

**ROC's Third Report under the United
Nations Convention against
Corruption**

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【THEMATIC AREAS】 III. Criminalization and law enforcement

IV. Criminalization and law enforcement (arts.15-42)

Article 15: Bribery of national public officials

Article 15, subparagraph (a)

§15 (a)

Each State Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

(a) The promise, offering or giving, to a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties ;

A. Is your country in compliance with this provision ?

1. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

2. The basic types of offenses of malfeasance in office committed by public officials are already defined in the “Criminal Code.” However, given the serious problem of corruption and offenses of malfeasance in office by public officials, the legislature believed that the offenses of malfeasance in office committed by public officials were not sufficiently regulated in the “Criminal Code.” In particular, corruption by public officials required special provisions to ensure enforcement. Therefore, in addition to the “Criminal Code,” the “Anti-Corruption Act” was formulated in 1963 and has been amended several times. It remains in effect today.
3. Articles 11, Paragraphs 1 and 2 of the current “Anti-Corruption Act” and Article 122, Paragraph 3 of the “Criminal Code” of Taiwan stipulate criminal liability for “offering,

promising, or giving a bribe or other improper benefits to public officials.”

(1) Regulations on the offense of bribery in the “Anti-Corruption Act”

Article 11, Paragraph 1 of the “Anti-Corruption Act” “Any person who tenders a bribe or other unjust valuables, promises to give anything of value or gives anything of value to a person subject to the Act in return for that person's performing or omitting against his or her official duties shall be punished by imprisonment for a term of no more than seven years and no less than one year and may also be punished by a fine not to exceed NT\$3,000,000.” Article 11, Paragraph 2: "With regard to persons engaging in an act belonging to his or her duties mentioned in Article 2, such as making unlawful demands, promising or taking bribes or engaging in other malpractices for unjust gains, he or she shall be punished by imprisonment for a term of less than three years, detention, and may also be punished by a fine not to exceed NT\$500,000."

(2) Regulations on the offense of bribery in the “Criminal Code”

Article 122, Paragraph 3 of the “Criminal Code”: “A person who offers, promises, or gives a bribe or other improper benefits to a public official or an arbitrator for a breach of his official duties shall be sentenced to imprisonment for not more than three years; in addition thereto, a fine of not more than NT\$300,000 may be imposed, but, if such a person turns himself in for trial, his punishment may be reduced or remitted, and if such a person confesses during investigation or trial, his punishment may be reduced.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

4. Case study¹

Cheng, ○○, Chia, ○○, and Peng, ○○, members of the Tai Chi Twin Stars development team sought to influence the budget review of the Twin Towers development project processed by the Department of Rapid Transit Systems of Taipei City Government, offered a bribe to Taipei City Councilor Lai, ○○, and delivered NT\$1 million to Lai, ○○ on November 29, 2011. After accepting the bribe, Lai questioned the Department's selection process during the city council committee review and proposed a draft with a supplementary proviso, demanding that private landowners be given priority in

¹ Case source: Supreme Court 2020 Tai-Shang-Zi No. 3416 judgment.

investment to benefit the Tai Chi Twin Stars development team. After the indictment, all individuals involved in offering the bribe were found guilty by the court. Lai was also convicted of accepting bribes in connection with her official duties and was sentenced to 7 years and 6 months in prison and deprivation of civil rights for 4 years by the Taiwan High Court. She filed an appeal, and the Supreme Court rejected the appeal on December 23, 2020. This case demonstrates the procuratorial organs' proactive investigation and severe punishment of corruption cases involving high-ranking public officials. It was a significant step for the integrity of the oversight of public construction projects and serves as a warning for the society, demonstrating Taiwan's resolve in the implementation of the “United Nations Convention against Corruption.” (hereinafter referred to as “UNCAC”)

5. Statistics on cases of bribing public officials in violation of the “Anti-Corruption Act” processed by district prosecutors' offices are shown in Table 3-1.

Table 3-1 Statistics on cases of bribing public officials in violation of the “Anti-Corruption Act” processed by district prosecutors' offices

Unit: persons

Category	Investigation concluded and prosecution initiated		Judgment rendered and found guilty	
	Offering, promising, or giving a bribe for a breach of official duties	Offering, promising, or giving a bribe for acts that do not breach official duties	Offering, promising, or giving a bribe for a breach of official duties	Offering, promising, or giving a bribe for acts that do not breach official duties
Charges				
Period				
2022	118	55	19	16
2023	45	11	26	4
2024	60	9	9	10
Total	223	75	54	30

Data source: Department of Statistics, MOJ

※ Notes: After the investigation of a case is concluded and prosecution is initiated, as the crime of bribery involves the crime of accepting bribes, which is more serious and more complicated, the litigation takes a long time and it is difficult to determine and render the judgment in the same year. The number of people found guilty in judgments is the result of prosecution that started from many years ago. Therefore, there is no direct correlation between the number of cases concluded and prosecution and the number of cases found guilty by judgments rendered.

Article 15, subparagraph (b)

§15 (b)

(b) The solicitation or acceptance by a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties.

A. Is your country in compliance with this provision ?

6. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

7. The “Anti-Corruption Act” stipulates penalties for both “bribery in breach of official duties” and “bribery without breach of the official duties.” The “Anti-Corruption Act” and the Chapter on Offenses of Malfeasance in Office in the “Criminal Code” also stipulate penalties for public officials who demand, agree to accept, or accept a bribe or other improper benefits for a breach of official duties.

(1) Regulations on the offense of accepting bribes in the “Anti-Corruption Act”

Article 4, Paragraph 1, Subparagraph 5 of the “Anti-Corruption Act”: “Any person who has committed any of the following acts shall be punished by imprisonment for life or a term of no less than ten years and may also be punished by a fine not to exceed NT\$100,000,000: ...5. Demanding, taking or promising to take bribes or other unlawful profits by the acts that violate the official duties.” Article 5, Paragraph 1, Subparagraph 3 of the “Anti-Corruption Act”: “Any person who has committed any of the following acts shall be punished by imprisonment for a term of no less than seven years and may also be punished by a fine not to exceed NT\$60 million: ...Demanding, taking or promising to take bribes or other unlawful profits by an act that belongs to the official duties.”

(2) Regulations on the offense of accepting bribes in the “Criminal Code”

Article 121 of the “Criminal Code”: “A public official or an arbitrator who demands,

agrees to accept, or accepts a bribe or other improper benefits for an official act shall be sentenced to imprisonment for not more than seven years; in addition thereto, a fine of not more than NT\$700,000 may be imposed.” According to Article 122, Paragraph 1 of the “Criminal Code”: “A public official or an arbitrator who demands, agrees to accept, or accepts a bribe or other improper benefits for a breach of his official duties shall be sentenced to imprisonment for not less than 3 years but not more than 10 years; in addition thereto, a fine of not more than NT\$2 million may be imposed.” Article 122, Paragraph 2: “A breach of official duties shall be sentenced to life imprisonment or with imprisonment for not less than five years; in addition thereto, a fine not more than NT\$4 million may be imposed.”

8. Proposal for improvement

In response to the merger of the offenses of malfeasance in office in the “Criminal Code” and the “Anti-Corruption Act,” Taiwan has already drafted amendments to the chapter on malfeasance in office in the “Criminal Code” concerning corruption offenses. This includes amendments of the elements of Articles 121 and 122 of the “Criminal Code” regarding the crime of bribery of public officials to resolve the confusion caused by the inconsistent standards of the current courts in determining the “quid pro quo.” The draft amendments also include the crimes of trading in influence (Article 123-1 of the draft amendment of the “Criminal Code”) and gift-giving (Article 121-1 of the draft amendment of the “Criminal Code”) to punish bribery that is related to the official duties of a public official, even if no quid pro quo can be established. The Executive Yuan held two review meetings on July 9 and September 30, 2024, and the draft amendment to the “Anti-Corruption Act” was approved on August 15, 2025. After it is passed by the Executive Yuan, it will be submitted to the Legislative Yuan for deliberation.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

9. Statistics on cases of accepting bribery in violation of the “Anti-Corruption Act” processed by district prosecutors' offices are provided in Table 3-2.

Table 3-2 Statistics on cases of accepting bribery in violation of the “Anti-Corruption Act” processed by district prosecutors' offices

Unit: persons

Category	Investigation concluded and prosecution initiated		Judgment rendered and found guilty	
	Demanding, taking or promising to take bribes for a breach of official duties	Demanding, taking or promising to take bribes for acts that do not breach official duties	Demanding, taking or promising to take bribes for a breach of official duties	Demanding, taking or promising to take bribes for acts that do not breach official duties
Charges				
Period				
2022	89	84	32	60
2023	73	62	21	49
2024	97	62	30	67
Total	259	208	83	176

Data source: Department of Statistics, MOJ

※Notes: After the investigation of a case is concluded and prosecution is initiated, as the crime of accepting bribes is more serious and more complicated, the litigation takes a long time and it is difficult to determine and render the judgment in the same year. The number of people found guilty in judgments is the result of prosecution that started from many years ago. Therefore, there is no correlation between the number of cases concluded and prosecution and the number of cases found guilty by judgments rendered.

10. Case study

Please refer to the response for Article 15, subparagraph (a).

Article 16: Bribery of foreign public officials and officials of public international organizations

Article 16, paragraph 1

§16 (1)

Each State Party shall adopt such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally, the promise, offering or giving to a foreign public official or an official of a public international organization, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise

of his or her official duties, in order to obtain or retain business or other undue advantage in relation to the conduct of international business.

A. Is your country in compliance with these provisions ?

11. Partial compliance.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

12. Regulations in the “Anti-Corruption Act” regarding bribing foreign public officials

Article 11, Paragraph 3 of Taiwan’s current “Anti-Corruption Act”: “If a public servant dealing with a foreign nation, Chinese mainland, Hong Kong, Macao has committed the acts mentioned in the foregoing two paragraphs in trade, investment or other business activities, they shall be punished in accordance with the provisions of the previous two paragraphs.”

13. Proposal for improvement or future legislation

Article 11, Paragraph 3 of the “Anti-Corruption Act” only applies to foreign public officials and does not include officials of international organizations. The Ministry of Justice has also submitted a draft amendment to Article 11, Paragraph 3 of the “Anti-Corruption Act,” which was submitted to the Executive Yuan for review on May 31, 2024. The Executive Yuan completed its review on August 15, 2025. The draft amendment for Article 11, Paragraph 3 stipulates: "If a public servant dealing with a foreign nation, Chinese mainland, Hong Kong, Macao ‘or public servant of an international organization or an authorized representative of an international organization’ has committed the acts mentioned in the foregoing two paragraphs in trade, investment or other business activities, they shall be punished in accordance with the provisions of the previous two paragraphs." Furthermore, the draft amendment for Article 11, Paragraph 7 of the stipulates that "anyone who commits the crimes in Paragraphs 1 to 5 outside the territory of the Republic of China shall be punished in accordance with this Act, regardless of whether such crime is punishable by the law of the place where the crime was committed." In other words, anyone who bribes a civil

servant or an authorized representative of an international organization outside the territory of the Republic of China shall also bear criminal liabilities.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

14. Case study²

Chung, ○, chairman of Yu-○ International Co., Ltd., sought to increase the compensation amount for the expropriation of its subsidiary in Mainland China, bribed officials of the Demolition Office of Suzhou Industrial Park through an intermediary. They agreed that RMB 1.45 million of the excess compensation would be paid as a bribe, and the funds were delivered to these officials through underground money transfers. After the indictment, the court found him guilty of bribery under Article 11, Paragraphs 4, 3, and 2 of the “Anti-Corruption Act.” It sentenced him to 4 months in prison, which could be commuted to a fine, and deprivation of his civil rights for 1 year. This case demonstrates that Taiwan's judicial authorities are now able to handle bribery cases involving foreign public officials in accordance with existing laws.

Article 16, paragraph 2

§16 (2)

Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally, the solicitation or acceptance by a foreign public official or an official of a public international organization, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties.

A. Is your country in compliance with these provisions ?

15. Partial compliance.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline

² Case source: Taiwan New Taipei District Court 2024 Jin-Su-Zi No. 1420 Criminal Judgments.

(or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

16. Regulations on jurisdiction in Articles 3 to 7 of the “Criminal Code”

Articles 3 to 7 of Taiwan's “Criminal Code,” concerning jurisdiction, state that acts of soliciting or accepting bribes by foreign public officials or officials of international organizations are not within Taiwan's jurisdiction.

17. Regarding whether seeking or accepting improper benefits by foreign public officials or officials of international organizations constitutes a crime, according to the current practical views of courts in Taiwan, the offense of accepting bribes stipulated in the “Anti-Corruption Act” protects the legal interest of ensuring “the impartiality and integrity of public officials in the exercise of their duties.” Foreign public officials or officials of international organizations are not considered public officials under Taiwan’s “Criminal Code,” and the current regulations do not apply. As for whether Taiwan should add provisions for criminalizing demands or acceptance of improper benefits by foreign public officials, it involves adjusting the definition of “public officials” and the systemic positioning of such regulations within the “Criminal Code” or the “Anti-Corruption Act.” Taiwan will continue to comprehensively consider the need for its legislative system to align with international standards, solicit opinions from all sectors, and form a consensus.

18. Although foreign public officials or international organization officials are not considered public officials under Taiwan's “Criminal Code,” in cases of bribery of foreign public officials or international organization officials in violation of their official duties, the crime of bribery in violation of official duties as defined in the “Anti-Corruption Act” constitutes a specific crime as defined in the “Money Laundering Control Act.” Therefore, in cases where foreign public officials or international organization officials are found to be accomplices of the bribe-giver in money laundering, it is possible to prosecute the foreign public officials or international organization officials who received bribes or other improper benefits under the “Money Laundering Control Act.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

19. Case study

Please refer to the response for Article 16, Paragraph 1.

Article 17: Embezzlement, misappropriation or other diversion of property by a public official

§17

Each State Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally, the embezzlement, misappropriation or other diversion by a public official for his or her benefit or for the benefit of another person or entity, of any property, public or private funds or securities or any other thing of value entrusted to the public official by virtue of his or her position.

A. Is your country in compliance with these provisions?

20. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

21. Relevant regulations in the “Anti-Corruption Act”

- (1) Article 4, Paragraph 1, Subparagraphs 1 and 4, and Paragraph 2 of the “Anti-Corruption Act” stipulate: “Any person who has committed any of the following acts shall be punished by imprisonment for life or a term of no less than ten years and may also be punished by a fine not to exceed NT\$100,000,000: 1. Stealing or misappropriating public equipment or properties. 4. Using government vehicles to transport contraband or carry goods for tax evasion. ...The penalty applies to attempt offenses of Paragraphs 1-4.”
- (2) Article 5, Paragraph 1, Subparagraph 1 of the “Anti-Corruption Act”: “Withdrawing or withholding public funds without authorization with an intent to profit, or unlawfully collecting taxes or floating government bonds,” and Article 6, Paragraph 1, Subparagraph 1: “With the intent to profit, withholding public funds or public property which should be lawfully distributed.”
- (3) Article 6, Paragraph 1, Subparagraph 3, and Paragraph 2 of the “Anti-Corruption

Act”: “Any person who has committed any of the following acts shall be punished by imprisonment for a term not less than five years and may also be punished by a fine not to exceed NT\$30 million: ...3. Stealing or misappropriating private property or equipment that is in his or her possession due to official position but not for official use. ...The penalty applies to attempt offenses set forth in Paragraphs 1-3 of this Article.”

22. Regulations in the “Criminal Code”

The offenses of aggravated malfeasance in office in Article 134 of the “Criminal Code” refer to public officials who embezzle, steal, or misappropriate private property by abusing their official power, opportunity, or methods, and shall be subject to a penalty that is increased by up to one-half.

23. “National Property Act”

Taiwan has standardized the registration of state-owned property, penalties for violations, and recusal regulations. Relevant authorities should conduct regular and occasional inspections of state-owned property to ensure effective management. The relevant regulations are as follows:

- (1) Article 21 of the “National Property Act”: “The administration authority should set up the national property data card and subsidiary ledger, make the category, number, card, keep accounts in reports and submit to competent authorities.” The modification shall be handled according to the procedure of the accounting report.”
- (2) Article 31, Paragraphs 1 and 2 of the “National Property Act”: “The administrators of the national property shall not be involved in purchase/dispose or renting national property, or any conducts dispositioning and profiting in favor of administrators themselves. Acts violating the preceding paragraph are invalid.”
- (3) Article 71 of the “National Property Act”: “If a person in charge of National Property violates Article 21, i.e. he fails to record accrued account, and conceals or misappropriates property, his penalty shall be increased by up to one half.”
- (4) Article 61 of the “National Property Act”: “In addition to the inspection of national property by Audit Authority at any time under the Audit Act and regulations, the competent authorities shall regularly and occasionally inspect the property management, utilization, revenue, and disposition on properties managed by each administration authority or overseas entrusted organization.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

24. Statistics on cases of embezzlement in violation of the “Anti-Corruption Act” processed by district prosecutors' offices are shown in Table 3-3.

Table 3-3 Statistics on cases of embezzlement in violation of the “Anti-Corruption Act” processed by district prosecutors' offices

Unit: persons

Category	Investigation concluded and prosecution initiated		Judgment rendered and found guilty	
Charges	Stealing or misappropriating private property or public equipment or properties	Stealing or misappropriating private property or equipment that is in his or her possession due to official position but not for official use	Stealing or misappropriating public equipment or properties	Stealing or misappropriating private property or equipment that is in his or her possession due to official position but not for official use
Period				
2022	46	25	32	60
2023	28	9	21	49
2024	38	7	30	67
Total	112	41	83	176

Data source: Department of Statistics, MOJ

※ Notes: After the investigation of a case is concluded and prosecution is initiated, as crimes in the Anti-Corruption Act are more serious and more complicated, the litigation takes a long time and it is difficult to determine and render the judgment in the same year. The number of people found guilty in judgments is the result of prosecution that started from many years ago. Therefore, there is no correlation between the number of cases concluded and prosecution and the number of cases found guilty by judgments rendered.

Article 18: Trading in influence

Article 18, subparagraph (a)

§18 (a)

Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

(a) The promise, offering or giving to a public official or any other person, directly or indirectly, of an undue advantage in order that the public official or the person abuse his or her real or supposed influence with a view to obtaining from an administration

or public authority of the State Party an undue advantage for the original instigator of the act or for any other person;

A. Is your country in compliance with these provisions?

25. Partial compliance.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

26. The Supreme Court's 2021 ruling Tai-Shang-Da-Zi No. 5217 expanded the concept of “official conduct,” and in practice, Taiwan has adopted the “substantial influence” theory.

- (1) The Supreme Court's 2021 Tai-Shang-Da-Zi No. 5217 Judgment held that when elected representatives entrusted by the legislature lobby, make request, or exert pressure personnel of administrative agencies or state-owned enterprises outside the legislative chamber, they are essentially using the influence of their position or status to cause the personnel in charge to take active actions or passive inactions. If such acts are associated with official activities, they are deemed as related to their positions and should be considered official conduct under Article 5, Paragraph 1, Subparagraph 3 of the “Anti-Corruption Act.”
- (2) This judgment expands the concept of “official act” to include “acts closely related to one's duties.” It further holds that acts by elected representatives outside the legislative chamber that involve lobbying, soliciting, or pressuring personnel of administrative agencies or state-owned enterprises are considered “official acts” and can be prosecuted under Article 5, Paragraph 1, Subparagraph 3 of the “Anti-Corruption Act” for the acceptance of bribes in office. Even if it is determined that the act was not “an official act,” it should still be investigated to determine whether it constitutes an offense of profiting for matters not under the public official’s charge or supervision in Article 6, Paragraph 1, Subparagraph 5 of the Act. This is intended to demonstrate that if a public official uses the influence of their position or status to induce the personnel responsible for the case to engage in active actions or passive

§18 (a)

inactions, it may constitute the offense of “acceptance of a bribe by a public official” under Article 5, Paragraph 1, Subparagraph 3 or “using the opportunity provided by one's position or status for unlawful gains for oneself or for others in matters under his or her charge or supervision” under Article 6, Paragraph 1, Subparagraph 5 of the same Act.

- (3) According to Article 51-2, Paragraph 1 of the “Court Organization Act,” the final judgment made by the proposing panel based on the legal opinion of the Grand Chamber becomes the “antecedent legal opinion” of the Supreme Court. For cases accepted by each panel, unless they express a different legal opinion from the previous judgment that adopted the Grand Chamber's opinion and initiate procedures such as consultation or proposal to the Grand Chamber again, they shall adopt the same opinion as the previous judgment. Therefore, although Taiwan has not yet passed regulations on specific criminal elements for trading in influence under Article 18 of the UNCAC, the Grand Chamber's ruling, through the appellate system, is binding on lower courts. Thus, for such acts of abusing influence that lead to improper and dangerous exercise of public power, according to the Supreme Court's 2021 Tai-Shang-Da-Zi No. 5217 Judgment, sanctions can still be imposed under Article 5, Paragraph 1, Subparagraph 3 of the “Anti-Corruption Act” for the crime of acceptance of a bribe by a public official or Article 6, Paragraph 1, Subparagraph 5 of the same Act for the crime of using the opportunity provided by one's position or status for unlawful gains for oneself or for others in matters not under his or her charge or supervision.

27. Contributions of the prosecutorial system to the Supreme Court's 2021 Tai-Shang-Da-Zi No. 5217 Judgment

On December 19, 2022, the Legal Research Center of the Supreme Prosecutors' Office submitted a proposal on the legal issues raised in this ruling, outlining the intentions for oral arguments in the Criminal Grand Chamber. The proposal detailed foreign legislation, namely Japanese and German law, for reference, and argued that the provisions of Taiwan's laws regarding “official act” of public officials could incorporate Japanese legislation, including “conduct closely related to official duties,” and that judgments should be made on a case-by-case basis. The conclusion of the Supreme Court's subsequent ruling was consistent with the arguments presented in the oral argument statements of the Supreme Prosecutors' Office.

28. Future amendments of the “Anti-Corruption Act”

- (1) Article 11 of the “Anti-Corruption Act” contains a similar provision regarding bribery, but it is not entirely consistent. Based on the principle of statutory principle of crime, the Ministry of Justice has proposed adding Article 123-1 of the “Criminal Code” to address the crime of trading in influence. This article targets public officials or individuals with influence in government agencies who abuse their influence in exchange for improper benefits, thereby creating undue risks to the exercise of public power. The focus of this draft article is on illegal acts involving the use of improper influence on national initiatives as the object of a transaction, and the subjects of such acts include both public officials and non-public officials.
- (2) The aforementioned draft amendment was submitted to the Executive Yuan on July 18, 2018. After review, the Executive Yuan requested the Ministry of Justice to study issues such as the necessity of regulating the trading in influence by non-public officials, whether the criminal liability should be increased when public officials are the main perpetrators of this crime, the clarity of the elements of “improper benefits,” “soliciting, lobbying or mediation,” “people deemed to have influence,” and “presence of substantial influence.”

29. Similar regulations in the “Act on Recusal of Public Servants Due to Conflicts of Interest”

- (1) Article 14 of the “Act on Recusal of Public Servants Due to Conflicts of Interest” prohibits public servants or their related persons from conducting transactions with the organ in which the public servant serves or the organs under his supervision, unless in any one of the circumstances specified in the proviso to Paragraph 1. The legislative intent is to account for relatives of public servants who undertake public works projects or transact with government agencies, which may result in them relying on the power of public servants to expect or use this special relationship to obtain favors that ordinary people cannot obtain, and may even affect or interfere with the normal processing and judgment of government personnel. Therefore, the law prohibits public servants or their related persons from engaging in buying and selling transactions with the organ in which the public servants serves or the organs under his supervision to prevent the possibility of collusion between officials and businesses and improper transfer of benefits. However, if the transaction is conducted through an open process such as public announcements, it is not

prohibited as it has already followed a fair and transparent procedure. This meets requirements for the principle of proportionality. Those who violate the above-mentioned prohibitions on trading activities will be subject to administrative penalties.

- (2) Article 12 of the “Act on Recusal of Public Servants Due to Conflicts of Interest” stipulates that “A public servant shall not seek interests for himself or for his related persons by manipulating his official power, opportunities or any method under his official duty.” If a public servant uses their official power to enable their related persons to transact with the agency to obtain property benefits, they will be subject to administrative penalties.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

30. Case study³

A construction company sought to expedite the acquisition of building permits and commissioned New Taipei City Councilor Chen, ○-ming to intervene and expedite the permit approval process. They agreed that the company would subcontract the project to a company in which Chen had invested, at a price higher than the market rate. Councilor Chen, ○○, leveraging his authority to conduct interpellation, supervision, and review of budgets and bills, exerted pressure on New Taipei City government officials responsible for issuing building permits, demanding priority processing of the specific construction company's permit application. As a result, Councilor Chen, ○-ming received bribes and illicit gains totaling NT\$13.07 million. As the individual who offered the bribe confessed to their crimes, the prosecutors granted them deferred prosecution. After being prosecuted, the New Taipei District Court in Taiwan sentenced Chen, ○-ming, the Councilor who accepted bribes and improper benefits for acts that do not breach official duties, to 9 years and 6 months in prison. He was deprived of his civil rights for 5 years. He appealed and the Taiwan High Court rejected his appeal. The court clarified that the scope of “official act” is not limited to statutory powers, and adopted the “substantial influence” theory. Although City Councilors only have the authority to review and oversee budgets and bills, if they use budget cuts or approvals as leverage to demand that the competent authorities expedite the review of building permits for specific projects, they can exert pressure on the administrative agencies by

³ Case source: Taiwan High Court 2020 Shang-Su-Zi No. 2927 Criminal Judgment.

leveraging the influence they gain from their positions. Such acts of using substantial influence closely related to one's official position to receive bribes or unlawful gains also constitute “official act” as defined in Article 5, Paragraph 1, Subparagraph 3 of the “Anti-Corruption Act,” and should be severely punished to curb the abuse of public power.

31. Statistics on cases of profiteering in matters not under the public official’s charge or supervision in violation of the “Anti-Corruption Act” processed by district prosecutors' offices are shown in Table 3-4.

Table 3-4 Statistics on cases of profiteering in matters not under the public official’s charge or supervision in violation of the “Anti-Corruption Act” processed by district prosecutors' offices

Unit: persons

Category	Investigation concluded and prosecution initiated	Judgment rendered and found guilty
	Seeking unlawful gains for oneself or for others in matters not under his charge or supervision	
Charges		
Period		
2022	5	-
2023	9	2
2024	12	4
2025.01-07	3	-
Total	29	6

Data source: Department of Statistics, MOJ

Article 18, subparagraph (b)

§18 (b)

(b) The solicitation or acceptance by a public official or any other person, directly or indirectly, of an undue advantage for himself or herself or for another person in order that the public official or the person abuse his or her real or supposed influence with a view to obtaining from an administration or public authority of the State Party an undue advantage.

A. Is your country in compliance with these provisions?

32. Partial compliance.

B. Please describe (cite and summarize) the measures/steps your country has taken, if

any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

33. Future amendments of the crime of trading in influence

The crime of using the opportunity provided by one's position or status for unlawful gains for oneself or for others in matters not under his or her charge or supervision specified in Article 6, Paragraph 1, Subparagraph 5 of the "Anti-Corruption Act" stipulates that if a public official uses the opportunity provided by his or her position or status for unlawful gains for himself or for others in matters under his or her charge or supervision while clearly knowing the act violates the law, it constitute profiting by abuse of office. However, a "violation of law" is a prerequisite. This can be applied to some cases of obtaining improper benefits by abusing influence. Other cases have been included in the legislative amendment discussion. Please refer to the response to Article 18, Subparagraph a.

34. "Act on Recusal of Public Servants Due to Conflicts of Interest"

Article 12 of the "Act on Recusal of Public Servants Due to Conflicts of Interest" stipulates that "A public servant shall not seek interests for himself or for his related persons by manipulating his official power, opportunities or any method under his official duty." If a public servant uses their official power to enable their related persons to transact with the agency to obtain property benefits, they will be subject to administrative penalties.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

35. Case study

(1) Please refer to the response for Article 18, Subparagraph a for cases involving the "Anti-Corruption Act."

(2) Cases of conflicts of interest involving public servants

The procurement manager of a certain government agency is a public servant as defined in Article 2 of the "Act on Recusal of Public Servants Due to Conflicts of Interest." The manager's elder brother is the person in charge of Sole Proprietorship

B, which is therefore a related person under Article 3, Paragraph 1, Subparagraph 4 of the same Act. A, knowing that the person in charge of Sole Proprietorship B was his elder brother, took advantage of the opportunity to review the monthly food procurement cases of the government agency. He implicitly asked the person responsible for the case to purchase food from Sole Proprietorship B by claiming that the staff of the government agency had a good impression of Sole Proprietorship B's food products. If the procurement was not included in the procurement recommendations that month, he would use this as an excuse to make things difficult and reject documents. This violated Article 12 of the “Act on Recusal of Public Servants Due to Conflicts of Interest,” which stipulates that “A public servant shall not seek interests for himself or for his related persons by manipulating his official power, opportunities or any method under his official duty.” A penalty of NT\$340,000 was imposed on A.

Article 19: Abuse of functions

§19

Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally, the abuse of functions or position, that is, the performance of or failure to perform an act, in violation of laws, by a public official in the discharge of his or her functions, for the purpose of obtaining an undue advantage for himself or herself or for another person or entity.

A. Is your country in compliance with these provisions?

36. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

37. Articles 4 to 6 of the “Anti-Corruption Act”:

(1) Article 4, Paragraph 1, Subparagraphs 2 to 4 and Paragraph 2 of the “Anti-

Corruption Act”: “Any person who has committed any of the following acts shall be punished by imprisonment for life or a term of no less than ten years and may also be punished by a fine not to exceed NT\$100,000,000: ...2. Acquiring valuables or property through the use of undue influence, blackmail, forced acquisition, forced seizure, or forced collection. 3. Inflating the prices and quantities of, or taking kickbacks from, public works or procurements under his or her charge. 4. Using government vehicles to transport contraband or carry goods for tax evasion. ...The penalty applies to attempt offenses of Paragraphs 1-4.”

(2) Article 5, Paragraph 1, Subparagraphs 1 (second half) and 2, and Paragraph 2 of the “Anti-Corruption Act” stipulate: “Any person who has committed any of the following acts shall be punished by imprisonment for a term of no less than seven years and may also be punished by a fine not to exceed NT\$60 million: 1. ...with an intent to profit, or unlawfully collecting taxes or floating government bonds. 2. Fraudulently making others to deliver personal property or a third person's property under cover of legal authority. The penalty applies to attempt offenses of Paragraphs 1 and 2 of this article.”

(3) Article 6, Paragraph 1, Subparagraph 2 of the “Anti-Corruption Act”: “Any person who has committed any of the following acts shall be punished by imprisonment for a term not less than five years and may also be punished by a fine not to exceed NT\$30 million: ...2. Committing malfeasance while raising funds or requisitioning land or other properties.”

38. The offenses of aggravated malfeasance in office in Article 134 of the “Criminal Code” refer to public officials who embezzle, steal, or misappropriate private property by abusing their official power, opportunity, or methods, and shall be subject to a penalty that is increased by up to one-half.

39. Article 12 of the “Act on Recusal of Public Servants Due to Conflicts of Interest”: “A public servant shall not seek interests for himself or for his related persons by manipulating his official power, opportunities or any method under his official duty.” In other words, they shall not use power or other opportunities or methods arising from their position to seek personal gain, such as all matters, opportunities, or means related to their authority or position. This ensures severe punishment for any breach of the integrity of their official acts. Violators will be subject to administrative fines.

C. Please provide examples of the implementation of those measures, including related

court or other cases, available statistics etc.

40. Case Study - cases of conflicts of interest involving public servants

The Director of the Secretarial Office of a certain government agency is a public servant as defined in Article 2 of the “Act on Recusal of Public Servants Due to Conflicts of Interest.” The Director’s son is a related person under Article 3 of the same Act. A certain government agency organized a summer work-study program. The agency provided work-study opportunities and conducted a joint selection process. The secretariat served as the staff, handling matters such as assigning interviewees, compiling interview scores, and compiling the list of successful candidates. Director A of the Secretarial Office, taking advantage of his position, requested that interviewers hire his son B. After a public selection process, his son was indeed selected, resulting in him receiving non-property interests from the personnel appointment and property interests from part-time salary. This violated Article 12 of the “Act on Recusal of Public Servants Due to Conflicts of Interest,” which states that “A public servant shall not seek interests for himself or for his related persons by manipulating his official power, opportunities or any method under his official duty.” A penalty of NT\$340,000 was imposed.

41. Statistics on cases of abuse of power in violation of the “Anti-Corruption Act” processed by district prosecutors' offices are shown in Table 3-5 and Table 3-6.

Table 3-5 Statistics on specific types of cases in violation of the “Anti-Corruption Act” processed by district prosecutors' offices⁴

Unit: persons

Category	Investigation concluded and prosecution initiated			Judgment rendered and found guilty		
Charges	Acquiring valuables or property through the use of undue influence, blackmail, forced acquisition, forced seizure, or forced collection	Inflating the prices and quantities or taking kickbacks	Using government vehicles to transport contraband or carry goods for tax evasion	Acquiring valuables or property through the use of undue influence, blackmail, forced acquisition, forced seizure, or forced collection	Inflating the prices and quantities or taking kickbacks	Using government vehicles to transport contraband or carry goods for tax evasion
Period						
2022	-	65	-	1	15	-
2023	7	7	-	2	24	-
2024	4	3	-	-	15	-
Total	11	75	-	3	54	-

Data source: Department of Statistics, MOJ

Table 3-6 Statistics on specific types of cases in violation of the “Anti-Corruption Act” processed by district prosecutors' offices⁵

Unit: persons

Category	Investigation concluded and prosecution initiated			Judgment rendered and found guilty		
Charges	Fraudulently making others to deliver personal property or a third person's property under cover of legal authority	Seeking unlawful gains for oneself or for others in matters under his charge or supervision	Seeking unlawful gains for oneself or for others in matters not under his charge or supervision	Fraudulently making others to deliver personal property or a third person's property under cover of legal authority	Seeking unlawful gains for oneself or for others in matters under his charge or supervision	Seeking unlawful gains for oneself or for others in matters not under his charge or supervision
Period						
2022	100	175	5	68	26	-
2023	199	224	9	80	45	2
2024	147	206	12	60	74	4
Total	446	605	26	208	145	6

Data source: Department of Statistics, MOJ

⁴ Specific types of cases: Offences under Article 4, Paragraph 1, Subparagraphs 2 to 4 and Paragraph 2 of the “Anti-Corruption Act.”

⁵ Specific types of cases: Offenses under Article 5, Paragraph 1, Subparagraph 2, and Article 6, Paragraphs 4 to 5 of the “Anti-Corruption Act.”

Article 20: Illicit enrichment

§20

Subject to its constitution and the fundamental principles of its legal system, each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally, illicit enrichment, that is, a significant increase in the assets of a public official that he or she cannot reasonably explain in relation to his or her lawful income.

A. Is your country in compliance with these provisions?

42. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

43. Regulations in the “Anti-Corruption Act”

Article 6-1 of the “Anti-Corruption Act”: “If a public servant is suspect of violating any one of the following offenses and if the prosecutor has found during the investigation that the said person, his or her spouse or their under-aged children have had inconsistent increase in property or income at the time of the commission to the offense or within 3 years thereafter, the suspect may be ordered to make an account of the increased property or income. If the person fails to make an account without reasonable excuse, cannot make a credible account or makes a false account, he or she shall be punished by imprisonment for a term of less than five years, detention and may also be punished by a fine not to exceed the amount of the unaccounted-for increase of property or income. 1. The crime set forth in Article 4 and the foregoing article. 2. The crimes set forth in Paragraph 1 of Article 121, Paragraphs 1-3 of Article 122, Articles 123-125, Paragraph 1 of Article 127, Articles 128-130, Paragraph 1 of Article 131, Paragraph 1 of Article 132, Article 133, Paragraph 2 of Article 231, Paragraph 3 of Article 231-1, Article 270, and Paragraph 1-5 of Article 296 in the Criminal Code. 3. The offense set forth in Article 9 of the Organized Crime Prevention Act. 4. The offense set forth in Paragraph 1 of Article 10 of the Smuggling Penalty Act. 5. The offense set forth in

Article 15 of the Narcotics Hazard Prevention Act. 6. The offense set forth in Article 36 of the Human Trafficking Prevention Act. 7. The offense set forth in Article 16 of the Firearms, Ammunition, and Knives Control Act. 8. The offense set forth in Article 89 of the Pharmaceutical Affairs Act. 9. The offense of covering up the offenders of the Child and Youth Sexual Exploitation Prevention Act. 10. Other offenses committed through the use of the power given by one's official position, the opportunities and means thereof.

44. Actual interpretations⁶

Article 6-1 of the “Anti-Corruption Act,” which pertains to the crime of unexplained sources of public officials' assets, is an omission offense. It imposes an obligation on public officials suspected of committing any of the offenses listed in this article through criminal penalties. If the prosecutor has found during the investigation that the public official, his or her spouse or their under-aged children have had a disproportionate increase in property or income at the time of the commission to the offense or within 3 years thereafter, the suspect may be ordered to make an account of the increased property or income. If the person fails to make an account without reasonable excuse, cannot make a credible account or makes a false account, he or she may be guilty of an omission offense in the investigation process. Furthermore, the phrase "obviously disproportionate" is a normative element without specifying a specific amount or scope. Whether the increase in property and income is obviously disproportionate should be judged on a case-by-case basis. Public office salaries and other income should be used as the benchmark for comparison of the increase in property to examine whether there is an inappropriate increase in monetary resources or property.

45. Regulations of the “Act on Property-Declaration by Public Servants”

Article 12, Paragraph 2 of the “Act on Property-Declaration by Public Servants”: “For public servants obliged to declare properties having increments of total properties that are above the total annual income of themselves, their spouses, and underage offspring after comparing the properties declared in two consecutive declaration years, the agencies (institutions) accepting property declarations shall notify such public servants to provide explanations of a time limit longer than a month. Those who fail to explain without justifiable reasons or make untruthful explanations shall be imposed of a fine ranging between NT\$150,000 and NT\$3,000,000.” The purpose of this legislation is

⁶ Actual interpretations: Supreme Court 2022 Tai-Shang-Zi No. 1324 Judgment.

that an “abnormal increase” in the assets of public officials may involve corruption or other crimes. It aims to effectively utilize asset declaration requirements and impose heavy penalties to deter any illegal or corrupt behavior, increase the compliance awareness of public officials, and ensure the effectiveness of the asset declaration system. Furthermore, since daily living needs and expenses are mostly covered by salary income, it is unreasonable for their increased property to exceed more than 100% of the total annual salary income of themselves, their spouse, and their minor children after deducting living expenses. Therefore, this law stipulates that it is necessary for them to make an explanation. If the person fails to make an account without reasonable excuse, cannot make a credible account or makes a false account, it constitutes a breach of the obligation to provide an explanation and may result in administrative penalties.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

46. Case Study - former secretary of the Taipei Economic and Cultural Office in Vietnam convicted of possessing unexplained wealth⁷

Former Secretary Xiao, ○- wen of the Taipei Economic and Cultural Office in Vietnam of the Ministry of Foreign Affairs (hereinafter referred to as MOFA), hastily approved the issuance of visas between December 2011 and October 2012. In the matter of reviewing and issuing visas to Vietnamese students applying to study Chinese in Taiwan, he abused his discretionary power and violated the law, allowing intermediary companies to charge these Vietnamese students more money than required for a regular visa and collected illegal profits from the schools to which these students applied. The fees were actually intermediary fees but were referred to as “recruitment and promotion fees” or “agency fees.” Furthermore, during his tenure from May 2010 to January 2013, despite not using his salary savings, he was able to pay his rent, purchase luxury Louis Vuitton leather goods, and deposit US dollars into his account for 3 years from the time of his alleged profiteering offenses. The Supreme Court sentenced him to 8 years and 8 months in prison and deprived him of his civil rights for 4 years for profiteering and unexplained wealth under the “Anti-Corruption Act.” The sentence was implemented in July 2022.

47. Statistics on cases of unexplained assets in violation of the “Anti-Corruption Act” processed by district prosecutors' offices are shown in Table 3-7.

⁷ Case: Supreme Court 2022 Tai-Shang-Zi No. 1324 Judgment.

Table 3-7 Statistics on cases of unexplained assets in violation of the “Anti-Corruption Act” processed by district prosecutors' offices

Unit: persons

Category	Investigation concluded and prosecution initiated	Judgment rendered and found guilty
Charges	The increase in assets and the source of income are unreasonable and cannot be reasonably explained.	
Period		
2022	4	1
2023	5	-
2024	4	-
Jan - Aug 2025	5	-
Total	18	1

Data source: Department of Statistics, MOJ

Article 21: Bribery in the private sector

Article 21, subparagraph (a)

§21 (a)

Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally in the course of economic, financial or commercial activities:

(a) The promise, offering or giving, directly or indirectly, of an undue advantage to any person who directs or works, in any capacity, for a private sector entity, for the person himself or herself or for another person, in order that he or she, in breach of his or her duties, act or refrain from acting;

A. Is your country in compliance with these provisions?

48. Partial compliance.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

49. Article 342 of the “Criminal Code” (crime of breach of trust) and future legislation

The current “Criminal Code” specifies similar acts of bribery in the private sector under Article 342, the crime of breach of trust. However, the elements of the crime of breach of trust in the “Criminal Code” are “where a person who manages the affairs of another for purpose to take an illegal benefit for himself or for a third person or to harm the interests of his principal and who acts contrary to his duties and thereby causes loss to the property or other interest of the principal.” These elements are not entirely consistent with this provision because of the difference in the legal interests protected, but there may still be some overlap in the protection. The legal interest protected by Article 342 of the “Criminal Code” is the (whole) property, which is a personal legal interest. Deterrence against bribery in the private sector is intended to protect free and fair competition in economic activities and constitutes a social legal interest. The former is a crime of actual harm, which requires property damage to be established as a completed crime, while the latter is a crime of endangerment, which is established as long as the act poses a risk to the legal interest or the object of the act. Actual harm is not a prerequisite. Accordingly, the Ministry of Justice has continuously studied relevant legal provisions and referenced the legislation of Germany, Austria, Switzerland, the United Kingdom, laws of certain states in the United States, Japan, and other countries to discuss whether to add a crime of bribery in the “Criminal Code” or to formulate separate laws to regulate bribery (including offering and accepting bribes) in the private sector. After 5 meetings of the Criminal Code Research and Amendment Group of the Ministry of Justice on January 14, February 11, March 11, April 8, and November 18, 2025, they established a legislative strategy to regulate the private sector with a special law, and the protection of legal interest will be based on maintaining a fair and competitive environment and ensuring that public undertakings achieve their public interest purposes. The draft is currently under active discussion.

50. Laws and regulations related to the private sector

Special criminal laws that also have criminal legal regulations governing crimes similar to bribery in the private sector can be roughly divided into 3 categories:

- (1) For official or professional conduct involving public affairs, specific bribery offenses are stipulated in their respective regulations of the industry such as the “Securities and Exchange Act,” “Securities Investment Trust and Consulting Act,” and “Futures Trading Act.”
 - (a) “Securities and Exchange Act”

Article 171 of the “Securities and Exchange Act” stipulates penalties for irregular trading activities, breach of trust, or embezzlement by directors, supervisors, managers, or employees of a company. Article 172 of the same Act stipulates penalties for accepting bribes by directors, supervisors, or employees of a securities exchange. Article 173 of the same Act stipulates penalties for offering bribes to directors, supervisors, or employees of a securities exchange.

(b) “Securities Investment Trust and Consulting Act”

Articles 108 and 109 of the “Securities Investment Trust and Consulting Act” stipulate penalties for directors, supervisors, managers, or employees of securities investment trust enterprises and securities investment consulting enterprises who solicit, agree to accept, or accept any property or other improper benefit in connection with the performance of his or her duties or misconduct.

(c) “Futures Trading Act”

Article 113 of the “Futures Trading Act” stipulates penalties for any director, member of a supervisory board, supervisor, manager, appointee, or employee of a futures exchange, futures clearing house, or futures trust enterprise who demands, agrees to accept, or receives any illegitimate profit in connection with the performance of his or her duty. Article 114 of the same Act stipulates penalties for any director, member of a supervisory board, supervisor, manager, appointee, or employee of a futures exchange, futures clearing house, or futures trust enterprise who offers, promises, or delivers any illegitimate profit.

(2) Types of businesses that require special permits such as finance: “Financial Holding Company Act,” “Banking Act”

(a) “Financial Holding Company Act”

Articles 17, Paragraph 4 and Articles 57 and 59 of the “Financial Holding Company Act,” stipulate that the responsible person or any employee of a financial holding company shall not use their positions to obtain illegal benefits. They also may not accept commissions, rebates, or other unwarranted benefits from transaction counterparties or customers. The penalties were specified when the Financial Holding Company Act was enacted on July 9, 2001. Furthermore, as cases where the criminal proceeds reach NT\$100 million pose a more serious threat to the order of financial transactions and thus warrant heavier penalties, an additional provision for heavier penalties was added on January 31, 2018 as

deterrence.

(b) “Banking Act”

Articles 35, 125-2, and 127, Paragraph 1 of the “Banking Act” stipulate penalties for preventing the persons in charge or staff of banks, foreign banks, and institutions operating money market businesses from using their positions to seek illegal benefits, and for responsible persons or staff of banks from accepting commissions, rebates, or other improper benefits from transaction counterparties or customers. Furthermore, as a breach of trust by the responsible person or an employee of a bank may cause significant damage to the bank's property or other interests, the penalty for such breach was increased in 2003 to a fine of between NT\$10 million and NT\$200 million.

(c) “Credit Cooperatives Act”

To prevent the responsible persons or employees of credit cooperatives from using their positions to seek illegal gains, Article 38-2 of the “Credit Cooperatives Act” was amended on February 4, 2004, with reference to the system in Article 3, Paragraph 1 of the Organized Crime Prevention Act, to increase their criminal liability compared to the crime of breach of trust in Article 342 of the Criminal Code. Furthermore, as cases where the criminal proceeds reach NT\$100 million pose a more serious threat to the order of financial transactions and thus warrant heavier penalties, an additional provision for heavier penalties was added on January 31, 2018 as deterrence.

(d) “The Act Governing Bills Finance Business”

To prevent the responsible persons or employees of a Bills House from abusing their positions for unwarranted benefit, Article 62 of the “Act Governing Bills Finance Business” was amended on July 9, 2001, with reference to the system in Article 3, Paragraph 1 of the Organized Crime Prevention Act, to impose a heavier criminal penalty than the breach of trust offense under Article 342 of the Criminal Code. In the event of a violation of Article 11, Paragraph 2 of the same Act by receiving commissions, remuneration or other improper benefits from the guaranteed party, trading partner or other clients, the responsible person or staff members of a bills house shall be punishable by imprisonment for not more than 3 years, or detention, and/or a fine of not more than NT\$5,000,000.

(e) “Insurance Act”

Article 168-2 of the “Insurance Act” stipulates penalties where a responsible person or employee of an insurance enterprise, or any person using another person's name to make investments through which he or she is able to directly or indirectly control the personnel, financial, or business operations of an insurance enterprise, operates the insurance enterprise improperly with intent to reap illegal gains for himself/herself or a third party or to harm the interests of the insurance enterprise, and by such action harms property or interests of the insurance enterprise.

(3) Violations involving the exercise of voting rights and personnel rights: Examples include Article 47-1, Paragraph 1 of the “Farmers' Association Act” and Article 33, Paragraph 1 of the “Political Parties Act.”

(a) Article 47-1, Paragraph 1 of the “Farmers' Association Act”: “A person with the right to vote who requests, agrees to take, or accepts property or other improper benefit in exchange for not exercising their right to vote or exercising it in a certain way.”

(b) Article 33, Paragraph 1 of the “Political Parties Act”: “During an internal party election for party leaders or for party officers at the national, special municipality, or county/city level, the following circumstances shall result in imprisonment for not more than 3 years and imposition of a fine not exceeding NT\$300,000: A qualified voter asks for expected promises, accepts bribes or other undue benefits in exchange for abstaining from voting or for casting vote for an agreed-upon purpose.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

51. Case study

Taiwan currently does not have legislation on “bribery in the private sector,” but in judicial practice, bribery in the private sector may constitute the crime of breach of trust under the “Criminal Code” under certain circumstances, and both the individual offering the bribe and the recipient of the bribe are considered accomplices. However, it may not constitute the crime of breach of trust under the “Criminal Code” under certain circumstances:

- (1) Circumstances under which the crime of breach of trust may be established under the “Criminal Code”
- (a) A Senior Vice President of Hon-o Precision Industry surnamed Liao and a former Secretary-General and Manager surnamed Teng from the SMT Technical Committee had the authority to approve purchases worth approximately NT\$50 billion annually. Through these procurement opportunities, they solicited kickbacks from suppliers through a middleman surnamed Hao. After the suppliers paid the kickbacks, Hao would then transfer a portion of the funds back to an account designated by the Senior Vice President surnamed Liao, who would then distribute the money among his subordinates. In turn, the Senior Vice President surnamed Liao would instruct his subordinates to place orders for specific products from certain manufacturers to benefit the companies. After an indictment by Taiwan Taipei District Prosecutors Office for special breach of trust under the “Securities and Exchange Act” and breach of trust under the “Criminal Code,” the Taipei District Court issued Criminal Judgment Jin-Chong-Su-Zi No. 14 of 2014 on October 31, 2016, sentencing the Senior Vice President surnamed Liao to 10 years and 6 months in prison for special breach of trust under the “Securities and Exchange Act” and other crimes. On November 27, 2018, Taiwan High Court, using its 2016 Jin-Chung-Su-Zi No. 45 Criminal Judgment, changed the sentence to 1 year and 4 months imprisonment for the crime of joint breach of trust under the “Criminal Code.” After the Supreme Court revoked and remanded the case on January 16, 2020, with 2019 Tai-Shang-Zi No. 778 Criminal Judgment, the Taiwan High Court, on November 10, 2020, with 2020 Jin-Shang-Chong-Geng-1-Zi No. 1 Criminal Judgment, still found the defendant guilty of joint breach of trust under the “Criminal Code,” sentencing him to 2 years in prison and confiscating his criminal proceeds of NT\$3.16 million. On May 19, 2021, the Supreme Court, with 2021 Tai-Shang-Zi No. 1486 Criminal Judgment, dismissed the appeal and the verdict was final.
- (b) The Supreme Court also made the following specific explanations regarding the elements constituting the crime of breach of trust under the “Criminal Code”: “The essence of the crime of breach of trust lies in one party's breach of the obligation (fiduciary duty) to take care of the other party's property interests based on the trust relationship between the two parties, resulting in property damage to the other party. Article 342 of the “Criminal Code,” which refers to the crime of

breach of trust, specifically “acting contrary to his duties” in the context of “managing the affairs of another person.” It refers to the act of violating one's obligation to process with due care for the property interests of others based on laws, regulations, contracts, or other norms. This also includes the abuse of the authority to dispose of entrusted matters. In addition, it is not limited to matters concerning the relationship between 3 individuals. Furthermore, the consequences of a breach of trust must “cause loss to the property or other interest of the principal.” The legal interests protected are the overall property interests of the victim (the principal). To avoid an overly broad scope for the crime of breach of trust that would encompass too many acts that do not substantially infringe upon the overall property interests of the victim, the determination of “acting contrary to his duties” (breach of trust) requires a violation by the perpetrator of norms designed to protect the property of others, and the act must be one that could potentially cause substantial damage to the overall property interests of the victim. This aligns with the characteristics of breach of trust as a property crime and the principle of its role as a last resort in “Criminal Code.”

