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

(Volume 2 - Chapters 2 and 5)

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【THEMATIC AREAS】II.Preventive measures

I. Prevention (arts.5-13)

Article 5: Preventive anti-corruption policies and practices

Article 5, paragraph 1

§5 (1)

> Each State Party shall, in accordance with the fundamental principles of its legal system, develop and implement or maintain effective, coordinated anti-corruption policies that promote the participation of society and reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability.

A. Is your country in compliance with this provision?

1. Yes.

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

2. Anti-Corruption Policy Implementation and Coordination Mechanisms

(1) National Integrity Building Action Plan

(a) Incorporate the framework of the "National Integrity System (NIS)" as proposed by Transparency International (TI) to formulate strategic objectives for national integrity development; coordinate diverse governmental entities to execute initiatives aligned with the integrity construction efforts delineated in the "UNCAC"; and devise pertinent specific strategies, implementation measures, and performance benchmarks. The MOJ holds annual meetings with various ministries to evaluate the previous year's performance and establish targets for the current year in order to uphold the principles and regulations against corruption as outlined by the UNCAC and enhance performance assessment. These targets are then reported to and approved by the Executive Yuan for ongoing implementation.

(b) A total of 104 conclusive opinions regarding significant issues related to Taiwan's

implementation of anti-corruption have been proposed in response to the ROC's Second Report under the "UNCAC" International Review Committee. Since 2023, designated agencies have included specific and achievable measures in this plan to align with international trends in anti-corruption and address challenges and suggestions related to implementing these conclusive opinions at the local level. The goal is to revitalize the content of the plan and unite the efforts of both the public and private sectors to uphold the country's image of integrity. The process of proposing new or revised implementation measures has been completed after receiving written reviews from 18 domestic experts and scholars, as well as 13 NGO groups, and considering external opinions.

(2) Central Integrity Committee[1]

Since 2008, Taiwan has established the Central Integrity Committee under the Executive Yuan. It is chaired by the Premier, with the MOJ serving as the secretariat. Experts, scholars, and independent community representatives are appointed as integrity commissioners. Regular meetings are held to ensure and coordinate anti-corruption efforts among government agencies. Under the guidance of the Central Integrity Committee, effective cooperation on integrity policies among various ministries and agencies is promoted. Committee members engage in thorough discussions during meetings, and decisions are implemented based on the chair's directives. Alternatively, coordination may be facilitated by the Executive Yuan's Ministers without Portfolio, allowing relevant ministries to achieve effective solutions and cooperative efforts on improvements of integrity issues. Each meeting also reviews and follows up on previous directives, establishing a supervision and coordination mechanism to strengthen the overall integrity prevention system.

(3) Integrity report meetings of agencies at all levels

To implement integrity in governance and enhance administration performance, the "Operation Guidelines for Integrity Report Meetings in Central Authorities and Local Governments," revised and issued by the MOJ in 2022, stipulate that central authorities and local governments shall establish integrity report meetings. These meetings are responsible for planning internal integrity programs, consulting on anti-corruption work, and supervising and assessing anti-corruption work, and are held once or twice a year. The meetings are generally chaired by the head of the

[1] In 2008, the "Guidelines for the Establishment of the Central Integrity Committee" were enacted and promulgated, specifying the committee's duties, membership structure, and meeting frequency.

authority, with senior executives from various units or heads of affiliated agencies serving as members. In practice, issues related to the management of organizational integrity risk, findings from internal control audits, and the promotion of administrative transparency shall be coordinated for discussion.

3. Policies Promoting Social Participation

(1) Taiwan Open Government National Action Plan (Refer to Article 13, Paragraph 1)

(a) In accordance with the "Open Government Partnership" (OGP) international organization standards, Taiwan has established the "Executive Yuan Open Government National Action Plan Promotion Task Force" to formulate the "Taiwan Open Government National Action Plan[2]." Upholding the spirit of public-private collaboration, it emphasizes transparency, accountability, participation, and inclusion. This plan was implemented from January 2021 until May 2024, with a total of 19 commitments promoted collaboratively by government departments and the private sector, of which 5 commitments are related to anti-corruption. These include "Enhancing Political Donation Transparency," "Establishing and Improving the Government Procurement Integrity Platform," " Legislation of the Whistleblower Protection Act," "Beneficial Ownership Transparency," and "Policies on Financial Transparency of Religious Groups to Close AML Loopholes ." The second Open Government National Action Plan runs from March 2025 to December 2028, and include 7 commitments, of which the commitment related to anti-corruption is "Increase transparency in political donations."

(b) The outcomes of Phase 1 of the Action Plan and its anti-corruption related commitments up to May 2024 included the completion of the draft amendment to the "Political Donations Act," which was submitted to the Executive Yuan for review. The provision requiring the disclosure of related-party transactions in the "Regulations Governing the Audit of Political Donations" was elevated to the level of the main law, and fines will be imposed on those who fail to disclose such information. Central government agencies and local governments have established a platform or website sections for promoting integrity in government procurement

[2] Taiwan's "Open Government National Action Plan" is based on the relevant regulations of the Open Government Partnership (OGP) international organization. After widely soliciting proposals and suggestions from government agencies and the private sector, the plan adopts a public-private partnership approach to facilitate joint participation, discussions, and selection of the proposals for commitments. After the draft is completed, it is submitted to the Executive Yuan for approval and implementation. The commitments of each phase of the plan are not necessarily continuous or related.

of 76 major public construction projects[3] with a total procurement amount of NT$1.6614 trillion. The Legislative Yuan passed the third reading of the Public Interest Whistleblower Protection Act on December 27, 2024, and 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. In terms of "transparency of information on actual beneficiaries," the "Business Registration Information Public Query System" and the "Company Responsible Person and Major Shareholder Information Reporting Platform" have been used more than 100 million times. A total of 207 anti-money laundering education and training sessions have been conducted for the jewelry industry, land administration agents, real estate brokerage, financial institutions, accountants, and lawyers, with a total of 13,551 participants. For 204 national religious foundations, written financial audits were completed for 202, and on-site financial audits were conducted for 50 foundations.

(c) To advance Taiwan Open Government National Action Plan and align with international standards, the National Development Council held 1 online international seminar in 2021 and another in 2022, inviting over 10 experts and scholars from various countries to share and exchange ideas on topics related to open government. Notable participants included María Baron, the former civil society co-chair of Open Government Partnership (OGP), and Shreya Basu, the OGP Asia-Pacific representative, along with other representatives from OGP member countries. In 2023, Taiwan attended the 8th OGP Summit in Estonia, sharing experiences with TI and the Open Contracting Partnership, among others.

(2) Please refer to Article 13 for other policies promoting social participation in anti-corruption, such as nationwide integrity education campaigns.

4. Laws that embody the principles of the rule of law, proper management of public affairs and property, integrity, transparency, and accountability.

(1) "Civil Service Act"

3 Government Procurement Integrity Platform: As of the end of 2025, the platform had 65 cases in operation, with a total amount of over NT$2.449 trillion.

The legitimacy of administration is an important cornerstone for preventing corruption. Article 1 of Taiwan's "Civil Service Act" stipulates that civil servants must perform their duties in accordance with the law and prescribed orders. Article 3 stipulates that civil servants are obligated to comply with orders issued within the scope of supervision by their superiors. If they believe that an order is unlawful, they must report it. If the supervising official deems that the order is not illegal and issues it in writing with a signature, the civil servants must comply, and the supervising official shall bear any responsibilities arising as a result. However, if their orders violate criminal law, civil servants have no obligation to comply. Article 6 provides that civil servants shall be impartial, honest, and diligent and may not engage in actions that damage the reputation of civil servants and the government. Article 17 states that civil servants may not provide gifts of property to the head official or receive any gifts in connection with the affairs they handle.

(2) "Civil Service Administrative Neutrality Act"

Public officials shall maintain neutrality. Article 4 of the "Civil Service Administrative Neutrality Act" stipulates that public officials shall perform their duties fairly in accordance with the law without giving differential treatment to any group or individual.

(3) For the code of conduct for public officials in Taiwan, please refer to Article 8, Paragraphs 2 and 3.

(4) "Budget Act"

The planning, compilation, deliberation, establishment, and implementation of the budget of the central government of Taiwan shall conform to the provisions of the amended "Budget Act" promulgated in 2021. The compilation and implementation of the budget shall be based on the spirit of financial management and observe the macro-economic balance principle. Article 25 clearly stipulates that the government shall not, outside of the scope of the budget, use public money or funds, dispose of public property or make investments; Article 26 requires that the procurement, sale or exchange of major movable property and real property of government shall be conducted pursuant to the budgetary procedure provided for in this Act. The review of the budgets for Taiwan's municipalities, counties (cities), and townships (towns, cities) shall be conducted in accordance with the provisions of the "Local Government Act."

To properly utilize national resources as a whole, strengthen financial management, and provide a basis for the preparation of annual budgets by both central and local governments, the Executive Yuan promulgates the "The Central and Local Government Budgetary Compilation Principles" each year to guide the process.

(5) "The Freedom of Government Information Law"

Taiwan established "The Freedom of Government Information Law" in 2005 to facilitate the public sharing and fair use of government information and to safeguard the people's right to know. Article 6 stipulates that government information related to the interests of the people shall be actively disclosed in principle, with the exception of information that is restricted from disclosure[4].

(6) "Civil Service Performance Evaluation Act"

Regular performance evaluations and rewards/punishments for public officials shall be conducted in accordance with the "Civil Service Performance Evaluation Act" and its enforcement rules. If a public official's regular work or conduct has deviations that meet the standards for punishment set forth in the evaluation regulations or by the agency, the agency shall verify and administer appropriate penalties through regular performance evaluations. In accordance with Article 12, Paragraph 4 of the Civil Service Performance Evaluation Act, if a public official is involved in corruption cases with significant administrative responsibility and there is conclusive evidence, they shall receive two major demerits at one time in their performance evaluation and be dismissed from their position.

(7) "Public Functionaries Discipline Act"

Article 2 of the "Public Functionaries Discipline Act" stipulates that public officials who engage in "illegal execution of duties, neglect in the performance of duties, or other acts of misconduct" or "illegal actions not related to the performance of duties that result in serious damage to the government's reputation" shall be subject to disciplinary sanctions if necessary. Article 9 stipulates that disciplinary sanctions include removal from the functionary duties, dismissal from office, deprivation or reduction of pension(i.e., retirement allowance, maintenance payment to military officials), suspension, demotion, reduction in pay (salary cut), fines, recording of

[4] According to Article 18 of the law, this includes national secrets, information restricted or prohibited from disclosure by law, information whose disclosure may impede criminal investigations, internal drafts of government agencies, information detrimental to personal privacy, and trade secrets.

demerits, and reprimand.

