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法律法规简报

Legal Update

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1. 证监会修改、废止部分新《公司法》配套规章及规范性文件 2025.03.27
CSRC Amends and Repeals Certain Supporting Regulations and Normative Documents for the New Company Law

为贯彻落实新《公司法》，中国证监会发布《关于修改部分证券期货规章的决定》《关于修改、废止部分证券期货规范性文件的决定》，对 88 件规章、规范性文件进行修改、废止，自公布之日起施行。

In order to implement the new *Company Law*, the China Securities Regulatory Commission (CSRC) recently issued the *Decision on Amending Certain Securities and Futures Regulations* and the *Decision on Amending and Repealing Certain Securities and Futures Normative Documents*, amending and repealing 88 regulations and normative documents, which came into effect on the date of publication.

本次修改、废止的内容包括：结合新《公司法》《国务院关于实施〈中华人民共和国公司法〉注册资本登记管理制度的规定》规定，删除上市公司监事会、监事的规定，明确非上市公众公司、基金管理公司等依法选择审计委员会或者监事会作为内部监督机构。此外，调整《上市公司治理准则》《上市公司股权激励管理办法》等规则中有关公司治理的规定，调整《上市公司收购管理办法》等规则中独立董事的规定，调整文字表述和引用的新《公司法》条文序号等。

The amendments and repeals focus on the following areas: in accordance with the new *Company Law* and the *Provisions of the State Council on Implementing the Registered Capital Registration Management System under the Company Law of the People's Republic of China*, provisions related to the board of supervisors and supervisors of listed companies are deleted. The amended rules clarify that non-listed public companies, fund management companies, and other companies may choose an audit committee or a board of supervisors as its internal supervisory body in accordance with the law. Additionally, adjustments are made to provisions regarding corporate governance in the *Code of Corporate Governance for Listed Companies* and the *Administrative Measures for the Equity Incentives of Listed Companies*. Revisions are made to provisions concerning independent directors in the *Administrative Measures for the Takeover of Listed Companies* and other rules, with changes in wording and the numbering of articles in reference to the new *Company Law*.

(Source: <http://www.csrc.gov.cn/csrc/c100028/c7547353/content.shtml>)

2. 国家税务总局、财政部就修订《税收征收管理法》征求意见 2025.03.31



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STA and MOF Seek Comments on Revisions to the Law on the Administration of Tax Collection

为适应新形势下的税收征管改革实践、健全税收征管法律体系，税务总局会同财政部在深入调研基础上，研究形成《中华人民共和国税收征收管理法（修订征求意见稿）》（以下简称“《征求意见稿》”），并向社会公开征求意见，意见反馈于 4 月 27 日截止。

In order to adapt to the practice of tax collection and management reform under the new situation and to improve the legal system of tax collection and management, the State Taxation Administration (STA) and the Ministry of Finance (MOF) have studied and formed the *Law of the People's Republic of China on the Administration of Tax Collection (Draft Revision for Comment)* (the “Draft”) based on in-depth research. The *Draft* solicited opinions from the public until April 27th.

《征求意见稿》共 106 条，章节设置保持现行税收征管法基本架构，新增 16 条、删除 4 条、修改 69 条。对总则、税务管理、税款征收、税务检查、法律责任及附则等方面均进行了修改。《征求意见稿》坚持保护纳税人合法权益与规范税务执法相统一。更加注重强化保障纳税人合法权益，优化营商环境，同时，优化税务执法方式，严格规范税务机关、税务人员的执法行为。

The *Draft* consists of 106 articles, with the chapters maintaining the basic structure of the current law, 16 new articles added, 4 deleted and 69 amended. Modifications have been made to the General Provisions, Tax Administration, Tax Collection, Tax Inspection, Legal Liability and Supplementary Provisions. The *Draft* adheres to both protecting the legitimate rights and interests of taxpayers and regulating tax enforcement. It pays more attention to strengthening the protection of the legitimate rights and interests of taxpayers and optimizing the business environment, and meanwhile optimizes the tax law enforcement methods, strictly regulates the law enforcement behaviors of the tax authorities and officials.