- (c) Certain parts of the civil matters in this case were finalized by the Supreme Court on February 9, 2023, which rejected the appeal and ruled that the Senior Vice President surnamed Liao should compensate Hon-o Precision Industry for damages of US\$773,744.
- (2) Circumstances under which the crime of breach of trust cannot be established under the “Criminal Code”

In other cases, although it can be proven that the company's procurement staff accepted bribes from suppliers, the supplier won the bid with the lowest price, and it cannot be proven that the supplier's products were of poor quality. Therefore, it cannot be proven that the company's property or other interests were damaged, and thus the crime of breach of trust is not established. This case highlights the inadequacy of Article 342 of the “Criminal Code.” If an act is criminalized for the purpose of protecting the free and fair competition in economic activities, one can be found guilty if his conduct creates a risk for the legal interest or the object of the conduct and actual harm is not required. Therefore, Taiwan continues to study the feasibility of relevant legislation on commercial bribery.

- (3) Special criminal law - a case of bribery at the Taiwan Stock Exchange Corporation

Hsu, a former employee of the Taiwan Stock Exchange Corporation, was found guilty of accepting hospitality from suppliers, violating Article 172, Paragraph 1 of the “Securities and Exchange Act.” The Supreme Court sentenced him to one year in prison and ordered the confiscation of NT\$45,000 in proceeds of the crime in unseized assets.

(4) Case of violation of secrecy

In Mainland China, Jia-○ Company hired Yang, ○-Yu, a manager who had previously worked at Lian-○ Company, as a consultant. They used Hua-○ Company, established by Long, ○-Hong, as a front for funds. The two, under the guise of a “headhunting company,” falsely claimed that a wealthy investor would build a factory in Taiwan and offered high salaries to lure current engineers from the companies Wen-○ and Lian-○ to join them. Pai, ○-Chieh and 3 others from Wen-○ Company, along with Yang, ○-Yu from Lian-○ Company, stole company information and provided it to others. The process parameters leaked in this case were enough to allow competitors to significantly reduce R&D costs and improve yield rates. It is estimated that the R&D expenses and potential economic losses of Wen-○ and Lian-○ totaled NT\$5.08 billion and NT\$2.56 billion, respectively. The Taoyuan District Court sentenced Pai, ○-Chieh and others to prison terms ranging from 1 year and 4 months to 2 years for crimes including disclosing trade secrets without authorization with the intent to use them in Mainland China, under Article 13-2, Paragraph 1 and Article 13-1, Paragraph 1, Subparagraph 2 of the “Trade Secrets Act.” Since they reached a settlement, they were all given a two-year suspended sentence, and the verdict was final. (2016 Zhi-Su-Zi No. 3 Criminal Judgment, Taoyuan District Court, Taiwan.)

52. Proposal for improvement to prevent the violation of trade secrets in the private sector

- (1) Institutionalization and guidance resources: To assist businesses in establishing a sound trade secret protection system, the Intellectual Property Office of the Ministry of Economic Affairs has compiled exemplary experiences from private sector enterprises in Taiwan, creating the “Trade Secret Protection Playbook” and the “SME Trade Secret Protection Mechanism Checklist.” It has also analyzed selected judgments from 2013 to 2024 and produced briefings and YouTube videos. In addition, the “Practical Guidelines for Managing Trade Secrets in Academic and Research Institutions” was published in 2024 to assist legal entities in improving their confidentiality mechanisms and to provide enterprises with a reference for

establishing appropriate trade secret protection measures based on their scale and industry characteristics.

- (2) Promotion and practical assistance: In recent years, the Intellectual Property Office has collaborated with relevant agencies and legal entities and has organized 40 workshops and seminars on trade secrets. A “Trade Secrets Subject Website” was established in 2025.⁸ It integrated guidelines, videos, and frequently asked questions to improve ease of use. It also designed a promotional leaflet titled “Guidelines for Enterprises on the Protection of Trade Secrets.” In 2025, 8 promotional events on trade secrets were held in collaboration with business groups, Integrity Platforms, and inter-agency cooperation, with approximately 219 participants from enterprises.

Article 21, subparagraph (b)

§21 (b)

(b)The solicitation or acceptance, directly or indirectly, of an undue advantage by any person who directs or works, in any capacity, for a private sector entity, for the person himself or herself or for another person, in order that he or she, in breach of his or her duties, act or refrain from acting.

A. Is your country in compliance with these provisions?

53. Partial compliance.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

54. Please refer to the response for Article 21, Subparagraph a.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

55. Case study

⁸ Trade Secrets Subject Website: Chinese version: <https://www.tipo.gov.tw/tw/tradesecrets>. English version: <https://www.tipo.gov.tw/en/tipo2/350.html>.

(1) Computer Operations Department Manager accepts bribes to assist procurement⁹

- (a) Hsu, ○-Yu, the manager of the Computer Operations Department, was responsible for the maintenance of internal computer and network system hardware and software information equipment, the construction of the computer room, and assistance with procurement. Hsu was fully aware that Shih, ○-Hao was a system planning vendor for the company and that his position prohibited him from accepting improper benefits, and also fully aware that the improper benefits offered by Shih, ○-Hao were intended to obtain information on relevant procurement cases for the company within the scope of his duties, Hsu, with the intent to violate the “Securities and Exchange Act” by accepting improper benefits through official conduct, accepted Shih, ○-Hao 's hospitality at ○○ night club with female escorts from April 2013 onwards. The 3 drinking sessions, during which all alcohol consumption, female companionship, and overnight fees totaled approximately NT\$45,000, were paid by Shih, ○-Hao. Hsu, ○-Yu provided Shih, ○-Hao with information on the internal operation of the information equipment planning and assisted Shih, ○-Hao and the engineering personnel of ○○ Company in conducting operational studies and project planning or revising the content of the company's bidding proposal documents to increase the chances of ○○ Company winning the procurement bid. Ultimately, on May 14, 2013, ○○ Company won the relocation project with a bid amount of NT\$1.5 million through price negotiation instead of price comparison.
- (b) Hsu, ○-Yu objectively committed the crime of accepting improper benefits in connection with his official duties, and also had the subjective intent to do so. The Taiwan High Court sentenced Hsu to 1 year in prison for accepting improper benefits without breach of his official duties, in accordance with Article 172, Paragraph 1 of the “Securities and Exchange Act.” The NT\$45,000 in proceeds of crime that were not seized were then confiscated. After an appeal, the Supreme Court rejected the appeal and the verdict was thus final.

(2) Please refer to the response for Article 21, Subparagraph a for other case studies.

⁹ Refer to the Taipei District Court 2019 Jin-Su-Zi No. 62 Criminal Judgment, the Taiwan High Court 2022 Jin-Shang-Su-Zi No. 37 Criminal Judgment, and the Supreme Court 2023 Tai-Shang-Zi No. 4351 Criminal Judgment, all of which have been finalized.

Article 22: Embezzlement of property in the private sector

§22

Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally in the course of economic, financial or commercial activities, embezzlement by a person who directs or works, in any capacity, in a private sector entity of any property, private funds or securities or any other thing of value entrusted to him or her by virtue of his or her position.

A. Is your country in compliance with these provisions?

56. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

57. Regulations of the “Criminal Code” concerning theft, embezzlement, and breach of trust

Theft in Article 320, embezzlement in Article 336, and breach of trust in Article 342 are punishable by general penalties.

58. Regulations in special criminal law

(1) Please refer to the response to Article 21, paragraph a for information regarding the “Credit Cooperatives Act,” “Insurance Act, Financial Holding Company Act,” and “Banking Act.”

(2) “Trust Enterprise Act”

Article 48-1 of the “Trust Enterprise Act” stipulates that the responsible person or staff of a trust enterprise may be punished to fixed-term imprisonment of not less than 3 years and not more than 10 years, plus an applicable fine of not less than NT\$10,000,000 and not more than NT\$200,000,000, for causing any damage to the property or other interests owned by the trust enterprise by committing any conduct in violation of their job responsibilities with the intent of receiving illegal gains for

the interest of such individual or any third party, or to cause any damage to the trust enterprise. If the valuables or property interests acquired from such criminal conduct have exceeded NT\$100,000,000, a punishment of fixed-term imprisonment for not less than 7 years, plus an applicable fine of not less than NT\$25,000,000 and not more than NT\$500,000,000, will be imposed. If the responsible person(s) and two or more staff members jointly commit the acts described in the preceding paragraph, the punishment may be increased by up to one-half of the above specified punishment. Commencement of the acts described in paragraph 1, above, without completion thereof shall be equally punishable.

(3) The “Act Governing Bills Finance Business”

- (a) Article 58 of the “Act Governing Bills Finance Business” stipulates that the responsible person or staff of a Bills Finance Company may be punished to a fixed-term imprisonment of not less than 3 years and not more than 10 years, plus an applicable fine of not less than NT\$10,000,000 and not more than NT\$200,000,000, for causing any damage to the property or other interests owned by the Bills Finance Company by committing any conduct in violation of their job responsibilities with the intent of receiving illegal gains for the interest of such individual or any third party, or to cause any damage to the Bills Finance Company. If the valuables or property interests acquired from such criminal conduct have exceeded NT\$100,000,000, a punishment of fixed-term imprisonment for not less than 7 years, plus an applicable fine of not less than NT\$25,000,000 and not more than NT\$500,000,000, will be imposed. If the responsible person(s) and 2 or more staff members jointly commit the acts described in the preceding paragraph, the punishment may be increased by up to one-half of the above specified punishment.
- (b) Article 58-1 of the “Act Governing Bills Finance Business” stipulates that anyone who, with the intent of taking possession for that individual or any third party, causes the Bills Finance Company to deliver any valuable of the Bills Finance Company or any third party by fraud, or produces any record of acquisition or loss, or change of property right by entering false information or wrongful direction into a computer or relevant equipment of the Bills Finance Company, which the valuables or property interests acquired from such criminal conduct has exceeded NT\$100,000,000, will be punished to a fixed-term imprisonment of not less than 3 years and not more than 10 years, plus an applicable fine of not less

than NT\$10,000,000 and not more than NT\$200,000,000 , and shall also be punished for attempted crimes. A person who by the means specified in the preceding paragraphs procures an illegal benefit for himself or for a third person shall be subject to the same punishment.

(4) “Securities and Exchange Act”

Article 171, Paragraph 3 stipulates penalties for embezzlement by a company's directors, supervisors, managers, or employees; Article 155 prohibits stock price manipulation; and Article 157-1 prohibits insider trading and fraud.

(5) “Futures Trading Act”

- (a) Article 106 prohibits the manipulation of futures trading prices: No person shall, independently or in conspiracy with others engage in continuous transactions or any deliberate actions to manipulate the trading price of futures or related spot commodities in the futures market.
- (b) Article 107 prohibits insider trading: No specific personnel with knowledge of information that may materially affect futures trading prices shall enter into a purchase or sell futures or spot commodities that are related to such information prior to the public disclosure of the information or within 18 hours after its public disclosure. Article 108 prohibits fraudulent and deceptive practices: No person shall engage in bucketing, misrepresentation, fraud, concealment, or other conduct sufficient to mislead futures traders or third parties. The term “bucketing” refers to off-market offsetting, cross-trading, taking the opposite side of a customer's order, or accommodation trading.
- (c) Article 112, Paragraph 1 stipulates that a person who violates Article 106, Article 107, or Article 108, Paragraph 1 shall be punished with imprisonment for not less than 3 years but not more than 10 years, and in addition thereto may be fined a criminal fine of not less than NT\$10 million but not more than NT\$200 million.

(6) “Securities Investment Trust and Consulting Act”

Article 105-1 stipulates penalties for breach of trust by directors, supervisors, managers, or employees of securities investment trust enterprises and securities investment consulting enterprises.

(7) “Securities Investor and Futures Trader Protection Act”

Article 10-1: When the protection institution discovers on the part of a director or

supervisor of an exchange-listed, OTC-listed, or emerging stock company any violation of Article 20, Article 32, Article 155, Article 157-1 or Article 171, paragraph 1, subparagraph 2 and 3 of the “Securities and Exchange Act” or Article 106 to Article 108 of the “Futures Trading Act,” or any conduct in the course of performing duties that is materially injurious to the company or is in violation of laws, regulations, or provisions of the company's articles of incorporation, the protection institution may institute an action or petition for a judgment discharging the given director or supervisor.

(8) “Trade Secrets Act”

Article 13-1 stipulates penalties for acts that infringe upon trade secrets, such as theft, embezzlement, and fraud. Article 13-2 stipulates aggravated penalties for acts that violate paragraph 1 of Article 13-1 with the intent to use the product in foreign countries, mainland China, Hong Kong, or Macau and other foreign jurisdictions. Article 13-4 stipulates that where the representative of a juristic person, the agent, employee, or any other staff of a juristic person or natural person commits any of the crimes prescribed in Articles 13-1 or 13-2 in the course of business, not only the actor, but the juristic person or the natural person shall be punished with the fine prescribed in the Articles.

59. “Guidelines for Performance Evaluation and Rewards/Punishments for Employees of CPC Corporation, Taiwan”

Article 13 states that any staff member who embezzles public funds, engages in malpractice for personal gain, or steals public or private property may be, without prior notice, dismissed, removed from office, or dismissed upon receiving two major demerits in a single instance. If the dismissal meets the statutory grounds for termination, no severance pay will be paid.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

60. Statistics on cases of theft, embezzlement, and breach of trust in the private sector in violation of the “Criminal Code” processed by district prosecutors' offices are shown in Table 3-8¹⁰.

¹⁰ The above statistics on theft, embezzlement, and breach of trust are general analysis results based on the crime and are not limited to crimes committed against the private sector in economic, financial, or business activities. Certain acts of embezzlement and breach of trust committed in the private sector may be prosecuted under special criminal

Table 3-8 Statistics on cases of theft, embezzlement, and breach of trust in the private sector in violation of the “Criminal Code” processed by district prosecutors' offices

Lawsuit (unit: cases); Guilty (unit: persons)

Category	Investigation concluded and prosecution initiated			Judgment rendered and found guilty		
	Larceny	Encroachment	Breach of trust	Larceny	Encroachment	Breach of trust
2022	54,102	19,109	2,313	23,114	3,011	150
2023	62,181	21,441	2,296	25,971	3,181	115
2024	65,205	24,370	2,463	27,437	3,597	135
Total	181,488	64,920	7,072	76,522	9,789	400

Data source: Department of Statistics, MOJ

61. Statistics on litigation cases compiled by the Securities and Futures Investors Protection Center

According to statistics as of 2025, the Securities and Futures Investors Protection Center has handled a total of 95 lawsuits on behalf of investors and 120 dismissal lawsuits.

62. Theft or embezzlement of statistical data by personnel of CPC Corporation, Taiwan and Taiwan Power Company

- (1) From 2022 to 2025, 18 individuals were involved in cases of embezzlement of public funds or malpractice for personal gain at CPC Corporation, Taiwan. In addition, 3 individuals were implicated in the theft of public or private property.
- (2) From 2022 to 2025, 3 individuals at Taiwan Power Company violated Article 336 of the “Criminal Code” for embezzlement in 3 cases (after the conclusion of the investigation by the prosecutors' office, 2 individuals were given deferred prosecution and 1 individual is currently being prosecuted). There was 1 case involving 4 individuals for the crime of breach of trust in violation of Article 342 of the “Criminal Code” (all defendants were convicted by the court). 1 case involving 1 person in violation of Article 342 (breach of trust) and Article 320 (theft) of the Criminal Code was filed (the case is still under investigation after the individual surrendered himself to the police).

laws (e.g., Securities and Exchange Act and Banking Act) and are not included in the above statistical data.

Article 23: Laundering of proceeds of crime**Article 23, subparagraph (1) (a) (i)**

§23 (1) (a) (i)

Each State Party shall adopt, in accordance with fundamental principles of its domestic law, such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

(a)(i) The conversion or transfer of property, knowing that such property is the proceeds of crime, for the purpose of concealing or disguising the illicit origin of the property or of helping any person who is involved in the commission of the predicate offence to evade the legal consequences of his or her action;

A. Is your country in compliance with these provisions?

63. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

64. History of the “Money Laundering Control Act”

(1) When Taiwan's “Money Laundering Control Act” was first enacted in 1996, definitions of money laundering activities included: (1) Knowingly disguises or conceals the property or property interests obtained from a serious crime committed by themselves or; (2) Knowingly accepts, transports, stores, intentionally buys, or acts as a broker to manage the property or property interests obtained from a serious crime committed by others. Later, in 2016, with reference to Recommendation 3 of the International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation published by the Financial Action Task Force (FATF) in 2013, and adopting the United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (the Vienna Convention), and the United Nations Convention against Transnational Organized Crime, the definition of money laundering in Taiwan's Money Laundering Control Act was amended as follows: (1)

§23 (1)
(a) (i)

concealing the proceeds of specified unlawful activity or disguising the origin of the proceeds of specified unlawful activity; (2) obstructing or jeopardizing the nation's investigation, discovery, preservation, confiscation or requisition of the proceeds of specified unlawful activity; (3) accepting, obtaining, possessing, or using the proceeds of specified unlawful activity committed by others; (4) using his or hers proceeds of specified unlawful activity to conduct transactions with others.

(2) The recent amendment to Taiwan's "Money Laundering Control Act" was passed on July 16, 2024, and promulgated by Presidential Decree on July 31, 2024. As the original "Money Laundering Control Act" defined money laundering based on international conventions, but this differed from the commonly used wording in Taiwan's Criminal Code, leading to disputes regarding interpretation and application, the amendment referenced the elements of Article 261 of the German Criminal Code, which came into effect on March 18, 2021, to amend the definitions of "money laundering" in Taiwan's "Money Laundering Control Act." Article 2 of the amendment categorizes money laundering into three types including "concealment," "obstruction or harm," and "isolation (acceptance and use)." If a specific crime under Article 3 of the Money Laundering Control Act is committed, and the handling of the illicit proceeds meets definitions of money laundering offenses under Article 2 of the same Act, the offender will also be charged with the general money laundering offense under Article 19 of the same Act.

(a) Money laundering crimes of "concealment"

Subparagraph 1 "concealing the proceeds of specified unlawful activity or disguises the origin of the proceeds of specified unlawful activity" is classified as an offender of abstract danger. If the perpetrator objectively engages in concealment or disguise, and subjectively knows or can know that the property or property interest is the proceeds of a specific crime, then the prerequisites of this subparagraph are met.

(b) Money laundering crimes of "obstruction or harm"

For "obstructing or jeopardizing the nation's investigation, discovery, preservation, confiscation or requisition of the proceeds of specified unlawful activity" in Subparagraph 2, even if the perpetrator does not directly handle the specific proceeds of crime, without this act, it would be difficult to complete the entire money laundering process for severing the link between the proceeds of

crime and the prior crime. Such act constitutes money laundering.

(c) Money laundering crimes of “isolation (acceptance and use)”

For Subparagraph 3 “accepting, obtaining, possessing, or using the proceeds of specified unlawful activity committed by others,” an act constitutes a crime as long as the recipient is subjectively aware or could be aware that the property or property benefit received is proceeds of specific crime from others and still receives, possesses or uses it.

- (3) For Subparagraph 4 “using his or her proceeds of specified unlawful activity to conduct transactions with others,” if one has already been punished for a prior crime, then receiving or possessing the proceeds of one's own crime is considered a subsequent act that is not punishable. However, when an individual uses property derived from an illegal act to engage in a transaction with another person, whether for consideration or not, it constitutes another form of money laundering and should not be considered a subsequent act that is not punishable.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

65. In recent years, the Investigation Bureau of the Ministry of Justice (hereinafter referred to as MJIB) has actively investigated crimes involving virtual assets. It has uncovered multiple cases of criminal rings using Tether to help fraud rings launder money, including the Finding U physical currency store case and the fake personal currency merchant case in northern Taiwan. It has also exposed how fraud rings, gangs, illegal gambling, and underground money transfer operators use the cross-border circulation of virtual assets and the characteristics of stablecoins to launder money. In addition, criminal rings have issued their own “junk coins” and “air coins.” For example, a fraud group used DEXTBNB coins to defraud people of money, showing that the forms of virtual asset crimes are constantly evolving. The Investigation Bureau seized more than 3.71 million Tether coins, with a market value of approximately NT\$113.53 million, successfully preventing illegal groups from obtaining and using the proceeds of their crimes.
66. Statistics on cases of violation of the “Money Laundering Control Act” processed by district prosecutors' offices.

Please refer to Article 30, Paragraph 1, Subparagraph c.

67. Statistics on virtual currency seized during investigations and trials by district prosecutors' offices.

Please refer to Article 31, Paragraph 1, Subparagraph c.

Article 23, subparagraph (1) (a) (ii)

§23 (1) (a) (ii)

Each State Party shall adopt, in accordance with fundamental principles of its domestic law, such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

(ii) The concealment or disguise of the true nature, source, location, disposition, movement or ownership of or rights with respect to property, knowing that such property is the proceeds of crime;

A. Is your country in compliance with these provisions?

68. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

69. Please refer to the response for Article 23, Paragraph 1, Subparagraph a, Item i.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

70. Please refer to the response for Article 23, Paragraph 1, Subparagraph a, Item i.

Article 23, subparagraph (1) (b) (i)

§23 (1) (b) (i)

Each State Party shall adopt, in accordance with fundamental principles of its domestic law, such legislative and other measures as may be necessary to establish as criminal

offences, when committed intentionally:

(b) Subject to the basic concepts of its legal system:

(i) The acquisition, possession or use of property, knowing, at the time of receipt, that such property is the proceeds of crime;

A. Is your country in compliance with these provisions?

71. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

72. Please refer to the response for Article 23, Paragraph 1, Subparagraph a, Item i.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

73. Please refer to the response for Article 23, Paragraph 1, Subparagraph a, Item i.

§23 (1)

(a) (ii)

§23 (1)

(b)

(i) · (ii)

Article 23, subparagraph (1) (b) (ii)

§23 (1) (b) (ii)

Subject to the basic concepts of its legal system:

(ii) Participation in, association with or conspiracy to commit, attempts to commit and aiding, abetting, facilitating and counselling the commission of any of the offences established in accordance with this article.

A. Is your country in compliance with these provisions?

74. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools

and resources utilized.)

75. Money laundering crimes in Taiwan are also governed by the provisions of the “Criminal Code” regarding accomplices, associates, and instigators. Please refer to the response to Article 27, Paragraph 1.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

76. There are currently no relevant cases or statistical data available.

Article 23, subparagraph (2) (a and b)

§23 (2) (a 、 b)

For purposes of implementing or applying paragraph 1 of this article:

(a) Each State Party shall seek to apply paragraph 1 of this article to the widest range of predicate offences;

(b) Each State Party shall include as predicate offences at a minimum a comprehensive range of criminal offences established in accordance with this Convention;

A. Is your country in compliance with these provisions?

77. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

78. “Money Laundering Control Act”

The punishment for money laundering crimes is linked to prior offenses, which is a connection to the cause of the illegality. In Article 3 of Taiwan's “Money Laundering Control Act,” a minimum sentence of six months' imprisonment is adopted as the threshold for "specified unlawful activity" in Subparagraph 1. In accordance with the recommendations of the Asia/Pacific Group on Money Laundering (APG) in the 3rd Round of Mutual Evaluations, the Act also incorporated the category of migrant smuggling. Subparagraph 2 lists the offenses classified as "specified unlawful activity"

under the Act. The amended version, effective July 31, 2024, comprises 21 subparagraphs. Subparagraph 2 includes offenses such as accepting bribes, fraud, or embezzlement by public officials in violation of the “Criminal Code.” This amendment now covers most of the specific offenses listed in the Forty Recommendations of the Financial Action Task Force on Money Laundering (FATF).

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

79. Case study¹¹

During his tenure as the director of the cardiology department at ○○ Hospital, Chen, ○-○ was responsible for raising funds to establish a cardiac catheterization center. However, he accepted bribes of over NT\$10 million from manufacturers by taking advantage of bidding for projects such as the purchase of electrocardiographs and color ultrasound machines. He devised a separate plan to mitigate the risks of being reported to the Anti-Money Laundering Division (AMLN) of the MJIB by financial institutions due to the large amount of money deposited and transferred. He intended to conceal his money laundering crime of obtaining bribes through embezzlement, and transferred NT\$2 million in installments of NT\$490,000, NT\$480,000, NT\$490,000, NT\$400,000, and NT\$140,000 to the account of his unsuspecting girlfriend in December 2010, thus concealing the nature of the bribes he had received. He was convicted of acceptance of bribe and general money laundering by the court.

§23 (2)
(a、b)
§23 (2)
(c)

Article 23, subparagraph (2) (c)

§23 (2) (c)

(c) For the purposes of subparagraph (b) above, predicate offences shall include offences committed both within and outside the jurisdiction of the State Party in question. However, offences committed outside the jurisdiction of a State Party shall constitute predicate offences only when the relevant conduct is a criminal offence under the domestic law of the State where it is committed and would be a criminal offence under the domestic law of the State Party implementing or applying this article had it been committed there;

A. Is your country in compliance with these provisions?

¹¹ Appeal dismissed and final verdict rendered in Supreme Court 2023 Tai-Shang-Zi No. 2169 Judgment.

80. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

81. Regulations of the “Money Laundering Control Act”

- (1) With reference to Criterion 3.6 of the FATF 40 Recommendations, predicate offences for money laundering should extend to conduct that occurred in another country, which constitutes an offence in that country and which would have constituted a predicate offence had it occurred domestically. Article 23, Paragraph 5 of Taiwan’s Money Laundering Control Act stipulates that the offenses prescribed in Article 2 do not require the act or the result of specified unlawful activity to be undertaken or take place within the territory of the Republic of China, unless the specified unlawful activity is not punishable by the law of the place of the act. Therefore, it complies with Article 23, Paragraph 2, Subparagraph c of the “UNCAC.”
- (2) With reference to Criterion 3.6 of the FATF 40 Recommendations, predicate offences for money laundering should extend to conduct that occurred in another country, which constitutes an offence in that country and which would have constituted a predicate offence had it occurred domestically. This Criterion aims to allow member states to prosecute money laundering offences for illegal cash flows for specific offences. Due to the frequent cross-border movement of illegal funds, the lack of such regulations will lead to the inability to prosecute ML offences if specific offences had occurred in another country. Therefore, only regulations based on this Criterion will truly deter the cross-border movement of illegal funds. However, if specific offences do not constitute criminal offences based on laws of the place of occurrence, the principle of dual criminality shall apply. It must be noted that whether an offence constitutes a specific offence in the “Money Laundering Control Act” is based on the criteria for specific offences specified in Article 3. Whether specific offences are punishable by the laws of the place of the offence is also based on whether the offence itself meets criteria in local laws instead of whether it is punishable based on actual legal outcomes as it is hereby clarified.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

82. Case study¹²

Teng, o-Tsung, the former chairman of Sing-o Life Insurance Co., Ltd., was suspected of misappropriating approximately US\$100 million in assets held by Sing-o Life Insurance in a Pictet bank account in Switzerland. He used these assets as collateral for a loan from Pictet to Mercuric, an overseas paper company he effectively controlled in the British Virgin Islands. Between May 2008 and July 2010, Mercuric borrowed US\$59 million from Pictet. This impaired Sing-o Life Insurance's assets due to pledge obligations without cause, resulting in asset depreciation. After obtaining the loan from Mercuric's account, Teng laundered the money through remittances to his account at the Bank of China's Hong Kong Branch and Mercuric's account. Some of the loan funds were thus transferred and laundered to For-o Real Estate Development Co., Ltd., which was under his control, for use as the proceeds for the purchase of the D3 land Phase 1 and Phase 2, Xinyi District, Taipei City. He was suspected of committing a special breach of trust specified in the “Insurance Act” and money laundering offenses in the “Money Laundering Control Act.” Taiwan Taipei District Court rendered a verdict on September 18, 2025, finding the defendant guilty of breach of trust under the Insurance Act and sentencing him to 9 years and 6 months in prison, along with a fine of NT\$500 million. The court also found him guilty of money laundering under Article 11, Paragraph 1 of the Money Laundering Control Act and sentenced him to 3 years in prison. The D3 land acquired by the third party, For-o Real Estate Development, at a price grossly disproportionate with its value, was deemed to be the proceeds of crime, amounting to NT\$11,219,000,206, and must be confiscated.

Article 23, subparagraph (2) (e)

§23 (2) (e)

(e) If required by fundamental principles of the domestic law of a State Party, it may be provided that the offences set forth in paragraph 1 of this article do not apply to the persons who committed the predicate offence.

A. Is your country in compliance with these provisions?

¹² Case source: Taiwan Taipei District Court 2020 Jin-Chong-Su-Zi No. 38, 2021 Jin-Chong-Su-Zi No. 25 and 2021 Jin-Chong-Su-Zi No. 30 Criminal Judgments.

83. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

84. Regulations of the “Money Laundering Control Act”

- (1) Legislation on money laundering crimes often requires a predicate offense to reasonably limit the establishment of money laundering crimes, regardless of whether the defendant is found guilty of the predicate offense. However, since there is no explicit provision in Taiwan that prohibits “double punishment” for predicate offenses and money laundering crimes, prosecution and punishment can be carried out simultaneously. The court will make a comprehensive assessment based on the “Criminal Code” when sentencing to avoid double punishment or undue aggravation.
- (2) Not all illegal money flow can be connected to a specific offence. In response to offenders who obtain illicit funds in significant contradiction against AML rules or acquire properties with the intention to avoid the AML system, the AML system must be enforced to discourage illegal money flow. Article 20 of the “Money Laundering Control Act” provides for special money laundering offenses for such offenses without requiring a specific predicate offense.
- (3) Article 20 of the “Money Laundering Control Act”: "In the event of the following circumstances, if anyone accepts, possesses, or uses the property or the benefits of the property without a reasonable account of the origin of such assets, an imprisonment of not less than 6 months but not more than 5 years shall be imposed, and a fine of not more than NT\$50 million may also be imposed:" 1. Opening accounts at financial institutions, applying for accounts to enterprises or persons that provide virtual asset services or third-party payment services in other people's names, under a false name or other false information related to the identity. 2. Using or getting hold of accounts opened by others at financial institutions, accounts applied by others to enterprises or persons that provide virtual asset services or third-party payment services, via improper means. 3. Circumventing anti-money

laundering procedures described in Article 8 and Articles 10 to 13. An attempt to commit an offense specified in the preceding paragraph is punishable."

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

85. Special money laundering cases¹³

- (1) Liu, o-Xun and a mainland Chinese partner A of unknown identity, established a money laundering operation called Laundering Centre Yu-o. Between October 2021 and February 2022, they successively hired several people to participate in this money laundering operation. A rented multiple Vietnamese financial accounts at an unknown cost and set the information of the Vietnamese financial accounts on mobile phones. The configured mobile phones were then sent to Liu, o-Xun. Laundering Centre Yu-o operated in two shifts, 24 hours a day, using messaging software to contact fund providers from unknown sources and then transferring funds through an app on the mobile phone, earning transaction fees in the process.
- (2) After hearing the case, it was determined that the Vietnamese financial accounts used by Laundering Centre Yu-o were rented by A from unspecified Vietnamese citizens in exchange for payment. After setting up the information for the Vietnamese financial accounts on mobile phones, A sent them to Liu, o-Xun, who then handed them over to Laundering Centre Yu-o's employees for use. Furthermore, Laundering Centre Yu-o used a large number of Vietnamese financial accounts, which was clearly not a typical case of borrowing from relatives or friends. The court held that the appellants obtained and used others' Vietnamese financial accounts through rental, and that the above-mentioned method of obtaining financial accounts met the criteria of "obtaining financial accounts by improper means" as exemplified in the legislative rationale for special money laundering offenses. Moreover, they were aware that the payments received and made through the Vietnamese financial accounts could not be processed through ordinary financial institutions or payment companies and failed to provide a reasonable source. Furthermore, from December 31, 2021 to March 2, 2022, they accumulated VND 222,088,107,195 (equivalent to approximately NT\$272,767,442) in transfers, which was also disproportionate to their income. Therefore, they were charged with special money laundering.

§23 (2)
(e)

¹³ Case source: Supreme Court 2025 Tai-Shang-Zi No. 185 judgment.

Article 24: Concealment

§24

Without prejudice to the provisions of article 23 of this Convention, each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally after the commission of any of the offences established in accordance with this Convention without having participated in such offences, the concealment or continued retention of property when the person involved knows that such property is the result of any of the offences established in accordance with this Convention.

A. Is your country in compliance with these provisions?

86. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

87. Regulations in the “Criminal Code”

Article 38-1, Paragraph 1 of the “Criminal Code”: “Proceeds of the crime that belong to the offender shall be confiscated. If there are special provisions, these special provisions shall be followed.” Paragraph 2 of the same article: “Proceeds of the crime obtained by natural persons, legal persons or an unincorporated body other than the offender under one of the following conditions shall be confiscated: 1. Knowingly obtain the illegal proceeds from the offender. 2. Obtain the illegal proceeds from the offender for free or at a cost that is considerably not reciprocal. 3. The party is benefited from illegal act committed by the offender for the said party.” Therefore, if an offender transfers the proceeds of crime to a third party, and the third party is not acting in good faith, the proceeds may be confiscated to prevent the third party from gaining any benefit. The illegal act need only be objectively unlawful and does not require a finding of culpability, nor does it require a formal prosecution or conviction.

88. Regulations in the “Anti-Corruption Act”

Article 15 of the “Anti-Corruption Act” stipulates that public officials who intentionally accepts, transports, conceals, stores, or knowingly purchases property which is known to be the proceeds of any the offenses (felonies listed in Articles 4 through 6 with a minimum sentence of more than 5 years) shall be punished by imprisonment and a fine.

89. Regulations of the “Money Laundering Control Act”

Article 2 of the “Money Laundering Control Act.” Please refer to the response for Article 23, Paragraph 1, Subparagraph a, Item i. Furthermore, Article 25 of the “Money Laundering Control Act” stipulates that for both general money laundering offenses and special money laundering offenses, the laundered money or property acquired shall be confiscated regardless of whether the laundered money or property belongs to the offenders. If there is sufficient evidence confirming that the money or property acquired or at the disposal of the offender, is in fact illegal gains of other unlawful activities, the said money or property shall be confiscated as well.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

90. The financial intelligence reporting and feedback mechanism established by Taiwan to prevent money laundering supports the communication and coordination between the public and private sectors, and helps in the tracking and seizure of illicit gains. When financial institutions learn of media reports about transactions and asset transfers involving individuals in particularly serious cases, they contact the AMLD. If the initial assessment is that the case is connected to investigations by domestic law enforcement agencies, the financial intelligence can be effectively reported and distributed to assist law enforcement agencies in seizing illicit gains or opening investigations.

91. Statistics on financial intelligence of the AMLD are shown in Table 3-9.

Table 3-9 Statistics on financial intelligence of the AMLD

Unit: case/item

Category Year	Number of cases/items of information exchange with foreign counterparts	Number of financial intelligence applications (notifications) accepted	Number of financial intelligence items disseminated
2022	155 cases / 870 items	CTR	3,214,044
		STR	24,724
		ICTR	366,457
2023	141 cases / 854 items	CTR	3,267,879
		STR	29,157
		ICTR	373,104
2024	190 cases / 928 items	CTR	3,387,154
		STR	30,152
		ICTR	385,599
2025	199 cases / 994 items	CTR	3,108,617
		STR	30,995
		ICTR	302,575

Data source: MJIB

※Notes: CTR- Currency Transaction Report; STR- Suspicious Transaction Report; ICTR-International Currency and Securities Transportation Report.

Article 25. Obstruction of justice

Article 25, subparagraph (a)

§25 (a)

Each State Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

(a)The use of physical force, threats or intimidation or the promise, offering or giving of an undue advantage to induce false testimony or to interfere in the giving of testimony or the production of evidence in a proceeding in relation to the commission of offences established in accordance with this Convention;

A. Is your country in compliance with these provisions?

92. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

93. Regulations in the “Criminal Code”

- (1) In the “Criminal Code,” the offenses of causing injury in Article 277, deprivation of freedom of movement in Article 302, coercion in Article 304, and intimidation in Article 305 are general provisions that also apply to the protection of witnesses.
- (2) Article 165 imposes punishment on a person “who forges, alters, destroys, or conceals evidence in the criminal case of another or makes use of such forged or altered evidence.” Article 168 imposes punishment on “a witness, expert witness, or interpreter who at a trial before a public official vested with judicial functions or at an investigation before a prosecutor makes, before or after signing an affidavit, a false statement on a matter material to the case.”

94. To implement the resolutions of the 2017 National Conference on Judicial Reform, ensure the proper exercise of national judicial power, and uncover truth, the Ministry of Justice proposed a draft amendment, which was submitted to the Executive Yuan on September 17, 2019. After 11 review meetings, the Legislative Yuan added Chapter 10-1 Offenses of obstruction of justice, to the “Criminal Code” on May 28, 2025. This chapter consists of 3 articles, the contents of which are as follows.

- (1) Article 172-1: “A person who tenders, promises to give, or gives unjust gains to a witness, appraiser, expert witness, or interpreter so that he or she agrees not to testify, make an appraisal, or provide interpretation, or so that he or she agrees to provides testimony, appraisal, or interpretation in a particular manner, shall be sentenced to imprisonment for not more than three years; in addition thereto, a fine of not more than NT\$300,000 may be imposed. Any witness, appraiser, expert witness, or interpreter who demands, takes or promises to take unlawful in connection with his or her testimony, appraisal, or interpretation, shall be subject to the same punishment.”
- (2) Article 172-2: “A person who, with the intent to prevent a witness, expert witness, or interpreter from testifying, making an appraisal, or providing interpretation, or to

compel them to provide testimony, appraisal, or interpretation in a particular manner, commits an offense against a witness, expert witness, or interpreter, or his or her spouse, lineal relative by blood, collateral relative by blood within the third degree of kinship, relative by marriage within the second degree of kinship, or head of the household, members of the house, person engaged with the witness, expert witness, or interpreter, or other persons with whom the witness, expert witness, or interpreter has a close relationship in status or life, shall be subject to the punishment prescribed for such an offense by increasing it up to one half.”

(3) Article 172-3: “A person who, with the intent to prevent or cause a judge or prosecutor to render a ruling, a disposition, a punishment, a termination of investigation, or to file an appeal, protest a judgment, or issue an order of execution in a particular manner, utilizes the influence of his or her official position, status, or rank to illegally lobby a judge, prosecutor or their supervisory officials during the investigation, trial or execution of a judicial case, shall be sentenced to imprisonment for not more than 5 years and may also be fined of not more than NT\$500,000 . If the judge or prosecutor referred to in the preceding paragraph renders or fails to render a ruling, a disposition, a punishment, a termination of investigation, or to file an appeal, to protest a judgment, or to issue an order of execution in a particular manner as a result of such influence, shall be sentenced to imprisonment for not less than 1 year but not more than 7 years; in addition thereto, a fine of not more than NT\$1,000,000 may be imposed.” The core content of this chapter on offences is to prevent judicial injustice caused by undue influence on key figures in judicial proceedings, namely, the influence of judicial decisions by individuals through threats, inducements, illegal lobbying, or other means.

95. To eliminate or reduce the threats and temptations faced by judicial personnel such as judges and prosecutors and judicial police (such as police officers, investigators, and agents of the Agency Against Corruption), regular education and training on ethical norms and anti-corruption will be provided to strengthen their legal awareness and professional ethics, and to cultivate a fair and honest culture of professionalism. Strengthening the protection of whistleblowers can encourage internal personnel to expose misconduct. On January 22, 2025, Taiwan enacted the “Public Interest Whistleblower Protection Act” to safeguard the public interest, effectively identify, prevent, and prosecute serious illegal acts, and protect the rights and interests of whistleblowers in the public sector, state-owned enterprises, and government-

controlled enterprises, groups, or institutions. In addition, measures will be taken to ensure the implementation of asset declaration and verification to prevent the inflow of illicit gains.

96. Regulations of the “Witness Protection Act”

Article 18 of the “Witness Protection Act” stipulates that any person who attempts to prevent or retaliate the protected witness to testify in front of the prosecutor or in court and commits a crime against the protected witness, shall be subject to the punishment prescribed for such offense increased up to one half.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

97. Since Articles 277, 302, 304, and 305 of the “Criminal Code” are general provisions, the protected entities (victims) are not limited to witnesses. Therefore, there are no statistics on cases. There are currently no cases in judicial practice of prosecutions or judgments made in accordance with Article 18 of the “Witness Protection Act.”

§25 (b)

Article 25, subparagraph (b)

§25 (b)

(b)The use of physical force, threats or intimidation to interfere with the exercise of official duties by a justice or law enforcement official in relation to the commission of offences established in accordance with this Convention. Nothing in this subparagraph shall prejudice the right of States Parties to have legislation that protects other categories of public official.

A. Is your country in compliance with these provisions?

98. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

99. Regulations in the “Criminal Code”

In the “Criminal Code,” the offenses of obstruction of official duties in Article 135, offenses of insulting of public officials in Article 140, offenses of causing injury in Article 277, deprivation of freedom of movement in Article 302, coercion in Article 304, and intimidation in Article 305 are general provisions that also apply to the protection of judicial or law enforcement personnel.

100. On May 28, 2025, Chapter 10-1, Offenses of obstruction of justice, of the “Criminal Code” was added, and it includes Article 172-2: “A person who, with the intent to prevent a witness, expert witness, or interpreter from testifying, making an appraisal, or providing interpretation, or to compel them to provide testimony, appraisal, or interpretation in a particular manner, commits an offense against a witness, expert witness, or interpreter, or his or her spouse, lineal relative by blood, collateral relative by blood within the third degree of kinship, relative by marriage within the second degree of kinship, or head of the household, members of the house, person engaged with the witness, expert witness, or interpreter, or other persons with whom the witness, expert witness, or interpreter has a close relationship in status or life, shall be subject to the punishment prescribed for such an offense by increasing it up to one half.” Acts governed by the article include the use of violence, threats or intimidation, as well as committing criminal acts. In other words, the protection against interference with trial proceedings is broader, encompassing all criminal acts committed against individuals involved in the case.

101. Regulations of the “Court Organization Act”

Article 95 of the “Court Organization Act” stipulates that anyone who obstructs the performance of court duties and refuses to comply with orders shall be deemed to be in contempt of court and shall be subject to appropriate criminal penalties. It thus specified that anyone, who violates orders, issued by the presiding judge, commissioned judge, or assigned judge, to maintain courtroom order, which lead to obstructing courtroom proceedings, and refuses to comply after being warned, shall receive penalties that include imprisonment and fines.

102. Regulations of the “Citizen Judges Act”

To ensure that citizen judges can perform their judicial duties fairly and impartially, and are not affected or disrupted by violence, coercion, intimidation, etc., Articles 95, 96 and 98 of the “Citizen Judges Act” stipulate imprisonment and fines in cases where a person offers, promises to give, or gives a bribe or other improper benefit to a citizen

judge or an alternate citizen judge in exchange for an agreement that such a citizen judge or an alternate citizen judge would refrain from performing his or her duties or exercise the duties in a particular manner; where a person who has committed a crime against a citizen judge or an alternate citizen judge, or his or her relative within a certain degree of kinship with the intention of causing the citizen judge or alternate citizen judge to refrain from exercising his or her duties or exercise his or her duties in a certain manner or taking revenge for his or her exercise of his or her duties; or where a person attempts to acquire knowledge or possession of any matter that shall be kept confidential with an intention to influence the trial.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

103. Case study¹⁴

An individual Tai, ○-Ning was dissatisfied with the prosecutors' handling of the Core Pacific City corruption case involving the former mayor of Taipei. He added “bloodstains” to the photos and names of 11 prosecutors who handled the case and appeared in court, along with the text “Remember their names and faces,” and posted it on his social media fan page, conveying his intention to harm the prosecutors' lives, bodies, and freedom. After posting the aforementioned photos and text, another individual named Lin, ○-Chu added the phrase “a life for a life” to the photos and published them on social media platforms with the intent of harming the lives, bodies, and freedom of these 11 prosecutors, as well as inciting the general public to intimidate or harm the prosecutors. After investigation, Taiwan Taipei District Court indicted Tai, ○-Ning and Lin, ○-Chu for violating Article 305 of the “Criminal Code” and Article 20, Paragraph 1 and Article 41 of the “Personal Data Protection Act.” They were sentenced to fixed-term imprisonment of 6 months and 5 months for illegal use of personal data by a non-government agency in accordance with Article 41 of the “Personal Data Protection Act.” They were given a probation of 2 years and were required to pay NT\$ 100,000 and NT\$ 80,000 to the treasury.

104. Articles 277, 302, 304, 305, 135, and 140 of the “Criminal Code” are general provisions, and the protected objects are not limited to judicial or law enforcement personnel. Therefore, there are no statistics on cases.

105. Since the Citizen Judges system was officially implemented in 2023, no cases related

¹⁴ Case source: Taiwan Taipei District Court 2025 Su-Zi No. 1112 Criminal Judgment.

to Articles 95, 96, and 98 of the “Citizen Judges Act” have occurred. Therefore, no case statistics data are available.

Article 26: Liability of legal persons

Article 26, paragraphs 1 and 2

§26 (1、2)

Each State Party shall adopt such measures as may be necessary, consistent with its legal principles, to establish the liability of legal persons for participation in the offences established in accordance with this Convention.

Subject to the legal principles of the State Party, the liability of legal persons may be criminal, civil or administrative.

A. Is your country in compliance with these provisions?

106. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

107. Civil liabilities of legal persons

(1) “Civil Code”

Articles 26 and 28 of Taiwan's “Civil Code” stipulate that legal persons who violate their obligations under the Civil Code shall bear civil liability.

(2) “Government Procurement Act”

If a supplier offered, promised, or delivered improper benefit to the personnel in relation to procurement and the procuring entity determines, in accordance with Article 50 of the “Government Procurement Act,” that such conduct constitutes "engagement in any other activities in breach of laws or regulations which impair the fairness of the procurement," it shall not award the contract to such supplier. If such circumstance is found after tender award, the procuring entity shall revoke the

award, and terminate or rescind the contract. Article 59 stipulates that if a supplier is held civilly liable for paying improper benefits, the procuring entity may terminate or rescind the contract and deduct two times the improper benefits from the contract amount. In the event of failure to deduct from the contract amount, the entity shall notify the supplier to pay it within a time-limit.

108. Criminal liabilities of legal persons

As a civil law country, Taiwan's criminal sanctions against legal entities are provided in the provisions of supplementary criminal law, which stipulate two types of penalties in various laws and regulations, such as Article 6, Paragraph 5 and Article 23, Paragraph 1 of the “Money Laundering Control Act” and Article 39 of the “Water Pollution Control Act.” The type of punishment is limited to “fines.” Examples are provided below:

(1) “Money Laundering Control Act”

Article 23, Paragraph 1 of the “Money Laundering Control Act” stipulates that when a representative, agent, employee or other employee of a legal person commits an offence specified in Articles 19 to 22 while performing his or her duties of business, in addition to punishing the offender, the legal person shall also be liable. The amendment passed in 3 readings of the Legislative Yuan on July 16, 2024 increased the liability of legal persons, raising the fine imposed on the legal entity under each of the relevant articles to a maximum of 10 times the fine amount. In addition, an exemption clause will apply when the legal entity's representative or natural person has made every effort to prevent the crime from occurring. The clause encourages legal entities to take relevant measures in advance to prevent illegal acts from occurring.

(2) “Banking Act”

Article 127-4 of the Banking Act stipulates that where the responsible person, agent, employee or other staff of a legal person violates Articles 125 to 127-2 in performing their duties, the acting responsible persons shall be punished in accordance with each said article, and the legal person shall also be fined the administrative fine or criminal fine prescribed in each said article. This regulation also applies to foreign banks.

(3) “Trade Secrets Act”

To prevent companies from maliciously poaching employees to steal others' trade secrets, or from employees illegally leaking secrets by bringing trade secrets to their

new employers, Article 13-4 of the Trade Secrets Act specifies the supervisory responsibilities of legal persons. Where the representative or employee of a legal person commits any of the crimes prescribed in Articles 13-1 or 13-2 in the course of business, and the legal person fails to do its utmost to prevent the crime from occurring, they will also be subject to a fine.

(4) “Government Procurement Act”

According to Article 8 of the “Government Procurement Act,” a “supplier” refers to any company, industrial or commercial firm under partnership or sole proprietorship, or any natural person, legal person, institution or organization that may offer construction work, property or service to government entities. Articles 87 to 91 specify the criminal penalties for relevant personnel involved in government procurement crimes. Article 92 further stipulates that, in addition to punishing the person who violated the law in the course of business, the representative, agent, employee, or other staff of the supplier shall also be subject to the fine prescribed therein.

(5) Proposal for improvement or future legislation

- (a) In terms of the appropriateness of enacting a special criminal law for legal persons in Taiwan, domestic experts and scholars have been commissioned to conduct in-depth research.¹⁵ This will serve as a reference for Taiwan’s future legislations. As crimes committed by legal persons are diverse and it is difficult to encompass all types of crimes, the necessity of enacting a special criminal law for legal persons requires more studies. However, if individual legislation involves corporate liability, the above research suggests that a preventative legislative policy could be adopted, using the establishment of internal controls and legal compliance mechanisms of legal persons as an incentive to reduce criminal liabilities, strengthen corporate supervisory obligations, and prevent crimes from occurring at the source.
- (b) The draft amendment to Article 11 of the “Anti-Corruption Act,” which adds criminal liability for corporate bribery, was submitted to the Executive Yuan for review on May 31, 2024. 2 review meetings have been held, and the review was completed on August 15, 2025.

¹⁵ Crime Prevention Research Center, Academy for the Judiciary, 2024, Feasibility Assessment of the Enactment a Special Criminal Law for Legal Persons in Taiwan – Based on In-Depth Research of Foreign Legal Systems, <https://www.cprc.moj.gov.tw/1563/1590/1591/41795/post> (Chinese), 2025/11/01.