(8) Administrative Responsibility

The Agency Against Corruption, Ministry of Justice (Hereinafter referred to as AAC) amended and promulgated the "Operation Guidelines for Government Employee Ethics Units to Strengthen Administrative Anti-Corruption" in 2011. It directs all agencies' Government Employee Ethics Units to take immediate action in cases involving administrative violations that do not constitute corruption crimes in accordance with the applicable provisions of the "Public Functionaries Discipline Act," the "Civil Service Performance Evaluation Act," and other relevant regulations to pursue administrative accountability. If agency employees are involved in corruption cases that are accepted for investigation by judicial police agencies, prosecution offices, or courts at all levels, they shall actively sign off on pursuing administrative accountability, provided it does not interfere with ongoing investigations or trials, to implement corrective accountability measures.

(9) Please refer to the relevant information provided in the second chapter for other policies and measures reflecting the principles of the rule of law, proper management of public affairs and assets, integrity, transparency, and accountability.

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

5. National Integrity Building Action Plan

https://mojlaw.moj.gov.tw/LawContent.aspx?LSID=FL049828 (in Chinese)

The important execution measures that were added or revised in 2023 are summarized as follows:

(1) New implementation measures: such as considering the implementation of a centralized registration system for beneficial ownership; strengthening the substantive interaction between government agencies and enterprises in anti-corruption cooperation; reviewing amendments to the "Anti-Corruption Act" to clearly define or differentiate crimes such as bribery, embezzlement, theft, or misappropriation of property; discussing measures to enhance enforcement against transnational bribery; and analyzing the reasons for the inability to prosecute or convict under Article 11, Paragraph 3 of the "Anti-Corruption Act" in practice.

(2) Corrective measures for execution: such as actively completing the legislative draft

of the "Whistleblower Protection Act" and prioritizing its review; improving anonymous reporting channels in both the public and private sectors; and actively communicating with judicial officials from various countries through participation in related international meetings to facilitate the more efficient handling of relevant mutual legal assistance cases in criminal matters.

(3) The National Integrity Building Action Plan outlines the implementation measures and performance targets for each specific strategy from 2021 to 2024, as shown in Table 2-1.

Table 2-1 Implementation Measures and Achievement of Performance Targets for the Specific Strategies under the National Integrity Building Action Plan

Year	Number of Disciplinary Actions Imposed	Number of Disciplinary Actions Removed	Numbe of Performance Targets Achieved	Achievement Rate
2021	41	1	37	90%
2022	40	-	36	90%
2023	58	-	57	98.28%
2024	58	-	55	94.83%

Data source: AAC

6. Central Integrity Committee

(1) In 2022, the 25th meeting of the Central Integrity Committee approved the "ROC's Second Report under the UNCAC." It passed a resolution to request the MOJ to conduct the international review meeting for the ROC's Second Report under the UNCAC in accordance with the schedule. The MOJ successfully held the international review meeting between August and September 2022, showcasing Taiwan's substantial achievements in the field of anti-corruption over the past 4 years to the world.

(2) In the 26th meeting of the Central Integrity Committee in 2023, a discussion was held regarding the "Government Feasible Actions before the Passage of the Whistleblower Protection Act Draft." It was resolved that the Executive Yuan would convene relevant departments to hold meetings for discussions, establish a coordination mechanism, and approve the "Executive Yuan Initiative for Whistleblower Protection" in November of the same year. This initiative aims to strengthen the protection mechanisms for whistleblowers in private sectors such as healthcare, government-regulated industries, government-funded organizations, and publicly listed companies. In the same year, the 27th Central Integrity Committee resolution

was passed to enhance the transparency of Taiwan's legislative processes through the implementation of sound law-making practices and regulatory impact assessments. Additionally, the Executive Yuan convened a meeting to discuss specific threshold assessments related to regulations concerning the U.S.-Taiwan trade agreement, establishing a regulatory impact assessment mechanism.

(3) As part of the 28th Central Integrity Committee meeting in 2024, a resolution was made to discuss the enhancement of pre-service training for county (city) mayors, and members of the Legislative Yuan regarding integrity and gender equality. It was decided to periodically revise the content of the service guidelines manual for elected local administrative leaders. The Ministry of the Interior will evaluate the establishment of related mechanisms based on the chairperson's directives to strengthen overall preventive measures.

(4) Taiwan's concrete actions to support 1209 International Anti-Corruption Day as part of its practices to implement the United Nations Convention against Corruption (UNCAC) were reported in the 29th meeting of the Central Integrity Committee in 2025. During the meeting, the interim report of the Taiwan's Third Report under the "UNCAC," how the Integrity Awards internalize integrity into organizational culture, and highlights of international exchanges were shared for the international community to better understand Taiwan's progress. The 30th Central Integrity Committee gave a special report on "Implementing Measures to Protect State Secrets," and expressed its hope that the continued adoption of AI technology and digital auditing tools will improve auditing efficiency and early warning capabilities. It also encouraged the public to participate in oversight and work together to make Taiwan a benchmark and model for clean governance in the Asia-Pacific region.

(5) The 31st meeting of the Central Integrity Committee, held in 2026, featured a special report on the "International Review of the Third National Report under the United Nations Convention against Corruption (UNCAC)" and discussed the "gradual promotion of the structuring of government procurement data." The resolution required the Public Construction Commission of the Executive Yuan (hereinafter referred to as the PCC) to assess whether the current government procurement network system and data can be improved by adopting the international Open Contracting Data Standard (OCDS) or other methods to enhance the structuring of procurement data, so as to facilitate integration and open applications.

7. Taiwan Open Government National Action Plan

   https://www.ndc.gov.tw/en/Content_List.aspx?n=0DA7FCB068C7ECF5&upn=819FA8F2A1CE018F (in English)

8. The AAC has supervised all government agencies' Government Employee Ethics Units and conducted a statistical analysis on the number of administrative responsibilities and administrative corruption cases handled from 2022 to 2025, as shown in Table 2-2.

Table 2-2 Statistics on the number of administrative responsibility and anti-corruption cases handled by the AAC and various government ethics agencies

Year	Number of Cases
2022	769
2023	793
2024	753
2025	695

Data source: AAC

9. Annual Report of the AAC

   https://www.aac.moj.gov.tw/5791/5793/1237850/1237851/Lpsimplelist

10. Anti-Corruption Yearbook of the Ministry of Justice Investigation Bureau (hereinafter referred to as MJIB)

    https://www.mjib.gov.tw/eBooks/eBooks_CategoryList?UpCID=53

Article 5, paragraph 2

§5 (2)

> Each State Party shall endeavour to establish and promote effective practices aimed at the prevention of corruption.

A. Is your country in compliance with this provision?

11. Yes.

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

12. Corruption Prevention Practices and Tools

(1) Taiwan's practices and tools for preventing corruption are clearly defined in the specific strategies outlined in the "National Integrity Building Action Plan." They include risk management, Integrity Awards, public officials' asset declaration system, conflict of interest system, regulations on political donations and lobbying, and nationwide training and education policies and measures.

(2) For more information on Taiwan's anti-corruption policies and measures, please refer to the relevant data provided in Chapter 2.

13. Methods Used to Measure Effectiveness

(1) Performance evaluation of the National Integrity Building Action Plan

This plan requires each implementing agency to submit its performance indicator achievement status and promotion results to the MOJ annually to actively strengthen the implementation of various anti-corruption laws and policies stipulated in the National Integrity Building Action Plan. The MOJ shall review the achievement status of the performance indicators, set performance targets for the next year, and compile the overall execution results and newly set targets to report to the Executive Yuan.

(2) Independent Reporting Mechanism Review of the Taiwan Open Government National Action Plan (2021-2024)

The methodology and procedures of the Open Government Partnership (OGP) independent reporting mechanism were adopted to provide a baseline and evidence for the phase review after the completion of the 2021-2024 action plan. The content includes assessing the characteristics of the current action plan and each commitment, clarifying the potential obligations, opportunities, challenges, and implementation recommendations. This report was commissioned by the National Development Council and written by Keitha Booth, an independent researcher from New Zealand, and Associate Professor Mei-Jen Hung from National Taiwan University. During the process, interviews were conducted with 7 civil society organizations, and the report underwent peer review by John Wanna, Emeritus Professor at the Australian National University and Griffith University.

14. Evaluation of the Existing Legal and Institutional Framework

(1) Control and Audit

(a) In accordance with Article 1 of the amended "Control Act" promulgated in 2021,

the Control Yuan exercises its powers of impeachment, investigation, and audit in accordance with the Constitution of the Republic of China (hereinafter referred to as Constitution) and its amendments and may propose corrective measures. Article 24 stipulates that after investigating the work and facilities of the Executive Yuan and its affiliated agencies, if the Control Yuan finds deficiencies in internal controls or supervisory mechanisms that cannot effectively prevent the risk of corruption, it may, after review and resolution by the respective committees, propose corrective measures to the Executive Yuan or relevant agencies, to encourage them to address improvements.

(b) Taiwan's audit agencies act as a supervisor of fiscal integrity, dedicated to proactive measures against corruption, and are one of the important pillars of the national integrity system. In accordance with the "Audit Act," the powers of the audit agencies include inspecting property and any unlawful or dishonest acts in relation to financial duties. If unlawful situations are discovered, the audit agencies may report them to the Control Yuan for legal processing; if criminal matters are involved, they shall be transferred to the judicial authorities for handling. In addition, the audit agencies can identify potential risk matters that may affect the policy implementation or operational efficiency of various agencies in a timely manner, and they may provide early warning opinions.

(2) Research analysis of the Crime Prevention Research Center

The MOJ established the "Crime Prevention Research Center" under the Academy for the Judiciary in 2013 to conduct comprehensive research on the issue of crime in society, providing the basis for long-term planning of the government's criminal policy. In addition to commissioning empirical research projects and conducting research on its own, the Center publishes the book "Crime Situations and Analyses–Crime Trend Report" on an annual basis and the academic journal "Criminal Policies and Crime Prevention" which includes data, research, and analyses related to Taiwan's anti-corruption laws, policies, and corruption crimes. The center commissioned the research project "Evaluation of the Feasibility of Enacting a Special Law (Chapter) on Corporate Criminal Law−Using Indepth Study on Foreign Legal Systems as Core" in 2023, and will commission the research project "A Study on the Types of Punishments and Criminal Procedures in Taiwan's Legal System in Response to Corporate Crime" in 2026, providing the Ministry of Justice and relevant agencies with reference for policy planning and amendments to the law.

