against, and appeals filed by its members, and mediating professional practice disputes among its members;

（七）规范会员从业行为，定期对会员出具的评估报告进行检查，按照章程规定对会员给予奖惩，并将奖惩情况及时报告有关评估行政管理部门；

(VII) Regulating the practice of its members, inspecting the appraisal reports issued by its members on a regular basis, rewarding or punishing its members according to its articles of association, and reporting the rewards and punishments in a timely manner to the relevant appraisal administrative department;

（八）保障会员依法开展业务，维护会员合法权益；

(VIII) ensuring that its members legally conduct business and protecting their legitimate rights and interests; and

（九）法律、行政法规和章程规定的其他职责。

(IX) other duties stipulated by laws, administrative regulations and articles of association.

第三十七条   有关评估行业协会应当建立沟通协作和信息共享机制，根据需要制定共同的行为规范，促进评估行业健康有序发展。

Article 37 The relevant valuation industry associations shall establish a mechanism for communication, cooperation and information sharing, formulate a common code of conduct based on the needs, and promote healthy and orderly development of the valuation industry.

第三十八条   评估行业协会收取会员会费的标准，由会员代表大会通过，并向社会公开。不得以会员交纳会费数额作为其在行业协会中担任职务的条件。

Article 38 The standards for membership fees collected by valuation industry associations shall be passed by a members' general meeting and announced to the public. The amount of membership fees paid by a member shall not be made a condition for him to hold a post in the industrial association.

会费的收取、使用接受会员代表大会和有关部门的监督，任何组织或者个人不得侵占、私分和挪用。

The collection and use of the membership dues shall be supervised by the member representative assembly and relevant departments, and no organization or individual may embezzle, divide privately or appropriate the membership dues.

第六章 监督管理

Chapter 6 Supervision and Administration

第三十九条   国务院有关评估行政管理部门组织制定评估基本准则和评估行业监督管理办法。

Article 39 Relevant appraisal administrative department of the State Council shall organize the formulation of appraisal basic guidelines and measures for the supervision and administration of the appraisal industry.

第四十条   设区的市级以上人民政府有关评估行政管理部门依据各自职责，负责监督管理评估行业，对评估机构和评估专业人员的违法行为依法实施行政处罚，将处罚情况及时通报有关评估行业协会，并依法向社会公开。

Article 40 The relevant valuation administrative authorities of People's Governments of municipalities divided into districts level and above shall be responsible for supervision and administration of the valuation industry in accordance with their respective duties, impose administrative punishment pursuant to the law on valuation organisations and valuation professionals that have committed an illegal act, promptly notify the relevant valuation industry associations of the punishment, and announce to the public pursuant to the law.

第四十一条   评估行政管理部门对有关评估行业协会实施监督检查，对检查发现的问题和针对协会的投诉、举报，应当及时调查处理。

Article 41 The valuation administrative authorities shall implement supervision and inspection on the relevant valuation industry associations, and promptly investigate and handle issues discovered in the inspection and complaints and reports against the associations.

第四十二条   评估行政管理部门不得违反本法规定，对评估机构依法开展业务进行限制。

Article 42 Administrative departments of appraisal shall not, in violation of the provisions stipulated herein, impose restrictions on the appraisal business legally conducted by appraisal institutions.

第四十三条   评估行政管理部门不得与评估行业协会、评估机构存在人员或者资金关联，不得利用职权为评估机构招揽业务。

Article 43 The valuation administrative authorities shall not be related to valuation industry associations and valuation organisations in terms of staffing or funding, and shall not make use of official powers to solicit business for valuation organisations.

第七章 法律责任

Chapter 7 Legal Liabilities

第四十四条   评估专业人员违反本法规定，有下列情形之一的，由有关评估行政管理部门予以警告，可以责令停止从业六个月以上一年以下；有违法所得的，没收违法所得；情节严重的，责令停止从业一年以上五年以下；构成犯罪的，依法追究刑事责任：

Article 44 Valuation professionals who violate the provisions of this Law under any of the following circumstances shall be given a warning by the relevant valuation administrative authorities, and may be ordered to suspend practice for more than six months but less than one year; illegal income, if any, shall be confiscated; in serious cases, they shall be ordered to suspend practice for more than one year but less than five years; where the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law:

（一）私自接受委托从事业务、收取费用的；

1. Accepting entrustment in private to conduct appraisal business and charge fees;

（二）同时在两个以上评估机构从事业务的；

(II) Conducting appraisal business in two or more appraisal institutions simultaneously;

（三）采用欺骗、利诱、胁迫，或者贬损、诋毁其他评估专业人员等不正当手段招揽业务的；

(III) Soliciting business by illicit means such as fraud, inducement, coercion or dispraising or disparaging other appraisal professionals;

（四）允许他人以本人名义从事业务，或者冒用他人名义从事业务的；

(IV) Permitting any other person to conduct appraisal business in his name or conducting business in the name of others;

（五）签署本人未承办业务的评估报告或者有重大遗漏的评估报告的；

(V) Signing the appraisal reports for any business that is not undertaken by them or the appraisal reports having material omissions; or

（六）索要、收受或者变相索要、收受合同约定以外的酬金、财物，或者谋取其他不正当利益的。

(VI) Soliciting or accepting any remuneration or property not stipulated in the contract in a direct or disguised way, or seeking any illegitimate benefits.