- (c) Regarding the criminal liability of Taiwanese companies or multinational corporations, the Ministry of Justice submitted a “Review and Analysis Report on Relevant Regulations on Criminal Liability of Taiwanese Companies” in August 2022 to explore whether other types of penalties can be imposed in addition to fines. It plans the implementation step by step with short-term goals and long-term goals. Regarding the tort liability of parent companies to their overseas subsidiaries, although domestic cases require joint and several liability for compensation under the law, transnational cases still require in-depth discussion due to issues involving private international law.

109. Administrative liabilities of legal persons

Although the current criminal penalties for legal entities in Taiwan are limited to fines, there are already many types of administrative penalties. Examples are provided below:

(1) “Administrative Penalty Act”

Administrative penalties refer to punitive adverse actions imposed for breaches of duties under administrative law. Articles 1 and 2 of the “Administrative Penalty Act” stipulate that, in addition to "fines" and "forfeiture," other types of administrative penalties include restrictive and prohibitive actions, actions of deprivation or abolition of eligibility or rights, actions against reputation, and actions of disciplinary warnings.

(2) “Government Procurement Act”

- (a) If a legal entity participates in a government procurement case and requests, promises, or delivers improper benefit to the personnel in relation to procurement, it constitutes a violation of Article 101 of the “Government Procurement Act.” The legal entity will be blacklisted as a disqualified supplier and restricted from participating in government procurement cases for 3 years. This rule is intended to maintain the fairness of the procurement process and the integrity of contract performance, and to avoid harming other government entities.
- (b) In addition to the administrative penalties stipulated in Article 101 of the “Government Procurement Act,” if a legal entity participates in a government procurement case and the supplier offers, promises, or delivers improper benefits to the personnel in relation to procurement, it also constitutes a violation of Article 31 of the “Government Procurement Act.” The procuring entity may exercise its

public law right of claim to refuse to return or recover the bid bond.

110. Regarding corporate compliance, please refer to the response in Article 12.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

111. Statistics on suppliers who demanded, promised, or delivered improper benefits to the personnel in relation to procurement, and are subsequently suspended for 3 years as published in the Government Procurement Gazette are shown in Table 3-10.

Table 3-10 Statistics on the number of cases published in Government Procurement Gazette (3-year suspensions)

Unit: Cases

Period	The number of cases published in the Government Procurement Gazette in accordance with Article 101, Paragraph 1, Subparagraph 15 of the Government Procurement Act
2022	39
2023	162
2024	27
2025	22
Total	250

Data source: Public Construction Commission, Executive Yuan

※Remarks: In 2023 Miaoli County ○○ Township Mayor Wen, ○○ was convicted for accepting bribes from 8 companies, including “Chia-○ Civil Engineering & Construction Co., Ltd.,” for the engineering, design, and construction supervision projects within the township. As a result, the agency published the list of the offending companies in a total of 125 procurement cases in the Government Procurement Gazette that year.

Article 26, paragraph 3

§26 (3)

Such liability shall be without prejudice to the criminal liability of the natural persons who have committed the offences.

A. Is your country in compliance with these provisions?

112. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate

whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

113. In Taiwan, the criminal liability of legal persons is primarily based on the premise that the legal person's representative, agent, employee, or other employees commit crimes in the course of business, and only then can a fine be imposed on the legal person. Examples include Article 23, Paragraph 1 of the “Money Laundering Control Act,” Article 49, Paragraph 5 of the “Act Governing Food Safety and Sanitation,” Article 39 of the “Water Pollution Control Act,” and Article 57 of the “Air Pollution Control Act.” The design of aforementioned liabilities of legal persons does not affect the criminal liabilities of natural persons who commit the crime. It is instead a model of dual punishment for both the legal person and the natural person.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

114. Government procurement case studies

From 2022 to 2024, 11 individuals from Taiwan Power Company were involved in 52 procurement cases in violation of the “Anti-Corruption Act.” The details of the cases are as follows:

- (1) 11 people were implicated in the violation of the “Anti-Corruption Act,” and all of them were prosecuted. As of the end of April 2025, 4 people had been sentenced in the first instance (on appeal) and judgments were rendered for 3 people.
- (2) The criminal liabilities of Taipower employees and people who offered bribes in the 52 procurement cases related to the above-mentioned corruption cases have been clarified by the prosecutors and judicial authorities.
- (3) The legal entities that offered bribes were held accountable in accordance with the “Government Procurement Act”:
 - (a) The bid bonds of 16 tenderers were recovered, with a total amount of NT\$34.12 million.
 - (b) After deducting the improper benefits of 9 suppliers, the amount recovered totaled NT\$14,339,206.
 - (c) 9 suppliers were listed as disqualified.

Article 26, paragraph 4

§26 (4)

Each State Party shall, in particular, ensure that legal persons held liable in accordance with this article are subject to effective, proportionate and dissuasive criminal or non-criminal sanctions, including monetary sanctions.

A. Is your country in compliance with these provisions?

115. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

116. Please refer to the response for Article 26, Paragraph 1 and Paragraph 2 for further details.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

117. Case study¹⁶

Ting-o Oil & Fat Industrial Co., Ltd. (hereinafter referred to as Ting-o) imported crude oil of inferior quality for human consumption from Vietnam at low prices, and then counterfeited it as edible oil. It then added other crude oils of superior quality and refined it at Ting-o's Pingtung plant to produce products for human consumption. These products were then sold to other companies or resold to general consumers, with a total profit of NT\$119.19 million. Because its representative and employees were convicted of selling counterfeit food under Article 49, Paragraph 1 of the "Act Governing Food Safety and Sanitation," which was amended and promulgated on June 19, 2013, Ting-o was also convicted of selling counterfeit food under Paragraph 5 of the same article. After indictment, Taiwan High Court Taichung Branch Court found Ting-o guilty. The Supreme Court rejected the appeal and upheld the conviction. Taiwan High Court Taichung Branch Court also imposed a fine of NT\$160.55 million.

¹⁶ Case source: Supreme Court 2021 Tai-Sheng-Zi No. 179 judgment.

This case demonstrates that Taiwan's judicial authorities can effectively impose heavy fines on legal entities for criminal liabilities, and that such sanctions are effective, appropriate, and serve as a deterrent.

Article 27: Participation and attempt

Article 27, paragraph 1

§27 (1)

Each State Party shall adopt such legislative and other measures as may be necessary to establish as a criminal offence, in accordance with its domestic law, participation in any capacity such as an accomplice, assistant or instigator in an offence established in accordance with this Convention.

A. Is your country in compliance with these provisions?

118. Yes.

§26 (4)

§27 (1)

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

119. Relevant provisions of the “Criminal Code” regarding accomplices, aiders and abettors, or instigators

(1) Article 28 of the “Criminal Code” stipulates: “Each of the two or more persons acting jointly in the commission of an offense is a principal offender.” Article 29, Paragraph 1 stipulates that “A person who solicits another to commit an offense is a solicitor.” Article 29, Paragraph 2 stipulates that “A solicitor shall be punished according to the punishment prescribed for the solicited offense.” Article 30, Paragraph 1 stipulates “A person who aids another in the commission of a crime is an accessory notwithstanding that the person aided does not know of the assistance.” Article 30, Paragraph 2 stipulates “The punishment prescribed for an accessory may be reduced from that prescribed for the principal offender.”

(2) Article 29, Paragraph 3 of the “Criminal Code” was deleted on January 7, 2005. It

stated that "Even if the person being instigated does not commit a crime, the instigator is still considered to have committed an attempted crime. However, this applies only if the crime instigated is punishable as an attempted offense." Based on the perspective of limiting subordinate forms, the establishment of accomplice requires the existence of principal act (main act), which in turn requires the principal offender (the instigator) to initiate the criminal act and the illegality to be established in order to qualify as accomplice. As for the determination of culpability, it is determined based on the individual principal offender or accomplice.

(3) Actual interpretations

- (a) A person who, with the intent to commit the crime jointly, commits an act which is not an element of the crime or conspires with others before the fact without personally committing the crime, is also considered to be a joint offender in the commission of the crime. The reasons are summarized below: Joint offenders of a crime are persons who jointly commit the crime. With such an intent to commit a crime jointly, each joint offender commits his or her part of the crime to accomplish the crime. It is not necessary that all joint offenders commit the same act which is an element of the crime. While a person who commits an act which is an element of the crime is considered a joint offender of the crime. A person who, with the intent to commit the crime jointly, commits an act which is not an element of the crime or conspires with others before the fact without personally committing the crime, is also considered to be a joint offender in the commission of the crime and shall be liable for the consequences of the crime (Interpretation No. 109).
- (b) The term "instigator" in Article 29, Paragraph 1 of the "Criminal Code" refers to a person who, based on the intent to instigate a crime, incites a specific person who has no criminal intent or who has criminal intent but has not yet made a decision, to develop the determination to commit a crime. The methods by which they instigate others to commit crimes are unrestricted. They may use words to encourage, words to provoke, power to lure, emotions to stimulate, or personal connections to entrust others with crimes. This is different from the requirement that accomplices must have a connection of criminal intent and share the responsibility for the crime (see Supreme Court 2002 Tai-Shang-Zi No. 729 Judgment). In other words, the instigation in Article 29, Paragraph 1 of the "Criminal Code" does not require the instigator to be meticulous about every

detail of the specific elements of the crime, nor is it limited to methods such as instigation, persuasion, stimulation, provocation, or instruction. If the instigator is aware of or allows his actions to influence the will of another person, and such actions are sufficient to enable the realization of the specific elements of the crime, and the instigator still causes the other person to develop his criminal intent where none previously existed, or to go from wavering in his mind to making a firm decision to commit a crime, then the other person (i.e., the principal offender) who then commits a crime. Under such conditions, it constitutes an offense of instigation under Article 29, Paragraph 1 of the “Criminal Code.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

120. Number of people prosecuted who aided and abetted criminals

There is currently no statistical data on instigation and joint principal offenders, but there are statistics on the number of people investigated and convicted of aiding and abetting. The number of convictions was 16,907 in 2021, 32,144 in 2022, 41,649 in 2023, 28,530 in 2024, and 17,803 from January to July 2025.

121. Case study¹⁷

In recent years, group corruption cases involving a large number of principal offenders have emerged, such as the 2023 case involving 21 people, including a furnace operator at the crematorium of the New Taipei City Funeral Management Office.

All the crematorium operators were fully aware that, according to the “New Taipei City Public Funeral Home Facility and Service Fee Standards” set by the New Taipei City Government, when cremating a body at the New Taipei City Crematorium, the family members of the deceased applying for cremation only needed to pay the cremation fee to the New Taipei City Funeral Office according to the Fee Standards. This fee already included the collection and encoffining of bones after cremation, and no other fees were required. Furthermore, they were also aware that the funeral industry provided consideration to the crematorium operators in order to ensure that their actions did not violate their duties during the cremation process. From February 1, 2020 to January 10, 2023, during their respective periods of employment at the crematorium, they conspired to accept bribes for their official duties (the scope of the

¹⁷ Case source: Taiwan New Taipei District Court 2023 Yuan-Su-Zi No. 82 Criminal Judgment and Taiwan High Court 2024 Shang-Su-Zi No. 6921 Criminal Judgment.

criminal conspiracy was limited to the actual period of each person's employment). Specific crematorium operators and on-duty personnel were responsible for uniformly accepting bribes from the funeral industry and others, and they received bribes totaling NT\$30.53 million in cash.

Article 27, paragraph 2

§27 (2)

Each State Party may adopt such legislative and other measures as may be necessary to establish as a criminal offence, in accordance with its domestic law, any attempt to commit an offence established in accordance with this Convention.

A. Is your country in compliance with these provisions?

122. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

123. Relevant regulations in the “Criminal Code,” “Anti-Corruption Act,” and “Money Laundering Control Act”

- (1) The acts punished under Articles 121 and 122 of the “Criminal Code” for accepting bribes, and Articles 4, Paragraph 1, Subparagraph 5, Article 5, Paragraph 1, Subparagraph 3, and Articles 11, Paragraphs 1 to 3 of the “Anti-Corruption Act” do not require the actual result of receiving or delivering bribes. They also include acts such as making demands, soliciting, and making promises. The term “demand” refers to a unilateral expression of intent to solicit a bribe from the other party. Whether it is explicit or implicit, direct or indirect, once a demand is made, the crime is established and it is an immediate offense. Whether the other party agrees is irrelevant. The term "making promises" refers to the agreement regarding the bribe reached between the person offering the bribe and the person receiving the bribe, even if the delivery is still pending according to the agreement. "Acceptance" refers to the fact that the bribe recipient receives the bribe delivered by the person offering

the bribe, and the behavior at different stages is included in the scope of punishment.

(2) In addition, Article 4, Paragraph 2, Article 5, Paragraph 2, and Article 6, Paragraph 2 of the “Anti-Corruption Act,” and Article 19, Paragraph 2, and Article 20, Paragraph 2 of the “Money Laundering Control Act” also stipulate penalties for attempted crimes. In conclusion, Taiwan's legal system can intervene in the early stages of a bribery without waiting for the actual delivery of the bribe, and the effectiveness of sanctions is equivalent to the punishment for attempted bribery.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

124. Case study¹⁸

A couple who worked as firefighters from the New Taipei City Fire Department, citing their son's broken arm in a McDonald's play area, used their power to access the safety management information system to check fire safety inspection reports and direct fire inspections to demand an exorbitant compensation of NT\$70.6 million from McDonald's. They threatened to publicly expose McDonald's violations of fire safety regulations if the demands were not met. Fearing damage to its reputation, McDonald's was forced to negotiate with the couple, but the attempt failed due to McDonald's inability to accept the conditions of the extortion. After prosecution, Taiwan High Court found the couple guilty of attempted extortion by abuse of power, sentencing them to 6 years and 6 months and 5 years and 2 months in prison, respectively. They appealed but the Supreme Court rejected their appeal and the verdict was final. This case demonstrates that Taiwan can also impose criminal liability on attempted acts related to corruption in accordance with the law.

§27 (2)
§27 (3)

Article 27, paragraph 3

§27 (3)

Each State Party may adopt such legislative and other measures as may be necessary to establish as a criminal offence, in accordance with its domestic law, the preparation for an offence established in accordance with this Convention.

A. Is your country in compliance with these provisions?

¹⁸ Case source: Supreme Court 2023 Tai-Shang-Zi No. 4353 judgment.

125. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

126. Relevant regulations in the “Criminal Code” and “Anti-Corruption Act”

According to Articles 121 and 122 of the “Criminal Code” and Articles 4 and 5 of the “Anti-Corruption Act,” any act of bribery involving “demands” or “agreements” in connection with official duties or acts in violation of official duties constitutes a crime. The term “demand” refers to a unilateral expression of intent by the actor to solicit a bribe or improper benefits from the other party. Whether it is explicit or implicit, direct or indirect, once a demand is made, the crime is established. Whether the other party agrees is irrelevant. An “agreement” represents a situation where both parties have reached an agreement, but the bribe is yet to be delivered. Therefore, Taiwan's current legal system already has sufficient criminal penalties for the preceding stages of specific acts of corruption. Furthermore, the conduct punishable under the Money Laundering Control Act for the crime of buying and selling accounts is also an offense punishable as a predicate offense.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

127. Actual interpretations

To distinguish whether a criminal act is “punishable” and “extent of punishment,” crimes by intent can be roughly divided into five stages based on the result: determination, preparation, commencement of execution, completion of the act, and occurrence of the result. “Preparation” refers to the preparatory actions taken by the perpetrator before commencing the crime in order to realize their determination to commit a certain criminal act. This is done to actively create conditions for the crime to be committed or to remove or reduce obstacles to the crime. Its forms include the plan to carry out the crime, the preparation of the tools for the crime, and the journey to the crime scene. The statement that “if the preparatory act is stopped at the

perpetrator's discretion, and the law provides for punishing predicate offenses, it should still be punished according to the crime of predicate offenses" still requires that the perpetrator to have developed a criminal intent (the perpetrator's decision to commit a certain criminal act is purely a subjective intention) and has completed the preparatory acts to realize that criminal intent. Only then can it meet the constituent elements of a predicate offense. Otherwise, the act does not constitute a predicate offense and should not be considered a crime. There is no legal basis for stopping or punishing such an act.

128. Case study - the crime of demanding bribes¹⁹

The Department of Economic Development of Taoyuan City Government handled the procurement project for the “Taoyuan City Hutoushan Smart Vehicle Development Platform Construction and Operation Project.” The contractor had previously sought help from the then Director of the Department of Economic Development due to a disagreement with the person in charge of the above procurement project. The former Director of the Department of Economic Development of Taoyuan City Government, based on the criminal intent of demanding bribes for conducting official duties, sent a message to the contractor on October 30, 2018, requesting the donation of a heavy motorcycle. After being indicted, Taiwan High Court found the Director of the Department guilty of demanding bribery for acts that do not breach official duties, sentenced him to 6 years and 8 months in prison, and deprived him of his citizen rights for 3 years. This case demonstrates that the laws in Taiwan not only punish the actual receipt or delivery of bribes, but also criminalizes the preliminary acts such as “demanding” bribes. This effectively covers the preparation for an offence referred to in Article 27, Paragraph 3 of the Convention, thus meeting the requirement of early prevention.

129. From June to December 2023, district prosecutors' offices investigated and prosecuted 37 individuals for violating Article 22 (formerly Article 15-2) of the “Money Laundering Control Act,” specifically for the buying and selling of accounts. In 2024, investigations concluded and 1,998 people were prosecuted, with 274 people convicted. From January to July 2025, investigations were concluded and 1,878 people were prosecuted, with 886 people convicted.

¹⁹ Case source: Taiwan High Court 2022 Zhu-Shang-Su-Zi No. 2 Criminal Judgment.

Article 28: Knowledge, intent and purpose as elements of an offence

Article 28

§28

Knowledge, intent or purpose required as an element of an offence established in accordance with this Convention may be inferred from objective factual circumstances.

A. Is your country in compliance with these provisions?

130. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

131. Regulations in the “Criminal Code”

- (1) The vast majority of crimes punishable under the “Criminal Code” are intentional acts. Therefore, in criminal legislation, the essential element of intent in the subjective unlawfulness elements of these crimes is defined only in the General Provisions of the “Criminal Code.” Based on the different subjective mental states of the perpetrator, intent can be divided into direct intent (definite intent) and indirect intent (also known as eventual intent or uncertain intent). Article 13, Paragraph 1 of the “Criminal Code”: “A conduct is committed intentionally if the actor knowingly and intentionally causes the accomplishment of the elements of an offense.” This is a legal provision for determining direct intent. Paragraph 2 of the same Article stipulates that: “If a person foresees the occurrence of a crime and the occurrence of the crime does not contradict his or her intentions, it shall be considered as intentional.” This is a legal provision for determining eventual intent. If an intentional act is an act of intent, then in addition to the intent required for constituting the crime, the statutory intent is also included in the elements of the subjective unlawful act. The intent is to intentionally achieve the elements of the unlawful act with a specific criminal purpose. Therefore, the active and direct intent of the perpetrator is required for the crime to be established.

- (2) The “Criminal Code” of Taiwan contains articles that only punish “knowingly” committing crimes, specifically those involving direct intent as described in Article 13. Examples include Article 125, Paragraph 1, Subparagraph 3 (abuse of authority in prosecution and punishment), Article 128 (overstepping authority in handling cases), Article 129 (illegal collection, retention or withholding of funds and property), Article 131 (granting of illegal benefits by public officials), Article 213 (false entry in public documents), and Article 214 (causing public officials to enter false information in public documents). There are relevant provisions for punishing “intent,” such as Article 5, Paragraph 1, Article 6, Paragraph 1, and Article 16, Paragraph 2 of the “Anti-Corruption Act.”

132. Regulations of the “Code of Criminal Procedure”

The “Code of Criminal Procedure” itself does not contain any provisions that directly regulate subjective elements such as “knowing,” “intent,” or “purpose.” When a court hears a specific case, the presiding judge infers the subjective intent based on the case file materials obtained from the investigation, in accordance with the law and following the rules of reasoning and experience, based on the objective circumstances.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

133. Actual interpretations involving inferred subjective criminal intent from objective circumstances

- (1) The subjective elements of a crime, such as intent, negligence, knowledge, and the subjective intent of a criminal with a specific purpose, all reside in the mind of the perpetrator. Unless the perpetrator confesses, the crime usually relies on external, objective, and relevant evidence. By cross-referencing and comprehensively analyzing all the case files, the judge can determine the appropriate course of action based on rules of experience and reasoning. Supreme Court 2019 Tai-Shang-Zi No. 2959 Judgment.
- (2) The selection and admissibility of evidence and the determination of its probative value are matters within the discretionary powers of the court of first instance. If such discretion and determination do not contradict the general rules of everyday experience or the principles of reasoning, and the court has already explained its reasoning in the judgment, the defendant may not arbitrarily claim the verdict as illegal and use it as grounds for a third-instance appeal. The distinction between

attempted murder and assault lies in whether the perpetrator had the intent to kill at the time of the act. The existence of such subjective criminal intent must be determined by comprehensively observing and judging relevant factors such as the perpetrator's motives, the type of weapon used, the location of the injury and the circumstances of the attack, the severity of the victim's injuries, and the conditions and reactions of both parties at the time, in order to ascertain the truth. (See Supreme Court 2017 Tai-Shang-Zi No. 1628 Judgment)

Article 29: Statute of limitations

Article 29

§29

Each State Party shall, where appropriate, establish under its domestic law a long statute of limitations period in which to commence proceedings for any offence established in accordance with this Convention and establish a longer statute of limitations period or provide for the suspension of the statute of limitations where the alleged offender has evaded the administration of justice.

A. Is your country in compliance with these provisions?

134. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

135. Relevant provisions of the “Criminal Code” and the “Code of Criminal Procedure”

- (1) The initiation of legal proceedings against a crime within a specified period is governed by the statute of limitations for prosecution. In cases where the accused has evaded judicial punishment, the statute of limitations for execution shall apply.
- (2) The statute of limitations for prosecution under the “Criminal Code” is determined based on the length of the statutory penalty, as stipulated in Article 80, Paragraph 1 of the “Criminal Code”: "Prosecution is barred by limitation if not exercised within

the following periods: 1. 30 years for an offense that carries the maximum principal punishment of death or imprisonment for life or for not less than 10 years, except for such offense that results in death. 2. 20 years for an offense that carries the maximum principal punishment of imprisonment for not less than 3 years and the maximum punishment for less than 10 years. 3. 10 years for an offense that carries the maximum principal punishment of imprisonment for not less than 1 year but not more than 3 years. 4. 5 years for an offense that carries the maximum principal punishment of imprisonment for less than a year, short-term imprisonment, or a fine. The nature of the right to prosecute is that of a prosecutor or a victim of crime, who may file a lawsuit with the court to confirm the existence and scope of the state's penal power. Therefore, the requirement for the extinction of the right to prosecute is that the prosecutor or the victim of the crime fails to file a lawsuit within the time limit. Before a lawsuit is filed, the court, based on the principle of "no action without a complaint," has no way of confirming the existence and scope of the state's penal power over a crime. On the other hand, once a lawsuit is filed, the right to prosecute is exercised. In principle, the statute of limitations does not apply. Under current law, except for cases where death results from a crime, the statute of limitations for prosecution is no longer applicable, and the maximum statute of limitations is 30 years. Furthermore, Article 83 of the "Criminal Code" stipulates: "The period of limitation of prosecution shall be terminated with the initiation of prosecution. This shall also apply to the suspension of investigation by law or to a case that the offender has escaped and has been put on the wanted list. During the termination of limitation in the preceding paragraph, the cause for termination is considered to have ended if any of the following conditions appears: 1. After the court decision is determined on turning down the prosecution or on terminating private prosecution on procedural grounds. 2. When the trial proceedings cannot commence or continue according to law or because the offender was wanted and the interruption has reached one-third of the period prescribed in the various items of paragraph 1 of Article 80 3. According to the second half of paragraph 1 to terminate the investigation or want the offender, the period of termination or wanting has been reached one-third of the period prescribed in the various items of paragraph 1 of Article 80. The period of the preceding paragraphs shall be counted from the day of the end of the cause for interruption together with the day prior to the interruption." When using "the offender has escaped and has been put on the wanted list" as the reason for stopping

the statute of limitations for prosecution, it meets the requirement for the “interruption of the statute of limitations” stipulated in this article in “cases where the accused has evaded judicial punishment.”

- (3) There are already relevant regulations on the statute of limitations. However, the extension of the right to prosecute serious acts of corruption and the relevant statute of limitations still require an agreement between judges, prosecutors, defense lawyers, academics, and the general public. Regarding crimes that cause great harm to humanity, the “Criminal Code” stipulates “30 years for an offense that carries the maximum principal punishment of death or imprisonment for life or for not less than 10 years, except for such offense that results in death.” The law came into effect on May 31, 2019.
- (4) Execution refers to sentencing for the purpose of enforcing an established verdict. Accordingly, Article 84 of the “Criminal Code” stipulates: "Execution is barred by the statute of limitations if it is not carried out within the following statutory periods: 1. 40 years for an offense for which the pronounced sentence is death, life imprisonment, or imprisonment for not more than 10 years; 2. 30 years for an offense for which the pronounced sentence is imprisonment for not less than 3 years but not more than 10 years; 3. 15 years for an offense for which the pronounced sentence is imprisonment for not less than 1 year but not more than 3 years; 4. 7 years for an offense for which the pronounced sentence is imprisonment for less than 1 year, short-term imprisonment, or a fine. The statutory periods provided for in the preceding paragraph shall commence from the day judgment becomes final but if rehabilitative measures precede the execution of criminal punishment, the statutory period shall commence from the completion date of implementing rehabilitative measures. Article 85 of the “Criminal Code” stipulates: “The period of limitation of execution shall be interrupted by the execution of punishment. The same shall apply when the period is interrupted and the execution cannot be continued due to the following conditions: 1. The execution is interrupted according to law. 2. The criminal has escaped and been put on the wanted list or has escaped during the period of execution and as a result the execution cannot be continually carried on. 3. The criminal is subjected to restriction of freedom on another legal reason. When the cause for interruption continues to exist and the period of this interruption has reached one-third of the period prescribed in paragraph 1 of Article 84, the cause of interruption shall be considered to have vanished. The period of limitation of the first

paragraph shall commence from the day when the cause of interruption vanishes and shall be counted together with the pre-interruption period.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

136. Case study²⁰-Judicial Yuan

The defendant was involved in a case of negligent injury on February 7, 2017, but was unable to attend the trial due to illness, the court ruled on January 10, 2018 to suspend the trial, thus making it impossible for the trial proceedings to continue. According to the prosecutor, the defendant's conduct at the time constituted the crime of negligent injury under Article 284, Paragraph 1 of the pre-amendment “Criminal Code,” which carries a maximum penalty of 6 months' imprisonment (this article was subsequently amended and promulgated on May 26, 2019, increasing the maximum penalty to 1 year's imprisonment, and the provisions of Article 284, Paragraph 1 of the pre-amendment “Criminal Code” at the time of the defendant's conduct shall apply). According to Articles 80 and 83 of the pre-amendment Criminal Code on December 31, 2019, the statute of limitation period of prosecution was 6 years and 3 months, which expired on December 16, 2023. As at the time when Taipei District Court rendered its judgment on June 12, 2024, the statute of limitation for prosecution had expired. Therefore, the court dismissed the case without oral argument.

Article 30: Prosecution, adjudication and sanctions

Article 30, paragraph 1

§30 (1)

Each State Party shall make the commission of an offence established in accordance with this Convention liable to sanctions that take into account the gravity of that offence.

A. Is your country in compliance with these provisions?

137. Yes.

²⁰ Case source: Refer to Taipei District Court's Criminal Judgment Jiao-Yi-Zi No. 179 of 2024.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

138. Provisions of the “Criminal Code” concerning prosecution, trial, and punishment

- (1) To achieve multiple purposes or functions such as protecting legal interests, deterring and preventing crime, protecting human rights, and correcting offenders, the “Criminal Code” must adhere to the following basic principles, including the principle of legality in criminal law, the rule of law, the principle of proportionality in criminal responsibility, the principle of prudence in criminal punishment, and the principle of humanity. Prosecutors should follow the above-mentioned basic principles when prosecuting crimes in accordance with the law.
- (2) The penalties imposed by the state must be commensurate with the offender's culpability, and the penalties must not exceed the culpability. Based on the constitutional principle of proportionality between crime and punishment, the legislature weighs the importance of the legal interests it seeks to protect, the possibility of preventing harm, and the necessity of post-incident correction of the offender. Taking all circumstances into consideration, the law stipulates that the types of penalties imposed by judges, as well as their upper and lower limits, should be commensurate with the harm caused by the crime and the severity of the offender's responsibility. This ensures compliance with the constitutional principle of proportionality between crime and punishment and the principle of proportionality in Article 23 of the Constitution (see Judicial Yuan Interpretation No. 775).

139. “Code of Criminal Procedure”

Article 2 of the “Code of Criminal Procedure” stipulates that the public official who conducts proceedings in a criminal case shall give equal attention to circumstances both favorable and unfavorable to an accused. Prosecutors, in pursuing criminal cases, shall also adhere to due process of law.

140. Proposal for improvement or future legislation

- (1) Currently, Taiwan's judiciary lacks regulations on sentencing standards, such as

- sentencing guidelines, which raises concerns about sentencing disparities. Consequently, in response to public opinion calling for sentencing reform to refine sentencing practices and improve the legal framework, the Judicial Yuan convened meetings on January 6, 2020. Subsequently, it drafted the “Draft Appropriate Sentencing for Criminal Cases Act” and held a public hearing on December 3, 2021.
- (2) The “Draft Appropriate Sentencing for Criminal Cases Act,” passed by the Judicial Yuan at its 198th plenary session on December 14, 2021, was sent to the Legislative Yuan for review on December 22. As proposed in the draft, a “Criminal Sentencing Guidelines Committee” (hereinafter referred to as the “Sentencing Committee”) will be established after the enactment, and the Sentencing Committee will be responsible for formulating “Criminal Sentencing Guidelines” to provide advice on sentencing in the criminal justice system. However, due to the 2024 election, all pending bills were discontinued from discussion, as the legislators’ term was renewed; the draft awaiting revision will be resubmitted by the Judicial Yuan.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

§30 (1)

141. Relevant case - district chief of Na-o-sia accepted kickbacks²¹

Before taking office in December 2018, B, the third-term district chief of Na-o-sia District, Kaohsiung City, accepted a bribe of NT\$600,000 from an engineering consulting firm. During his tenure as district chief, he accepted bribes totaling more than NT\$19 million. He was convicted of accepting bribes under Articles 123 and 121 of the “Criminal Code” and receiving kickbacks for official construction projects under Article 4, Paragraph 1, Subparagraph 3 of the Anti-Corruption Act. In March 2025, the court upheld his sentence of 15 years and 10 months in prison and deprived him of his citizen rights for 6 years.

142. Statistics on cases of violations of the “Anti-Corruption Act” and “Money Laundering Control Act” processed by district prosecutors’ offices are shown in Table 3-11 and Table 3-12.

²¹ Case source: Supreme Court 2024 Tai-Shang-Zi No. 2581 judgment.

Table 3-11 Statistics on cases of violation of the “Anti-Corruption Act” processed by district prosecutors' offices

Period	Number of cases with concluded investigations (cases)	Number of people for whom investigations have concluded (persons)	Number of people prosecuted (persons)	Prosecution rate	Number of people with established verdicts (persons)	Convicted persons (persons)	Conviction rate
2022	510	1,369	826	60.3%	457	321	77.9%
2023	465	1,227	758	61.8%	513	316	77.1%
2024	513	1,514	798	52.7%	450	346	85%
Total	1,488	4,110	2,382	58.0%	1,420	983	85.5%

Data source: Department of Statistics, MOJ

Table 3-12 Statistics on cases of violation of the “Money Laundering Control Act” processed by district prosecutors' offices

Period	Number of cases with concluded investigations (cases)	Number of people for whom investigations have concluded (persons)	Number of people prosecuted (persons)	Prosecution rate	Number of people with established verdicts (persons)	Number of guilty persons (persons)	Conviction rate
2022	54,953	60,990	32,091	52.6%	8,646	8,088	96.9%
2023	96,085	103,912	43,384	41.8%	15,272	14,393	97.2%
2024	73,398	79,199	33,290	42%	18,947	18,053	97.5%
Total	224,436	244,101	108,765	44.6%	42,865	40,534	97.2%

Data source: Department of Statistics, MOJ

Article 30, paragraph 2

§30 (2)

Each State Party shall take such measures as may be necessary to establish or maintain, in accordance with its legal system and constitutional principles, an appropriate balance between any immunities or jurisdictional privileges accorded to its public officials for the performance of their functions and the possibility, when necessary, of effectively

investigating, prosecuting and adjudicating offences established in accordance with this Convention.

A. Is your country in compliance with these provisions?

143. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

144. Relevant provisions of the “Constitution”

- (1) Article 52 of the “Constitution” stipulates: "The President shall not, without having been recalled, or having been relieved of his functions, be liable to criminal prosecution unless he is charged with having committed an act of rebellion or treason." The Judicial Yuan’s Interpretation No. 627 clarifies that “the president’s immunity from criminal prosecution is to temporarily prevent criminal prosecution of the president for crimes other than rebellion or treason. It does not mean that the provisions of the Criminal Code or related laws do not apply at all. Therefore, it is a temporary procedural obstacle, not a substantive immunity for the president’s criminal acts.”
- (2) Article 73 of the “Constitution” stipulates: "No Member of the Legislative Yuan shall be held responsible outside the Yuan for opinions expressed or votes cast in the Yuan." This provision aims to protect the performance of duties by legislators and the function of the legislative body. It excludes the application of Criminal Code within the scope of the statements and votes made by legislators in the performance of their duties, and thus provides a limited degree of exemption from liability.
- (3) The first part of Article 4, Paragraph 8 of the “Additional Articles of the Constitution” stipulates: “No member of the Legislative Yuan may be arrested or detained without the permission of the Legislative Yuan, when that body is in session, except in case of flagrante delicto.” This provision does not exclude the application of Taiwan's Criminal Code or the establishment of crimes in substantive law, but only has the effect of restricting in procedural law, thus granting legislators

the privilege of not being arrested.

145. Relevant provisions of the “Code of Criminal Procedure”

Article 134 of the “Code of Criminal Procedure”: “(Paragraph 1) A document or other property in the possession or custody of a public office, public official, or former public official which should be kept confidential for official reasons may not be seized without the permission of a supervisory public office or the public official in charge. (Paragraph 2) The permission specified in the preceding paragraph may not be withheld unless it is contrary to the interests of the State.” Article 179 of the same law: “(Paragraph 1) In examining a witness who is or was a public official on matters which should be kept confidential for official reasons, the permission of the competent supervising public office or officer must be obtained. (Paragraph 2) The permission specified in the preceding section may not be withheld unless the testimony would be harmful to the interests of the State.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

146. Case study - A legislator's bribery case in a department store ownership dispute²²

Li, o-Lung, the responsible person of Tai-o Company, attempted to amend the Company Act and regain control of a well-known department store in Taipei. He bribed several legislators, asking them to pressure the competent authorities through questioning and public hearings. He was suspected of offering bribes. On 2020, during the recess of the Legislative Yuan, the prosecutor directed the MJIB to search the residences and offices of several legislators. After questioning, several legislators were arrested, and the court granted petitions for their detention and prohibition of contact. After indictment, the Taipei District Court of Taiwan sentenced several legislators on July 6, 2022, for accepting bribes without violating their official duties under the “Anti-Corruption Act,” sentencing them to prison terms ranging from 7 years and 4 months to 10 years. This case demonstrates that although members of the Legislative Yuan enjoy the privilege of “not being arrested” when the Legislative Yuan is in session due to the constitutional amendment, law enforcement agencies can still investigate and prosecute their corruption offenses during the recess. This proves that the legal system in Taiwan accounts for both the functions of the parliament and the

²² Case source: Taiwan Taipei District Court 2020 Yuan-Zhu-Chong-Su-Zi No. 1 Criminal Judgment.

requirements for combating corruption.

Article 30, paragraph 3

§30 (3)

Each State Party shall endeavour to ensure that any discretionary legal powers under its domestic law relating to the prosecution of persons for offences established in accordance with this Convention are exercised to maximize the effectiveness of law enforcement measures in respect of those offences and with due regard to the need to deter the commission of such offences.

A. Is your country in compliance with these provisions?

147. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

148. Oversight mechanisms for prosecutorial discretion

The prosecutor's discretion in prosecuting corruption-related cases is not only bound by the principle of unity in prosecution, but also subject to external oversight mechanisms:

(1) Reconsideration system

According to the first half of Article 256, Paragraph 1, and Article 256-1 of the “Code of Criminal Procedure,” within 10 days after the receipt of a written ruling not to prosecute or a written ruling of deferred prosecution, a complainant may make a petition in writing for reconsideration of the ruling, setting forth the reasons for dissatisfaction, to the public prosecutor who handled the case. The public prosecutor shall transfer the petition to the chief prosecutor of the immediately superior Public Prosecutors Office, or to the Prosecutor General to make a petition for reconsideration. Article 256, Paragraph 3 states that “When a public prosecutor makes a ruling not to prosecute a case, due to lack of sufficient suspicion of offenses, where the offense is punishable with the death penalty, life imprisonment, or an

imprisonment for not less than three years, or when a public prosecutor makes a ruling of deferred prosecution on a case specified in Article 253-1, if there is no person qualified for making a petition for reconsideration, the public prosecutor shall sua sponte transfer the ruling to the chief public prosecutor of the immediately superior Public Prosecutors Office, or the Prosecutor General, for reconsideration, and notify the informer." The prosecutor has the discretionary power to determine whether to file prosecution, and must be subject to supervision by higher authorities to ensure that the prosecutor does not abuse or become biased when exercising discretionary power. This is implemented to take into account the effectiveness of law enforcement measures and deter crimes of corruption. Furthermore, according to Article 258, if the chief public prosecutor of the higher court or the public prosecutor general considered that an application for reconsideration is groundless, he shall dismiss it; if he considers that the application is well-grounded, he shall set aside the original ruling or perform other measures.

(2) "Permission to file for private prosecution" system

According to Article 258-1 of the "Code of Criminal Procedure," if the complainant disagrees with the ruling of dismissal specified in the preceding article, he may, within 10 days after receipt of written ruling of dismissal, retain an attorney to make an application in writing, to the concerned court in first instance, for setting the case for trial. By requesting the court to grant permission to file for private prosecution, the status and procedural subjectivity of the plaintiff are enhanced. This new system connects with Taiwan's existing private prosecution system while balancing the protection of the plaintiff's rights with preventing the abuse of the prosecutor's right to prosecute.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

149. Statistics on cases of ex officio reconsideration in violation of the "Anti-Corruption Act" processed by district prosecutors' offices are shown in Table 3-13.

Table 3-13 Statistics on cases of ex officio reconsideration in violation of the “Anti-Corruption Act” processed by district prosecutors' offices

Unit: Cases

Period	Category	Number of cases			
		Submitted for reconsideration ex officio	remanded after being submitted to the superior Public Prosecutors Office	Petitions rejected	Orders to continue investigation
2022		170.0	164.7	145.4	13.1
2023		168.0	164.1	146.6	10.4
2024		200.0	179.2	161.2	10.5
Jan-Jul 2025		122.0	133.6	121.4	5.0
Total		660.0	641.6	574.6	39

Data source: Department of Statistics, MOJ

※Notes: If there are several defendants in the same case and the circumstances of the remand are different, the statistics for each remand are based on the proportion of the number of defendants.

§30 (4)

Article 30, paragraph 4

§30 (4)

In the case of offences established in accordance with this Convention, each State Party shall take appropriate measures, in accordance with its domestic law and with due regard to the rights of the defence, to seek to ensure that conditions imposed in connection with decisions on release pending trial or appeal take into consideration the need to ensure the presence of the defendant at subsequent criminal proceedings.

A. Is your country in compliance with these provisions?

150. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

151. “Code of Criminal Procedure”

- (1) The “Code of Criminal Procedure” stipulates alternative methods of detention such as release on bond, to the custody of another, and with a limitation on someone's residence. These methods include requiring a bail bond or guarantee, or handing over the defendant to his/her assistant or other suitable person within the jurisdiction to urge the defendant to appear in court on time when summoned by the court, or restricting the defendant's current place of residence, to ensure that the defendant appears in court for trial.
- (2) The newly added Article 116-2 of the “Code of Criminal Procedure” stipulates that, in granting the suspension of detention, the court or prosecutor may, after considering the protection of human rights and public interests and deeming it necessary, designate a considerable period of time and order the defendant to comply with requirements for suitable substitutions of detention, such as report to a designated agency, accepting appropriate monitoring by technical equipment, restricting the area of activity, requiring the presentation of passports or travel documents, and prohibiting the disposal of property, in order to effectively track the defendant's whereabouts. Furthermore, the court may order the defendant to appear in court on the date of sentencing during the trial to prevent escape. If, after the release from detention, the defendant fails to appear without a justifiable reason after being legally summoned, violates the restriction on residence, attempts a new escape or is at risk of escape, or violates the order to periodically report to the court, prosecutor, or designated agency, the defendant may be detained again (see Articles 101-2, 108 to 111, 113 to 116, 116-2, 117, and 117-1).
- (3) In addition, Chapter VIII-I of the “Code of Criminal Procedure” was amended to include restrictions on border and island exit. If a defendant is strongly suspected of having committed an offense, and if one of the following circumstances exists, the prosecutor or the judge may, if necessary, impose restrictions without notice on the exit from the border or the island. This measure is implemented to prevent the defendant from fleeing abroad and thus hindering the exercise of the state's penal power.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

152. The “Code of Criminal Procedure” was amended in July 2019 to include the use of

technical equipment for surveillance as an alternative to detention, and a dedicated “Electronic Monitoring Center” was established to carry out related operations. Since its implementation, the technical equipment surveillance system has effectively reduced the number of defendants released on bail who abscond, ensuring smooth judicial proceedings. This has made judicial organs more willing to use technical equipment surveillance to prevent escapes, make court decisions more appropriate, balance human rights protection, and ensure judicial justice. This is also the reason for the significant increase in the number of cases where courts and prosecutors used technical equipment for surveillance in 2024. The relevant statistics are shown in Table 3-14.

Table 3-14 Statistics on cases of surveillance by technological equipment used in court prosecution

Period	Court	Prosecution	Total
2022	5	4	9
2023	18	12	30
2024	48	49	97
Total	71	65	136

Data source: Judicial Yuan

§30 (5)

Article 30, paragraph 5

§30 (5)

Each State Party shall take into account the gravity of the offences concerned when considering the eventuality of early release or parole of persons convicted of such offences.

A. Is your country in compliance with these provisions?

153. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

154. Regulations on paroles for inmates

(1) “Criminal Code,” “Prison Act”

Parole cases are handled in accordance with the requirements and procedures stipulated in Article 77 of the “Criminal Code” and Article 115 of the “Prison Act.” A parole board shall be formed of individuals with expertise in psychology, education, law, criminology, prison studies, juvenile detention, social work, or other fields. The board shall make a comprehensive judgment on whether to grant parole based on the inmate’s criminal offense, behavior in prison, criminal records, effectiveness of the edification or correctional treatment, after-care plan, and other relevant matters according to Article 116 of the “Prison Act.”

(2) “Regulations Governing the Implementation of Parole for Inmates”

Article 3 of the “Regulations Governing the Implementation of Parole for In-mates” stipulates that, in response to the “other relevant matters” mentioned above, the “restitutions and plans of restitutions of the confiscated incomes deriving from criminal proceeds” should be reviewed in detail, and shall be included as a quantitative review item. The Ministry of Justice issued the “Inmate Parole Review and Evaluation Table” in February 2024, which also included this item and assigned it the highest weight to facilitate the review of parole cases with equal emphasis on both quality and quantity.

155. Established a “Smart Assistance System for Recidivism Risk Assessment of Persons Under Protective Supervision”

(1) In order to implement the requirements of the 2017 “National Conference on Judicial Reform of the Office of the President” regarding the need for the Ministry of Justice to take enhanced administrative measures to reduce decision-making risks and improve public satisfaction with the judiciary, the Ministry of Justice submitted a proposal for a technology development plan in 2019. The Executive Yuan approved the “National Science and Technology Development Plan” in 2021, with the "development of a smart assistance system for risk assessment of recidivism of persons under protective supervision (hereinafter referred to as the Smart Assistance System)" as the main focus, and formulated a three-year (2021 to 2024) research and development plan.

(2) The Recidivism Risk Assessment of Persons Under Protective Supervision is used for parolees or probationers under the supervision and guidance of probation

officers. By collecting risk factors of major crime types, it establishes an assessment scale that is suitable for use in Taiwan, providing probation officers with a decision analysis support model when processing protective supervision cases, and allowing them to select appropriate and individualized treatment measures.

156. Introduced professional mentoring mechanisms

The Ministry of Justice held its 2nd additional meeting of the fifth group of the National Conference on Judicial Reform to implement the aforementioned resolutions, including one resolution on the adult probation system, which required “...the operation and development of the probation system should be integrated, the professional functions of probation officers should be enhanced, and the professionalization of probation officers should be achieved.” Since 2021, district prosecutors' offices have successively employed professional counseling personnel, such as probation counselors and probation social workers, to provide more appropriate probation treatment for those under protection.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

157. Smart Assistance System for Recidivism Risk Assessment of Persons Under Protective Supervision

After its completion in 2024, the “Smart Assistance System for Recidivism Risk Assessment of Persons Under Protective Supervision” was piloted in four district prosecutor's offices in Taipei, Hsinchu, Miaoli, and Tainan. It gradually accumulated a large database to improve the accuracy of probation decisions and the quality of treatment measures. In the case of corruption crimes, through long-term collection of nationwide data, we can accurately identify the characteristics of such protected individuals (such as the severity of their crimes and the social harm they cause) and make timely and effective treatment responses. In other words, it has substantial benefits in reducing the risk of recidivism among those under protection and supervision, promoting social reintegration, enhancing community safety, and increasing public trust in the government.

158. Introduced professional mentoring mechanisms

As of February 2025, Taiwan had 6 public-service clinical psychologists, 24 probation psychologists, and 35 probation social workers. With the addition of professional

support staff with expertise in psychology and social work, the heavy caseload and workload of probation that previously plagued probation officers have been alleviated, and they can focus more on the supervision and counseling of medium- to high-risk cases. In the case of corruption crimes, a thorough and complete investigation should be conducted into the background, causes, motives, and methods of the crime to design the most suitable treatment plan for the person under protection and supervision. Regular and personalized counseling and guidance are provided by professional probation psychologists and probation social workers to help transform erroneous cognitive patterns. They also use occupational aptitude analysis and job matching to help people secure stable employment and develop their strengths. It not only effectively reduces the occurrence of crime, but also creates positive productivity for the society.

159. Parole of prisoners

Parole arrangements for offenses related to “offenses of malfeasance in office,” the “Anti-Corruption Act,” and the “Public Officials Election and Recall Act” are shown in Table 3-15.

Table 3-15 Statistics on the number of people released on parole

Unit: persons

Period	Total	Total parole rate for related offenses	Total related offenses	Related offenses		
				Offenses of Malfeasance in Office	Anti-Corruption Act	Public Officials Election and Recall Act
2022	8,296	1.88%	156	1	113	42
2023	7,439	1.68%	125	-	85	40
2024	5,978	1.47%	88	-	78	10

Data source: Agency of Corrections, Ministry of Justice

Article 30, paragraph 6

§30 (6)

Each State Party, to the extent consistent with the fundamental principles of its legal system, shall consider establishing procedures through which a public official accused of an offence established in accordance with this Convention may, where appropriate,

be removed, suspended or reassigned by the appropriate authority, bearing in mind respect for the principle of the presumption of innocence.

A. Is your country in compliance with these provisions?

160. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

161. Regulations on penalties for embezzlement:

(1) “Civil Service Performance Evaluation Act”

Articles 3 and 12 of the “Civil Service Performance Evaluation Act” stipulate that if any civil servant is found to be "involved in a corruption case, entrusted with major administrative accountability, and for whom tangible evidence of transgression exists," the agency may conduct a specific performance evaluation with two major demerits at one time, which results in the person’s removal from employment. According to Articles 14 and 18 of the same law and Articles 14 and 24 of its Implementation Regulations, when an agency handles a case of specific performance evaluation with two major demerits at one time, it shall cite the relevant legal provisions, detail the specific facts, submit it to the Performance Evaluation Board for initial assessment, and have it reviewed by the agency chief. After approval by the competent authority or its authorized subordinate agency, the competent authority shall submit it to the Ministry of Civil Service for final approval. Furthermore, the Performance Evaluation Board shall give persons being considered for two major demerits at one time the opportunity to make statements and rebuttals. The punishment of being removed from employment for receiving two major demerits at one time in a specific performance evaluation shall be implemented from the date of confirmation. Before the confirmation, the person shall be suspended from duty first. Furthermore, if a civil servant is dissatisfied with removal by two major demerits at one time in a specific performance evaluation, they may file for remedies in accordance with the relevant provisions of the “Civil Service Protection

Act.”

(2) Other regulations for specific personnel

(a) “Police Personnel Management Act”

Articles 29 and 31 of the “Police Personnel Management Act” stipulate the circumstances under which police officers who are suspected of committing crimes such as corruption or malfeasance in office should be immediately suspended or dismissed from their posts. In cases where police officers are suspected of violating the “Anti-Corruption Act,” in addition to being held criminally liable, their employing agencies must handle the case according to Points 21, 23, and 24 of the "Guidelines for Police Agencies in Handling Reward and Punishment Cases," depending on the circumstances of the case.

(b) Provisions of the “Local Government Act” on the punishment of elected public officials for corruption

- Article 78, Paragraph 1, Subparagraph 1 of the “Local Government Act” stipulates that if a mayor of a special municipality, magistrate/mayor of a county/city, mayor of a township/city, or chief of village is in violation of the Anti-Corruption Act, the government agency shall suspend their office if they have been sentenced to imprisonment for providing unlawful gains for oneself or for others by the court of appeals or sentenced by a court of first instance for other violations of the Anti-Corruption Act. Furthermore, Article 79, Paragraph 1, Subparagraph 5 of the “Local Government Act” stipulates that when the office holder is subject to rehabilitative disposition or reformatory education, the local government shall relieve them of their post.
- To facilitate the handling of suspension and dismissal of elected local public officials involved in corruption cases by local government entities and supervisory bodies in accordance with the law, the Ministry of the Interior has continuously requested the Judicial Yuan to assist in requiring courts at all levels to provide the relevant judgments to their self-governing and supervisory bodies if the person convicted is an elected local public official, to ensure that the relevant procedures are handled in accordance with the law.

(c) “Civil Service Pay Act”

Article 21 of the “Civil Service Pay Act” stipulates that those being suspended from post in accordance with laws shall be given half of the basic pay (seniority

pay) during the suspension period. In addition to considering the principle of presumption of innocence, the decision on whether or not to give half of the basic pay (seniority pay) during the suspension period shall be made by agency chiefs, taking into account the facts, circumstances, and severity of the misconduct, depending on the degree of the civil servant's involvement in illegal actions or dereliction of duty.