(3) Research Commissioned by the AAC

The AAC also conducts research investigations through commissioned academic or relevant institutions to assess the effectiveness and adequacy of the current anti-corruption legal system and policies or to study the applicability of international anti-corruption practices in Taiwan. This includes the 2022 "the Government Procurement Integrity Platform Research Project," the 2019 "Feasibility Study on Incentive Measures for Integrity Assessment of Public Institutions," and the 2018 "Legal and Practical Research on Japan's Whistleblower Protection System."

(4) Integrity and Governance Public Opinion Survey

Annual surveys have been commissioned by Transparency International Chinese Taipei since 2015 to understand the public's perception and expectations of the government's integrity agencies. The survey focuses on "Public Awareness and Evaluation of Integrity and Information Sources" as well as "Perception of the integrity of various public officials."

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

15. Implementation Status of the National Integrity Building Action Plan in Each Year

    https://www.aac.moj.gov.tw/6398/6436/6476/6480/Lpsimplelist (in Chinese)

16. Implementation Status of the Commitments by the Taiwan Open Government National Action Plan

    https://www.ndc.gov.tw/en/Content_List.aspx?n=0DA7FCB068C7ECF5&upn=819FA8F2A1CE018F

17. Control Yuan Supervisory Results Inquiry

    https://www.cy.gov.tw/CyBsBoxAll.aspx?n=718&sms=0 (in Chinese)

18. Statistics on the Exercise of Supervisory Power

    https://www.cy.gov.tw/EN/News.aspx?n=257&sms=8940

19. Special Audit Report

    https://www.audit.gov.tw/p/412-1000-158.php?Lang=zh-tw (in Chinese)

    (1) The National Audit Office has been promoting the development and application of digital auditing, striving to build a digital audit environment, improve digital audit regulations, and cultivate digital audit personnel. The goal is to enable information

technology to play a more active role in audit operations. In 2023, the National Audit Office implemented projects such as optimizing the digital audit platform within the internal website of the National Audit Office , providing e-Maps and GIS Data, and 7 other types of digital audit services. Additionally, the National Audit Office established the framework of digital auditing, and sent auditors to attend international certification training courses on information security auditing,in order to enhance audit effectiveness. In addition, the National Audit Office utilizes digital auditing to assist in audit work. For example, they employ Python to conduct audits on the Taiwan Cloud Generation platform from the perspectives of cash flows and information flows, and they use big data analysis to enhance the auditing of government drug prevention policy implementation. These methods are used to uncover potential risks.

(2) To identify high-risk procurement cases, the National Audit Office has utilized databases such as the Government e-Procurement System of the PCC, Executive Yuan to establish relevant query systems. The Office also has implemented warning control points that automatically send alerts about irregular cases to relevant audit units periodically under the principles of Robotic Process Automation (RPA). Alternatively, auditors may write their own programs using computer-assisted software (such as Excel VBA, Python, etc.) to screen for irregular procurement cases. Subsequently, the jurisdictional audit units may request additional documents from relevant agencies for further analysis or conduct on-site investigations. From 2021 through the end of 2025, audit agencies used Big Data analysis tools to investigate high-risk procurement cases and referred over 2,082 cases to investigative and anti-corruption units. Of these referred cases, prosecutors filed indictments or issued deferred prosecution dispositions in 298 cases involving suspected fraudulent amounts totaling approximately NT$904,980,000. Regarding the screening methods and investigation results, the National Audit Office has shared case studies through various channels, including the Training Class of Integrity Officials organized by the AAC. From a legal perspective, the Office also provides timely oversight, insight, and foresight audit opinions to relevant regulatory authorities to strengthen internal audit procedures within administrative agencies and prevent procurement fraud.

20. Special Issue on Criminal Policies and Crime Prevention

https://www.cprc.moj.gov.tw/1563/1590/1591/Lpsimplelist (in Chinese)

21. Crime Situations and Analyses in Taiwan

https://www.cprc.moj.gov.tw/1563/1590/1592/Lpsimplelist (in Chinese)

(1) According to the "Crime Situations and Analyses" book and the "Statistics of Justice" website, the number of cases in Taiwan in the past 2 years decreased from 246 in 2023 to 230 in 2024, and the number of suspects decreased from 896 in 2023 to 846 in 2024.

(2) Meanwhile, among the number of corruption cases concluded by local prosecutors offices, the offenses of Malfeasance in office decreased from 353 in 2023 (including 32 indictments, 43 deferred prosecutions, and 266 non-prosecutions) to 365 in 2024 (including 44 indictments, 47 deferred prosecutions, and 263 non-prosecutions). In both periods, the number of cases with non-prosecutions was the highest, but the non-prosecution rate decreased from 75.35% in 2023 to 72.05% in 2024. For cases related to the Anti-Corruption Act, the number of cases increased from 1,227 in 2023 (including 758 indictments, 62 deferred prosecutions, and 351 non-prosecutions) to 1,513 in 2024 (including 797 indictments, 220 deferred prosecutions, and 409 non-prosecutions). During this period, the number of indictments was the highest, but the indictment rate decreased from 61.78% in 2023 to 52.68% in 2024. §5 (2)

(3) Among cases of district prosecutors offices in the "execution confirmed" stage during the same period, 123 were indicted for offenses of malfeasance in office in 2023, the majority (91 people) were rejected and 19 people were sentenced to imprisonment for less than 6 months. This figure decreased to 63 people in 2024, in which 26 people were rejected and 26 people were sentenced to imprisonment for less than 6 months. In 2023, a total of 976 people were convicted under the Anti-Corruption Act, the highest number of people were sentenced to imprisonment for 3 to 5 years (439 people), followed by imprisonment for 1 to 2 years (122 people). In 2024, the number of people convicted decreased to 450, the highest number of people were sentenced to imprisonment for 1 to 2 years (134 people), followed by 61 people who were acquitted.

22. "Feasibility Assessment of Enacting a Special Criminal Law (or Chapter) on Corporate Criminal Liability in Taiwan: With a Focus on In-depth Studies of Foreign Legal Systems"

https://www.cprc.moj.gov.tw/1563/1595/1596/1597/41057/post (in Chinese)

23. Research report by the AAC

    https://www.aac.moj.gov.tw/6398/6666/6696/Lpsimplelist (in Chinese)

24. Annual Report of the AAC and Anti-Corruption Yearbook of the MJIB (Refer to Article 5, Paragraph 1)

Article 5, paragraph 3

§5 (3)

> Each State Party shall endeavour to periodically evaluate relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption.

A. Is your country in compliance with this provision?

25. Yes.

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

26. Current Integrity Status and Analysis Report

    In addition to promoting effective cooperation on integrity policies among various ministries and agencies, the Central Integrity Committee is also tasked with supervising and evaluating the implementation of anti-corruption work. The AAC regularly submits a “Current Integrity Status and Analysis” report to the committee, detailing the current status and key initiatives of anti-corruption work in Taiwan, as well as the results of governemnt integrity surveys on integrity, the trend and analysis of corruption and malfeasance crimes, and the investigation of major corruption cases. Meetings are generally held once every 6 months.

27. Integrated New System for Risk Management (including Internal Control) in Government Agencies (Refer to Article 9, Paragraph 2)

    The Executive Yuan promulgated the “Principles for Risk Management and Crisis Management in the Executive Yuan and Its Affiliated Agencies” in 2020. Subsequently, it developed the “Handbook for Risk Management and Crisis Management in the Executive Yuan and Its Affiliated Agencies.” It implemented the integrated new system for “Risk Management (including Internal Control) in Government Agencies” starting in

2021. This initiative encourages all agencies to incorporate risk management tools into their daily operations and decision-making processes. Through risk identification and assessment, agencies adopt internal controls or other appropriate policies and procedures to prevent major risks, such as corruption or impacts on governance efficiency, or to reduce the likelihood and severity of such risks. Moreover, risk management tools are used to integrate annual governance plans into a comprehensive risk management framework, which includes internal control. Please also refer to Paragraph 2 of Article 9 of this self-assessment checklist.

28. Integrity Awards

The AAC has been researching and establishing a mechanism for integrity assessments of public institutions using incentive measures since 2019. An award system encourages the public sector to conduct self-assessments of integrity risks, strengthen anti-corruption warnings, and introduce innovative integrity practices. After 4 years of trial evaluations and accumulating empirical evidence to refine the award system, the AAC launched the “Integrity Awards” in 2023 as a national-level official award, planning to conduct it regularly (annually). The assessment focuses on 5 major criteria: “Chief's determination and continuousacts of integrity ,” “Information and administrative transparency,” “Risk prevention and accountability,” “Demonstration of integrity effectiveness,” and “Clean and competent innovation and diffusion .” External third-party experts participate as evaluators to witness the integrity outcomes and benefits of the agencies, and rewards administrative teams with outstanding performance, setting benchmarks for learning from best practices.

29. Internal Auditing and Inventory Checking

(1) The AAC supervises the Government Employee Ethics Units that conduct project auditing and verification each year. These units regularly identify, review, and evaluate whether the regulatory systems for specific operations effectively prevent corruption, aiming to discover potential crises or risks. They provide suggestions for improving administrative operations and accurate feedback information to help agencies adjust their work content and direction in a timely manner or to uncover clues about corruption.

(2) For example, in order to proactively identify potential risks and improve the operational processes of agencies, the AAC supervised government employee ethics units in conducting project auditing under various themes in recent years, including

"Management of the Use of Public Columbariums," "Adjudication of Environmental Inspection Cases and Review for Stationary Pollution Source Permits," "Management of Government Agencies' Monetary Claims," "Management of the Use of State-Owned Public Property," "Subsidies - Labor Rights Assistance Cases," "Procurement of Firefighting Supplies and Fire Safety Equipment Maintenance Reporting and Review," and "Nationwide Project Auditing of High-Risk Government Procurement," in order to proactively identify potential risks and improve the operating procedures of government agencies. The AAC aim is to identify loopholes in administrative procedures and provide government agencies with suggestions for improvement, thereby establishing a sound risk management mechanism and improving administrative transparency.

