

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

(Volume 1 - Basic Information)

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Editor Preface

On October 31, 2003, the United Nations General Assembly adopted the “United Nations Convention against Corruption” (UNCAC), which came into force on December 14, 2005. “UNCAC” contains 8 chapters and 71 articles, and aims to guide nations in establishing anti-corruption legal frameworks and policies while fostering international cooperation on anti-corruption issues. To ensure the effective implementation of the “UNCAC,” the Conference of the States Parties (COSP) established a review mechanism in 2009 to systematically examine the implementation status of each country.

Although Taiwan is not a signatory to the “UNCAC,” to support global anti-corruption efforts and international legal systems, and to enhance the effectiveness of preventing and combating corruption, it enacted and promulgated the “Act to Implement United Nations Convention against Corruption” (hereinafter referred to as the “UNCAC Implementation Act”) on May 20, 2015. The Act stipulates that the UNCAC has the effect of domestic law and came into effect on December 9, 2015. To ensure detailed examination of the implementation of the “UNCAC,” the government, in accordance with Article 6 of the “UNCAC Implementation Act,” publishes a national anti-corruption report every 4 years. The first and second national reports were completed and published in 2018 and 2022, respectively. International anti-corruption experts were invited to Taiwan to conduct reviews in accordance with international standards and to provide conclusive opinions on Taiwan's anti-corruption work, which serve as important references for the government to promote anti-corruption policies.

The international experts in the international review conference for ROC's Second Report provided 104 concluding observations, including 51 key findings, 17 best practices, and 36 implementation challenges and recommendations. They cover a diverse range of Taiwan's anti-corruption policies and systems. To ensure that the concluding observations and recommendations can provide guidance for specific policies, the Executive Yuan included them in the “National Integrity Building Action Plan” for the first time in 2023, making them an important guideline for Taiwan's future anti-corruption efforts. Through a mechanism of annual tracking and continuous adjustments of performance targets, the

Executive Yuan continuously encourages all government agencies to implement the recommendations and enhance the effectiveness of policy implementation.

To further implement the self-examination mechanism, Taiwan's third national report adopted the "self-assessment checklist" format published by the United Nations for the first time. The relevant central and local agencies reviewed the laws, policies and measures promoted by "UNCAC" item by item, and the Agency Against Corruption (AAC) of the Ministry of Justice compiled the report. This national report consists of 3 volumes, including Volume 1 "Basic Information," which covers Taiwan's anti-corruption legal framework and organizational system, best practices for implementing the "UNCAC," and the implementation status of the concluding observations of the international review of the Second National Report. Volumes 2 and 3 are "Thematic areas," which explain the implementation of Chapter 2 "Preventive Measures" and Chapter 5 "Asset Recovery" of the "UNCAC," as well as Chapter 3 "Criminalization and Law Enforcement" and Chapter 4 "International Cooperation." To improve the content of this report, external members of the Central Integrity Committee, experts and scholars in the field of anti-corruption, and representatives of NGO were invited to participate in the drafting and review process, demonstrating Taiwan's commitment to accepting scrutiny with an open attitude. We also aim to help all sectors of society understand the concrete achievements and continuous efforts accumulated in Taiwan's anti-corruption work from the second national report to this national report.

Table of Contents

【GENERAL INFORMATION】	1
I. Ratification/Acceptance/Approval/Accession and Implementation of the Convention ..	1
II. Overview of the Legal and Institutional System.....	2
III. List of Laws, Policies and Measures Cited in the Self-Assessment	13
IV. Review Mechanism for Anti-Corruption Measures	13
V. Sources of Information Used in the Self-Assessment Checklist.....	15
VI. Best Practices in the Implementation of the Convention	16
【Best Practice No. 1】 Integrity Governance.....	16
A. Fulfilling Transparency Commitments and Presenting the Results of Compliance with the Convention	16
B. Establishing Role Models of Integrity and Competence and Improving Cross-sector Risk Management	17
C. Incorporating AI Technology to Improve Procurement Alert Mechanisms	18
D. Providing Greater Access to Information to Facilitate Citizens' Participation in Oversight.....	19
【Best Practice No. 2】 Legal System Enhancement	20
E. Enhancing the Legal System for Law Enforcement While Protecting Citizens' Rights	20
F. Promoting Whistleblower Protection to Create a Safe Environment for Whistleblowing.....	21
G. Implementing Corporate Governance to Strengthen the Disclosure of Large Shareholding	23
【Best Practice No. 3】 Law Enforcement Cooperation	23
H. Enhancing AML Measures and Ensuring Alignment with International Standards	23
I. Expanding International Cooperation in Asset Recovery and Sharing	24
J. Strengthening Public-private Partnerships and Integrating the Use of Law Enforcement Information.....	25
VII. Follow-up Measures for the Implementation of the Convention (Implementation of Recommendations from the Previous International Review)	27
【Recommendation No. 1】 Look into abolishing clauses on industrial cooperation in defense procurement contracts.....	28
【Recommendation No. 2】 Appoint global anti-corruption ambassadors	30
【Recommendation No. 3】 Resources and independence of the AAC	31

【Recommendation No. 4】	Ensure the transparency of political donations.....	32
【Recommendation No. 5】	Establish anonymous whistleblowing channels for both public and private sectors.....	34
【Recommendation No. 6】	Release the itineraries of important persons specified in the Lobbying Act	36
【Recommendation No. 7】	Disclose the beneficial owners of government procurements	37
【Recommendation No. 8】	Establish a systematic approach to risk assessment for government agencies	38
【Recommendation No. 9】	Establish a dedicated agency to handle complaints regarding compliance with the Freedom of Government Information Law	42
【Recommendation No. 10】	Establish a centralized registration system for beneficial ownership	44
【Recommendation No. 11】	Promote anti-corruption efforts in the private sector through public-private partnerships	46
【Recommendation No. 12】	Strengthen cooperation among anti-money laundering investigation agencies	49
【Recommendation No. 13】	Revise the definition of corruption	50
【Recommendation No. 14】	Handle foreign bribery.....	52
【Recommendation No. 15】	Criminalize bribery in the private sector.....	53
【Recommendation No. 16】	Add provisions on offenses of obstruction of justice in the Criminal Code	54
【Recommendation No. 17】	Establish legal liability for corporate corruption	55
【Recommendation No. 18】	Criminalize conspiracy	59
【Recommendation No. 19】	Consider reducing the penalty for minor corruption offenses	60
【Recommendation No. 20】	Investigate international corruption and malfeasance.....	62
【Recommendation No. 21】	Promote the Whistleblower Protection Act	63
【Recommendation No. 22】	Revise the definition of victim of corruption	64
【Recommendation No. 23】	Complete the amendment to the Law of Extradition	66
【Recommendation No. 24】	Complete the legislation of the undercover and technological investigation laws.....	67
【Recommendation No. 25】	Include asset recovery clauses in agreement signed with other countries	68
【Recommendation No. 26】	Strengthen the oversight mechanism for politically exposed persons (PEPs).....	69

【Recommendation No. 27】 Identify individuals who are the actual controllers of companies and flexibly disclose the information registered by beneficial owners	70
【Recommendation No. 28】 Strengthen asset recovery and disposal.....	72
【Recommendation No. 29】 Providing technical assistance through international experience sharing	74
【Recommendation No. 30】 Participate in regional and multilateral organizations to strengthen technical assistance and exchanges	76

List of Figures

Figure1-1 Taiwan's Anti-corruption Legal Framework	7
Figure1-2 Organizational Structure of Taiwan's Anti-corruption System.....	12

List of Tables

Table1-1 Statistics on Agencies Participating in the Integrity Awards	41
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List of abbreviations

Abbreviations	Full name (Chinese)	Full name (English)
Legal norms		
UNCAC / 施行法	聯合國反貪腐公約施行法	the Act to Implement United Nations Convention against Corruption
UNCAC	聯合國反貪腐公約	the United Nations Convention against Corruption
憲法 / Constitution	中華民國憲法	the Constitution of the Republic of China
刑法 / Criminal Code	中華民國刑法	the Criminal Code of the Republic of China
GPA	政府採購協定	Government Procurement Agreement
ISAs	國際審計準則	International Standards on Auditing
IFRSs	國際財務報導準則	International Financial Reporting Standards
臺美刑事司法互助協定/ Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters	駐美國台北經濟文化代表處與美國在台協會間之刑事司法互助協定	Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Representative Office and the American Institute in Taiwan
Domestic agencies or organizations		
MOJ	法務部	Ministry of Justice
MOFA	外交部	Ministry of Foreign Affairs
MOEA	經濟部	Ministry of Economic Affairs
MOTC	交通部	Ministry of Transportation and Communications
人事總處	行政院人事行政總處	Directorate-General of Personnel Administration, Executive Yuan
工程會 / PCC	行政院公共工程委員會	Public Construction Commission of the Executive Yuan
中選會	中央選舉委員會	Central Election Commission
公平會	公平交易委員會	Fair Trade Commission

Abbreviations	Full name (Chinese)	Full name (English)
主計總處	行政院主計總處	Directorate-General of Budget, Accounting and Statistics, Executive Yuan
金管會 / FSC	金融監督管理委員會	Financial Supervisory Commission
保訓會	公務人員保障暨培訓委員會	Civil Service Protection and Training Commission
洗防辦 / AMLO	行政院洗錢防制辦公室	Anti-Money Laundering Office of the Executive Yuan
原民會	原住民族委員會	Council of Indigenous Peoples
國發會	國家發展委員會	National Development Council
國傳會	國家通訊傳播委員會	National Communications Commission
數發部 / MODA	數位發展部	Ministry of Digital Affairs
衛福部	衛生福利部	Ministry of Health and Welfare
FIU	國家金融情報中心	Financial Intelligence Unit
MOE	教育部	Ministry of Education
海巡署	海洋委員會海巡署	Coast Guard Administration of the Ocean Affairs Council
移民署	內政部移民署	National Immigration Agency of the Ministry of the Interior
廉政署 / AAC	法務部廉政署	Agency Against Corruption, Ministry of Justice
調查局 / MJIB	法務部調查局	Ministry of Justice Investigation Bureau
警政署	內政部警政署	National Police Agency of the Ministry of the Interior
關務署	財政部關務署	Customs Administration, Ministry of Finance
TICT	台灣透明組織協會	Transparency International Chinese Taipei
ACFE	臺灣舞弊防治與鑑識協會	Association of Certified Fraud Examiners
刑事警察局 / CIB	內政部警政署刑事警察局	Criminal Investigation Bureau of Ministry of the Interior
法務部（國兩司）	法務部國際及兩岸法律司	Department of International and Cross-Strait Legal Affairs of the Ministry of Justice
調查局洗錢防制處 / AMLD	法務部調查局洗錢防制處	Anti-Money Laundering Division of the Ministry of Justice Investigation Bureau

Abbreviations	Full name (Chinese)	Full name (English)
櫃買中心 / TPEX	證券櫃檯買賣中心	Taipei Exchange
證交所 / TWSE	臺灣證券交易所	Taiwan Stock Exchange Corporation
International organizations or conferences		
ACGA	亞洲公司治理協會	Asian Corporate Governance Association
ACT-NET	反貪腐有關單位和執法機構網絡	Anti-Corruption Authorities and Law Enforcement Agencies Network
ACTWG	反貪腐暨透明化工作小組	Anti-Corruption and Transparency Experts Working Group
APEC	亞太經濟合作	Asia-Pacific Economic Cooperation
APG	亞太防制洗錢組織	Asia/Pacific Group on Money Laundering
ARIN-AP	亞太區追討犯罪所得機構網絡	Asset Recovery Interagency Network Asia Pacific
EG	艾格蒙聯盟	Egmont Group
FATF	防制洗錢金融行動工作組織	Financial Action Task Force
WCO	世界關務組織	World Customs Organization
GCTF	全球合作暨訓練架構	Global Cooperation and Training Framework
IAACA	國際反貪局聯合會	International Association of Anti-Corruption Authorities
IACC	國際反貪腐研討會	International Anti-Corruption Conference
IACCC	國際反貪腐協調中心	International Anti-Corruption Coordination Centre
INTOSAI	國際最高審計機關組織	International Organization of Supreme Audit Institutions
OECD	經濟合作暨發展組織	Organization for Economic Co-operation and Development
OGP	開放政府夥伴關係聯盟	Open Government Partnership
TI	國際透明組織	Transparency International
WTO	世界貿易組織	World Trade Organization
OFAC	美國財政部海外資產控制辦公室	Office of Foreign Assets Control

Abbreviations	Full name (Chinese)	Full name (English)
Technical terms		
AML / CFT / CPF	洗錢防制及打擊資恐及 資武擴	Anti-Money Laundering / Combating the Financing of Terrorism/ Counter-Prolifera- tion Financing
CDD	客戶盡職調查	Customer Due Diligence
EDD	加強客戶審查措施	Enhanced Due Diligence
CTR	大額通貨交易	Currency Transaction Report
DNFBPs	指定之非金融事業及人員	Designated Non-Financial Businesses and Professions
ESG	環境、社會及治理	Environmental, Social, and Governance
GPS	全球衛星定位系統	Global Positioning System
NGO	非政府組織	Non-Governmental Organization
PEPs	重要政治性職務之人	Politically Exposed Persons
STR	可疑交易報告	Suspicious Transaction Report
VASP	虛擬資產服務商	Virtual Asset Service Provider

※Notes:

I. List of Abbreviations for Reference in Reading this Report.

II. Abbreviations include: Chinese abbreviation or English abbreviation.

【GENERAL INFORMATION】

1. Focal point

Hsu Wen-li, Special Agent, Planning Division, Agency Against Corruption, Ministry of Justice (hereinafter referred to as AAC)

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2. Institutions consulted

The five Yuans and their subordinate agencies, government employee ethics units of local governments, and review panels formed by experts and scholars¹.

I. Ratification/Acceptance/Approval/Accession and Implementation of the Convention

Please provide information on the ratification/acceptance/approval/accession process of the United Nations Convention against Corruption in your country (date of ratification/ acceptance/approval of/accession to the Convention, date of entry into force of the Convention in your country, procedure to be followed for ratification/acceptance/approval of/accession to international conventions, etc)

3. The United Nations General Assembly adopted the “United Nations Convention against

¹ Members of the review panel in Chapters 2 and 5 of this Self-assessment Checklist: Associate Professor Lee, Sheng-Chieh of the College of Law, National Chengchi University; Dean Lee, Jye-Ching of the College of Humanities and Social Sciences, National Taipei University of Technology; Associate Professor Lin, Yu-Ting of the Department of Law, Soochow University; Managing Partner Lin, Jui-Pin of Deloitte Legal; Professor Juang, Wen-Jong of the Department of Political Science, National Chung Cheng University; Founding Chairman Hsu, Shun-Hsiung of the Association of Certified Fraud Examiners Taiwan Chapter; Professor Hsu, Fu-Sheng of the Department of Police Administration and Graduate School of Police Policy, Central Police University; Associate Professor Chen, Chao-Hung of the College of Law, National Taiwan University; Honorary Professor Chen, Lih-Torng of the Institute of the Law of the Sea, National Taiwan Ocean University; Chairman Yeh, I-Chang of Transparency International Taiwan; Associate Professor Yang, Yueh-Ping of the College of Law, National Taiwan University; Professor Tsai, Shiu-Chuan of the Department of Political Science, Soochow University; Associate Professor Liao, Hsin-Chung of the Department of Public Administration, National Chengchi University; Director Chung, Yuan-Yao of the Taiwan Institute of Ethical Business. Members of the review panel in Chapters 3 and 4 of this Self-assessment Checklist: Professor Wang, Yu-Chuan of the College of Law, Shih Hsin University; Professor Wang, Shih-Fan of the Department of Law, National Taipei University; Associate Professor Lee, Sheng-Chieh of the College of Law, National Chengchi University; Professor Hsu, Fu-Sheng of the Department of Police Administration and Graduate School of Police Policy, Central Police University; Associate Professor Lien, Meng-Chi of the Institute of Law for Science and Technology, National Tsing Hua University; Professor Yang, Yun-Hua of the College of Law, National Chengchi University (listed in Chinese surname stroke order).

Corruption” (hereinafter referred to as the “UNCAC”) on October 31, 2003, which entered into force on December 14, 2005. The President of the Republic of China (Taiwan) ratified and accepted the “UNCAC” in the name of the ROC government on June 22, 2015, and the President executed the instrument of accession. However, Taiwan is not a member of the United Nations and has not completed the accession process for the “UNCAC.”

4. To demonstrate its determination to voluntarily comply with and implement the “UNCAC,” Taiwan promulgated the “Act to Implement United Nations Convention against Corruption” (hereinafter referred to as the “Act”) on May 20, 2015. The President promulgated the “UNCAC” on September 7, 2016, and the Executive Yuan set December 9, 2015 as the date of implementation in accordance with Article 8 of the Act. Pursuant to the Act, the provisions contained in the “UNCAC” shall have domestic legal status (Article 2). Government agencies at all levels shall, in accordance with their duties and functions under existing laws, be responsible for planning, promoting, and implementing matters prescribed in the Convention (Article 5). The government shall publish anti-corruption reports on a regular basis (Article 6). All levels of government institutions and agencies should review laws, regulations, directions, and administrative measures within their functions according to the Convention. Any inconsistency with the Convention should be corrected by addition, amendment, or abolition of the relevant legislation, or improvement of the administrative measures within three years from the enforcement date of this Act (Article 7).

II. Overview of the Legal and Institutional System

Please briefly describe the legal and institutional system of your country.

5. Taiwan's Government System

Pursuant to the “Constitution of the Republic of China” (hereinafter referred to as the “Constitution”), Taiwan’s government system is divided into the central government and local governments based on the distribution of powers.