- (d) “Regulations on Personnel Management of Farmland Irrigation and Water Conservancy Personnel”

Article 53 and Article 34, Paragraph 1, Subparagraph 4 of the “Regulations on Personnel Management of Farmland Irrigation and Water Conservancy Personnel” stipulates that those involved in corruption cases bear significant administrative responsibility; those charged with solid evidence shall be given 2 major demerits and dismissed from their posts. Persons who, while holding a civil service position, have been convicted of or are wanted for corruption-related offenses, in which the legal proceeding has not concluded, shall be dismissed.

- (e) “Regulations for the Assessment of Personnel in Financial and Insurance Institutions Affiliated with the Ministry of Finance” and “Regulations for the Assessment of Personnel in Production Institutions Affiliated with the Ministry of Finance”

Personnel of affiliated financial and insurance institutions and production institutions who are involved in embezzlement, illegal activities, or serious misconduct will receive 2 major demerits for each offense. Those who have received 2 major demerits in one instance shall be dismissed or have their employment contracts terminated.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

162. Case study

- (1) Civil servant remedy²³

A officer of the Budget, Accounting and Statistics Department of Taitung County Government, while working as a officer of the Accounting Office of the Taitung

²³ Case source: Civil Service Protection and Training Commission issued the Review Decision 104-Gong-Shen-Jue-Zi No. 0074 on April 21st, 2015.

County Fire Department, transferred more than NT\$3.8 million of illicit gains into his own and his relatives' accounts over several years by altering payment vouchers and making repeated payment requests. The Budget, Accounting and Statistics Department of Taitung County Government determined that the employee was involved in a corruption case, had significant administrative responsibility, and was charged with solid evidence. In accordance with Article 12, Paragraph 3, Subparagraph 4 of the “Civil Service Performance Evaluation Act,” the Department approved the issuance of a removal order with two major demerits at one time. The employee was suspended from duty until the removal was finalized.

(2) Police officer cases²⁴

In the case of Chiu, ○○, a police officer of the ○○ County Police Department, who was suspected of violating the Anti-Corruption Act, the court ordered his detention. In accordance with Article 29, Paragraph 1, Subparagraph 6 of the “Police Personnel Management Act,” a suspension order was issued for Chiu on April 16, 2021. Upon the prosecution by the prosecutor, the suspension order was changed to Article 29, Paragraph 1, Subparagraph 2 of the “Police Personnel Management Act” and issued for Chiu on August 3, 2021 (upon the service and effectiveness of this order, the original suspension order of April 16, 2021 was simultaneously repealed). Since the criminal conviction by the court has not yet been determined, in accordance with Article 29, Paragraph 1, Subparagraph 4 of the “Police Personnel Management Act,” a suspension order for Chiu was issued on August 15, 2022 (upon the delivery and effectiveness of this order, the original suspension order of August 3, 2021 was simultaneously repealed). Chiu was convicted by the court and deprived of his citizen right for 3 years. A dismissal order was issued on October 4, 2024 in accordance with Article 31, Paragraph 1, Subparagraphs 3 and 5 of the Police Personnel Management Act (effective retroactive to the date of the judgment).

163. Suspension or dismissal of elected public officials in accordance with the law

According to statistics on the latest county (city) mayors and county (city) councilors who are suspended or dismissed by the Ministry of the Interior in accordance with the law, there are 2 county (city) mayors who have been suspended for corruption and 5 county (city) councilors who have been dismissed (the statistics period was from

²⁴ Case source: Taiwan Pingtung District Court 2021 Su-Zi No. 354 Criminal Judgment and Supreme Court 2024 Tai-Shang-Zi No. 2435 judgment.

December 25, 2022 to March 31, 2025).

Article 30, subparagraph (7) (a)

§30 (7) (a)

Where warranted by the gravity of the offence, each State Party, to the extent consistent with the fundamental principles of its legal system, shall consider establishing procedures for the disqualification, by court order or any other appropriate means, for a period of time determined by its domestic law, of persons convicted of offences established in accordance with this Convention from:

(a) Holding public office; and

A. Is your country in compliance with these provisions?

164. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

165. “Anti-Corruption Act”

Public officials or civil servants who have been convicted of corruption are deprived of their citizen rights in accordance with Article 17 of the “Anti-Corruption Act.” According to Article 37 of the “Criminal Code,” the period of deprivation of civil rights can be divided into lifelong deprivation of citizen rights and fixed-term deprivation of citizen rights for a period of not less than 1 year but not more than 10 years.

166. “Civil Servant Employment Act”

New employees in various agencies shall be assigned training and appointments in accordance with the rankings of individuals who have passed the public official examinations. Furthermore, individuals who have reached the retirement age specified in Article 27 of the same Act and those subject to the prohibitions listed in Article 28, Paragraph 1, may not be appointed. The provision in Article 28, Paragraph 1, Subparagraph 4 stipulates that individuals who have engaged in corrupt practices

§30 (7)
(a)

while in a civil service position and have either been convicted by a final judgment or are subject to pending cases may not be employed as civil servants.

167. "Public Officials Election and Recall Act"

If a public official is implicated in bribery or other crimes after being elected, the election commission, prosecutor, or other candidates in the same electoral district may file a lawsuit against the elected official to invalidate the election within 60 days from the date of the announcement of the list of electees. If an elected official is convicted of bribery or other crimes and sentenced to fixed-term imprisonment or a more severe penalty by the court without a suspended sentence, his or her duties or powers shall be suspended from the date of the judgment.

168. "Local Government Act"

The "Local Government Act" stipulates that when the court declares the election win of a mayor or councilor to be invalid, or if the person is found guilty of bribery and sentenced to fixed-term imprisonment or a more severe penalty without a suspended sentence or commuted to a fine or community service, or has been convicted of embezzlement, their superior local government body shall remove them from their duties or positions.

169. Other regulations for specific personnel

(1) "Regulations on Personnel Management of Farmland Irrigation and Water Conservancy Personnel"

Article 34, Paragraph 1, Subparagraph 4 of the "Regulations on Personnel Management of Farmland Irrigation and Water Conservancy Personnel" stipulates that "anyone who has any of the following circumstances may not serve as farmland irrigation and water conservancy personnel; if any violations are discovered after employment, the employment will be revoked. 4. those who have previously held public office and have committed embezzlement, and have been convicted or are wanted and whose cases are still pending." Paragraph 2 stipulates that "any personnel employed in agricultural irrigation and water conservancy who fall under any of the circumstances described in Subparagraphs 1 to 7 of the preceding paragraph shall be dismissed from their posts."

(2) Guidelines for the Management of Personnel Appointed to Experimental Research Institutions Affiliated with the Ministry of Agriculture

Article 20, Subparagraph 1 stipulates that if an employee has previously served in public office and has been convicted of embezzlement or dereliction of duty, or is subject to a circular order and the case is still pending, the employee shall be dismissed.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

170. Statistics on the number of civil servants dismissed for corruption are shown in Table 3-16.

Table 3-16 Statistics on dismissals due to the circumstances specified in Article 28, Paragraph 1, Subparagraph 4 of the “Civil Servant Employment Act”

Period	2022	2023	2024	2025	Total
Number of people dismissed for corruption	12	7	19	8	46

Data source: Ministry of Civil Service, Examination Yuan

§30 (7)
(b)

Article 30, subparagraph (7) (b)

§30 (7) (b)

Where warranted by the gravity of the offence, each State Party, to the extent consistent with the fundamental principles of its legal system, shall consider establishing procedures for the disqualification, by court order or any other appropriate means, for a period of time determined by its domestic law, of persons convicted of offences established in accordance with this Convention from:

(b)Holding office in an enterprise owned in whole or in part by the State.

A. Is your country in compliance with these provisions?

171. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

172. “Regulations Governing Personnel Management of the Central Bank”

Article 9, Paragraph 1, Subparagraph 4 stipulates that a person having been found guilty of corruption while in civil service may not be appointed as an employee of the Central Bank.

173. “Regulations for the Recruitment of Personnel in Affiliated Institutions of the MOEA”

Article 9, Paragraph 1, Subparagraph 4 stipulates that individuals who have served as public functionaries and who have been convicted of corruption or embezzlement, or those who are subjects of circular orders in cases that have not been closed, may not be appointed (hired).

174. “Measures for the Recruitment of Personnel in Financial and Insurance Institutions Affiliated with the Ministry of Finance,” “Measures for the Recruitment of Personnel in Production Institutions Affiliated with the Ministry of Finance”

Personnel of affiliated financial and insurance institutions and production institutions who have engaged in embezzlement or misappropriation of business while serving in public office, and who have been convicted of a crime, subject to a circular order, and have pending cases, or have been convicted of crimes other than those mentioned above and sentenced to fixed-term imprisonment or a more severe penalty, shall not be employed unless they have been granted probation and their sentences have not yet been served or have not been completed. If any of the aforementioned circumstances preclude employment after hiring, the employee shall be dismissed, terminated, or have their employment contract terminated.

175. “Guidelines for Performance Evaluation of Employees of Taiwan International Ports Corporation”

According to the “Guidelines for Performance Evaluation of Employees of Taiwan International Ports Corporation,” employees of the company who have been sentenced to fixed-term imprisonment or a more severe penalty with a final verdict, but have not been granted probation or have their sentences commuted to fines, and employees found guilty of misconduct or violating relevant laws and regulations, seriously damaging the company's reputation or interests, will be given 2 major demerits and dismissed.

176. “Guidelines for Personnel Management of Operational Staff of Taiwan Railways Administration, MOTC” and “Guidelines for Performance Evaluation of Employees of Taiwan Railway Corporation Ltd.”

The “Guidelines for Personnel Management of Operational Staff of Taiwan Railways Administration, MOTC” stipulate that those who have served in public office and have committed embezzlement, have been convicted of a crime, or are subject of a circular order and have pending cases, shall not be employed as operational personnel, and those who have already been employed shall have their labor contracts terminated immediately. The company's employee performance evaluation criteria also stipulate: “Anyone who has been sentenced to fixed-term imprisonment or a more severe penalty, but has not been granted probation or allowed to pay a fine instead, shall be receive 2 major demerits at the same time as well as dismissal.”

177. “Guidelines for Personnel Management of Employees of Employees of Taoyuan International Airport Corporation”

Article 10, Paragraph 1, Subparagraphs 4 and 5 stipulate that anyone who has served in the public office and has committed embezzlement, has been convicted of corruption, is subject of a circular order, and whose case is still pending, or has been sentenced to fixed-term imprisonment or a more severe penalty and whose sentence has not yet been served or completed, or who has been granted probation and whose sentence has not yet been lifted, shall not be employed as a company employee. If such an employee has already been employed, he or she shall be dismissed.

178. Chunghwa Post Co., Ltd.

If any employee, whether internal or external, of Chunghwa Post Co., Ltd. is prosecuted or convicted of corruption, and is not a civil servant, in accordance with Article 12, Paragraph 1, Subparagraph 3 of the “Labor Standards Act,” if the employee is sentenced to fixed-term imprisonment or a more severe penalty and has not been granted probation or permitted to pay a fine in lieu of sentence, the employment contract may be terminated without prior notice.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

179. Case study

(1) Case of a CPC Corporation, Taiwan manager accepting bribes

A former manager surnamed Chang from the Engineering Department of the Refining Business Division of CPC Corporation, Taiwan, violated the “Anti-Corruption Act” by accepting bribes totaling NT\$1.55 million from contractors

while reviewing related engineering procurement projects during his tenure at the company. He was sentenced by the court to 2 years and 10 months in prison and deprived of his citizen rights for 5 years. The Supreme Court rejected his appeal on January 24, 2024, making the verdict final. In accordance with Article 9, Paragraph 1, Subparagraph 4 of the “Regulations Governing the Employment of Personnel in Enterprises and Institutions under the MOEA,” the company dismissed the former manager surnamed Chang, effective from the date the judgment became final.

(2) Case of bank employee embezzlement

- (a) In 2022, an employee of the Su'ao Branch of Bank of Taiwan Co., Ltd. (hereinafter referred to as the Bank of Taiwan) embezzled customer funds in violation of the Banking Act. The prosecutors' office filed a public prosecution, and the bank reviewed and punished him with 2 major demerits and dismissed him from his post (the dismissal was not due to a criminal case judgment at the time). He was subsequently sentenced to 8 years and 6 months in prison.
- (b) In 2023, a case of embezzlement by an employee of the Wenshan branch of the Land Bank of Taiwan occurred, involving crimes such as violation of the “Banking Act.” The employee was sentenced to 2 years in prison (suspended for 3 years), and the bank issued 2 major demerits and dismissed him from his post.
- (c) The 2024 case of embezzlement by an employee of the Yuantong branch of the Land Bank of Taiwan involved offenses such as a violation of the “Banking Act.” The employee was sentenced to 10 months in prison (suspended for 2 years), and the bank issued 2 major demerits and dismissed him from his post.

Article 30, paragraph 8

§30 (8)

Paragraph 1 of this article shall be without prejudice to the exercise of disciplinary powers by the competent authorities against civil servants.

A. Is your country in compliance with these provisions?

180. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate

whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

181. “Public Functionaries Discipline Act”

Public functionaries that violate criminal laws shall be punished in accordance with such laws. Their liabilities for other violations shall be assessed along with any applicable penalties based on the “Public Functionaries Merit Evaluation Act,” “Judges Act,” and related regulations. They may also be suspended from their duties and referred to punishment in accordance with the “Public Functionary Discipline Act” and “Judges Act.” The relevant provisions do not prevent the competent authorities from exercising the power of disciplinary action against public officials.

182. Disciplinary court system

The Public Functionary Disciplinary Sanction Commission was reorganized into the Disciplinary Court on July 17, 2020. Disciplinary sanctions against civil servants are handled by the Disciplinary Chamber, and the trial system has been changed to a two-tiered system. The first instance is a trial on matters of fact, and the second instance is a legal review. In principle, both require oral argument. The disciplinary actions against judges and prosecutors are heard by the Disciplinary Chamber of the Judiciary, which also adopts a two-tiered system. In the first-instance, two expert lay judges are added to form a collegial panel. When a party is dissatisfied with the judgment rendered by the Disciplinary Chamber or the Disciplinary Chamber of the Judiciary, they may seek relief through the appeal process in order to correct errors and protect their rights.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

183. Case study

- (1) In disciplinary cases involving judges who had inappropriate dealings and contact with Weng, o-Chung, the most severe sanction imposed by the Disciplinary Chamber of the Judiciary to date is "dismissal" (Disciplinary Appellate Judgment Cheng-Shang-Zi No. 2 of 2022).
- (2) A judge failed to honestly disclose the source of his assets and privately allowed his cohabitant to discuss the case with the appellant and accept bribes. He was removed

from judicial office by a judgment of the Disciplinary Chamber of the Judiciary (Disciplinary Appellate Judgment Cheng-Zi No. 4 of 2014).

- (3) A judge exploited his title to participate in investments and obtained dividends disproportionately higher than those from regular business operations. The Disciplinary Chamber of the Judiciary ruled to demote him by one grade (Disciplinary Appellate Judgment Cheng-Zi No. 1 of 2015).

184. Cases concluded by the Disciplinary Chamber of the Disciplinary Court and Disciplinary Chamber of the Judiciary Disciplinary Court are shown in Table 3-17.

Table 3-17 Summary Table of Disposed Cases of the Disciplinary Court (Disciplinary Chamber and Disciplinary Chamber of the Judiciary)

Unit: Cases

Trial unit	Disciplinary Chamber		Disciplinary Chamber of the Judiciary	
	Number of cases accepted	Number of cases closed	Number of cases accepted	Number of cases closed
First instance	536	454	64	45
Second instance	112	96	23	22

Data source: Judicial Yuan

※Period: From July 17, 2020 to December 31, 2024.

Article 30, paragraph 10

§30 (10)

States Parties shall endeavour to promote the reintegration into society of persons convicted of offences established in accordance with this Convention.

A. Is your country in compliance with these provisions?

185. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

186. “Rehabilitation Protection Act”

- (1) Taiwan established the "Taiwan After-Care Association" in 1946 to assist convicted criminals in reintegrating into society after serving their sentences. It provides support services to ex-convicts after their criminal sentences. In 1976, the "Rehabilitation Protection Act" was enacted, which clearly stipulated the provision of related services.
- (2) The "Rehabilitation Protection Act" was enacted to protect prisoners after their release and those that require protection under the Act, enabling them to become self-reliant, adapt to social life, and prevent recidivism, and thereby maintaining social order. Article 2 lists 10 types of recipients and the scope of protection, such as those who released from prison after serving the full term of a sentence or absolved, released after serving the full term of correctional punishment, or being absolved from the correctional punishment, those whose sentence has been suspended, those serving juvenile probation service, and those under protective restraining. Taiwan also seeks to assist individuals who have been convicted of crimes, imprisoned, or otherwise subjected to judicial treatment in reintegrating into society. The Ministry of Justice subsidizes and supervises the Taiwan and Fuchien After-Care Associations to provide services such as employment counseling, medical assistance, placement and shelter, educational assistance, skills training, emergency relief, travel expense subsidies, food and lodging subsidies, escorting home, assistance with household registration, business loans, community visits and follow-ups, and family support to those who meet the requirements of Article 2 of the "Rehabilitation Protection Act," based on their individual circumstances and needs. They may also refer them to relevant government agencies. In addition, they jointly assist rehabilitated individuals in returning to society and preventing recidivism through correctional institutions, systems such as living with dependents, home visits, and voluntary extrajudicial work, or by serving time in minimum-security prisons.

187. "Prison Act"

- (1) To achieve the purpose of rehabilitation treatment, the protection and assistance matters after the release of an inmate shall be investigated before the inmate completes the sentence for release or before the inmate's application for parole. Where necessary, additional reviews may be conducted before the release. Before releasing inmates who cannot take care of themselves, the prison shall notify family members or individuals deemed appropriate by the inmate to pick up the inmate at the prison. Where such individuals cannot be reached or where they refuse to pick

up the inmate after receiving a notice, the prison shall submit relevant documents and notify the social welfare authority of the municipality or county (city) government at the location of the inmate's household registration to make placement referral or make other necessary arrangements. According to other laws and regulations, such as the Senior Citizens Welfare Act and the People with Disabilities Rights Protection Act, relevant individuals, legal persons, groups or institutions should be notified before the release of prisoners, and prisons should handle the notification procedures in accordance with the regulations.

- (2) According to the relevant provisions of the "Prison Act," after investigating the relevant information of the inmate before release, prison issue a notification in accordance with other regulations and, based on the results of the assessment of the needs of individual inmates, refer the inmate's post-release protection and assistance matters to community network units such as social welfare, health, labor, police, and rehabilitation protection associations to facilitate their reintegration into society.

188. "Directions for Courts to Strengthen the Implementation of Probation Orders"

Strengthen the proper use of the probation system and clearly define the circumstances that may help inmates obtain probation, such as first-time offenders, crimes committed due to acts of negligence, and conditions where the sentencing would jeopardize their family life.

189. Employment service system for rehabilitated protected persons

To assist in promoting employment for inmates about to be released, the Agency of Corrections of the Ministry of Justice has strengthened employment service assistance for inmates since July 2017 in accordance with the "Flowchart for Employment Services for Rehabilitated Protected Persons" established with the Workforce Development Agency of the Ministry of Labor. The Agency has also requested all correctional institutions to assist inmates about to be released in finding employment.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

190. From 2022 to 2024, a total of 4,442 detainees who were willing to receive employment services were referred. Among them, 3,026 detainees received employment services, vocational training and other services from various branches of the Workforce Development Agency of the Ministry of Labor, with a referral rate of 68.1%. The

program be continued to help all kinds of protected persons reintegrate into society. Statistics on the number of counselors and individuals counseled by the Taiwan After-Care Association are shown in Table 3-18.

Table 3-18 Statistics on the number of counselors and individuals counseled by the Taiwan After-Care Association

Unit: persons; participants

Year	Number of counseling sessions provided by Taiwan After-Care Association	Number of people that received counseling from Taiwan After-Care Association
2022	107,124	15,302
2023	120,999	16,352
2024	122,155	17,555
Total	350,278	49,209

Data source: Department of Prevention, Rehabilitation and Protection, MOJ

Article 31: Freezing, seizure and confiscation

§31 (1)
(a)

Article 31, subparagraph (1) (a)

§31 (1) (a)

Each State Party shall take, to the greatest extent possible within its domestic legal system, such measures as may be necessary to enable confiscation of:

(a) Proceeds of crime derived from offences established in accordance with this Convention or property the value of which corresponds to that of such proceeds;

A. Is your country in compliance with these provisions?

191. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

192. For information regarding the broadest scope of cooperation and assistance provided by Taiwan for the return of assets, please refer to the response in Article 51 of Chapter

5.

193. Special procedures for confiscation under the “Code of Criminal Procedure”

Article 133 of the “Code of Criminal Procedure” stipulates that an item which can be used as evidence, or that is subject to confiscation, may be seized. To ensure a forced collection, a certain portion of the property of the suspect, accused, or a third party, may be seized with discretion as required. Articles 455-12 to 455-37 provide the relevant regulations for special procedures for confiscation to third party.

194. Regulations on confiscation of proceeds of crime in the “Financial Holding Company Act,” “Banking Act,” “Credit Cooperatives Act,” “Trust Enterprise Act,” and the “Act Governing Bills Finance Business”

To prevent criminals from accessing the proceeds of crime and reduce the incentive to engage in financial crimes, the FSC referenced Article 12, Paragraph 1 of the “Money Laundering Control Act,” Article 10 of the “Anti-Corruption Act,” and Article 38 of the “Criminal Code,” and amended Article 67-1 of the “Financial Holding Company Act,” Article 136-1 of the “Banking Act,” Article 48-1 of the “Credit Cooperatives Act,” Article 58-1 of the “Trust Enterprise Act,” and Article 71-1 of the “Act Governing Bills Finance Business” on February 4, 2004 to stipulate the confiscation of proceeds of crime. In addition, in conjunction with the amendment to Article 38-1 of the “Criminal Code,” the subjects of confiscation of proceeds of crime, in addition to the perpetrators of the crime, were expanded to include natural persons, legal persons or unincorporated organizations other than the perpetrators of the crime, and the “Criminal Code” was amended on January 31, 2018, to confiscate proceeds of crime under new regulations.

195. Regulations of the “Securities and Exchange Act” regarding the confiscation of proceeds of crime

Article 171, Paragraph 7 of the “Securities and Exchange Act” stipulates the confiscation of proceeds from illegal trading activities, breach of trust, embezzlement, or other criminal acts committed by directors, supervisors, managers, or employees of a company.

196. Regulations of the “Securities Investment Trust and Consulting Act” on confiscation of proceeds of crime

Article 105 of the “Securities Investment Trust and Consulting Act” stipulates that where a person who, in operating securities investment trust business, fund custody

business, securities investment consulting businesses, discretionary investment business, discretionary investment custody businesses, or other businesses under this Act, commits misrepresentation, fraud, or any other act sufficient to mislead other persons, shall return the criminal proceeds, any proceeds from the commission of a crime other than that which shall be returned to the victim or a third party, shall be confiscated regardless of whether it belongs to the offender.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

197. Case study - Teng, o-Tsung, the former chairman of Sing-o Life Insurance Co., Ltd. detained by court order for alleged embezzlement and pledging of funds to banks for loans

In 2007, the chairman and vice chairman of Sing-o Life Insurance Co., Ltd. pledged the company's overseas investment assets to a bank as collateral for a loan obtained by their company in the British Virgin Islands. After obtaining the aforementioned illicit loan, the company laundered money through accounts of multiple offshore companies. Through multi-layered cross-border transfers, they finally transferred US\$36,750,200, part of the proceeds of the crime, from overseas to Taiwan. This money was used to purchase two vacant plots of land next to Taipei 101 (currently valued at over US\$400 million). The Supreme Prosecutors Office's Special Investigation Team, in accordance with the new confiscation system under the “Criminal Code,” applied to the court to seize the two vacant plots mentioned above, which was approved by Taiwan High Court.

198. Statistics on the amount confiscated after the conclusion of the first-instance trial of cases involving violations of the “Anti-Corruption Act” processed by district courts are shown in Table 3-19.

Table 3-19 Statistics on the amount confiscated after the conclusion of the first-instance trial of cases involving violations of the “Anti-Corruption Act” processed by district courts

Period	Confiscated amount (NTD)
2022	NT\$195,521,919
2023	NT\$382,436,688
2024	NT\$292,730,348

Data source: Judicial Yuan

※Statistical note:

1. The information in this table pertains to first-instance criminal cases concluded in district courts where the defendant has committed an offense violating the “Anti-Corruption Act” and the court declared the confiscation of items in monetary form. If the confiscated items are in foreign currency, the exchange rate between the New Taiwan Dollar and the foreign currency is used for calculation.
2. The data for confiscation is based on the statistics of the defendants in each case, not on the legal provisions that the defendants violated. Therefore, if a defendant violates the “Anti-Corruption Act” and other crimes and has been convicted of confiscation, it is impossible to distinguish whether the confiscation was declared due to a violation of the “Anti-Corruption Act” or other crimes.

Article 31, subparagraph (1) (b)

§31 (1) (b)

Each State Party shall take, to the greatest extent possible within its domestic legal system, such measures as may be necessary to enable confiscation of:

(b)Property, equipment or other instrumentalities used in or destined for use in offences established in accordance with this Convention.

A. Is your country in compliance with these provisions?

199. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

200. Special procedures for confiscation under the “Code of Criminal Procedure”

Please refer to the response for Article 31, Paragraph 1, Subparagraph a.

201. Regulations on confiscation in the “Criminal Code”

Article 38, Paragraphs 2 to 4 of the “Criminal Code” stipulate: “A thing used in the

commission of or preparation for the commission of an offense or a thing derived from or acquired through the commission of an offense may be confiscated only if it belongs to the offender. If there are special provisions, these special provisions shall be followed. If a thing specified in the preceding paragraph is provided or obtained by natural persons, legal persons or an unincorporated body other than the offender without proper reasons, it may be confiscated. If there are special provisions, these special provisions shall be followed. If the whole or a part of a thing specified in the preceding two paragraphs cannot or shall not be confiscated, the value thereof shall be collected from the offender.”

202. Virtual assets

- (1) Virtual assets have gradually become tools used by criminals to evade capture due to their anonymity and convenience. Law enforcement agencies need to improve their technical capabilities to combat crime. The Ministry of Justice commissioned the Taiwan High Prosecutors Office to set up the "Supervision Platform for Virtual Assets Seized by Prosecutors," which officially went online on April 15, 2024. Virtual assets seized from defendants or criminal suspects can be properly stored in a secure system, awaiting a final judgment before they are confiscated or returned to victims, thus thoroughly depriving defendants of their illegal gains.
- (2) According to the "Guidelines for Liaison between Prosecutors and Administrative Enforcement Agencies in Handling Entrusted Matters," when necessary, prosecutors may, after a sale order or criminal judgment has been finalized, entrust the branches of the Administrative Enforcement Agency of the Ministry of Justice to carry out the following matters: (1) Sale of seized property that may be confiscated or forced collected during an investigation, as per Article 141 of the Code of Criminal Procedure. (2) Sale, distribution, and payment as per Article 473, Paragraph 1 of this Act. (3) Investigate and forcefully collect property or other related matters.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

203. Case study - Coast Guard corporal sold confidential documents in exchange for cryptocurrency²⁵

²⁵ Taiwan High Court Kaohsiung Branch website, 2025, Taiwan High Court Kaohsiung Branch 2024 Guo-Jun-Shang-Su-Zi No. 1 Appeal against Wu, Yu-Ting for corruption and other cases, <https://ksh.judicial.gov.tw/tw/cp-2453-2632694-a8880-121.html>, 2025/11/03.

If a civil servant in Taiwan accepts virtual currency as bribes or benefits, he or she shall still be guilty of corruption under the “Anti-Corruption Act.” The case of a Coast Guard corporal selling confidential documents in exchange for cryptocurrency is explained below:

While serving as a corporal at the Mobile Station 2, Coast Patrol Corps 6, Southern Sector Flotilla of the Coast Guard Administration, Ocean Affairs Council in 2023, Wu, ○- Ting allegedly took advantage of her duty to access the official computer to store exercise records and work logs, as well as other classified documents and electromagnetic records that were not related to national defense. She then took photos of these documents with her mobile phone and sent them to a Chinese national known as "Specialist Wang," in exchange for receiving a bribe in the form of USDT (Tether), a virtual currency worth approximately NT\$70,000. After hearing the case, Taiwan Ciaotou District Court sentenced Ms. Wu to 6 years and 2 months in prison and deprived her of her citizens' rights for 3 years, for 2 crimes committed by an active-duty military member under the “Anti-Corruption Act,” including agreeing to and accepting a bribe for a breach of official duties. After appeal to the court of second instance, Taiwan High Court Kaohsiung Branch considered that Wu, ○- Ting was an active-duty military member at the time of the incident, had confessed to the crime during the investigation and in all trials, and had already surrendered the proceeds of the crime of NT\$73,528. The documents and electromagnetic records handed over were official confidential information with a relatively low level of confidentiality requirements. Based on this, the court changed the sentence to 5 years and 11 months of imprisonment and deprived her of her citizens' rights for 3 years.

204. Statistics on seizures by the Taiwan High Prosecutors Office on the “Supervision Platform for Virtual Assets Seized by Prosecutors”

From April 2024 to the end of October 2025, prosecutors seized virtual assets such as Bitcoin, Tether, and Ethereum worth a total of NT\$1.3115 billion.

205. Virtual currency control measures

- (1) To prevent and curb the improper use of financial services for fraud, Articles 8 and 9 of the “Fraud Crime Hazard Prevention Act” stipulate that Virtual Asset Service Providers (VASPs) may take control measures such as suspending deposits or withdrawals, remittances of funds or virtual assets, or suspending all or part of the transaction functions for abnormal accounts suspected of involvement in fraud.

VASPs may also report to the judiciary police department, and they shall continue to exercise control or lift control measures in accordance with the response from the judiciary police department. Article 48 of the same Act stipulates that all items used to commit fraud and properties or property interests derived from other illegal activities shall also be confiscated.

- (2) The aforementioned measures help to promptly stop the proceeds of fraud and implement temporary control measures, allowing judicial police agencies or other law enforcement agencies time to carry out subsequent investigation, freezing, seizure or confiscation procedures. They help Taiwan implement the freezing, seizure, and confiscation procedures under Article 31 of the “UNCAC.” In addition, the Financial Supervisory Commission (hereinafter referred to as FSC) has added cross-industry communication mechanisms, protection of suspected fraud victims, cross-agency technology analysis platforms, and cross-industry joint prevention and notification mechanisms to the draft amendment to the “Fraud Crime Hazard Prevention Act.” These mechanisms will help improve the accuracy of VASP identification and blocking the transfer of fraudulent virtual assets, thereby assisting law enforcement agencies in carrying out subsequent freezing, seizure, and confiscation. The draft amendment was reviewed and approved by the Executive Yuan on November 13, 2025, and passed by the Legislative Yuan on December 30 of the same year.

§31 (2)

Article 31, paragraph 2

§31 (2)

Each State Party shall take such measures as may be necessary to enable the identification, tracing, freezing or seizure of any item referred to in paragraph 1 of this article for the purpose of eventual confiscation.

A. Is your country in compliance with these provisions?

206. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline

(or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

207. Please refer to the response for Article 31, Paragraph 1, Subparagraph a.

208. Regulations on seizure in the “Code of Criminal Procedure”

Article 133, Paragraphs 1 to 5 of the “Code of Criminal Procedure”: "An item which can be used as evidence, or that is subject to confiscation, may be seized. To ensure a forced collection, a certain portion of the property of the suspect, accused, or a third party, may be seized with discretion as required. The owner, holder, or custodian of the items to be seized shall bring forward or deliver the items as ordered. The competent authority should be notified and a registration method should be used when seizing real estate, ships, or aircraft. To seize creditors' rights, a seizure order may be issued to prohibit a collection from debtors, or other sanctions, and to prohibit the action of paying off for the accused or a third party."

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

209. Please refer to the response for Article 31, Paragraph 1, Subparagraph a.

Article 31, paragraph 3

§31 (3)

Each State Party shall adopt, in accordance with its domestic law, such legislative and other measures as may be necessary to regulate the administration by the competent authorities of frozen, seized or confiscated property covered in paragraphs 1 and 2 of this article.

A. Is your country in compliance with these provisions?

210. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

211. Regulations in the “Code of Criminal Procedure” regarding the application for return or payment of confiscated property and property seized, and the handling of seized items

Article 473 of the “Code of Criminal Procedure” stipulates: "(Paragraph 1) If the rights holders file a motion to have confiscated items or force-collected property returned, or if persons, who are allowed to exercise the right to a claim as a result of the defendant's crime, have obtained the civil compulsory execution and file a motion to be paid, within a year after the judgment is finalized, the prosecutor shall return such items/property or pay such claims, with the exceptions of items/property that should be destroyed or abandoned; if the items/property are sold, the price of the sale shall be returned. (Paragraph 2) If an applicant has objections to the execution of return or payment, as described in the preceding paragraph, the provisions of Article 484 shall apply. (Paragraph 3) If necessary, the prosecutor may request that the branch offices of the Administrative Enforcement Agency of the Ministry of Justice enforce the sales, distributions and payments, as described in the first paragraph. (Paragraph 4) The scope, methods and procedures, of the claimant and of a motion for return or payment, the scope of return or payment that the prosecutor should enforce, as described in the first paragraph, and other enforcement measures that should be followed shall be determined by the Executive Yuan." Articles 139 to 142-1 of the same law also contain relevant provisions on the disposal after seizure, the sale of seized property, return of seized property, and application for revocation of seizure.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

212. Statistics on the amount confiscated by court judgments: Please refer to the response for Article 31, Paragraph 1, Subparagraph a.

213. Regulations on confiscation in the “Criminal Code,” statistics on cases seized during the investigation and trial of corruption cases by district prosecutors offices, and the recovery of proceeds of crime determined by court judgment: Please refer to the response for Article 31, Paragraph 4.

Article 31, paragraph 4

§31 (4)

| If such proceeds of crime have been transformed or converted, in part or in full, into

other property, such property shall be liable to the measures referred to in this article instead of the proceeds.

A. Is your country in compliance with these provisions?

214. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

215. Regulations on the sale of seized property under the “Code of Criminal Procedure”

Article 141, Paragraphs 1 and 2 of the “Code of Criminal Procedure” stipulate: If the seized property, as confiscated or forced collected, may be lost, damaged, lose value, difficult to keep, or too expensive to keep, it may be sold for its value and the proceeds of which shall be retained. The sale, as referred to in the preceding paragraph, shall be conducted by the prosecutor, if such action occurs during an investigation; and it shall be conducted by the Civil Execution Department of a district court at the court's request, if such action occurs during a trial.

216. Regulations on confiscation in the “Criminal Code”

According to Article 38-1, Paragraph 4 of the “Criminal Code,” the proceeds of crime include property derived from or obtained directly or indirectly, through the commission of an offence. Therefore, if the proceeds of a direct crime have been converted into other property in whole or in part, they are still within the scope of confiscation of proceeds of crime under the Criminal Code. This ensures the thorough deprivation of illegal gains. If the property, property interests, and interest derived thereof do not exist due to factual or legal reasons (such as loss or bona fide acquisition by a third party), the value thereof shall be collected from the offender in accordance with Article 38-1, Paragraph 3 of the “Criminal Code.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

217. Statistics on cases seized during the investigation and trial of “corruption and offenses

of malfeasance in office” handled by the district prosecutors’ office, and “the recovery of proceeds of crime that should be confiscated as determined by court judgment” are shown in Table 3-20 and Table 3-21.

Table 3-20 Statistics on cases of seizures during the investigation and trial of “embezzlement and offenses of malfeasance in office” by district prosecutors’ offices

Category	Number of cases closed (cases)	Seized amount - by major currency			
		NTD (10,000)	USD	RMB	JPY (10,000)
2022	141	18,104	667,542	-	-
2023	107	16,877	5,070	13,428	170
2024	74	48,861	20,616	112,444	600
Jan-Jul 2025	24	780	-	-	-
Total	346	84,622	693,228	125,872	770

Data source: Department of Statistics, MOJ

※Note:

1. Seizure cases include cases with prefixes such as seizure, assisted seizure (cases in which the special task force for seizure of proceeds of crime assists the requesting unit in handling the seizure of proceeds of crime), and court seizure (cases in which the public prosecutor appears in court to request the court to seize proceeds of crime and the court makes a judgment).
2. The amount seized is calculated in the currency units of each country. Because the last digit is rounded off, there may be slight differences between the sum of the items and the total shown.
3. This table does not include cases of provisional attachment.

Table 3-21 List of cases in which the by district prosecutors’ offices recovered proceeds of crime designated for confiscation in a court judgment

Unit: NTD, %

Category	Amount receivable (a)	Amount received as of July 1, 2025		Unpaid amount (a)-(b)
		Total (b)	(b)/(a)*100	
Embezzlement and offenses of malfeasance in office	34,231,187,409	3,263,451,333	9.53	30,967,736,076
Cases of embezzlement and offenses of malfeasance in office by public officials	4,843,595,898	2,623,536,873	54.17	2,220,059,025

Data source: Department of Statistics, MOJ

※Note:

1. Period of the amounts receivable: January 2008 to July 2025
2. The amount refers to the total amount of proceeds of crime confiscated, forcefully collected, seized, and offset as determined by the court’s judgment.
3. The "amount receivable" and “amount received” do not include “enforcement assistance” and cases terminated under the circumstances of “no estate” or “error in case assignment.” The “amount receivable” deducted by “whether to calculate amount receivable” = “No.”

Article 31, paragraph 5

§31 (5)

If such proceeds of crime have been intermingled with property acquired from legitimate sources, such property shall, without prejudice to any powers relating to freezing or seizure, be liable to confiscation up to the assessed value of the intermingled proceeds.

A. Is your country in compliance with these provisions?

218. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

219. Regulations on preservation, forced collection, and seizure in the “Code of Criminal Procedure”

Article 133, Paragraph 2 of the “Code of Criminal Procedure”: “To ensure a forced collection, a certain portion of the property of the suspect, accused, or a third party, may be seized with discretion as required.”

220. Regulations of the “Criminal Code” on the forced collection and confiscation of sale value

Even if the proceeds of crime still exist, but there is no actual benefit to confiscation due to reasons such as the establishment of mortgage rights, or because the attached property cannot be separated without damage or the cost of separation is too high, or the mixed property cannot be identified or the cost of identification is too high and therefore it is not appropriate to confiscate it, the value of the proceeds shall be recovered in lieu of confiscation in accordance with Article 38-1, Paragraph 3 of the “Criminal Code,” so as to facilitate practical application and ensure fairness and justice.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

221. Case study - Fu-○-xiang case²⁶

Chen, ○-nan was originally the chairman and general manager of Fu-○-xiang Company, and Chen, ○-li was originally a director of Fu-○-xiang Company. Chen, ○-nan was also a director of Fu-○Company, and Chen, ○-li, the chairman of Fu-○Company, jointly committed a special breach of trust offense (including fraud under the “Criminal Code”) under Article 171, Paragraph 1, Paragraph 3 of the “Securities and Exchange Act” during the course of business operations, thereby profiting Fu-○Company with a total of NT\$131,361,880 in proceeds of crime (i.e., sales revenue). The total proceeds of crime amounted to NT\$131,361,880, which, according to the court judgment, should be confiscated in accordance with Article 171, Paragraph 7 of the “Securities and Exchange Act.” NT\$20,687,121 of proceeds of crime that had already been turned over to the national treasury should be confiscated, except for those that should be returned to the victims, third parties, or those who may claim damages. The remaining proceeds of crime, amounting to NT\$110,674,759, were not seized. Furthermore, after being transferred into the accounts, the funds were commingled with other money in those accounts and could not be separately specified, thus rendering them entirely unconfiscable. Therefore, in accordance with Article 171, Paragraph 7 of the “Securities and Exchange Act” and Article 38-1, Paragraph 3 of the Criminal Code, the court ordered the forced collection of NT\$110,674,759 of proceeds of crime that were not seized, except for those that should be returned to the victims, third parties, or those entitled to claim damages.

222. Please refer to the response for Article 31, Paragraph 4 for statistical data.

Article 31, paragraph 6

§31 (6)

Income or other benefits derived from such proceeds of crime, from property into which such proceeds of crime have been transformed or converted or from property with which such proceeds of crime have been intermingled shall also be liable to the measures referred to in this article, in the same manner and to the same extent as proceeds of crime.

A. Is your country in compliance with these provisions?

²⁶ Case source: Supreme Court 2024 Tai-Shang-Zi No. 4709 Judgment.

223. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

224. Please refer to the response for Article 31, Paragraphs 4 and 5 for further details.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

225. Please refer to the response for Article 31, Paragraphs 4 and 5 for further details.

Article 31, paragraph 7

§31 (7)

For the purpose of this article and article 55 of this Convention, each State Party shall empower its courts or other competent authorities to order that bank, financial or commercial records be made available or seized. A State Party shall not decline to act under the provisions of this paragraph on the ground of bank secrecy.

A. Is your country in compliance with these provisions?

226. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

227. “Code of Criminal Procedure”

Article 133, Paragraph 3 of the “Code of Criminal Procedure” stipulates that courts and prosecutors may order financial institutions to submit banking, financial, or commercial records.

228. The “Banking Act” and the FSC's instructions regarding customer information confidentiality obligations

According to Article 48, Paragraph 2 of the “Banking Act” and the intent of the order issued by the FSC on May 23, 2006 (Jin-Guan-Yin-(1)-Zi No. 09510002020), judicial, military, taxation, supervisory, auditing, and other government agencies with investigative powers under the law may, in accordance with the law, waive the restrictions on banks' confidentiality obligations. For example, judicial agencies may, in accordance with the relevant provisions of the “Code of Criminal Procedure,” the “Code of Civil Procedure,” and the “Compulsory Enforcement Act,” directly contact relevant banks to inquire about bank customers' deposit, loan, and safe deposit box information.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

229. Electronic Platform for Accessing Financial Data

Please refer to the response regarding the electronic platform for accessing financial data in Article 39, Paragraph 1.

230. Statistics on the number of financial data accessed are shown in Table 3-22.

Table 3-22 Statistics on the number of financial documents accessed

Unit: Cases

Name of unit inquired		Number of documents provided	Quantity in processing	Quantity completed	Completion rate
1	MJIB	83,186	941	82,245	99%
2	AAC	53,060	1,135	51,925	98%
3	Taiwan High Prosecutors Office and its subordinate prosecutors offices	124,048	3,810	120,238	97%
Total		260,294	5,886	254,408	98%

Data source: Taiwan High Prosecutors Office

※Reference period: 2023/09/01-2025/08/31

Article 31, paragraph 8

§31 (8)

States Parties may consider the possibility of requiring that an offender demonstrate the lawful origin of such alleged proceeds of crime or other property liable to confiscation, to the extent that such a requirement is consistent with the fundamental principles of their domestic law and with the nature of judicial and other proceedings.

A. Is your country in compliance with these provisions?

231. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

232. Please refer to the response for Article 20.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

233. Please refer to the response for Article 20.

Article 31, paragraph 9

§31 (9)

The provisions of this article shall not be so construed as to prejudice the rights of bona fide third parties.

A. Is your country in compliance with these provisions?

234. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools

and resources utilized.)

235. Regulations of the “Criminal Code” regarding the confiscation of proceeds of crime

If a third party is not acting in good faith, including cases where an individual knowingly obtains proceeds from another individual's illegal act, obtains them gratuitously or for a clearly disproportionate price due to another individual's illegal act, or if a criminal acts on behalf of another and that third party obtains proceeds from the crime as a result, all such proceeds may be confiscated under Article 38-1 of the “Criminal Code” to prevent the third party from gaining any benefit therefrom. The illegal act need only be objectively unlawful and does not require a finding of culpability, nor does it require a formal prosecution or conviction.

236. Provisions on confiscation by third parties in the “Code of Criminal Procedure”

Regarding the procedure for confiscation to third party's property, the “Code of Criminal Procedure” contains relevant provisions to protect the rights of third parties. Article 455-12, Paragraph 1 of the “Code of Criminal Procedure” stipulates: "A third party whose property may be confiscated may apply to the competent court to participate in the confiscation proceedings before the conclusion of the final oral arguments in this case." Article 455-13, Paragraphs 1 and 2 of the “Code of Criminal Procedure” stipulate: "If the prosecutor has sufficient reason to believe that a third person's property should be confiscated, the prosecutor should notify such a third person before initiating the public prosecution, giving such a person the opportunity to state his/her case. If the prosecutor deems that a third person's property should be confiscated when initiating a public prosecution, such intention should be stated in the indictment." Article 455-14 of the “Code of Criminal Procedure” stipulates: “Concerning participation in the confiscation procedure, the court should notify the applicant, the parties of the case, the party's agent, defense attorney, or assistant in advance, giving them the opportunity to state their case before the ruling.”

§30 (8)

§31 (9)

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

237. Actual interpretations²⁷

The type of confiscation by a third party as stipulated in Article 38-1, Paragraph 2,

²⁷ Actual interpretations and judgments: The Supreme Court's 2022 Tai-Shang-Zi No. 5006 Judgment was not a final and binding court decision.

Subparagraphs 1 and 2 of the “Criminal Code” (i.e., the acquisition of property by knowingly engaging in the illegal acts of others, or the acquisition of property by others without compensation or at a clearly unequal price due to the illegal acts of others) is referred to in legal theory as transfer-based confiscation. Subparagraph 3 (i.e., the perpetrator commits an illegal act for another person, and the other person obtains the proceeds of the crime) is referred to as agency-based confiscation. Agency-based confiscations do not distinguish between whether the third party is acting in good faith or not; all proceeds may be subject to confiscation. However, from a reverse perspective of the transfer-based confiscation in the 2 subparagraphs, a bona fide third party who is not aware of another individual's illegal act and who pays a reasonable price to obtain the benefit, i.e., the performance-based transaction as referred to in the theory, is not within the scope of confiscation. In other words, when a criminal transfers the proceeds of crime to a bona fide third party in order to fulfill a legal obligation in a legitimate transaction with a fair consideration, the third party's gain is due to the aforementioned claim, and the creation and content of that claim have no connection with the crime. Therefore, such gains naturally fall outside the scope of confiscation with equitable measures against quasi-unjust enrichment. For performance-based claims that are not subject to confiscation, not only must the third party meet the aforementioned requirements when obtaining the gain, but the transaction upon which the claim is based must also not be revoked or terminated for the claim to be valid. If the transaction no longer exists due to a change in circumstances by the time the oral arguments in the trial court conclude, unless there are other reasons that justify non-confiscation, it can hardly be categorized as a performance-based gain exempt from confiscation. This measure supports the legislative intent of the “Criminal Code” that no one should profit from the proceeds of crime.

238. Statistics on the confiscated proceeds of crimes from third parties and the amounts recovered in cases processed by district prosecutors' offices under the “Anti-Corruption Act” are shown in Table 3-23.

Table 3-23 Statistics on the confiscated proceeds of crimes from third parties and the amounts recovered in cases processed by district prosecutors’ offices under the “Anti-Corruption Act”

Unit: NT\$10,000

Period \ Category	Amount receivable
2022	428
2023	572
2024	1,398,752
January-July 2025	195
Total	1,399,946

Data source: Department of Statistics, MOJ

※Description:

1. Amount receivable: This refers to the total amount of proceeds of crime by third parties to be confiscated and recovered in cases of embezzlement or offenses of malfeasance in office as determined by the court judgment.
2. The amount is in NT\$10,000. Because the last digit is rounded off, there may be slight differences between the sum of the items and the total shown.
3. The sharp increase in the annual amount in 2024 was due to the confiscation of NT\$13,922,956,128 in proceeds of crime from a third party in Lafayette frigate procurement case.

§32 (1)

Article 32. Protection of witnesses, experts and victims

Article 32, paragraph 1

§32 (1)

Each State Party shall take appropriate measures in accordance with its domestic legal system and within its means to provide effective protection from potential retaliation or intimidation for witnesses and experts who give testimony concerning offences established in accordance with this Convention and, as appropriate, for their relatives and other persons close to them.

A. Is your country in compliance with these provisions?

239. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools

and resources utilized.)

240. “Criminal Code”

- (1) Article 172-1 of the “Criminal Code” stipulates that a person who tenders, promises to give, or gives unjust gains to a witness, appraiser, expert witness, or interpreter so that he or she agrees not to testify, make an appraisal, or provide interpretation, or so that he or she agrees to provides testimony, appraisal, or interpretation in a particular manner, shall be sentenced to imprisonment for not more than three years; in addition thereto, a fine of not more than NT\$300,000 may be imposed. Any witness, appraiser, expert witness, or interpreter who demands, takes or promises to take unlawful in connection with his or her testimony, appraisal, or interpretation, shall be subject to the same punishment.
- (2) Article 172-2 of the same law stipulates that a person who, with the intent to prevent a witness, expert witness, or interpreter from testifying, making an appraisal, or providing interpretation, or to compel them to provide testimony, appraisal, or interpretation in a particular manner, commits an offense against a witness, expert witness, or interpreter, or his or her spouse, lineal relative by blood, collateral relative by blood within the third degree of kinship, relative by marriage within the second degree of kinship, or head of the household, members of the house, person engaged with the witness, expert witness, or interpreter, or other persons with whom the witness, expert witness, or interpreter has a close relationship in status or life, shall be subject to the punishment prescribed for such an offense by increasing it up to one half.

241. “Witness Protection Act”

Article 4 of the “Witness Protection Act” stipulates that if the life, body, freedom or property of a witness or a person who is closely related to such witness is in jeopardy due to his or her testifying in front of the prosecutor or in court, and the protection is necessary, the prosecutor or the judge could issue a protective order by his/her discretion or a petitioned by the witness, the victim or his/her representative, the defendant or his/her defense counsel, the transferred person or his/her retained attorney, the assistant, the judicial police official, the handling agency, or the complainant in private prosecution. The court may take necessary preliminary measures to protect the witness if the protective order is unable to be issued in time in emergency circumstances. The inclusion of cases under the “Anti-Corruption Act” in

the types of criminal offenses referred to in Article 2 of the same law is in accordance with the requirements of Article 32 of the UNCAC.