(3) To mitigate the integrity risks arising from business practices that may lead to adverse consequences, the AAC has recently worked with various Government Employee Ethics Units, taking into account past corruption cases and current critical national policies. They have identified specific themes for special investigations, including "government subsidies or private donations," "green energy and major public construction projects," "public safety and pollution inspection cases," "procurement cases in remote areas or schools without dedicated integrity oversight," "important livelihood-related or health and medical cases," and "high-risk commissioned projects." These investigations aim to uncover clues about corruption, and upon discovering any related violations or deficiencies, appropriate administrative responsibilities will be pursued, along with concrete improvement measures and reform recommendations.

30. Early Warning Mechanism

To implement the preventive early warning function against corruption, the AAC collaborates with Government Employee Ethics Units by participating in procurement and engineering bidding processes, as well as acceptance monitoring. They proactively report any potential violations to the head of the agency, allowing for preemptive measures to be taken and strengthening internal control measures within the agency.

31. Further Corruption Prevention Reports

The AAC has supervised Government Employee Ethics Units to analyze incidents of corruption or administrative responsibilities involving agency staff in order to imple-

ment the "Corruption Prevention, Corruption Investigation, Further Corruption Prevention" mechanism and enhance service functions. The goal is to examine the causes, processes, and gaps in internal control oversight, as well as propose anti-corruption reports, reform suggestions, and other preventive measures, which must be approved by the heads of the respective agencies and tracked for implementation.

32. Formulation and Publication of Anti-Corruption Guidelines

    The AAC has collaborated with Government Employee Ethics Units to address operations with integrity risks within various departments such as police administration, environmental inspections, funeral services, major public works, land administration, subsidies, and procurement. The AAC invited management units and relevant experts to discuss individual cases using an integrity and anti-corruption guideline model. It also prepared preventive measures, compiled educational materials for dissemination on various agency websites, provided references for colleagues in public service, and guided the continuous update of case data. The AAC also periodically adds revisions to existing risk cases or preventive measures to prevent similar violations from occurring again.

33. Regular Evaluation and Amendment of the Government Procurement Act and Related Measures

    On November 8, 2019, the Public Construction Commission amended certain provisions of the "Enforcement Rules of the Government Procurement Act" in accordance with the amended "Government Procurement Act" promulgated by the President on May 22, 2019. Key points include the addition of requirements for entities to provide suppliers with ways to express their opinions before notifying them under Article 101 of the "Government Procurement Act," as well as regulations regarding the manner and period for suppliers to present their statements. It also clearly states that the notification date under Article 103, Paragraph 1, Subparagraph 3 of the "Government Procurement Act" shall be the date of issuance. On July 14, 2021, the Public Construction Commission amended Article 43 of the "Enforcement Rules of the Government Procurement Act" to revise the deadline for entities to respond to inquiries and clearly stipulate the actions to be taken if the inquiry period lapses.

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

34. Meeting Materials (including the Current Integrity Situation and Analysis Report) and

Minutes of the Central Integrity Committee

Meeting materials: https://www.aac.moj.gov.tw/6398/6436/6496/6504/Lpsimplelist (in Chinese)

Meeting minutes: https://www.aac.moj.gov.tw/6398/6436/6496/6506/Lpsimplelist (in Chinese)

35. Integrity Awards

    https://www.aac.moj.gov.tw/5791/5793/5909/1200034/1200046/Lpsimplelist

36. Address the Parliament with a policy report

    Reports submitted by government agencies at all levels to the legislature are published on the respective agencies' websites in the government information disclosure section. For example, the Executive Yuan submits a report to the Legislative Yuan:

    https://english.ey.gov.tw/Page/A19632D1DB6324A5

37. Budget and final accounts report

    Budget and final accounts reports of all levels of government agencies are published on the government information disclosure section of their respective websites. For example, the Executive Yuan Budget and Final Accounts Report:

    https://www.ey.gov.tw/Page/379AB6B779AAB35C (in Chinese)

38. Budget Integration Platform for Central Government Agencies and Subsidiary Agencies

    https://eng.dgbas.gov.tw/cl.aspx?n=2023 (in English)

39. Audit Results, Project Audit Report, and Evaluation Report on Anti-Corruption Legal Measures (please refer to Article 5, Paragraph 2)

40. The AAC supervises the affiliated Government Employee Ethics Units in conducting project auditing and data inventory and statistics, as shown in Table 2-3 to Table 2-5.

Table 2-3 Project Auditing Statistics

Year	Number of Cases	Amendments to laws and regulations (number of cases)	Financial benefits (NT$)
2022	141	225	38,565,938
2023	158	232	69,922,790
2024	120	284	5,443,113
2025	128	322	41,775,490

Data source: AAC

Table 2-4 Project inventory and statistics

Project inventory cases		Case investigation status (number of cases)		Administrative review
Year	Number of Cases	Corruption and malfeasance cases admitted and investigated	General illegal cases seized	Administrative Responsibility
2022	45	43	76	62
2023	97	38	72	57
2024	103	25	88	46
2025	100	38	100	114
Total	345	144	336	279

Data source: AAC

Table 2-5 Early warning mechanism、Further Corruption Prevention report and Anti-corruption Guideline statistics

Year	Early warning mechanism Number of Cases	Further Corruption Prevention report Number of Cases	Anti-corruption Guideline [5] Number of Cases
2022	220	82	68
2023	223	75	104
2024	208	60	109
2025	181	57	128

Data source: AAC

[5] For the content of anti-corruption guideline cases, please refer to: https://www.aac.moj.gov.tw/6398/6548/782249/Nodelist (in Chinese)

Article 5, paragraph 4

§5 (4)

States Parties shall, as appropriate and in accordance with the fundamental principles of their legal system, collaborate with each other and with relevant international and regional organizations in promoting and developing the measures referred to in this article. That collaboration may include participation in international programmes and projects aimed at the prevention of corruption.

A. Is your country in compliance with this provision?

41. Yes.

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

42. Participation in International and Multilateral Organizations

(1) Taiwan actively collaborates with international and regional organizations. Currently, in the field of anti-corruption, we hold memberships in 4 intergovernmental international organizations and multilateral mechanisms, including the Asia-Pacific Economic Cooperation (APEC), the Asia/Pacific Group on Money Laundering (APG), the Egmont Group (EG), and the Asset Recovery Interagency Network-Asia Pacific (ARIN-AP). We regularly designate representatives to participate in international and regional anti-corruption meetings, strengthening our role and functions within these organizations, such as the APEC Anti-Corruption and Transparency Experts Working Group (ACTWG) meetings, the Anti-Corruption Authorities and Law Enforcement Agencies Network (ACT-NET) meetings, the annual seminars of the International Association of Anti-Corruption Authorities (IAACA), the Transparency International (TI) Membership Meeting, and the International Anti-Corruption Conference (IACC), actively aligning with international anti-corruption trends.

(2) The ACTWG established the “Framework for APEC Anti-Corruption Thematic Areas 2023-2026” based on its multi-year strategic plan in 2023 to coordinate and implement the relevant commitments of the UNCAC and APEC commitments against corruption. This framework lists thematic areas for APEC cross-forum cooperation on anti-corruption activities. Taiwan has adopted theme “Prevention and

Transparency" from the framework for 2024 to align with the spirit of comprehensively preventing and combating corruption issues in the region. We plan to hold a forum in December 2024 themed "Best Practices and Future Outlook of Transparency," inviting representatives from domestic and international government agencies, non-governmental organizations (NGO), and civic groups to share successful experiences of transparent measures and explore feasible directions for improvement in order to take concrete actions to help enhance the overall anti-corruption capacity in the region.

43. Joining the Global Cooperation and Training Framework (GCTF)

Taiwan actively explores opportunities for cooperation with like-minded countries and organizations. In 2023, through the Global Cooperation and Training Framework (GCTF), we hosted an international workshop, the first training focusing on anti-corruption, in collaboration with the United States, Japan, Australia, the United Kingdom, and Canada. This event invited over 200 government officials, experts, and members of non-governmental organizations from 15 countries, significantly improving the sharing of experience and interactive exchange between Taiwan and international partners.

44. Signing Bilateral Cooperation Agreement Against Corruption

Taiwan continuously seeks opportunities to establish bilateral agreements with other nations to strengthen cooperation in anti-corruption and related fields. Currently, we have completed the signing of 2 agreements, including the integrity cooperation agreement officially signed with our diplomatic ally Belize in 2019, which promotes substantive cooperation between both parties in areas such as "exchange and visits," "professional skills," and "law enforcement intelligence sharing" to combat transnational crime. Furthermore, in 2023, Taiwan and the United States officially signed the "Taiwan-U.S. Initiative on 21st-Century Trade," the first agreement to include "anti-corruption" topics in economic and trade negotiations. Its contents encompass improving domestic anti-corruption laws and measures, encouraging reporting and protecting whistleblowers, promoting integrity among public officials, fostering participation of the private sector, worker organizations, and civil society, as well as the application and enforcement of anti-corruption measures. In the future, both parties will work together to combat corruption.

45. Jointly Holding the "Anti-Corruption & Transparency Initiatives Engaging Youth in the Indo-Pacific Program"

The AAC collaborates with the National Democratic Institute (NDI) through the "Anti-Corruption & Transparency Initiatives Engaging Youth in the Indo-Pacific Program," connecting and empowering youth in 4 countries, the Philippines, Indonesia, Sri Lanka, and Papua New Guinea, with Taiwan as the center. In 2022 and 2023, they invited young leaders from non-governmental organizations in the 4 Indo-Pacific countries to Taiwan for exchange. Through observation on international review meetings of ROC's Second Report under the UNCAC, participation in the GCTF International Workshop on Multi-Stakeholder Engagement in Anti-Corruption, and visits to our integrity transparency measures, they shared practical anti-corruption experiences from each country, effectively enhancing connections and influence with developing countries.

46. Participation in International and Multilateral Organizations Related to Customs Issues

The issue of customs integrity continues to receive international attention. Taiwan's customs participates annually in the APEC/Sub-Committee on Customs Procedures (SCCP), the World Customs Organization (WCO)/Revised Kyoto Convention Management Committee (RKC/MC), the Technical Committee on Customs Valuation (TCCV) meetings, as well as the World Trade Organization (WTO)/Anti-dumping Committee, the Committee on Subsidies and Countervailing Measures, and the Committee on Rules of Origin (CRO) meetings. We adhere to the spirit of the WCO "Revised Arusha Declaration," which advocates for a transparent relationship between the public and private sectors to jointly combat corruption. Internally, we promote specific actions such as strengthening supervisory responsibilities, integrity education, and codes of conduct. Additionally, we continuously improve convenient customs procedures through partnership cooperation, process simplification, and information and technology advancements.

