

# Major And Ancillary Government Regulations Concerning Bankruptcy, Restructuring And Related Issues

**Table A2-1**

Major and Ancillary Government Regulations for Bankruptcy, Merger and Restructuring			
Issuer/Number	Title	Effective from	Issued on
National People's Congress	General Principles of the Civil Law of the People's Republic of China 中華人民共和國民法通則	1 January 1987	12 April 1986
Standing Committee of the National People's Congress	Law of the People's Republic of China on Enterprise Bankruptcy (Trial Implementation) 中華人民共和國企業破產法(試行)	1 November 1988	2 December 1986
State Commission for System Reform, State Planning Commission, Ministry of Finance and the State Administration of State-Owned Assets (Ti Gai Jing [1989] No 38)	Provisional Measures Governing Enterprise Merger 關於企業兼併的暫行辦法	19 February 1989	19 February 1989
Supreme People's Court (Fa Jing Han [1990] No 70)	Reply Regarding the Coordination Between Intermediate People's Court of Fo Shan City on Acceptance of a Contractual Dispute case and Intermediate People's Court of QingDao City on Acceptance of a Bankruptcy Case 關於佛山市中級人民法院受理經濟合同糾紛案件與青島市中級人民法院受理破產案件工作協調問題的覆函	6 October 1990	6 October 1990

Table A2-1 (cont.)

Major and Ancillary Government Regulations for Bankruptcy, Merger and Restructuring			
Issuer/Number	Title	Effective from	Issued on
State Commission for System Reform, Ministry of Finance, and the State Administration of State-Owned Assets (Ti Gai Jing [1989] No 39)	Provisional Measures Governing the Disposal of Property Rights in Small State-owned Enterprises 關於出售國有小型企業產權的暫行辦法	19 February 1989	19 February 1989
State Council (Guo Fa [1990] No 68)	Notice Regarding the Question on Debt Repayment for Companies which were De-registered During Restructuring and Reconciliation. 關於在清理整頓公司中被撤併公司債權債務清理問題的通知	12 December 1990	12 December 1990
Supreme People's Court (Fajing Han [1991] No 62)	Reply Regarding Petition for Bankruptcy of the Inner Mongolia Joint Venture on Chemical Fertilizer Technology Supply 關於內蒙古化肥生產供銷技術服務聯營公司申請破產一案的覆函	7 June 1991	7 June 1991
Standing Committee of the Shanghai People's Congress	Shanghai Municipal's Liquidation Rules for Foreign Investment Enterprises 上海市外商投資企業清算條例	1 October 1991	16 August 1991
National People's Congress	Civil Procedure Law of The People's Republic of China 中華人民共和國民事訴訟法	9 April 1991	9 April 1991
Supreme People's Court (Fa (jing) [1991] No 35)	Opinion of the Supreme People's Court on Several Issues of the Implementation of the Law of the People's Republic of China on Enterprise Bankruptcy (Trial Implementation) 關於貫徹執行《中華人民共和國企業破產法(試行)》若干問題的意見	7 November 1991	7 November 1991
Supreme People's Court (FaJing Han [1991] No 149)	Reply Regarding the Question of Applicable Laws in the matter of Debt Repayment by Qinghai Province Non-metal Mining Industrial Company 關於青海省非金屬礦工業公司債務清償法律適用問題的覆函	20 December 1991	20 December 1991
Supreme People's Court (Fafa [1992] No 22)	Opinion on Several Issues Relating to the Application of the Civil Procedural Law 最高人民法院關於適用《中華人民共和國民事訴訟法》若干問題的意見(節錄)	14 July 1992	14 July 1992

Table A2-1 (cont.)