242. “Public Interest Whistleblower Protection Act”

- (1) Article 8, Paragraph 1, Subparagraph 2 of the “Public Interest Whistleblower Protection Act” stipulates that no adverse treatment may be imposed on a whistleblower for cooperating in the investigation of a disclosure case or serving as a witness.
- (2) The term "close associate of the whistleblower" as used in Article 14, Paragraph 3 of the “Public Interest Whistleblower Protection Act” refers to the whistleblower's spouse, lineal relative by blood, collateral relative by blood within third degree of kinship, relatives by marriage within second degree of kinship, parents, family members, fiancé(e), or other persons who have a close relationship with the whistleblower due to their status or daily interactions. The Act law provides personal safety protection for close associates. The specific regulations are based on Article 14, Paragraph 1 of the “Public Interest Whistleblower Protection Act.” If a whistleblower meets the requirements of Article 3 of the “Witness Protection Act,” they or their close associates may be provided with personal safety protection measures in accordance with said act, without being subject to the restrictions on the offenses listed in Article 2 of said act. Furthermore, according to Article 14, Paragraph 2 of the “Public Interest Whistleblower Protection Act,” a person who intends to obstruct or retaliate against a whistleblower protected under this Act for exposing malpractices, cooperating in investigations, or serving as a witness by committing a criminal act against the whistleblower or their close associates shall have the punishment for such a crime increased by half.

243. “Organized Crime Prevention Act”

Article 6-1, Subparagraph 3 of the “Anti-Corruption Act” stipulates that offenses under Article 9 of the “Organized Crime Prevention Act” are subject to the charge of unaccounted-for increase of property or income. Furthermore, Article 12 of the “Organized Crime Prevention Act” provides enhanced protection measures for witnesses involved in organized crime, including any information containing the name, sex, age, place of birth, profession, personal identification number, place of residence or any other information capable of identifying the witness shall be sealed and kept separate by the prosecutor or the judge and is not subject to review or

examination. The questioning, cross-examination or confrontation of a criminal organization victim during an investigation or trial may be conducted outside the court upon request or *virtute officii* or may be undertaken by using audiovisual telecommunications equipment or other appropriate methods to separate the victim from the defendant. Any criminal organization victim located outside the country may be questioned, cross-examined through audiovisual telecommunications equipment in an ROC embassy or representative office.

244. “Mutual Legal Assistance in Criminal Matters Act”

In the course of mutual legal assistance between countries, there are often requirements for the requesting party to provide reciprocal guarantees or guarantees for the purposes stated in the request. In order to facilitate the requesting party to arrange for personnel to provide testimony, statements, expert opinions or other assistance to come to Taiwan for the above-mentioned assistance, it is inappropriate for Taiwan to punish, restrict their personal freedom, or restrict their exit from the country for the above-mentioned personnel because they refuse to appear, do not appear, or refuse to testify after appearing. It is also inappropriate to compel them to give testimony, statement, expert opinion, or other form of assistance, or, use prosecution, detention, punishment, banned to leave Taiwanese territory, or any other form of unfavorable treatment due to the person’s prior criminal offense before entering Taiwan. Therefore, if the requested party requests that Taiwan exempt the aforementioned personnel from the aforementioned obligations or responsibilities, the Ministry of Justice may do so in an appropriate manner. Therefore, Article 32 of the “Mutual Legal Assistance in Criminal Matters Act” stipulates that all relevant government agencies of Taiwan shall be bound by the aforementioned undertakings and shall not engage in any conduct that violates the undertakings.

245. “Guidelines for Implementation of Courtesy Treatment of Expert Witnesses in Criminal Cases” and “Directions for Courts Handling Criminal Proceedings”

The Judicial Yuan has established “Regulation for Implementation of Courtesy Treatment of Expert Witnesses in Criminal Cases” to increase the willingness of expert witnesses in criminal cases to appear in court, thereby facilitating cross-examinations. Furthermore, Article 126-1 of the “Directions for Courts Handling Criminal Proceedings” also contains relevant provisions regarding the convenience and protective measures for institutional appraisals. For example, if an appraisal

institution, organization, or group that meets the requirements of Article 208, Paragraph 3 of the Code of Criminal Procedure discloses the identity information of the person conducting the appraisal or review when the court or prosecutor entrusts the appraisal with their authority, it may cause obstacles to the appraisal. Therefore, the court shall order a written agreement authorizing the use of a code name and a list of the real names, seal the document after signing, and attach it to the case file. It shall not be provided for review or to any other agency, organization, group, or individual other than the investigation or trial authorities.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

246. Statistics on protective order issued by prosecutors for witnesses are shown in Table 3-24.

Table 3-24 Statistics on protective order issued for witnesses

Period \ Item	Number of protective orders issued (orders)	Number of people that received protective orders (persons)
2022	13	23
2023	18	21
2024	12	48
January to June 2025	6	19
Total	49	111

Data source: Department of Statistics, MOJ

※Reference period: As of June 2025

§32 (2)
(a)

Article 32, subparagraph (2) (a)

§32 (2) (a)

The measures envisaged in paragraph 1 of this article may include, inter alia, without prejudice to the rights of the defendant, including the right to due process:

(a) Establishing procedures for the physical protection of such persons, such as, to the extent necessary and feasible, relocating them and permitting, where appropriate, non-disclosure or limitations on the disclosure of information concerning the identity and whereabouts of such persons;

A. Is your country in compliance with these provisions?

247. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

248. “Witness Protection Act”

(1) Article 11, Paragraphs 1 to 3 of the “Witness Protection Act”: “Except otherwise provided in the law, the true name and identification information of the witness who is necessary to be protected should be used a code name by making a record or document from the public official. Any information of the protected witness such as the year of birth, address of the residence, identification number or passport number and other information that is capable of identifying the protected witness should not be recorded on the record or document. The signature of the protected witness should be substituted by the thumbprint of the protected witness. The record or the original document that contains the true name or identification information of the protected witness should be stored and sealed in an envelope. Other documents that are capable of revealing the identity of the protected witness should also be stored and sealed in an envelope. Excepted otherwise provided in the law, any record or document that is stored and sealed in the envelope should not be examined or make available to any agency, group or individual other than the agency in charge of the criminal investigation or trial.”

(2) Article 13 of the “Witness Protection Act”: “When the life, body, freedom or property of a witness or a person who is closely related to such witness is in jeopardy, and it is necessary to temporarily alternate life, place or way of work of the witness and the person who is closely related to such witness , the judge or prosecutor may designate an agency to assist him or her in getting a short-term relocation in an appropriate circumstance and changing a new job ,within a certain period of time. The period mentioned in preceding paragraph should not exceed one year. However, if it is necessary, the prosecutor or judge may agree to extend the protected period to another year. The relocation expenses should be paid from the budget of the Ministry of the Interior. To make a decision of relocation mentioned in Paragraph 1, the judge

or prosecutor shall issue the protective order. The order should be delivered to the applicant, the designated agency and relevant authority executing the protective measure.”

249. “Mutual Legal Assistance in Criminal Matters Act”

Article 19 of the “Mutual Legal Assistance in Criminal Matters Act” stipulates that upon request, Taiwan may arrange the requested persons to appear in a designated place out of its territory, in order to give testimony, statement, expert opinion, or other forms of assistance. The Requesting Party shall indicate in the Letter of Request the willingness of paying the expenses so incurred for the arrangement and the time duration needed for the assistance. This provision aims to promote mutual legal assistance and ensure that witnesses can successfully provide assistance.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

250. For statistical data and case studies, please refer to the responses in Article 32, Paragraph 1 and Article 32, Paragraph 2, Subparagraph b, respectively.

§32 (2)
(b)

Article 32, subparagraph (2) (b)

§32 (2) (b)

(b) Providing evidentiary rules to permit witnesses and experts to give testimony in a manner that ensures the safety of such persons, such as permitting testimony to be given through the use of communications technology such as video or other adequate means.

A. Is your country in compliance with these provisions?

251. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

252. “Witness Protection Act”

Article 11, Paragraph 4 of the “Witness Protection Act” stipulates that a witness who

is protected under this Act may conceal his or her identity by wearing a mask, changing his or her voice, appearance, using video communication or other forms of segregation during the investigation or trial. The same methods should be taken to a witness protected under this Act during the confrontation or examination under the law.

253. “Code of Criminal Procedure”

Article 166 of the “Code of Criminal Procedure” contains relevant provisions regarding the questioning of witnesses and expert witnesses. Article 169 of the same law also contains relevant provisions regarding the restriction of the defendant's right to appear in court.

254. “Mutual Legal Assistance in Criminal Matters Act”

Article 17, Paragraphs 2 and 3 of the “Mutual Legal Assistance in Criminal Matters Act” stipulate that when a requesting party requests Taiwanese authorities to question or interrogate the defendant, witness, expert witness, or other relevant persons in the requested case, Taiwanese authorities may permit the virtual presence of the requesting party during the interview or hearing, through a simultaneous audio-video link. If any omissions are found during the inquiry, the requesting party may immediately pose additional questions, and further inquiries may be conducted with the consent of Taiwanese authorities. This provision aims to ensure the smooth progress of mutual legal assistance and to protect the rights of both parties during the inquiry process. Article 31 of the same Act law stipulates that when requesting assistance from the Requested Party for interviewing or hearing the accused, witness, expert witness, or any other related persons of the criminal case, Taiwan may, in compliance with the law of the Requested Party, transmit the interview or hearing to Taiwan through a simultaneous audio-video link.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

255. Case study

- (1) When investigating the case 2025 Zhen-Zi No. 8004, Taiwan Kaohsiung District Prosecutors Office considered the necessity of keeping the witness's identity confidential and, in accordance with Article 11 of the “Witness Protection Act,” changed the witness's identity to a secret witness after the prosecutor informed him of the relevant provisions of the Witness Protection Act and obtained his consent.

The witness was also given a witness protection application form. To keep his identity confidential, the witness testified separately under the code name A1, and the witness's signature was replaced by a fingerprint. During the investigation, he was not interrogated together with other defendants. After a public prosecution was filed for this case, his real name and related interrogation videos were handed over to the Government Ethics Office of Taiwan Kaohsiung District Prosecutors Office for safekeeping. If the court needs to access them in the future, a formal request will be required to ensure their confidentiality²⁸.

- (2) Referring to the Supreme Court's Judgment Tai-Shang-Zi No. 3385 of 2019, if a witness is located abroad and has not objected to testifying, and if Taiwan has diplomatic relations with the witness's country, or if the MOFA has an overseas representative office in that country, then the witness should first be summoned to appear in court in person to make a statement through mutual legal assistance channels. If the witness is unable or unwilling to appear in court in person, then the aforementioned video conferencing methods should be attempted. After obtaining the consent of the witness's country from the diplomatic authorities, the witness can testify at a Taiwanese embassy, consulate, representative office abroad, or at other suitable locations, using audio and video transmission technology, via overseas video conferencing, where both the court and the witnesses can observe each other's movements. After the witness has given their statement, the court, through both parties, conducts cross-examination of the witness located overseas. This is based on the evolution of the times, the development of technology, and practical needs. In terms of interpretation, it should be considered an extension of the trial court. Therefore, the aforementioned cross-examination procedure via online video conferencing should have the same effect as cross-examination conducted in court to protect the defendant's minimum right to litigation defense²⁹. See also 2023 Jin-Chong-Su No. 13 Criminal Judgment issued by Taiwan New Taipei District Court. As the court declared that all witnesses informed the court during the trial that they did not wish to testify in court due to security concerns. Therefore, the 2 witnesses testified remotely. This is supported by the trial transcript. The fact that witnesses Hsu and Wu were questioned remotely by the parties and their defense lawyers complies with Articles 177, Paragraphs 1, 2, and 3 of the “Code of Criminal

²⁸ Case study: Taiwan Kaohsiung District Prosecutors Office 2025 Zhen-Zi No. 8004.

²⁹ Case study judgment: Supreme Court 2019 Tai-Shang-Zi No. 3385 Judgment.

Procedure.”

Article 32, paragraph 3

§32 (3)

States Parties shall consider entering into agreements or arrangements with other States for the relocation of persons referred to in paragraph 1 of this article.

A. Is your country in compliance with these provisions?

256. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

257. Agreements or arrangements between contracting parties concerning the transfer of persons

Relevant provisions can be found in Article 12 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Representative Office and the American Institute in Taiwan” (Hereinafter referred to as “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters”), Article 10 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize,” Article 10 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Vincent and the Grenadines,” Article 10 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan,” Article 10 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru,” and Article 10 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Palau.” In the future, we will continue to sign relevant mutual legal assistance

agreements with other countries and implement them in accordance with the laws of Taiwan on a case-by-case basis.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

258. There are currently no relevant cases or statistical data available.

Article 32, paragraph 4

§32 (4)

| The provisions of this article shall also apply to victims insofar as they are witnesses.

A. Is your country in compliance with these provisions?

259. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

§32 (3)

§32 (4)

260. Regulations of the “Witness Protection Act”

Article 15, Paragraph 1 of the “Witness Protection Act” stipulates that the provisions for the protection of witnesses shall apply mutatis mutandis when it is necessary to protect the victim.

261. Regulations of the “Code of Criminal Procedure”

(1) Article 271, Paragraph 2 and Article 271-1 of the “Code of Criminal Procedure” stipulate that the complainant, the victim or their family members shall be provided with opportunities to state their opinions. Article 344, Paragraph 3 stipulates that where a complainant or a victim disagrees with the judgment of a lower court, he/she may state the reasons and request the public prosecutor to file an appeal. Provisions regarding deferred prosecution in Article 253-2, ex officio non-prosecution in Article 255, summary judgment in Article 451-1, and negotiated judgment in Article 455-2 are regulations that allow the opinions and concerns of victims to be expressed and considered.

(2) To strengthen the victim's role in the litigation process and to safeguard their dignity and needs, the “Code of Criminal Procedure” has added provisions on the victim protection and litigation participation system, which came into effect on January 10, 2020. The section concerning general victim protection includes the protection of the privacy of victims and their families, appropriate isolation and protection measures between the victim and the defendant, spectators, or third parties, the permitted attendance of an accompanying person with the victim's consent, and provisions for the transfer to mediation or referral for restorative procedures during investigation or trial. In addition, the victim's right to participate in litigation includes the right to elect or have a court-appointed representative, the right to access information in court documents, the right to be notified of the specified date and to attend, the right to select a representative to participate in the litigation, and the right to express opinions on preparatory procedures, evidence investigation, and the scope of sentencing. (Refer to Articles 248-1 to 248-3, 271-2 to 271-4, and 455-38 to 455-47 of the “Code of Criminal Procedure.”)

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

262. There are currently no relevant cases or statistical data available.

Article 32, paragraph 5

§32 (5)

Each State Party shall, subject to its domestic law, enable the views and concerns of victims to be presented and considered at appropriate stages of criminal proceedings against offenders in a manner not prejudicial to the rights of the defence.

A. Is your country in compliance with these provisions?

263. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

264. “Code of Criminal Procedure”

Please refer to the response for Article 32, Paragraph 4.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

265. There are currently no relevant cases or statistical data available.

Article 33: Protection of reporting persons

Article 33

§33

Each State Party shall consider incorporating into its domestic legal system appropriate measures to provide protection against any unjustified treatment for any person who reports in good faith and on reasonable grounds to the competent authorities any facts concerning offences established in accordance with this Convention.

A. Is your country in compliance with these provisions?

266. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

267. “Public Interest Whistleblower Protection Act”

(1) The “Public Interest Whistleblower Protection Act” was passed by the Legislative Yuan on December 27, 2024, and promulgated by the President on January 22, 2025, with all 21 articles taking effect on July 22, 2025. This law applies to whistleblowers across the public sector and provides the following protective measures:

(a) Work protection: Article 8 stipulates that no adverse measures shall be taken against whistleblowers for their actions such as exposing corruption, cooperating with the investigation of corruption cases, serving as witnesses, or refusing to participate in the decision-making or implementation of corruption cases.

- (b) Personal protection: Article 14, Paragraph 1 of the “Public Interest Whistleblower Protection Act” states that if a whistleblower meets the requirements of Article 3 of the “Witness Protection Act,” they or their close associates may be provided with personal safety protection measures in accordance with said act, without being subject to the restrictions on the offenses listed in Article 2 of the “Witness Protection Act.”
 - (c) Procedural protection: Article 9, Paragraph 2 and Article 10, Paragraph 4 adopt the principle of "priority investigation for whistleblower defenses." When a whistleblower claims in the relief process that they have suffered adverse treatment due to whistleblowing, cooperating with the investigation, acting as a witness, or refusing to participate in the actual conduct of the corruption case, such claims must be investigated before other evidence, and the determination of whether the claims are valid or invalid will be based on the investigation results. Article 8, Paragraphs 5 and 6, and Article 10, Paragraph 5 stipulate the procedural safeguard of "reversal of the burden of proof." If the person subject to adverse measures can prove that the adverse measures occurred after the whistleblowing, it is presumed that there were retaliatory adverse measures, and the government agency, legal person, organization, or its supervisor or employer must provide counter-evidence to overturn this.
 - (d) Confidentiality: Article 15, Paragraph 1 stipulates that agencies responsible for receiving disclosures, along with their investigators, inspection personnel, law enforcement personnel, or other persons performing corresponding duties and operations in accordance with the law, shall keep the identity of the whistleblower confidential and may not disclose it to the person being reported or any other person without justifiable reason and the whistleblower's consent. Paragraphs 2 to 4 of the same article also stipulate aggravated criminal liability for persons who disclose the identity of the whistleblower without cause. Article 16, Paragraph 3 stipulates that when a whistleblower is questioned (interrogated) during an investigation or trial, they may, upon request, have their face concealed, voice or image altered, or participate via video conference or other appropriate isolation methods.
- (2) The “Public Interest Whistleblower Protection Act” currently only covers public sector entities, administrative entities, state-owned enterprises, government-funded foundations, and government-controlled organizations or institutions that have a

private sector character. For the private sector entities not yet covered, Taiwan currently provides protection through other separate regulations in a decentralized legislative manner. For example, Article 74 of the “Labor Standards Act” stipulates that employers may not impose adverse penalties such as dismissal, demotion, or pay cuts on complainants and may not disclose information that could identify them. Other regulations such as the “Gender Equality in Employment Act,” the “Occupational Safety and Health Act,” the “Food Safety and Hygiene Management Act,” and the “Code of Conduct for Listed Companies” also contain relevant whistleblower protection provisions. During this transition period, Taiwan has provided flexible guidance to the private sector through administrative measures to help entities establish their own internal whistleblower protection system and gradually enhance their whistleblower protection awareness. In the future, the government will combine the results of the implementation of the “Public Interest Whistleblower Protection Act” to comprehensively evaluate its benefits and impacts, and then gradually extend the legal framework to the private sector.

- (3) Regarding the private sector, the Chairman of the 26th meeting of the Central Integrity Committee issued the following instructions: "For industries such as the medical industry, industries that require special permits from the government, government-funded institutions, and listed companies, relevant ministries are requested to continue to strengthen their whistleblower protection awareness within their respective scope of business and promote relevant measures that can be adopted before the draft of the 'Whistleblower Protection Act' is completed and enacted." On November 1, 2023, the Executive Yuan approved the "Executive Yuan Whistleblower Protection Program," and the results are as follows:
 - (a) Foundations, state-owned enterprises, and administrative entities that have reached the legally required size are continuously working to include template clauses for whistleblowing protection in existing or self-formulated regulations (oversight regulations or ethical corporate management best practice principles).
 - (b) The Public Construction Commission of the Executive Yuan has included whistleblowing clauses in its government procurement contract template.
 - (c) Information disclosure has been strengthened for annual reports of listed companies. The FSC will supervise Taiwan Stock Exchange and Taipei Exchange to strengthen the random checks on the information disclosure of the reporting

system in the annual reports of listed companies. Companies with better disclosure will be included as examples and placed on the corporate governance website as reference for listed companies for improvement.

(4) Regulations of the “Witness Protection Act”

Article 15, Paragraph 1 of the “Witness Protection Act” stipulates that the provisions for the protection of witnesses shall apply *mutatis mutandis* when it is necessary to protect the informant.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

268. The “Public Interest Whistleblower Protection Act” will be promulgated and implemented in 2025, and there are currently no statistics on the number of whistleblower cases handled. Regarding whistleblowing in the private sector, the Executive Yuan has promoted a whistleblowing protection mechanism for internal governance of the private sector through the aforementioned administrative guidance since November 2023. As of July 21, 2025, 31 cases (96.9% achievement rate) have been found to comply with the guidelines of the ministries and agencies. For foundations, state-owned enterprises, and administrative entities that meet the required scale, 591 (83.1% achievement rate), 16 (100% achievement rate), and 10 (90.9% achievement rate) have relevant regulations that meet requirements in the template. The Executive Yuan will continue to prioritize administrative guidance to implement whistleblowing protection measures. Starting from July 22, 2025, in response to the implementation of the “Public Interest Whistleblower Protection Act,” its scope of application has been expanded to include state-owned enterprises, administrative entities, foundations with government sponsorship, and government-controlled enterprises, groups, or institutions, whose internal whistleblowers are all protected by law.

269. Since the “Public Interest Whistleblower Protection Act” was promulgated by the President on January 22, 2025, the Ministry of Justice has organized a total of 4 seed instructor training workshops (172 participants) for government employee ethics units in May and June 2025, and also organized 4 briefing sessions (963 participants) on the new law for regions nationwide in June and July 2025. As of September 30, 2025, a total of 53 competent authorities, including the Executive Yuan, Control Yuan, Judicial Yuan, MOEA, and Taipei City Government, have organized a total of 1,885 training

sessions for 108,123 participants. As of September 30, 2025, the AAC has sent personnel to hold a total of 49 briefing sessions on the new law at the Directorate-General of Personnel Administration, the Executive Yuan Anti-Money Laundering Office, the Ministry of Justice, the Ministry of Environment, the MOEA, the National Audit Office, the Ministry of Education, the Judicial Yuan, and the Ministry of Transportation and Communications.

Article 34 : Consequences of acts of corruption

Article 34

§34

With due regard to the rights of third parties acquired in good faith, each State Party shall take measures, in accordance with the fundamental principles of its domestic law, to address consequences of corruption. In this context, States Parties may consider corruption a relevant factor in legal proceedings to annul or rescind a contract, withdraw a concession or other similar instrument or take any other remedial action.

A. Is your country in compliance with these provisions?

270. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

271. “Administrative Procedure Act”

- (1) According to Article 117 of the “Administrative Procedure Act” of Taiwan, if an administrative disposition is found to be unlawful in relation to corruption by government agencies, the authority rendering the disposition or its superior authority may withdraw the disposition within two years of becoming aware of the existence of a reason for withdrawal, unless there are grounds that prevent withdrawal (Article 121). Even if an administrative disposition is legal, if there are subsequent changes in facts or regulations that would seriously harm the public interest if the disposition

is not withdrawn, or if there are reasons to prevent or eliminate serious harm to the public interest, the authority rendering the disposition may withdraw it within two years after the occurrence of the cause for withdrawal (Articles 123 and 124). Where an administrative disposition which grants benefits becomes ineffective retroactively in consequence of withdrawal or revocation, as the legal reason for the recipient of the benefit no longer exists, the administrative authority may, in accordance with Article 127, issue a written administrative disposition and order the beneficiary to return anything and everything he has received by virtue of the disposition.

- (2) Furthermore, provisions starting from Article 135 of the “Administrative Procedure Act” contain relevant regulations regarding the conclusion of administrative contracts by administrative authorities. Articles 141 to 143 explicitly address the circumstances under which administrative contracts are invalid, and Article 149 stipulates: "Matters relating to administrative contracts not provided for in this Act shall be governed by provisions of the Civil Code as applicable *mutatis mutandis*." Therefore, if the validity of an administrative contract is affected by corrupt practices after the administrative authority and citizens have concluded an administrative contract, the validity of the contract shall be determined according to the specific facts and circumstances, in accordance with the “Administrative Procedure Act” or by provisions of the “Civil Code” as applicable *mutatis mutandis*.

272. “Government Procurement Act”

The “Government Procurement Act” stipulates that the disposition for illegal (including corruption) acts by suppliers includes not returning or recovering the bid deposit, not returning the performance bond, not awarding the contract to the supplier, revoking the award, terminating or rescinding the contract, deducting illegal benefits, and publishing a notice in the Government Procurement Gazette to refuse business dealings for 1 or 3 years (Articles 31, 32, 50, 59, and 101). Suppliers and personnel involved in collusive tendering, bid rigging, or leaking confidential information are also subject to criminal liability (Articles 87 to 92). To ensure procurement efficiency and protect the rights of bona fide third parties, Article 58 of the “Enforcement Rules of the Government Procurement Act” stipulates the procedures for handling cases where an agency revokes a bid or rescinds a contract in accordance with Article 50 of the “Government Procurement Act.”

273. “Anti-Corruption Act”

Article 10 of the “Anti-Corruption Act” stipulates that "For offenses prescribed in Articles 4-6, suspicious property and valuables of the offender, his/her spouse and their minor children acquired within three years of the offense shall be regarded as criminal gains if the defendant cannot prove the legality of their sources upon the request of the prosecutor during investigation or under the order of the court during the judiciary proceedings." Furthermore, Article 38-1, Paragraph 5 of the “Criminal Code” states that "Proceeds of crime that have been legally returned to the victim shall not be confiscated or collected." According to the above provisions, if there are proceeds of crime in embezzlement cases and they belong to the victims, they should be returned to the victims.

274. “Criminal Code”

Article 38-1, Paragraph 1 of the “Criminal Code” stipulates that proceeds of crime that belong to the offender shall be confiscated. If there are special provisions, these special provisions shall be followed. Proceeds of the crime obtained or held by other natural persons, legal persons, or an unincorporated body other than the offender shall be processed in accordance with Paragraph 2 of the same article. It means that if a natural person, legal person, or unincorporated body other than the perpetrator of the crime obtains the proceeds of the crime due to knowingly obtaining something due to another individual's illegal act, obtaining it without compensation or for a clearly disproportionate price due to another individual's illegal act, or if a criminal acts on behalf of another and that third party obtains proceeds from the crime as a result, the proceeds of the crime should also be confiscated. Therefore, in principle, the confiscation of proceeds of crime is limited to the perpetrator of the crime and malicious third parties. A bona fide third party is subject to confiscation only if the property is "acquired gratuitously or for obviously disproportionate consideration" due to the illegal act of another. Furthermore, in accordance with Article 38-3, Paragraph 2 of the “Criminal Code,” the third party’s ownership of the confiscated object or the proceeds or a claim of an obligation acquired by a crime shall remain unchanged, so as to protect their legitimate rights. The special procedure for the participation of third parties in confiscation is expressly guaranteed in Part VII-II Special Proceeding of Confiscation of the “Code of Criminal Procedure” (i.e., Article 455-12 and below).

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

275. Please refer to the response for Article 26, Paragraph 1 and Paragraph 2 for further details.

276. Statistics on the confiscation of proceeds of crime from third parties and the amounts to be recovered by district prosecutors' offices are shown in Table 3-25.

Table 3-25 Statistics on the confiscation of proceeds of crime from third parties and the amounts to be recovered by district prosecutors' offices

Unit: NT\$10,000

Period	Amount
2022	228,620
2023	529,817
2024	1,469,901

Data source: Department of Statistics, MOJ

※Notes: The sharp increase in the annual amount in 2024 was due to the confiscation of NT\$13,922,956,128 in proceeds of crime from a third party in Lafayette frigate procurement case.

Article 35 : Compensation for damage

Article 35

§35

Each State Party shall take such measures as may be necessary, in accordance with principles of its domestic law, to ensure that entities or persons who have suffered damage as a result of an act of corruption have the right to initiate legal proceedings against those responsible for that damage in order to obtain compensation.

A. Is your country in compliance with these provisions?

277. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

278. "State Compensation Law"

The "State Compensation Law" stipulates that the state shall bear liability for damages

when the state, in exercising its public power, intentionally or negligently and unlawfully infringe upon the freedom or rights of the people, and sets forth the substantive and procedural provisions for the people to request state compensation. Furthermore, if the state compensates the people, and such compensation is due to the intentional or gross negligence of a public official, or if a public works project is defective due to corruption by a public official, the public official will be held liable for compensation (as stipulated in Article 2, Paragraph 3 and Article 3, Paragraph 5). Furthermore, if a group or individual entrusted with exercising public power is treated as a public official of the entrusting agency when performing their duties, and if they illegally exercise public power due to corruption and incur state compensation liability, Article 4, Paragraph 2 of the same law stipulates that the agency obligated to pay compensation shall seek indemnification from the group or individual entrusted with exercising public power.

279. “Criminal Compensation Act”

Articles 1 and 2 of the “Criminal Compensation Act” provide that where a person falls under any of the circumstances specified in the respective articles, resulting in a special sacrifice of their physical freedom or property due to the state's lawful exercise of its penal power (e.g., detention, detention for expert examination, accommodation, the execution of the punishment for an offense or execution of corrections which puts restrictions on personal freedom), he/she may claim state compensation. Article 34, Paragraph 2 of the same Act provides that where a civil servant, in the performance of duties in accordance with law, commits an unlawful act due to intent or gross negligence and thereby gives rise to a compensation case, the compensation authority shall, after making compensation, seek recourse against such civil servant in accordance with the State Compensation Law.

280. Relevant provisions of the “Code of Civil Procedure”

- (1) Civil litigation follows the principle of an adversary system and does not prevent the victim (state, government agency, or individual) from making a claim for damages in accordance with the law. If a specific case requires litigation, the court handling the case will make a judgment based on the circumstances of the case.
- (2) Regarding the damage to the rights and interests of others caused by corruption in the private sector, the victims may, depending on the actual circumstances, claim damages in accordance with the relevant provisions of the “Civil Code” concerning

torts (Articles 28, 184, 188 and 192 to 195) or non-performance of obligations (Articles 224 and 226 to 227-1).

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

281. Case study related to the “Criminal Compensation Act”

An inmate was improperly detained due to an error in calculating his sentence and was awarded criminal compensation in the amount of NT\$12,000 by court ruling. After the compensation was paid, the Compensation Court convened a Criminal Compensation Case Review Committee, which determined that the original public official originally responsible for the execution of duties had committed an unlawful act due to gross negligence, thereby giving rise to the compensation case. The Committee resolved to seek indemnification of NT\$12,000 plus interest calculated at the statutory rate of 5% per annum, accruing from the date of the claim until full satisfaction. The Taiwan High Court Tainan Branch filed a lawsuit, but the claim was subsequently dismissed by the Taiwan Tainan District Court. (see Taiwan Tainan District Court Judgment 112 Guo-Xiao-Shang-Zi No. 6).

282. Case study related to the “State Compensation Law”³⁰

Company A won the bid for the BOT project (hereinafter referred to as the project in dispute) of Government Agency C in December 2003, and then subcontracted it to Company F for construction. In October 2004, Township Head Hsieh and Executive Secretary Huang of B Township Office, having failed to extort kickbacks from the heads of Company A and Company F, instructed third parties starting from February 2005, while exercising their official powers in the performance of their duties, to set up roadblocks or damage the only access road to the project site, thus hindering construction vehicles from entering and exiting the project site and forcing Company A to send someone to negotiate. These actions were conducted to achieve their goal of extorting bribes. Hsieh and Huang were convicted by the court of attempted extortion of property by taking advantage of others while performing their official duties according to law. Company A, having suffered losses due to delays in its construction caused by the actions of Hsieh and Huang, sought compensation from B Township Office in accordance with the first part of Article 2, Paragraph 2 of the State Compensation Law. The Supreme Court has ruled that if a public official intentionally

³⁰ Case source: Refer to Supreme Court Judgment Tai-Shang-Zi No. 1706 of 2022.

violates the duties he or she is obligated to perform for a third party, or intentionally infringes upon the interests of the people by exercising public power in a manner contrary to good morals, the state may not exempt him or her from liability on the grounds that there was no infringement of rights (see Supreme Court Judgment Tai-Shang-Zi No. 1706 of 2022).

Article 36: Specialized authorities

Article 36

§36

Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies or persons specialized in combating corruption through law enforcement. Such body or bodies or persons shall be granted the necessary independence, in accordance with the fundamental principles of the legal system of the State Party, to be able to carry out their functions effectively and without any undue influence. Such persons or staff of such body or bodies should have the appropriate training and resources to carry out their tasks.

A. Is your country in compliance with these provisions?

283. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

284. In Taiwan, prosecutors are the primary authority for criminal investigations, while the AAC and the MJIB are the specialized agencies responsible for combating corruption.

- (1) In combating corruption and illegal activities, Taiwan employs prosecutors as the main body for criminal investigation, with various judicial investigation auxiliary agencies (such as police, investigation agencies, and anti-corruption agencies) working in a multi-faceted and interconnected manner under the coordination and command of the procuratorial authorities. According to organizational regulations,

the AAC is responsible for the investigation and handling of corruption or related crimes, as well as the formulation, coordination and promotion of national anti-corruption policies. It is the sole agency responsible for anti-corruption policy planning and implementation. The MJIB is responsible for investigations and prevention of corruption and bribery, major economic crimes (including corporate corruption), and money laundering. Police agencies are responsible for carrying out police duties. The prosecutors of the prosecutors offices shall, in accordance with the provisions of the “Code of Criminal Procedure,” direct the personnel of the AAC, the MJIB and the police to jointly investigate the relevant criminal offenses stipulated in the “UNCAC” and file charges with the court. The relevant authorities are also “law enforcement agencies” as referred to in Article 37 of the “UNCAC.”

(2) AAC (Please refer to the response for Article 6, Paragraph 1)

- (a) On July 20, 2011, the Ministry of Justice established the AAC, which is a specialized agency that combines preventative anti-corruption efforts with specialized authority dedicated to corruption investigation. Before the establishment of the AAC, if the government employee ethics units set up within the government agencies discovered clues of corruption, they would transfer the case to the MJIB to strengthen the collection of evidence and then request the prosecutors' office to open a case for investigation. A “resident prosecutor” system was established in response to the founding of AAC, and in order to devise an innovative model for combating corruption, and in conjunction with the existing criminal investigation system in Taiwan. The Ministry of Justice selects prosecutors to be stationed at the AAC to handle investigations of corruption and related crimes. This system conduct early-stage investigations before formal case filing, employing a multi-layered screening and verification mechanism to accurately obtain evidence of crimes in advance. Furthermore, as prosecutors oversee the investigation from the beginning of the case, it ensures considerable independence and freedom from interference.
- (b) In addition to conducting corruption investigations, the AAC also coordinates and supervises the government employee ethics units in their work on prevention and investigation. It provides professional training to current government employee ethics officers on the necessary skills for investigating corruption or related crimes (such as annually scheduled training in record-keeping, evidence collection, investigative practices, search and seizure, and government

procurement cases) to monitor the overall conditions of government employee ethics. Furthermore, through a unified command and supervision system, it maintains the impartial exercise of power by government employee ethics officers.

- (c) Newly recruited integrity officials in the Government Employee Ethics Units under the AAC are selected and assigned through national examinations. They then undergo a 5-month practical training program at agencies where they intend to work. This includes nearly 15 weeks of professional studies at the Agency's Anti-Corruption Training Center, covering topics such as law, procurement, anti-corruption practices, integrity investigation, and anti-corruption work. During the training period, they receive certification training for procurement professionals commissioned by the Public Construction Commission, effectively enhancing their professional skills and knowledge in handling procurement supervision.

(3) **MJIB** (Please refer to the response for Article 6, Paragraph 1)

- (a) The MJIB is responsible for investigating corruption, major economic crimes, money laundering, and bribery in accordance with the Organic Act for Investigation Bureau, Ministry of Justice of Taiwan. When performing their duties, the personnel of the Bureau are regarded as judicial police officers (or judicial police) under the Code of Criminal Procedure. They are legally directed by prosecutors to conduct criminal investigations and are subject to strict criminal procedure and evidence law. Therefore, they have the ability to independently and impartially exercise their investigative powers.
- (b) MJIB investigators are recruited through national examinations and then undergo a one-year pre-service training program at the Bureau's cadre training center. Only those who pass the training are assigned to their posts. The training includes basic concepts, ethics, service attitude, administrative procedures and techniques that a newly appointed public official should possess, proficiency in various applied skills of criminal investigation, physical training, and supplementary courses. The teaching method emphasizes heuristic teaching and passing on practical experience in order to cultivate national investigators that thrive in teamwork.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

285. Cooperation between the AAC and MJIB

Although the AAC is a specialized agency for combating corruption, it is not the only one. The MJIB has been responsible for anti-corruption work since August 1956 and has been investigating bribery in all elections since 1991. According to the “Ministry of Justice AAC and MJIB Collaboration Guidelines,” the two agencies have established a horizontal liaison platform to avoid duplicate cases through communication between dedicated personnel. They also communicate and coordinate with each other at regular "AAC and MJIB Operation Communication Meetings" and other occasions, and hold meetings on special projects or individual cases from time to time to support each other in joint investigations of corruption cases. From the establishment of the AAC under the Ministry of Justice until December 2025, the two parties have cooperated on 271 cases.

286. Statistics on training outcomes of the AAC and MJIB are shown in Table 3-26.

Table 3-26 Statistics on employee training of the AAC and the MJIB of the Ministry of Justice

Unit: persons

Category	AAC, MOJ	MJIB
2022	776	117
2023	656	129
2024	776	101
2025	579	108
Total	2,787	455

Data source: AAC; MJIB

Article 37: Cooperation with law enforcement authorities

Article 37, paragraph 1

§37 (1)

Each State Party shall take appropriate measures to encourage persons who participate or who have participated in the commission of an offence established in accordance with this Convention to supply information useful to competent authorities for investigative and evidentiary purposes and to provide factual, specific help to competent authorities that may contribute to depriving offenders of the proceeds of crime and to recovering such proceeds.

A. Is your country in compliance with these provisions?

287. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

288. “Witness Protection Act”

Article 14 of the “Witness Protection Act” stipulates that any defendant or suspect of criminal cases who helps the prosecutor may be eligible for a reduced or exempted sentence. Paragraph 1 of the same Article stipulates that: “Any defendant or suspect who committed or allegedly committed the criminal offenses set forth in Article 2 provides material testimony or evidence enabling the prosecutor to prosecute other principal offenders or accomplices, his or her sentence shall be reduced or exempted with the prosecutor's prior approval.” Paragraph 3 of the same Article stipulates that: “Where a defendant or suspect is not a principal offender or an accomplice in the offenses set forth in Article 2, but, during the investigation, provides information regarding upstream or downstream participants or the network of related crimes, thereby enabling the prosecutor to prosecute other defendants involved in such offenses, and where the offense arising from such disclosure is subsequently prosecuted by the prosecutor, such defendant or suspect may receive a reduced or

§37 (1)

exempted sentence, provided that the offense disclosed is more serious than the offense committed by the defendant or suspect and that prior consent has been obtained from the prosecutor.”

289. “Anti-Corruption Act,” “Witness Protection Act”

Article 8, Paragraph 2 of the “Anti-Corruption Act” and Article 14, Paragraph 1 of the “Witness Protection Act,” which stipulate commuted or exempted penalties for uncovering other principal offenders, are known as “leniency-for-cooperation provisions.” Such cases may be defined by academics as “sophisticated white-collar crime” or organized crime with a well-planned and tightly organized structure. They are usually difficult to detect and crack down. In order to thoroughly combat crime and protect the country and society, policies for combating criminals encourage members of criminal groups to report other members. The confessor or whistleblower is given lenient treatment in exchange for the greater achievement of eliminating the remaining members, dismantling the criminal group or organizational structure, and bringing them to justice. This creates stronger incentives of encouraging those who have committed crimes to redeem themselves through meritorious deeds. This is also an example of cooperation between the public and the public sector.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

290. Case study

The following three cases serve as examples:

(1) Taiwan Taoyuan District Prosecutors Office 2024 Zhen-Zi No. 27141

Throughout the case, the defendant Liao, ○○ admitted to matters that were important to the case and pointed out evidence of the crimes committed by other principal offenders. During the interrogation, he testified that he had signed a document with the co-defendants Yang, ○-Lin and Hou, ○-Wen to approve the payment of the bribe of NT\$5 million from Hong-○ Company to Cheng, ○-Tsan. Later in 2018, co-defendant Yang, ○-Lin told him that he believed co-defendant Cheng, ○-Tsan would get into trouble, and in order to prevent them from being affected, he instructed defendant Liao, ○○ to destroy the evidence. Defendant Liao, ○○ then burned and destroyed the evidence as instructed. His testimony made a significant contribution to clarifying the facts of the case. The prosecutor of Taiwan Taoyuan District

Prosecutors Office agreed to apply the commutation provisions of Article 14, Paragraph 1 of the “Witness Protection Act” to the defendant Liao, ○○.

(2) Taiwan Taipei District Prosecutors Office 2020 Zhen-Zi No. 21465

During the investigation, defendant Li, ○○ confessed to bribing co-defendant Su, o-Ching due to the dispute over the capital increase registration of Tai-○ Company. He also testified that Su, o-Ching repeatedly solicited bribes from him under the pretext of erecting election billboards in Pingtung, participating in the Pingtung County Magistrate primary, and promising significant political breakthroughs for his family and relatives in the Legislative Yuan elections. Defendant Ting testified that defendant Liao, o-Tung assisted defendant Li, o-Lung in pushing through the Tai-○ Company capital increase registration dispute, and Li, o-Lung paid him substantial financial consideration. This allowed the prosecutor to prosecute other principal offenders or accomplices in the case. With the prior consent of the prosecutors of the Taiwan Taipei District Prosecutors Office, defendants Li and Ting were granted commutation of sentence under Article 14, Paragraph 1 of the “Witness Protection Act.”

(3) Taiwan Ciaotou District Prosecutors Office, 2022 Zhen-Zi No. 2239

Following a search of the defendant Chang, ○○ by the prosecutor of Taiwan Ciaotou District Prosecutors Office on February 8, 2022 and during the detention review proceedings on February 9, 2022, Chang, ○○ made a partial confession. He confessed to his crimes during the initial questioning by the investigator on February 10, 2022, and during the prosecutor's follow-up questioning on February 11, 2022. He also testified as a witness, accusing the defendant Chen, ○-Chang of violations of the “Anti-Corruption Act.” After further investigation and reinforcement of evidence, a search of the defendant Chen, ○-Chang was conducted on June 21, 2022, resulting in his arrest. Therefore, the arrest of the defendant Chen, ○-Chang was found to be causally related to the confession and testimony of the defendant Chang, ○○. With further evidence gathered, the defendant Chen, ○-Chang was prosecuted. On July 13, 2022, the prosecutor of the Taiwan Ciaotou District Prosecutors Office agreed in court to grant the defendant Chang, ○○ commutation in accordance with Article 14 of the “Witness Protection Act.”

291. Statistics show that between 2022 and June 2025, a total of 38 cases were filed under Article 14 of the “Witness Protection Act.”

Article 37, paragraph 2

§37 (2)

Each State Party shall consider providing for the possibility, in appropriate cases, of mitigating punishment of an accused person who provides substantial cooperation in the investigation or prosecution of an offence established in accordance with this Convention.

A. Is your country in compliance with these provisions?

292. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

293. “Witness Protection Act,” “Anti-Corruption Act”

Article 14 of the “Witness Protection Act” and Article 8, Paragraph 2 of the “Anti-Corruption Act” both stipulate that defendants who provide substantial cooperation may have their sentences commuted or exempted. Please refer to the response to Article 37, Paragraph 1.

294. “Public Interest Whistleblower Protection Act”

Article 13, Paragraph 1 of the “Public Interest Whistleblower Protection Act” stipulates that if a whistleblower is the principal offender or an accomplice in the offense reported and meets the requirements of Article 3 and Article 14, Paragraph 1 of the “Witness Protection Act,” their punishment may be mitigated or exempted in accordance with Article 14, Paragraph 1 of said act, without being subject to the restrictions on the offenses listed in Article 2 of said act.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

295. Please refer to the response for Article 37, Paragraph 1.

Article 37, paragraph 3

§37 (3)

Each State Party shall consider providing for the possibility, in accordance with fundamental principles of its domestic law, of granting immunity from prosecution to a person who provides substantial cooperation in the investigation or prosecution of an offence established in accordance with this Convention.

A. Is your country in compliance with these provisions?

296. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

297. “Witness Protection Act”

Article 14, Paragraph 2 of the “Witness Protection Act”: “After considering the seriousness of the criminal offense committed by the defendant or suspect, the injuries suffered by the victim, the importance of the serious crime prevention and the significance of the public interests, the prosecutor may assent to drop the charges against a defendant or suspect who is not a principal offender or an accomplice in the criminal offenses set forth in Article 2 but helps the prosecutor to prosecute other accomplices committing a more serious offense by providing material testimony regarding the accessory before the fact, accessory during the fact and accessory after the fact.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

298. Please refer to the response for Article 37, Paragraph 1.

§37 (2)

§37 (3)

Article 37, paragraph 4

§37 (4)

Protection of such persons shall be, mutatis mutandis, as provided for in article 32 of this Convention.

A. Is your country in compliance with these provisions?

299. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

300. Please refer to the response for Article 37, Paragraph 1.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

301. Please refer to the response for Article 37, Paragraph 1.

Article 37, paragraph 5

§37 (5)

Where a person referred to in paragraph 1 of this article located in one State Party can provide substantial cooperation to the competent authorities of another State Party, the States Parties concerned may consider entering into agreements or arrangements, in accordance with their domestic law, concerning the potential provision by the other State Party of the treatment set forth in paragraphs 2 and 3 of this article.

A. Is your country in compliance with these provisions?

302. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline

(or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

303. “Mutual Legal Assistance in Criminal Matters Act”

Article 2 of the “Mutual Legal Assistance in Criminal Matters Act” expressly states: “To the issues concerning international mutual legal assistance in criminal matters, treaties apply...,” Article 4, Subparagraph 1 of the same Act stipulates: “...Providing or accepting legal assistance regarding criminal procedures in connection with investigation, prosecution, adjudication, etc...” Therefore, Taiwan has a legal basis for signing relevant agreements with foreign countries. Furthermore, considering that under the current legal framework of Taiwan, the mainland region is not regarded as a foreign government, institution, or international organization mentioned above. In order to avoid disputes between Taiwan and the mainland region regarding mutual legal assistance in criminal matters and to meet practical needs, under the current legal framework of cross-strait relations and in accordance with the provisions of Article 3 of the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement” regarding the contracting parties, Article 35 of the “Mutual Legal Assistance in Criminal Matters Act” stipulates that this Act shall apply mutatis mutandis to any request for mutual legal assistance in criminal matters between Taiwan and Mainland China, with the Ministry of Justice of Taiwan and the authorities designated by Mainland China as the competent authorities respectively. In addition, relations with Hong Kong and Macau are governed by the “Act Governing Relations with Hong Kong and Macau.” To meet practical needs, under the existing legal framework for relations with Hong Kong and Macau, Article 36 of the same Act stipulates that this Act shall apply mutatis mutandis to any request for mutual legal assistance in criminal matters between Taiwan and Hong Kong or Macau, with the Ministry of Justice, via Mainland Affairs Council, and the authorities designated by Hong Kong or Macao as the competent authorities respectively.

§37 (4)

§37 (5)

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

304. There are currently no relevant cases or statistical data available.

Article 38: Cooperation between national authorities

Article 38

§38

Each State Party shall take such measures as may be necessary to encourage, in accordance with its domestic law, cooperation between, on the one hand, its public authorities, as well as its public officials, and, on the other hand, its authorities responsible for investigating and prosecuting criminal offences. Such cooperation may include:

(a) Informing the latter authorities, on their own initiative, where there are reasonable grounds to believe that any of the offences established in accordance with articles 15, 21 and 23 of this Convention has been committed; or

(b) Providing, upon request, to the latter authorities all necessary information.

A. Is your country in compliance with these provisions?

305. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

306. For information regarding channels for reporting corruption and illegal activities, the obligation to report, and measures to reward and protect whistleblowers, please refer to the response for Article 8, Paragraph 4.

307. “Code of Criminal Procedure”

Articles 228 to 231-1 of the “Code of Criminal Procedure” require the public prosecuting affairs officials, judicial police officers, or judicial policemen to assist prosecutors, act under the command of prosecutors, and take orders from prosecutors to investigate crimes and send or report results of the investigation. Article 241 stipulates that a public official who, in the execution of his official duties, learns that there is suspicion that an offense has been committed must report it. Article 247 stipulates that a public prosecutor may request from a competent public office any report necessary to an investigation. Article 249 stipulates that, if necessary, a public

prosecutor may also request a nearby military officer to send troops to assist.

308. Cooperation between the AAC, MJIB, and other agencies responsible for investigating and prosecuting crimes

- (1) In Taiwan, procuratorial organs at all levels, the AAC, and the MJIB are all responsible for conducting judicial investigations into corruption cases. Election investigations, money laundering prevention, and the prevention and investigation of corruption cases in the private sector are the exclusive responsibility of the MJIB. Government ethics agencies at all levels also have the statutory duty to handle administrative investigations into corruption cases. In the event of a corruption case, the parties can support each other in accordance with the “Directions for the Exercise of Duties and Liaising between Prosecutors and the Judicial Police Authorities,” the “Ministry of Justice Agency Against Corruption and Investigation Bureau Collaboration Guidelines,” and the “Directions for Coordinating Government Employee Ethics Units Regarding Cooperation in Corruption Investigations by AAC,” thereby enhancing the nation's capacity to combat corruption.
- (2) The Ministry of Finance organizes an annual course titled “Inspector's Training on the Customs and Public Finance,” during which the MJIB assigns professional investigators from the AMLD to give lectures and exchange ideas on new types of crimes and investigation tactics. The personnel of the Internal Affairs Office of the Customs Administration under the Ministry of Finance, including the Headquarters of the Customs Administration, Keelung Customs, Taipei Customs, Taichung Customs, and Kaohsiung Customs are seconded from the MJIB. In addition to conducting internal audits of customs personnel, the personnel of the Internal Affairs Office are also responsible for the exchange of criminal intelligence at the customs and the liaison platform for the two units to jointly investigate and combat crimes.
- (3) The MJIB regularly convenes the “Economic Crime Prevention and Implementation Meeting,” which brings together representatives from the Department of Prosecutorial Affairs of the Ministry of Justice, the Taiwan High Prosecutors Office, the National Police Agency of the Ministry of the Interior, the National Immigration Agency of the Ministry of the Interior, the Fair Trade Commission, the Bureau of Consular Affairs of the MOFA, the Banking Bureau, Securities and Futures Bureau, Insurance Bureau, and Financial Examination Bureau under the FSC, as well as the Department of Commerce and the Intellectual Property Office of the MOEA. The

meeting focuses on preventing major economic crimes (including corporate corruption) by addressing the current state of economic crimes and corporate corruption. The meeting has been held 137 times to date.