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

47. In 2017, Taiwan hosted the "APEC Workshop on Enhancing Whistleblower Protection in Corruption Cases" and invited officials from 13 economies along with domestic and international experts, multinational corporations, financial institutions, non-governmental organizations, risk audit companies, and legal practitioners to discuss the outcomes of the "APEC Guiding Principles for Whistleblower Protection." This initiative aimed to build consensus on protecting whistleblowers through APEC regional cooperation. Taiwan continues to actively support various anti-corruption efforts of the

APEC Anti-Corruption and Transparency Experts Working Group (ACTWG) by engaging in advocacy initiatives, delivering specialized reports, and participating as speakers or moderators at workshops. This includes collaboration on the "APEC Principles on the Prevention of Bribery and Enforcement of Anti-Bribery Laws" initiative in 2023 and 2024, providing Taiwan's successful practices for implementing these principles to assist the proposing economy, the United States, and the OECD in compiling statistics and preparing a results report to serve as a reference for future updates to the original guidelines.

48. In 2019, the United States and Taiwan announced the establishment of the "Consultations on Democratic Governance in the Indo-Pacific Region" dialogue platform as a foundation for cooperation to jointly promote core values such as human rights, democracy, and good governance in the Indo-Pacific region. In 2021, Taiwan participated in the 3rd "U.S.-Taiwan Consultations on Democratic Governance in the Indo-Pacific Region" via video conference, sharing the topic of "The Current Situation of Public-Private Collaboration Against Corruption in Taiwan." We discussed the background and specific measures Taiwan is implementing to combat corruption in the private sector, highlighting our achievements in integrity governance through 3 aspects: "Sound laws and effective enforcement," "Establishing guidelines for the private sector and encouraging corporate self-discipline," and "Public-private dialogue."

49. Taiwan attended the 1st Summit for Democracy in 2021, combining the efforts of both public and private sectors along with civil society organizations, and made several specific commitments in response to the call to combat authoritarianism, fight corruption, and promote human rights. In terms of anti-corruption policies, legislation, and enforcement measures, Taiwan continues to support the legislative passage of the Whistleblower Protection Act and is actively promoting the "Government Procurement Integrity Platform." Furthermore, during the 21st IACC conference held in June 2024, we have been invited by Transparency International School to share our measures of the "Government Procurement Integrity Platform," marketing Taiwan's anti-corruption initiatives and successful experiences. In addition, Taiwan not only funds Transparency International to support the Global Anti-Corruption Consortium (GACC) and its global initiatives but also actively seeks opportunities to sign anti-corruption agreements with like-minded countries. For example, Taiwan and the United States officially signed the

first agreements under the "Taiwan-U.S. Initiative on 21st-Century Trade" in 2023[6].

50. For more information on Taiwan's cooperation with the APG, the Egmont Group (EG), and the Asset Recovery Interagency Network Asia Pacific (ARIN-AP), please refer to the response for Article 14, Paragraph 5 and Article 51.

Article 6: Preventive anti-corruption body or bodies

Article 6, paragraph 1

§6 (1)

> Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies, as appropriate, that prevent corruption by such means as:
> (a) implementing the policies referred to in article 5 of this Convention and, where appropriate, overseeing and coordinating the implementation of those policies;
> (b) Increasing and disseminating knowledge about the prevention of corruption.

A. Is your country in compliance with this provision?

51. Yes.

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

52. implementing the policies referred to in article 5 of this Convention and, where appropriate, overseeing and coordinating the implementation of those policies;

(1) Central Integrity Committee (Refer to Article 5, Paragraph 1)

(2) Agency Against Corruption, Ministry of Justice (AAC)

(a) Our country established the AAC on July 20, 2011, as a composite agency that combines preventive anti-corruption efforts and specialized authorities dedicated to corruption investigations. It is responsible for promoting national integrity policy planning, anti-corruption, prevention of corruption, and the crackdown on cor-

[6] Website of the American Institute in Taiwan (AIT), 2023, "Statement from USTR Spokesperson Sam Michel on the US-Taiwan Initiative on 21st Century Trade Signing Ceremony,"https://www.ait.org.tw/statement-from-ustr-spokesperson-sam-michel-on-u-s-taiwan-initiative-on-21st-century-trade-signing-ceremony/ (English), 2025/11/09.

ruption. The AAC establishes supervision and guidance for the Government Employee Ethics Units within central and local agencies (organizations) and public enterprises. These units can implement measures in a timely manner, such as audits and early warnings, to prevent corruption, manage integrity risks within the agencies, and address relevant corruption and illegal activities immediately. This is a unique organizational design in Taiwan.

(b) In accordance with the "Act of the Establishment and Management of the Government Employee Ethics Units and Officers," Government Employee Ethics Units are responsible for tasks such as "promoting integrity and social participation," "drafting, promoting, and enforcing integrity laws and preventive measures," "drafting, coordinating, and promoting integrity reform proposals," and "matters related to public servants' property declarations, recusal due to conflicts of interest , and integrity ethics." As of the end of 2025, the AAC has a total of 217 personnel. There are 594 Government Employee Ethics Units in central administrative agencies, with 1,640 government employee ethics officers; and 602 Government Employee Ethics Units in local agencies, with 1,599 government employee ethics officers.

(3) Investigation Bureau, Ministry of Justice (MJIB)

(a) The MJIB was established in 1928 and is responsible for handling corruption, major economic crimes, money laundering prevention, and election bribery investigations in accordance with Taiwan's "Organic Act for Investigation Bureau, Ministry of Justice."

(b) The MJIB actively conducts integrity promotion and anti-corruption advocacy, inviting organizations and schools to visit to assist the public in understanding the state of anti-corruption work, reporting channels, and the protection measures for whistleblowers. This encourages the public to report illegal activities without fear. In 2023, a total of 13,263 public complaints were processed, the number increased to 29,660 cases in 2024, while 12,093 cases were processed in 2025.

(4) Integrity report meeting for government agencies at all levels (Refer to Article 5, Paragraph 1 and Article 10, Subparagraph c)

(5) Corruption and illegal activity reporting channel (Refer to Article 8, Paragraph 4)

(6) Supervisory complaint channel

(a) Article 4 of the Control Act stipulates that the Control Yuan and its members may

receive complaint from the public. In accordance with the provisions of the Enforcement Rules of the Control Act and the Regulations for Receiving and Handling People's Written Complaints Submitted by the Control Yuan, if anyone discovers any illegal or negligent behavior by a public official, they shall detail the facts and provide evidence, and directly report it to the Control Yuan or its members. The Control Yuan has established on-duty members to handle such complaint, with members of the Control Yuan rotating daily to review the complaint. Based on the content of the complaint, they determine which members will conduct investigations, delegate the investigation to the appropriate agencies, or take other suitable actions.

(b) The reporting or complaint avenues are as follows: 1.Go to the Control Yuan Complaint Reception Center to file a complaint with the on-duty member. 2.Present the complaint to the Control Yuan member while they are on a circuit supervision trip. 3.Deliver, mail, or fax the complaint to the Control Yuan or its members. 4.Submit a complaint through the Control Yuan website's "Make a Complaint" mailbox. 5.Issue the complaint via video conference. According to statistics(as shown in Table 2-6), the total number of petitions received from 2023 to September 2025 reached 47,309.

Table 2-6 Statistics on the Number of Petitions Received by the Control Yuan

Year	Number of petitions received
2023	16,418
2024	15,342
2025	15,549
Total	47,309

Data source: Control Yuan

(7) Audit complaint channel

(a) Since 2013, the National Audit Office has established the "Recommendations for Audit Work" and "Public Supervisory" service mailboxes in the Citizen Participation section of its global website, creating smooth two-way communication channels to gather feedback and valuable insights from stakeholders. Additionally, to integrate the mechanism for reflecting public petitions, an email confirmation function for petitions has been implemented, along with the regular publication of statistics related to public petition cases. On February 24, 2023, the National Audit

Office issued revised guidelines for handling public petition cases by audit agencies and has begun implementation.

(b) The Auditor General, in response to public suggestions for audit reforms submitted in writing or verbally, inquiries mandated by the Audit Act, reports of violations, or the protection of interests, has instructed the relevant units to establish the "Guidelines for Handling Public Complaints by the Audit Agencies" on November 21, 2011, to ensure that the National Audit Office has a framework for processing complaints. In accordance with these guidelines, each unit and audit office has designated personnel responsible for accepting cases and maintaining the confidentiality of complainants' identities. Except in special circumstances, the processing time for cases may not exceed 30 days. If an extension is necessary, approval must be obtained, and the reasons must be communicated to the complainant to protect their interests. The main and related units, based on their responsibilities concerning the complaints, shall provide a clear summary of the handling of complaints and the legal basis for their actions. This response should be concise, affirmative, friendly, and easily understandable to the complainant, ensuring optimal design and implementation of the case handling process.

(8) Government procurement protests and supervising mechanisms (Refer to Article 9, Paragraph 1)

53. Increasing and disseminating knowledge about the prevention of corruption. (Refer to Article 13, Subparagraph c)

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

54. Central Integrity Committee meeting materials (including current integrity status and analysis report) and records (Refer to Article 5, Paragraph 3)

    The Central Integrity Committee has held a total of 31 meetings since its establishment in 2008.

55. Statistical data on meetings convened by integrity agencies at all levels (Refer to Article 10, Subparagraph c)

56. Annual Report of the AAC (Refer to Article 5, Paragraph 1)

57. Anti-Corruption Yearbook of the MJIB (Refer to Article 5, Paragraph 1)

Article 6, paragraph 2

§6 (2)

Each State Party shall grant the body or bodies referred to in paragraph 1 of this article the necessary independence, in accordance with the fundamental principles of its legal system, to enable the body or bodies to carry out its or their functions effectively and free from any undue influence. The necessary material resources and specialized staff, as well as the training that such staff may require to carry out their functions, should be provided.