第四十五条   评估专业人员违反本法规定，签署虚假评估报告的，由有关评估行政管理部门责令停止从业两年以上五年以下；有违法所得的，没收违法所得；情节严重的，责令停止从业五年以上十年以下；构成犯罪的，依法追究刑事责任，终身不得从事评估业务。

Article 45 Valuation professionals who violate the provisions of this Law in signing a false valuation report shall be ordered by the relevant valuation administrative authorities to suspend practice for more than two years but less than five years; where there is illegal income, illegal income shall be confiscated; under serious circumstances, they shall be ordered to suspend practice for more than five years but less than 10 years; where the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law, and they shall be banned from valuation practice permanently.

第四十六条   违反本法规定，未经工商登记以评估机构名义从事评估业务的，由工商行政管理部门责令停止违法活动；有违法所得的，没收违法所得，并处违法所得一倍以上五倍以下罚款。

Article 46 Offenders who violate the provisions of this Law in carrying out valuation in the name of valuation organisation without completing industry and commerce registration shall be ordered by the administration for industry and commerce to stop the illegal activities; where there is illegal income, illegal income shall be confiscated and a fine ranging from one to five times the amount of illegal income shall be imposed.

第四十七条   评估机构违反本法规定，有下列情形之一的，由有关评估行政管理部门予以警告，可以责令停业一个月以上六个月以下；有违法所得的，没收违法所得，并处违法所得一倍以上五倍以下罚款；情节严重的，由工商行政管理部门吊销营业执照；构成犯罪的，依法追究刑事责任：

Article 47 Valuation organisations which violate the provisions of this Law under any of the following circumstances shall be given a warning by the relevant valuation administrative authorities, and may be ordered to suspend valuation for more than one month but less than six months; where there is illegal income, illegal income shall be confiscated, and a fine ranging from one to five times the amount of illegal income shall be imposed; where the case is serious, the administration for industry and commerce shall revoke the business licence; where the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law:

（一）利用开展业务之便，谋取不正当利益的；

1. Seeking for unjustifiable interests by taking the advantage of its business status;

（二）允许其他机构以本机构名义开展业务，或者冒用其他机构名义开展业务的；

2. allowing another institution to carry out business in its name or carrying out business falsely using the name of another institution;

（三）以恶性压价、支付回扣、虚假宣传，或者贬损、诋毁其他评估机构等不正当手段招揽业务的；

3. Soliciting business by illicit means including maliciously lowering price, paying commissions, making false publicity, or dispraising or disparaging other appraisal institutions;

（四）受理与自身有利害关系的业务的；

(IV) Accepting any business wherein it has a conflict of interest;

（五）分别接受利益冲突双方的委托，对同一评估对象进行评估的；

(V) Accepting entrustment from both parties that have a conflict of interest and conducting appraisal on the same appraisal target;

（六）出具有重大遗漏的评估报告的；

(VI) Issuing an appraisal report with major omissions;

（七）未按本法规定的期限保存评估档案的；

(VII) Failing to keep the appraisal records for a period of time specified herein;

（八）聘用或者指定不符合本法规定的人员从事评估业务的；

(VIII) Employing or appointing any person that does not meet provisions stipulated herein to conduct appraisal business; or

（九）对本机构的评估专业人员疏于管理，造成不良后果的。

(IX) Mismanaging their respective appraisal professionals, leading to adverse consequences.

评估机构未按本法规定备案或者不符合本法第十五条规定的条件的，由有关评估行政管理部门责令改正；拒不改正的，责令停业，可以并处一万元以上五万元以下罚款。

Valuation organisations which do not complete filing pursuant to the provisions of this Law or do not satisfy the criteria stipulated in Article 15 shall be ordered by the relevant valuation administrative authorities to make correction; where correction is not made, the valuation organisation shall be ordered to suspend practice and may be subject to a fine ranging from RMB10,000 to RMB50,000.

第四十八条   评估机构违反本法规定，出具虚假评估报告的，由有关评估行政管理部门责令停业六个月以上一年以下；有违法所得的，没收违法所得，并处违法所得一倍以上五倍以下罚款；情节严重的，由工商行政管理部门吊销营业执照；构成犯罪的，依法追究刑事责任。

Article 48 Valuation organisations which violate the provisions of this Law in issuing a false valuation report shall be ordered by the relevant valuation administrative authorities to suspend practice for more than six months but less than one year; where there is illegal income, illegal income shall be confiscated, and a fine ranging from one to five times the amount of illegal income shall be imposed; in serious cases, the administration for industry and commerce shall revoke the business licence of the valuation organisation; where the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law.