Major and Ancillary Government Regulations for Bankruptcy, Merger and Restructuring			
Issuer/Number	Title	Effective from	Issued on
State Council (Guo Wu Yuan Ling [1992] No 103)	Regulation of Change of Business Mechanism for Industrial Enterprises owned by Whole-people 全民所有制工業企業轉換經營機制條例	23 July 1992	23 July 1992
People's Bank of China, Industrial and Commerce Bank of China, Agricultural Bank of China, Bank of China and China Construction Bank (Yin Fa [1993] No 113)	Notice on the Reduction and Exception of Loan Interest for Suspended Operation Pertaining to Merged, Acquired, Disbanded and Bankrupt Enterprises 關於停產整頓、被兼併、解散和破產 企業貸款停減緩利息處理問題的通知	24 April 1993	24 April 1993
Guangdong Province People's Congress	Rules of Guangdong Province on Company Bankruptcy 廣東省公司破產條例	1 August 1993	13 June 1993
Standing Committee of the Beijing People's Congress	Beijing Municipal's Liquidation Rules for Foreign Investment Enterprises 北京市外商投資企業清算條例	1 October 1993	14 August 1993
Supreme People's Court (Fa [1993] No 72)	Notice Regarding Eligibility of Certified Public Accountants of Auditing Firms to be Hired by Bankruptcy Committee to Participate in Bankruptcy Proceedings 關於審計(師)事務所執業審計師可以接 受清算組的聘任參與企業破產清算的 通知	28 August 1993	28 August 1993
Supreme People's Court (FaFu [1993] No 9)	Reply Regarding Termination of Enforcement for Accepted Bankruptcy Case where the Debtor is the One Being Enforced 關於人民法院受理破產案件後對以破 產案件的債務人為被執行人的執行案 件均應中止執行的批覆	17 September 1993	17 September 1993
Standing Committee of the Shenzhen People's Congress	Bankruptcy Rules Enterprises for Shenzhen Economic Zone 深圳經濟特區企業破產條例	1 March 1994	17 December 1993
Supreme People's Court (FaFu [1994] No 2)	Reply Regarding the Validity of a Charge contract on All Assets in Favour of One Creditor but the Debtor has Several Creditors 關於債務人有多個債權人而將其全部 財產抵押給其中一個債權人是否有效 問題的批覆	26 March 1994	26 March 1994

**Table A2-1 (cont.)**

Major and Ancillary Government Regulations for Bankruptcy, Merger and Restructuring			
Issuer/Number	Title	Effective from	Issued on
Supreme People's Court (FaFu [1994] No 4)	Reply Regarding the Civil Liabilities of Enterprises which Operated Other Enterprises Which Were Then Rescinded or Stopped 關於企業開辦的其他企業被撤銷或者歇業後民事責任承擔問題的批函	30 March 1994	30 March 1994
State Council (Guo Fa [1994] No 59)	Notice of Trial Implementation of the Bankruptcy Law for State-owned Enterprise's in 18 Cities 關於在若干城市試行國有企業破產有問題的通知	25 October 1994	25 October 1994
Supreme People's Court (Fa Han [1995] No 32)	Reply Regarding the Question of whether Right of Debt Can Be Set-off with Outstanding Capital 關於破產債權能否與未到位的注冊資金抵銷問題的覆函	10 April 1995	10 April 1995
Supreme People's Court (Fa Han [1995] No 33)	Reply Regarding the Validity of Two Charge Contracts in the Petition for Bankruptcy of Wuhan Container Limited by Agricultural Bank of China, Hubei Branch 關於如何認定中國農業銀行湖北省分行國際業務部申請宣告武漢貨櫃有限公司破產一案中兩份抵押合同效力問題的覆函	10 April 1995	10 April 1995
People's Bank of China, State Economic and Trade Commission and Ministry of Finance Yin Fa [1995] No 130	Circular on Handling Bank Loans and Interest after Better-Performing State-owned Enterprises are Encouraged and Supported to Merge Money-Losing State-Owned Industrial Productive Enterprises in 18 Pilot Cities 關於鼓勵和支持18個試點城市優勢國有企業兼併困難國有企業後有關銀行貸款及利息處理問題的通知	4 May 1995	4 May 1995
Standing Committee of Beijing Municipal People's Congress	Beijing Municipal's Dissolution Rules for Foreign Invested Enterprise 北京市外商投資企業解散條例	15 July 1995	8 June 1995
Standing Committee of Shenzhen People's Congress	Rules on Liquidation Procedures for Enterprises for Shenzhen Economic Zone 深圳經濟特區企業清算條例	1 October 1995	26 July 1995

Table A2-1 (cont.)