A. Is your country in compliance with this provision?

58. Yes.

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

59. Central Integrity Committee (Refer to Article 5, Paragraph 1)

60. AAC

(1) Independence

(a) In accordance with Article 7, Paragraph 1 of the "Organic Act of the Agency Against Corruption, Ministry of Justice," the AAC may second serving judicial officials to assume the roles of Director-General and Deputy Director-General. Such secondment shall be conducted with the consent of the Judicial Yuan or the MOJ. In accordance with Article 86 of the "Judges Act," prosecutors shall represent the state in prosecuting and punishing crimes and serve as representatives of the public interest in maintaining social order. Prosecutors must transcend party affiliation, uphold the public interest protected by the Constitution and laws, and execute their prosecutorial duties with impartiality and diligence. Article 89 of the same act applies mutatis mutandis to the provisions of Article 76, Paragraph 1, stating that a prosecutor who is reassigned as a judicial administrative officer serve a term of 3 years, which may be extended once. The AAC has had Directors-General serve as prosecutors since its establishment, and they have all followed the regulations described above in the appointment process, also returning to their

positions as prosecutors before the completion of their terms to ensure the independence of their roles and prevent the pitfalls of prolonged tenure.

(b) The personnel of Government Employee Ethics Units shall carry out their duties and exercise their powers in accordance with the "Act of the Establishment and Management of the Government Employee Ethics Units and Officers" and its enforcement rules at the direction of the heads of the respective agencies or superior Government Employee Ethics Units. Article 8 of this same Act also explicitly states that the appointment, transfer, performance evaluations, regular assessments, and rewards and penalties of the personnel of Government Employee Ethics Units are determined by the AAC. Therefore, the MOJ has sufficient command and supervisory authority over the personnel of Government Employee Ethics Units, ensuring the independence with which they exercise their powers.

(c) The AAC has established a rotation mechanism for government employee ethics officers to strengthen the independence of government employee ethics officers within their agencies to exercise their authority impartially, enhance their job experience, and avoid a decline in business effectiveness from long-term assignments. In accordance with Point 12 of the "Operational Guidelines for the Promotion and Review of Government Employee Ethics Officers," the term for management-level government employee ethics officers is 3 years. Upon completion of their term, promotions or transfers are conducted regularly or irregularly, depending on vacancies and work status. Consecutive terms are limited to 1 (meaning they must be adjusted after 6 years in office), but they may also be adjusted at any time. A review for job rotation or reassignment shall also be conducted for non-supervisory personnel if they have been in their current position for 6 years.

(d) In addition, integrity officials (including personnel handling anti-corruption and integrity work within the AAC and Government Employee Ethics Units) uphold professionalism, effectiveness, integrity, and impartiality in the performance of their duties to maintain team discipline and image. The AAC has stipulated the "Integrity Official Code," which clarifies the mission of integrity officials and the code of conduct they must adhere to. Integrity officials shall not fear any power and must combat corruption with all their efforts, insist on protecting human rights, achieve fairness and justice, perform their duties in accordance with the law, and adhere to due process, in order to maintain integrity and effectiveness from an independent standpoint. Anyone found to have violated this code after

investigation will be punished in accordance with relevant regulations.

(2) Ensuring Effective Duty Performance and Free from any Improper Influences

(a) The AAC pioneered the "Stationed Prosecutor" mechanism, where the MOJ selects prosecutors to be assigned to the AAC, establishing a model for early participation in investigations. This allows for direct supervision of agents handling corruption cases, utilizing a multi-layered verification process to accurately capture criminal evidence, protect human rights, and demonstrate the independence of criminal investigations, enhancing the quality and effectiveness of corruption case investigations.

(b) To ensure the independence and fairness of case investigations, the AAC has established the "Clean Politics Advisory Committee," which is a collegial committee composed of external members from the AAC and the MOJ's the Department of Prosecutorial Affairs, the Audit Department, the Public Works Commission, experts, scholars, and social justice advocates. This committee provides policy consultations and evaluations regarding integrity, regularly reviews cases listed by the AAC, and enhances the transparency of the AAC's case investigations through an external oversight mechanism.

(3) Providing Necessary Training

(a) To cultivate the professional capabilities of new personnel, fundamental professional training is implemented for integrity officials who pass the national examination each year. During the training period, a certification mechanism for procurement professionals is also adopted. Graduates who meet the required training hours and pass the exam will receive professional procurement certification, effectively enhancing the relevant skills of new personnel and their knowledge in procurement oversight operations.

(b) To strengthen current personnel's professional knowledge of corruption prevention and related criminal investigations, on-the-job training is conducted for project auditing investigations, anti-corruption investigations and handling, information security training, and construction procurement specialized training is provided to improve their professional abilities in project auditing, procurement oversight, and administrative investigations.

(c) To deepen the professional competence of management-level government employee ethics officers and to cultivate crisis management and risk management

skills in response to future needs for executing anti-corruption work, relevant on-the-job training is planned for middle and high-level heads of Government Employee Ethics Units.

61. MJIB

(1) Pursuant to Taiwan's Organic Act for the Investigation Bureau, Ministry of Justice, the MJIB considers its personnel as judicial police officers (or judicial police) under The Code of Criminal Procedure when performing their duties. Prosecutors direct such personnel to conduct criminal investigations. They are strictly governed by criminal procedural laws and the rule of evidence, enabling them to exercise their investigative authority independently and fairly.

(2) The new personnel at the MJIB are required to undergo a one-year training program focusing on relevant laws and regulations, enhancing legal knowledge, and mastering skills in domestic security investigations, protective measures, national security maintenance, integrity, economic crime prevention, drug control, anti-money laundering, and other professional competencies. Additionally, the training includes information technology, shooting, and self-defense techniques, while emphasizing moral development, ongoing physical training, strict discipline requirements, and the importance of team spirit. During the training period, the Director selects investigators who are both capable and talented to serve as mentors. They live with the trainees and participate in all aspects of the training, assisting them in overcoming learning obstacles and guiding the establishment of correct concepts. Trainees must undergo strict evaluations in the constructed training environment, demonstrating competency, virtue, and physical ability that meets a certain standard before being formally appointed. §6 (2)

(3) The number of staff at the MJIB is 2,333 (as of the statistics on the end of 2025, consisting of personnel with the identity of judicial police officers), among which 1,702 are field units. The field staff are responsible for frontline intelligence collection, clue discovery, and case investigation. Their responsibilities include tasks related to national security investigations, agency protection, national security crimes, corruption, election interference, economic crimes, drug-related offenses, money laundering, and information security crimes.

62. Division of Duties Between the AAC and the MJIB

(1) The AAC is a specialized integrity agency for Taiwan that meets the requirements

of the "UNCAC," with dual functions of preventive anti-corruption and specialized authorities dedicated to corruption investigation. In accordance with the "Organic Act of the Agency Against Corruption, Ministry of Justice," it is responsible for promoting Taiwan's integrity policy planning and executing 3 major tasks[7]: anti-corruption, prevention of corruption, and enforcement against corruption. The MJIB, in accordance with the "Organic Act for Investigation Bureau, Ministry of Justice," is in charge of corruption prevention and corruption investigation, major economic crime prevention, money laundering prevention, and countering threats to national security. The MJIB's "Economic Crime Prevention Division" is responsible for addressing major economic crime prevention tasks, with the main mission of preventing, detecting, investigating, and combating significant economic criminal cases of corruption in the private sector.

(2) The AAC and the MJIB have different functions and responsibilities. Election investigation, anti-money laundering, and prevention and investigation of private sector corruption cases are all exclusive and primary responsibilities of the MJIB. The operations of the 2 agencies only overlap in cases of corruption within the public sector. The AAC supervises the Government Employee Ethics Units to uncover corruption leads internally, while the MJIB primarily obtains criminal leads from external sources.

63. Cooperation Method Between the AAC and the MJIB

(1) In accordance with the "Directions for Fighting Corruption and Liaising between the Ministry of Justice Investigation Bureau and the Agency Against Corruption, Ministry of Justice," the 2 agencies have established a horizontal communication platform, setting up fixed dedicated contact windows. Through the liaison of dedicated personnel, they aim to avoid duplicate case filings and to collaborate using their respective resources in the investigation of corruption cases, similar to a mesh network. Through positive interaction, they can better prevent the occurrence of blind spots. Additionally, through regularly held meetings such as the "Supreme Prosecutor's Anti-Corruption Supervisory Group Meetings" and the "AAC and

[7] Pursuant to Article 2 of the "Organic Act of the Agency Against Corruption, Ministry of Justice,"AAC is in charge of the following matters："Formulate, coordinate and enforce national anti-corruption policy,""Review, revise and interpret anti-corruption and related ordinances," "Push and implement corruption-prevention measures," "Investigate corruption and related criminal cases," "Supervise, evaluate and coordinate the activities of Government Employee Ethics Units," "Draw up and implement management measures for Government Employee Ethics units and personnel," "Take charge of the ethics business of the Ministry of Justice itself and "Carry out other anti-corruption business.

MJIB Operation Coordination Meetings," mutual communication and coordination are conducted. Meetings may also be called irregularly for specific projects or cases, led by the assigned prosecutor, to provide mutual support and jointly investigate cases, forming an anti-corruption force characterized by "crossfire and coordinated strikes" and creating a partnership that shares resources in corruption investigations.

(2) In terms of combating corruption via law enforcement, Taiwan utilizes prosecutors as the primary entities for criminal investigations. Various judicial investigation support agencies (such as police, investigative bodies, and integrity units) operate under the coordination and direction of prosecutorial agencies, employing a multi-faceted approach to carry out corruption investigations. The AAC and the MJIB both have the authority to investigate anti-corruption cases. In cases with similarities, they follow the guidelines set forth in the "Operational Guidelines for Collaboration between the Agency Against Corruption, Ministry of Justice, and the Ministry of Justice Investigation Bureau on Anti-Corruption Efforts," to jointly combat corruption in actual cases. When both agencies investigate a specific case simultaneously, the prosecutor shall manage coordination and direction, and the 2 agencies will collaborate on the investigation. In many large cases, only the collaborative efforts of the 2 agencies ensure there are sufficient human resources to complete cases.

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

64. The AAC and the MJIB have established an operation exchange mechanism for investigating corruption cases. In terms of anti-money laundering, the AAC may directly inquire financial intelligence of the MJIB, or the MJIB can proactively distribute financial intelligence to individual case handlers. Between 2020 and 2024, the AAC directly issued letters to the MJIB to inquire in a total of 6 cases, and the Ministry of Justice Investigation Bureau proactively distributed a total of 25 cases.

65. The key point summary of the "Directions for Fighting Corruption and Liaising between the Ministry of Justice Investigation Bureau and the Agency Against Corruption, Ministry of Justice" was established in August 2013 and effective until December 2025. During that period, a total of 271 cases were jointly investigated by the 2 agencies.