第四十九条   评估机构、评估专业人员在一年内累计三次因违反本法规定受到责令停业、责令停止从业以外处罚的，有关评估行政管理部门可以责令其停业或者停止从业一年以上五年以下。

Article 49 Valuation organisations and valuation professionals that are subject to punishment, other than suspension of operation or suspension of practice, for three occasions within a year for violation of the provisions of this Law may be ordered by the relevant valuation administrative authorities to suspend operation or suspend practice for more than one year but less than five years.

第五十条   评估专业人员违反本法规定，给委托人或者其他相关当事人造成损失的，由其所在的评估机构依法承担赔偿责任。评估机构履行赔偿责任后，可以向有故意或者重大过失行为的评估专业人员追偿。

Article 50 Where an appraisal professional, in violation of the provisions stipulated herein causes losses to the principal or other parties concerned, the appraisal institution for which he works shall be liable for the compensation in accordance with the law. Upon performance of compensation liability by the valuation organisation, the valuation organisation may recover the compensation from the valuation professional who have intentionally committed the violation or committed gross negligence.

第五十一条   违反本法规定，应当委托评估机构进行法定评估而未委托的，由有关部门责令改正；拒不改正的，处十万元以上五十万元以下罚款；情节严重的，对直接负责的主管人员和其他直接责任人员依法给予处分；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 51 Offenders who violate the provisions of this Law in failing to entrust a valuation organisation to carry out statutory valuation as required shall be ordered by the relevant authorities to make correction; where correction is not made, a fine ranging from RMB100,000 to RMB500,000 shall be imposed; in serious cases, the directly accountable person (s) -in-charge and other directly accountable personnel shall be punished pursuant to the law; where losses are suffered due to the violation, the offender shall bear compensation liability pursuant to the law; where the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law.

第五十二条   违反本法规定，委托人在法定评估中有下列情形之一的，由有关评估行政管理部门会同有关部门责令改正；拒不改正的，处十万元以上五十万元以下罚款；有违法所得的，没收违法所得；情节严重的，对直接负责的主管人员和其他直接责任人员依法给予处分；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 52 Where an entrusting party for statutory valuation violates the provisions of this Law under any of the following circumstances, it shall be ordered by the relevant valuation administrative authorities and the relevant authorities to make correction; where correction is not made, a fine ranging from RMB100,000 to RMB500,000 shall be imposed; where there is illegal income, illegal income shall be confiscated; in serious cases, the directly accountable person (s) -in-charge and other directly accountable personnel shall be punished pursuant to the law; where losses are caused, compensation liability shall be borne pursuant to the law; where the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law:

（一）未依法选择评估机构的；

1. Failing to select the appraisal institution according to the law;

（二）索要、收受或者变相索要、收受回扣的；

(II) Soliciting or accepting commissions directly or in a disguised form;

（三）串通、唆使评估机构或者评估师出具虚假评估报告的；

(III) Colluding with or instigating the appraisal institution or the appraisal professionals thereof to issue a false appraisal report;

（四）不如实向评估机构提供权属证明、财务会计信息和其他资料的；

(IV) Failing to provide truthful ownership certificates, financial and accounting information and other materials to the appraisal institution; or

（五）未按照法律规定和评估报告载明的使用范围使用评估报告的。

(V) Failing to use the appraisal report according to the provisions stipulated by law or the scope of use clearly indicated on the appraisal report.

前款规定以外的委托人违反本法规定，给他人造成损失的，依法承担赔偿责任。

Where a client other than those stipulated in the preceding paragraph violates the provisions of this Law and causes others to suffer losses, compensation liability shall be borne pursuant to the law.

第五十三条   评估行业协会违反本法规定的，由有关评估行政管理部门给予警告，责令改正；拒不改正的，可以通报登记管理机关，由其依法给予处罚。

Article 53 Valuation industry associations which violate the provisions of this Law shall be given a warning by the relevant valuation administrative authorities and be ordered to make correction; where correction is not made, the registration administrative authorities may be notified and be subject to punishment pursuant to the law.

第五十四条   有关行政管理部门、评估行业协会工作人员违反本法规定，滥用职权、玩忽职守或者徇私舞弊的，依法给予处分；构成犯罪的，依法追究刑事责任。

Article 54 Personnel of the relevant administrative authorities and valuation industry associations who violate the provisions of this Law in abusing official powers, dereliction of duties or corruption shall be punished pursuant to the law; where the case constitutes a criminal offence, criminal liability shall be pursued in accordance with the law.

第八章 附则

Chapter 8 Supplementary Provisions

第五十五条   本法自2016年12月1日起施行。

Article 55 This Law shall come into force as of December 1, 2016.