- (4) The MJIB holds a “Working Liaison Meeting between the MOJ and the FSC” every six months. To date, 47 meetings have been held. Since its establishment, 1,465 cases have been filed as of the end of December 2024. The cases have been transferred to the Banking Bureau, Securities and Futures Bureau, Insurance Bureau, and Financial Examination Bureau of the FSC. These cases cover various types of crimes, including special breach of trust under the Securities and Exchange Act, Banking Act, and fraud.
- (5) The AMLD of the MJIB is a national financial intelligence unit (FIU) established in accordance with international anti-money laundering mechanisms. In accordance with the “Money Laundering Control Act,” the “Organic Act for Investigation Bureau, Ministry of Justice,” the “Regulations for Department Affairs of Investigation Bureau,” “Regulations Governing Management and Usage of the Information Declared and Notified” Under Paragraph 4 of Article 17 of the “Money Laundering Control Act,” and Regulations on Anti-Money Laundering & Countering the Financing of Terrorism Operations of the Investigation Bureau of the Ministry of Justice, it accepts financial intelligence reports from financial institutions and designated non-financial businesses and professions (DNFBPs), analyzes, processes, and uses such intelligence, and exchanges intelligence with foreign FIUs. If an analysis of financial intelligence received or held determines that it is related to law enforcement agencies' investigations into anti-corruption or corporate corruption cases, the FIU will proactively distribute the intelligence to the relevant agencies for handling, provided that it is used only for intelligence purposes and confidentiality is required. When investigating cases of corruption or corporate malfeasance, prosecutorial, judicial, or law enforcement agencies may request the AMLD to assist in accessing financial intelligence files of specific individuals during specific periods, or entrust the AMLD to handle international transfers and exchange financial intelligence, financial information, and other information with foreign financial intelligence units and other similar agencies.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

309. AAC, MJIB

- (1) The AAC has established a “resident prosecutor” system (please refer to the response for Article 36). From its establishment on July 20, 2011 to December 2025, it has cooperated with the MJIB on a total of 271 cases.
- (2) The cooperation between government agencies and agencies responsible for investigating and prosecuting crimes is shown in Table 3-27.

Table 3-27 Statistics on the number of cases of cooperation between government agencies and agencies responsible for investigating and prosecuting crimes

Unit: Cases

Category Period	The MJIB receives, analyzes, and shares financial intelligence cases involving corruption and corporate malfeasance with relevant domestic authorities.	Number of corruption and malfeasance cases with cooperation between the ACC and the MJIB
2022	188	22
2023	134	24
2024	129	22
2025	112	19
Total	563	87

Data source: MJIB; AAC

Article 39. Cooperation between national authorities and the private sector

Article 39, paragraph 1

§39 (1)

Each State Party shall take such measures as may be necessary to encourage, in accordance with its domestic law, cooperation between national investigating and prosecuting authorities and entities of the private sector, in particular financial institutions, relating to matters involving the commission of offences established in accordance with this Convention.

A. Is your country in compliance with these provisions?

310. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to

ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

311. **Government Procurement Integrity Platform** (Please refer to the response for Article 5)

312. **Domestic cooperation in AML operations** (Please refer to the response for Article 14)

313. “Money Laundering Control Act”

Articles 12 and 13 of the “Money Laundering Control Act” stipulate that financial institutions (banks, trust and investment companies, credit cooperatives, credit departments of farmers' associations, credit departments of fishermen's associations, the Agricultural Bank of Taiwan, postal institutions handling savings and remittance, bill finance companies, credit card companies, insurance companies, securities firms, securities investment trust enterprises, securities finance enterprises, securities investment consulting enterprises, centralized securities depository enterprises, futures commission merchants, and trust enterprises) and DNFBPs (jewelry, land administration agents and real estate brokerages, lawyers, notaries, accountants, trust and corporate service providers, and enterprises or personnel providing third-party payment services) shall report currency transactions exceeding a certain amount or transactions suspected of violating Articles 19 and 20 of the Act to the AMLD of the MJIB, which shall provide regular feedback to the reporting institutions.

314. “Regulations Governing Stock Exchanges,” “Regulations Governing Futures Exchanges”

Article 23, Paragraph 1 of the “Regulations Governing Stock Exchanges” and Article 13, Paragraph 1 of the “Regulations Governing Futures Exchanges” stipulate that a securities exchange or futures exchange shall monitor the financial, business, and internal audit status of its members, securities brokers, securities dealers, and futures commission merchants. Such exchanges must also formulate audit regulations and submit them to the FSC for recordation. Upon the discovery of any violation of laws or regulations or improper conduct, appropriate action must be taken immediately, and the FSC and futures clearing house must be notified. Furthermore, if a securities exchange or futures exchange discovers that its members, securities brokers, securities

dealers, or futures commission merchants have violated laws, it may refer the matter to the prosecutorial authorities for investigation.

315. Electronic Platform for Accessing Financial Data

The MOJ instructed the Taiwan High Prosecutors Office to establish the electronic platform for accessing financial data to help agencies rapidly track criminal proceeds, and immediately preserve evidence for recovering criminal proceeds, thereby effectively combating crime. In addition to the 38 financial institutions when the platform was launched in Phase 1 on September 1, 2023, access to financial data was subsequently expanded to include 23 credit cooperatives, 9 electronic payment service providers, and 1,159 farmers' and fishermen's associations. Agencies that are using the platform include prosecutorial agencies and the AAC since September 2023, the MJIB since September 2024, and Administrative Enforcement Agency, Ministry of Justice since 2025.

316. Communication platform for financial institutions

- (1) The FSC has established a communication platform with the prosecutorial authorities and has assigned 1 prosecutor to the Commission to cooperate on matters that may constitute a crime. The prosecutorial authorities can also obtain financial information from the Joint Credit Information Center. In addition, according to the FSC's Jin-Guan-Yin-(1)-Zi No. 09510002020 order dated May 23, 2006, the court or relevant competent authority may, in accordance with the law, request financial institutions to access relevant information such as deposits, loans, remittances, and safe deposit boxes.
- (2) The procedures for the 2024 National Money Laundering, Terrorist Financing and Proliferation Financing Risk Assessment includes an assessment of the effectiveness of private sector obligors' reporting of suspicious transaction reports and other information, including the timely supply of information requested by the FIU from obligors and access to a wide range of financial information. The AMLD has established communication channels with financial institutions, DNFBPs, and the Central Bank. If any reported information or foreign exchange data needs to be corrected or supplemented, they can reach out to obtain complete and accurate information in a timely manner.

317. Institute of Financial Law and Crime Prevention

The Institute of Financial Law and Crime Prevention integrates the claims databases

of insurance companies to identify abnormal claims and, in conjunction with judicial authorities, coordinates with insurance companies to collect evidence and investigate insurance frauds committed by fraud syndicates.

318. Anti-Corruption in the Private Sector, MJIB

On June 12, 2014, at its 3402nd plenary session, the Executive Yuan instructed MJIB to take proactive measures to prevent corporate corruption and major economic crimes. Therefore, on July 16, 2014, the MJIB established the “Anti-Corruption in the Private Sector ” under the Economic Crime Prevention Division to take charge of investigating and preventing corporate corruption crimes, and accepting reports from individuals or private sector groups in accordance with the provisions of the Criminal Investigation Operations Handbook. In addition, each station of the MJIB has a hotline for reporting, and there is also a link to a reporting mailbox on the official website to accept reports from the public on related cases.

319. Organization of the “Anti-Money Laundering/Countering the Financing of Terrorism/Counter-Proliferation Financing Information Exchange Platform”

To strengthen information sharing and cooperation between the public and private sectors and to assist the private sector in intensifying risk-based approaches, the Anti-Money Laundering Office of the Executive Yuan convened a "Meeting on Strengthening Information Sharing and Cooperation" on August 20, 2021. During the meeting, the Office instructed the AMLD to conduct preliminary planning on the content or standards of the information provided by the information exchange platform. Since the platform was launched from September 26, 2022 to December 31, 2025, a total of 30 public sector entities (Taiwan High Prosecutors Office; MJIB; National Police Agency, Ministry of the Interior; AAC; Immigration Agency, Ministry of the Interior; Coast Guard Administration, Ocean Affairs Council) and 689 private sector entities have participated on the platform. Information shared includes press releases on major cases, de-identified cases, examples of suspicious transaction reports (STR), early warning information, penalty cases/administrative and regulatory advocacy matters, and private sector anti-fraud information sharing. Regular working group meetings of the “Anti-Money Laundering/Countering the Financing of Terrorism/Counter-Proliferation Financing Information Exchange Platform” are also held to review implementation results and discuss ways to promote public-private partnerships.

320. Organization of the “Analysis of Criminal Fund Flows and Abnormal Transaction Patterns Seminar”

The AMLD conducts consultations, meetings, or mutual visits with the private sector from time to time. It regularly holds seminars on "Analysis of Criminal Fund Flows and Abnormal Transaction Patterns" and frequently provides training courses to financial institutions or DNFBPs that have reporting obligations to help them identify suspicious transactions. In 2025, a total of 74 seminars were held for 8,364 participants.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

321. Case studies of support from financial institutions for judicial investigations

The AMLD received a suspicious transaction report (STR) from a financial institution. After analysis, it was determined that the account of the suspect, Chen, ○○ had a high number of transactions, funds flowed in and out rapidly, and involved a high number of transaction counterparties. It was concluded that the case was related to the corruption case of police officer Chen, ○○ who was being investigated by the New Taipei City Field Division of the MJIB. The report was then forwarded to the New Taipei City Field Division of the MJIB for reference. An investigation revealed that in January 2025, police officer Chen, ○○ and others were indicted by prosecutors of Taiwan New Taipei District Prosecutors Office on charges including violations of the “Anti-Corruption Act” and harboring gamblers under the “Criminal Code.”

322. Electronic Platform for Accessing Financial Data

From its official launch on September 1, 2023 to March 31, 2025, a total of 175,671 requests were received. Financial institutions have completed responses to 170,081 requests and are currently processing approximately 5,590 requests.

323. Experience sharing on handling corporate corruption investigation cases

Given the covert nature of corporate corruption crimes, it is extremely difficult for outsiders to uncover matters happening inside companies. To raise the awareness of the public, businesses, and professional groups about the serious harm of corporate corruption, the MJIB has shifted from its past practice of passively accepting reports and complaints after corporate misconduct has been exposed, and then intervening in the investigation. Instead, it has adopted a "partnership" approach based on "empathy"

and gradually building partnerships with companies. It shares its accumulated investigation experience and cases with companies and helps educate employees. Statistics show that from January to December 2025, the MJIB held 204 corporate anti-corruption experience exchange sessions, with 1,510 participating companies and 16,749 participants.

Article 39, paragraph 2

§39 (2)

Each State Party shall consider encouraging its nationals and other persons with a habitual residence in its territory to report to the national investigating and prosecuting authorities the commission of an offence established in accordance with this Convention.

A. Is your country in compliance with these provisions?

324. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

325. For details on “rewards and protection for whistleblowers,” please refer to the response to Article 8, Paragraph 4 in Chapter 2 Preventive Measures.

326. Case selection for verification of financial reports and internal control systems of companies listed on the TWSE (TPEX)

The FSC has supervised Taiwan Stock Exchange and Taipei Exchange in conducting quarterly audits of the financial reports and internal control systems of listed companies to strengthen market supervision and protect investors' rights. In addition, cases involving breach of trust, false financial reports, or irregular transactions have been transferred to judicial authorities.

327. The “Anti-Corruption Informant Rewards and Protection Regulation”

To encourage the public to report corruption cases, Taiwan has enacted the “Anti-

Corruption Informant Rewards and Protection Regulation,” which provides generous rewards for uncovering corruption and requires judicial and police agencies that handle such cases to strictly adhere to identity confidentiality measures. The AAC and the MJIB have set up a diverse range of convenient channels for receiving public reports. The Bureau's global information network has set up a reporting section, and the public can report through paper mail, telephone, email, in person at the Bureau (including its field offices), or by consulting personnel, whether they are named or anonymous. The existing measures to protect the identity of whistleblowers are comprehensive, such as using pseudonyms to hide their real identities and ensuring the confidentiality of whistleblowers' identities.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

328. Statistics on cases of corruption reported by the public and accepted by the AAC and MJIB are shown in Table 3-28.

Table 3-28 Statistics on cases of corruption reported by the public and accepted by the AAC and MJIB

Year	AAC	MJIB
2022	170 cases	676 cases
2023	229 cases	733 cases
2024	280 cases	725 cases
2025	187 cases	607 cases

Data source: AAC; MJIB

Article 40. Bank secrecy

Article 40

§40

Each State Party shall ensure that, in the case of domestic criminal investigations of offences established in accordance with this Convention, there are appropriate mechanisms available within its domestic legal system to overcome obstacles that may arise out of the application of bank secrecy laws.

A. Is your country in compliance with these provisions?

329. Yes.

§39 (2)
§40

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

330. Priority of application of regulations

Where the Code of Criminal Procedure or other laws have special provisions, they shall, in principle, take precedence over the confidentiality provisions of financial regulations such as the “Banking Act” and the “Act Governing Bills Finance Business.”

331. Financial regulations

(1) “Banking Act”

(a) Article 48, Paragraph 2 of the “Banking Act” stipulates: “A bank shall keep confidential the deposit, loan, remittance, or other information of its customers unless under any of the following circumstances: 1. Otherwise provided by laws. ...4. Other circumstances prescribed by the competent authority.” The phrase “otherwise provided by laws” does not apply to the “Personal Data Protection Act.” However, if the “Code of Criminal Procedure” or other laws have special provisions, those provisions shall take precedence over that in the “Banking Act.”

(b) The use of customer information held by banks that is not subject to the above provisions (i.e., information other than customer “deposits, loans, or remittances” and other related information) shall be governed by the provisions of Article 6 (Special Personal Data) or Article 20 (General Personal Data) of the Personal Data Protection Act based on the nature of the data. Under the circumstances that meet the provisions of each of these provisions, banks may provide such information.

(2) The “Act Governing Bills Finance Business”

Article 25 of the “Act Governing Bills Finance Business” stipulates: “A Bills House that certifies, underwrites, brokers, trades, guarantees or endorses Short-Term Bills or bonds, and conducts other businesses, etc. shall, unless otherwise required by law

or by the Competent Authority, keep confidential all information regarding a customer's finances, business, and trading activities.” Where the Code of Criminal Procedure or other laws have special provisions, they shall, in principle, take precedence over the confidentiality provisions of the Act Governing Bills Finance Business.

(3) “Regulations Governing Securities Firms”

Article 34, Paragraph 2 of the “Regulations Governing Securities Firms” stipulates that a securities firm shall keep confidential the information of customers for whom it is entrusted to trade securities except with respect to inquiries according to law. Article 37, Subparagraph 16 of the same Regulations also stipulates that a securities firm operating securities business shall not disclose, other than in response to inquiries made in accordance with laws and regulations, the contents of orders placed by a customer or other secrets obtained in the course of operation of business.

(4) “Regulations Governing Futures Commission Merchants”

Article 31, Paragraphs 1 and 2 of the “Regulations Governing Futures Commission Merchants” stipulate that when engaging in futures brokerage trading for a customer, a futures commission merchant shall establish an account for the customer, which shall include related information to be kept confidential unless disclosure is required for inquiries made in accordance with laws and regulations. Article 55, Subparagraph 5 of the same rules also stipulates that when engaging in futures trading, a futures commission merchant shall not disclose, not in response to inquiries made in accordance with acts and regulations, either the particulars of orders placed by futures traders, or other secrets obtained in the course of business.

(5) “Securities Investment Trust and Consulting Act”

Article 7, Paragraph 2 of the “Securities Investment Trust and Consulting Act” stipulates that securities investment trust enterprises, securities investment consulting enterprises, fund custodians, discretionary investment custodians, and their personnel shall uphold their confidentiality obligations, except where otherwise provided by another act or regulation or the competent authority.

(6) “Regulations Governing Business Solicitation, Policy Underwriting and Claim Adjusting of Insurance Enterprises”

Article 7, Paragraph 5, Subparagraph 2 of the “Regulations Governing Business Solicitation, Policy Underwriting and Claim Adjusting of Insurance Enterprises”

stipulates that "an insurance enterprise shall process and use the personal data of applications that were not underwritten in accordance with the Personal Information Protection Act and delete, and stop to process or use such data after its retention period expires." This regulation stipulates that insurance solicitors must comply with the relevant provisions of the Personal Data Protection Act.

332. Criminal law

(1) "Money Laundering Control Act"

Article 12 of the "Money Laundering Control Act" exempts financial institutions and DNFBPs from the obligation to keep their business secrets confidential when they report currency transactions exceeding a certain amount. Article 13 exempts them from the obligation to keep their business secret by reporting transactions suspected of general money laundering or special money laundering offenses to the MJIB.

(2) "Code of Criminal Procedure"

Article 133, Paragraph 1 states that an item which can be used as evidence, or that is subject to confiscation, may be seized. Article 138 stipulates that if an owner, possessor, or custodian of property which should be seized refuses to surrender or deliver it or resists the seizure without justified cause, such seizure may be effected by force. Therefore, when conducting criminal investigations, Taiwan legal system already has appropriate mechanisms to overcome the obstacles that bank secrecy regulations may pose.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

333. We implemented a "Suspicious Account Early Warning Center" mechanism with proactive reporting from financial institutions.³¹

The Taiwan High Prosecutors Office held meetings in December 2023 and May 2024 to establish a "Suspicious Account Early Warning and Investigation Center" under its Fraud and Cybercrime Investigation and Supervision Center. This Center, in conjunction with district prosecutors offices across Taiwan and judicial police, has established an abnormal transaction reporting platform with local financial

³¹ The Taiwan High Prosecutors Office(2025). The Taiwan High Prosecutors Office has implemented a "Suspicious Account Early Warning Center" mechanism, integrating proactive reporting from financial institutions, rapid tracing and investigation, and the immediate seizure of illicit criminal proceeds in order to compensate victims' losses and safeguard the public's property. Retrieved January 31, 2026, from: <https://www.tph.moj.gov.tw/4421/4509/4515/1316451/post>

institutions. If financial institutions discover any abnormal transactions, they can report them through the High Prosecutors Office or district prosecutors offices, with law enforcement agencies providing support to prevent fraud. As of June 2025, the implementation of this mechanism has resulted in alerts for 3,642 automated trading accounts and suspension of these accounts by district prosecutors' offices, with a total amount of over NT\$730 million blocked, including those placed on alert. Financial institutions have proactively reported intelligence on 264 cases of proven illegal activities, demonstrating its effectiveness. Therefore, when conducting national criminal investigations against crimes in Taiwan, there are no obstacles to law enforcement due to bank secrecy regulations. The following are some of the highlight cases:

(1) Taiwan Taipei District Prosecutors Office's "Operation Gold Slash"

Chunghwa Post Co., Ltd. discovered abnormal transactions at its counters and notified the Early Warning Center of Taiwan Taipei District Prosecutors Office. After analysis and investigation, the Center directed the Criminal Investigation Division of New Taipei City Police Department to conduct four raids within two months, dismantling the largest fake withdrawal syndicate in the country. The investigation uncovered 5,080 victims, with financial losses exceeding NT\$15.7 billion. A total of 52 suspects were detained, and in April 2025, 80 people, including the syndicate's leader, were indicted, facing sentences ranging from 10 to 25 years. The timely investigation minimized the damage to the public.

(2) Taiwan Taichung District Prosecutors Office Crackdown on the "God's Light Group Fraud Case"

After Land Bank of Taiwan discovered abnormal transactions and notified the Suspicious Account Early Warning and Investigation Center of the Taiwan High Prosecutors Office, the AMLD of MJIB analyzed the report and handed it over to the Taiwan Taichung District Prosecutors Office for investigation. Within four months, three waves of investigations were conducted, identifying 2,938 victims who were defrauded of more than NT\$4.57 billion. 63 people, including the ringleader, were arrested. In August 2025, 8 main suspects including one surnamed Chen were indicted, and a 12-year prison sentence was sought against the main suspect. Illegal gains totaling more than NT\$3.2 billion were seized immediately, including more than NT\$200 million in cash seized from the main suspect's safe,

which ensured compensation for the victims' losses.

Article 41: Criminal record

Article 41

§41

Each State Party may adopt such legislative or other measures as may be necessary to take into consideration, under such terms as and for the purpose that it deems appropriate, any previous conviction in another State of an alleged offender for the purpose of using such information in criminal proceedings relating to an offence established in accordance with this Convention.

A. Is your country in compliance with these provisions?

334. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

335. According to Article 4 of the “Mutual Legal Assistance in Criminal Matters Act,” Taiwan may provide or receive assistance to foreign governments, institutions or international organizations in connection with criminal justice procedures and juvenile protection cases, including any guilty verdicts rendered by criminals, through mutual assistance in criminal justice.

336. According to Article 2 of Taiwan's “Mutual Legal Assistance in Criminal Matters Act,” as a principle, treaties apply to the issues concerning international mutual legal assistance in criminal matters; where there are no such treaties or no applicable provisions in such treaties, the “Mutual Legal Assistance in Criminal Matters Act” shall apply. For the issues to which no provisions of the “Mutual Legal Assistance in Criminal Matters Act” are applicable, the “Code of Criminal Procedure” and other laws apply. According to Article 5 of the “Mutual Legal Assistance in Criminal Matters Act,” any assistance to be granted in accordance with this Act shall be done on the

basis of the principle of reciprocity.

337. Furthermore, according to Article 30 of Taiwan’s “Mutual Legal Assistance in Criminal Matters Act,” when Taiwan requests mutual legal assistance in criminal matters, the request shall be filed with a Letter of Request and relevant attachments as required by the Requested Party. The request shall be officially filed by the Ministry of Justice via the MOFA. In the case of emergency or special circumstances, the Ministry of Justice may file the request directly with the Requested Party; a court, with a copy sent to the Ministry of Justice, or a prosecutors’ office, under the approval of the Ministry of Justice, may file the request directly with a foreign court, prosecuting service or competent law enforcement authorities in the Requested Party.

338. Therefore, according to the laws of Taiwan, a request must first be submitted by the court or the prosecutorial agency. If the requirements of relevant laws and procedures in Taiwan are met, the Ministry of Justice may, in accordance with the law, submit a request for mutual legal assistance in criminal matters to another country.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

339. There are currently no relevant cases or statistical data available.

Article 42. Jurisdiction

Article 42, subparagraph (1) (a)

§42 (1) (a)

Each State Party shall adopt such measures as may be necessary to establish its jurisdiction over the offences established in accordance with this Convention when:

(a) The offence is committed in the territory of that State Party; or

A. Is your country in compliance with these provisions?

340. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline

(or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

341. The first part of Article 3 of the “Criminal Code” stipulates: “This Code shall apply to an offense committed within the territory of the Republic of China.” The territory referred to in this article includes airspace, land, and territorial waters. Article 4 also stipulates: “Where either the conduct or the result of an offense takes place within the territory of the Republic of China, the offense shall be considered as committed within the territory of the Republic of China.” The interpretation also includes the intermediate area. Therefore, if a crime occurs within Taiwan’s territory, we have jurisdiction. It is thus a testament of the principle of territoriality.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

342. Case study³²

Foreign national Ha, ○ Trinh (Vietnamese national), knowingly handed over his personal financial account debit card and PIN for the account he applied for at First Bank Xiaogang Branch in Kaohsiung City to an unknown member of a fraud ring at an unknown location within Taiwan with the intent to allow such an act to occur, while knowing that the card and the PIN can be used by fraud rings for fraud and concealment of criminal proceeds. Subsequently, the fraud ring employed fraudulent tactics on the victim Chang, ○-Hsiang Taiwan via communications, misleading him into transferring funds into the account, which were then withdrawn and transferred, thus achieving the effect of money laundering by covering the flow of funds. The court held that as the main acts and consequences of this case occurred in Taiwan, it was able to exercise jurisdiction based on the principle of territoriality. The court found that the defendant, Ha, ○ Trinh only provided the account and did not directly carry out the fraud or withdraw funds. Therefore, the court considered the defendant to have committed both aiding fraud and aiding money laundering, and sentenced him to 4 months' imprisonment and a fine for the more serious crime of aiding and abetting money laundering. After serving his sentence or being pardoned, he will be deported.

³² Case source: Taiwan Kaohsiung District Court 2025 Jian-Zi No. 82 Criminal Judgment.

Article 42, subparagraph (1) (b)

§42 (1) (b)

Each State Party shall adopt such measures as may be necessary to establish its jurisdiction over the offences established in accordance with this Convention when:

(b)The offence is committed on board a vessel that is flying the flag of that State Party or an aircraft that is registered under the laws of that State Party at the time that the offence is committed.

A. Is your country in compliance with these provisions?

343. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

344. The second part of Article 3 of the “Criminal Code” stipulates: “An offense committed on board a vessel or aircraft of the Republic of China outside the territory of the Republic of China shall be considered an offense committed within the territory of the Republic of China.” This is an expansion of the territorial principle, and is the principle of the flag state jurisdiction. Therefore, if the crime occurs on a vessel flying the flag of Taiwan at the time of the crime, or on an aircraft registered under Taiwan's laws, Taiwan has jurisdiction.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

345. There are currently no relevant cases or statistical data available.

Article 42, subparagraph (2) (a)

§42 (2) (a)

Subject to article 4 of this Convention, a State Party may also establish its jurisdiction over any such offence when:

(a) The offence is committed against a national of that State Party; or

A. Is your country in compliance with these provisions?

346. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

347. Article 7 of the “Criminal Code” stipulates: “This Code shall apply where any national of Republic of China commits an offense which is not specified in one of the two preceding articles but is punishable for not less than 3 years of imprisonment outside the territory of the Republic of China; unless the offense is not punishable by the law of the place where the offense is committed.” Article 8 of the “Criminal Code” stipulates: “The provisions of the preceding article shall apply mutatis mutandis to an alien who commits an offense outside the territory of the Republic of China against a national of the Republic of China.” Therefore, if a crime is directed at a citizen of Taiwan. Even if the crime occurs abroad, Taiwan Criminal Code may still apply, but there are certain restrictions. In other words, for the law to apply, the perpetrator must be a foreigner and the victim must be a Taiwanese citizen, the perpetrator must have committed a crime other than those prescribed in Articles 5 and 6 of the “Criminal Code,” the crime must be punishable by imprisonment for a minimum term of three years under this provision, and the act must also be punishable under the law of the place where the crime was committed.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

348. There are currently no relevant cases or statistical data available.

Article 42, subparagraph (2) (b)

§42 (2) (b)

Subject to article 4 of this Convention, a State Party may also establish its jurisdiction over any such offence when:

(b)The offence is committed by a national of that State Party or a stateless person who has his or her habitual residence in its territory; or

A. Is your country in compliance with these provisions?

349. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

350. According to the principle that citizens must uphold national legal order, even when citizens are not within the territory of their country, they should still abide by the laws of their country and refrain from engaging in serious violations of the “Criminal Code.” This is especially true for public officials who have a special duty of loyalty to the country. Therefore, the provisions concerning ordinary citizens are governed by Article 5 of the Criminal Code, which states: “This Code shall apply to any of the following offenses outside the territories of the Republic of China:” 1. The offense of sedition. 2. The offense of treason. 3. The offense of obstructing governmental operation specified in Article 135, 136 or 138. 4. The offenses against public safety specified in Article 185-1 or 185-2. 5. The offenses of counterfeiting currency. 6. The offenses of counterfeiting securities specified in Articles 201 to 202. 7. The offenses of forgery specified in Articles 211, 214, 218 or 216, in which only includes using forged official documents as specified in Articles 211, 213 and 214. 8. Drug offenses, except for the offenses of drug abuse or possession of drugs, seeds or application tools or drug. 9. The offenses against personal freedom specified in Articles 296 and 296-1. 10. The offenses of piracy specified in Articles 333 and 334. 11. The offenses of aggravated fraud specified in Articles 339-4. For provisions regarding public officials, Article 6 of the “Criminal Code” states: “This Code shall apply to any of the following offenses

§42 (2)
(a)
§42 (2)
(b)

committed by a public official of the Republic of China outside the territory of the Republic of China: 1. The offenses of malfeasance specified in Articles 121 to 123, 125, 126, 129, 131, 132, or 134. 2. The offense of facilitating escape specified in Article 163. 3. The offenses of forgery specified in Article 213. 4. The offenses of embezzlement specified in Article 336, Paragraph 1.” Therefore, for crimes committed outside the territories of Taiwan, Taiwan does not have jurisdiction for all such crimes. Instead, Taiwan’s criminal jurisdiction applies only to specific subjects and specific crimes. Furthermore, if a stateless person who has a residence within Taiwan’s territory commits a crime, Taiwan criminal jurisdiction shall apply in accordance with the principle of territorial jurisdiction.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

351. Case study³³

According to the “Criminal Code,” anyone who commits an offense of aggravated fraud specified in Article 339-4 outside the territory of the Republic of China is subject to this Code, as it is expressly provided in Article 5, Subparagraph 11 of the “Criminal Code.” Furthermore, the provisions in Article 16, Paragraph 3 of the pre-amendment “Money Laundering Control Act” and Article 23, Paragraph 4 of the amended “Money Laundering Control Act” also explicitly state that “The offences prescribed in Article 14, Article 15, or Article 15-1 shall apply when citizens of the Republic of China commit such offences outside the territory of the Republic of China.” and “The offences prescribed in Article 19, Article 20 or Article 21 shall apply when citizens of the Republic of China commit such offences outside the territory of the Republic of China.” Given that the defendants Mao, ○○, Yin, ○○, and Yi, ○○ joined the fraud ring in this case and worked as cash couriers in Japan, they should be punished in accordance with Article 5, Subparagraph 11 of the “Criminal Code” of Taiwan. Furthermore, Mao, ○○, Yin, ○○, and Yi, ○○ are citizens of Taiwan. Their money laundering activities in Japan are subject to punishment under Article 16, Paragraph 3 of the pre-amendment “Money Laundering Control Act” and Article 23, Paragraph 4 of the amended “Money Laundering Control Act.”

³³ Case source: Taichung District Court 2022 Jin-Su-Zi No. 80 Judgment

Article 42, subparagraph (2) (c)

§42 (2) (c)

Subject to article 4 of this Convention, a State Party may also establish its jurisdiction over any such offence when:

(c)The offence is one of those established in accordance with article 23, paragraph 1 (b) (ii), of this Convention and is committed outside its territory with a view to the commission of an offence established in accordance with article 23, paragraph 1 (a) (i) or (ii) or (b) (i), of this Convention within its territory; or

A. Is your country in compliance with these provisions?

352. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

353. Offenses committed outside the territory of Taiwan are generally not within the scope of Taiwan's Criminal Code, except in the following circumstances, in which case they fall under the scope of Taiwan's "Criminal Code." (1) An offense committed by anyone on board a vessel or aircraft of the Republic of China as specified in the second part of Article 3 of the "Criminal Code"; (2) Certain offenses committed by public officials of Taiwan in foreign countries as specified in Article 6 of the "Criminal Code"; (3) Certain offenses committed by citizens of Taiwan in foreign countries as specified in Article 7 of the "Criminal Code"; (4) Certain offenses committed by non-Taiwanese citizens that infringe upon the personal legal interests of Taiwanese citizens as specified in Article 8 of the "Criminal Code"; (5) Anyone who infringes upon the overall legal interests of Taiwan or the common legal interests of the world as specified in Article 5 of the "Criminal Code." Therefore, even if money laundering occurs overseas, if the above-mentioned circumstances are met, the "Criminal Code" of Taiwan shall apply.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

§42 (2)
(c)

354. Please refer to the response for Article 42, Paragraph 2, Subparagraph b.

Article 42, subparagraph (2) (d)

§42 (2) (d)

Subject to article 4 of this Convention, a State Party may also establish its jurisdiction over any such offence when:

(d)The offence is committed against the State Party.

A. Is your country in compliance with these provisions?

355. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

356. If the crime infringes upon the national legal interests of Taiwan, Articles 5, Subparagraphs 1, 2, 3, 5, 6, and 7 of the “Criminal Code” shall apply: “This Code shall apply to any of the following offenses outside the territories of the Republic of China:”
1. The offense of sedition. 2. The offense of treason. 3. The offense of obstructing governmental operation specified in Article 135, 136 or 138... 5. The offenses of counterfeiting currency. 6. The offenses of counterfeiting securities specified in Articles 201 to 202. 7. The offenses of forgery specified in Articles 211, 214, 218 or 216, in which only includes using forged official documents as specified in Articles 211, 213 and 214... Therefore, only the aforementioned crimes that infringe upon the legal national interests of Taiwan are governed by the “Criminal Code” of Taiwan.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

357. There are currently no relevant cases or statistical data available.

Article 42, paragraph 3

§42 (3)

For the purposes of article 44 of this Convention, each State Party shall take such measures as may be necessary to establish its jurisdiction over the offences established in accordance with this Convention when the alleged offender is present in its territory and it does not extradite such person solely on the ground that he or she is one of its nationals.

A. Is your country in compliance with these provisions?

358. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

359. “Law of Extradition”

- (1) Extradition of Taiwanese nationals to the requesting party is prohibited, but the law also stipulates that if the crime committed is punishable in both countries and is punishable under the laws of Taiwan with a maximum penalty of more than 1 year of imprisonment, or if the act involves the intentional killing of a head of state, the case should be transferred to a court in Taiwan for trial.
- (2) Article 4, Paragraph 1 of the “Law of Extradition” stipulates that Extradition shall be refused if the person whose criminal is requested for is a citizen of Taiwan. Article 4, Paragraph 2 also stipulates that if the crime committed is punishable in both countries and is punishable under the laws of Taiwan with a maximum penalty of more than 1 year of imprisonment, or if the act involves the intentional killing of a head of state or a senior member of a government, or an act of rebellion of the Communists, the case should be transferred to a court in Taiwan for trial. Therefore, any offense listed in the UNCAC that is punishable under Taiwan’s laws with a maximum penalty of more than 1 year of imprisonment shall be transferred to a court in Taiwan for trial.

§42 (2)

(d)

§42 (3)

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

360. There are currently no relevant cases or statistical data available.

Article 42, paragraph 4

§42 (4)

Each State Party may also take such measures as may be necessary to establish its jurisdiction over the offences established in accordance with this Convention when the alleged offender is present in its territory and it does not extradite him or her.

A. Is your country in compliance with these provisions?

361. Not applicable.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

362. Although Article 3 of Taiwan's current "Law of Extradition" clearly stipulates that extradition can be refused for crimes of a military, political, or religious nature, we have not yet established a legal system in which Taiwan can exercise supplementary criminal jurisdiction in such circumstances. Jurisdiction over crimes committed by non-citizens is limited to cases that are explicitly prosecutable under Taiwan's law, such as those stipulated in Article 5 of the "Criminal Code." Therefore, even if Article 42, Paragraph 4 of the UNCAC states that each State Party may establish its jurisdiction over the offences established in accordance with this Convention "when the alleged offender is present in its territory and it does not extradite him or her for other reasons," Taiwan must still respect its domestic laws. If there are no corresponding statutory grounds, the courts have no legal right to prosecute or adjudicate such conduct.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

363. There are currently no relevant cases or statistical data available.

Article 42, paragraph 5

§42 (5)

If a State Party exercising its jurisdiction under paragraph 1 or 2 of this article has been notified, or has otherwise learned, that any other States Parties are conducting an investigation, prosecution or judicial proceeding in respect of the same conduct, the competent authorities of those States Parties shall, as appropriate, consult one another with a view to coordinating their actions.

A. Is your country in compliance with these provisions?

364. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

§42 (4)

§42 (5)

365. “Mutual Legal Assistance in Criminal Matters Act,” “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement”

To implement this provision of the UNCAC, and to address potential jurisdictional and request conflicts between Taiwan and other countries, Taiwan's “Mutual Legal Assistance in Criminal Matters Act,” promulgated and implemented on May 2, 2018, contains relevant provisions of this article of the Convention, which facilitates coordination and cooperation with other countries. In addition, Taiwan and Mainland China signed the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement” in 2009. Article 4 of this agreement regulates the cooperation between the two sides in combating major crimes, including corruption, bribery, economic crimes, and transnational organized crime. Article 5 of the same agreement stipulates that both parties agree to exchange intelligence, assist in the arrest and repatriation, and cooperate in investigations and prosecutions when necessary. Article 8 stipulates that both parties shall provide assistance such as testimonies, evidence, and identification of related persons in accordance with their respective regulations, and shall make every effort to cooperate with the other party's requests.

C. Please provide examples of the implementation of those measures, including related

court or other cases, available statistics etc.

366. Relevant case studies

- (1) Currently, Taiwan has established regular communication channels with some countries and international organizations (such as the European Judicial Network). In the event of situations mentioned in Article 42 of the Convention, we can consult and find solutions together. In addition, Taiwan has provided mutual legal assistance in relevant cases with the central competent authorities of countries such as Thailand, the United States, and Poland. Examples are as follows:
 - (a) In June 2022, a Thai-Taiwanese couple was murdered and their bodies were dumped in the trunk of their SUV in a parking lot near Taoyuan High Speed Rail Station. The three main suspects, who held dual Taiwanese and Thai citizenship, immediately fled back to Thailand. Based on the mutual legal assistance requests made by Taiwan Taoyuan District Prosecutors Office to Thailand and by Thailand to Taiwan, the Department of International and Cross-Strait Legal Affairs of the Ministry of Justice assisted the Thai authorities in successfully arresting the three suspects. Taiwan Taoyuan District Prosecutors Office was also able to obtain relevant evidence provided by the Thai authorities and conduct an in-depth investigation.
 - (b) In February 2023, Taiwan requested Poland to extradite a Taiwanese national surnamed Liu, a defendant in a telecommunications fraud case, in accordance with the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters.” After a court review process and an administrative review process by the Minister of Justice in Poland lasting approximately 9 months, Poland agreed to extradite Liu back to Taiwan to face judicial trial. Liu was extradited back to Taiwan on January 15, 2024. This was the first case of Taiwan extraditing a wanted criminal from a foreign country back to Taiwan.
- (2) The MOJ of Taiwan executed the return of criminal proceeds in accordance with the “Mutual Legal Assistance in Criminal Matters Act” for the first time in 2022, returning nearly US\$16 million in illicit assets from drug trafficking and money laundering cases to the United States. Taiwan received 50% of the seized funds amounting to over US\$7 million from the United States in August 2024. This is the first case of Taiwan assisting in seizing and returning illicit assets to the United States in accordance with the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters” and the “Mutual Legal Assistance in Criminal Matters Act,” and

then receiving a share of the illicit assets from the United States.

Article 42, paragraph 6

§42 (6)

Without prejudice to norms of general international law, this Convention shall not exclude the exercise of any criminal jurisdiction established by a State Party in accordance with its domestic law.

A. Is your country in compliance with these provisions?

367. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

368. This provision is a preservation provision, intended to ensure that the UNCAC does not restrict the other criminal jurisdictions established by each State Party under its national laws. Articles 5 to 8 of Taiwan's "Criminal Code" expressly specifies the principles of territoriality, personal jurisdiction, and universal jurisdiction, covering the exercise of criminal jurisdiction over international crimes. It is in line with the spirit of Article 42, Paragraph 6 of the UNCAC.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

369. There are currently no relevant cases or data.

【THEMATIC】 IV. International cooperation

V. International cooperation (arts. 43-50)

Article 44: Extradition

370. Legislative History and Amendments to the “Law of Extradition

(1) The current “Law of Extradition” of the Republic of China (Taiwan) was promulgated on April 17, 1954. Although it was amended on July 4, 1980, no other amendments had been made for over 40 years. Its provisions were no longer in line with international extradition practices, and contradicted the current criminal procedure system. The Ministry of Justice (MOJ) therefore drafted an amendment to the “Law of Extradition” in 2022 after referencing relevant UN conventions and the laws of Germany, Japan, and South Korea. The draft contains 52 articles divided into four chapters. Key points are as follows: Chapter 1 “General Provisions”—Added the legislative purpose, relevant definitions, and the principle of reciprocity. Chapter Two “Extradition Requests from Foreign Countries”—Expressly provides requirements on the request form and format, a unified request channel, the conditions under which assistance shall or may be refused, and the court with exclusive jurisdiction; provisions on extradition and detention, emergency extradition, how courts handle extradition procedures, and detention for execution of extradition were also added; and the principle of specialty and the principle of non-extradition to a third state were amended. Chapter Three “Extradition Requests to Foreign Countries”—Added provisions on the channels and procedures for making extradition requests to foreign countries (not specified in the current law). Chapter Four “Supplementary Provisions”—Added provisions on compensation for extradition and detention. The provisions and explanations concerning of Article 44 of the UNCAC in the “Law of Extradition” and the current draft bill are detailed in Appendix 1.

(2) This version of the draft amendment to the “Law of Extradition” was reviewed and approved by the Executive Yuan and sent to the Legislative Yuan on March 31, 2022. The first reading was passed by the Legislative Yuan on April 15 of the same year. Due to legislative discontinuity, the MOJ is currently handling relevant matters in accordance with the “Notices Regarding the Submission of Bills of Executive Yuan

Agencies.” After the evaluation process is completed, the MOJ will resubmit the bill to the Executive Yuan for approval and then forward to the Legislative Yuan for review as soon as possible.

- (3) Extradition treaties that have been signed between Taiwan and other countries are as follows: “The Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of Costa Rica” (1984), “Treaty of Extradition between the Republic of China and the Republic of Paraguay” (1986), “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa” (1987), “Treaty of Extradition between the Government of the Republic of China and the Government of the Kingdom of Swaziland” (1988) (Note: Swaziland was renamed Eswatini in 2018), “Treaty of Extradition between the Republic of China and the Dominican Republic” (1990), “Treaty of Extradition between the Republic of China and the Commonwealth of Dominica” (1990), “Treaty of Extradition between the Government of the Republic of China and the Government of Saint Vincent and the Grenadines” (1992), “Treaty of Extradition between the Government of the Republic of China and the Government of Grenada” (1992), “Treaty of Extradition between the Republic of China and the Republic of Malawi” (1994), “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of Marshall Islands” (2011), “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of Palau” (2012), and the “Treaty of Extradition between the Republic of China and Saint Christopher and Nevis” (2013). In the titles of the above treaties and in any subsequent references thereto, “the Republic of China” refers to the Republic of China (Taiwan). In addition, the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters” (2019) covers mutual legal assistance in criminal matters, extradition, transfer of sentenced persons, sharing of legal information and practical opinions, and sharing of information on prosecution and crime prevention.

Article 44, paragraph 1

§44 (1)

| This article shall apply to the offences established in accordance with this Convention

where the person who is the subject of the request for extradition is present in the territory of the requested State Party, provided that the offence for which extradition is sought is punishable under the domestic law of both the requesting State Party and the requested State Party.

A. Is your country in compliance with these provisions?

371. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

372. Article 2 of the “Law of Extradition” stipulates that extradition may only be approved if the offense is punishable both under the laws of the country where the offense was committed and the country making such requisition, provided that the maximum punishment for such offense is imprisonment for one year or more.

373. The extradition treaties signed between Taiwan and 12 countries stipulate that the treaties are only applicable to offenses that meet the dual criminality principle, including: Article 2 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of Costa Rica” (1984), Article 2 of the “Treaty of Extradition between the Republic of China and the Republic of Paraguay” (1986), Article 2 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa” (1987), Article 2 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Kingdom of Swaziland” (1988) (Note: Swaziland was renamed Eswatini in 2018), Article 2 of the “Treaty of Extradition between the Republic of China and the Dominican Republic” (1990), Article 2 of the “Treaty of Extradition between the Republic of China and the Commonwealth of Dominica” (1990), Article 2 of the “Treaty of Extradition between the Government of the Republic of China and the Government of Saint Vincent and the Grenadines” (1992), Article 2 of the “Treaty of Extradition between the Government of the Republic of China and the Government of Grenada” (1992), Article 2 of the “Treaty of Extradition between

the Republic of China and the Republic of Malawi” (1994), Article 2 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of Marshall Islands” (2011), Article 3 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of Palau” (2012), and Article 2 of the “Treaty of Extradition between the Republic of China and Saint Christopher and Nevis” (2013), which specify extraditable offenses. Furthermore, Article 4 of the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters” (2019) stipulates that the central competent authorities of both sides commit to cooperation in the transfer of criminally prosecuted persons in accordance with their respective domestic laws, so that the persons will not avoid punishment for their offenses, thereby achieving the purpose of extradition.

374. Criminal Law of Taiwan already sets forth penalties for some offenses (such as civil servants accepting bribes and money laundering) specified in the Convention, and the maximum sentence for the offenses all exceed three years, which reaches the aforementioned threshold for punishment under the laws of both countries and has not been listed as grounds for refusing extradition. However, some crimes (such as bribery of foreign civil servants under Article 16, Paragraph 2 of the Convention and trading in influence under Article 18) still need to be added through future amendments.

§44 (2)

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

375. There are currently no relevant cases or statistical data available.

Article 44, paragraph 2

§44 (2)

Notwithstanding the provisions of paragraph 1 of this article, a State Party whose law so permits may grant the extradition of a person for any of the offences covered by this Convention that are not punishable under its own domestic law.

A. Is your country in compliance with these provisions?

376. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to

ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

377. Article 2 of the “Law of Extradition” stipulates that extradition may only be approved if the offense is punishable under the laws of both countries. However, Article 10, Paragraph 1, Subparagraph 1 of the 2022 draft amendment to the “Law of Extradition” stipulates that if the extraditable offense occurred in Taiwan, but is not a criminal offense under the laws of Taiwan, then the offense is not punishable under the laws of both countries and is grounds for which extradition “may” be refused and not a reason extradition “shall” be refused. Therefore, even though some offenses under the Convention are not punishable in Taiwan, i.e., the offenses are not punishable in both countries, extradition still may be approved in accordance with the draft amendment to the “Law of Extradition” of Taiwan.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

378. There are currently no relevant cases or statistical data available.

Article 44, paragraph 3

§44 (3)

If the request for extradition includes several separate offences, at least one of which is extraditable under this article and some of which are not extraditable by reason of their period of imprisonment but are related to offences established in accordance with this Convention, the requested State Party may apply this article also in respect of those offences.

A. Is your country in compliance with these provisions?

379. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline

(or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

380. Although this is currently not covered by Article 2 of the “Law of Extradition,” Article 10, Paragraph 1, Subparagraph 2 of the 2022 draft amendment to the “Law of Extradition” stipulates that if the extraditable offense is punishable by a maximum sentence of 3 years of imprisonment in accordance with the laws of Taiwan, or if the sentence to be served or remaining sentence of the person is 1 year or less of imprisonment, the request for extradition “may” be refused. Therefore, requests for extradition still may be approved on a case-by-case basis. Therefore, if one offense is extraditable under this article while other offenses are not due to the length of imprisonment, the offenses specified in the Convention will still be extraditable in accordance with the draft amendment to the “Law of Extradition.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

381. There are currently no relevant cases or statistical data available.

§44 (3)

§44 (4)

Article 44, paragraph 4

§44 (4)

Each of the offences to which this article applies shall be deemed to be included as an extraditable offence in any extradition treaty existing between States Parties. States Parties undertake to include such offences as extraditable offences in every extradition treaty to be concluded between them. A State Party whose law so permits, in case it uses this Convention as the basis for extradition, shall not consider any of the offences established in accordance with this Convention to be a political offence.

A. Is your country in compliance with these provisions?

382. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools

and resources utilized.)

383. Please refer to Article 44, Paragraph 1 for the articles of each extradition treaty that cover the crimes specified in the Convention.

384. Extradition may be refused if the act of offense is of military, political or religious nature in accordance with Article 3 of the “Law of Extradition.” Furthermore, Article 9, Paragraph 1, Subparagraph 2 of the 2022 draft amendment to the “Law of Extradition” stipulates that extradition “shall” be refused if the extraditable offense is a political one. The reason for the amendment states that “the definition of political offenses is broad and may include contact with social groups with different political views or positions.” It does not include offenses specified in the Convention as political ones.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

385. There are currently no relevant cases or statistical data available.

Article 44, paragraph 5

§44 (5)

If a State Party that makes extradition conditional on the existence of a treaty receives a request for extradition from another State Party with which it has no extradition treaty, it may consider this Convention the legal basis for extradition in respect of any offence to which this article applies.

A. Does your country require the conclusion of a treaty as a condition for extradition?

386. No. (Taiwan does not require a treaty to be signed for extradition)

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

387. Overall, due to international political factors, Taiwan operates under different legal norms when interacting with foreign political entities. According to Article 1 of the

“Law of Extradition,” Taiwan does not require a treaty to be signed for extradition:

- (1) Extraditions between countries with no extradition treaty signed are handled in accordance with the “Law of Extradition.”
- (2) Extraditions between countries with an extradition treaty signed are handled in accordance with such treaty. For example, Taiwan has signed extradition treaties with allied countries, such as Paraguay, Swaziland, the Dominican Republic, Saint Christopher and Nevis, Saint Vincent and the Grenadines, the Marshall Islands, and Palau. Taiwan previously signed extradition treaties with South Africa, Dominica, Costa Rica, Grenada, and Malawi, which it has severed diplomatic ties with.
- (3) “The Memorandum of Understanding Concerning the Extradition of Zain Taj Dean” signed between Taiwan and the United Kingdom, as well as Article 17 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan,” also contain provisions similar to extradition. If the nationals of the requesting country are suspected of committing an offense in the territory of the requesting country, the requested party shall deport the nationals according to the domestic laws of both countries and the results of consulting according to the agreement.
- (4) Deportations between China are handled in accordance with the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement,” and the “Operational Guidelines for Cross-Strait Apprehension and Deportation of Criminals or Criminal Suspects.”

§44 (5)

§44 (6)

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

388. There are currently no relevant cases or statistical data available.

Article 44, paragraph 6

§44 (6)

A State Party that makes extradition conditional on the existence of a treaty shall:

- (a) At the time of deposit of its instrument of ratification, acceptance or approval of or accession to this Convention, inform the Secretary-General of the United Nations whether it will take this Convention as the legal basis for cooperation on extradition

with other States Parties to this Convention; and

(b) If it does not take this Convention as the legal basis for cooperation on extradition, seek, where appropriate, to conclude treaties on extradition with other States Parties to this Convention in order to implement this article.

A. Does your country require the conclusion of a treaty as a condition for extradition?

389. No. (Taiwan does not require a treaty to be signed for extradition)

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

390. Please refer to the response for Article 44, Paragraph 5.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

391. There are currently no relevant cases or statistical data available.

Article 44, paragraph 7

§44 (7)

States Parties that do not make extradition conditional on the existence of a treaty shall recognize offences to which this article applies as extraditable offences between themselves.

A. Is your country in compliance with these provisions?

392. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

393. Please refer to the response for Article 44, Paragraphs 1, 2, 4, and 5.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

394. There are currently no relevant cases or statistical data available.

Article 44, paragraph 8

§44 (8)

Extradition shall be subject to the conditions provided for by the domestic law of the requested State Party or by applicable extradition treaties, including, inter alia, conditions in relation to the minimum penalty requirement for extradition and the grounds upon which the requested State Party may refuse extradition.

A. Is your country in compliance with these provisions?

395. Yes.

§44 (7)

§44 (8)

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

396. Articles 2 to 5 of the “Law of Extradition” stipulate the conditions for approving extradition, including the dual criminality, the minimum penalty requirement, and grounds for which extradition shall or may be refused. Articles 9 to 12, 17, 18, and 20 to 23 of the same law set forth the documents and procedures for extradition requests, case transfer, and oral arguments. Furthermore, Articles 9 and 10 of the 2022 draft amendment to the “Law of Extradition” clearly list reasons for which extradition may be refused and reasons for which extradition shall be refused³⁴.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

³⁴ Based on the principle of legal clarity, Article 9 of the draft amendment to the Law of Extradition expressly provides 12 reasons for which extradition shall be refused. Article 10 of the draft amendment expressly provides 5 reasons for which extradition may be refused.