Major and Ancillary Government Regulations for Bankruptcy, Merger and Restructuring			
Issuer/Number	Title	Effective from	Issued on
Supreme People's Court (FaFu [1996] No 4)	Reply Regarding Whether Peoples' Courts Should Accept State-owned Assets Dispute arisen from Reform Led by Government 關於因政府調整劃轉企業國有資產引 起的糾紛是否受理問題的批覆	2 April 1996	2 April 1996
Ministry of Foreign Trade and Economic Cooperation (Dui Wai Mao Yi Jing Ji He Zou Bu Ling [1996] No 2)	Procedures for Liquidation of Foreign Investment Enterprises 外商投資企業清算辦法	9 July 1996	9 July 1996
State Economic and Trade Commission and People's Bank of China (Guo Jing Mao Qi [1996] No 492)	Notice on Certain Issues Arising in the Experiment of Merger and Bankruptcy of State-owned enterprises 關於試行國有企業兼併破產中若干問 題的通知	25 July 1996	25 July 1996
Supreme People's Court (FaFu [1996] No 14)	Reply Regarding How to Handle a Re- trial Request or Protest Raised by a Party to the Proceeding or Procuratorate Bureau against People's Court's Decision in Granting Preferential Right to Creditors 關於在破產程序中當事人或人民檢察 院對人民法院作出的債權人優先受償 的裁定申請再審或抗訴應如何處理問 題的批覆	13 August 1996	13 August 1996
Ministry of Finance Circular (CaiGong Zi [1996] No 224)	Provisional Regulations on Financial Issues for Corporate Acquisitions 企業兼併有關財務問題的暫行規定	20 August 1996	20 August 1996
Ministry of Finance Circular (CaiGong Zi [1996] No 226)	Provisional Regulations on Financial Issues for Bankruptcies of State-owned Enterprises 國有企業試行破產有關財務問題的暫 行規定	20 August 1996	20 August 1996
Supreme Peoples' Court (Fafu [1996] No 17)	Reply Regarding the End of Making Contribution Into Social Security Insurances After an Enrolling Enterprise is Bankrupted 關於實行社會保險的企業破產後各種 社會保險統籌費用應繳納至何時的批覆	22 November 1996	22 November 1996

Table A2-1 (cont.)

