

2018 年聯合國反貪腐公約國際審查結論性意見

各點次權責機關分工表

壹、引言

貪腐已經成為當代最有害的社會現象之一，因為貪腐導致財富無法合理分配，也因而使得貧富差距擴大與導致不平等，讓貧苦者更加貧困。貪腐也導致政府機構孱弱並影響其治理效能，破壞民主；也因為貪腐對人權產生負面影響，形成對國家內部及國際安全的挑戰。

如今，貪腐更有了新的犯罪態樣，即所謂的「權貴貪腐」：指濫用高層權力，犧牲了多數人的權益只為了使少數人從中得利，無論對於個人或社會都將造成嚴重的傷害，但往往礙於始作俑者之權勢，讓權貴貪腐犯罪者經常逍遙法外。

2017 年的臺灣官方報告指出，有 39 件權貴貪腐案件曾被調查，而這些案件同時被媒體報導。

放眼亞太地區，臺灣一般被認為屬於清廉國家之列。然而，根據國際透明組織亞太地區全球貪腐趨勢指數的調查，臺灣公民普遍不滿意政府在反貪腐工作上投注的努力，且認為國內的貪腐程度呈現增長。

2003 年，聯合國採行《聯合國反貪腐公約》(UNCAC)，並指出「貪腐對社會穩定和安全所造成之問題和構成威脅之嚴重性，破壞民主體制及價值觀、倫理觀與正義，並危害永續發展及法治。」縱使臺灣非聯合國的會員國，但仍展現高度承諾致力推動反貪腐及促進廉潔透明，單邊執行國際反貪腐公約，並為達這個目的，臺灣政府在 2015 年 5 月 20 日制定《聯合國反貪腐公約施行法》。

為了能盡快全面地實現 UNCAC 之內涵，臺灣政府建立了一個「公約實行情形」的自我檢視機制，並於 2018 年 3 月發表首次的自我檢視報告，該報告檢討 UNCAC 第 2 章至第 6 章的所有條文在臺灣的執行情形。

臺灣政府隨後決定將自我檢視報告提交給由 José Ugaz 主持的國際審查委員會(下稱委員會)，由 Jon S.T. Quah、Peter Ritchie、Rick McDonnell 及 Geo-Sung KIM 組成。在對報告進行初步的審查後，委員會並與臺灣政府的 120 多名代表、4 個公民社會組織代表及 3 名立法委員面對面討論。

2018 年 8 月 21、22 日在臺北舉行為期兩天的審查會議，從技術或方法層面，對 UNCAC 規定進行了全面的討論並詳細記錄。根據前述審查過程，委員會針對本次自我檢視中的重點項目作成概要的評論與給予改善的建議。委員會認同臺灣政府在採取預防措施與建立打擊貪腐的有效手段兩方面具有重大成就。

不過，委員會認為在若干方面仍有改善的空間。因此，委員會提出了關於 UNCAC 共計 6 章規定的整套建議，相關內容包括反貪腐機構之協調整合與獨立性、政府部門、私部門、政府採購、公民社會、刑事定罪和執法成效、國際合作、資產追回、技術援助和資訊交流等。另外，委員會也呼籲臺灣在執行打擊貪腐的相關業務時，應更加重視性別平等的需求。

委員會特別感謝臺灣政府給予這個機會，共同為制定出更完善的打擊貪腐政策作出貢獻，也為臺灣人民創造更美好有益的環境。

Corruption has become one of the most pernicious phenomena of our time. It prevents the fair distribution of wealth increasing poverty and generates inequality. Corruption weakens institutions and affects, governance, undermining democracy. It has a negative impact in human rights and constitutes a challenge to national and international security.

Nowadays we are also witnessing a new expression of this social disease, the so called Grand Corruption: the abuse of high level power that benefits the few at the expense of the many, and causes serious and widespread harm to individuals and society. Due to the power of its perpetrators, Grand Corruption often goes unpunished.

During 2017, Taiwanese authorities reported that 39 cases considered to be grand corruption were investigated and were reported by the media.

Taiwan is generally perceived as a country well positioned among Asia Pacific countries regarding perception of corruption. However, according to Transparency International's Asia-Pacific Global Corruption Barometer, Taiwanese citizens believe that the levels of corruption have increased, and they are generally not satisfied with the Government's anti-corruption efforts.