397. There are currently no relevant cases or statistical data available.

Article 44, paragraph 9

§44 (9)

States Parties shall, subject to their domestic law, endeavour to expedite extradition procedures and to simplify evidentiary requirements relating thereto in respect of any offence to which this article applies.

A. Is your country in compliance with these provisions?

398. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

399. Pursuant to Articles 12 and 16 of the “Law of Extradition,” in case of emergency, a foreign government may, before presenting the written requisition for extradition, request by correspondence or cablegram the arrest and detention of the person to be extradited. Articles 17 to 20 set forth certain time limits for questioning the person to be extradited, response, and case conclusion.

400. Furthermore, Articles 15 and 16 of the 2022 draft amendment to the “Law of Extradition” stipulate that arrest and detention shall be executed by the court to save time in the extradition process. Articles 20 and 21 of the draft amendment specify matters that the judge is required to inform the person to be extradited before questioning, and added procedures and effects of protections for the person to consent to extradition.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

401. There are currently no relevant cases or statistical data available.

Article 44, paragraph 10

§44 (10)

Subject to the provisions of its domestic law and its extradition treaties, the requested State Party may, upon being satisfied that the circumstances so warrant and are urgent and at the request of the requesting State Party, take a person whose extradition is sought and who is present in its territory into custody or take other appropriate measures to ensure his or her presence at extradition proceedings.

A. Is your country in compliance with these provisions?

402. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

403. According to current laws in Taiwan, prosecutors still have the right to order the arrest of defendants. However, according to Article 93, Paragraph 2 and Article 228, Paragraph 4 of the “Code of Criminal Procedure” of Taiwan, prosecutors are required to petition the court to detain the defendant and do not have the right to order their detention directly. Article 16 of the current “Law of Extradition” somewhat contradicts the current “Code of Criminal Procedure.” Therefore, Article 26, Paragraph 1 of the 2022 draft amendment to the “Law of Extradition” stipulates that “a prosecutor shall issue an arrest warrant to detain the person requested for extradition after being notified by the Ministry of Justice of a request for emergency detention for extradition.” Paragraph 2 stipulates that “after questioning the person to be extradited, if the prosecutor finds that the person meets the criteria set forth in Article 24, Paragraph 1, the prosecutor shall state the reasons and submit the written documents specified in Paragraph 1 and the judicial documents specified in Paragraph 2 of the preceding article to the court within 24 hours from the time of arrest to apply for emergency detention for extradition.” This is consistent with current “Code of Criminal Procedure” of Taiwan.

C. Please provide examples of the implementation of those measures, including related

§44 (9)
§44
(10)

court or other cases, available statistics etc.

404. There are currently no relevant cases or statistical data available.

Article 44, paragraph 11

§44 (11)

A State Party in whose territory an alleged offender is found, if it does not extradite such person in respect of an offence to which this article applies solely on the ground that he or she is one of its nationals, shall, at the request of the State Party seeking extradition, be obliged to submit the case without undue delay to its competent authorities for the purpose of prosecution. Those authorities shall take their decision and conduct their proceedings in the same manner as in the case of any other offence of a grave nature under the domestic law of that State Party. The States Parties concerned shall cooperate with each other, in particular on procedural and evidentiary aspects, to ensure the efficiency of such prosecution.

A. Is your country in compliance with these provisions?

405. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

406. Although “Law of Extradition” of Taiwan adopts the principle of “non-extradition of nationals,” Article 4, Paragraph 2 also stipulates that if a national of Taiwan commits an offense specified in the provision of Articles 2 and 3 of the same law in a foreign territory, the case shall be immediately transferred to the court with jurisdiction for trial upon refusing the extradition request from the foreign government. Furthermore, Article 9, Paragraph 2 of the 2022 draft amendment to the “Law of Extradition” stipulates that if a request for extradition is refused because the person requested for extradition is a national of Taiwan (i.e., non-extradition of nationals), and the facts of the extraditable offense violate the Criminal Law of Taiwan, the case shall immediately be transferred to the prosecutors office with jurisdiction for investigation. Therefore,

when there are any of the circumstances specified in Article 9, Paragraph 2 of the 2022 draft amendment to the “Law of Extradition,” the case shall be transferred to the district prosecutors office with jurisdiction for investigation in accordance with Articles 4 to 16 of the “Code of Criminal Procedure” of Taiwan.

407. Jurisdiction of criminal courts in Taiwan is specified in Articles 5 to 8 of “Criminal Code” of Taiwan, which determines the scope of power of criminal punishment in Taiwan. Articles 6 and 7 adopt the nationality principle, which means that the state still has the power to punish serious offenses committed by its nationals abroad, ensuring that nationals are not exempted from liability due to “non-extradition of nationals.” Articles 5 and 8 provide the basis for criminal trials in cases involving crimes against important national legal interests and values of international society. Therefore, the jurisdiction of criminal courts specified in Criminal Code of Taiwan is consistent with the obligations set forth in this paragraph.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

408. There are currently no relevant cases or statistical data available.

Article 44, paragraph 12

§44 (12)

Whenever a State Party is permitted under its domestic law to extradite or otherwise surrender one of its nationals only upon the condition that the person will be returned to that State Party to serve the sentence imposed as a result of the trial or proceedings for which the extradition or surrender of the person was sought and that State Party and the State Party seeking the extradition of the person agree with this option and other terms that they may deem appropriate, such conditional extradition or surrender shall be sufficient to discharge the obligation set forth in paragraph 11 of this article.

A. Is your country in compliance with these provisions?

409. Not applicable. (Both current law and the draft amendment of Taiwan do not adopt this legislative model.)

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate

whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

410. Currently, “Law of Extradition” of Taiwan adopts the principle of non-extradition of nationals. However, the 2022 draft amendment is a compromise based on the international trend to expand mutual legal assistance and the principle of reciprocity, and adopts the principle that nationals may be extradited for serious offenses. It thus added an exception allowing the courts to decide whether to extradite a national to a requesting country in Article 9, Paragraph 1, Subparagraph 5 of the draft amendment, so that criminals will not be able to escape punishment because an extraditable offense is not punishable under the laws of Taiwan and the principle of non-extradition of nationals prevents them from being extradited.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

411. There are currently no relevant cases or statistical data available.

Article 44, paragraph 13

§44 (13)

If extradition, sought for purposes of enforcing a sentence, is refused because the person sought is a national of the requested State Party, the requested State Party shall, if its domestic law so permits and in conformity with the requirements of such law, upon application of the requesting State Party, consider the enforcement of the sentence imposed under the domestic law of the requesting State Party or the remainder thereof.

A. Is your country in compliance with these provisions?

412. Not applicable.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

413. There are no related regulations in Taiwan.

- (1) There are no related regulations in Taiwan's current laws regarding the conversion of extradition. The “conversion of sentences” stipulated in Article 8, Paragraph 1 of Taiwan's “Transfer of Sentenced Persons Act” applies to situations where Taiwan receives Taiwanese prisoners from other countries to serve sentences imposed in those countries' courts. This differs from the system specified in Article 44, Paragraph 13 of the “UNCAC,” which stipulates that if a Taiwanese citizen refuses extradition due to their nationality, the Taiwanese authorities must pursue the case. The two systems differ in their applicable subjects and legal stages.
- (2) The current version and the draft amendment to the “Law of Extradition” of Taiwan do not specify whether Taiwan will enforce punishments imposed or sentences that have not yet been served by foreign courts. According to Article 44, Paragraph 13 of the Convention, sentences shall apply “if the domestic law so permits and in conformity with the requirements of such law.” This regulation is “not applicable” under the current legal framework of Taiwan.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

414. There are currently no relevant cases or statistical data available.

Article 44, paragraph 14

§44 (14)

Any person regarding whom proceedings are being carried out in connection with any of the offences to which this article applies shall be guaranteed fair treatment at all stages of the proceedings, including enjoyment of all the rights and guarantees provided by the domestic law of the State Party in the territory of which that person is present.

A. Is your country in compliance with these provisions?

415. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline

(or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

416. The “Law of Extradition” provides adequate protections to persons requested for extradition, and the protections are the same as those provided to a national of Taiwan. For example, the provisions of “Code of Criminal Procedure” of Taiwan must be applicable or applicable mutatis mutandis when arresting and detaining a person to be extradited or when the person appoints a defense attorney. With regard to relevant provisions in the 2022 draft amendment to the “Law of Extradition,” Article 20 specifies matters that the judge is required to inform the person requested for extradition of during questioning; Article 21 specifies procedures for the person requested for extradition to consent to extradition or waive relevant protections, as well as the effect of such expression; Articles 22 and 23 stipulate that the person requested for extradition has the right to defense and the right to interpretation assistance. If the person requested for extradition does not appoint a defense attorney, the court shall appoint a public defender or lawyer to defend him/her.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

417. There are currently no relevant cases or statistical data available.

Article 44, paragraph 15

§44 (15)

Nothing in this Convention shall be interpreted as imposing an obligation to extradite if the requested State Party has substantial grounds for believing that the request has been made for the purpose of prosecuting or punishing a person on account of that person’s sex, race, religion, nationality, ethnic origin or political opinions or that compliance with the request would cause prejudice to that person’s position for any one of these reasons.

A. Is your country in compliance with these provisions?

418. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to

ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

419. Extradition may be refused if the act of offense is of military, political or religious nature in accordance with Article 3 of the “Law of Extradition.” The extradition treaties concluded between Taiwan and other countries comply with the aforementioned principle³⁵. In practice, before refusing a request, Taiwan will usually contact the requesting country to make representations and submit supplementary information. Furthermore, Article 9, Paragraph 1 of the 2022 draft amendment to the Law of Extradition stipulates that extradition shall be refused where approval of such request will put the person sought at risk of punishment or other adverse action solely due to race, nationality, sex, religion, identity, or contact with social groups with different political opinions or positions.

§44
(15)
§44
(16)

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

420. There are currently no relevant cases or statistical data available.

Article 44, paragraph 16

§44 (16)

States Parties may not refuse a request for extradition on the sole ground that the offence is also considered to involve fiscal matters.

A. Is your country in compliance with these provisions?

421. Yes.

³⁵ Current extradition treaties between Taiwan and other countries contain articles prohibiting extradition due to political crimes, such as: Article 4, Subparagraph 3 of the Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of Costa Rica, Article 2, Subparagraphs 4, 5, and 6 of the Treaty of Extradition between the Republic of China and the Republic of Paraguay, Article 5 of the Treaty of Extradition between the Republic of China and the Dominican Republic, Article 3 of the Treaty of Extradition between the Republic of China and the Commonwealth of Dominica, Article 3 of the Treaty of Extradition between the Republic of China and Saint Christopher and Nevis, Article 3 of the Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa, Article 5 of the Treaty of Extradition between the Government of the Republic of China and the Government of the Kingdom of Swaziland, Article 5 of the Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of Marshall Islands, and Article 4, Subparagraph 2 of the Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of Palau.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

422. The content of this paragraph does not fall within the grounds for mandatory or discretionary refusal under Articles 3 to 5 of the “Law of Extradition” of Taiwan. Please refer to the response for Article 44, Paragraph 8.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

423. There are currently no relevant cases or statistical data available.

Article 44, paragraph 17

§44 (17)

Before refusing extradition, the requested State Party shall, where appropriate, consult with the requesting State Party to provide it with ample opportunity to present its opinions and to provide information relevant to its allegation.

A. Is your country in compliance with these provisions?

424. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

425. In practice, Taiwan will offer the requesting country with opportunities to provide full explanation and submit supplementary information before refusing extradition. Article 11 of the 2022 draft amendment to the “Law of Extradition” stipulates that after the MOFA receives an extradition request, and after the MOFA transmits the extradition request to the MOJ, both the MOFA and MOJ may notify the requesting country to

submit supplementary information or an explanation within a specified time limit.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

426. To date, no country has made an extradition request to Taiwan.

Article 44, paragraph 18

§44 (18)

States Parties shall seek to conclude bilateral and multilateral agreements or arrangements to carry out or to enhance the effectiveness of extradition.

A. Is your country in compliance with these provisions?

427. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

428. Treaties and agreements regarding mutual legal assistance, extradition, and the transfer of sentenced persons show judicial sovereignty of Taiwan. However, Taiwan has limited diplomatic allies due to its unique circumstances, and despite the difficulty of concluding such treaties and agreements, Taiwan has overcome numerous obstacles and made every effort to negotiate and sign such treaties and agreements with other countries. For example: the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters” signed between Taiwan and Poland in 2019, and the “Arrangement Between the Taipei Representative Office, Bratislava and the Slovak Economic and Cultural Office, Taipei on Judicial Cooperation in Criminal Matters” signed between Taiwan and Slovakia in 2021 both contain provisions on extradition cooperation. Taiwan will continue to negotiate and sign extradition treaties or agreements/arrangements with its diplomatic allies and other countries. For further details, please refer to the response for Article 44, Paragraph 5.

§44
(17)
§44
(18)

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

429. The scope of the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters,” signed in 2019, includes extradition requests. Taiwan made a request to Poland to extradite Taiwanese nationals back to Taiwan for trial in 2024 according to the agreement, and the extradition procedures were conducted in full compliance with the law. (please refer to Article 42, Paragraph 5 for details).

Article 45. Transfer of sentenced persons

Article 45

§45

States Parties may consider entering into bilateral or multilateral agreements or arrangements on the transfer to their territory of persons sentenced to imprisonment or other forms of deprivation of liberty for offences established in accordance with this Convention in order that they may complete their sentences there.

A. Is your country in compliance with these provisions?

430. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

431. The “Transfer of Sentenced Persons Act” and agreements/arrangements signed with other countries

(1) To facilitate the transnational transfer of sentenced persons, Taiwan upholds humanitarian principles in accordance with the Transfer of Sentenced Persons Act, international treaties, and agreements based on the principles of reciprocity, subject to the consent of Taiwan, the transferring country, and the sentenced person.

- (2) Article 2 of the “Transfer of Sentenced Persons Act” stipulates: “The transfer of sentenced persons is subject to the treaties which Taiwan has signed with the Transferring States. The provisions of the Act herein shall be applicable only when there is no treaty or they are not regulated in treaties. Where matters are not regulated in this Act, the Criminal Code, Code of Criminal Procedure, Juvenile Justice Act and other relevant provisions of the laws of Taiwan shall govern.”
- (3) Agreements/Arrangements on the transfer of sentenced persons that have been concluded between Taiwan and other countries are as follows: The “Arrangement between the Taipei Representative Office in the Federal Republic of Germany and the German Institute in Taipei on the Transfer of Sentenced Persons and Cooperation in the Enforcement of Penal Sentences” (2013), “Arrangement between the Justice Authorities of Taiwan and the Authorities of the United Kingdom of Great Britain and Northern Ireland on the Transfer of Sentenced Persons” (2016), “Agreement between the Government of the Republic of China (Taiwan) and the Government of the Kingdom of Eswatini on the Transfer of Convicted Offenders and Cooperation in the Enforcement of Penal Sentences” (2019), “Arrangement between the Taipei Representative Office in Denmark and the Trade Council of Denmark, Taipei on the Transfer of Sentenced Persons” (2019), “Agreement between the Taipei Cultural and Economic Delegation and the Trade Office of Swiss Industries on the Transfer of Sentenced Persons” (2020), and “Treaty between the Government of the Republic of China (Taiwan) and the Government of Saint Vincent and the Grenadines on the Transfer of Sentenced Persons” (2022). In addition, the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters” (2019) covers mutual legal assistance in criminal matters, extradition, transfer of sentenced persons, sharing of legal information and practical opinions, and sharing of information on prosecution and crime prevention.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

432. As of December 2025, the MOJ has transferred 13 sentenced persons back to Germany, the United Kingdom, Denmark, Poland, and Switzerland, respectively, to continue serving their sentences.

Article 46. Mutual legal assistance

Article 46, paragraph 1

§46 (1)

States Parties shall afford one another the widest measure of mutual legal assistance in investigations, prosecutions and judicial proceedings in relation to the offences covered by this Convention.

A. Is your country in compliance with these provisions?

433. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

434. According to Article 6 of the “Mutual Legal Assistance in Criminal Matters Act,” the matters for which assistance may be requested or provided include obtaining evidence, service of documents, search, seizure, immobilization of assets, implementation of final and irrevocable judgment or order for confiscation of assets or collection of proceeds value relating to a criminal offense, restitution of proceeds of crime, and other types of assistance not contradictory to the law of the Taiwan, which already includes investigation, prosecution, and trial procedures. In addition, Articles 7 to 9 of the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement” and Article 12, Paragraph 2 of the “Guidelines for Cross-Strait Investigation and Evidence Collection” all specify the scope and matters of mutual legal assistance. The provisions and explanations concerning Article 46 of the UNCAC, as reflected in the “Mutual Legal Assistance in Criminal Matters Act” and in mutual legal assistance protocols (agreements) signed between Taiwan and other countries, are detailed in Appendix 2.

435. Overview of extradition treaties and mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions

(1) Mutual legal assistance agreements/arrangements concluded with a total of 16 countries: Taiwan has signed mutual legal assistance treaties and

agreements/arrangements with the United States, the Philippines, South Africa, Poland, Nauru, Belize, Saint Vincent and the Grenadines, Palau, Germany, Tuvalu, Saint Lucia, and the Marshall Islands. It has also signed a criminal, civil, and commercial judicial cooperation agreement with Slovakia, the Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement with China, and a civil mutual legal assistance agreement with Vietnam.

- (2) **Agreements/arrangements on the transfer of sentenced persons concluded with 7 countries, and extradition treaties concluded with 13 countries:** Taiwan has signed agreements/arrangements on the transfer of sentenced persons with Germany, the United Kingdom, Eswatini, Denmark, Switzerland, and Saint Vincent and the Grenadines, and an agreement on legal cooperation in criminal matters with Poland that includes provisions on the transfer of sentenced persons and extradition. Furthermore, Taiwan has signed extradition treaties with 13 countries, including Paraguay, Costa Rica, South Africa, Eswatini (formerly Swaziland), the Dominican Republic, Dominica, Saint Vincent, Grenada, Malawi, the Marshall Islands, Palau, and Saint Christopher and Nevis.
- (3) **3 MOUs on mutual legal assistance concluded:** Taiwan has signed a MOU on mutual legal assistance with South Korea, a MOU on legal and judicial exchanges with Japan, and a MOU on forensic cooperation with Palau.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

436. Mutual legal assistance cases³⁶

The Navy of Taiwan purchased Lafayette frigates from France in 1989. The case officer XX Kuo conspired with arms dealer XX Wang and others for an offshore company established by XX Wang to receive a huge kickback of approximately 18.6%. The court made the final judgment to reject the case due to the death of XX Wang in 2015. The prosecution not only froze the Wang family's bank accounts and assets in several European countries, but also filed a separate application in Taiwan to declare the assets confiscated³⁷. The prosecution actively requested relevant countries

³⁶ Judicial Yuan website, 2021, Press release on prosecutor's application to confiscate illegal gains of Andrew Wang (Kang-Geng-Yi-Zi No. 3 in 2019), <https://www.judicial.gov.tw/tw/cp-1888-456460-435a3-1.html>, 2025/11/04.

³⁷ On October 31, 2019, the Supreme Court ruled that the portion of the prosecutor's application to confiscate illegal gains involving the principal of US\$312,539,913.44 was finalized, while the remainder was remanded to the Taiwan High Court for further proceedings. Subsequently, on July 14, 2021, the Taiwan High Court ruled to grant the confiscation of the principal and interest totaling US\$520,748,645.83, along with the interest accrued on the principal

to maintain Wang family's assets frozen through mutual legal assistance, and sought the return of illicit gains subject to the legal requirements of the foreign jurisdiction. In 2023, prosecutors recovered approximately NT\$4.63 billion in illicit gains with the assistance of the MOFA, the Taipei Cultural and Economic Delegation in Switzerland, and through joint efforts with Liechtenstein and Switzerland (the amount of criminal proceeds recovered is shown in Table 4-1).

Table 4-1 Statistics on the Amount of Criminal Proceeds Recovered in the Lafayette Frigate Case

Date	Country/ Cooperating unit	Amount recovered (USD)	Equivalent in NTD	Description
February, 2023	Switzerland	Approximately 11 million	Approximately 330 million	Recovered through the Swiss government with the assistance of the MOFA and the Taipei Cultural and Economic Delegation in Switzerland.
July, 2023	Liechtenstein	Approximately 138.04 million	Approximately 4.3 billion	The second large sum of proceeds from the crime was recovered in cooperation with Liechtenstein.
Total		Approximately 149.04 million	Approximately 4.63 billion	Confiscated and transferred into the foreign currency account of Taipei District Prosecutors Office.

Data source: Department of International and Cross-Strait Legal Affairs, MOJ

Article 46, paragraph 2

§46 (2)

Mutual legal assistance shall be afforded to the fullest extent possible under relevant laws, treaties, agreements and arrangements of the requested State Party with respect to investigations, prosecutions and judicial proceedings in relation to the offences for which a legal person may be held liable in accordance with article 26 of this Convention

of US\$487,192,808.72 from January 1, 2017, until the date of full execution.

in the requesting State Party.

A. Is your country in compliance with these provisions?

437. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

438. Under the legal system of Taiwan, the liability of legal persons is subject to dual punishment provisions through ancillary criminal provisions, with fines imposed under a normative model. Taiwan requires the criminal act of a legal person to also constitute a crime in Taiwan when a request for assistance in providing compulsory measures is received, i.e., the premise of dual criminality. Therefore, whether Taiwan provides mutual legal assistance for crimes by legal persons mainly depends on the nature of the assistance that is requested. If the assistance that is requested pertains to a criminal act that does not constitute a crime under Taiwan's laws, Taiwan “may” refuse to provide assistance in accordance with Article 10, Paragraph 2, Subparagraph 4 of the “Mutual Legal Assistance in Criminal Matters Act.” If the request for assistance is for compulsory measures, it shall be limited to acts of legal persons that also constitute a crime in Taiwan in accordance with Article 22 of the same act. Please refer to the response for Article 46, Paragraph 1 for further details.

§46 (2)
§46 (3)
(a-i)

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

439. There are currently no relevant cases or statistical data available.

Article 46, subparagraph (3) (a-i)

§46 (3) (a-i)

Mutual legal assistance to be afforded in accordance with this article may be requested

for any of the following purposes:

- (a) Taking evidence or statements from persons;
- (b) Effecting service of judicial documents;
- (c) Executing searches and seizures, and freezing;
- (d) Examining objects and sites;
- (e) Providing information, evidentiary items and expert evaluations;
- (f) Providing originals or certified copies of relevant documents and records, including government, bank, financial, corporate or business records;
- (g) Identifying or tracing proceeds of crime, property, instrumentalities or other things for evidentiary purposes;
- (h) Facilitating the voluntary appearance of persons in the requesting State Party;
- (i) Any other type of assistance that is not contrary to the domestic law of the requested State Party;

A. Is your country in compliance with these provisions?

440. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

441. Please refer to the response for Article 46, Paragraph 1.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

442. Case study³⁸

- (1) Taiwan assisted Country A in the Americas in investigating a transnational corruption case in 2023. Taiwan assisted prosecutors and agents of Country A in interviewing Taiwanese witnesses in Taiwan numerous times, and also provided relevant documents and records in accordance with the bilateral agreement.

³⁸ Practical Cases: Requesting countries cannot be disclosed due to bilateral agreements on mutual legal assistance.

(2) In 2024, Taiwan assisted Country B in Oceania in investigating murder and other cases, and provided assistance in conducting searches and by providing information and physical evidence.

Article 46, subparagraph (3) (j and k)

§46 (3) (j 、 k)

Mutual legal assistance to be afforded in accordance with this article may be requested for any of the following purposes:

- (j) Identifying, freezing and tracing proceeds of crime in accordance with the provisions of chapter V of this Convention;
- (k) The recovery of assets, in accordance with the provisions of chapter V of this Convention.

A. Is your country in compliance with these provisions?

443. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

444. Please refer to the response for Article 46, Paragraph 1.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

445. Taiwan executed the return of criminal proceeds in accordance with the “Mutual Legal Assistance in Criminal Matters Act” for the first time in 2022, returning nearly US\$16 million in illicit assets from drug trafficking and money laundering cases to the United States. Taiwan received 50% of the seized funds amounting to over US\$7 million from the United States in August 2024. This is the first case of Taiwan assisting in seizing and returning illicit assets to the United States in accordance with the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters” and the “Mutual Legal Assistance in Criminal Matters Act,” and then receiving a share of the illicit assets

§46 (3)
(j 、 k)

from the United States.

Article 46, paragraph 4

§46 (4)

Without prejudice to domestic law, the competent authorities of a State Party may, without prior request, transmit information relating to criminal matters to a competent authority in another State Party where they believe that such information could assist the authority in undertaking or successfully concluding inquiries and criminal proceedings or could result in a request formulated by the latter State Party pursuant to this Convention.

A. Is your country in compliance with these provisions?

446. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

447. According to Article 28, Paragraph 2 of the “Money Laundering Control Act,” Taiwan may provide information on money laundering to other countries based on the principle of reciprocity.

448. According to Article 5 of the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement” and the “Guidelines of Cross-Strait Exchange of Criminal Intelligence,” Taiwan may provide criminal intelligence to the competent authorities of China when it is helpful in preventing or investigating crime, provided that it does not violate laws of Taiwan and does not affect prior requests.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

449. For criminal intelligence related to money laundering, please refer to the response for Article 14, Paragraph 5.

450. In 2024, Taiwan requested or provided intelligence to China a total of 215 times, while

China requested or provided intelligence to Taiwan a total of 9 times.

Article 46, paragraph 5

§46 (5)

The transmission of information pursuant to paragraph 4 of this article shall be without prejudice to inquiries and criminal proceedings in the State of the competent authorities providing the information. The competent authorities receiving the information shall comply with a request that said information remain confidential, even temporarily, or with restrictions on its use. However, this shall not prevent the receiving State Party from disclosing in its proceedings information that is exculpatory to an accused person. In such a case, the receiving State Party shall notify the transmitting State Party prior to the disclosure and, if so requested, consult with the transmitting State Party. If, in an exceptional case, advance notice is not possible, the receiving State Party shall inform the transmitting State Party of the disclosure without delay.

§46 (4)

§46 (5)

A. Is your country in compliance with these provisions?

451. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

452. Taiwan has concluded agreements/arrangements on mutual legal assistance with the United States, South Africa, the Philippines, Poland, Nauru, Belize, Slovakia, and China, which contain provisions on maintaining the confidentiality of information on mutual legal assistance or its use for purposes other than those specified. Personnel handling mutual legal assistance in Taiwan are required to maintain the confidentiality of classified mutual legal assistance documents in accordance with Articles 49 to 76 of the Executive Yuan's 'Document Processing Manual'. Furthermore, upon the MOJ's acceptance of a mutual legal assistance request and notification to the prosecutors office to handle such request, the prosecutor, prosecutor investigators, judicial police officers, or judicial policemen are required to maintain the confidentiality of the

request for mutual legal assistance, as well as the documents obtained when handling the request, in accordance with Article 245, Paragraph 1 of the “Code of Criminal Procedure” (which stipulates that investigations shall not be made public) and Article 14 of the “Mutual Legal Assistance in Criminal Matters Act.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

453. All requests from Taiwan for mutual legal assistance from other countries have complied with the aforementioned principle of confidentiality.

Article 46, paragraph 8

§46 (8)

States Parties shall not decline to render mutual legal assistance pursuant to this article on the ground of bank secrecy.

A. Is your country in compliance with these provisions?

454. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

455. This paragraph does not fall within the grounds for mandatory or discretionary refusal under Article 10 of the “Mutual Legal Assistance in Criminal Matters Act” of Taiwan.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

456. There are currently no relevant cases or statistical data available.

Article 46, subparagraph (9)(a)

§46 (9) (a)

(a) A requested State Party, in responding to a request for assistance pursuant to this article in the absence of dual criminality, shall take into account the purposes of this Convention, as set forth in article 1;

A. Is your country in compliance with these provisions?

457. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

458. If the request pertains to a criminal act that does not constitute a crime under laws of Taiwan, it constitutes a discretionary ground for refusing assistance in accordance with Article 10, Paragraph 2, Subparagraph 4 of the “Mutual Legal Assistance in Criminal Matters Act.” Furthermore, Article 5 stipulates that any assistance to be granted in accordance with this Act shall be provided on the basis of the principle of reciprocity. If a request does not involve compulsory measures, then assistance may still be provided even if it does not constitute a crime in Taiwan.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

459. There are currently no relevant cases or statistical data available.

Article 46, subparagraph (9)(b)

§46 (9) (b)

(b) States Parties may decline to render assistance pursuant to this article on the ground of absence of dual criminality. However, a requested State Party shall, where consistent with the basic concepts of its legal system, render assistance that does not involve coercive action. Such assistance may be refused when requests involve matters of a de minimis nature or matters for which the cooperation or assistance sought is available

§46 (8)
§46 (9)
(a) 、(b)

| under other provisions of this Convention;

A. Is your country in compliance with these provisions?

460. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

461. Please refer to the response for Article 46, Paragraph 9, Subparagraph a.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

462. There are currently no relevant cases or statistical data available.

Article 46, subparagraph (9)(c)

§46 (9) (c)

| (c) Each State Party may consider adopting such measures as may be necessary to enable it to provide a wider scope of assistance pursuant to this article in the absence of
| dual criminality

463. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

464. Please refer to the response for Article 46, Paragraph 9, Subparagraph a.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

465. There are currently no relevant cases or statistical data available.

Article 46, paragraph 10

§46 (10)

A person who is being detained or is serving a sentence in the territory of one State Party whose presence in another State Party is requested for purposes of identification, testimony or otherwise providing assistance in obtaining evidence for investigations, prosecutions or judicial proceedings in relation to offences covered by this Convention may be transferred if the following conditions are met:

- (a) The person freely gives his or her informed consent;
- (b) The competent authorities of both States Parties agree, subject to such conditions as those States Parties may deem appropriate.

A. Is your country in compliance with these provisions?

466. Partially complied.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

467. Article 19 of the “Mutual Legal Assistance in Criminal Matters Act” stipulates that upon request, Taiwan may arrange the requested persons to appear in a designated place out of its territory, in order to give testimony, statement, expert opinion, or other forms of assistance. Any person who is the accused or suspect of the requested case or subjected to travel ban or other personal liberty restriction under the laws of Taiwan should not be included in the list of arranged persons. Furthermore, international treaties and agreements/arrangements signed between Taiwan and other countries contain provisions on organizing for detained persons to testify in other countries. For example, Article 11 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters” stipulates how to transfer detained persons for investigation and trial, provided that both parties agree to mutual legal assistance.

C. Please provide examples of the implementation of those measures, including related

court or other cases, available statistics etc.

468. There are currently no relevant cases or statistical data available.

Article 46, paragraph 11

§46 (11)

For the purposes of paragraph 10 of this article:

- (a) The State Party to which the person is transferred shall have the authority and obligation to keep the person transferred in custody, unless otherwise requested or authorized by the State Party from which the person was transferred;
- (b) The State Party to which the person is transferred shall without delay implement its obligation to return the person to the custody of the State Party from which the person was transferred as agreed beforehand, or as otherwise agreed, by the competent authorities of both States Parties;
- (c) The State Party to which the person is transferred shall not require the State Party from which the person was transferred to initiate extradition proceedings for the return of the person;
- (d) The person transferred shall receive credit for service of the sentence being served in the State from which he or she was transferred for time spent in the custody of the State Party to which he or she was transferred.

A. Is your country in compliance with these provisions?

469. Partially complied.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

470. Please refer to the response for Article 46, Paragraph 10.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

471. There are currently no relevant cases or statistical data available.

Article 46, paragraph 12

§46 (12)

Unless the State Party from which a person is to be transferred in accordance with paragraphs 10 and 11 of this article so agrees, that person, whatever his or her nationality, shall not be prosecuted, detained, punished or subjected to any other restriction of his or her personal liberty in the territory of the State to which that person is transferred in respect of acts, omissions or convictions prior to his or her departure from the territory of the State from which he or she was transferred.

A. Is your country in compliance with these provisions?

472. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

473. Article 19, Paragraph 4 of the “Mutual Legal Assistance in Criminal Matters Act” stipulates that after Taiwan assists in arranging for the person to provide assistance at a designated location upon request from the requesting party, the requesting party may only request assistance from such person within the scope of the original request. Unless with the prior consent of the MOJ and relevant personnel, such person shall not be prosecuted, detained, punished, summoned, or subjected to travel ban or any other personal liberty restriction in that territory for any criminal offenses which preceded such person’s requested appearance in the designated territory of the requesting party. Nor should the person be forced to give any testimony, statement, expert opinion, or other form of assistance that is beyond the scope of the original request. Furthermore, a person's willingness to provide assistance is determined by the person's free will. Even if arrangements have been made for the person to be at the designated location, the person may not be compelled to provide assistance, and punishments may not be imposed for not providing assistance. This is reflected, for example, in Paragraphs 2 and 3 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”

474. According to Article 9, Paragraph 3, Subparagraph 1 of the “Guidelines for Cross-

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Strait Investigation and Evidence Collection,” the MOJ may refuse to provide assistance if the competent authorities of China do not specify the following when making a request for assistance: The witness may not be summoned, arrested, kept in custody, prosecuted, tried, punished, barred from leaving the country, or placed under any form of restriction of personal freedom or adverse treatment, for any action the witness took prior to traveling to Mainland China, without the consent of the MOJ and the witness.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

475. There are currently no relevant cases or statistical data available.

Article 46, paragraph 13

§46 (13)

Each State Party shall designate a central authority that shall have the responsibility and power to receive requests for mutual legal assistance and either to execute them or to transmit them to the competent authorities for execution. Where a State Party has a special region or territory with a separate system of mutual legal assistance, it may designate a distinct central authority that shall have the same function for that region or territory. Central authorities shall ensure the speedy and proper execution or transmission of the requests received. Where the central authority transmits the request to a competent authority for execution, it shall encourage the speedy and proper execution of the request by the competent authority. The Secretary-General of the United Nations shall be notified of the central authority designated for this purpose at the time each State Party deposits its instrument of ratification, acceptance or approval of or accession to this Convention. Requests for mutual legal assistance and any communication related thereto shall be transmitted to the central authorities designated by the States Parties. This requirement shall be without prejudice to the right of a State Party to require that such requests and communications be addressed to it through diplomatic channels and, in urgent circumstances, where the States Parties agree, through the International Criminal Police Organization, if possible.

A. Is your country in compliance with these provisions?

476. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

477. Article 3 of the “Mutual Legal Assistance in Criminal Matters Act” stipulates that the MOJ is the central competent authority for mutual legal assistance in criminal matters. Article 9, Paragraph 2 further stipulates that upon receiving a letter of request and approving it after review, the MOJ shall forward or commission it to an assisting body in accordance with the nature of the request. When the MOJ receives a request for mutual legal assistance, it promptly and properly forwards the request to an assisting body in accordance with the provision above based on the nature of the case.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

478. Please refer to the response for Article 54, Paragraph 2, Subparagraph a, case content of question C.

Article 46, paragraph 14

§46 (14)

Requests shall be made in writing or, where possible, by any means capable of producing a written record, in a language acceptable to the requested State Party, under conditions allowing that State Party to establish authenticity. The Secretary-General of the United Nations shall be notified of the language or languages acceptable to each State Party at the time it deposits its instrument of ratification, acceptance or approval of or accession to this Convention. In urgent circumstances and where agreed by the States Parties, requests may be made orally but shall be confirmed in writing forthwith.

A. Is your country in compliance with these provisions?

479. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to

ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

480. According to Article 8, Paragraph 5 of the “Mutual Legal Assistance in Criminal Matters Act,” when a foreign government, institution, or international organization requests mutual legal assistance from Taiwan in criminal matters, the letter of request and its attachment shall be written in Traditional Chinese. If the letter of request is not prepared in Traditional Chinese, it shall be accompanied with a Chinese translation that carries identical contents with the original. However, if Taiwan believes that the requesting country not providing a Chinese translation or providing a translation in another language will not make it difficult to handle a case, then a Chinese translation will not be required or a translation in another language may be provided.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

481. There are currently no relevant cases or statistical data available.

Article 46, paragraphs 15 and 16

§46 (15、16)

A request for mutual legal assistance shall contain:

- (a) The identity of the authority making the request;
- (b) The subject matter and nature of the investigation, prosecution or judicial proceeding to which the request relates and the name and functions of the authority conducting the investigation, prosecution or judicial proceeding;
- (c) A summary of the relevant facts, except in relation to requests for the purpose of service of judicial documents;
- (d) A description of the assistance sought and details of any particular procedure that the requesting State Party wishes to be followed;
- (e) Where possible, the identity, location and nationality of any person concerned; and
- (f) The purpose for which the evidence, information or action is sought.

A. Is your country in compliance with these provisions?

482. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

483. When a foreign government, institution, or international organization makes a request to Taiwan for mutual legal assistance in criminal matters, Article 8, Paragraph 3 of the “Mutual Legal Assistance in Criminal Matters Act” specifies the matters that must be specified in letters of request, providing the basis for requesting parties preparing letters of request. Taiwan will begin the review process upon receiving a request. According to Article 8, Paragraph 4 and Article 10, Paragraph 3 of the same act, if any requirements are not met but can be supplemented or revised, the requesting party will be allowed to supplement documents or revise the request first. Once the requirements are met, the request will be handed over to relevant authorities to be carried out. If the requesting party inquires about the progress during this period, a response will be provided as soon as possible.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

484. There are currently no relevant cases or statistical data available.

Article 46, paragraph 17

§46 (17)

A request shall be executed in accordance with the domestic law of the requested State Party and, to the extent not contrary to the domestic law of the requested State Party and where possible, in accordance with the procedures specified in the request.

A. Is your country in compliance with these provisions?

485. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate

whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

486. Mutual legal assistance is usually provided according to the domestic laws of the country receiving the request. Considering the trend and need to provide the greatest possible assistance, Article 5 of the “Mutual Legal Assistance in Criminal Matters Act” stipulates that mutual legal assistance in criminal matters provided according to this Act shall be based on the principle of reciprocity. A request may be handled in the manner specified by the requesting party if it does not violate laws of Taiwan while meeting the needs of the requesting party.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

487. To date, all mutual legal assistance provided by Taiwan to other countries has been carried out in accordance with the provision above and relevant mutual legal assistance treaties and agreements/arrangements.

488. Case study

In accordance with a bilateral agreement on mutual legal assistance, a certain country in the Americas made a request to Taiwan for mutual legal assistance in criminal matters to investigate a corruption case, requesting assistance of Taiwan in bringing its prosecutors, defense attorneys, and defendants to Taiwan for depositions of Taiwanese witnesses. Although Taiwan does not have a deposition system, Taiwan adhered to the bilateral agreement and the spirit of providing the greatest possible assistance without violating domestic laws, and assisted prosecutors and defense attorneys from such country with cross-examination of witnesses under the instructions and supervision of prosecutors of Taiwan during the deposition. The defendants were allowed to be present during the deposition.

Article 46, paragraph 18

§46 (18)

Wherever possible and consistent with fundamental principles of domestic law, when an individual is in the territory of a State Party and has to be heard as a witness or expert by the judicial authorities of another State Party, the first State Party may, at the request

of the other, permit the hearing to take place by video conference if it is not possible or desirable for the individual in question to appear in person in the territory of the requesting State Party. States Parties may agree that the hearing shall be conducted by a judicial authority of the requesting State Party and attended by a judicial authority of the requested State Party.

A. Is your country in compliance with these provisions?

489. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

490. According to Article 17, Paragraph 2 of the “Mutual Legal Assistance in Criminal Matters Act,” the interrogation or questioning held in the requested State (party) may be live streamed to the requesting State (party) using technology devices. The exercise of public power when handling requests for mutual legal assistance in criminal matters should be carried out by personnel of the country that received the request. However, since personnel of the requesting country are more familiar with the facts of the case for which mutual legal assistance is requested, their presence will be helpful when personnel of the country that received the request are handling matters, provided that it does not hinder the handling of matters or violate the law. Therefore, Article 18, Paragraph 1 stipulates that persons from the requesting party may be allowed to appear at the scene of the implementation of the request, upon the consent of the assisting body. For example, Article 11 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Lucia” includes provisions on the video questioning of witnesses.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

491. Taiwan assisted the United States in the video questioning of Taiwanese witnesses numerous times between 2023 and 2025.

Article 46, paragraph 19

§46 (19)

The requesting State Party shall not transmit or use information or evidence furnished by the requested State Party for investigations, prosecutions or judicial proceedings other than those stated in the request without the prior consent of the requested State Party. Nothing in this paragraph shall prevent the requesting State Party from disclosing in its proceedings information or evidence that is exculpatory to an accused person. In the latter case, the requesting State Party shall notify the requested State Party prior to the disclosure and, if so requested, consult with the requested State Party. If, in an exceptional case, advance notice is not possible, the requesting State Party shall inform the requested State Party of the disclosure without delay.

A. Is your country in compliance with these provisions?

492. Partially complied.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

493. Even though Articles 14 and 16 of the “Mutual Legal Assistance in Criminal Matters Act” stipulate that information related to requests for mutual legal assistance and the execution of requests shall be kept confidential, this does not apply where necessary for execution the request, otherwise agreed upon by the parties, or otherwise stipulated by the law. The MOJ may require the requesting party to guarantee that it will not use the evidence or information provided by Taiwan for purposes other than those stated in the request, unless it obtains the approval of Taiwan. Therefore, after obtaining the approval of Taiwan or when otherwise agreed upon by both parties, evidence or information provided by Taiwan may still be disclosed during proceedings to prove the innocence of the defendant.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

494. There are currently no relevant cases or statistical data available.

Article 46, paragraph 20

§46 (20)

The requesting State Party may require that the requested State Party keep confidential the fact and substance of the request, except to the extent necessary to execute the request. If the requested State Party cannot comply with the requirement of confidentiality, it shall promptly inform the requesting State Party.

A. Is your country in compliance with these provisions?

495. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

496. Requests for mutual legal assistance in criminal matters and the execution of such requests often involve ongoing investigations or personal data required to be protected in accordance with the law. They may even involve the protection of national security and interests. Therefore, Article 14 of the “Mutual Legal Assistance in Criminal Matters Act” stipulates that all information related to requests for mutual legal assistance and the handling of such requests shall be kept confidential, except where necessary for handling the request, otherwise agreed upon by the parties, or otherwise stipulated by the law. Current mutual legal assistance treaties and agreements/arrangements all contain provisions on confidentiality, such as the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters,” the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Lucia,” and the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Vincent and the Grenadines.” Furthermore, Article 16 of the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement” stipulates the obligation of confidentiality, i.e., both parties

agree to keep confidential all information related to requests for assistance and the handling of such requests. This does not apply to use for the purpose of the request.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

497. There are currently no relevant cases or statistical data available.

Article 46, paragraph 21

§46 (21)

Mutual legal assistance may be refused:

- (a) If the request is not made in conformity with the provisions of thi
- (b) If the requested State Party considers that execution of the request is likely to prejudice its sovereignty, security, ordre public or other essential interests;
- (c) If the authorities of the requested State Party would be prohibited by its domestic law from carrying out the action requested with regard to any similar offence, had it been subject to investigation, prosecution or judicial proceedings under their own jurisdiction;
- (d) If it would be contrary to the legal system of the requested State Party relating to mutual legal assistance for the request to be granted.

A. Is your country in compliance with these provisions?

498. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

499. Article 10 of the “Mutual Legal Assistance in Criminal Matters Act” stipulates that assistance “shall” be denied if the provision of assistance will be detrimental to Taiwan’s sovereignty, national security, public order, international reputation or any other significant public interest of Taiwan or the provision of assistance will prejudice the individuals involved and may result in the person’s punishment or any other

detrimental infliction because of the person’s race or ethnic origin, nationality, gender, religion, social class, or political opinion. The following are also listed as grounds for which Taiwan “may” refuse to provide assistance: the request is not made in conformity with this Act; the provision of assistance violates the principle of reciprocity; the requesting party fails to provide any assurance or an undertaking of reciprocity; the acts or omissions described in the request do not constitute an offense in Taiwan; the wrongdoings specified in the request are violations of martial law, instead of violations of criminal law applicable to civilians; the provision of assistance could interfere with other ongoing criminal proceedings in Taiwan; the wrongdoings upon which the request is based have been determined and bound by a decision that is final and irrevocable. If the requesting party has one of the circumstances above and subsequently supplements necessary information or revises the request, Taiwan may reconsider whether to provide assistance.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

500. There are currently no relevant cases or statistical data available.

Article 46, paragraph 22

§46 (22)

States Parties may not refuse a request for mutual legal assistance on the sole ground that the offence is also considered to involve fiscal matters.

A. Is your country in compliance with these provisions?

501. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

502. This paragraph does not fall within the grounds for mandatory or discretionary refusal to provide assistance under Article 10 of the “Mutual Legal Assistance in Criminal

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Matters Act” of Taiwan. Please refer to the response for Article 46, Paragraph 21.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

503. There are currently no relevant cases or statistical data available.

Article 46, paragraph 23

§46 (23)

Reasons shall be given for any refusal of mutual legal assistance.

A. Is your country in compliance with these provisions?

504. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

505. In practice, when providing mutual legal assistance in criminal matters, if the requested party refuses to provide assistance, it shall notify the requesting party of the reason for the refusal. Treaties and agreements/arrangements of Taiwan on mutual legal assistance in criminal matters all contain relevant provisions, including the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters,” the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Lucia,” and the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Vincent and the Grenadines.” In addition, Article 14, Paragraphs 2 and 3 and Article 15 of the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement” as well as Article 9, Paragraph 4 of the “Guidelines for Cross-Strait Investigation and Evidence Collection” all stipulate that the requesting party shall be informed of the reason when mutual legal assistance is refused.

C. Please provide examples of the implementation of those measures, including related

court or other cases, available statistics etc.

506. There are currently no relevant cases or statistical data available.

Article 46, paragraph 24

§46 (24)

The requested State Party shall execute the request for mutual legal assistance as soon as possible and shall take as full account as possible of any deadlines suggested by the requesting State Party and for which reasons are given, preferably in the request. The requesting State Party may make reasonable requests for information on the status and progress of measures taken by the requested State Party to satisfy its request. The requested State Party shall respond to reasonable requests by the requesting State Party on the status, and progress in its handling, of the request. The requesting State Party shall promptly inform the requested State Party when the assistance sought is no longer required.

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A. Is your country in compliance with these provisions?

507. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

508. Taiwan is generally able to provide timely assistance, but the response time to requests for mutual legal assistance varies depending on the clarity of the request, the complexity of the issue, and the information sought or actions required by other jurisdictions. On average, the estimated overall time required for completing a mutual legal assistance case is approximately 4.5 months. This includes requests based on bilateral agreements on mutual legal assistance or requests through diplomatic channels, which range from the simplest information verification cases to the most complex transnational crime investigations.

C. Please provide examples of the implementation of those measures, including related

court or other cases, available statistics etc.

509. There are currently no relevant cases or statistical data available.

Article 46, paragraph 25

§46 (25)

Mutual legal assistance may be postponed by the requested State Party on the ground that it interferes with an ongoing investigation, prosecution or judicial proceeding.

A. Is your country in compliance with these provisions?

510. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

511. Please refer to the response for Article 46, Paragraph 21.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

512. There are currently no relevant cases or statistical data available.

Article 46, paragraph 26

§46 (26)

Before refusing a request pursuant to paragraph 21 of this article or postponing its execution pursuant to paragraph 25 of this article, the requested State Party shall consult with the requesting State Party to consider whether assistance may be granted subject to such terms and conditions as it deems necessary. If the requesting State Party accepts assistance subject to those conditions, it shall comply with the conditions.

A. Is your country in compliance with these provisions?

513. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

514. Please refer to the response for Article 46, Paragraph 21.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

515. There are currently no relevant cases or statistical data available.

Article 46, paragraph 27

§46 (27)

Without prejudice to the application of paragraph 12 of this article, a witness, expert or other person who, at the request of the requesting State Party, consents to give evidence in a proceeding or to assist in an investigation, prosecution or judicial proceeding in the territory of the requesting State Party shall not be prosecuted, detained, punished or subjected to any other restriction of his or her personal liberty in that territory in respect of acts, omissions or convictions prior to his or her departure from the territory of the requested State Party. Such safe conduct shall cease when the witness, expert or other person having had, for a period of fifteen consecutive days or for any period agreed upon by the States Parties from the date on which he or she has been officially informed that his or her presence is no longer required by the judicial authorities, an opportunity of leaving, has nevertheless remained voluntarily in the territory of the requesting State Party or, having left it, has returned of his or her own free will.

A. Is your country in compliance with these provisions?

516. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline

(or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

517. Article 32, Paragraph 3, of Taiwan's "Mutual Legal Assistance in Criminal Matters Act" stipulates as follows: The Ministry of Justice may, upon the request of the Requested Party, immune the person who appears in Taiwan to give testimony, statement, expert opinion, or other forms of assistance from the obligations, duties or liabilities as follows:

- (1) Being prosecuted, detained, punished, subject to exit restrictions, or otherwise subjected to any adverse measures for refusing to appear, failing to appear, or appearing but refusing to make a statement.
- (2) Being compelled to give testimony, statement, expert opinion, or other form of assistance.
- (3) Being prosecuted, detained, punished, summoned, banned to leave Taiwan territory or any other form of personal liberty restriction due to the person's prior criminal offense before entering Taiwan.³⁹

518. Furthermore, Article 32, Paragraph 4 of Taiwan's "Mutual Legal Assistance in Criminal Matters Act" provides a 15-day grace period for departure after formally notifying a person that he or she is no longer required to stay in Taiwan after testifying. If the person voluntarily stays after the period has expired, or leaves the country after giving testimony, the personal safety safeguards previously granted to that person shall terminate. The provision above complies with Article 46, Paragraph 27 of the Convention.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

519. There are currently no relevant cases or statistical data available.

Article 46, paragraph 28

§46 (28)

The ordinary costs of executing a request shall be borne by the requested State Party, unless otherwise agreed by the States Parties concerned. If expenses of a substantial or

³⁹ The wording differs slightly from that in Article 46, paragraph 27, of the Convention, which refers to "in respect of acts, omissions or convictions prior to his or her departure from the territory of the requested State Party."

extraordinary nature are or will be required to fulfil the request, the States Parties shall consult to determine the terms and conditions under which the request will be executed, as well as the manner in which the costs shall be borne.