Major and Ancillary Government Regulations for Bankruptcy, Merger and Restructuring			
Issuer/Number	Title	Effective from	Issued on
Supreme People's Court	Urgent Notice Regarding Problems in Enterprise Bankruptcy Cases Heard in the People's Courts 關於人民法院審理企業破產案件若干問題的緊急通知	15 November 1996	15 November 1996
State Administration of Land Resources (Guotu Zi [1997] No 2)	Notice on Certain Issues Regarding the Registration of Mortgages of Land Use Rights 關於土地使用權抵押登記有關問題的通知	3 January 1997	3 January 1997
Ministry of Labour, State Planning Commission, State Economic and Trade Commission and other Agencies (Lao Bu Fa [1997] No 166)	Notice Regarding Further Improvement of the Work of Poverty Relief and Re-Employment of Workers. 關於進一步做好企業職工解困和再就業工作的通知	22 May 1997	22 May 1997
Ministry of Labor, State Economic and Trade Commission and Ministry of Finance (LaoBuFa [1997] No 252)	Notice on Establishing Re-Employment Service Centres in Experimental Cities with Enterprises of "Optimized Capital Structure" 關於在企業“優化資本結構”試點城市建立再就業服務中心的通知	20 August 1997	20 August 1997
State Council (Guo Fa [1997] No 10)	Supplementary Notice Regarding Problems Pertaining to the Trial Implementation of the State-Owned Enterprise Merger and Bankruptcy and Re-Employment in Certain Cities 關於在若干城市試行國有企業兼併破產和職工再就業有關問題的補充通知	2 March 1997	2 March 1997
Supreme People's Court (FaFa [1997] No 2)	Notice Regarding Certain Issues Pertaining to Current Enterprise Bankruptcy Cases heard in the People's Courts 關於當前人民法院審理企業破產案應當注意的幾個問題的通知	6 March 1997	6 March 1997
Ministry of Finance (Cai Ji Zi [1997] No15)	Regulation Regarding Repayment of Central Infrastructural Budget Fund by State-owned Enterprise Being Trial Bankrupted 關於試行破產的國有企業清償中央基本建設預算內資金債務的若干規定	25 March 1997	25 March 1997

**Table A2-1 (cont.)**

<b>Major and Ancillary Government Regulations for Bankruptcy, Merger and Restructuring</b>			
Issuer/Number	Title	Effective from	Issued on
Ministry of Finance and State Administration of Taxation (Cai Shui Zi [1997] No 100)	Notice Regarding the Business Tax Deductibility of Loss Arisen from Banks' Non-written Off Bad Debts During Enterprise Merger and Bankruptcy 關於企業兼併破產中不予核銷的銀行呆壞賬損失營業稅抵扣問題的通知	1 August 1997	1 August 1997
Supreme People's Court (FaShi [1997] No2)	Reply Regarding Acceptance of a Protest Against a Verdict Ending Enterprises Bankruptcy Debt Repayment Procedure 最高人民法院關於對企業法人破產還債程序終結的裁定的抗訴應否受理問題的批覆	2 August 1997	2 August 1997
People's Bank of China Circular [1997] No 410 issued jointly by People's Bank of China, Ministry of Finance, and State Economic and Trade Commission (Yin Fa [1997] No 410)	Bank Provisioning for Bad and Doubtful Debts following the Trial Implementation of State-owned Enterprises Merger and Bankruptcy and Re-employment 實施(全國企業兼併破產和職工再就業工作計劃)銀行呆、壞帳準備金核銷辦法	30 September 1997	30 September 1997
	Speech in the Conference for All Courts in Hearing Bankruptcy Cases 在全國法院審理企業破產案件工作座談會上的講話		1 April 1998
State Administration of Taxation (Guo Shui han [1998] No 429)	Reply Regarding Handling Un-offset Tax Value of Value Added Tax of a Bankrupted, Collapsed, Dissolved or Closed Enterprise 國家稅務局關於企業破產、倒閉、解散、停業後增值稅留低稅額處理問題的批覆	16 July 1998	16 July 1998
Ministry of Finance Circular (CaiHui Zi [1998] No 24)	Accounting Standard for Business Enterprises – Debt Restructuring 企業會計準則—債務重組	1 January 1999 (Revised on 1 January 2001)	18 January 1999
Ministry of Land Resources Opinion (GuoTu ZiFa [1999] No 433)	Notice on "Opinion on Improving the Management of Land Assets and Facilitating the Reform and Development of State Enterprises issued by Ministry of Land Resources" 《國土資源部關於加強土地資產管理促進國有企業改革和發展的若干意見》的通知	25 November 1999 (Published on 3 March 2000)	25 November 1999