In 2003, the United Nations adopted the Convention Against Corruption (UNCAC), noting "the seriousness of problems and threats posed by corruption to the stability and security of societies, undermining the institutions and values of democracy, ethical values and justice and jeopardizing sustainable development and the rule of law".

Even though Taiwan is not a member of the United Nations, as an expression of its commitment to fight the against corruption and the promotion of transparency and integrity, it decided unilaterally to implement the provisions of the UNCAC. For that purpose, on May 20, 2015, the government of Taiwan enacted and promulgated the "Act to Implement United Nations Convention against Corruption".

Consistent with its will to fully implement the UNCAC as soon as possible and in the best possible way, the Government set up a self-assessment mechanism to review the status of implementation of the Convention. In March 2018, the Government published an initial self-assessment report that reviews all the articles of the convention in Chapters two through six.

The Government of Taiwan then decided to submit the initial self-assessment report to a Committee of international experts chaired by José Ugaz, comprising Jon S.T. Quah, Peter Ritchie, Rick McDonell and Geo-Sung Kim. After a preliminary review of the report, the Committee met with more than 120 representatives of the Taiwan Government, representatives of four civil society

organizations and three legislators.

During a two-day workshop held in Taipei on August 22 and 23 of 2018, the Articles of the Convention were extensively discussed from a technical point of view and a detailed record was made. As a result of this exercise, the Committee has prepared this summary that addresses the most relevant matters in the initial self-assessment report, and provides concluding observations and recommendations.

The committee recognizes the significant achievements of the government of Taiwan to adopt preventive measures, as well as operational instruments to fight corruption in a more efficient way.

Nevertheless, the committee considers that there is space for improvement in several areas.

Thus, we are presenting a set of recommendations regarding the provisions of the six chapters of the UNCAC, in such relevant matters as coordination and independence of the anticorruption agencies, private and public sector, public procurement, civil society, criminalization and law enforcement, international cooperation, asset recovery, and technical assistance and information exchange.

We also want to draw attention to the need to work more intensively to assure gender balance in the different aspects of the fight against corruption in Taiwan.

The committee wants to thank the government of Taiwan for this opportunity to contribute to the design and implementation of better policies and practices to fight corruption and build a better environment for the benefit of the citizens of Taiwan.

| 貳、各點次結論性意見 | | | |
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| 點次 | 內容 | 主辦機關 | 協辦機關 |
| 第二章 預防措施 預防性反貪腐政策及作法 -委員會認可臺灣在這些領域取得成就： Preventive anti-corruption policies and practices -The Review Committee recognises Taiwan's achievements in these areas: | | | |
| 1 | 制定「國家廉政建設行動方案」的 9 項策略，並達成 46 項措施中的 39 項。 The formulation of the nine strategies of the National Integrity Building Action Plan and the implementation of 39 of the 46 measures. | 廉政署 | 國發會 |
| 2 | 成立行政院中央廉政委員會，以確保及協調臺灣各機構的反貪腐工作。 The establishment of the Central Integrity Committee (CIC) to ensure the coordination of the anti-corruption efforts of the various agencies in Taiwan. | 法務部(廉政署) | 國發會 |
| 3 | 臺灣在 6 個部會、國家發展委員會、2 個總處(即行政院人事行政總處及行政院主計總處)、關務署、2 個委員會(即金融監督管理委員會及公共工程委員會)、審計部、中央銀行、法務部廉政署(下稱廉政署)、法務部調查局(下稱調查局)、中央及地方機關政風機構都建置了反貪腐預防措施，反映出臺灣對預防貪腐的重視。 The emphasis on corruption prevention in Taiwan is reflected in the adoption of preventive measures in 6 ministries, National Development Council, 2 directorates-general, Customs Administration, 2 commissions, National Audit Office, Central Bank, AAC, MJIB, and the Government Employee Ethics Units of the central agencies and local agencies. | 法務部(廉政署) 中央各部會 直轄市及縣(市)政府 | |