(1) Central Government:

- (a) President and Vice President²; The President and Vice President shall serve four-year terms. The President shall be the Head of the State, represent the Republic of China in foreign relations, have supreme command of the land, sea, and air forces of the whole country, and has the power to promulgate laws, issue mandates, declare martial law, appoint and remove civil and military officials, confer honors and decorations, grant amnesty, pardon, remission of sentences, and restoration of civil rights, as well as the power to conclude treaties, declare war, and make peace.
- (b) Executive Yuan³: The Executive Yuan is the highest administrative organ of the State and has a Premier appointed by the President of the ROC; one Vice Premier and 7 to 9 Ministers without portfolio recommended by the Premier of the Executive Yuan and appointed by the President of the ROC. The Executive Yuan meeting is chaired by the Premier, decides on major policy guidelines, and submits bills to the Legislative Yuan concerning laws, budgets, martial law, amnesty, declaration of war, making peace, and treaties. The Executive Yuan comprises 15 ministries and 9 councils and commissions, as well as 2 directorate-generals, 1 bank, 1 museum, and 3 independent agencies:
- 15 Ministries: Ministry of the Interior, Ministry of Foreign Affairs (hereinafter referred to as MOFA), Ministry of National Defense, Ministry of Finance, Ministry of Education (hereinafter referred to as MOE), Ministry of Justice (hereinafter referred to as MOJ), Ministry of Economic Affairs (hereinafter referred to as MOEA), Ministry of Transportation and Communications (hereinafter referred to as MOTC), Ministry of Labor, Ministry of Agriculture, Ministry of Health and Welfare, Ministry of Environment, Ministry of Culture, Ministry of Digital Affairs (hereinafter referred to as MODA), Ministry of Sports.
 - 9 Councils and Commissions: National Development Council, National Science and Technology Council, Mainland Affairs Council, Financial Supervisory Commission (hereinafter referred to as FSC), Ocean Affairs Council, Overseas

² Please visit the official website of Office of the President Republic of China (Taiwan) for the organization and responsibilities of Office of the President: <https://english.president.gov.tw/Page/53>.

³ Please visit the official website of the Executive Yuan for the organization and responsibilities of the Executive Yuan: <https://english.ey.gov.tw/Page/E43650B2CB14861B>.

Community Affairs Council, Veterans Affairs Council, Council of Indigenous Peoples, Hakka Affairs Council.

- 2 Directorate-Generals, 1 Bank, and 1 Museum: Directorate-General of Budget, Accounting and Statistics, Directorate-General of Personnel Administration, Central Bank of the Republic of China (Taiwan), National Palace Museum.
- 3 Independent Agencies: Central Election Commission, Fair Trade Commission, National Communications Commission.

(c) Legislative Yuan⁴: The Legislative Yuan is the highest legislative organ of the State and is constituted of 113 members elected by the people. Members of the Legislative Yuan serve four-year terms and exercise legislative power on behalf of the people. The Legislative Yuan has the power to decide by resolution upon statutory or budgetary bills or bills concerning martial law, amnesty, declaration of war, conclusion of peace or treaties, and other important affairs of the State. All laws, regulations, ordinances, and general provisions must be passed by the Legislative Yuan and promulgated by the President before they may be implemented.

(d) Judicial Yuan⁵: The Judicial Yuan is the highest judicial organ of the State and has 15 grand justices, in which 1 serves as the President and 1 serves as the Vice President of the Judicial Yuan. The grand justices are nominated by the President of the ROC and appointed to a term of 8 years with the approval of the Legislative Yuan. The Judicial Yuan has the power of interpretation, adjudication, punishment, and judicial administration. Courts, administrative courts, intellectual property and commercial courts, and disciplinary courts at all levels are subordinate to the Judicial Yuan. The “Constitution” stipulates that judges shall be above partisanship, hold trials independently free from any interference in accordance with law, and hold office for life.

(e) Examination Yuan⁶: The Examination Yuan is the highest examination organ of

⁴ Please visit the official website of the Legislative Yuan for the organization and responsibilities of the Legislative Yuan: <https://www.ly.gov.tw/EngPages/List.aspx?nodeid=224>.

⁵ Please visit the official website of the Judicial Yuan for the organization and responsibilities of the Judicial Yuan: <https://www.judicial.gov.tw/en/np-1580-2.html>.

⁶ Please visit the official website of the Examination Yuan for the organization and responsibilities of the Examination

the State, and has a President, a Vice President, and 7 to 9 commissioners, all of whom are nominated by the President of the ROC and appointed to a term of 4 years with the approval of the Legislative Yuan. The Examination Yuan is in charge of examinations and the qualification screening, protection, bereavement compensation, and retirement of public officials, as well as legal matters related to the employment, discharge, performance evaluation, scale of salaries, promotion, transfer, commendation, and award of public officials. Commissioners of the Examination Yuan must be above partisanship and must independently exercise their functions in accordance with law.

- (f) Control Yuan⁷: The Control Yuan is the highest control organ of the State and has 29 members, including 1 President and 1 Vice President. The members are nominated by the President of the ROC and appointed to a term of 6 years with the approval of the Legislative Yuan. The Control Yuan exercises the powers of impeachment, censure, and auditing. The Control Yuan has set up various committees and the National Human Rights Commission in accordance with Article 3 of the “Organic Act of the Control Yuan.” Members of the Control Yuan must be above partisanship and must independently exercise their functions in accordance with law.

(2) Local governments: Local self-governing bodies are divided into two levels⁸.

- (a) Level 1: Divided into special municipalities, counties, and cities, including 6 special municipalities, 13 counties, and 3 cities, each with its own local government and council, which handle self-governance matters in accordance with the law.
- (b) Level 2: Divided into rural townships, urban townships, and county-administered cities (hereinafter referred to as “townships and cities”), as well as mountain indigenous districts of special municipalities (hereinafter referred to as

Yuan: <https://www.exam.gov.tw/en/cl.aspx?n=1366>.

⁷ Please visit the official website of the Control Yuan for the organization and responsibilities of the Control Yuan: <https://www.cy.gov.tw/EN/cp.aspx?n=234>.

⁸ According to Article 3 of the “Local Government Act,” local governments are divided into provinces and special municipalities. Provinces are divided into counties and cities; counties are divided into townships and county-administered cities. Special municipalities and cities are divided into districts. Since 1999, the Provincial Government is a branch of the Executive Yuan and there are no province-level local self-governing bodies.

“districts”). This level includes 146 rural townships, 38 urban townships, 14 county-administered cities, and 6 mountain indigenous districts. Townships (townships, cities, districts) each have a representative council and an office responsible for promoting and carrying out local affairs.

6. Taiwan’s Anti-corruption Legal Framework

Taiwan is a civil law jurisdiction, in which the legal system is clearly divided into substantive law and procedural law, and adopts statutory law as its main framework. Regarding the criminal conviction of corruption, the substantive law mainly covers offenses committed by public officials, property crimes of unknown origin and cash flow control based on the “Criminal Code of the Republic of China” (hereinafter referred to as the “Criminal Code”), the “Anti-Corruption Act,” the “Money Laundering Control Act,” and other special criminal laws, supplemented by the “Political Donations Act” and the “Act on Recusal of Public Servants Due to Conflicts of Interest.” The “Code of Criminal Procedure” is the core of procedural law, and is supplemented by the “Court Organic Act,” the “Judges Act,” and the principle of non-disclosure of investigations to ensure the legality and legitimacy of investigation, prosecution, and trial procedures. In addition, specialized agencies, such as the AAC and the Ministry of Justice Investigation Bureau (hereinafter referred to as MJIB), also play an important role in the investigation of corruption cases, forming an institutional prevention mechanism. Furthermore, Taiwan's anti-corruption system also refers to the spirit of the “UNCAC” and interprets the application of relevant laws through judicial precedents, thereby strengthening the overall legal system and effectiveness of enforcement against corruption. The legal framework for anti-corruption in Taiwan is shown in Figure 1-1.

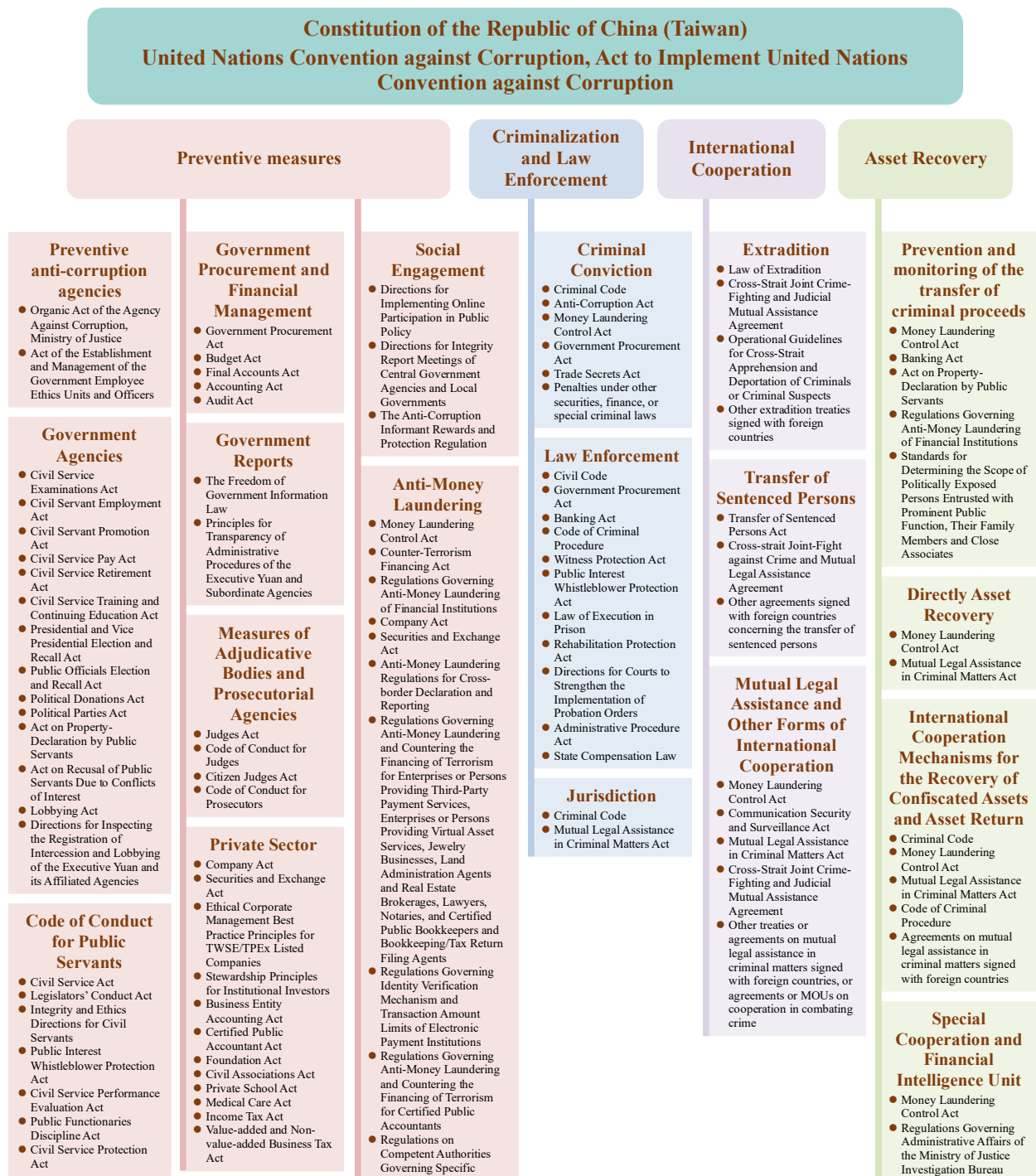


Figure 1-1 Taiwan's Anti-corruption Legal Framework

Source: AAC

7. Division of Labor in the Anti-corruption System

In the framework of Taiwan's anti-corruption system, central and local governments work together in prevention, investigation, prosecution, trial, asset recovery, and international cooperation, with multiple departments participating and handling different tasks (the organizational structure of government agencies in Taiwan's anti-corruption system is shown in Figure 1-2). Government agencies at all levels promote and implement relevant policies and measures according to their legal authority. The division of labor between government agencies in Taiwan's anti-corruption efforts is summarized in the framework below:

(1) Division of labor for preventive measures

(a) Articles 5 and 6 of the “UNCAC”

Taiwan’s System	Competent Authority
National integrity policy, dedicated anti-corruption institutions, and civil service ethics system	MOJ; AAC
Central Integrity Committee, integrity report meeting	Executive Yuan, ministries and local governments

(b) Articles 7 and 8 of the “UNCAC”

Taiwan’s System	Competent Authority
Civil servant examination, appointment and performance evaluation system	Ministry of Examination, Ministry of Civil Service
Rotation between high-risk jobs, transparency of personnel system	Directorate General of Personnel Administration, Executive Yuan; ministries and local governments
Act on Recusal of Public Servants Due to Conflicts of Interest, Act on Property-Declaration by Public Servants	MOJ; AAC; Control Yuan
Political donation system and its disclosure and oversight mechanisms	Ministry of the Interior, Control Yuan
Lobbying system	Ministry of the Interior
Integrity and Ethics Directions for Civil Servants	MOJ; AAC
Discipline of civil servants, disciplinary	Ministry of Civil Service, Judicial Yuan

system	
Continuing education and training for public servants, promotion of integrity	Directorate General of Personnel Administration, Executive Yuan; Civil Service Protection and Training Commission; AAC

(c) Article 9 of the “UNCAC”

Taiwan’s System	Competent Authority
Government procurement system	Public Construction Commission of the Executive Yuan (hereinafter referred to as PCC)
Government Procurement Integrity Platform	AAC
Budget Act, Final Statement Act, Accounting Act, disclosure of budget (final statement) information, internal control	Directorate-General of Budget, Accounting and Statistics, Executive Yuan
Financial statistics, debt information	Ministry of Finance
Audit Act	National Audit Office

(d) Article 10 of the “UNCAC”

Taiwan’s System	Competent Authority
The Freedom of Government Information Law	MOJ
Open Government National Action Plan, Government Open Data Platform	National Development Council, various administrative agencies

(e) Article 11 of the “UNCAC”

Taiwan’s System	Competent Authority
Judges Act, Judicial Officer Evaluation and Code of Conduct	Judicial Yuan (judges); MOJ (prosecutors)
Citizen Judges Act	Judicial Yuan

(f) Article 12 of the “UNCAC”

Taiwan’s System	Competent Authority
Corporate governance, ethical corporate management policy	FSC (oversees listed companies and financial institutions), MOEA (oversees small and medium-sized enterprises)
Company Act	MOEA

Taiwan's System	Competent Authority
Foundation Act, ethical management of foundations	MOJ; various competent authorities
Coordination platform for combating crimes that hinder the development of the green energy industry	MOJ
Promotion of ethical corporate management	MJIB; AAC

(g) Article 13 of the “UNCAC”

Taiwan's System	Competent Authority
Public Policy Online Participation Network Platform	National Development Council
Integrity education policy	Ministry of Education
Anti-corruption volunteers	AAC

(2) Division of labor for anti-money laundering (Articles 14, 52, and 58 of the “UNCAC”)

Taiwan's System	Competent Authority
Policy, implementation strategies, and risk assessment report on anti-money laundering and countering the financing of terrorism and proliferation financing	Anti-Money Laundering Office, Executive Yuan (hereinafter referred to as AMLO)
Money Laundering Control Act and supporting regulations	MOJ
Financial Intelligence Unit (FIU), international cooperation and intelligence exchange	MJIB
Anti-money laundering, supervision, and auditing in the financial industry	FSC
Anti-money laundering measures for non-financial institutions (such as lawyers, land administration agents, jewelry businesses, third-party payment service providers, and virtual assets)	Various competent authorities (MOJ, Ministry of the Interior, FSC, and MODA)
Customs supervision, inspection, and reporting	Customs Administration, Ministry of Finance
Property declaration system for public servants	MOJ; AAC

(3) Division of Labor for Conviction and Law Enforcement

Taiwan's System	Competent Authority
Establishment and amendment of criminal laws (such as the Criminal Code, the Anti-Corruption Act, the Money Laundering Control Act, and the Code of Criminal Procedure)	Judicial Yuan, MOJ
Establishment and amendment of whistleblower protection laws	MOJ; AAC
Criminal investigation and prosecution, integration and command of investigations into anti-corruption cases by the police and prosecutors	Prosecutorial agencies (prosecutors)
Administrative investigation and criminal prosecution of corruption and malfeasance cases involving public officials	AAC
Investigation and prosecution of cases involving corporate corruption and malfeasance, cross-border and major economic crimes, money laundering, and bribery in elections	MJIB
Criminal investigation and maintenance of public order, assist prosecutors in handling related criminal investigations	National Police Agency, Ministry of the Interior and subordinate affiliated police agencies

(4) Division of Labor for International Cooperation and Asset Recovery

Taiwan's System	Competent Authority
Mutual Legal Assistance in Criminal Matters Act, cross-border cooperation mechanisms, bilateral agreements	MOJ (competent authority), Judicial Yuan, MOFA
International law enforcement cooperation and intelligence sharing (Egmont Group, Asia-Pacific Group on Money Laundering)	MJIB (FIU); AAC; National Police Agency, Ministry of the Interior
Asset recovery mechanism	MOJ

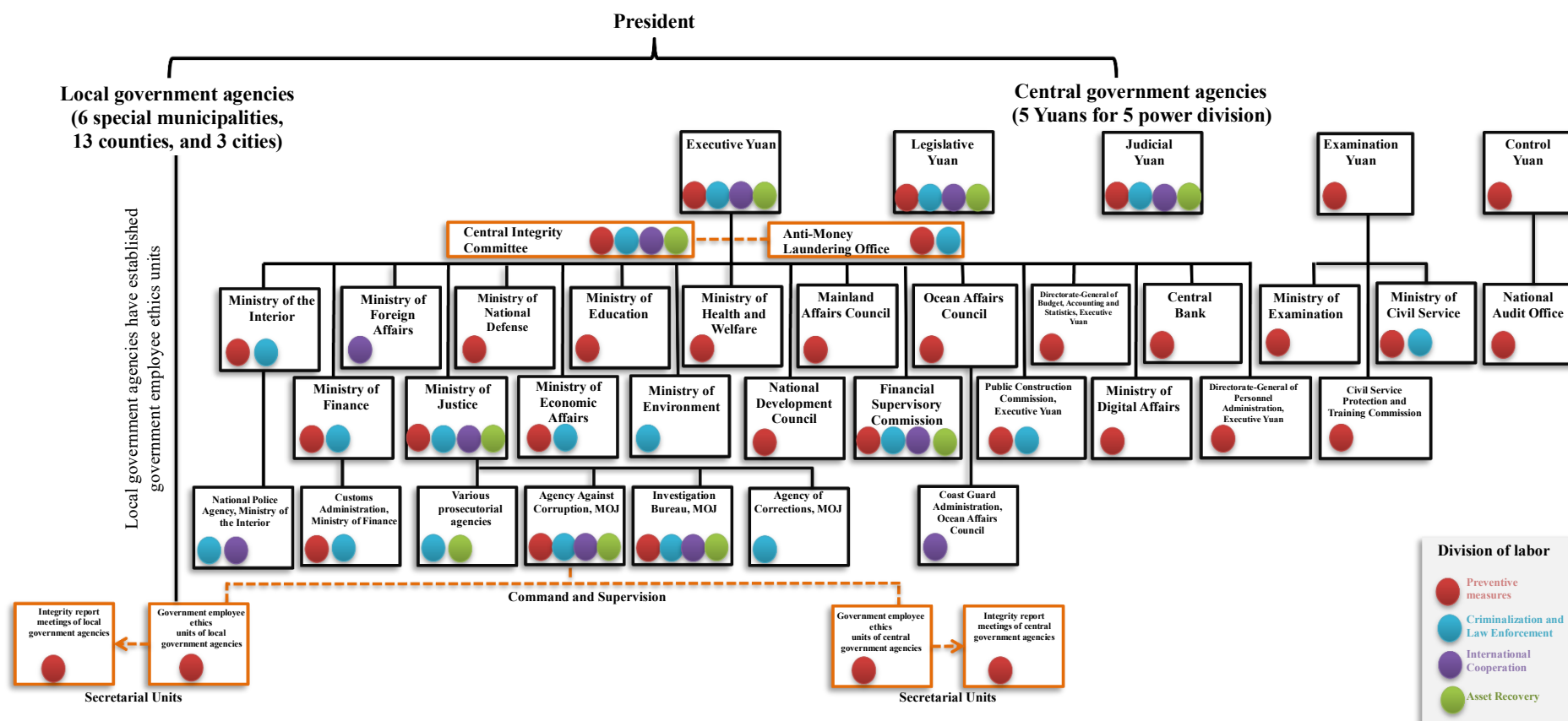


Figure 1-2 Organizational Structure of Taiwan's Anti-corruption System⁹

Source: AAC

⁹ This figure only shows the competent authorities (units) responsible for the establishment and implementation of the main laws and regulations relevant to Chapters 2 to 5 of the Convention.