66. Annual Report of the AAC (Refer to Article 5, Paragraph 1)

67. Anti-Corruption Yearbook of the MJIB (Refer to Article 5, Paragraph 1)

Article 7: Public sector

Article 7, paragraph 1

§7 (1)

Each State Party shall, where appropriate and in accordance with the fundamental principles of its legal system, endeavour to adopt, maintain and strengthen systems for the recruitment, hiring, retention, promotion and retirement of civil servants and, where appropriate, other non-elected public officials:

(a)That are based on principles of efficiency, transparency and objective criteria such as merit, equity and aptitude;

(b)That include adequate procedures for the selection and training of individuals for public positions considered especially vulnerable to corruption and the rotation, where appropriate, of such individuals to other positions;

(c)That promote adequate remuneration and equitable pay scales, taking into account the level of economic development of the State Party;

(d)That promote education and training programmes to enable them to meet the requirements for the correct, honourable and proper performance of public functions and that provide them with specialized and appropriate training to enhance their awareness of the risks of corruption inherent in the performance of their functions. Such programmes may make reference to codes or standards of conduct in applicable areas.

A. Is your country in compliance with this provision?

68. Yes.

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

§7(1)(a) That are based on principles of efficiency, transparency and objective criteria such as merit, equity and aptitude;

69. In Taiwan's legal system, the recruitment of public officials is fundamentally conducted through fair and just examinations. This includes personnel with designated titles and ranks as stipulated in the laws governing central government, local government, and

their affiliated organizations. It also includes related transfers, appointments, and contract-based employment of personnel appointed through political processes, hired, transferred based on specialized skills, and employed in administrative, educational, and public enterprises.

70. Basic principles of Appointment, Promotion, Retirement, and Protection for Public Officials

(1) "Constitution"

Article 85 of Taiwan's "Constitution" stipulates that the selection of public officials shall adopt an open and competitive examination system. Individuals who have not passed the examination may not be employed. Article 86, Subparagraph 1 stipulates that the Examination Yuan shall determine the qualifications for public officials in accordance with the law.

(2) "Civil Service Examinations Act"

Articles 1 and 2 of "Civil Service Examinations Act" stipulate that the appointment of public officials shall be determined by examinations based on open competition, as prescribed by the Act. Article 7, Paragraphs 1 and 2 stipulate the regulations for the Elementary, Junior, Senior, and Special Examinations. The examination regulations include the required age for candidates, examination levels, classification of subjects, eligibility criteria by subject, physical examination standards, subjects for examination, examination methods, grading calculations, and restrictions on transfers.Article 20, Paragraph 2 stipulates that after the announcement of various examination results of public officials, if any question leakage or fraudulent activities that lead to incorrect results and cause the acceptance of all or some candidates to be indeterminate are discovered, the Ministry of Examination may request the Examination Yuan to revoke the acceptance or eligibility of all or some candidates, and may conduct re-examinations for the subjects that involved leakage or fraud.

(3) "Examination Affairs Act"

Article 1 of the "Examination Affairs Act" stipulates that national examinations held in accordance with the law shall be conducted in accordance with the Examination Affairs Act to maintain the fairness and justice of the national examinations and to achieve the goal of selecting talent for the country. Article 2 of the Act stipulates that the Examination Yuan shall approve the establishment of a Board of Examiners for examinations upon application by the Ministry of Examination.

Article 9, Paragraph 1 stipulates that the Board of Examiners exercises its authority in accordance with the laws and decisions of the Examination Yuan meetings. The decisions regarding the standards for propositions, review criteria, and examination review standards; the allocation of topic proposals and grading; the review of examination results; the methods and standards used for score conversion; the determination of acceptance or passing criteria; the unsealing and verifying the code for name lists, works or inventions, and related documents; and the announcement of admitted or qualified candidates are decided by the Board of Examiners.

(4) "Civil Servant Employment Act"

Article 10 of "Civil Servant Employment Act" stipulates that new employees in various agencies shall be assigned training and appointments in accordance with the rankings of individuals who have passed the public official examinations. Furthermore, individuals who have reached the retirement age specified in Article 27 of the same Act and those subject to the prohibitions listed in Article 28, Paragraph 1 may not be appointed. The provision in Article 28, Paragraph 1, Subparagraph 4 stipulates that individuals who have engaged in corrupt practices while in a civil service position and have either been convicted by a final judgment or are subjects to pending cases may not be employed as civil servants.

(5) "Civil Service Promotion and Transfer Act"

In accordance with "Civil Service Promotion and Transfer Act," the promotion of public officials must adhere to the principles of merit-based evaluation, and both internal promotions and external recruitment must be considered. Clear standards and scoring systems must be established for promotions, creating a fair, just, open, and transparent promotion environment through assessment and public selection processes. The evaluation criteria for internal promotions are established by each superior Yuan based on the nature of the agency's business, job characteristics, or appointment levels. This includes examinations, academic qualifications, job experience, training, further education, seniority, performance evaluations, awards and punishments, development potential, and comprehensive assessments. For external recruitment for job vacancies, agencies must follow the announcement procedures and establish qualification criteria, selection methods, and evaluation processes. In addition, if a public official believes that the promotion process handled by the

agency is illegal and harms their rights and interests, they may seek redress in accordance with the Civil Service Protection Act.

(6) "Civil Service Retirement, Severance, and Survivor Relief Act" and "Civil Servants' Individual Pension Account of Retirement, Severance and Survivor Relief Act"

In accordance with the "Civil Service Retirement, Severance, and Survivor Relief Act" and "Civil Servants' Individual Pension Account of Retirement, Severance and Survivor Relief Act" effective since July 1st, 2018, and July 1st, 2023, respectively, those who involves in committing the crimes under the "Anti-Corruption Act" or the crimes specified in the Chapter "Offenses of Malfeasance in Office" of the "Criminal Code" and have been sentenced to an imprisonment or other more severe punishments, or those who have been referred by a responsible authority for disciplinary sanction or review by the Control Yuan in accordance with the "Civil Service Discipline Act," their retirement applications shall not be accepted. This is to prevent them from evading responsibility through retirement. In addition, for the civil servants committing crimes under the "Anti-Corruption Act," the crimes specified in the Chapter of "Offenses of Malfeasance in Office" of the "Criminal Code," or other crimes of abusing authorities, opportunities or any other means afforded by his or her position during the term of office and convicted after their retirement, severance or resignation in accordance with the "Civil Service Retirement, Severance, and Survivor Relief Act," punitive provisions such as deprivation or reduction of any related pension, severance, or separation payments are formulated. The entitlement of monthly pension payment of the retired civil servants shall be suspended, for those who have been convicted and sentenced for the offenses in breach of the "Anti-Corruption Act" or the crimes specified in the Chapter of "Offenses of Malfeasance in Office" of the "Criminal Code," during the period of imprisonment, for those whose deprivation of civil rights has not been reinstated, or for those who are still wanted by the authorities.

(7) "Civil Service Protection Act"

Articles 2 and 4 of the "Civil Service Protection Act" stipulate that the Act shall protect the rights and interests of public officials related to their status, rank, salary, working conditions, and management measures and provide remedies for public officials through review, appeal, and re-appeal procedures.

71. Special Provisions Regarding Political Appointments, Transfers, Hiring, and Contracts

(1) Key Personnel

"Regulations for the Confidential Employees in Agencies" stipulates the quotas, conditions, and scope of duties for key personnel employed by various agencies. Ensure that the recruitment of key personnel adheres to principles of fairness and objectivity.

(2) Transfer of Professional and Technical Personnel to Civil Service

"Transfer of Professional and Technical Personnel to Civil Servant Act" stipulate the quotas, qualifications, and transfer levels for specialized professionals and technical personnel to become public officials. Additionally, the said regulations require the establishment of a selection committee composed of scholars and experts outside the hiring agency to conduct the public selection process in order to implement a fair, just, and open talent recruitment mechanism for the objective selection of outstanding individuals.

(3) Mutual Transfer of Administrative, Educational, and Public Enterprises Personnel

"Measures for calculating years of service for mutual transfers among personnel in administration, education, and public enterprises" for the purpose of promotion to different official ranks have been established. This allows for the mutual transfer of personnel who have passed the Level 3 Senior Examination or Class 3 Special Examination. However, transfers to administrative positions are limited to those at the recommendations of Grade 8 to Grade 12. Additionally, the rank of the new position may not exceed that of the original position before the transfer.

(4) Contract-based Employees

"Contract-based Worker Employment Act" stipulate that each agency shall employ Contract-based Employees on a contractual basis as necessary for their operations, in accordance with the provisions of that regulation. For all agencies that employ newly-hired Contract-based Employees, it is advisable to adopt an open selection process, and the hiring shall be carried out in accordance with the contracted period and conditions for possible renewal. Suitable personnel can be appointed in a timely and fair manner. Unsuitable individuals are eliminated through open recruitment and periodic contract employment systems, creating a fair and transparent hiring environment. Contract-based Employees shall apply mutatis mutandis to Civil Service Protection Act, and any related rights and remedies shall be handled

in accordance with the said Act.

(5) Contract Employee

Article 7 of "Regulations on Contracted Employment of the Executive Yuan and Its Subordinate Agencies" stipulates that the employment of contracted personnel by various agencies is based on the principle of open selection. When necessary, employment service agencies may be entrusted to conduct the selection on behalf of the agencies. When agencies or authorized employment service organizations conduct public selections, they shall announce the agency name, job title, required qualifications, and monthly compensation in newspapers or online for at least 3 days. Therefore, the "Regulations on Contracted Employment of the Executive Yuan and Its Subordinate Agencies" use methods such as open selection and online announcements to ensure that the recruitment of contracted personnel meets a fair, just, open, and transparent hiring environment.

(6) Regulations on Recruitment and Transfer of Personnel in Business Organizations (e.g., Personnel of Business Organizations Affiliated with the Ministry of Economic Affairs)

§7 (1)

(a) The "Regulation Governing the Appointment of Personnel of Agencies under the Ministry of Economic Affairs" stipulates that personnel employed in various business organizations affiliated with the Ministry of Economic Affairs shall undergo public and competitive selection. Each business organization shall also establish promotion regulations and create a fair, just, open, and transparent mechanism for promotions and transfers to facilitate the sustainable development of the organizations.

(b) The "Guidelines for the Implementation of Job Transfers in the Ministry of Economic Affairs and Affiliated Agencies" stipulate that personnel transfers within the Ministry of Economic Affairs and its affiliated agencies shall establish fair and just transfer principles, aiming to cultivate talent and enhance administrative experience through the process of job transfers.