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| <p>預防性反貪腐政策及作法</p> <p>-委員會建議臺灣可以在這些領域做更進一步的努力：</p> <p>Preventive anti-corruption policies and practices</p> <p>-The Review Committee recommends that Taiwan considers further work in these areas:</p> | | | |
| 4 | <p>行政院中央廉政委員會應審視目前的反貪腐組織架構，以查明參與打擊和預防貪腐的機構之間是否存有合作與協調上的障礙，並儘量減少職能的重疊。</p> <p>The CIC should review the current anti-corruption organisational framework to identify any obstacles to cooperation and coordination among the agencies involved in combating and preventing corruption and to minimise overlapping and duplication of functions.</p> | 法務部(廉政署、調查局) | 國發會 人事總處 |
| 5 | <p>由於當前的預防措施主要集中在公部門，臺灣應更加關注私部門的預防措施，以因應日益嚴重的私部門貪腐之威脅。</p> <p>As the preventive measures have focused mainly on the public sector, Taiwan should devote more attention to preventive measures in the private sector to meet the growing threat of private sector corruption.</p> | 經濟部 財政部 金管會 法務部(廉政署、調查局) 中央銀行 交通部 退輔會 | 各級政風機構 |
| <p>預防性反貪腐機構</p> <p>-委員會認可臺灣在這些領域取得成就：</p> <p>Preventive anti-corruption bodies</p> <p>-The Review Committee recognises Taiwan's achievements in these areas:</p> | | | |
| 6 | 1949 年成立的調查局和 2011 年成立的廉政署，已是臺灣的 2 個主要的反貪腐機構。 | 法務部(調查 | |

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| | The establishment of the Ministry of Justice Investigation Bureau (MJIB) in 1949 and the Agency Against Corruption (AAC) in 2011 as the two agencies conducting anti-corruption work. | 局、廉政署) | |
| 7 | 為確保廉政署的獨立性，建立法務部「派駐檢察官」制度，負責指揮監督貪腐案件的調查，並成立一個各領域之專業人士組成的審查委員會，發揮外部監督職能。 The system of “resident prosecutors” stationed in the AAC to direct investigations and ensure their independence and the establishment of an advisory committee to provide external monitoring. | 法務部(廉政署) | |
| 8 | 廉政署推行廉政志工計劃，從 2011 年至 2017 年招募了 8,745 名廉政志工。 The implementation of the AAC's Anti-Corruption Volunteers Programme has resulted in the recruitment of 8,745 integrity volunteers from 2011-2017. | 廉政署 | |
| 9 | 廉政署在 2013 年至 2017 年期間，為 7,772 名人員開設了 115 門課程，展現了對專業人員的培訓承諾。 The commitment to the training of specialised staff is reflected in the AAC's conducting of 115 courses for 7,772 personnel from 2013-2017. | 廉政署 | |
| <p>預防性反貪腐機構</p> <p>-委員會建議臺灣可以在這些領域做更進一步的努力：</p> <p>Preventive anti-corruption bodies</p> <p>-The Review Committee recommends that Taiwan considers further work in these areas:</p> | | | |
| 10 | 由於國際上肯認的最佳實踐是「單一專責的反貪腐機構」(Anti-Corruption Agency, ACA)，政府宜考慮採用這種做法，並提供 ACA 必要的資源，以維持其有效運作。 As the international best practice is to rely on a single dedicated anti-corruption agency | 法務部(廉政署、調查局) | 人事總處 主計總處 審計部 |

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| | (ACA), the government should consider adopting this practice and provide the ACA with the necessary resources to function effectively. | | |
| 11 | 現下，調查局與廉政署在查辦政府部門和私部門的貪腐案件上，仍應持續密切合作。 In the meantime, the MJIB and AAC should continue to work closely together in the investigation of corruption cases in both the public and private sectors. | 調查局 廉政署 | |
| 12 | 為確保廉政署廉政審查委員會具有獨立性，臺灣政府應考慮由行政院長任命委員會成員。 To ensure better independence of the AAC's Advisory Committee, the Taiwan Government should consider the appointment of its AAC's members by the Premier. | 法務部(廉政署) | |
| <p>政府部門</p> <p>-委員會建議臺灣可以在這些領域做更進一步的努力：</p> <p>Public Sector</p> <p>-The Review Committee recommends that Taiwan considers further work in these areas:</p> | | | |
| 13 | 每年對公共機構進行廉潔評估，以激勵內部致力於追求更好的治理和建立良好的廉潔形象。 Conducting, annually, the Integrity Assessment on public institutions to encourage internal efforts for better governance and integrity. | 法務部(廉政署) | 中央各部會 直轄市及縣 (市)政府 各級政風機 構 |
| 14 | 在立法院的支持下，政府應考慮進一步限制公司、社團、學會、協會等組織的政治獻金。 Government, with the support of Legislative Yuan, should consider further restricting political donations from companies and associations. | 監察院 內政部 法務部(廉政署) | |