(Source:

<https://www.chinatax.gov.cn/chinatax/n810356/n810961/c5239263/content.html>)

3. 国家药监局就支持高端医疗器械创新发展举措征求意见 2025.04.01 NMPA Seeks Comments on Measures to Support the Innovation and Development of High-end Medical Devices

为落实《国务院办公厅关于全面深化药品医疗器械监管改革促进医药产业高质量发展的意见》要求，完善审评审批机制，加强全生命周期监管，全力支持高端医疗器械重大创新，促进更多新技术、新材料、新工艺和新方法应用于



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医疗健康领域，更好满足人民群众健康需求，国家药监局形成《关于优化全生命周期监管 支持高端医疗器械创新发展的举措(征求意见稿)》(以下简称“《征求意见稿》”)，并向社会公开征求意见。

In order to implement the requirements of the *Opinions of the General Office of the State Council on Comprehensively Deepening the Reform of Drug and Medical Device Regulation to Promote the High-quality Development of the Pharmaceutical Industry*, to improve the review and approval mechanism, to strengthen the supervision of the whole life cycle, to fully support the major innovation of high-end medical devices, and to promote the application of more new technologies, materials, processes and methods in the field of health care, to better meet the health needs of the people, the National Medical Products Administration (NMPA) formatted the *Initiatives of Optimization of the full life Cycle of Regulation and Supporting the Innovative Development of High-end Medical Devices (Draft Revision for Comment)* (the “Draft”), and solicited comments from the public.

《征求意见稿》提出以下支持举措，优化特殊审批流程、完善分类和命名规则、持续健全标准体系、进一步明晰注册审查要求、健全沟通指导机制和专家咨询机制、细化上市后监管要求、强化上市后质量监测、密切跟进产业发展、推进监管科学研究以及推动全球监管协调。

The *Draft* proposes the following supportive measures: optimizing the special approval process, improving the classification and naming rules, continue to improve the standard system, further clarifying the registration and review requirements, improving the communication and guidance mechanism and the expert consultation mechanism, refining the post-marketing regulatory requirements, strengthening the post-marketing quality monitoring, closely following up on the industrial development, promoting the regulatory scientific research, and promoting the global regulatory coordination.

(Source: <https://www.nmpa.gov.cn/xxgk/zhqyj/zhqyjlx/20250331145952112.html>)

4. 生态环境部统筹做好 2025 年全国碳排放权交易市场工作 2025.04.15 MEE Arranges for the Work Relating to National Carbon Emissions Trading Market in 2025

为统筹做好 2025 年全国碳排放权交易市场管理工作，保障市场健康有序运行，生态环境部近日印发《关于做好 2025 年全国碳排放权交易市场有关工作的通知》，这是全国碳排放权交易市场扩围后首次印发相关重点工作通知，对发电、钢铁、水泥、铝冶炼行业的重点排放单位名录管理、碳排放数据质量管



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理、碳排放配额分配清缴管理等全环节全流程工作任务及完成时限作出明确要求，持续增强市场预期，加快推动有关行业绿色低碳转型，助力新质生产力发展。

In order to make the management of the national carbon emissions trading market in 2025 better, and to ensure the healthy and orderly operation of the market, the Ministry of Ecology and Environment (MEE) has recently issued the *Circular on Effectively Advancing the Work Relating to the National Carbon Emissions Trading Market for 2025* (the “Circular”), which is the first key work notice issued after the expansion of the national carbon emissions trading market. The *Circular* makes clear requirements on the management of the list of key emission units in the power generation, iron and steel, cement, and aluminum smelting industries, whole process working tasks such as carbon emissions data quality management, carbon emission quota allocation and payment management, etc., and the time limit for completion, so as to continue to enhance the market expectations, accelerate the green low-carbon transformation of the relevant industries, and help the development of new productivity.

《通知》要求，全国碳排放权交易市场重点排放单位名录按年度分行业制定。发电、钢铁、水泥、铝冶炼行业年度直接排放量达到 2.6 万吨二氧化碳当量的单位，应当列入重点排放单位名录。重点排放单位纳入全国碳排放权交易市场管理后，不再参与地方碳排放权交易市场相同行业和相同种类温室气体管理，避免重复管控。各省级生态环境主管部门按照我部制定的相关规范，组织当地按时完成有关工作。

The *Circular* requires that the list of key emission units in the national carbon emissions trading market be formulated by industry on an annual basis. Units in the power generation, iron and steel, cement and aluminum smelting industries with annual direct emissions of 26,000 tons of carbon dioxide equivalent shall be included in the list of key emission units. After the key emission units are included in the management of the national carbon emissions trading market, they will no longer be counted in the management of the same industries and the same kinds of greenhouse gases in the local carbon emissions trading market, so as to avoid duplicated regulation. The competent ecological and environmental authorities at the provincial level shall complete the relevant work at the local level in accordance with the relevant specifications formulated by the ministry timely.