III. List of Laws, Policies and Measures Cited in the Self-Assessment

Please provide a list of relevant laws, policies and/or other measures that are cited in the responses to the self-assessment checklist along with, if available online, a hyperlink to each document and, if available, summaries of such documents. If available, please also provide a link to, or the texts of, any versions of these documents in English. Please revert to this question after finishing your self-assessment to ensure that all legislation, policies and/or other measures you have cited are included in the list.

8. Please refer to Appendix 1 - Links to Laws, Policies, and Measures in the Third Report.

IV. Review Mechanism for Anti-Corruption Measures

Please provide a hyperlink to or copy of any available assessments of measures to combat corruption and mechanisms to review the implementation of such measures taken by your country that you wish to share as good practices.

9. Taiwan's Review Mechanisms for the UNCAC

Although Taiwan is not a State Party to the “UNCAC,” it actively implements the articles of the Convention. Taiwan periodically publishes national reports (once every 4 years) in accordance with Article 6 of the Act to assess the effectiveness of implementation, and also holds international review meetings. For both the first (2018) and second (2022) reviews, five international anti-corruption experts and scholars were invited to serve as review committee members. The review committee members engaged in extensive and in-depth dialogues with representatives of relevant government agencies and non-governmental organizations (hereinafter referred to as NGO) in Taiwan, and provided concluding observations after the meetings. In addition to observations and findings on Taiwan's anti-corruption work, the review committee members also pointed out the outstanding achievements of Taiwan that deserve to be shared with other countries, and made several recommendations for the future direction of Taiwan's anti-corruption policies.

Please visit the official website of the AAC for details on the international review meetings for Taiwan’s national reports:

<https://www.aac.moj.gov.tw/5791/5793/5809/1076333/Nodelist>

10. Assessment Mechanism of the Asia-Pacific Group on Money Laundering

Taiwan joined the Asia/Pacific Group on Money Laundering (APG) as a founding member in 1997. The APG is a FATF-Style Regional Body (FSRB) and an Associate Member of the Financial Action Task Force (FATF). It adopts the FATF's “Mutual Evaluation” (peer review) mechanism, which ensures that all members' legal frameworks and practices comply with the latest FATF Standards through rigorous peer review among member jurisdictions.

Please visit the official website of the FATF for more information on Taiwan’s APG assessment.

<https://www.fatf-gafi.org/content/fatf-gafi/en/countries/detail/Chinese-Taipei.html>

11. CG WATCH

The Asian Corporate Governance Association (ACGA) is an independent non-profit organization established in Hong Kong at the end of 1999. The ACGA aims to promote the sound development of corporate governance in Asia through corporate governance evaluations, research, advocacy, and education and training. The ACGA conducts corporate governance evaluations of 12 economies in the Asia-Pacific region (including Australia, Japan, Singapore, and Taiwan) every two years.

Please visit the official website of the ACGA for the “CG Watch 2023” report published by the ACGA:

<https://www.acga-asia.org/cgwatch-detail.php?id=501>

12. Independent Review of the Open Government National Action Plan

The Open Government Partnership (OGP) was established in 2011 by eight countries, including the UK and the US. Its core principles are transparency, accountability, participation, and inclusion, emphasizing collaboration between government and civil society. Taiwan announced its Open Government National Action Plan while attending

the OGP Summit in Canada in 2019. The first plan was officially implemented in 2021 and covered five major areas: open data, public participation, gender and ethnic inclusion, integrity in governance, and anti-money laundering. Implementation results of the action plan were assessed in accordance with the OGP Independent Reporting Mechanism (IRM) by Keitha Booth, an independent researcher from New Zealand, and Associate Professor Hung, Mei-Jen from National Taiwan University, and peer-reviewed by John Wanna, an honorary professor at the Australian National University and Griffith University.

Please visit the official website of the National Development Council for the independent report on Taiwan's Open Government National Action Plan:

https://www.ndc.gov.tw/en/Content_List.aspx?n=0DA7FCB068C7ECF5

V. Sources of Information Used in the Self-Assessment Checklist

Please provide the relevant information regarding the preparation of your responses to the self- assessment checklist.

13. Central government agencies and local governments conduct self-assessments according to the Convention for each item in this self-assessment checklist, and submit it to the Ministry of Justice (AAC) to compile the first draft. A total of 18 domestic experts and scholars (including experts in public administration, criminal law, and international law) and representatives of NGOs, including Transparency International Chinese Taipei (TICT) and the Association of Certified Fraud Examiners (ACFE) Taiwan Chapter, were then invited to review the first draft. The MOJ and the Executive Yuan held six review meetings to jointly discuss the report before submitting it to the Central Integrity Committee for discussion, in order to ensure that the report fully incorporates opinions from all sectors. The report was then approved by the Executive Yuan before being released. The information cited in the self-assessment checklist includes regulations, policy documents, statistical data, and judicial precedents and opinions provided by various agencies.

VI. Best Practices in the Implementation of the Convention

Please describe three practices that you consider to be good practices in the implementation of the chapters of the Convention that are under review

14. Taiwan's best practices for implementing the "UNCAC" between 2022 and 2025 are explained in the three aspects: "Integrity Governance," "Legal System Enhancement," and "Law Enforcement Cooperation." The details are as follows:

【Best Practice No. 1】 Integrity Governance

A. Fulfilling Transparency Commitments and Presenting the Results of Compliance with the Convention

15. Taiwan voluntarily complies with the "UNCAC" and conducted two national report reviews in 2018 and 2022, inviting international review committee members to Taiwan for on-site evaluation and in-depth dialogue with the government, academia, and civil society organizations. Taiwan took concrete action to support International Anti-Corruption Day by signing the UNCAC Review Transparency Pledge, an initiative of the UNCAC Coalition on December 9, 2024, showing Taiwan's determination to implement integrity governance. Taiwan became the only non-signatory of the Convention to voluntarily sign the pledge and comply with transparency commitments after being officially recognized by the Coalition and listed on its website in March 2025¹⁰. This shows that Taiwan's anti-corruption efforts have gained the recognition of the international community
16. Taiwan and the United States launched negotiations on the "U.S.-Taiwan Initiative on 21st-Century Trade" in 2022, and signed the first batch of agreements in June 2023, which officially took effect in December 2024. The first batch of agreements not only covers "customs administration and trade facilitation," "domestic regulations for the service industry," and "small and medium-sized enterprises," but also "good regulatory practices" and "anti-corruption." "Anti-corruption" was included in bilateral trade

¹⁰ UNCAC Coalition. (2026). Transparency Pledge & Guide. Retrieved January 31, 2026, from <https://uncaccoalition.org/uncac-review/transparency-pledge/>.

negotiations for the first time, which was aligned with the governance achievements that Taiwan has accumulated over the years by voluntarily complying with the “UNCAC.” The chapter on “good regulatory practices” emphasizes the transparency of laws and regulations and encouraging public participation in accountability mechanisms. The combined efforts of both sides have allowed Taiwan to show the concrete results of its anti-corruption efforts to the international community.

B. Establishing Role Models of Integrity and Competence and Improving Cross-sector Risk Management

17. The “Integrity Awards” originated from the concluding observations of the first international review in 2018. After a four-year trial, it officially became the first national award for integrity governance in Taiwan in 2023. The award aims to encourage agencies to implement integrity risk prevention and accountability mechanisms, actively promote information and administrative transparency, take innovative actions to show integrity, and select teams with outstanding performance in integrity governance through an independent review mechanism by external experts and scholars. The award guides administrative departments to continue improving the quality of governance by learning from these role models, which gains public recognition and trust in government administration. The award has been held 3 times since 2023, and a total of 79 central and local government agencies participated, including irrigation, transportation, taxation, corrections, hospitals, land administration, construction, tourism, environmental protection, police, health, firefighting, township offices, funeral services, and agriculture. The award has not only encouraged administrative agencies to share their governance experience, but also encouraged agencies to internalize the value of integrity into routine administrative affairs, allowing the culture of integrity to continue to strike root and spread.

(For information on the Integrity Awards, please refer to Article 5, Paragraph 3 in Volume 2.)

18. The MOJ launched the Government Procurement Integrity Platform in 2016 to ensure that major public construction projects are smoothly completed and effectively prevent interference from external forces (such as: threats from organized crime, lobbying). The

AAC assisted in integrating the capabilities of relevant government agencies (such as: prosecutors, anti-corruption agencies, investigation agencies, PCC, and National Audit Office), civic groups (such as: Transparency International Chinese Taipei or environmental protection groups), experts, scholars, companies, and the public, jointly looking into and handling potential integrity risks in the procurement process. The portal for the Government Procurement Integrity Platform was constructed in 2022 to improve platform mechanisms. The portal aggregates information from various platforms and provides access to statistics, improving transparency and accessibility. Experts and scholars were commissioned to conduct research to continue improving operating mechanisms. As of the end of 2025, the integrity platform had 65 cases with a total amount of over NT\$2.449 trillion.

(For information on the Government Procurement Integrity Platform, please refer to the response for Article 9, Paragraph 1 and Article 12, Paragraph 1-2 in Volume 2.)

C. Incorporating AI Technology to Improve Procurement Alert Mechanisms

19. The National Audit Office established an information retrieval system connected to databases such as the Government e-Procurement System of the PCC, in order to discover high-risk procurement cases. It set warning control points based on the spirit of robotic process automation (RPA), and regularly sends warnings of abnormal cases to relevant audit units. Meanwhile, auditors also use computer-aided software (such as Excel VBA and Python) to write their own programs to screen for abnormal procurement cases. Audit units under its jurisdiction request information from relevant agencies for further analysis or investigation. From 2021 to the end of 2025, audit agencies audited high-risk procurement cases using big data and transferred over 2,082 cases to prosecutorial and anti-corruption units for investigation and prosecution. A total of 298 cases with a total amount of over NT\$904.98 million were prosecuted or deferred by prosecutors.
20. The PCC set up a warning section on the Government e-Procurement System to further improve the effectiveness of oversight for procurements, alerting agencies in advance of abnormal situations, and providing the information to the audit team and the AAC for further investigation. Warnings are issued for the following items: “List of

companies that are awarded a relatively large number of contracts for construction or service procurements and also awarded a relatively large number of contracts from the same agency,” “List of companies that are awarded a relatively large number of contracts for construction or service procurements from the same agency,” “When an agency appoints the same external committee member a relatively large number of times,” and “When only 1 out of 3 or more tenderers meets the qualifications set forth in the tender documents after tender opening.” All agencies can access the warning information above at any time when handling procurements, in order to avoid any illegal acts that could affect the fairness of procurements.

D. Providing Greater Access to Information to Facilitate Citizens’ Participation in Oversight

21. Taiwan drafted its first “Open Government National Action Plan” according to the guidelines of the Open Government Partnership (OGP), upholding the spirit of public-private partnership, and emphasizing transparency, accountability, participation, and inclusion. The public and private sectors jointly implemented 19 commitments between January 2021 and May 2024, in which 5 commitments were related to anti-corruption, including “increasing the transparency of political donations,” “establishing and improving the Government Procurement Integrity Platform,” “pushing forward legislation for the protection of whistleblowers,” “ensuring transparency of information on beneficial owners,” and “implementing policies related to financial transparency of religious groups to prevent money laundering loopholes.” The second Open Government National Action Plan is implemented from March 2025 to December 2028, and includes 7 commitments, of which the commitment related to anti-corruption is “Increase transparency in political donations.”

(For information on the “Open Government National Action Plan,” Please refer to the response for Article 5, Paragraph 1 and Article 13, Paragraph 1 in Volume 2.)

22. The MODA implemented the government open data policy and improved data circulation and format quality for easier access by external users, so as to increase administrative transparency and strengthen public oversight. Open datasets are listed on the “Government Open Data Platform” and the “Operational Principle of

Government Open Data for Executive Yuan's Agencies” and “Guidelines for Dataset Metadata Standards” were established to accelerate the release and application of data. Government agencies have been encouraged to provide access to data with high application value since 2023, prioritizing themes such as agricultural sustainability, spatial information, climate and environment, disaster prevention and relief, transportation, healthcare, energy management, and social assistance. As of the end of 2025, over 50,000 datasets have been uploaded to the platform, received 175.83 million views, and were downloaded 22.27 million times. In addition, Taiwan has established the “MyData Platform” to enable the public to directly access their own data and check information held by the government. The platform provides numerous functions for citizens to download their personal data and apply for online services. The platform was launched in 2021. As of the end of 2025, the platform has been connected to 83 government agencies, allows 143 personal data items to be downloaded, and provides 1,209 services, including 930 online services and 136 citizen services that require verification at a service counter, with a cumulative total of over 6.8 million document downloads and online applications. Providing access to the aforementioned data allows the public to more easily scrutinize decision-making and resource allocation in the public sector, reduces improper influence, helps lower the risk of corruption, and improves the impartiality and credibility of government information use.

(For relevant information on government open data, Please refer to the response for Article 10, Subparagraph a in Volume 2.)

【Best Practice No. 2】 Legal System Enhancement

E. Enhancing the Legal System for Law Enforcement While Protecting Citizens' Rights

23. Taiwan added the chapter “Offenses of Obstruction of Justice” in the “Criminal Code” in May 2025 to ensure that the State's judicial power can be exercised impartially. Articles 172-1 to 172-3 specify the illegal acts that obstruct justice, including: Punishments are imposed on 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. 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. Furthermore, the punishment is increased if a person commits an offense against a witness, expert witness, or interpreter, or his or her spouse or relative with the intent to prevent the witness, expert witness, or interpreter from testifying, making an appraisal, or providing interpretation. It is also illegal for a person to utilize the influence of his or her official position, status, or rank to lobby a judge or prosecutor with the intent to influence the judge or prosecutor to render a ruling, a disposition, or an investigation, in order to prevent illegal lobbying in judicial cases.

24. In addition, Taiwan added a chapter on “Special Compulsory Measures” in the “Code of Criminal Procedure” in 2024. Articles 153-1 to 153-3 stipulate that, when conducting an investigation or collecting evidence, law enforcement agencies may use technologies, such as the Global Positioning System (GPS), to track the location of defendants or criminal suspects when they deem it necessary (§153-1). They may also use a mobility location tracking system (M-car) to investigate data of mobile communication devices (§153-2), and may use non-physically intrusive technological means to monitor and record images of people or objects in private spaces (§153-3), thereby improving the efficiency and accuracy of investigation by law enforcement agencies. Considering that the aforementioned methods significantly interfere with people's fundamental rights, such as the right to privacy and the right to information autonomy, the new provisions require more rigorous procedures (For example, Article 153-1 establishes a tiered control system for tracking location investigations, which can be carried out by prosecutors or judicial police (officials) for short-term tracking, while long-term tracking requires the permission of the court; Articles 153-2 and 153-3 require court permission before implementation.) to protect human rights.

F. Promoting Whistleblower Protection to Create a Safe Environment for Whistleblowing

25. Taiwan is actively working to create a friendly environment that protects

whistleblowers in both public and private sectors, in order to implement Article 33 of the “UNCAC” on the protection of whistleblowers. The Executive Yuan approved the “Executive Yuan Project for the Protection of Whistleblowers” on November 1, 2023, and requires foundations, state-owned enterprises, and non-departmental public bodies that reach the threshold to include a standard whistleblower protection clause in their existing regulations (supervision regulations or ethical corporate management best practice principles). The standard clause contains the basic elements of whistleblower protection, such as assigning a unit to receive reports, implementing confidentiality measures, and protecting the rights and interests of whistleblowers. As of July 21, 2025, a total of 591 foundations (83.1% achieved), 16 state-owned enterprises (100% achieved), and 10 non-departmental public bodies (90.9% achieved) have met the requirements of the standard clause. In addition, the PCC amended 13 government procurement contract templates in 2023 to require contractors to establish internal whistleblower protection measures. TWSE/TPEX-listed companies have also improved the disclosure of operations of their whistleblower system in their annual reports by implementing internal ethical corporate management best practice principles.

26. To implement the concluding observations of the two international reviews, after much effort, the special law for the protection of whistleblowers, the “Public Interest Whistleblower Protection Act,” entered into force on July 22, 2025, providing an environment in which whistleblowers can speak out with peace of mind. The “Public Interest Whistleblower Protection Act” is applicable to government agencies, state-owned enterprises, and government-sponsored foundations, investee companies, or institutions announced by the Ministry of Civil Service. It provides job protection, identity confidentiality, personal safety protection, and liability reduction for internal whistleblowers who meet the legal qualifications and procedures. Procedural protection includes the burden of proof is reversed and counterclaims of whistleblowers are given priority for investigation, ensuring that the rights and interests of whistleblowers are protected.

(For information on whistleblower protection, Please refer to the response for Article 8, Paragraph 4 in Volume 2, and Article 33 in Volume 3.)