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| <p>政府採購</p> <p>-委員會建議：</p> <p>Public Procurement</p> <p>-The Review Committee recommends:</p> | | |
| 15 | <p>政府應考慮成立廉潔採購委員會，這個委員會應包括來自公民社會、學術界、專家及私部門的代表。</p> <p>The Government should consider the establishment of a Clean Procurement Committee. Such a committee should also include representatives from civil society, academia, experts and the private sector.</p> | <p>工程會 廉政署</p> |
| 16 | <p>若有請託、關說或其他不法遊說者，對公職人員採取任何不當作為，政府應考慮強制要求公務員負起向廉政署陳報的義務。</p> <p>The Government should consider making it mandatory for public officials to declare to the AAC any improper approach to them by lobbyists.</p> | <p>工程會 廉政署</p> |
| <p>私部門</p> <p>-委員會建議臺灣可以在這些領域做更進一步的努力：</p> <p>Private Sector</p> <p>-The Review Committee recommends that Taiwan considers further work in these areas:</p> | | |
| 17 | <p>臺灣的商會、工會、中小企業等，應更積極地參與打擊貪腐和促進良善治理，以杜絕私部門的貪腐。</p> <p>The Taiwanese Chamber of Commerce, Federation of (sectoral) Industries, Small and Medium Enterprises (SMEs), among others, should participate more actively to combat corruption and to promote good governance and combat corruption in the private sector.</p> | <p>經濟部 金管會 法務部(廉政署、調查局)</p> |

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| <p>公民社會</p> <p>-委員會認可臺灣在這些領域取得成就：</p> <p>Civil Society</p> <p>-The Review Committee recognises Taiwan's achievements in these areas:</p> | | | |
| 18 | <p>在過去 10 年間，臺灣的公民社會組織及學術界在反貪倡廉方面扮演了重要角色，足以作為亞太地區的學習榜樣。</p> <p>Taiwanese civil society organizations and academia have played an important role during the previous decade in promoting integrity and combating corruption, and have been a role model in the Asia Pacific region.</p> | 廉政署 | 各級政風機構 |
| 19 | <p>媒體在促進無貪腐社會及持續參與反貪倡廉工作（例如調查報導）上所扮演的角色，令人激賞。</p> <p>There should be greater recognition of the role played by the media in promoting a corruption-free society, and the media to continue their involvement in anti-corruption efforts (eg investigative journalism) and promotion of integrity.</p> | 通傳會 文化部 外交部 | 中央各部會 直轄市及縣 (市)政府 各級政風機構 |
| <p>公民社會</p> <p>-委員會建議：</p> <p>Civil Society</p> <p>-The Review Committee recommends that:</p> | | | |
| 20 | <p>政府須考慮加強廉政署的預防職能，以鼓勵積極預防貪腐和促進廉政。</p> <p>The Government considers the reinforcement or enhancement of the preventive functions of the AAC to encourage proactive prevention of corruption and to promote integrity in the public sector.</p> | 廉政署 | |

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| 21 | 政府須考慮幼兒園及小學的廉潔教育，應納入教育部門的核心任務之中。 The Government considers integrity education in kindergarten and elementary schools should be included as a core task of the education sector in anti-corruption efforts. | 教育部 | 廉政署 |
| 22 | 媒體應持續參與反貪倡廉的工作（例如調查報導）。 The media should continue their involvement in anti-corruption efforts (investigative journalism) and promotion of integrity. | 文化部 外交部 通傳會 | 中央各部會 直轄市及縣 (市)政府 各級政風機 構 |
| <p>第三章 定罪和執法</p> <p>委員會認可臺灣在以下領域取得成就：</p> <p>The committee recognises Taiwan's achievements in the following areas:</p> | | | |
| 23 | 建立反貪腐專責機構（第 36 條），廉政署和調查局內配置經過培訓的中央及地方人員從事預防和打擊貪腐的工作。 Establishment of specialised authorities to combat corruption (A. 36), the AAC and MJIB, with trained central and regional staff to prevent and combat corruption. | 調查局 廉政署 | |
| 24 | 在行政院中央廉政委員會的指導下促進國家政府之間的有效合作（第 38 條）。 Promoting effective cooperation between national authorities (A. 38) under the guidance of the CIC. | 法務部(廉政署) | 國發會 |
| 25 | 打擊洗錢活動，辨識、追蹤、凍結和沒收犯罪所得（第 31 條）。臺灣於 2016 年 12 月修正「洗錢防制法」，旨在使反洗錢的法律符合 FATF 的標準。委員會認為，本次修法基本上達成了這一目標，且將為未來的反洗錢工作提供更全面的法律基礎，包括處理貪腐的犯罪所 | 法務部(檢察司、調查局) | |