A. Is your country in compliance with these provisions?

520. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

521. In practice, when a requested state provides mutual legal assistance at the request of a requesting state, the expenses incurred from providing assistance are generally borne by the requested state. However, if providing assistance will incur considerable expenses for the requested state due to special circumstances, it would be unfair to require the requested state to bear the expenses by itself. Therefore, Article 15 of the “Mutual Legal Assistance in Criminal Matters Act” stipulates that Taiwan may require the requesting party to share the expenses incurred when handling the request. Mutual legal assistance treaties and agreements/arrangements all contain relevant provisions, such as the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters,” the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Lucia,” and the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Vincent and the Grenadines.” Relevant provisions also include Article 20 of the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement” and Article 17 of the “Guidelines for Cross-Strait Investigation and Evidence Collection.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

522. There are currently no relevant cases or statistical data available.

Article 46, subparagraph (29)(a)

§46(29)(a)

The requested State Party:

(a) Shall provide to the requesting State Party copies of government records, documents or information in its possession that under its domestic law are available to the general public;

A. Is your country in compliance with these provisions?

523. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

524. According to the “Code of Criminal Procedure” and the “Mutual Legal Assistance in Criminal Matters Act,” Taiwan may provide publicly available government records to foreign governments.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

525. There are currently no relevant cases or statistical data available.

Article 46, subparagraph (29)(b)

§46 (29) (b)

The requested State Party:

(b) May, at its discretion, provide to the requesting State Party in whole, in part or subject to such conditions as it deems appropriate, copies of any government records, documents or information in its possession that under its domestic law are not available to the general public.

A. Is your country in compliance with these provisions?

526. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

527. According to the “Code of Criminal Procedure” and the “Mutual Legal Assistance in Criminal Matters Act,” prosecutors may decide whether to access and provide government records that are not publicly available to foreign governments, such as providing interrogation records in the investigation process or household registration and conscription information at the request of other countries. However, if providing assistance will harm national interests of Taiwan, or if the outcome of assistance will violate legal system and spirit of Taiwan, Taiwan may decide whether or not to provide assistance. Although Article 10 of the “Mutual Legal Assistance in Criminal Matters Act” specifies the grounds on which Taiwan may refuse to provide assistance, Taiwan may, on a case-by-case basis, decide whether to provide assistance after taking into consideration differences in legal systems of each country and the protection of the right to institute legal proceedings, provided that such assistance does not violate the rule of law or affect the legal order of Taiwan. If there are grounds for refusing assistance, the MOJ will consider whether to provide assistance after the requesting party supplements necessary information or revises the request. Mutual legal assistance treaties and agreements/arrangements all contain relevant provisions, such as the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters,” the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Lucia,” and the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Vincent and the Grenadines.”

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

528. There are currently no relevant cases or statistical data available.

Article 46, paragraph 30

§46 (30)

States Parties shall consider, as may be necessary, the possibility of concluding bilateral or multilateral agreements or arrangements that would serve the purposes of, give practical effect to or enhance the provisions of this article.

A. Is your country in compliance with these provisions?

529. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

530. For countries that may seek to negotiate mutual legal assistance treaties and agreements/arrangements with Taiwan, the MOJ, either directly or through the MOFA, will initiate contact the countries and exchange opinions in writing. After both parties reach a preliminary agreement on the treaty or agreement/arrangement, the MOFA and Taiwan's relevant overseas missions will be asked to actively assist both parties in consultations and negotiations, leading to the signing of the mutual legal assistance treaty or agreement/arrangement and thereby expanding the foundation for mutual legal assistance between Taiwan and the foreign country. Before a treaty or agreement/arrangement is formally signed, the MOJ establishes points of contact with the legal departments of each country to facilitate mutual legal assistance, and also to avoid difficulties in tracking down transnational crimes, seeking the possibility of cooperating in cases on the basis of reciprocity. To date, Taiwan has signed a total of 15 mutual legal assistance treaties and agreements/arrangements with other countries that are already in effect⁴⁰.

⁴⁰ (1) Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Representative Office and the American Institute in Taiwan. (2) Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement. (3) Agreement between the Taipei Economic and Cultural Office in Vietnam and the Vietnam Economic and Cultural Office in Taipei On Judicial Assistance in Civil Matters. (4) Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan. (5) Arrangement between the Taipei Liaison Office in the Republic of South Africa and the South African Liaison Office in Taipei on Mutual Legal Assistance in Criminal Matters. (6)

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

531. To enhance mutual understanding of legal systems between Taiwan and other countries and to facilitate the effective provision of mutual legal assistance, Taiwan held the 11th Consultation Meeting for Contact Persons on the Taiwan-Vietnam Agreement on Mutual Legal Assistance in Civil Matters in August 2023; the 2nd Taiwan-Poland Judicial Consultation Meeting was held in October of the same year; the Annual Consultation Meeting on the Taiwan-U.S. Agreement on Mutual Legal Assistance with the Office of International Affairs of the U.S. Department of Justice was held in November; talks on mutual legal assistance cases with the International Assistance Group of Canada's Department of Justice have been carried out; and the 6th Work Meeting on the Taiwan-Philippines Agreement on Mutual Legal Assistance in Criminal Matters took place in March 2024. Through these meetings, Taiwan has consulted and negotiated legal issues, procedures, and practices related to ongoing mutual legal assistance cases with various countries. In December 2024, the MOJ sent personnel to the U.S. to attend the annual consultation meeting on the Taiwan-U.S. Agreement on Mutual Legal Assistance with the Office of International Affairs of the U.S. Department of Justice.

Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters. (7) Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru. (8) Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize. (9) Arrangement Between the Taipei Representative Office, Bratislava and the Slovak Economic and Cultural Office, Taipei on Judicial Cooperation in Criminal Matters. (10) Arrangement between the Taipei Representative Office, Bratislava and the Slovak Economic and Cultural Office, Taipei on Judicial Cooperation in Civil and Commercial Matters. (11) Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Vincent and the Grenadines. (12) Agreement on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Palau. (13) Arrangement between the Taipei Representative Office in the Federal Republic of Germany and the German Institute Taipei on the Cooperation in the Area of Judicial Mutual Legal Assistance in Criminal Matters. (14) Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Tuvalu (to take effect after the other country has completed its domestic procedures). (15) Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Lucia.

Article 47: Transfer of criminal proceedings

Article 47

§47

States Parties shall consider the possibility of transferring to one another proceedings for the prosecution of an offence established in accordance with this Convention in cases where such transfer is considered to be in the interests of the proper administration of justice, in particular in cases where several jurisdictions are involved, with a view to concentrating the prosecution.

A. Is your country in compliance with these provisions?

532. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

533. Taiwan currently does not have any corresponding laws or regulations. In practice, when handling cases involving the jurisdiction of multiple countries, Taiwan will consider the possibility of transferring criminal proceedings at an appropriate time, and negotiate the signing of treaties and agreements or transfer cases based on reciprocity to facilitate the prosecution of cases.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

534. In December 2019, while investigating a fraud ring in the Balkans, the MOJ was notified that some of the defendants would be returning to Taiwan, and immediately made an “emergency request for mutual legal assistance in criminal matters” to Montenegro, in order to prevent the fraud ring from destroying evidence in an attempt to evade prosecution. The charges included organized crime, aggravated fraud, and violation of the “Human Trafficking Prevention Act.” The case was also investigated by Montenegro, which subsequently carried out the search, seizure, and arrest of the

defendants based on the request of Taiwan for mutual legal assistance. Montenegro subsequently transferred the proceedings and handed over all of its evidence and the defendants to Taiwan for investigation. This was the first case that Taiwan accepted proceedings transferred from another country, and subsequently found the defendants guilty of aggravated fraud and violating the “Organized Crime Prevention Act” based on the evidence obtained.

Article 48. Law enforcement cooperation

Article 48, subparagraph (1)(a)

§48 (1) (a)

States Parties shall cooperate closely with one another, consistent with their respective domestic legal and administrative systems, to enhance the effectiveness of law enforcement action to combat the offences covered by this Convention. States Parties shall, in particular, take effective measures:

(a) To enhance and, where necessary, to establish channels of communication between their competent authorities, agencies and services in order to facilitate the secure and rapid exchange of information concerning all aspects of the offences covered by this Convention, including, if the States Parties concerned deem it appropriate, links with other criminal activities;

§47
§48 (1)
(a)

A. Is your country in compliance with these provisions?

535. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

536. MOJ

The MOJ is the central competent authority of Taiwan when handling requests for mutual legal assistance in criminal matters that involve the exercise of public power (please refer to the response for Article 46, Paragraph 13). Currently, in addition to

deepening mutual legal assistance with countries that Taiwan has signed mutual legal assistance treaties and agreements/arrangements with (please refer to the response for Article 46, Paragraph 1 for an overview of the extradition treaties and mutual legal assistance treaties and agreements/arrangements that Taiwan has signed with various countries and regions), Taiwan also continues to negotiate and sign mutual legal assistance treaties or agreements (arrangements) with friendly countries, and actively promotes transnational cooperation between prosecutors and police authorities in combating transnational crime. Taiwan participates in international organizations, such as: the Asset Recovery Interagency Network Asia-Pacific (ARIN-AP) and the Asia/Pacific Group on Money Laundering (APG), and exchanges its experience with international law enforcement personnel on investigating cross-border fraud and money laundering. Taiwan also shares cases of mutual legal assistance between Taiwan and other countries, which helps to establish a foundation for future cooperation between law enforcement agencies of Taiwan and other countries in combating transnational crimes.

537. AAC

The AAC has established law enforcement cooperation mechanisms through dedicated points of contact with 11 overseas anti-corruption agencies, enabling joint efforts between the agency and its overseas counterparts in corruption investigations.

538. MJIB

- (1) For more information on anti-money laundering intelligence and cooperation, please refer to the response for Article 14, Paragraph 5.
- (2) The MJIB currently has assigned 30 legal attachés in 23 countries⁴¹.
- (3) The MJIB signed an MOU with the National Organized Crime Agency (NCOZ) of the Czech Republic in September 2023 strengthen the exchange of criminal intelligence and joint efforts in combating crime.
- (4) The MJIB established channels for exchanging criminal intelligence and jointly combating drug crimes with Vietnam Counter Narcotics Police, Ministry of Public Security, through a bilateral mechanism for visits between high-level officials from both sides, and also held the “Fourth Taiwan-Vietnam Anti-Drug Conference” in

⁴¹ The 23 countries are the United States, Canada, Japan, Vietnam, Chile, Germany, France, the United Kingdom, the Netherlands, South Korea, the Philippines, Malaysia, Thailand, Indonesia, Myanmar, India, Saudi Arabia, Russia, Australia, Turkey, Singapore, South Africa, and the Czech Republic (added in July 2025).

December 2024.

- (5) The MJIB and the Malaysian Anti-Corruption Commission (MACC) engage in exchanges on the investigation and prevention of corruption and malfeasance through regular visits between high-level officials from both sides.
- (6) In 2017, a “Memorandum of Understanding on Bilateral Cooperation in Combating Corruption” was signed with the Indonesian Corruption Eradication Commission (KPK). Through a mechanism of regular high-level mutual visits, both sides strengthened cooperation in areas such as intelligence exchange, cross-border fugitive tracking and freezing of illicit assets, conducting training courses related to cryptocurrencies, and enhancing cross-border technological investigation capabilities. In November 2025, the Deputy Chairman of the KPK was invited to lead a delegation to Taiwan to attend the “Taiwan-Indonesia Anti-Corruption and Technology Investigation Working Meeting.”

539. National Police Agency, Ministry of the Interior

The Criminal Investigation Bureau, National Police Agency, Ministry of the Interior (CIB), actively participates in Interpol activities. This participation enables the CIB to jointly combat terrorism and transnational crime by sharing intelligence within the international security system and collaborating with police agencies worldwide to maintain the global security network. To ensure robust transnational cooperation, intelligence is exchanged through a robust network of police liaison officers stationed in 14 foreign countries (16 regions)⁴². Furthermore, channels for exchanging intelligence are established by inviting foreign law enforcement agencies to Taiwan or participating in international seminars.

§48 (1)
(a)

540. Coast Guard Administration, Ocean Affairs Council

The Coast Guard Administration (CGA) continues to strengthen intelligence exchange and cooperation between liaison officers stationed in the United States, Indonesia, the Philippines, and Japan and law enforcement officials in the host countries, thereby building mutual trust among the agencies. In addition, the CGA has established points of contact with law enforcement agencies in various countries, enhanced two-way interaction through instant messaging channels, and actively dispatched personnel to participate in transnational investigations, and exchange programs, and related

⁴² The 14 countries (16 regions) include Japan, South Korea, Malaysia, Indonesia, the Philippines, Thailand, Vietnam (Ho Chi Minh City), Vietnam (Hanoi), the Eastern United States (Washington, D.C.), the Western United States (Los Angeles), South Africa, the Netherlands, Singapore, Australia, Turkey, and India.

training. These efforts have not only improved the professional competencies and investigative skills of personnel, but have also increased interactions and intelligence sharing with international law enforcement counterparts, thereby expanding cooperation in international drug enforcement and enhancing the effectiveness of crime prevention and suppression.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

541. Case study

- (1) The MJIB and law enforcement agencies in Australia, Thailand, the United States, and Canada successfully repatriated a total of 16 fugitives through information exchanges between 2022 to 2025.
- (2) The MJIB jointly combats drug crimes with the National Authority for Combating Drugs, Cambodia, and cracked a case involving 14.16 tons of ketamine in June 2022 through the joint efforts of Taiwan's legal secretaries stationed in Ho Chi Minh City, Vietnam, and Cambodia's National Authority for Combating Drugs.
- (3) The MJIB jointly cracked a case involving 50 kg of ketamine together with the Thai Customs and the Office of the Narcotics Control Board (ONCB) through the bilateral cooperation channels and mechanisms between Taiwan and Thailand in June 2022.
- (4) Through bilateral cooperation channels and mechanisms between Taiwan and Thailand, the MJIB jointly cracked cases involving 320 kg of ketamine and 14.8 kg of heroin together with the ONCB in April and May 2024, respectively.
- (5) The MJIB attended the “U.S.-Taiwan Seminar on North Korea Oil Smuggling Cases” and the “Seminar on Countering North Korea's Financial Threat” held by the U.S. State Department, the Federal Bureau of Investigation (FBI), and the U.S. Department of Justice in Taiwan through bilateral cooperation channels and mechanisms between Taiwan and the U.S. in March 2023.
- (6) Li, ○-yu who served as a Captain Engineering Officer in the 6th Army Corps from 2018 to 2019, allegedly defrauded businesses in violation of the “Anti-Corruption Act” by falsely claiming to be the case officer responsible for handling land leasing to military dependents. The case was investigated by the MJIB Taoyuan City Field Division and transferred to the Taiwan Taoyuan District Prosecutors Office. Li, ○-yu fled to the Philippines on March 8, 2020, and has not returned. The Taiwan

Taoyuan District Prosecutors Office issued an arrest warrant on November 17, 2020. The MJIB worked with law enforcement agencies of the Philippines and arrested Li, ○-yu in Cebu in the Philippines in February 2024. Li, ○-yu was jointly escorted to Taiwan by Taiwanese and Philippine law enforcement personnel, and was taken into custody by the MJIB and handed over to the Taiwan Taoyuan District Prosecutors Office⁴³.

- (7) Mr. and Mrs. Huang allegedly committed fraud by using their status as doctor and online influencer to illegally raise over NT\$100 million. The case was investigated by the MJIB Taipei City Field Division. Mr. and Mrs. Huang subsequently left the country and did not return, so the Taiwan Taipei District Prosecutors Office issued an arrest warrant on January 8, 2019. The MJIB's legal attaché in Canada continued to work with the Canada Border Services Agency (CBSA) on the case. CBSA officers escorted Mr. and Mrs. Huang from Toronto, Canada back to Taiwan on May 2, 2024, and they were taken into custody by personnel of the MJIB Taipei City Field Division and transferred to prosecutors office⁴⁴.

§48 (1)
(b)

Article 48, subparagraph (1)(b)

§48 (1) (b)

(b) To cooperate with other States Parties in conducting inquiries with respect to offences covered by this Convention concerning:

- (i) The identity, whereabouts and activities of persons suspected of involvement in such offences or the location of other persons concerned;
- (ii) The movement of proceeds of crime or property derived from the commission of such offences;
- (iii) The movement of property, equipment or other instrumentalities used or intended for use in the commission of such offences;

A. Is your country in compliance with these provisions?

542. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if

⁴³ MJIB website, 2025, Fugitive ○-Yu Li Wanted for Corruption Case Apprehended and Repatriated Through Transnational Law Enforcement Cooperation between MJIB and the Philippines, <https://www.mjib.gov.tw/news/Details/1/1080>, 2025/11/04.

⁴⁴ MJIB website, 2024, Cross-Border Law Enforcement by the MJIB, National Immigration Agency, and Canada Repatriate Fugitives O-Xiong Huang and His Wife, <https://www.mjib.gov.tw/news/Details/1/993>, 2025/11/04.

any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

543. Please refer to the responses for Article 14, Paragraph 5, Article 46, Paragraph 1 and Paragraph 3, Subparagraphs a to i, j, and k.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

544. The UK National Crime Agency obtained information related to the Lafayette frigate procurement case through the International Anti-Corruption Coordination Centre (IACCC) and the International Corruption Unit (ICU). The information included the bank accounts, UK driver's license, and address of fugitive XX Wang, properties in the UK owned by companies invested in by XX Wang, the amounts of creditor's rights and debts of the properties, information on bank loans, bank account information of related companies and information on transfers between the accounts, and information on companies registered in the Cayman Islands. The information was provided to the MJIB through intelligence exchange channels in February and March 2025 for subsequent investigation.

Article 48, subparagraph (1)(c)

§48 (1) (c)

(c) To provide, where appropriate, necessary items or quantities of substances for analytical or investigative purposes;

A. Is your country in compliance with these provisions?

545. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools

and resources utilized.)

546. According to Article 20 of the “Mutual Legal Assistance in Criminal Matters Act,” although Taiwan may provide physical or documentary evidence at the request of the requesting party, if such physical or documentary evidence is obtained from a third party or is required for other legal proceedings in Taiwan, the requesting party may be required to return such evidence immediately or within a specified time limit after use.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

547. In the area of mutual legal assistance, Taiwan primarily provides assistance in response to requests from other jurisdictions to supply documentary or physical evidence through mutual legal assistance agreements. As such cases involve specific ongoing investigations, details of individual cases cannot be disclosed; therefore, only the case types and statistics for 2024–2025 are provided in Table 4- 2.

Table 4- 2 Statistics on International Mutual Legal Assistance in Criminal Matters (2024–2025)

§48 (1)
(c)

Case	Type	No. of Cases	Case	Type	No. of Cases
Russian Federation	fraud	1	Liechtenstein	fraud, violation of the Securities and Exchange Act and Banking Act	1
Thailand	securities trading, corruption	2	France	offense against computer security	2
Vietnam	drugs, fraud, forgery	15	Poland	violation of the Money Laundering Control Act, fraud	1
South Korea	murder, Banking Act	2	Poland	violation of the Money Laundering Control Act, tax crime	3
U.S.	kidnapping for ransom	1	Austria	fraud	1
U.S.	tax	2	Switzerland	violation of the Money Laundering Control Act, forgery	1
U.S.	fraud	2	Portugal	robbery	1
U.S.	offenses against	1	Australia	murder	2

Case	Type	No. of Cases	Case	Type	No. of Cases
	morality				
U.S.	intellectual property	1	Australia	offense against sexual autonomy	1
Mexico	forgery	1	Australia	tax crime	1
Denmark	fraud	1	-	-	-

Data source: MOJ

Article 48, subparagraph (1)(d)

§48 (1) (d)

(d) To exchange, where appropriate, information with other States Parties concerning specific means and methods used to commit offences covered by this Convention, including the use of false identities, forged, altered or false documents and other means of concealing activities;

A. Is your country in compliance with these provisions?

548. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

549. According to Article 6, Subparagraph 8 of the “Mutual Legal Assistance in Criminal Matters Act,” assistance may be requested or provided under the Act, including other criminal mutual legal assistance that does not violate the laws of Taiwan. Furthermore, Article 14 of the “Guidelines for the Prosecution and Investigation Entities/Agencies in the Pursuit of the Agreements on Mutual Legal Assistance in Criminal Matters with the USA” stipulates that prosecution and investigation agencies may directly contact relevant U.S. law enforcement agencies for mutual legal assistance in regarding the exchange and collection of criminal intelligence or other administrative assistance, provided that it does not involve the exercise of public authority by law enforcement agencies. However, records of such contact must be retained and reported to the heads of their respective agencies for future reference.

550. The MJIB established the “Next-Generation Anti-Fraud Supervision Center” in April 2023 in conjunction with the Executive Yuan's “Next-generation anti-fraud strategy guidelines” V1.5, in order to crack down on cross-border telecommunications and Internet fraud from the source. To effectively respond to the evolving patterns of fraud crimes, the Executive Yuan approved Version 2.0 of the “Next-generation anti-fraud strategy guidelines” (2025-2026) on November 28, 2024. The initiative aims to further strengthen capacities to investigate and combat cross-border fraud, curb crimes committed from overseas, establish P2P (Police-to-Police) channels for intelligence exchange, and enhance opportunities for international cooperation in combating fraud. The Anti-Fraud Supervisory Center will establish channels for exchanging anti-fraud intelligence with foreign law enforcement agencies, and instruct legal attachés in 23 countries stationed abroad to prioritize strengthening cooperation in combating cross-border telecommunications fraud.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

551. There are currently no relevant cases or statistical data available.

Article 48, subparagraph (1)(e)

§48 (1) (e)

(e) To facilitate effective coordination between their competent authorities, agencies and services and to promote the exchange of personnel and other experts, including, subject to bilateral agreements or arrangements between the States Parties concerned, the posting of liaison officers;

A. Is your country in compliance with these provisions?

552. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

§48 (1)
(d)
§48 (1)
(e)

553. For the assignment of legal attachés, please refer to the response for Article 48, Paragraph 1, Subparagraph a.
554. In November 2022, Taiwan and the U.S. Federal Bureau of Investigation exchanged views on “using forensic accounting to investigate transnational corruption cases.” Taiwan also attended the “2022 Asian Corporate Governance Dialogue” held by the Asian Corporate Governance Association (ACGA) in London, UK, which included discussions on corporate governance and anti-corruption issues.
555. Taiwan hosted the “2023 International Seminar on Combating Cross-Border Fraud: Improving International Cooperation” in October 2023, and invited judicial personnel that engage in mutual legal assistance with Taiwan, including officials from the departments of justice of the U.S., Canada, and Poland, the Swiss Federal Office of Justice, the Thai Office of the Attorney General, and liaison officers from the U.S. Homeland Security Investigations stationed in Taiwan. They engaged in professional exchanges with domestic law enforcement personnel, including prosecutors, police, and investigators, specializing in combating fraud, as well as judges.
556. The “2024 Taiwan-Europe-United States-Canada Seminar on International Judicial Cooperation” was held in June 2024, and invited prosecutors, lawyers, and coordinators from the United States, Canada, Estonia, Germany, and EUROJUST. During the seminar, they engaged in exchanges with domestic prosecutors, police, and investigators on critical issues, including economic espionage, the impact of disinformation and deepfake technology on national security and elections, mutual legal assistance and trade secrets, artificial intelligence, and asset return. This will help improve their professional knowledge, strengthen their investigation and prosecution skills, and enable the flexible use of mutual legal assistance channels to increase the success rate of cross-border evidence collection.
557. The AAC has established law enforcement cooperation mechanisms with 11 overseas anti-corruption agencies, and operates a model of mutual case assistance in corruption investigations. The information channels for mutual investigation of cases through dedicated points of contact are smooth and effective.
558. The legal attaché of the MJIB in Germany participated in conferences held by Transparency International (TI) regarding anti-corruption investigative measures in 2022⁴⁵.

⁴⁵ In January 2022, the legal secretary participated in an online meeting analyzing the “2021 Corruption Perceptions

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

559. Information exchange with law enforcement agencies in Australia, Thailand, the United States, and Canada led to the successful repatriation of a total of 16 fugitives between 2022 to 2025.

Article 48, subparagraph (1)(f)

§48 (1) (f)

(f) To exchange information and coordinate administrative and other measures taken as appropriate for the purpose of early identification of the offences covered by this Convention.

A. Is your country in compliance with these provisions?

560. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

561. Taiwan has strengthened connection with its counterpart agencies and will actively investigate any intelligence on cross-border corruption and malfeasance cases that fall under its jurisdiction or involve international cooperation. In addition to receiving leads from foreign law enforcement agencies to proactively uncover cross-border crimes, the MJIB also provides intelligence to our legal attachés in 23 countries (who have no judicial investigative powers overseas) to assist in gathering criminal intelligence.

562. The MJIB established the “Operation Directions of Foreign Affairs” to integrate and regulate work involving foreign elements, implement international cooperation, safeguard national security, combat cross-border crime, implement counterintelligence measures, and balance confidentiality, timeliness, and resource conservation

Index” (CPI) report (Meeting name: Corruption Perceptions Index 2021-Briefing and Analysis).

requirements. The Directions expressly state that for the purpose of preventing crime, conducting criminal investigations, and managing data of criminal cases, information may be provided to parties involved in international work within the necessary scope of legal duties, and based on the principle of equality and reciprocity. This shows that Taiwan attaches great importance to strengthening channels for exchanging criminal intelligence with foreign law enforcement agencies, and ensuring timeliness and confidentiality, so that the facts of crimes can be verified as soon as possible.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

563. There are currently no relevant cases or statistical data available.

Article 48, paragraph 2

§48 (2)

With a view to giving effect to this Convention, States Parties shall consider entering into bilateral or multilateral agreements or arrangements on direct cooperation between their law enforcement agencies and, where such agreements or arrangements already exist, amending them. In the absence of such agreements or arrangements between the States Parties concerned, the States Parties may consider this Convention to be the basis for mutual law enforcement cooperation in respect of the offences covered by this Convention. Whenever appropriate, States Parties shall make full use of agreements or arrangements, including international or regional organizations, to enhance the cooperation between their law enforcement agencies.

A. Is your country in compliance with these provisions?

564. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

565. Although Taiwan is not a state party to the Convention, and does not, in practice, use

directly the Convention as the legal basis for law enforcement cooperation, Taiwan is nonetheless able to exchange information and provide assistance to foreign law enforcement agencies through the “Mutual Legal Assistance in Criminal Matters Act,” as well as mutual legal assistance agreements or MOUs signed with certain countries, or on a case-by-case basis. In substance, Taiwan has achieved the spirit of cooperation pursued by this provision.

566. The CIB has established intelligence exchange channels with foreign law enforcement agencies via police liaison officers. Currently, police liaison officers have been dispatched to 14 countries (16 regions), including Japan, South Korea, Malaysia, Indonesia, the Philippines, Thailand, Vietnam (Ho Chi Minh City), Vietnam (Hanoi), the Eastern United States (Washington), the Western United States (Los Angeles), South Africa, the Netherlands, Singapore, Australia, Turkey, and India, to coordinate intelligence sharing and cooperation. Furthermore, the CIB expands its intelligence network by inviting foreign counterparts to Taiwan and actively participating in international seminars.

567. For information on mutual legal assistance agreements, please refer to the response for Article 46, Paragraph 30.

568. For information on law enforcement cooperation, please refer to the response for Article 48, Paragraph 1, Subparagraph a.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

569. There are currently no relevant cases or statistical data available.

Article 48, paragraph 3

§48 (3)

States Parties shall endeavour to cooperate within their means to respond to offences covered by this Convention committed through the use of modern technology.

A. Is your country in compliance with these provisions?

570. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if

§48 (2)

§48 (3)

any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

571. Taiwan co-organizes training courses or seminars on preventing cybercrimes with foreign law enforcement agencies in response to new forms of cross-border cybercrime.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

572. MJIB

(1) Taiwan jointly held the “2022 Global Cooperation & Training Framework (GCTF) - Workshop on Combating Cyber Crimes” together with the American Institute in Taiwan, the Japan-Taiwan Exchange Association, the Australian Office Taipei, and the Slovak Economic and Cultural Office in March 2022. The workshop included topics on using digital technology to investigate corruption crimes, including “the latest trends in digital financial crime” and “sharing experiences in international cooperation on digital crime prevention.”

(2) In January 2025, Taiwan jointly held the “2025 Global Cooperation and Training Framework (GCTF) - Workshop on Combating New Psychoactive Substances and Tracing Illicit Financial Flows” with the American Institute in Taiwan, the Japan-Taiwan Exchange Association, the Australian Office Taipei, and the Canadian Trade Office in Taipei. The workshop included the exchange of techniques for investigating cryptocurrencies, dark web transactions, and other anti-corruption investigations with digital technologies.

Article 49. Joint investigations

Article 49

§49

States Parties shall consider concluding bilateral or multilateral agreements or arrangements whereby, in relation to matters that are the subject of investigations, prosecutions

or judicial proceedings in one or more States, the competent authorities concerned may establish joint investigative bodies. In the absence of such agreements or arrangements, joint investigations may be undertaken by agreement on a case-by-case basis. The States Parties involved shall ensure that the sovereignty of the State Party in whose territory such investigation is to take place is fully respected.

A. Is your country in compliance with these provisions?

573. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

574. According to Article 10 of the “Arrangement between the Taipei Representative Office in the Federal Republic of Germany and the German Institute Taipei on the Cooperation in the Area of Judicial Mutual Legal Assistance in Criminal Matters” signed between Taiwan and Germany on March 23, 2023, the two parties may establish a joint investigation team for a case in accordance with their respective laws. Members of the investigation team dispatched by one party may be granted the authority to carry out the investigation according instructions from the authorized team member of the other party within the scope permitted by the laws of both parties (Paragraph 1). If necessary, officers of the joint investigation team may directly transfer evidence and information, including personal data, gathered while performing their duties to members dispatched by one party or other team members (Paragraph 2).

575. While the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement” and relevant guidelines do not contain provisions on this matter, the parties agree to exchange criminal intelligence, assist in the arrest and repatriation of criminal offenders and criminal suspects, and cooperate in investigations when necessary in Article 5 of the agreement, which already covers the scope of joint investigation.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

576. There are currently no relevant cases or statistical data available.

Article 50. Special investigative techniques

Article 50, paragraph 1

§50 (1)

In order to combat corruption effectively, each State Party shall, to the extent permitted by the basic principles of its domestic legal system and in accordance with the conditions prescribed by its domestic law, take such measures as may be necessary, within its means, to allow for the appropriate use by its competent authorities of controlled delivery and, where it deems appropriate, other special investigative techniques, such as electronic or other forms of surveillance and undercover operations, within its territory, and to allow for the admissibility in court of evidence derived therefrom.

A. Is your country in compliance with these provisions?

577. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

578. “Money Laundering Control Act”

According to Article 2 of the Technical Compliance Assessment Criteria in FATF Recommendation 31, the competent authority must be able to extensively use investigation techniques, including controlled delivery, when conducting investigations into money laundering, predicate crimes, and terrorist financing. Therefore, Article 29, Paragraph 1 of Taiwan's “Money Laundering Control Act” expressly states that controlled delivery helps law enforcement agencies investigate money laundering crimes.

579. “Code of Criminal Procedure”

A new chapter on “Special Compulsory Measures” was added to the “Code of Criminal Procedure” and announced on July 31, 2024. Article 153-1 authorizes law

enforcement agencies, in the investigation of criminal cases, to use GPS or other non-biometric technologies to track the location of defendants or suspects. Article 153-2 authorizes the use of technology to investigate the location, device number, or card number of mobile communication devices possessed or used by defendants or suspects. Article 153-3 authorizes the use of non-invasive technologies outside private spaces to monitor or record images of people or objects inside the private spaces. These provisions institutionalize the use of technological investigation tools, such as GPS, mobility location tracking system, and thermal imaging camera, thereby improving the efficiency and accuracy of law enforcement agencies when investigating cases.

580. “Communication Security and Surveillance Act”

Article 5, Paragraph 1, Subparagraphs 1 and 3 of the “Communication Security and Surveillance Act” specify the requirements for applying for communications surveillance when investigating corruption cases. Except for illegally obtained communications surveillance content and content obtained through illegal surveillance or evidence derived from such content, the content obtained through surveillance and the evidence derived from such content may be used as evidence or for other purposes in judicial investigations, trials, or other procedures.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

581. Case study

When Taiwan was investigating a cross-border fraud case in Indonesia⁴⁶, the Taiwan High Prosecutors Office dispatched a mobility location tracking vehicle to assist the Taiwan Taichung District Prosecutors Office in locating the defendants. A total of 102 defendants were indicted on October 4, 2024, all of the defendants in custody were transferred to the court for trial, and the judge approved their continued detention. This case shows that the use of technology, such as mobility location tracking vehicles, for investigation is authorized by the law in Taiwan, and the technologies may also be used in the investigation of corruption crimes.

582. Statistics of applications submitted by various district prosecutors offices for special compulsory measures and communications surveillance are shown in Table 4-3 and

⁴⁶ The Taiwan High Prosecutors Office dispatched a mobility location tracking vehicle to assist prosecutors from the Taiwan Taichung District Prosecutors Office in directing the CIB in their investigation.

Table 4-4.

Table 4-3 Statistics of special compulsory measures handled by various district prosecutors offices

Type of special compulsory measure	Number of applicants	Number approved	Approval rate
Article 153-1 of the Code of Criminal Procedure	200	155	77.5%
Article 153-2 of the Code of Criminal Procedure	221	153	69.2%
Article 153-3 of the Code of Criminal Procedure	23	19	82.6%

Data source: Department of Statistics, MOJ

※Reference period: August 2024 to February 2025

Table 4-4 Statistics of applications submitted by various district prosecutors offices for communications surveillance

Period	Review by prosecutors office			Court approval		Corruption and malfeasance cases		
	Total number of cases	Percentage of applications from police agencies	Percentage of applications from investigation agencies	Total number of cases	Approval rate	Number of cases reviewed by prosecutors offices	Number of cases approved by the court	Court approval rate
2022	9,157	69.8%	18.4%	8,981	78.1%	840	706	87.1%
2023	5,872	71.4%	16.7%	5,729	82.2%	635	531	85.8%
2024	4,313	62.3%	24.7%	4,248	83.7%	619	517	84.5%

Source: Department of Statistics, MOJ

※Note: This table does not include cases of continued surveillance.

Article 50, paragraph 2

§50 (2)

For the purpose of investigating the offences covered by this Convention, States Parties are encouraged to conclude, when necessary, appropriate bilateral or multilateral agreements or arrangements for using such special investigative techniques in the context of cooperation at the international level. Such agreements or arrangements shall be concluded and implemented in full compliance with the principle of sovereign equality of States and shall be carried out strictly in accordance with the terms of those agreements

or arrangements.

A. Is your country in compliance with these provisions?

583. Partially complied.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

584. Among the special investigation methods listed in Article 50, Paragraph 1 of the “UNCAC,” Taiwan has not legalized undercover investigation and controlled delivery. Currently, both Article 29 of the “Money Laundering Control Act” and Article 32-1 of the “Narcotics Hazard Prevention Act” contain provisions on this matter. As for electronic or other means of surveillance, the investigation technologies for "Special Compulsory Measures" may be used for mutual legal assistance in criminal matters in accordance with Article 6, Subparagraphs 1 and 8 of the “Mutual Legal Assistance in Criminal Matters Act,” and Chapter 11-1 of Part 1 (General Provisions) of the “Code of Criminal Procedure” of Taiwan, which was added in the amendment on July 31, 2024.

§50 (2)
§50(3)

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

585. There are currently no relevant cases or statistical data available.

Article 50, paragraph 3

§50(3)

In the absence of an agreement or arrangement as set forth in paragraph 2 of this article, decisions to use such special investigative techniques at the international level shall be made on a case-by-case basis and may, when necessary, take into consideration financial arrangements and understandings with respect to the exercise of jurisdiction by the States Parties concerned.

A. Is your country in compliance with these provisions?

586. Partially complied.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

587. Please refer to the response for Article 50, Paragraph 2.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

588. There are currently no relevant cases or statistical data available.

Article 50, paragraph 4

§50 (4)

Decisions to use controlled delivery at the international level may, with the consent of the States Parties concerned, include methods such as intercepting and allowing the goods or funds to continue intact or be removed or replaced in whole or in part.

A. Is your country in compliance with these provisions?

589. Partially complied.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention. (Please indicate whether the effectiveness of the measures adopted has been assessed, and outline (or, if available, attach) the results of such an assessment including methods, tools and resources utilized.)

590. Please refer to the response for Article 50, Paragraph 2.

C. Please provide examples of the implementation of those measures, including related court or other cases, available statistics etc.

591. There are currently no relevant cases or statistical data available.

【Appendices】

Appendix 1: The provisions and explanations concerning of Article 44 of the UNCAC in the “Law of Extradition” and the current draft bill

UNCAC Article 44 (Paragraph No.)	Relevant Provisions of the “Law of Extradition”	Relevant Provisions of the Draft Amendment
2 16		Article 10, paragraph 1, subparagraph 1 of the draft stipulates that the absence of dual criminality is a ground on which extradition may be refused rather than shall be refused. Accordingly, even if certain offences under the Convention do not have corresponding criminal provisions in Taiwan, they may still be considered extraditable offences.
1 3 4 7	Article 2 stipulates that extradition may be granted for offences punishable under the laws of both Taiwan and the requesting State and carrying a maximum penalty of more than one year of imprisonment. (Such offences include certain offences covered by UNCAC.)	Article 10, Paragraph 1, Subparagraph 2 of the draft stipulates that if the extraditable offense is punishable by a maximum sentence of 3 years of imprisonment in accordance with the laws of Taiwan, the request for extradition “may” be refused. Criminal Law of Taiwan already sets forth penalties for some offenses (such as civil servants accepting bribes and money laundering) specified in the Convention, and the maximum sentence for the offenses all exceed three years, has not been listed as grounds for refusing extradition.
4	Related provisions are contained in Articles 3.	Article 9, Paragraph 1, Subparagraph 2 of the draft stipulates that extradition “shall” be refused if the extraditable offense is a political one. The reason for the amendment states that “the definition of political offenses is broad and may include contact with social groups with different political views or positions.” It does not include offenses specified in the Convention as political ones.
8	Related provisions are contained in Articles 2 to 5.	Articles 9 and 10 of the draft clearly list reasons for which extradition may be refused and reasons for which

UNCAC		
Article 44 (Paragraph No.)	Relevant Provisions of the “Law of Extradition”	Relevant Provisions of the Draft Amendment
		extradition shall be refused.
9		1. Articles 15 and 16 of the draft stipulate that arrest and detention shall be executed by the court to save time in the extradition process. 2. Articles 20 and 21 of the draft specify matters that the judge is required to inform the person to be extradited before questioning, and added procedures and effects of protections for the person to consent to extradition.
10	Related provisions are contained in Articles 12.	Articles 25 and 26 of the draft contain provisions related to emergency detention for extradition.
11	Related provisions are contained in Articles 4.	Article 9, Paragraph 2 of the draft stipulates that if a request for extradition is refused because the person requested for extradition is a national of Taiwan (i.e., non-extradition of nationals), and the facts of the extraditable offense violate the Criminal Law of Taiwan, the case shall immediately be transferred to the prosecutors office with jurisdiction for investigation.
13		“Mutual Legal Assistance in Criminal Matters Act” do not include the execution of punishments imposed or sentences not yet served under the laws of another country at the request of another country.
14	1. Related provisions are contained in Articles 20. 2. The protections of the person subject to extradition shall apply pursuant to, or by analogy with, the “Code of Criminal Procedure.”	1. Article 20 specifies matters that the judge is required to inform the person requested for extradition of during questioning. 2. Article 21 specifies procedures for the person requested for extradition to consent to extradition or waive relevant protections, as well as the effect of such expression. 3. Articles 22 and 23 stipulate that the person requested for extradition has the right to defense and the right to

UNCAC Article 44 (Paragraph No.)	Relevant Provisions of the “Law of Extradition”	Relevant Provisions of the Draft Amendment
		interpretation assistance.
15	Related provisions are contained in Articles 3.	Related provisions are contained in Articles 9, Paragraph 1, Subparagraphs 2, 3, and 4 of the draft.
17		Article 11 of the draft stipulates that after the MOFA receives an extradition request, and after the MOFA transmits the extradition request to the MOJ, both the MOFA and MOJ may notify the requesting country to submit supplementary information or an explanation within a specified time limit.
18		<ol style="list-style-type: none"> 1. extradition treaties: Paraguay, Eswatini (formerly Swaziland), the Dominican Republic, Saint Christopher and Nevis, Saint Vincent, Marshall Islands, Palau, South Africa, Dominica, Costa Rica, the Grenadines and Malawi. 2. MOU: “The Memorandum of Understanding Concerning the Extradition of Zain Taj Dean.” 3. Mutual legal assistance agreements/arrangements: Article 4 of the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters,” Article 3 of the “Arrangement Between the Taipei Representative Office, Bratislava and the Slovak Economic and Cultural Office, Taipei on Judicial Cooperation in Criminal Matters.” 4. Cross-Strait: “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement,” and the “Operational Guidelines for Cross-Strait Apprehension and Deportation of Criminals or Criminal Suspects.”

Appendix 2: The provisions and explanations concerning Article 46 of the UNCAC, as reflected in the “Mutual Legal Assistance in Criminal Matters Act” and in mutual legal assistance protocols (agreements) signed between Taiwan and other countries

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
<p>3</p>	<p>Related provisions are contained in Articles 6.</p>	<p>Article 2 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 1 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 2 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p> <p>Article 1 of the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement.”</p> <p>Article 3 of the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters.”</p> <p>Article 1 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 1 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
<p>5</p>	<p>Article 14 stipulates that all information related to requests for mutual legal assistance and the</p>	<p>Article 6 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal</p>

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
	<p>handling of such requests shall be kept confidential, except where necessary for handling the request, otherwise agreed upon by the parties, or otherwise stipulated by the law.</p>	<p>Matters.”</p> <p>Article 5 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 6 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p> <p>Article 16 of the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement.”</p> <p>Article 12 of the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters.”</p> <p>Article 5 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 5 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
9	<p>Article 10, Paragraphs 1 and 2 clearly stipulate the grounds for mandatory refusal to provide assistance and the grounds for voluntary refusal to provide assistance, which are in line with the provisions of Chapter 4 of UNCAC on international cooperation and the important</p>	<p>Article 2, paragraph 3, and Article 4, paragraph 1, subparagraph 4 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 3, paragraph 1, subparagraph e of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government</p>

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
	<p>principle of mutual legal assistance between countries. Appropriately relaxing the regulations on double criminality would not only increase Taiwan's interaction with the international community, but also allow for greater flexibility in individual cases. Similar legal systems, such as those in Australia, also have similar regulations.</p>	<p>of the Republic of China (Taiwan) and the Government of the Republic of Nauru.” Article 1, paragraph 3, and Article 3, paragraph 1, subparagraph e of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
<p>10</p>	<p>As stipulated in Article 19, Paragraph 2 if a request pertains to arranging for the departure of defendants or suspects in Taiwan's criminal proceedings, or persons whose personal freedom is restricted or who are restricted from leaving the country to a designated location, as the former is still in Taiwan's judicial investigation and trial proceedings, and the latter has complicated departure procedures and impose difficulties to security measures, in principle, we should not agree to arrange for the departure of such persons to provide assistance. However, if the parties have a special treaty stipulating that the person in custody may freely express their consent after being informed, according to the principle of prioritizing treaties stipulated in Article 2 of this Act, the above restrictions shall not apply.</p>	<p>Article 11, paragraphs 1 and 2 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p>
<p>11 12</p>	<p>Related provisions are contained in Articles 19, Paragraph 4.</p>	<p>Article 11, paragraph 3, and Article 12, paragraphs 2 and 3 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p>

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
13	Related provisions are contained in Articles 3, 7 and 9.	<p>Article 3 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 2 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 1 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p> <p>Article 8 of the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters.”</p> <p>Article 2 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 2 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
14	Related provisions are contained in Articles 8, Paragraphs 1, 2 and 5.	<p>Article 5, paragraph 1 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 4, paragraph 1 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in</p>

<p>UNCAC Article 46 (Paragraph No.)</p>	<p>Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”</p>	<p>Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions</p>
		<p>Taiwan.”</p> <p>Article 3, paragraph 1 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p> <p>Articles 8 and 9 of the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters.”</p> <p>Article 4, paragraph 1 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 4, paragraph 1 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
<p>15</p>	<p>Related provisions are contained in Articles 8, Paragraph 3.</p>	<p>Article 5, paragraph 2 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 4, paragraphs 2 and 3 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 3, paragraphs 2 and 3 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p> <p>Article 4, paragraph 2 of the “Treaty on</p>

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
		<p>Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 4, paragraph 2 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
16	Related provisions are contained in Articles 8, Paragraph 4.	<p>Article 5, paragraph 4 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 4, paragraph 4 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 4, paragraph 4 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p> <p>Article 4, paragraph 4 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 4, paragraph 4 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
17	Related provisions are contained in Articles 12.	Article 2 of the “The Law in Supporting

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
		<p>Foreign Courts on Consigned Cases.”</p> <p>Article 6, paragraph 3 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 5, paragraph 1 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 1, paragraph 2 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p> <p>Article 11 of the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters.”</p> <p>Article 5, paragraph 3 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 5, paragraph 3 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
18	Related provisions are contained in Articles 17, Paragraph 2 and Articles 31.	Article 11 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
		<p>(Such forms of executing requests have been used in mutual legal assistance cases between Taiwan and the United States, as well as between Taiwan and the Philippines.)</p> <p>Article 3, paragraph 2, subparagraph b of the “Agreement between the Taipei Representative Office in Poland and the Polish Office in Taipei on the Legal Cooperation in Criminal Matters.”</p> <p>Article 11 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 11 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p> <p>Article 11 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Lucia.”</p>
19	Related provisions are contained in Articles 10, Paragraph 2, Subparagraph 3, Articles 16, and Articles 32, Paragraph 1, Subparagraph 2.	<p>Article 8 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 7 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”(No specific provisions address</p>

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
		<p>the handling of exculpatory evidence.) Article 7 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.” Article 7 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
<p>20</p>	<p>Article 14 stipulates that all information related to requests for mutual legal assistance and the handling of such requests shall be kept confidential, except where necessary for handling the request, otherwise agreed upon by the parties, or otherwise stipulated by the law.</p>	<p>Article 6, paragraph 5 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.” Article 7, paragraph 2 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.” Article 4, paragraph 6 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.” Article 5, paragraph 4 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.” Article 5, paragraph 4 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
21	Related provisions are contained in Articles 10.	<p>Article 4 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 3 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 5 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p> <p>Article 3 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 3 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
23	<p>Article 8, paragraph 4 stipulates that where the content of a request is insufficient for its execution, the requested party may ask the requesting party to provide supplementary information. If such information cannot be provided, the request may be refused pursuant to Article 10, paragraph 2, subparagraph 1. In addition, under paragraph 3 of the same article, the requested party may consult with the requesting party and, after the necessary information has been supplemented or the</p>	<p>Article 6, paragraph 7 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 3, paragraph 4 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 5, paragraph 5 of the “Treaty of Extradition between the Government of the Republic of China and the Government of</p>

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
	<p>content of the request revised, provide assistance accordingly.</p> <p>In practice, if a request is refused, a reason will be given. Examples include: Previously, countries other than the United States, the Philippines, and South Africa sent their requests directly to the Ministry of Justice without going through the MOFA. After explaining that the two countries had not signed a mutual legal assistance agreement, the Ministry of Justice asked them to send their requests through Taiwan's diplomatic channels and returned the request letter. These countries then submitted requests for judicial assistance to Taiwan through diplomatic channels, along with a reciprocal guarantee, which the Ministry of Justice accepted and then provided assistance.</p>	<p>the Republic of South Africa.”</p> <p>Article 5, paragraph 7 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 5, paragraph 7 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
<p>24</p>	<p>Related regulations are provided in Article 8, Paragraph 2. In addition, according to the proviso in Article 7, in cases of emergencies where it may be impossible to carry out mutual legal assistance through diplomatic channels, the requesting party is also permitted to use the Ministry of Justice as the liaison channel for implementing mutual legal assistance.</p>	<p>Article 6, paragraphs 1 and 6 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 5, paragraphs 1 and 3 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 4, paragraphs 1 to 4 and 7 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p>

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
		<p>Article 5, paragraphs 1 and 6 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 5, paragraphs 1 and 6 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
25	<p>Article 10, Paragraph 2, Subparagraph 6 also contains relevant provisions. The question of whether a request affects domestic judicial proceedings is an important consideration in Taiwan's decision to provide assistance. In practice, when a foreign request affects the conduct of Taiwan's judicial proceedings, Taiwan naturally has the right to suspend mutual legal assistance.</p>	<p>Article 6, paragraph 4 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 3, paragraph 2 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 4, paragraph 5 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p> <p>Article 5, paragraph 4 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 5, paragraph 4 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
26	Related provisions are contained in Articles 10, Paragraph 3.	<p>Article 4, paragraph 2 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 3, paragraph 3 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 4, paragraph 5 and Article 5, paragraph 4 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p> <p>Article 3, paragraph 2 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 3, paragraph 2 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>
27	Related provisions are contained in Articles 19, Paragraph 4, and Articles 32, Paragraph 3.	<p>Article 12 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 10 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 10 of the “Treaty on Mutual Legal</p>

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
		Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”
28	Related provisions are contained in Articles 15.	<p>Article 7 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 6 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 8 of the “Treaty of Extradition between the Government of the Republic of China and the Government of the Republic of South Africa.”</p> <p>Article 6 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 6 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p> <p>Article 6 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Lucia.”</p> <p>Article 6 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint</p>

UNCAC Article 46 (Paragraph No.)	Relevant Provisions of the “Mutual Legal Assistance in Criminal Matters Act”	Relevant Provisions of mutual legal assistance treaties and agreements/arrangements signed between Taiwan and other countries/regions
		<p>Vincent and the Grenadines.”</p> <p>Article 20 of the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement.”</p> <p>Article 17 of the “Guidelines for Cross-Strait Investigation and Evidence Collection.”</p>
<p>29</p>	<p>Article 1 states that mutual legal assistance shall be conducted on the basis of mutual respect and equality to combat criminal activities. There is no obstacle to providing foreign governments with government records that can be made public. However, if providing assistance will harm Taiwan's national interests, or if the request from the requesting party contains matters for which assistance may be refused in accordance with the provisions of Article 10, based on international criminal judicial assistance practices, it would be inappropriate to provide assistance. However, considering the differences in legal systems among countries and the need to protect the litigation rights of the relevant parties, and without violating the spirit of the rule of law or affecting our legal order, Taiwan is not entirely prohibited from providing assistance. Instead, we may decide whether to provide assistance based on the specific circumstances of each case.</p>	<p>Article 10 of the “Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters.”</p> <p>Article 9 of the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Office in the Philippines and the Manila Economic and Cultural Office in Taiwan.”</p> <p>Article 9 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of Nauru.”</p> <p>Article 9 of the “Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Belize.”</p>