(Source:

https://www.mee.gov.cn/xxgk2018/xxgk/xxgk06/202504/t20250415_1114934.html)



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5. 四部门发布上海国际金融中心提升跨境金融服务便利化行动方案 2025.04.21 Four Departments Release Action Plan to Facilitate Cross-Border Financial Services in Shanghai

为深化金融制度型开放，强化金融对“走出去”企业和“一带一路”建设的支持能力，形成更加适配外向型经济的金融体系，增强上海国际金融中心的竞争力和影响力，中国人民银行、金融监管总局、国家外汇局、上海市人民政府联合印发《上海国际金融中心进一步提升跨境金融服务便利化行动方案》（以下简称“《行动方案》”）。

In order to deepen the opening up of the financial system, strengthen the ability of financial support for enterprises “going out” and the construction of the “the Belt and the Road”, form a more export-oriented economy suitable financial system, and enhance the competitiveness and influence of Shanghai as an international financial center, the People’s Bank of China, National Financial Regulatory Administration , State Administration of Foreign Exchange and People’s Government of Shanghai Municipal jointly issued the *Action Plan for Further Facilitate Cross-border Financial Services Provided in Shanghai as an International Financial Center* (the “*Action Plan*”).

《行动方案》着眼于更好发挥上海国际金融中心在服务构建新发展格局中的特殊作用，支持各类主体更加安全、便捷、高效参与国际竞争与合作，从提高跨境结算效率、优化汇率避险服务、强化融资服务、加强保险保障、完善综合金融服务等五方面提出 18 条重点举措，对上海加快建设国际金融中心具有重要意义。

The *Action Plan* focuses on giving better play to the special role of Shanghai as an international financial center in serving the construction of a new development pattern, supporting all kinds of subjects to participate in international competition and cooperation in a more secure, convenient and efficient manner, and putting forward 18 key initiatives in five aspects, such as improving the efficiency of cross-border settlements, optimizing exchange rate hedging services, strengthening financing services, enhancing insurance protection, and perfecting comprehensive financial services, etc. It is of great significance for Shanghai to accelerate the construction of an international financial center.

(Source:

<http://www.pbc.gov.cn/goutongjiaoliu/113456/113469/5677691/index.html>)

6. 三部门印发《市场准入负面清单（2025 年版）》

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Three Departments Issue Negative List for Market Access (2025 Edition)

国家发展改革委、商务部、市场监管总局于 4 月 24 日联合发布《市场准入负面清单（2025 年版）》（以下简称“《负面清单》”），我国市场准入限制进一步放宽。

National Development and Reform Commission, Ministry of Commerce and State Administration for Market Regulation have jointly issued *Negative List for Market Access (2025 Edition)* (the “*Negative List*”), further liberalizing China’s market access restrictions.

与 2022 年版相比，《负面清单》事项数量由 117 项缩减到 106 项，降低准入门槛，激发市场活力。《负面清单》删除了一批全国性措施，如公章刻制业由许可制改为备案制；部分放开了一批全国性措施，涉及药品和医疗器械互联网信息服务、电视剧制作、发票印制等领域；取消了一批地方性许可措施，实施全国统一的准入方式，促进全国统一大市场建设。

Compared with the 2022 edition, the number of items in the *Negative List* has been reduced from 117 to 106, lowering market access thresholds and stimulating market vitality. The *Negative List* removes a number of national measures, such as the change of the official seal engraving industry from a licensing system to a filing system; partially liberalizes a number of national measures in the areas of Internet information services for medicines and medical devices, TV drama production and invoice printing; and abolishes a number of local licensing measures to implement a unified national access method and promote the construction of a unified national big market.

(Source: https://mp.weixin.qq.com/s/4mPKFb_dA8BUgp7IRghTgQ)

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