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| | <p>得以及扣押和沒收非法獲得的財產等。</p> <p>Combating money laundering and to identify, trace, freeze and confiscate proceeds of crime (A. 31). Taiwan promulgated a revised version of the Money Laundering Control Act in December 2016 which aims to bring the legal basis for anti-money laundering into line with the FATF standards. In the view of the committee it largely accomplishes that objective, and this will provide a more comprehensive basis for anti-money laundering efforts including dealing with proceeds of crime derived from corruption and the seizure and confiscation of illegally acquired property.</p> | | |
| 26 | <p>為了打擊私部門的貪腐行為 (第 21 條)，調查局於 2014 年成立企業肅貪科，調查企業貪腐案件，如賄賂、操縱股價、內線交易、收取回扣、掏空資產和侵害營業秘密。這項工作由全國各地的外勤站支援，成立專責人力偵辦企業貪瀆案件。</p> <p>To combat corrupt practices in the private sector (A. 21), the Ministry of Justice Investigation Bureau established the Enterprise Anti-Corruption Section in 2014 to investigate corporate corruption cases, such as bribery, manipulation of stock prices, insider trading, kickbacks, and asset draining. This work is supported by outposts around the country staffed with specialized personnel to investigate corporate corruption.</p> | 調查局 | |
| 27 | <p>確定法人與非法人等各種組織體 (第 26 條) 參與貪腐和賄賂犯罪的責任，包括刑事、民事和行政責任。</p> <p>Establishing the liability of legal persons (A. 26) for participation in corruption and bribery offences including civil and administrative sanctions.</p> | 法務部(廉政署、檢察司) | |
| 28 | <p>依據「貪污治罪條例」，為幫助揭露貪腐案件的人提供獎勵。</p> <p>Providing rewards, under the Anti-Corruption Act, for people who help to expose cases of</p> | 法務部(廉政署、檢察司) | |

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| | corruption. | | |
| <p>委員會注意到臺灣承諾在這些領域做進一步的努力：</p> <p>The committee noted Taiwan's commitment to do further work in these areas:</p> | | | |
| 29 | <p>擬定並實行私部門之揭弊者保護 (無論是透過立法或修法的方式)。</p> <p>Prepare and implement Private-Sector Whistle-blower Protections (whether through a new Act or through amendments to existing legislation).</p> | 法務部(廉政署) | |
| 30 | <p>透過法務部刑法修正小組，加強改善妨害司法的防治措施 (第 25 條)，針對可能的犯罪態樣和罰則，徵求學界和法律實務界的意見。</p> <p>Strengthen measures against obstruction of justice (A. 25) through The Criminal Law Amendment Taskforce of the Ministry of Justice, which is soliciting opinions from academia and the field of law enforcement and adjudication regarding potential improvements to offences and penalties.</p> | 法務部(檢察司) | |
| 31 | <p>進一步考慮起訴貪腐和賄賂犯罪的時效 (即追訴期間，第 29 條)，理想情況是對於追訴時效的合理訂定有所共識，或在某些情況下時效中斷。</p> <p>Undertake further consideration of time limits for the right to prosecute corruption and bribery offences (ie. statute of limitations, A. 29), ideally to arrive at consensus on the appropriate length of limitation periods, or the suspension of limitations in some circumstances.</p> | 法務部(檢察司) | |
| 32 | <p>加強打擊洗錢活動並追繳犯罪所得。委員會認為，臺灣目前正在修正「公司法」，以規範和確定公司的受益所有權和發行無記名股票。委員會鼓勵臺灣進行這項工作，包括考慮禁止代理人股份和代理人董事，或提供其他機制以確保不會淪為洗錢目的。臺灣還實施了沒收犯罪所得 (第 31 條) 的新規定 (2016 年公布)，以及改善凍結和沒收財產的管理制度。</p> | 經濟部 法務部(檢察司) | |