G. Implementing Corporate Governance to Strengthen the Disclosure of Large Shareholding

27. Taiwan amended Article 43-1, Paragraph 1 of the “Securities and Exchange Act” on May 10, 2023 to improve the disclosure system for large shareholdings and improve information transparency. The amendment, which took effect on May 10, 2024, lowered the threshold for reporting and announcing large shareholdings from 10% to 5%. The first half of the paragraph stipulates that any person (including his or her spouse, minor children, and shares held in the name of another person) who acquires more than 5% of the total outstanding shares of any publicly traded company, either individually or jointly with others, shall file a report and make a public announcement of his or her shareholding. The same applies if there are any changes. If the acquirer is a company, it is required to report any shareholder holding 5% or more of the company’s shares, or any person who directly or indirectly controls any shareholder holding 5% or more of the company’s shares, in accordance with Article 6, Paragraph 1, Subparagraph 1 of the “Regulations Governing the Declaration of Acquisition of Shares in Accordance with Article 43-1, Paragraph 1 of the Securities and Exchange Act.”
28. According to the Corporate Governance Watch 2023 of the Asian Corporate Governance Association (ACGA), Taiwan was tied with Singapore at 3rd out of 12 Asian markets with a score of 62.8, only behind Australia and Japan, improving one place from its best performance in 2020. The amendment lowered the threshold for declaring and announcing the acquisition of shares to achieve more effective corporate governance, which is aligned with the trend of international legislation and is an important factor driving the improvement of Taiwan's corporate governance ranking.

【Best Practice No. 3】 Law Enforcement Cooperation

H. Enhancing AML Measures and Ensuring Alignment with International Standards

29. Since the APG third-round mutual evaluation in 2019 and the APG Mutual Evaluation 1st Follow-Up Report in 2021, Taiwan has obtained and maintained a ‘Regular Follow-Up’ rating, showing that Taiwan’s anti-money laundering system is aligning with

international standards. Taiwan continued to strengthen supervisory measures for Designated Non-Financial Businesses or Professions (DNFBPs), including jewelry businesses, notaries, accountants, certified public bookkeeper and bookkeeping and tax return filing agent, land administration agents and real estate brokerages, lawyers, and third-party payment service providers, as well as Virtual Asset Service Providers (VASPs), between 2021 and 2023 to continue making improvements. In addition, Taiwan established the “Anti-Money Laundering/Countering the Financing of Terrorism/Counter-Proliferation Financing (AML/CFT/CPF) Information Exchange Platform” to provide a channel for online information exchange between government agencies and the private sector. Taiwan’s APG Mutual Evaluation 2nd Follow-Up Report was adopted/approved by the APG members, and maintained the best rating of “Regular Follow-Up.”

30. To maintain compliance with international standards, the “Money Laundering Control Act” (MLCA) was amended in July 2024, and implemented risk-based anti-money laundering (AML) measures. Key points of the amendment include strengthening the supervision of Virtual Asset Service Providers (VASPs), implementing supervision of third-party payment services, increasing penalties for money laundering to increase the liability of corporations, and expanding the scope of confiscation of criminal proceeds. In addition, Article 29, Paragraph 1 was added according to provisions of the “UNCAC” on “controlled delivery” to provide the legal basis for controlled delivery. This will facilitate international cooperation among law enforcement agencies in investigating money laundering crimes, and exempt relevant personnel from potential criminal liability in the process.

(For information on Anti-money Laundering, Please refer to the response for Article 14 in Volume 2, and Article 23 in Volume 3.)

I. Expanding International Cooperation in Asset Recovery and Sharing

31. In the face of emerging technologies, cross-border corruption, money laundering, and new ways to hide criminal proceeds, investigation has become increasingly harder for governments. This is no longer the problem of a single law enforcement agency, and Taiwan has thus been actively signing mutual legal assistance agreements in recent

years after considering the growing need for cross-sector cooperation. For example, Taiwan signed a treaty/agreement on mutual legal assistance in criminal matters with Saint Vincent and the Grenadines and the Republic of Palau in 2022, and signed an agreement on mutual legal assistance in criminal matters with Saint Lucia and Germany in 2023. Currently, Taiwan has signed mutual legal assistance treaties/agreements with 16 countries, agreements on the transfer of sentenced persons with 7 countries, extradition treaties/agreements with 13 countries, and 3 memorandums of understanding on judicial matters. For countries that Taiwan has not signed an agreement on mutual legal assistance with, Taiwan continues to engage in judicial cooperation based on reciprocity in accordance with the “Mutual Legal Assistance in Criminal Matters Act” and “Transfer of Sentenced Persons Act,” and has established a stable cooperation platform to more effectively combat crime.

32. With regard to the recovery of criminal proceeds, Taiwan returned criminal proceeds for the first case in 2022, and returned nearly US\$16 million in criminal proceeds from drug trafficking and money laundering to the United States. In 2024, Taiwan received 50% (over US\$7 million) of the amount that was confiscated by the United States. In the corruption cases arising from the procurement of the French La Fayette frigates, Taiwan actively made requests through mutual legal assistance for countries to continue freezing the assets of the individuals involved, and requested the return of criminal proceeds according to the conditions of the countries. With the assistance of Liechtenstein and Switzerland, Taiwan recovered over US\$149.04 million of illicit gains in 2023.

J. Strengthening Public-private Partnerships and Integrating the Use of Law Enforcement Information

33. Taiwan is coordinating the capabilities of various sectors to create a new model of cross-sector cooperation, so as to strengthen cross-departmental cooperation and information integration in anti-corruption efforts. Major achievements include the establishment of the Financial Intelligence Unit (FIU), the Anti-Money Laundering/Countering the Financing of Terrorism/Counter-Proliferation Financing (AML/CFT/CPF) Information Exchange Platform, and the Electronic Platform for Accessing Financial Data.

34. Financial Intelligence Unit (FIU)

The Anti-Money Laundering Division (AMLD), MJIB established the FIU based on international AML/CFT standards. The FIU accepts financial intelligence reports from financial institutions and designated non-financial businesses or professions, and then provides the analysis results to domestic law enforcement, security, intelligence, judicial, and relevant authorities for reference. The FIU also exchanges intelligence with foreign financial intelligence units in accordance with the “Money Laundering Control Act” and relevant regulations. As of the end of 2025, the FIU has signed AML/CFT cooperation agreements/MOUs with 63 countries or regions. From 2022 to 2025, the numbers of financial intelligence reports disseminated were 2,855, 5,514, 7,769, and 7,820, respectively, reflecting a significant increase and contributing to the investigation of corruption and malfeasance cases by Taiwan’s law enforcement authorities.

35. Anti-Money Laundering/Countering the Financing of Terrorism/Counter-Proliferation Financing (AML/CFT/CPF) Information Exchange Platform

To strengthen public-private information sharing and collaborative efforts in combating illicit activities, the AMLO and the AMLD jointly established the “AML/CFT/CPF Information Exchange Platform” in 2022. Agencies (Institutions) participating on the platform include reporting entities (or associations or groups in industries required to report transactions) specified in Article 5 of the “Money Laundering Control Act,” as well as domestic law enforcement agencies, supervisory agencies (such as the FSC and the MODA), and administrative agencies (such as the Customs Administration and the National Taxation Bureau). Government agencies (including the AMLD) update information on risks and de-identified cases for reference by participating agencies and institutions from the public and private sectors. From its launch through the end of 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 are also held to review implementation results and discuss ways to promote public-private partnerships.

36. Electronic Platform for Accessing Financial Data

The MOJ established the electronic platform for accessing financial data to help agencies rapidly track criminal proceeds, and immediately preserves evidence for recovering criminal proceeds. In addition to the 38 financial institutions when the platform was launched 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, MOJ since 2025. From its official launch to March 31, 2025, the platform has processed a total of 175,671 access requests.

VII. Follow-up Measures for the Implementation of the Convention (Implementation of Recommendations from the Previous International Review)

Please describe (cite and summarize) the measures/steps, if any, your country needs to take, together with the related time frame, to ensure full compliance with the chapters of the Convention that are under review, and specifically indicate to which articles of the Convention such measures would relate.

37. Given that the concluding observations of the second international review are recommendations for areas where Taiwan's implementation of the Convention still needs improvement, measures that Taiwan has completed and those that are still being implemented are explained using the implementation status of the concluding observations. The Executive Yuan were incorporated Concluding observations into the National Integrity Building Action Plan for control for the first time in 2023, so that concluding observations of international review committee members will be

implemented, and also to make all agencies nationwide to comply with and prioritize the concluding observations. The “National Integrity Building Action Plan” is the highest guiding principle for Taiwan's anti-corruption policy. The plan's content is based on the concept of “National Integrity System (NIS)” proposed by the “UNCAC” and Transparency International (TI). The MOJ, together with various agencies, jointly formulated specific national integrity strategies and objectives, which are tracked and evaluated on an annual basis after being approved by the Executive Yuan, so as to ensure that anti-corruption policies are properly implemented. The implementation status of the 30 concluding observations from the previous international review is described below.

【 Recommendation No. 1 】 Look into abolishing clauses on industrial cooperation in defense procurement contracts

〈 Concluding Observations 〉

Abolish offset clauses in future defense acquisition to ensure the integrity of the defense procurement, as the majority of G20 countries have abolished that practice. (Corresponds to Article 5 of the “UNCAC”)

38. Continue to refine the policy and actively provide explanations to the public: The MOEA and Ministry of National Defense established the “Steering Committee on Industrial Cooperation Policy” to promote industrial cooperation, build self-reliant national defense capabilities, and help domestic industries enhance their competitiveness. The Steering Committee discussed whether to retain or abolish industrial cooperation in December 2023, and its resolution stated that industrial cooperation is a national policy that would be inappropriate to abolish in the near future. However, subsequent implementation will be improved by making industrial cooperation more flexible and transparent, and explanations should be actively provided to reduce the risk of corruption. Two briefings on the new industrial cooperation system were held in 2024 to strengthen policy communication and public participation. Explanations are as follows:

(1) According to the quarterly reports on industrial cooperation (CTO) of various

countries, 11 G20 countries, including Canada, Italy, Brazil, India, South Africa, Argentina, Turkey, Saudi Arabia, and Australia, continue to implement industrial cooperation systems. Although the remaining countries have not established formal industrial cooperation systems, they still engage in procurements in the spirit of offset trading.

- (2) Since the Executive Yuan's "Economic Revitalization Plan" in 1993, Taiwan has implemented the offset system as a tool for introducing foreign technology and enhancing the capabilities of domestic industries. The system serves as an extension of national defense and economic policies. The current industrial cooperation clause is in accordance with the "Government Procurement Act" and the World Trade Organization Agreement on Government Procurement (GPA). Since most industrial cooperation agreements are long-term contracts, with the longest contract reaching 2038, the system cannot be completely abolished in the short term. However, it is still necessary to address international concerns about its transparency and corruption risks.

39. Implement the new system for industrial cooperation and strengthen external oversight mechanisms:

- (1) The Ministry of National Defense and the MOEA began jointly implementing the new industrial cooperation system in 2021, and drafted a new version of the "Industrial Cooperation Agreement" and seven operational guidelines, which were reviewed and approved at the annual meeting of the "Steering Committee on Industrial Cooperation Policy" and announced on the MOEA website, increasing information transparency and standardizing procedures. Taiwan canceled the original 40% quota in the same year, and adopted the principle of "making what is negotiated" to increase flexibility and transparency.
- (2) The industrial cooperation system has established cross-ministerial review mechanisms, such as "group review meetings," "implementation teams," and "policy steering committee," which bring together government agencies, experts, and scholars to participate in the review process to ensure the professionalism, impartiality, and integrity of industrial cooperation projects.

(3) Domestic companies can search for relevant information and express their willingness to participate through industrial cooperation briefings and the “Requirements Database” announced on the website. Foreign companies select partners based on the results of on-site visits, and carry out projects after passing the review. This ensures fair competition and transparent procedures.

40. Concrete results: In 2024, 26 technologies were introduced, saving approximately NT\$644 million on maintenance annually for the defense budget, attracting domestic companies to invest NT\$2.363 billion, increasing output value by NT\$7.745 billion, and receiving NT\$20.6 million in cash contributions from domestic contractors participating in 24 industrial cooperation projects.

【Recommendation No. 2】 Appoint global anti-corruption ambassadors

〈 Concluding Observations 〉

Introduce a global anti-corruption ambassador position that can work closely with international partners to improve Taiwan’s anti-corruption policy and to spread Taiwan’s good practices in this field for the benefit of global society. (Corresponds to Article 5 of the “UNCAC”)

41. The AAC consulted the MOFA to evaluate the benefits of appointing a “Global Anti-Corruption Ambassador,” and referred to the practical experience of South Korea's “Anti-Corruption Cooperation Ambassador.” Since no relevant information on policy continuity could be found, the AAC concluded after comprehensive evaluation that there is currently no urgent need to appoint a “Global Anti-Corruption Ambassador.” The factors that were evaluated are described below:

(1) Taiwan has established a complete anti-corruption system and is actively implementing anti-corruption measures: The AAC is Taiwan’s specialized agency for implementing the anti-corruption policy. In addition to regularly sending personnel to participate in international anti-corruption forums, conferences, and cross-border training on various themes, the AAC also actively appoints official representatives to attend relevant international conferences, and strives to organize international integrity activities or training, in hopes of showing the maturity of

Taiwan's governance and achieving in-depth and substantive international exchanges.

- (2) Avoid resource overlap and misunderstandings: The title of “Ambassador-at-Large” is an honorary position in Taiwan's diplomatic system. It is a symbolic and supporting role that represents the country during international events or assists the government in international exchanges, initiatives and advocacy. However, Taiwan's current anti-corruption policy and best practices are presented and promoted internationally through various cooperation channels. There is no need for advocacy through honorary positions such as “Ambassador-at-Large” to avoid overlapping government resources, and also to prevent the international community from misunderstanding that the effectiveness of our anti-corruption policy relies on shaping the image of an individual.
- (3) Diverse international cooperation channels and professional dialogue have already proven to be effective: Taiwan's international exchanges are conducted through division of labor by specialization across the entire government system. This includes continued participation in international integrity conferences, such as the Asia-Pacific Economic Cooperation (APEC) and the Open Government Partnership (OGP), actively seeking to sign memorandums of understanding and anti-corruption agreements with various countries, and deepening substantive cooperation with anti-corruption agencies in the Asia-Pacific, Europe, and the United States, rather than relying on a single “anti-corruption ambassador” as a representative. This approach is more effective in letting other countries understand Taiwan's anti-corruption policies and achievements.

【Recommendation No. 3】 Resources and independence of the AAC

〈 Concluding Observations 〉

Strengthen the AAC's performance by providing necessary resources; Review the process for appointing the head of the AAC in order to assure independence of that role. (Corresponds to Article 6 of the “UNCAC”)

42. The appointment of the director-general of the AAC is above partisanship: The director-

general of the AAC is appointed in accordance with Article 7 of the “Organic Act of the Agency Against Corruption.” The position has always been held by a prosecutor, who performs duties impartially, independently, and above partisanship in accordance with Article 86, Paragraph 1 of the “Judges Act.”

43. Strengthen the allocation of manpower and resources: The AAC is Taiwan’s dedicated anti-corruption agency, and its personnel quota has expanded from 180 to 222 since its establishment in 2011. However, the continued diversification and internationalization of the AAC’s operations in recent years has made it necessary to increase its human resources, professional capabilities, and budget. The AAC continued to evaluate its personnel quota, operations, and manpower allocation to ensure smooth operation, and actively requested the Executive Yuan to increase its personnel quota in 2024 to meet the needs of its operations.
44. Implement diverse on-the-job training to enhance the professional capabilities of government employee ethics officers: The AAC has established a comprehensive and diverse education and training system for new employees, supervisors, and specialized personnel. It organized a total of 10 training sessions for new employees (471 participants) between 2021 and 2025. A total of 47 practical training courses (2,669 participants) were organized, covering management competencies of middle and senior managers, construction procurement, project auditing and investigation, information security, corruption investigation, personnel, and investigation operations. In addition, a total of 10 professional procurement courses were arranged for new employee training (456 people obtained certification), enhancing professional capabilities of all personnel.

(For information on Resources and independence of the AAC, Please refer to the response for Article 6, Paragraph 2 in Volume 2.)

【Recommendation No. 4】 Ensure the transparency of political donations

〈 Concluding Observations 〉

Ensure that political donations are open, transparent and with limited amounts. Legislation governing political donations should be reviewed to meet best international standards. (Corresponds to Article 7 of the “UNCAC”)

45. Pushing through an amendment to the “Political Donations Act” to strengthen disclosure obligations: Taiwan's “Political Donations Act” clearly stipulates the sources, amounts, and methods of use of political donations, and also establishes declaration and verification mechanisms. In addition to the institutions that are explicitly prohibited from making political donations specified in Article 7, Paragraph 1 of the “Political Donations Act,” the “Political Donations Act” also limits the amount of political donations that may be made by individuals, profit-seeking enterprises, and civic groups to political parties and candidates each year, and stipulates the obligation to record detailed income and expenses and to submit accounting reports. The Ministry of the Interior has completed a draft amendment to the “Political Donations Act,” which includes provisions on mandatory disclosure of related-party transactions, and has submitted it to the Executive Yuan for review.
46. Disclosing all information on political donations to increase the transparency of campaigns: In 2023, all 2,328 political donation accounting reports were disclosed (including those for local public servant elections, various by-elections, surplus declarations, correction declarations, and political parties’ 2022 annual political donation accounting reports). In 2024, all 456 political donation accounting reports were disclosed (including those for president, vice president, and legislator elections, various by-elections, surplus declarations, correction declarations, and political parties’ 2023 annual political donation accounting reports). In 2025, all 137 political donation accounting reports were disclosed (including those for various by-elections, surplus declarations, and correction declarations, and political parties’ 2024 annual political donation accounting reports).
47. Establishing an information retrieval platform with a user-friendly interface: The Control Yuan promotes information accessibility and public oversight through the “Political Donation Accounting Report Retrieval Platform,” which allows the public to check the donors, amounts, and expense of candidates or political parties.
48. Implementing an auditing system and imposing penalties for violations: The Control Yuan imposed 76 penalties with a total penalty amount of over NT\$17.65 million in 2022; imposed 2 penalties with a total penalty amount of NT\$178,000 in 2023; imposed 81 penalties with a total penalty amount of over NT\$13.91 million in 2024; imposed

38 penalties with the penalty amount and amount confiscated exceeding NT\$73.89 million in 2025.