**Table A2-1 (cont.)**

<b>Major and Ancillary Government Regulations for Bankruptcy, Merger and Restructuring</b>			
<b>Issuer/Number</b>	<b>Title</b>	<b>Effective from</b>	<b>Issued on</b>
Standing Committee of the National People's Congress	Company Law of People's Republic of China 中華人民共和國公司法	25 December 1999	25 December 1999
Office of the Beijing Municipal People's Government (Jing Zheng Ban Fa [2000] No 106)	Beijing Municipal's Provisional Regulation on State-owned Enterprise Bankruptcy Work 北京市國有企業破產工作暫行規定	20 September 2000	20 September 2000
Supreme People's Court (Fa Shi [2000] No 43)	Reply Regarding the validity of contracts concluded by an Enterprise in Bankruptcy having been declared Bankrupted but before the Completion of Bankruptcy Proceeding 於企業被人民法院依法宣告破產後在破產程序終結前經人民法院允許從事經營活動所簽合同是否有效問題的批覆	9 December 2000	1 December 2000
Supreme People's Court (Fa [2001] No 105)	Emergency Notice for Prevention of Debtors from Avoiding Debts Enterprise Bankruptcy Hearing and Reform Cases 在審理企業破產和改制案件中切實防止債務人逃廢債務的緊急通知]	10 August 2001	10 August 2001
Ministry of Finance (Cai Qi [2001] No 660)	Notice Regarding Enhancement of Scrutiny of Preliminary Plan for Bankruptcy Expenses 關於加強企業關閉破產費用預案審核工作的通知	7 November 2001	7 November 2001
Office of the Beijing Municipal People's Government (Jing Zhen Ban Fa [2002] No 20)	Beijing Municipal's Provisional Measures in Transferring Non-business Assets of Enterprise in Bankruptcy 北京市破產企業非經營性資產移交暫行辦法	3 April 2002	3 April 2002
Supreme People's Court (Fa Shi [2002] No 23)	Regulation Regarding Certain Questions in Hearing Bankruptcy Cases 最高人民法院關於審理企業破產案件若干問題的規定	1 September 2002	30 July 2002

Table A2-2

Major and Ancillary Government Regulations for Accounting, Financial and Valuation			
Issuer/Number	Title	Effective from	Issued on
State-owned Asset Administration Bureau [1990] No 30	Provisional Measures for Administration of Asset Valuation Organisations 資產評估機構管理暫行辦法	31 May 1990	31 May 1990
State Council [1991] No91	Measures for the Administration of State Asset Valuation 國有資產評估管理辦法	16 November 1991	16 November 1991
State-owned Assets Administration Bureau [1992] No 36	Implementing Rules for the Measures for the Administration of State Asset Valuation 國有資產評估管理辦法施行細則	18 July 1992	18 July 1992
Ministry of Personnel and State-owned Asset Administration Bureau [1995] No 54	Notice of issue of "Provisional Regulations on the Rules of Examination of Practising Qualification of Certified Public Valuer" and "Implementing Rules for Examination of Practising Qualification of Certified Public Valuer" 關於印發《註冊資產評估師執業資格制度暫行規定》及《註冊資產評估師執業資格考試實施辦法》的通知	10 May 1995	10 May 1995
State Council [1996] No 192	Measures for Administration of the Registration of Enterprises' Title to State-owned Assets 企業國有資產產權登記管理辦法	25 January 1996	25 January 1996
State-owned Assets Administration Bureau	Notice of issue of Opinion on the Scope of Operation of Assets Appraisal (Trial Implementation) 關於轉發《資產評估操作規範意見(試行)》的通知	7 May 1996	7 May 1996
State-owned Assets Administration Bureau [1996] No 31	Implementing Rules for the Measures for Measures for Administration of the Registration of Enterprises' Title to State-owned Assets 企業國有資產產權登記管理辦法實施細則	10 September 1996 (* depleted on 6 April 2000)	10 September 1996
State-owned Asset Administration Bureau and Ministry of Foreign Trade and Economic Commission [1997] No 26	Provisional Regulations on Establishment of Asset Valuation Organisation for Investment of Foreign Investors 設立外商投資資產評估機構若干暫行規定	7 April 1997	7 April 1997

Table A2-2 (cont.)