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| | Strengthen the fight against money laundering and to recover proceeds of crime. The committee notes that Taiwan is currently amending the Company Act to regulate and identify the beneficial ownership of companies and the issuing of bearer shares. The committee encourages Taiwan in this effort including the need to consider prohibiting nominee shares and nominee directors, or to provide other mechanisms to ensure they are not misused for money laundering purposes. Taiwan is also implementing new rules (announced in 2016) for confiscation of proceeds of crime (A. 31) and to improve the management system for frozen and confiscated property. | | |
| 33 | <p>審查未來可能採取的措施，以保護鑑定人（第 32 條）不會因為貪腐或賄賂犯罪的證詞而受到報復。</p> <p>To examine potential future measures to protect experts (A. 32) from retaliation for giving testimony regarding corruption or bribery offences.</p> | 法務部(檢察司) | |
| 34 | <p>澄清關於影響力交易之規定（第 18 條），「貪污治罪條例」第 4、5、6 條是否適用於對公職人員採取（或欲行未遂）具有實際影響力（或被認為具有影響力）行為之「中間人」。</p> <p>Clarify, regarding trading in influence (A. 18), whether Articles 4, 5, and 6 of Anti-Corruption Act shall be applicable to a person acting as a “middle broker” who has real or supposed influence over a public official who carries out the actual administrative act, or failure to act.</p> | 法務部(檢察司、廉政署) | |
| 35 | <p>考慮將檢舉申訴管道及相關保護機制納入金融控股公司、銀行業、證券業及保險業之內控內稽辦法規範，且作為未來檢查項目；確保金融服務業對檢舉人和申訴事件妥善處理，並保護檢舉人之相關權益，促進金融業提升公司治理。</p> <p>Consider incorporating whistleblower complaint channels and related protection mechanisms into the norms for internal control measures for the banking, financial holding,</p> | 金管會 | 廉政署 |

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| | securities, and insurance industries, as well as into future inspection items; and to ensure the financial services industry to treat whistle-blowers and complaints properly, protect whistleblowers' rights and interests, and promote enhanced corporate governance in the financial industry. | | |
| 36 | 通過「國家賠償法」修正草案，加強貪腐案件之損害賠償制度（第 35 條）。 Strengthen systems for compensation for damage from acts of corruption (A. 35) through a draft amendment to the State Compensation Law. | 法務部(法律事務司) | |
| 此外，委員會建議臺灣考慮進一步開展工作： In addition, the committee recommends Taiwan consider further work to: | | | |
| 37 | 將外國公職人員賄賂或接受賄賂定為刑事犯罪（第 16 條）。 Criminalise the solicitation or acceptance of bribes by foreign public officials (A. 16). | 法務部(檢察司) | |
| 第四章 國際合作 委員會認可臺灣在以下領域取得成就： The committee recognised Taiwan's achievements in the following areas: | | | |
| 38 | 臺灣近期制定符合 UNCAC 要求的「國際刑事司法互助法」，並與若干國家簽訂了協議和協定。對於無法簽訂協議或協定的國家，臺灣可以在互惠原則的基礎上提供刑事司法互助。 Taiwan has recently enacted a revised Act on Mutual Legal Assistance in Criminal Matters which is consistent with the requirements of the UNCAC and has entered into agreements and arrangements with several countries in order to implement the Act. Where that is not possible Taiwan can provide mutual legal assistance in criminal matters based on the principle of reciprocity. | 法務部(國際及兩岸法律司) | 外交部大陸委員會 |