(For information on political donations, Please refer to the response for Article 7, Paragraph 3 in Volume 2.)

【Recommendation No. 5】 Establish anonymous whistleblowing channels for both public and private sectors

〈 Concluding Observations 〉

Increase anonymous reporting channels across both the public and private sectors.
(Corresponds to Article 8 of the “UNCAC”)

49. The current legal system provides comprehensive whistleblower protection measures:

(1) The Executive Yuan Project for the Protection of Whistleblowers: The Executive Yuan approved the “Executive Yuan Project for the Protection of Whistleblowers” on November 1, 2023. The competent authorities of issues that the public is concerned about, such as labor, environmental protection, food safety, and finance, provide protection measures, such as whistleblower clauses or whistleblower rewards, in their respective regulations. For example, Article 74 of the “Labor Standards Act” prohibits employers from terminating, demoting, or reducing the salary of employees as adverse action, and also prohibits employers from disclosing information that can identify employees. The “Gender Equality in Employment Act,” the “Occupational Safety and Health Act,” the “Act Governing Food Safety and Sanitation,” and the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies also contain relevant provisions.

(2) Special law to protect public interest whistleblowing:

(a) The Legislative Yuan passed the third reading of the “Public Interest Whistleblower Protection Act” on December 27, 2024, and it was promulgated by the President on January 22, 2025. The full text consists of 21 articles and took effect on July 22, 2025. The “Public Interest Whistleblower Protection Act” applies to public sector whistleblowers and provides them with various protection

measures, including job security, personal safety protection, procedural protection, and identity confidentiality.

(b) To ensure that all agencies understand the contents of the new law, the MOJ organized seed instructor training and held briefing sessions for each region and agency. Each agency also actively organizes training sessions. The implementation status is as follows:

- The MOJ 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 2025, the AAC has sent personnel to hold a total of 75 briefing sessions on the new law at the Directorate-General of Personnel Administration, the AMLO, the MOJ, the Ministry of Environment, the MOEA, the National Audit Office, the Ministry of Education, the Judicial Yuan, and the MOTC.
- As of 2025, a total of 57 agencies, including the Executive Yuan, Control Yuan, Judicial Yuan, MOEA, and Taipei City Government, have organized a total of 3,493 training sessions on the new law (199,578 participants).

(For information on the protection of whistleblowers, Please refer to the response for Article 33 in Volume 3.)

50. Multiple anonymous reporting channels: The AAC and MJIB both have websites that publicly promote channels for reporting corruption and malfeasance, which include reporting in person, via telephone, in writing, via fax, and online. In addition, all central and local government agencies across the country have established government employee ethics units to handle reports of corruption and malfeasance within their agencies. They also provide the different reporting methods above, and allow whistleblowers to submit reports anonymously. The identities of named whistleblowers are kept strictly confidential to protect the whistleblowers.

(For information on the reporting channels and protection of whistleblowers, Please refer to the response for Article 8, Paragraph 4 in Volume 2)

【 Recommendation No. 6 】 Release the itineraries of important persons specified in the Lobbying Act

〈 Concluding Observations 〉

Require published diaries for one or more categories of those identified in Article 2 of the Lobbying Act, in particular those with the power to significantly influence or make decisions on law and policy. (Corresponds to Article 8 of the “UNCAC”)

51. The itineraries of most important figures have often been made public: Article 2 of Taiwan’s “Lobbying Act” has included “policy decision-makers” in the scope of application. If such persons are lobbied, they are required to report the lobbyist and relevant contents to the dedicated unit or personnel designated by their agency within 7 days of being lobbied in accordance with Articles 16 and 18 of the same act. The reports must also be published on the Internet, in a government bulletin, or in other publications. The public itineraries (such as participation in events and meetings with groups) of the president, vice president, heads of central government agencies, and heads of counties and cities are currently mostly published on the websites of the respective agencies, and can be directly accessed by the public online. After reviewing the current implementation status in Taiwan, current regulations are appropriate and do not require amendment. Taiwan will continue to implement the lobbying registration system through awareness campaigns and education and training on the “Lobbying Act.”

52. Implementing the lobbying registration system: Awareness campaigns and education and training on the “Lobbying Act” continue to be held every year, and a total of 22 awareness campaigns (1,590 participants) in 2024 and 2025. Between January 1, 2024 and September 30, 2025, a total of 96 lobbying reports were received from various agencies and approved for registration.

(For information on the “Lobbying Act,” Please refer to the response for Article 7, Paragraph 4 in Volume 2.)

【Recommendation No. 7】 Disclose the beneficial owners of government procurements

〈 Concluding Observations 〉

Amend government procurement requirements to require that bidding companies disclose their beneficial ownership . (Corresponds to Article 9 of the “UNCAC”)

53. Assessment results of the “requirement to disclose the ‘beneficial owner’ for government procurements”: The PCC convened a cross-agency meeting with the MOJ, the AAC, the MOEA, the FSC, the AMLO, and relevant agencies on December 25, 2023 to discuss the definition of “beneficial owner” and the feasibility of disclosing beneficial owners in government procurements. On December 19, 2025, the Executive Yuan convened an inter-ministerial meeting to deliberate on matters concerning the disclosure of the beneficial owners of bidding companies in government procurement. Currently, relevant agencies will continue to explore the possibility of optimizing and reviewing the relevant system and alignment with international standards. Explanations are as follows:

- (1) Taiwan referenced the WTO GPA when formulating the “Government Procurement Act.” Although the “Government Procurement Act” does not contain provisions on the identification and verification of beneficial owners, it already serves to promote benefits and prevent corruption, which meets the requirements of Article 9, Paragraph 1 of the “UNCAC.”
- (2) Taiwan’s definition of “beneficial owner” differs from that of the Financial Action Task Force (FATF), which defines “beneficial owner” as the “ultimate” beneficiary or controller, and the purpose of disclosing the beneficial owner is to prevent money laundering or monitor the transfer of criminal proceeds, but does not involve government procurements.
- (3) Currently, the purpose for disclosing beneficial owners in Taiwan is to verify the identity of customers of financial institutions, agricultural financial institutions, enterprise or person providing virtual asset services (virtual asset service provider), land administration agents and real estate brokerages, financial leasing businesses,

accountants, and lawyers, in order to “prevent money laundering” and “combat the financing of terrorism.” Provisions on “beneficial owner” include Article 22-1, Paragraph 1 of the “Company Act,” Article 25, Paragraph 1 of the “Securities and Exchange Act,” Article 7, Paragraph 1 of the “Money Laundering Control Act,” Article 2, Subparagraph 8 of the “Regulations Governing Anti-Money Laundering of Financial Institutions,” and Article 2, Subparagraph 3 of the “Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Notaries.”

- (4) Current procurement laws do not explicitly include provisions for beneficial owners. Given the highly specialized and complex nature of this issue, the AMLO has included the issue of “the feasibility of obtaining information on the beneficial owners of bidding companies” in its “Anti-Money Laundering, Anti-Terrorism Financing and Arms Expansion Project,” which regularly discusses corresponding risk mitigation measures (annual follow-up). Furthermore, at the “meeting on matters related to the disclosure of beneficial owners of bidding companies in government procurement” held on December 19, 2025, the AMLO discussed the balance and coordination between the degree of information disclosure and the protection of personal data security with the MOJ, the PCC, and other relevant government agencies. The meeting aimed to incorporate opinions on both operational and legal aspects, continuously promote the mechanism for disclosing the beneficial owners of bidding companies, and ensure that relevant privacy rights are fully protected as transparency is enhanced, thereby forming a suitable and concrete solution.

【Recommendation No. 8】 Establish a systematic approach to risk assessment for government agencies

〈 Concluding Observations 〉

Introduce a more systematic approach by each agency to regularly undertake an Integrity System Risk assessment. (Corresponds to Articles 10 and 12 of the “UNCAC”)

54. Implementing a new system for integrating “risk management (including internal control) of administrative agencies”

The Executive Yuan promulgated the “Principles for Risk Management and Crisis Handling of the Executive Yuan and Affiliated Agencies” in 2020 to integrate government internal control, risk management, and performance management mechanisms, guide the self-management of agencies, and implement hierarchical supervision responsibilities. A new system for integrating the “risk management (including internal control) of administrative agencies” was implemented in 2021, and encourages agencies to incorporate risk management tools into the daily operations and decision-making processes of various agencies. Agencies identify and assess risks and adopt internal controls or other appropriate policies and procedures to prevent major risks, such as corruption and malfeasance or affecting the effectiveness of governance, or to reduce the likelihood and impact of such risks. The agencies also use risk management tools to integrate annual administrative plans and all operations into risk management, in order to improve administrative efficiency. The overall implementation status (results) of risk management (including internal control) by each agency are required to be presented in the annual administrative performance report prepared by the competent authority, and must be disclosed to the public before the end of March each year (usually published on the official website of the competent authority). Based on the audit results of the National Audit Office in 2024, all 59 subordinate agencies of the Executive Yuan carried out risk management in accordance with the “Principles for Risk Management and Crisis Handling of the Executive Yuan and Affiliated Agencies” and the “Handbook for Risk Management and Crisis Handling of the Executive Yuan and Affiliated Agencies.” The National Development Council, as an advisor, sent a letter to the secretary-general of the Executive Yuan, all first-level competent authorities, and local governments on June 9, 2025, requesting them to implement integrated risk management in accordance with regulations.

(For information on the new system for integrating “risk management (including internal control) of administrative agencies,” Please refer to the response for Article 5, Paragraph 3 and Article 9, Paragraph 2 in Volume 2.)

55. The AAC directs and supervises government employee ethics units in systematically conducting anti-corruption risk assessments.

Taiwan established the AAC on July 20, 2011 as a specialized authority for preventive

anti-corruption efforts and corruption investigation. The AAC is responsible for the planning and implementation of the national integrity policy, as well as anti-corruption, corruption prevention, and corruption investigation. The AAC directs and supervises the government employee ethics units within central and local government agencies (institutions) and state-owned enterprises. This is a unique organizational design in Taiwan that can handle corruption and illegal matters in a timely manner. The AAC supervises government employee ethics units of competent authorities in conducting risk assessments each year in accordance with Article 4, Subparagraphs 2 and 3 of the “Act of the Establishment and Management of the Government Employee Ethics Units and Officers” and Article 5, Subparagraph 2 and Article 6 of its Enforcement Rules. The AAC then formulates improvement measures on the basis. All government employee ethics units of the competent authorities completed integrity risk management tasks in 2024 and 2025. Risk assessment measures carried out by government employee ethics units within agencies include “integrity report meetings,” “project auditing and case review,” “early warning measures,” “further corruption prevention mechanism,” “anti-corruption guidelines,” and “agency integrity risk assessments.”

(For information on anti-corruption risk assessments, Please refer to Tables 2-3 to 2-5 under Article 5, Paragraphs 1 and 3 and Table 2-37 under Article 10, Subparagraph C in Volume 2.)

56. Organizing the “Integrity Awards” to encourage agencies to conduct systematic integrity risk assessments

- (1) The AAC held the “Integrity Awards” as a formal national-level award in 2023. The five evaluation criteria for the awards are: “chief’s determination and continuous acts of integrity,” “information and administrative transparency,” “risk prevention and accountability,” “demonstration of the effectiveness of integrity,” and “clean and competent innovation and diffusion.” External third-party experts and scholars serve as judges to evaluate the integrity achievements and benefits of agencies, encouraging agencies to strive for better integrity governance. By the 3rd Integrity Awards held in 2025, 79 central and local government agencies have conducted self-evaluations with a positive attitude and continue to improve their integrity governance.

At the same time, benchmarking and policy diffusion are gradually achieved through public commendation of agencies with excellent performance and mutual learning and exchanges among agencies, as shown in Table 1-1.

Table 1-1 Statistics on Agencies Participating in the Integrity Awards

Edition	Total Participating Agencies	Participating Agency Categories		
		central (including state-owned enterprises)	special municipal	County and township governments
1st (2023)	31	13	7	11
2nd (2024)	26	10	8	8
3rd (2025)	22	8	6	8
total	79	31	21	27

Data source: AAC

- (2) Case study: After participating in the first Integrity Awards, the Department of Land Administration of Taipei City Government incorporated the evaluation criteria, such as information administration transparency, risk prevention and accountability, and the demonstration of integrity effectiveness specified in the Awards into the evaluation tools for operation innovation in the Department. Taking the real estate fraud prevention safety net mechanism as an example, it identifies fraud groups that create fake wills to defraud people of their inheritance, using risk identification concepts to pinpoint the methods of crime and the shortcomings of existing laws and regulations in preventing such crimes. It has taken the lead nationwide in establishing more rigorous review procedures and high-risk care mechanisms for “real estate bequests without kinship” and “private loan mortgages.” It has implemented risk accountability for government agencies, and proactively invited public and private sectors to participate (e.g., banks, real estate developers, police, tax authorities, social welfare agencies, government ethics offices, district prosecutors' offices, and the Ministry of the Interior). It aims to develop cross-border risk prevention measures, and its measures were recognized by the Ministry of the Interior and are promoted for nationwide implementation. Through the award application process, the Department

integrated the culture of integrity into the improvement of its administrative operations. On May 21, 2024, it shared the process of participating in the Integrity Awards and how to implement integrity culture in the organization with agencies of the Taipei City Government. A total of 72 agency representatives attended the meeting.

【Recommendation No. 9】 Establish a dedicated agency to handle complaints regarding compliance with the Freedom of Government Information Law

〈 Concluding Observations 〉

Create an independent body to consider complaints and compliance with the Freedom of Government Information Act . (Corresponds to Article 10 of the “UNCAC”)

57. Remedy Mechanisms for Decisions on Government Information Disclosure under the “The Freedom of Government Information Law”

- (1) Article 20 of Taiwan's “The Freedom of Government Information Law” stipulates that if an applicant is dissatisfied with the decision of a government agency on their application for government information, they may seek administrative relief in accordance with the law. The term “administrative relief” includes appeals and administrative litigation, and protects the people's right to a fair trial. The establishment of an independent institution cannot restrict the people's constitutionally protected right to litigation. In addition, the Control Yuan has the power to impeach, censure, correct, investigate, and accept petitions from the people. If a civil servant violates the law or neglects his/her duties, it also falls within the scope of the Control Yuan's powers.
- (2) Regarding the costs of administrative remedies, no costs are incurred during the administrative appeal stage. The court costs for administrative litigation are NT\$4,000 per case, and the court costs for summary proceedings are NT\$2,000 per case. This does not place an excessive burden on the people. For litigants unable to afford litigation, there is a separate litigation aid system to provide litigation support and ensure that people have access to the courts.
- (3) Regarding remedies for the people, even if an independent agency is established in the future to handle matters related to “The Freedom of Government Information

Law,” people who are dissatisfied with the dispositions or decisions made by the independent agency will still need to seek remedies through administrative litigation according to the current operating model of independent agencies in Taiwan, which protects the people's right to a fair trial. The establishment of an independent agency does not restrict the people's constitutionally protected right to institute legal proceedings.

58. The MOJ continues its review and deliberation process

- (1) To understand foreign governments' information disclosure systems, the MOJ has requested assistance from the MOFA in collecting relevant foreign legislation (e.g., United States, Germany, Canada, etc.) for discussion and reference. We also consulted the Preparatory Office of the Personal Data Protection Commission about the possibility of expanding the Commission's scope of operations to handle disputes or complaints regarding government information disclosure. The Office assessed that it was not appropriate to handle the aforementioned matters. The MOJ has commissioned a research project in 2025 to study and propose amendments to the Government Information Disclosure Act. The research include establishing an independent agency to handle complaints and compliance matters related to the Freedom of Government Information Law. The research team suggested that it may be necessary to create an intermediate mechanism in terms of organizational law, which would both supervise the implementation of information disclosure by administrative agencies and mediate disputes over whether information can be disclosed. In terms of medium- to long-term planning, it may be worth considering the legislative history in German. We could consider the possibility of having the same organization bear the responsibility for evaluating and supervising both personal data protection and government information disclosure when enacting legislation on the organization of the Personal Data Protection Commission. The research report has been sent to the Preparatory Office of the Personal Data Protection Commission for reference.
- (2) After considering relevant foreign legislation and the responses from the aforementioned agencies, we found it difficult to establish an independent agency, given that the creation of such an agency involves the allocation of administrative resources for organization, human resources, budget, and regulations, and requires a complete

redesign of the government information disclosure system, especially since the current Personal Data Protection Act, the Freedom of Government Information Law, and other related regulations related to open data fall under the jurisdiction of different competent authorities. To reduce the occurrence of disputes involving government information, the MOJ will continue to promote the Freedom of Government Information Law to facilitate its proper application by public officials.

【Recommendation No. 10】 Establish a centralized registration system for beneficial ownership

〈 Concluding Observations 〉

Implement a central register of beneficial ownership that sufficiently identifies those who have substantial control over private entities.(Corresponds to Article 12 of the “UNCAC”)

59. An amendment to the full text of the “Money Laundering Control Act” was completed to specify information on beneficial owners:

- (1) According to the FATF report on “Concealment of Beneficial Ownership” published in July 2018, some countries are considering developing a centralized registration system as one of their many mechanisms for identifying and verifying beneficial ownership. However, the FATF has not made it an obligation for countries to establish a centralized registration system for beneficial ownership.
- (2) The FATF defines “beneficial owners” based on the concept of “ultimate” beneficial ownership or control, i.e., the natural person who ultimately controls or benefits, directly or indirectly, from an asset or transaction. Article 7, Paragraph 1 of Taiwan's “Money Laundering Control Act” also stipulates that the process for verifying a customer's identity must include a review of beneficial ownership.
- (3) Taiwan promulgated an amendment to the full text of the “Money Laundering Control Act” on July 31, 2024, in which Article 11 stipulates that the trustee of a non-trust enterprise must obtain and hold sufficient, accurate and up-to-date information about the identity of the trust's parties and beneficial ownership, and also report and update the information held by the trustee to the competent authority.

The “Regulations on Information Reporting, Updating and Disclosure of Trust Position for Non-trust Enterprise Trustees Under Paragraph 6 of Article 11 of “Money Laundering Control Act” was established pursuant to the authorization of Article 11, Paragraph 6 of the amended Money Laundering Control Act, and took effect on November 30, 2024.