Major and Ancillary Government Regulations for Accounting, Financial and Valuation			
Issuer/Number	Title	Effective from	Issued on
State-owned Assets Administration Bureau [1997] No 31	Reply to the Direction for the Questions on Assets Valuation in State-owned Enterprises Merger and Bankruptcy 對《關於國有企業兼併破產中有關資產評估問題的請示》的覆函	12 May 1997	12 May 1997
State-owned Asset Administration Bureau [1997] No 30	Provisional Regulations of Performing Assets Valuation in the Territory of PRC by Foreign Assets Valuation Organisation 對外國資產評估機構來中國境內執行資產評估業務的暫行規定	19 May 1997	19 May 1997
Ministry of Finance Circular [1997] No 28	Provisional Regulations on Accounting Issues for Bankruptcies of State-owned Enterprises 國有企業試行破產有關會計處理問題暫行規定	30 July 1997	30 July 1997
Ministry of Finance Circular [1997] No 30	Provisional Regulations on Accounting Issues for Corporate Acquisitions 企業兼併有關會計處理問題暫行規定	7 August 1997	7 August 1997
State-owned Assets Administration Bureau Circular [1997] No 58	Provisional Regulations on Valuation of Assets for Bankruptcies of State-owned Enterprises in Selected Cities 在若干城市試行國有企業破產有關資產評估問題的暫行規定	10 November 1997	10 November 1997
Ministry of Finance [1999] No 91	Notice on issue of Provisional Regulations of the Fundamental Content and Format of Asset Valuation Report 關於印發《資產評估報告基本內容與格式的暫行規定》的通知	2 March 1999	2 March 1999
Ministry of Finance [1999] No 118	Provisional Measures for Administration of Asset Valuation Organisations 資產評估機構管理暫行辦法	25 March 1999	25 March 1999
Ministry of Finance	Notice on amendment of Implementing Rules for the Measures for Measures for Administration of the Registration of Enterprises' Title to State-owned Assets 關於修訂《企業國有資產產權登記管理辦法實施細則》的通知	6 April 2000	6 April 2000
Ministry of Finance [2000] No 385	Notice on Questions Relating to Administration of Valuation Projects for Central Enterprises Bankruptcy 關於中央企業破產評估項目管理有關問題的通知	29 September 2000	29 September 2000

Table A2-2 (cont.)

Major and Ancillary Government Regulations for Accounting, Financial and Valuation			
Issuer/Number	Title	Effective from	Issued on
Ministry of Finance [2001] No 102	Opinion on Reform of the Executive Administration on State-owned Asset Valuation and Strengthening the Regulatory Work on Assets Valuation 關於改革國有資產評估行政管理方式加強資產評估監督管理工作的意見	28 December 2001	28 December 2001
Ministry of Finance Order No 15	Measures for the Punishment of Illegal State-owned Assets Valuation Activities 國有資產評估違法行為處罰辦法	1 January 2002	31 December 2001
Ministry of Finance Order No 14	Regulations on Several Issues Concerning Administration of State-owned assets Valuation 國有資產評估管理若干問題的規定	1 January 2002	31 December 2001
Ministry of Finance [2001] No 803	Notice on issue of Measures for the Random Examination of State-owned Asset Valuation Projects 關於印發《國有資產評估項目抽查辦法》的通知	31 December 2001	31 December 2001
Ministry of Finance [2001] No 802	Notice on issue of Measures for the Administration of Record Filing of State-owned Asset Valuation Projects 關於印發《國有資產評估項目備案管理辦法》的通知	31 December 2001	31 December 2001
Ministry of Finance [2001] No 801	Notice on issue of Measures for the Administration of Verification of State-owned Asset Valuation 關於印發《國有資產評估項目核准管理辦法》的通知	31 December 2001	31 December 2001
Bureau of Finance, Beijing	Notice on issue of Implementing Rules for Measures for the Random Examination of State-owned Asset Valuation Projects of Beijing City 關於印發《北京市國有資產評估專案備案管理辦法實施細則》的通知	20 April 2002	3 April 2002
State Council Order No 378	Tentative Regulations on the Transaction of State-owned Property Right 企業國有資產監督管理暫行條例	27 May 2003	27 May 2003
State-owned Assets Supervision and Administration Commission of the State Council, and the Ministry of Finance Order No 3	Tentative Regulations on the Transaction of State-owned Property Right of Enterprises 企業國有產權轉讓管理暫行辦法	1 February 2004	31 December 2003