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| 39 | <p>關於引渡問題，臺灣有一些實務和法律的機制，能根據其與請求國的關係類型，將逃犯遣送回國。</p> <p>With regard to extradition, Taiwan has a number of practical and legal mechanisms in place to effect the removal and return of fugitives to requesting countries in accordance with the type of relationship existing with requesting countries.</p> | 法務部(國際及兩岸法律司) | 外交部大陸委員會 |
| 40 | <p>其中一項機制是依據「引渡法」，目前法律正在修正，以彌補一些不足並擴大適用範圍，例如涵蓋外國公職人員接受賄賂。委員會同意修正草案內容，並樂見草案的制定及實施。</p> <p>One of those mechanisms is through the Law of Extradition and the current law is being revised in order to remedy some deficiencies and improve its coverage including, for example, the acceptance of bribes by public officials of a foreign country. The committee recognizes these proposed improvements and encourages the finalization and enactment of the revised draft.</p> | 法務部(國際及兩岸法律司) | |
| 41 | <p>有關受刑人移交，臺灣已盡可能於適當協議和協定下，進行受刑人之移交。</p> <p>With regard to the transfer of sentenced prisoners Taiwan has, where possible, adequate agreements and arrangements in place to transfer sentenced prisoners.</p> | 法務部(國際及兩岸法律司) | 外交部大陸委員會 |
| 42 | <p>在執法合作方面，臺灣採用多重手段。其中包括調查、緝捕及預防犯罪的司法互助；執法合作；經濟犯罪、毒品、貪腐、瀆職及逃犯遣返等犯罪資訊的交流。在某些情況下，還可以接取國際刑警組織(INTERPOL)的訊息、派遣駐外警察聯絡官，並與外國金融情報中心和金融監管機構交換訊息。委員會認同上述積極打擊犯罪之努力。</p> <p>In relation to law enforcement cooperation Taiwan has various means available to it. These include mutual legal assistance in the investigation, pursuit and prevention of crime as well as joint law enforcement cooperation and exchanges of information on crimes such as</p> | 內政部(警政署、移民署) 法務部(國際及兩岸法律司、調查局、廉政署) 海巡署 | 金管會 |

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| | <p>economic crimes, narcotics, corruption and malfeasance and repatriation of fugitives. It can also, in some circumstances, access INTERPOL information, use dispatched police liaison officers and exchange information with foreign FIUs and through financial supervisory agencies. The committee recognizes the proactive nature of these efforts.</p> | | |
| 43 | <p>在特殊偵查手段方面，臺灣能夠使用控制下交付機制，並成功完成多起調查案件。惟與許多其他國家不同，臺灣在法律上無法在調查貪腐或其他嚴重犯罪時使用臥底偵查或監控電腦系統。委員會鼓勵臺灣繼續推動「臥底偵查法」草案，並考慮透過立法，在被授權調查的期間可以從電腦系統獲得證據和情報。</p> <p>In relation to special investigation techniques, Taiwan is able to use controlled delivery mechanisms and has done so in successful investigations. However, unlike in many other countries, it is not yet legally able to use undercover operations or access computer systems in the investigation of corruption or other serious crimes. The committee encourages Taiwan to proceed with consideration of the draft Undercover Investigation Act and to consider legal means by which evidence and intelligence can be obtained from computer systems during authorized investigations.</p> | 法務部(檢察司) | 警政署 海巡署 調查局 廉政署 |
| 第五章 追繳資產 | | | |
| 44 | <p>委員會認識到，臺灣在沒有外交關係國家的公民和組織的貪腐案件與追繳資產方面所面臨的挑戰。然而，過去臺灣仍成功完成多起案件之資產追繳。</p> <p>The Review Committee recognises the challenges faced by Taiwan in recovering assets from corruption cases involving citizens and organisations based in those countries which do not have diplomatic relations with Taiwan. Nevertheless, Taiwan has been able to recover</p> | 法務部(國際及兩岸法律司、檢察司) | 外交部 大陸委員會 |

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| | substantial assets in some cases. | | |
| 45 | 目前臺灣已實施獨立宣告財產沒收新制，得以沒收已變現之財產。 Taiwan has implemented a new system of non-conviction-based asset confiscation. Taiwan is now able to confiscate assets that have been converted to cash. | 法務部(檢察司) | |
| 第六章 技術援助和訊息交流 | | | |
| 46 | 委員會認識到臺灣對前述相關專業人員培訓的承諾。 The Review Committee recognises Taiwan's commitment to the training of specialised staff as mentioned above. | 法務部(檢察司) 調查局 廉政署 | 中央各部會 直轄市及縣 (市)政府 各級政風機 構 |
| 47 | 臺灣已有成功分享反貪腐專業知識的案例，例如臺灣參與 APEC 時，分享對於揭弊者保護的實務作法。臺灣應繼續尋求與其他國家的反貪腐機構開展聯合培訓計劃的可能性，以及參與區域型及國際型反貪腐研討會議。 Taiwan has implemented successful projects to share anti-corruption expertise in the region. For example, Taiwan led a project with APEC member economies on best practices for whistle-blower legislation and systems. Taiwan should continue to explore the possibility of initiating joint training programmes with anti-corruption agencies in other countries and participation in regional or international anti-corruption workshops. | 法務部(國際及兩岸法律司、廉政署、調查局) | 外交部 財政部 |