60. Continue to monitor the FATF standards regarding beneficial ownership

- (1) The AMLO continues to analyze and monitor changes in the FATF's definition of “Beneficial Owner” as well as related Recommendations and Guidance. The Office provides the latest revisions to the FATF's 40 Recommendations and Assessment Methodology on its official website for access by all agencies and the public.
- (2) Based on the findings of the National Risk Assessment (NRA), Taiwan has advanced amendments to the “Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Third-Party Payment Service Providers.” The MODA promulgated the amended regulations on November 29, 2024, explicitly requiring third-party payment service providers to identify and verify the identity of beneficial owners during the Customer Due Diligence (CDD) process.
- (3) In 2025, a commissioned research project was conducted to study the latest amendments to FATF Recommendations 24 and 25 (transparency of legal entities and legal arrangements and the beneficial ownership), in order to provide guidelines for subsequent relevant legal amendments and policy implementation.

61. The Company Act requires the disclosure of information on the person in charge and major shareholders

According to Article 22-1 of the “Company Act,” companies established in accordance with the laws of Taiwan are required to disclose major shareholders who hold more than 10% of the total number of issued shares. The MOEA designated the Taiwan Depository & Clearing Corporation to establish the “Company Transparency Platform,” which is a centralized registration platform that can be used to identify major shareholders of companies in Taiwan and increase the transparency of companies. The platform provides financial institutions (FIs) and designated non-financial businesses and professions (DNFBPs) with inquiry and abnormality feedback mechanisms to

ensure the accuracy of relevant information and to investigate companies with abnormal reports. Currently, the reporting rate of companies nationwide has reached over 85%.

【Recommendation No. 11】 Promote anti-corruption efforts in the private sector through public-private partnerships

〈 Concluding Observations 〉

However the private sector has generally lacked initiative in anti-corruption work. A more collaborative approach with the private sector is needed to encourage companies and businesses to understand the value (good governance, reputation and business success) of increasing integrity and anti-corruption awareness and practices, and to develop those in collaboration with the government. (Corresponds to Article 12 of the “UNCAC”)

62. The private sector in Taiwan is not very willing to seek assistance from the competent authority or judicial authority for corporate corruption crimes committed by employees, such as stock market crimes, financial corruption, and asset misappropriation, due to concerns about their reputation and stock price. To this end, the FSC, the MOEA, the AAC, and the MJIB continue to work with the private sector in anti-corruption awareness campaigns and exchanges, actively raising the private sector's anti-corruption awareness and improving its measures. Relevant measures are as follows:

(1) Guiding companies to implement ethical corporate management policies through governance evaluations:

The FSC requires TWSE/TPEX-listed companies with paid-in capital of NT\$10 billion or more, NT\$2 billion or more, and less than NT\$2 billion to appoint a “Corporate Governance Officer” by 2019, 2021, and 2023, respectively. The officer will assist company directors in complying with laws and regulations. The FSC also guides companies to establish ethical corporate management units through the TWSE/TPEX-listed Company Governance Evaluation, so that they will implement their ethical corporate management policy.

(2) Organizing the “Enterprise Integrity Forum” to promote the culture of “enterprise integrity” and “compliance”:

Taiwan's government agencies jointly held a total of 84 events, including the Enterprise Integrity Forum, with the private sector between 2023 and 2025; government agencies also held a total of 878 events to raise awareness of enterprise integrity. Various forums and events are held for different sectors or industries, advocating and promoting values such as "enterprise integrity" and "compliance" through the public-private partnership model. Special topic lectures, seminars, and experience sharing are carried out by various sectors, including industry, government, academia, NGO, benchmark enterprises, and outstanding foreign companies. Examples include the Ministry of Environment's "Greenhouse Gas Inventory and Enterprise Integrity Forum," the MOEA's Enterprise Integrity Seminar on "New Opportunities in Power ESG and Green Energy," and the Ministry of the Interior's "Seminar on the Integrity Platform for Enterprise Services and Ethical Corporate Management for the Private Security Industry."

- (3) Organizing "corporate corruption investigation awareness campaigns" to strengthen "Rule of Law Education" in the private sector:

The Economic Crime Prevention Division, MJIB has an "Anti-Corruption in the Private Sector" section that is responsible for investigating and preventing corporate corruption crimes. This is a shift from companies passively intervening and conducting investigations after corporate misconduct has occurred to actively building partnerships with companies. The section continues to organize corporate corruption investigation awareness campaigns each year, sharing practical investigation experience and cases. It has also established a contact person for regular contact, and assists in the legal education of employees and supervisors, providing recommendations for internal management and routine prevention measures, so as to jointly prevent internal corporate corruption or detect crimes sooner. A total of 700 events were held in 2023 and 2025 with 53,642 individuals and 3,695 companies participating.

- (4) Provision of the "Enterprise Integrity Handbook and Digital Training Materials" to guide the private sector in implementing "integrity management":

Taiwan's central and local governments at all levels have developed customized

“Enterprise Integrity Guidelines” for small and medium-sized enterprises and different industries. The manuals are available on relevant official websites, and are also provided to the private sector for reference during exchanges at forums. Examples are as follows:

- The FSC supervised the Taiwan Stock Exchange (TWSE) and Taipei Exchange (TPEX) in jointly formulating and promulgating the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and encourages TWSE/TPEX-listed companies to establish their own ethical corporate management best practice principles based on the aforementioned principles and the “Sample Template for XXX Co., Ltd. Procedures for Ethical Management and Guidelines for Conduct.”
- The MOEA and its affiliated agencies have compiled the “Lesson on Ethical Corporate Management,” “Handbook of Business Integrity for Small and Medium Enterprises,” “Handbook on Corporate Social Responsibility Practices in Industrial Parks,” “Handbook on Smart Integrity and Ethics,” and “Handbook on Integrity and Ethics for Designated Testing Laboratories.” The MOEA has also recorded a digital promotional course on “Ethical Corporate Management” and uploaded the video to the online platform “SME Learning” and the YouTube channel of the Small and Medium Enterprise and Startup Administration. As of October 15, 2025, the course has been viewed a total of 15,835 times.
- Taipei City Government compiled the “Handbook on Ethical Corporate Management for Startups” while the Tainan City Government compiled the “Guidelines for Enterprise Integrity and Anti-Corruption in the Construction Industry.”

【 Recommendation No. 12 】 Strengthen cooperation among anti-money laundering investigation agencies

〈 Concluding Observations 〉

Consistent with the 2019 APG Mutual Evaluation, ensure all corruption-related reports of the Anti-Money Laundering Division (FIU) are provided to the (AAC) and the MJIB and the AAC to strengthen cooperation against corruption-related money laundering. (Corresponds to Article 14 of the “UNCAC”)

63. Establishment of the “AML/CFT/CPF Information Exchange Platform”:

The AMLD launched the AML/CFT/CPF Information Exchange Platform on September 26, 2022. Agencies (Institutions) participating on the platform include reporting entities (or associations or groups in industries required to report transactions) specified in Article 5 of the “Money Laundering Control Act,” as well as domestic law enforcement agencies, supervisory agencies (such as the FSC and the MODA), and administrative agencies (such as the Customs Administration and the National Taxation Bureau). Government agencies (including the AMLD) update information on risks and de-identified cases on the platform for reference by participating agencies and institutions from the public and private sectors.

(Please refer to the response for Article 52, Paragraph 2, Subparagraph b in Volume 2.)

64. Multiple “communication and exchange mechanisms” enhance the sharing and utilization of financial intelligence:

(1) The AMLD established the FIU based on international AML/CFT standards. The FIU is responsible for accepting financial intelligence reports from financial institutions and designated non-financial businesses or professions, and then analyzes, processes, and uses the intelligence. The FIU provides the analysis results to domestic law enforcement, security, intelligence, judicial, and relevant authorities for reference. The FIU also exchanges intelligence with foreign financial intelligence units in accordance with the “Money Laundering Control Act” and relevant regulations.

(2) Taiwan promulgated the full text of an amendment to the “Money Laundering

Control Act” on July 31, 2024 after referencing recommendations of the FATF and the UK’s Proceeds of Crime Act 2002, in order to regulate the collection, processing, and use of information. The amendment adds provisions allowing financial intelligence agencies to analyze information in the reports and notifications they receive for the purpose of preventing money laundering or combating the financing of terrorism. It also allows them to obtain necessary information from relevant government or non-government agencies for analysis, and to forward the analysis results to relevant domestic and international agencies if deemed necessary for investigating crimes, recovering criminal proceeds, improving anti-money laundering measures, stabilizing financial order, and strengthening international cooperation.

- (3) The AMLD and AAC have established an exchange and contact mechanism, and currently hold regular contact meetings once a year in principle. The AMLD has dedicated personnel to analyze suspicious transaction reports and currency transactions report (CTR). If they discover intelligence related to corruption, they will forward it to the AAC or Anti-corruption Division, MJIB for further investigation. As of the end of 2025, the MJIB had forwarded intelligence related to 179 corruption and malfeasance cases.
- (4) The AAC and AMLD jointly submitted 8 cases of the Anti-Corruption Act involving money laundering between 2022 and the end of 2025 in the APG Yearly Topologies Report.

【Recommendation No. 13】 Revise the definition of corruption

〈 Concluding Observations 〉

Establish with greater clarity the offences of bribery, embezzlement and other diversion of property in line with the UNCAC. (Corresponds to Articles 15 and 17 of the “UNCAC”)

65. Continue to discuss amending the “Anti-Corruption Act” and the chapter on offenses of malfeasance in office in the “Criminal Code”

- (1) Taiwan's current legal system has established a complete legal framework for

different forms of corruption, including bribery, embezzlement, and misappropriation of property. Relevant penalties are stipulated in the chapter on offenses of malfeasance in office in the “Criminal Code” and the “Anti-Corruption Act.”

- (2) The “Anti-Corruption Act” was enacted during the Period of National Mobilization in Suppression of Communist Rebellion. It is a special law under the chapter on offenses of malfeasance in office in the “Criminal Code,” and its application take precedence over common law. It is also the core law for combating corruption in the public sector in Taiwan. The Act clearly specifies the elements that constitute public officials demanding, taking, or promising to take bribes or other unlawful profits by an act that belongs to their official duties (Article 4, Paragraph 1, Subparagraph 5 and Article 5, Paragraph 1, Subparagraph 3), and determines the severity of the penalty based on whether they have violated their duties. In addition, using their position to defraud others of property or misappropriating public property (Article 4, Paragraph 1, Subparagraph 1 and Article 6, Paragraph 1, Subparagraph 3), and using their authority or supervisory position to benefit themselves or others (Article 6, Paragraph 1, Subparagraphs 4 and 5) are listed as separate offenses. In addition, the chapter on offenses of malfeasance in office in the “Criminal Code” (Articles 121 to 134) stipulates criminal liability for bribery, abuse of power, leaking secrets, and seeking personal gain by public servants.
- (3) In summary, Taiwan's current legal system already covers Article 15 “Bribery of national public officials” and Article 17 “Embezzlement, misappropriation or other diversion of property by a public official” of the “UNCAC,” and meets the Convention's requirement to clearly define corruption.
- (4) The MOJ convened a meeting on January 24, 2024 to discuss the direction for amending the “Anti-Corruption Act.” It issued a notice on the draft amendment to the “Anti-Corruption Act” on March 11, 2024, and submitted it to the Executive Yuan for review on May 31, 2024. The Executive Yuan convened two review meetings on July 9 and September 30, 2024 for the draft amendments to the chapter on offenses of malfeasance in office in the “Criminal Code” and the “Anti-Corruption Act.” The Executive Yuan completed its review of the “draft amendment

to the “Anti-Corruption Act” on August 15, 2025, and will submit it to the Legislative Yuan for deliberation once it is passed in an Executive Yuan meeting. Key points of the aforementioned draft amendment include adding provisions on bribing public officials or authorized representatives of international organizations, as well as provisions on the criminal liability of legal entities for bribery.

【Recommendation No. 14】 Handle foreign bribery

〈 Concluding Observations 〉

Introduce as a matter of high priority the offence of bribery of foreign public officials and officials of public international organizations and ensure there is jurisdiction over the offence. (Corresponds to Article 16 of the “UNCAC”)

66. Continue to push through an amendment on the "offense for bribing foreign public officials":

- (1) Article 11, Paragraph 3 of Taiwan’s “Anti-Corruption Act” stipulates the offense for bribing foreign public officials, and Paragraph 6 of the same Article is a special provision on jurisdiction. However, there are no actual cases in practice where this article has been used to prosecute and convict.
- (2) The MOJ convened a meeting on January 24, 2024 to discuss the direction for amending the “Anti-Corruption Act” to comply with the Convention. It issued a notice on the draft amendment to the “Anti-Corruption Act” on March 11, 2024, and submitted it to the Executive Yuan for review on May 31, 2024. The Executive Yuan convened two review meetings on July 9 and September 30, 2024 for the draft amendments to the chapter on offenses of malfeasance in office in the “Criminal Code” and the “Anti-Corruption Act.” The Executive Yuan completed its review of the “draft amendment to the Anti-Corruption Act” on August 15, 2025, and will submit it to the Legislative Yuan for deliberation once it is passed in an Executive Yuan meeting.
- (3) Regarding the bribery of foreign public officials, Article 11 of the draft 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.”

【Recommendation No. 15】 Criminalize bribery in the private sector

〈 Concluding Observations 〉

Criminalise private sector bribery as a separate offence. (Corresponds to Article 21 of the “UNCAC”)

67. Convening meetings to discuss including the offense of commercial bribery in the amendment:

- (1) In Taiwan, bribery by private enterprises is often prosecuted under the “Criminal Code” for breach of trust or under the “Securities and Exchange Act” for special breach of trust. However, the element of breach of trust under the “Criminal Code” is “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.” Only the company employee accepting the bribe can be punished, so the elements of the crime are not entirely consistent with the recommendation. Article 127-4 of the “Banking Act” of the Republic of China stipulates that in addition to punishing the perpetrator, the legal entity may also be subject to a fine for the special breach of trust under Article 125-2 of the same Act.
- (2) The MOJ convened a meeting on January 24, 2024 to discuss the progress of amending the offense of commercial bribery in the “Anti-Corruption Act,” addressing the question of whether bribery in the private sector should be classified as a single crime. The MOJ also convened a separate meeting of the “Criminal Code” Research and Amendment Group, and referenced the legislation of Germany, Austria, Switzerland, the United Kingdom, laws of certain states in the United States, and Japan, discussing whether to add the offense of bribery in the “Criminal Code” or to formulate a separate law to regulate bribery (including offering and accepting bribes) in the private sector. After 5 meetings of the MOJ’s “Criminal

Code” Research and Amendment Group on January 14, February 11, March 11, April 8, and November 18, 2025, they established the 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.

【Recommendation No. 16】 Add provisions on offenses of obstruction of justice in the Criminal Code

〈 Concluding Observations 〉

Include obstruction of justice through threats, force or bribery of witnesses to interfere with their testimony and other clarifications of the provisions in the “Criminal Code.” (Corresponds to Article 25 of the “UNCAC”)

68. Added the chapter “offenses of obstruction of justice” in the “Criminal Code”

- (1) Working Group 5 of the “Office of the President National Conference on Judicial Reform” adopted the resolution to establish the offense of obstruction of justice in its fifth meeting in 2017, ensuring the proper exercise of the State's judicial and penal powers, to uncover the truth, and to maintain public trust in the judiciary.
- (2) After reviewing provisions of the Criminal Code at the time, the MOJ found that there were no provisions on interference with the testimony process by threatening, coercing, or bribing witnesses. The MOJ thus submitted a draft amendment to the Executive Yuan on September 17, 2019. After conducting 11 reviews, the Executive Yuan completed the review of the draft amendment to the chapter on offenses of obstruction of justice in the “Criminal Code” on March 6, 2024.
- (3) The Legislative Yuan passed the third reading of the amendment to articles of the “Criminal Code” on May 13, 2025, focusing on ensuring judicial impartiality. The chapter on “offenses of obstruction of justice” that was added contains provisions on improper lobbying or bribery of judges, prosecutors, witnesses, expert witnesses, appraisers, and interpreters. Anyone who bribes or gives unjust gains for the aforementioned persons to not perform their duties, or provide testimony or

appraisal in a particular manner will be guilty of a crime and may be sentenced to imprisonment for up to 5 years. This amendment explicitly criminalizes judicial interference, and further protects the independence and justice of the judiciary.

- (4) In addition, 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.

【Recommendation No. 17】 Establish legal liability for corporate corruption

〈 Concluding Observations 〉

Urgently establish a clear and comprehensive legal framework for the liability of legal persons in corruption cases, whether criminal, civil or administrative, and give serious consideration to introducing criminal liability of legal persons. In particular, consider introducing the offence of failure of a legal person to prevent bribery, as in the UK Bribery Act. Ensure that legal persons are subject to effective, proportionate and dissuasive criminal or non-criminal sanctions for corruption offences, including monetary sanctions. (Corresponds to Article 26 of the “UNCAC”)

69. Background information:

- (1) Taiwan is a civil law country and its substantive law is mostly derived from Germany and Japan. At present, legal persons are not directly recognized as qualified criminal subjects, and a “two-penalty system” is established in subsidiary criminal law, with the type of punishment limited to ‘fines.’ In Taiwan, the criminal liability of legal entities is primarily based on the premise that the representative, agent, employee, or other personnel committed a crime while performing business duties, and only then is a fine imposed on the legal entity. 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.”
- (2) The FSC established the offense of special breach of trust in various financial regulations to maintain the stability of the financial system and prevent major fraud

cases in the financial market. Specifically, Article 171, Paragraph 1, Subparagraph 3 of the “Securities and Exchange Act,” Article 125-2 of the “Banking Act,” Article 57 of the “Financial Holding Company Act,” and Article 168-2 of the “Insurance Act” specify the criminal liability of natural persons who violate their duties when engaging in economic activities. The proceeds from the aforementioned crimes belong to the natural persons who actually committed the acts. If the law were to punish the legal entity, then the penalties would be shared by the shareholders of the legal entity, which would effectively punish all shareholders of the legal entity. Therefore, current regulations punish the directors, supervisors, or managers of legal entities, and the employees of banks and insurance companies.

70. Civil, criminal, and administrative liabilities of legal entities in Taiwan:

- (1) Civil liability: 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. Furthermore, Articles 50 and 59 of the “Government Procurement Act” stipulate that if a tenderer is found to have engaged in any conduct that violates the law and affected the fairness of the procurement process, the tenderer will not be awarded the tender, or the award will be revoked, or the contract will be terminated or rescinded. The tenderer will also be held civilly liable for any unjust gains.
- (2) Criminal liability: Corresponding fines are specified in Taiwan's “Money Laundering Control Act,” “Banking Act,” “Trade Secrets Act,” and “Government Procurement Act.”
- (3) Administrative liability: Although the current criminal penalties for legal entities in Taiwan are limited to fines, there are already many types of administrative penalties. For example, 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. Articles 31, 101, and 103 of the “Government Procurement Act” stipulate that if a tenderer offered, promised, or delivered improper benefit to the personnel in relation to procurement, the bid bond deposited shall not be refunded or returned, and the

refunded or returned bid bond shall be recovered, and the tenderer's three-year suspension will be published in the Government Procurement Gazette.