Table A2-3

Other Major and Ancillary Government Regulations			
Issuer/Number	Title	Effective from	Issued on
State Council Decree (GuoWuYuan Ling [1993] No 110)	Regulations on the Unemployment Insurance for Staff and Workers of State-Owned Enterprises 國有企業職工待業保險規定	1 May 1993	12 April 1993
Ministry of Labour (LauBuFa [1997] No 285)	Reply to "Request for Instruction to the question whether an Enterprise in Bankruptcy can become a Defendant in Bankruptcy Case" 對《關於破產企業能否成為被訴人的請示》的覆函	20 August 1996	20 August 1996
Ministry of Labour (LauBuFa [1997] No 285)	Reply to "Request for Instruction in Identifying Defendant in Labour Dispute cases Triggered by Bankruptcy, Revocation of Licence by Department of Commerce or Voluntary Dissolution" 對《關於因破產、被工商部門吊銷營業執照或自行解散的企業拖欠職工工資引發的勞動爭議如何確認被訴人的請示》的覆函	30 September 1997	30 September 1997
Central Committee of the Chinese Communist Party and the State Council Circular [1998] No 10	Ensuring the Basic Living Standard of Laid-Off Workers of State-Owned Enterprises and Helping them Getting Re-Employed 中共中央、國務院關於切實做好國有企業下崗職工基本生活保障和再就業工作的通知	9 June 1998	9 June 1998
State Council Notice (GuoFa [1998] No 28)	Notice on Questions on Implementation of the Provincial Pooling of the Basic Pension Funds of Enterprises' Staff and the Transfer of the Administration of Industrial Pooling to the Local Governments 關於實行企業職工基本養老保險省級統籌和行業統籌移交地方管理有關問題的通知	6 August 1998	6 August 1998
Ministry of Labour and Social Security (Lao She Ting Han [1998] No 118)	Reply Regarding the Policy to Settle Workers of Enterprises in Bankruptcy 關於破產企業職工安置有關政策問題的覆函	26 October 1998	26 October 1998

**Table A2-3 (cont.)**

<b>Other Major and Ancillary Government Regulations</b>			
<b>Issuer/Number</b>	<b>Title</b>	<b>Effective from</b>	<b>Issued on</b>
Labour and Social Security Bureau and Economic Commission of the Beijing Municipal	Beijing Municipal's Notice in Respect of Transferring Medical Insurance Accounts of those workers of Enterprises in Bankruptcy to the Society 北京市關於破產企業實行社會化管理的退休人員參加基本醫療保險有關問題的通知	15 April 2002	15 April 2002
Supreme People's Court (FaShi [2002] No 12 )	Reply Regarding the Proposal to Include Retirement and Pension Insurance of the Retired Enterprises Workers Into Bankruptcy Distribution Plan 關於企業離退休人員的養老保儉統籌金應當列入破產財產分配方案問題的批覆	24 April 2002	18 April 2002
State Council Decree (Guo Wu Yuan Ling [2003] No 111)	Regulations on the Placement of Surplus Staff and Workers of State-Owned Enterprises 國有企業富餘職工安置規定	20 April 2003	20 April 2003