(For information on corporate liability, Please refer to the response for Article 26, Paragraphs 1 and 2 in Volume 2.)

71. Review and analysis of relevant provisions on the criminal liability of legal entities in Taiwan

- (1) Regarding the appropriateness of enacting a special criminal law (chapter) for legal persons in Taiwan, the MOJ summarized the results of reviews by the Executive Yuan's subordinate agencies, and submitted the "Review and Analysis Report on Regulations Related to the Criminal Liability of Legal Entities in Taiwan" to the Executive Yuan on August 3, 2022. The Executive Yuan has instructed the MOJ to continue its efforts. The MOJ commissioned the Crime Prevention Research Center, Academy for the Judiciary to include the review and policy direction of criminal liability of legal entities in academic research projects in 2023. The "Evaluation of the Feasibility of Enacting a Special Law (Chapter) on Corporate Criminal Law – Using In-depth Study on Foreign Legal Systems as Core" was completed in 2024 and will serve as reference for Taiwan's subsequent legislation.
- (2) Taiwan has completed a review of relevant regulations of competent authorities to determine whether it is necessary to add (or amend) provisions on fines for legal entities, and is currently considering the following additions and amendments: The Energy Administration, MOEA is considering adding (amending) provisions on fines for legal entities and increasing the amount of fines for legal entities in the "Energy Administration Act." The Executive Yuan has completed the review of the amendment on January 9, 2025.
- (3) Discussion on adding "criminal liability for bribing legal entities" in the amendment to the Anti-Corruption Act: The MOJ convened a meeting on January 24, 2024 to discuss adding "criminal liability for bribing legal entities" to the amendment to the "Anti-Corruption Act." It issued a notice on the draft amendment to the Anti-Corruption Act on March 11, 2024, and submitted it to the Executive Yuan for review on May 31, 2024. The Executive Yuan completed the review of the "draft

amendment to the Anti-Corruption Act” on August 15, 2025, and will submit it to the Legislative Yuan for review after it is passed in an Executive Yuan meeting. Article 11, Paragraph 5 of the draft amendment stipulates: “If the representative, agent, employee, or other personnel of a legal entity commits any of the offenses in the four preceding paragraphs when performing their duties, in addition to punishing the perpetrator, the legal person shall be fined up to ten times the amount of the fine for each offense. If the proceeds exceed the maximum fine, the fine may be increased to two to ten times the amount of the proceeds. However, if a legal entity has made every effort to prevent the crime from occurring, it will not be punished.”

- (4) Passed an amendment to the “Money Laundering Control Act” to increase the liability of legal entities: The Legislative Yuan passed the third reading of the amendment to the “Money Laundering Control Act” on July 16, 2024, increasing the liability of legal entities by raising their fines to up to ten times. 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.
- (5) Included the liability of legal persons into the draft “Environmental Testing Act”: The “Environmental Testing Act” aims to strengthen the management of environmental testing personnel and automatic monitoring equipment (facilities) operation and maintenance personnel, and to deter false environmental testing. The National Environmental Research Academy, Ministry of Environment completed its report to the Ministry of Environment and Executive Yuan on August 21 and September 15, 2025, respectively, in accordance with legal procedures. It reported the draft to the Executive Yuan on October 28, 2025 and obtained approval before issuing a notice on the draft. The notice on the draft was issued on October 31, 2025. Article 26, Paragraph 1 of the draft stipulates: “Except for environmental testing laboratories, any legal entity, organization, or agency (institution) that conducts environmental testing and issues a test report without obtaining a permit as required by Article 7, Paragraph 1, and uses it as proof or the basis for determining matters stipulated by environmental protection laws shall be fined no less than NT\$500,000

but no more than NT\$5,000,000, and shall be ordered to cease part or all of its environmental testing. Fines may be imposed for each failure to comply with this requirement. If necessary, the legal entity may be ordered to cease operations.”

【Recommendation No. 18】 Criminalize conspiracy

〈 Concluding Observations 〉

Consider introducing a conspiracy offence to improve enforcement against complex corruption schemes. (Corresponds to Article 27 of the “UNCAC”)

72. Taiwan is a civil law country and also adopts the principle of liability for conduct as Germany and Japan. For individuals who do not commit the crime themselves, criminal liability is imposed based on the theory of accomplices, including instigators, co-perpetrators, and conspiring co-perpetrators.
73. According to Judicial Yuan Interpretation No. 109, anyone who conspires with others beforehand to commit a crime and then delegates the act to some of them is considered a co-principal offender. 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.
74. Practical cases¹¹: Although the defendant Yen,○-Chang did not personally receive kickbacks from the defendant Chen,○-Ti, he instructed the defendant Chen,○-Chih to contact the defendant Chen,○-Ti and persuade the defendant Bing ○○ to back out. This was based on a nearly 50/50 split agreement with the defendant Chen ○-Chih, and clearly indicates that he conspired with the defendant beforehand at his own discretion.

¹¹ Case source: Taiwan Pingtung District Court’s Criminal Judgment Su-Zi No. 234 in 2021 and Taiwan High Court Kaohsiung Branch Court Criminal Judgment Yuan-Shang-Su-Zi No. 30 in 2021

He and the defendant Chen,○-Chih jointly accepted the entertainment provided by the defendant Chen,○-Ti, and was clearly in a dominant position in the defendant Chen,○-Chih's violation of the "Anti-Corruption Act," so he should be considered a co-principal offender.

【 Recommendation No. 19 】 Consider reducing the penalty for minor corruption offenses

〈 Concluding Observations 〉

Consider introducing lower sanctions for smaller scale corruption offences, to ensure that sanctions take into account the gravity of offences and consider the introduction sentencing guidelines that allow judges room for taking into account specific circumstances. (Corresponds to Article 30 of the "UNCAC")

75. Discussion on pushing through an amendment to Article 12 of the "Anti-Corruption Act" regarding sentencing in minor corruption cases

- (1) The "Anti-Corruption Act" was enacted during the Period of National Mobilization in Suppression of Communist Rebellion. Based on the legislative background of "using severe punishments to prevent corruption by public officials," the "Anti-Corruption Act" imposes severe penalties that are generally more severe than that for other criminal offenses. This has led to the public opinion that the penalties for some minor corruption crimes are more severe than they should be.
- (2) The MOJ convened a meeting on January 24, 2024 to discuss an amendment to the "penalties for minor corruption cases" in the "Anti-Corruption Act." It issued a notice on the draft amendment to the "Anti-Corruption Act" on March 11, 2024, and submitted it to the Executive Yuan for review on May 31, 2024. The Executive Yuan completed the review of the draft amendment to the "Anti-Corruption Act" on August 15, 2025, and will submit it to the Legislative Yuan for review after it is passed in an Executive Yuan meeting.
- (3) Regarding minor corruption cases, Article 12, Paragraph 1 of the draft amendment stipulates: "For a person who has violated the provisions of Articles 4 through 6, the penalty shall be mitigated 'or waived' if the criminal proceeds or unjust gains do not

exceed NT\$50,000.” If the conditions are met, according to the proviso in Article 66 of the “Criminal Code,” the defendant's sentence of imprisonment may be reduced by an amount up to two-thirds of the original sentence, or the court may rule to exempt the defendant from punishment in accordance with the principle of proportionality in criminal law.

76. Deferred prosecution system: Taiwan's “Code of Criminal Procedure” excludes serious crimes and limits the types of cases eligible for deferred prosecution to “If an accused has committed an offense other than those punishable with death penalty, life imprisonment, or with a minimum punishment of imprisonment for not less than three years.” As mentioned above, the “Anti-Corruption Act” currently imposes relatively severe penalties, so prosecutors cannot grant deferred prosecution in minor corruption cases. The MOJ will also discuss an amendment to the scope of cases in which prosecutors may grant deferred prosecution, giving prosecutors greater flexibility in individual cases, in hopes that minor corruption cases can be handled more proportionately while upholding the core values of integrity, and meet society's expectations for fairness and justice.

77. Push through legislation of the draft “Appropriate Sentencing Guideline with Respect to Criminal Cases”: The Judicial Yuan listed the draft “Appropriate Sentencing Guideline with Respect to Criminal Cases” as a priority for legislation in 2023. The bill was returned to the Judicial Yuan due to non-continuity of legislative terms when new legislators were elected in 2024, and the Judicial Yuan continues to discuss the draft.

78. Organizing workshops on “Sentencing Practices and Development”

(1) Given the varying circumstances of cases under the “Anti-Corruption Act,” Article 4 has sometimes applied to basic-level civil servants who embezzled or disposed of small property due to momentary lapses in judgment. In practice, these offenders may face a minimum prison term of ten years for minor offenses, raising concerns about the practice of departure and proportionality of the sentence. To address this, the Judicial Yuan offered the “Sentencing Practices and Development Course.” In this course, experienced appellate judges and scholars give lectures to criminal court judges on sentencing issues, including the sentencing factors set out in Article 57 of

the “Criminal Code,” the calculation of aggravated and mitigated sentences, the purpose of punishment and sentencing theory, and the determination of consecutive sentences for multiple offenses. The course aims to improve judges' understanding of sentencing practices and higher court opinions, enabling them to consider individual circumstances and impose appropriate sentences in minor corruption cases.

- (2) To further strengthen sentencing awareness among judicial personnel and enhance their professional knowledge and expertise in sentencing, the Judicial Yuan organized two sessions of the “Sentencing Practice and Development Course” on June 13–14 and November 4–6, 2024, with a total of 537 judicial personnel, including judges, prosecutors, and attorneys, participating. In addition, two sessions of the “Development of the Sentencing System” and “Research on Sentencing Practice” courses were held on September 18–19 and November 19–21, 2025, with a total of 274 judges, prosecutors, attorneys, and other judicial personnel registering to participate. Relevant courses will continue to be organized in 2026.

【 Recommendation No. 20 】 Investigate international corruption and malfeasance

〈 Concluding Observations 〉

Taiwanese enforcement authorities are encouraged to take a proactive approach to detection of international corruption offences, such as regularly checking media reports and enforcement databases of countries in which Taiwanese companies operate. (Corresponds to Article 30 of the “UNCAC”)

79. Actively building partnerships with multinational corporations and proactively uncovering international corruption crimes: The investigation and collection of evidence for corruption crimes committed by foreign or multinational corporations are difficult due to the authority and jurisdiction of law enforcement agencies. The MOJ continues to strengthen contact with multinational corporations in Taiwan, and raised the level of awareness campaigns for corporate corruption investigations, forming partnerships and also providing timely explanations that corruption and malfeasance

cases involving foreign companies and internal personnel may be reported to the MJIB. In addition, the leads provided by law enforcement agencies of the host country help Taiwan proactively uncover international corruption crimes. Between 2023 and 2025, law enforcement agencies of host countries assisted legal attachés of the MJIB in investigating a total of 7 potential corruption cases.

【Recommendation No. 21】 Promote the Whistleblower Protection Act

〈 Concluding Observations 〉

Adopt as a matter of priority comprehensive whistleblower protection legislation for the public and private sectors, corresponding to the highest international standards. (Corresponds to Article 33 of the “UNCAC”)

80. Legislative background: Given that major corruption and malfeasance cases in society are often concealed and secretive, it is difficult to uncover them in a timely manner unless insiders are courageous enough to expose them. Current laws in Taiwan, including the “Anti-Corruption Act,” the “Anti-Corruption Informant Rewards and Protection Regulation,” and the “Witness Protection Act,” all provide whistleblowers with protection and reward measures, such as maintaining the confidentiality of their identity, personal safety protection, and short-term living arrangements. Competent authorities have also included whistleblowing clauses or rewards in their respective regulations (such as labor, environmental protection, food safety, and finance), but there is still no comprehensive protection system for those who directly expose illegal activity.
81. The special law applies to the public sector: The “Public Interest Whistleblower Protection Act” with a total of 21 articles was promulgated on January 22, 2025 to encourage whistleblowing on corruption and protect whistleblowers. The act took effect on July 22, 2025 and is applicable to government agencies, public enterprises, and state-owned enterprises, as well as government-sponsored foundations, investee companies, or institutions announced by the Ministry of Civil Service. It provides job protection, identity confidentiality, personal safety protection, and liability reduction for internal whistleblowers in the public sector. Procedural protection includes the

reversal of the burden of proof and the prioritization of whistleblowers' counterclaims for investigation, ensuring that the rights and interests of whistleblowers are protected.

82. Private sector whistleblower protection mechanisms: While the aforementioned special law on whistleblower protection does not apply to the private sector, whistleblower protection mechanisms in the private sector currently rely on internal whistleblower channels within private companies, or the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies established by the FSC. Furthermore, the “Executive Yuan Project for the Protection of Whistleblowers” launched by the Executive Yuan in 2023 will utilize the legislative strategy of “separating public and private sectors, and parallel implementation of executive and legislative processes,” in which relevant departments will continue to provide administrative guidance for the private sector to establish its own internal whistleblower protection system, aiming to gradually deepen this system while minimizing the impact on the private sector.

(For information on whistleblower protection, Please refer to the response for Article 8, Paragraphs 4 in Volume 2 and Article 33 in Volume 3.)

【Recommendation No. 22】 Revise the definition of victim of corruption

〈 Concluding Observations 〉

Consider including a broad definition of a victim of corruption in its Criminal and Civil Procedure Codes, taking into account cases of indirect damage and collective victims in order to assure their legal standing in such proceedings. (Corresponds to Article 35 of the “UNCAC”)

83. Legal interest protection in corruption cases

- (1) The definition of victims of corruption crimes is closely related to the protection of legal interests. Corruption crimes pose a serious threat to social stability and safety, weaken the democratic system and the rule of law, and harm economic development and social justice. The protection of legal interests can be observed from the perspectives of the public and private sectors. Corruption crimes in the public sector damage the public's trust in the impartiality and integrity of civil servants in performing their duties, while corruption cases in the private sector undermine the

fairness of competition. Therefore, Taiwan's legal system examines the substantive impact of corruption in both the public and private sectors, and protects the rights of those who have suffered losses due to corruption.

- (2) In terms of substantive law, the legal interests protected by Taiwan's "Anti-Corruption Act" and the chapter on offenses of malfeasance in office in the "Criminal Code" are mainly the nation's legal interests, but this does not exclude the possibility that specific subjects may be victims in cases. If a natural person or legal entity suffers substantial damages due to corruption, for example: Article 132, Paragraph 1 of the "Criminal Code" recognizes the public as victims during criminal proceedings when public officials leak classified documents relating to matters other than national defense, and allows the public to claim civil damages. Regarding corruption crimes in the private sector, such as special breach of trust, both natural persons and legal entities can be victims and may seek relief according to the legal procedures below.

84. Compensation of damages suffered by victims of corruption

- (1) Victims of corruption may seek compensation for damages according to civil law. The requirements that serve as the basis of such claims are determined by relevant substantive laws. In addition, if a civil servant intentionally or negligently infringes upon the freedom or rights of citizens while performing his or her duties and exercising public power, citizens may seek state compensation in accordance with the "State Compensation Law."
- (2) Victims may seek compensation for damages based on the facts of their case in accordance with the procedures specified in Taiwan's "Code of Civil Procedure." Articles 41 to 44-3 of the "Code of Civil Procedure" specify the procedures for multiple parties or class action lawsuits, and take into account both procedural economy and consistency of judgment.
- (3) Furthermore, the "Code of Criminal Procedure" specifies the procedure of criminal trials and is a procedural law in nature. It includes matters concerning victims during criminal procedure and related protective measures to ensure the legal status. Articles 487 to 512 of the "Code of Criminal Procedure" provide "supplementary

civil action,” ensuring that individuals who sustain damages due to a crime may file a civil action in parallel with criminal proceedings to seek compensation from the defendant and those liable for compensation under the Civil Code.

- (4) In summary, after reviewing the current laws of Taiwan, we have not amended the definition of victims of corruption through a separate legislative approach. Instead, we adopted an integrated approach of existing substantive and procedural laws for individuals or legal entities that have suffered direct, indirect, or collective harm due to corruption to commence judicial proceedings and assert their rights based on the specific circumstances of each case. This effectively achieves the purpose of ensuring the right to compensation for damage for victims as required by Article 35 of the “UNCAC.”

【 Recommendation No. 23 】 Complete the amendment to the Law of Extradition

〈 Concluding Observations 〉

Finalise and enact the revised draft law on extradition. (Corresponds to Article 44 of the “UNCAC”)

85. Amendment process

- (1) Most countries around the world use extradition treaties as the basis for requesting and executing extradition. In the absence of an extradition treaty, extradition may still be carried out on a case-by-case basis based on the principle of reciprocity. Many countries have enacted relevant laws to provide norms for practical operations.
- (2) “Law of Extradition” of Taiwan was enacted in 1954. Except for a textual amendment in 1980, it has not been amended for more than 40 years. Its provisions have become outdated and inconsistent with international extradition practices and with the current criminal procedure system. After referencing international conventions and foreign legislation, the MOJ completed a draft amendment to the “Law of Extradition” (50 articles in total) and submitted it to the Executive Yuan for review in 2020. The Executive Yuan completed its review in 2022 and submitted it

to the Legislative Yuan for deliberation. However, the Legislative Yuan did not continue to review the draft amendment due to “non-continuity of legislative terms” in accordance with the “Law Governing the Legislative Yuan's Power.”

86. Proposal for improvement: The MOJ is closely monitoring whether the Executive Yuan will make the policy decision to incorporate the “Rome Statute of the International Criminal Court” into domestic law. After receiving the abovementioned policy decision, the MOJ will prepare a new draft amendment to the Law of Extradition in accordance with the policy guidance of the Executive Yuan, and then submit it to the Executive Yuan for review.

(For information on the legislative and amendment history of the “Law of Extradition,” Please refer to the response for Article 44 in Volume 2.)

【Recommendation No. 24】 Complete the legislation of the undercover and technological investigation laws

〈 Concluding Observations 〉

Proceed with consideration of the draft “Undercover Investigation Act” and to legal means by which evidence and intelligence can be obtained from computer systems during authorized investigations. Complete the drafts of the “Science and Technology Investigation Act” and the “Undercover Investigation Act,” and facilitate the enactment and implementation of such provisions consistent with the effective implementation of UNCAC. (Corresponds to Article 50 of the “UNCAC”)

87. Legal system for undercover investigation: Undercover investigations involve numerous rights and interests, including the personal safety of personnel, protection of their identity, and exemption from criminal liability. There are also practical issues to be resolved, such as how evidence obtained during undercover operations is evaluated. After collecting opinions from various sectors and referring to foreign legislation, the MOJ has decided that it is not appropriate to implement undercover investigation in the current stage.
88. Legal system for technological investigation: In response to the increasing use of technology to commit crimes and the surge in digital crimes, it has become a necessity

for investigative agencies to utilize technological equipment or technologies for investigation, in order to effectively prosecute crimes and prevent their investigation methods from becoming outdated. This is necessary to ensure national security and maintain social order. Furthermore, explicit regulations are needed to provide the legal basis for law enforcement engaging technological investigations, because it interferes with the fundamental rights of the people. Accordingly, Taiwan added the chapter on “Special Compulsory Measures” (Articles 153-1 to 153-3) in the “Code of Criminal Procedure” in 2024. The chapter authorizes law enforcement agencies to use the Global Positioning System (GPS) or technological methods to investigate the location and card number of mobile communication devices in the possession of or used by the defendant or criminal suspect when investigating crimes or collecting evidence. It also legalizes technological investigation tools, such as GPS, mobility location tracking system, and thermal imaging cameras, to improve the efficiency and accuracy of investigations by law enforcement agencies. Considering that the aforementioned methods significantly interfere with people's fundamental rights, such as the right to privacy and the right to information autonomy, the chapter require more rigorous procedures (For example, Article 153-1 adopts a tiered control system for tracking location investigations, which can be carried out by prosecutors or judicial police (officials) for short-term tracking, while long-term tracking requires the permission of the court; Articles 153-2 and 153-3 require court permission before implementation.) to protect human rights.

【Recommendation No. 25】 Include asset recovery clauses in agreement signed with other countries

〈 Concluding Observations 〉

Consider new ways to circumvent diplomatic restrictions. Amend the signed agreements with other countries to include provisions on asset recovery. (Corresponds to Article 51 of the “UNCAC”)

89. Facing the increase in transnational crime, countries must use various mechanisms, such as mutual legal assistance, to seize criminal proceeds, apprehend fugitives, conduct investigations, and collect evidence. Taiwan has overcome all difficulties due

to its special diplomatic situation, and made every effort to sign mutual legal assistance treaties and agreements with other countries. Currently, most of the countries/regions that have signed mutual legal assistance treaties/agreements with Taiwan can request assistance from each other based on these treaties/agreements. Taiwan has signed treaties/agreements with 16 countries. In the future, Taiwan will continue to prioritize signing mutual legal assistance treaties/agreements with allied countries, New Southbound countries, and like-minded European countries. Taiwan will also continue to establish cooperation channels through active exchanges with other countries during international conferences.

(For information on asset recovery agreement, Please refer to the response for Article 51 in Volume 2.)

【 Recommendation No. 26 】 Strengthen the oversight mechanism for politically exposed persons (PEPs)

〈 Concluding Observations 〉

Consistent with UNCAC, define clear criteria of the profile of legal and natural persons, accounts and transactions that shall be subject to enhanced scrutiny. Create a registry of persons (legal and natural) that should be subject to enhanced scrutiny and develop a proactive policy of regular notification of such lists to the financial institutions of Taiwan. (Corresponds to Article 52 of the “UNCAC”)

90. Legal basis: Article 8 of the “Money Laundering Control Act” stipulates that financial institutions and designated non-financial businesses and professions (DNFBPs) shall verify whether customers and their beneficial owners or senior managers, as well as their family members or close associates, are current or former politically exposed persons (PEPs) in domestic or foreign governments or international organizations. Once PEPs are identified as high-risk customers by financial institutions, enhanced measures must be taken to verify their identity. Therefore, after referencing international regulations, the “Standards for Determining the Scope of Politically Exposed Persons Entrusted with Prominent Public Function, Their Family Members and Close Associate” were established in 2017 to clarify the scope of the regulations.

91. Continue to optimize review procedures: Taiwan established an AML/CFT system to assist businesses and personnel obligated to conduct customer due diligence under the “Money Laundering Control Act” in reviewing PEPs, DNFBPs, or their family members and close associates. The system contains a list of foreign databases that can be used as reference and for comparison. Since there is no official database on domestic PEPs or their family members and close associates, identification has been difficult for financial institutions in practice due to the lack of publicly available information. Recommendations will continue to be collected from all sectors for the legal and implementation aspects of the aforementioned identification standards, and proposals for improving the domestic PEPs review process will be implemented.

【Recommendation No. 27】 Identify individuals who are the actual controllers of companies and flexibly disclose the information registered by beneficial owners

〈 Concluding Observations 〉

Establish a central register of beneficial ownership that sufficiently identifies those who have substantial control over companies or other corporate vehicles. For this purpose, the current regulation on Beneficial Ownership shall be improved to move from the identification of shareholders with more than 25% of the capital, to the more functional concept of “natural person in real control of the company” The definition of beneficial ownership should be broadened to enable identification of persons who are in control of the company. Consider the use of unique corporate role holder identifiers for individuals who are or become directors of companies or general partners of limited partnerships. Implement a flexible policy of who may have access to the registry of beneficial ownership to avoid opaque corporate veils, promote transparency and narrow the space for corrupt practices and impunity. (Corresponds to Article 52 Paragraph 3 of the “UNCAC”)

92. Increasing the transparency of legal entities: Establishing a centralized registration platform for beneficial owners can indeed help improve the transparency of legal entities and legal agreements. However, it is only one of the auxiliary mechanisms for identifying and verifying beneficial ownership. To assist in establishing a sound AML

system and increase the transparency of legal entities (companies), Article 22-1 of the “Company Act” stipulates that companies shall report and register information on directors, supervisors, managers, and shareholders holding more than 10% of their total outstanding shares or total capital on the “Company Transparency Platform” every year. The correctness of information is ensured by having companies submit data to the platform and allowing financial institutions (FIs) and DNFBPs to access the information and report abnormalities. In addition, verification will continue to be carried out in the future to ensure the accuracy, timeliness, and completeness of the information.

93. Regarding the “Special Corporate Role Holder Identification Code,” according to Article 393 of the Company Act, the competent authority shall disclose information such as the company name, business operations, company location, names of directors and supervisors and their shareholdings, and names of managers. According to Article 17 of the Limited Partnership Act, the competent authority shall disclose information such as the name of the limited partnership, business, location, name of each general partner and capital contribution amount and liability type of each partner, name of the limited partnership's responsible person, and name of the managerial officer. Anyone can obtain information on the directors of companies or the general partners and managers of the limited partnership on the “Business Registration Information Public Query System” of the MOEA. Taiwan's judicial authorities, FSC, the National Taxation Bureau of the Ministry of Finance, the Anti-Money Laundering Office, and other government agencies can also use the “Company Responsible Person and Major Shareholder Information Reporting Platform” to inquire about or investigate illegal fund flows, tax information, and the implementation of international anti-money laundering standards, in accordance with their respective powers and responsibilities.
94. Sector-specific AML/CFT regulations in Taiwan employ varying criteria for identifying beneficial owners: The effectiveness of Taiwan's measures to enhance the transparency of legal persons and legal arrangements is measured by whether competent authorities can access adequate, accurate, and timely information on the beneficial ownership and control of these entities (in accordance with FATF Recommendation 24). An analysis of the definition of “Beneficial Owner” across various sector-specific AML/CFT

regulations reveals a primary focus on identifying the natural person(s) who ultimately owns or controls the customer. Furthermore, while the threshold for “control” is predominantly defined as directly or indirectly holding more than 25% of a legal person's shares or capital, certain sector-specific regulations incorporate additional criteria for identifying natural persons who exercise control through other means, extending beyond mere ownership percentages. Consequently, the consistency of obtaining adequate and accurate information on beneficial owners or controllers across all sectors remains a key area for ongoing refinement.

95. In addition to discussing feasible solutions for identifying beneficial owners under existing regulations with relevant authorities, the Anti-Money Laundering Office continues to strengthen the effectiveness of the anti-money laundering framework, actively adopts international standards as it studies, integrates, and unifies the thresholds for identifying beneficial owners across various industries. The aim is to eliminate differences between regulations for different industries through legal procedures and ensure that all regulated entities implement rigorous identification of beneficial owners and verification procedures, thereby ensuring that the legal framework is completely aligned with international assessment standards.

【Recommendation No. 28】 Strengthen asset recovery and disposal

〈 Concluding Observations 〉

Follow the principles of the Global Forum on Asset Recovery (GFAR) to promote successful asset recovery, including the request of technical assistance towards successful asset recovery and disposition. (Corresponds to Articles 52 and 56 of the “UNCAC”)

96. Facing the increase in transnational crime, countries must use various mechanisms, such as mutual legal assistance, to seize criminal proceeds, apprehend fugitives, conduct investigations, and collect evidence. Taiwan has overcome all difficulties due to its special diplomatic situation, and made every effort to sign mutual legal assistance treaties and agreements with other countries. Currently, most of the countries/regions that have signed mutual legal assistance treaties/agreements with Taiwan can request assistance from each other based on these treaties/agreements. Taiwan has signed

treaties/agreements with 16 countries, including the United States, Germany, Poland, Vietnam, the Philippines, and Palau.

97. Taiwan executed the return of criminal proceeds in accordance with the “Agreement on Mutual Legal Assistance in Criminal Matters between the Taipei Economic and Cultural Representative Office and the American Institute in Taiwan” and “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 2024. This is the first case of Taiwan assisting in seizing and returning illicit assets to the United States, and then receiving a share of the illicit assets from the United States.

98. Since 2022, there have been 3 cases requiring asset recovery (including those already completed). Besides the successful recovery of over 50% from the United States, the remaining cases include:

(1) South Korea

After communication and coordination by the MOJ, the MOJ of the Republic of Korea sent a prosecutor investigator from its international crime division and the investigator responsible for the case to Taiwan New Taipei District Prosecutors Office on June 15, 2023, where they collected KRW45,109,000 (equivalent to over NT\$1 million) of criminal proceeds on behalf of victims in South Korea. The estimated recovery rate is approximately 100%.

(2) The French La Fayette Warship Procurement Case

Taiwanese prosecutors formally requested the return of frozen assets of the Wang family from Liechtenstein and Switzerland, and gained support and assistance from the countries. Approximately US\$11 million of criminal proceeds frozen in the accounts of the Wang family, the deceased arms dealer involved in the Lafayette frigate scandal, were repatriated to Taiwan on February 2, 2023. Furthermore, after assisting in freezing assets, the Swiss Federal Office of Justice agreed on February 3, 2021 to repatriate the frozen assets to Taiwan. It subsequently repatriated over US\$138.04 million back to Taiwan on July 11, 2023. Taiwan is currently working

with other countries to recover the illicit gains in this case. Based on the Supreme Court's rulings in 2019 and 2021 to recover the criminal proceeds of US\$487,192,808.72 (approximately NT\$13.5 billion) in this case, the recovery rate as of 2023 is approximately 34.2%.

(For relevant cases regarding asset recovery, Please refer to the response for Article 57 in Volume 2.)

【 Recommendation No. 29 】 Providing technical assistance through international experience sharing

〈 Concluding Observations 〉

As encouraged by Article 62 of UNCAC, the Government of Taiwan may consider whether it wishes to strengthen its engagement and influence with developing countries by sharing its skills and knowledge of anti-corruption, money laundering and asset confiscation. Much of the potential greater supply of assistance from Taiwan could be in the form of lower cost skills and knowledge transfer, not necessarily financial capital. (Corresponds to Article 62 of the “UNCAC”)

99. Expanding professional diplomacy: While Taiwan encounters challenges in international cooperation due to its unique geopolitical position, the recommendations from the Mutual Evaluation/International Review Committee offer a strategic pathway for diplomatic breakthroughs. By exporting Taiwan’s expertise in AML/CFT, asset forfeiture, and Mutual Legal Assistance (MLA) to developing nations and international organizations, Taiwan can enhance its global visibility and exert its soft power within the international community.

100. Results of experience sharing with developing countries: Important exchange and capability building activities that were recently held to broadly build capabilities in anti-corruption, anti-money laundering, and asset seizure, and to effectively strengthen connections and influence in developing countries are as follows:

- (1) The “Indo-Pacific Youth International Integrity Exchanges” was held in 2022, with young cadres from NGOs in four countries, namely the Philippines, Indonesia, Sri Lanka, and Papua New Guinea, visiting Taiwan to observe anti-corruption and

- transparency measures, and also share their practical experience in anti-corruption.
- (2) The “Global Cooperation and Training Framework (GCTF) International Workshop on Multi-Stakeholder Engagement in Anti-Corruption” was held in 2023. Government officials, experts, scholars, and members of NGOs from 14 countries, including Malaysia, Thailand, Palau, Indonesia, the Philippines, Sri Lanka, Papua New Guinea, and Belize, participated in the workshop to jointly discuss practical measures to enhance the effectiveness of the anti-corruption alliance.
 - (3) In 2024, Taiwan served as an evaluator in the APG third-round mutual evaluation of the Marshall Islands and Nauru. The same year, Taiwan also held an APG evaluator training workshop, and government officials from 17 countries in the Asia-Pacific region participated in the training. Taiwanese government officials and experts shared their experience in complying with FATF international standards and the perspectives and roles of evaluators in the mutual evaluation process.
 - (4) In 2024, a total of 8 law enforcement officers from 4 countries participated in the “2024 Workshop on Digital and Transnational Crime Investigation with West Asia Law Enforcement” and 15 law enforcement officers from 6 countries participated in the “2024 Workshop on Digital and Transnational Crime Investigation with African Law Enforcement”. The workshops covered criminal forensic investigation, interagency and cross-border intelligence exchange practices of the Financial Intelligence Unit, the current status of combating cross-border crime, and international cooperation in prevention measures.
 - (5) In 2024, 16 law enforcement officers from 7 countries in the Asia-Pacific region were invited to participate in the “2024 Workshop on Transnational Crime Investigation” sharing practices and cases of transnational crime investigations.
 - (6) In 2025, Taiwan signed the “Agreement Between the Anti-Money Laundering Division, Investigation Bureau, MOJ, Republic of China (Taiwan) and Eswatini Financial Intelligence Centre (EFIC), Kingdom of Eswatini, Concerning Cooperation in the Exchange of Financial Intelligence Related to Money Laundering, Associated Predicate Offences, Terrorism Financing and Proliferation Financing” with the

Eswatini Financial Intelligence Centre to accelerate the exchange of financial intelligence between the two parties, assist in the investigation of money laundering, financing of terrorism and weapons, and related cases, and continue to cooperate on education and training in Eswatini.

(7) In 2025, the AMLD co-hosted the “Virtual Assets Asia Pacific Regional Workshop” with the Egmont Centre of FIU Excellence and Leadership (ECOFEL). They invited 37 officials from the financial intelligence centers of 20 countries including Eswatini and countries in Asia Pacific. Participants engaged in in-depth exchanges and experience sharing with 10 experts from the public and private sectors of 8 countries, including France, Italy, and Israel, on crimes related to virtual assets.

101. Proposal for improvement: In the future, Taiwan will continue to share its practical experience in anti-corruption, judicial cooperation cases, and anti-money laundering technologies by participating in international workshops, professional forums, and training on regulations. Taiwan will actively export its successful governance model to other countries and strengthen its connection with and influence on developing countries.

【 Recommendation No. 30 】 Participate in regional and multilateral organizations to strengthen technical assistance and exchanges

〈 Concluding Observations 〉

Taiwan’s Second Report under the United Nations Convention against Corruption states that: “Taiwan has very limited participation in international or regional cooperation mechanisms for preventing or combating corruption, resulting in many challenges for combating cross-border corruption crimes and recovering assets.” Taiwan could consider developing and maintaining a strategic policy to guide technical assistance and information exchange to identify priorities and opportunities for Taiwan to engage in technical assistance in regional and multilateral organizations (APG, APEC, ARIN-AP) and with individual countries through bilateral assistance. Taiwan may consider assigning responsibility to a senior official to lead this work, and consider appointing an Ambassador for Anti-Corruption. (Corresponds to Article 60 of the “UNCAC”)

102. Accumulating national anti-corruption capabilities: In recent years, Taiwan has been

committed to aligning its anti-corruption efforts with international standards, and has been actively participating in regional and multilateral anti-corruption organizations, such as the Asset Recovery Interagency Network Asia Pacific (ARIN-AP), the Egmont Group (EG), the Asia-Pacific Group on Money Laundering (APG), the Financial Action Task Force (FATF), the Asia-Pacific Economic Cooperation (APEC) Anti-Corruption and Transparency Experts Working Group (ACTWG) and its affiliated Anti-Corruption Authorities and Law Enforcement Agencies Network (ACT-NET). Taiwan has signed bilateral and multilateral trade agreements with various countries, and also continues to seek opportunities for joint investigation and law enforcement with international anti-corruption agencies, in order to enhance its capabilities to combat transnational corruption, showing that Taiwan can make concrete contributions to the international community in the field of anti-corruption.

103. The AMLO continues to send personnel to participate in international conferences and professional training. In the past three years, Taiwan sent a total of 20 personnel to participate in 14 international conferences, including the FATF Plenary and Working Group Meetings, the APG Annual Meeting, the APG Annual Typologies Workshop, Mutual Evaluation Face-to-Face and On-Site Meetings, Enforcement of Maritime Sanctions Against North Korea - Southeast Asian Multi-Country Workshop, the Standards Training Course (STC), and the FATF/APG Assessor Training.
104. The Taiwan Transparency Forum was held in 2024. In addition to inviting 9 international guests from 4 countries, including TI and the Special Investigation Service of the Republic of Lithuania, to share international anti-corruption trends and successful experiences, they also saw the practical results of the Government Procurement Integrity Platform.
105. Proposal for improvement: Regional organizations, international institutions, and like-minded countries will continue to be invited in the future to jointly plan international education and training events. Taiwan will share its experience and engage in exchanges in anti-corruption, anti-money laundering, and cross-border law enforcement, and further expand the possibilities of multilateral cooperation and assistance. For example, Taiwan will participate in or organize training courses at the Egmont Centre of FIU Excellence and Leadership (ECOFEL), and promote

international cooperation in related fields through international seminars and by building professional competencies in anti-corruption, money laundering, and asset seizure.