§7(1)(b) That include adequate procedures for the selection and training of individuals for public positions considered especially vulnerable to corruption and the rotation, where appropriate, of such individuals to other positions;

72. Basic principles

(1) Civil servants Involved in National Security or Significant Interests

(a) In accordance with the "Civil Servant Employment Act," when appointing civil servants in various agencies, those involved in national security or significant interests may undergo special verification. In accordance with the "Regulations of Special Checking the Civil Servant Related to National Security and Grand Interest," each competent authority will assess the necessity of conducting special checks on positions. After this evaluation, they will report to the Office of the President, the National Security Council, or the competent executive meeting and include the positions of civil servants involved in national security or significant interests in the list of specified positions for approval and announcement. This list is updated periodically.

(b) All civil servants who hold a listed position must undergo a special audit conducted by the inspection agency prior to their appointment; those who do not pass the special audit are deemed unsuitable for positions involved in national security or significant interests, but this does not affect their eligibility for civil service or their rights to hold other positions. Furthermore, if candidates believe that decisions made by agencies are illegal or clearly improper and harmful to their rights or interests, they may seek relief in accordance with the Civil Service Protection Act and the Administrative Appeal Act.

(2) Regular Transfers of Public Officials at Public Schools Under the Executive Yuan and its Affiliated Agencies

(a) To strengthen the oversight and checks and balances mechanism for public officials in positions with integrity risks within the Executive Yuan and its affiliated agencies, as well as public schools, and to promote a culture of integrity and honesty, the Executive Yuan issued the "Principles for Regular Transfer of Public Officials in the Executive Yuan and its Affiliated Agencies and Public Schools" in 2022. This stipulates that the heads of agencies shall personally or designate senior staff to convene with government employee ethics units, along with human resources and other units, to regularly assess and review operations with integrity risks. Additionally, each agency shall establish terms of office for positions handling operations with integrity risks in accordance with the nature of the operations, conduct annual reviews of personnel approaching the end of their term, and implement an evaluation mechanism.

(b) Public enterprises and administrative agencies may refer to these guiding principles to establish their regulations for the transfer of positions with integrity risks; additionally, local governments, in the spirit of local autonomy, may also refer to these guiding principles to create relevant transfer regulations.

(3) "Act on Recusal of Public Servants Due to Conflicts of Interest"

(a) To promote uncorrupt and efficient politics, so that corruption and conveyance of unjust interests can be efficiently eliminated, Taiwan has established the "Act on Recusal of Public Servants Due to Conflicts of Interest" (amended and promulgated in 2018). The said Act clearly defines the concept of conflicts of interest, with Article 5 specifying that conflicts of interest refer to in the Act means the public servant obtains interests by himself or his related persons either directly or indirectly through any act or omission in the course of performing his official duties.

(b) To prevent conflicts of interest from occurring, Article 6, Paragraph 1 of the "Act on Recusal of Public Servants Due to Conflicts of Interest" clearly requires public servants who are aware of any conflicts of interest to recuse themselves immediately. Public servants shall recuse themselves from appointments, hiring, promotions, or transfers involving their related persons, including spouses and relatives by the second degree of kinship, in order to prevent nepotism from affecting the personnel processes.

73. Specific Category Personnel

(1) Judges (Refer to Article 11, Paragraph 1)

Article 5 of Taiwan's "Judges Act" stipulates that judges are appointed through examinations and selections (either through the special examination for judicial officials or selected and transferred as prescribed by the Judges Act). Article 74 sets out the relevant promotion requirements. Therefore, a fair, just, open, and transparent environment for appointments is established through examination and selection processes and promotion regulations. Articles 77 and 78 stipulate that judges may retire in accordance with the Public Servants Retirement, Severance, and Bereavement Compensation Act.

(2) Control Yuan Commissioners, Investigators

(a) The "Organic Law of the Control Yuan" and the "Control Yuan Administrative

Regulations" clearly define the qualifications for Control Yuan members and investigators[8]. It also establishes "Guidelines for Personnel Promotions and Reviews." When a position within the institution becomes vacant and is to be filled internally, a review process shall be conducted. If the vacancy is to be filled by someone outside the institution, the job title, job category, job level, required qualifications, office location, application guidelines, and selection methods must be published in newspapers or on the institution's website to ensure an open selection process.

(b) The Control Yuan has established the "Implementation Guidelines for Domestic Training and Continuing Education of Control Yuan Staff," organizing various educational training courses each year to enhance public officials' ethical cultivation and work performance. Public officials must uphold their dignity and avoid arrogance and laziness.

(3) Auditors

(a) Auditors shall perform their duties in accordance with the Public Servants Appointment Act, the Public Servants Promotion and Relocation Act, the Public Servants Retirement Pension Act, and other relevant laws.

(b) The Commission on Education & Training of National Audit Office conducts surveys on the training needs of auditors based on the "Guidelines for the Development and Implementation of Auditor Training in the National Audit Office." Professional training for auditors is conducted in stages, by year, or in phases in accordance with official rank, job nature, and skill level. This is done to enable auditors to meet the requirements of performing their official duties correctly, honestly, and properly.

(c) The National Audit Office conducts training sessions for new auditors every year, providing nearly a month of training. This includes courses on integrity-related laws and ethical standards, the roles and responsibilities involved in performing their duties, and the necessary skills for auditing. These courses help enhance auditors' understanding of the corruption risks inherent in the execution of their duties. Additionally, courses such as legal studies are scheduled as needed to further improve auditors' awareness of corruption risks.

[8] The Control Yuan has additionally promulgated detailed operational regulations governing internal promotions and external recruitment, including the "List of Promotion Rank for Positions in the Control Yuan," "Promotion Evaluation Criteria Table for Incumbent Staff of the Control Yuan."

(4) Military Personnel

(a) Taiwan has established an open and transparent talent selection system for the military. For reserved ranking officers and reserved non-commissioned officers, an annual examination is governed by the "Implementation Measures for the Selection and Training of Reserved Ranking Officers and Reserved Non-Commissioned Officers," which clearly defines the candidates, methods, positions, specialty categories, qualifications, and application procedures. The Ministry of National Defense is responsible for developing the examination plan for implementation or may delegate the task to the Army Command of the Ministry of National Defense and other units to formulate the examination plan, which will be submitted to the Ministry of National Defense for approval before implementation.

(b) The "Implementation Measures for the Selection and Training of Volunteer Soldiers" have been established for the selection of volunteer soldiers. The Ministry of National Defense establishes the selection plan and guidelines based on personnel needs and other matters. The guidelines are announced 30 days prior to the registration deadline. Those who have violated the Anti-Corruption Act may not participate in the selection.

(c) The military personnel appointment system has established regulations and operational guidelines such as the "Act of Assignment for Officers And Noncommissioned Officers of the Armed Force," "Act of Commission for Officers and Noncommissioned Officers of the Armed Forces," "Enforcement Rules of the Act of Assignment for Officers And Noncommissioned Officers of the Armed Force," and the "Enforcement Rules of the Act of Commission for Officers and Noncommissioned Officers of the Armed Forces" to implement an "independent, transparent, and objective" personnel nomination and transfer system[9]. The personnel candidates for the Ministry of National Defense and related operations, such as transfers, are organized by each level using a task-based approach. Relevant officials, including supervisors and public officials, are included in the personnel evaluation

[9] This includes the "Regulations for the Transfer of Candidates for Important Military Positions in the Armed Forces," the "Regulations for the Management of the Academic and Educational Backgrounds of Military Officers in the Armed Forces," the "Procedures for the Classification of Armed Forces Personnel," and the "Guidelines for the Establishment of the Personnel Review and Evaluation Committee for the Transfer of Candidates in the Armed Forces." To fulfill the values enshrined in the "Gender Equality in Employment Act" and to take into account the actual needs of female officers, enlisted personnel and soldiers in naval services, the "Regulations for the Assignment of Female Officers, Enlisted Personnel, and Soldiers to Naval Services" were promulgated to handle the assignment of female officers, enlisted personnel, and soldiers to naval services in accordance with the principles of fairness, openness, impartiality, and transparency.

and review committee to discuss and review candidate evaluations and transfers, aiming to institutionalize, standardize, and make the personnel candidate and transfer processes open.

(d) Regarding the training of military personnel, the Ministry of National Defense issued the "Implementation Guidelines for Military Integrity Education" and the "Curriculum Outline for Military Integrity Education" in 2018. The overall guidelines regulate matters related to promoting integrity education and specifically aim to incorporate 2, 4, 6, and 8 hours of integrity education into the curricula of basic, specialized, advanced, and further education programs at various military academies and training centers, so that military personnel can receive systematic integrity training at all stages.

(e) In addition, regular sessions of the "National Military Integrity Education Instructor Training Course" and "Integrity Education Mobile Advocacy" are conducted to train legal officers, monitoring officers, and security officers from military academies under the Ministry of National Defense, as well as instructors for moral education and legal education. These activities aim to cultivate seed teachers for integrity education and provide specialized lectures for commanders and personnel in charge of human resources, procurement, accounting, logistics, and other duties at various military command levels, including corps and joint battle brigades.

(5) Police Personnel

(a) The Ministry of the Interior has established the "Police Personnel Management Act" and the "Police Personnel Promotion Measures." The qualifications for the appointment of police officers are stricter than those for public officials. Promotions are based on principles such as the candidate's character, professionalism, work performance, development potential, job ethics, and experience in both internal and external duties. They are evaluated comprehensively in accordance with the promotion scoring criteria.

(b) There are term transfer regulations for police agency supervisors and personnel in their jurisdiction to enhance job experience and prevent police officers from encountering disciplinary issues due to prolonged assignments. The term of the individuals in charge of police agencies and Central Police University within the same jurisdiction is 3 years, and they may be reappointed for 1 additional term.

(c) Every year, police agencies at all levels implement year-round training for officers, and integrity and anti-corruption courses have been included as mandatory subjects in the curriculum in recent years; additionally, continuing education and advanced studies for police personnel are also planned, incorporating courses related to integrity to deepen officers' understanding of ethical standards.

74. Additional special regulations set by various agencies (e.g., Ministry of Labor; National Immigration Agency, Ministry of the Interior)

Each agency in Taiwan establishes its regulations for job transfers based on its specific characteristics and needs, as illustrated in the following examples:

(1) The Bureau of Labor Funds, Ministry of Labor, is responsible for financial investment expertise. The bureau comprehensively assesses talent development and the stability of investment operations and prevents the occurrence of risk events. In accordance with the "Directions for Promotion and Transfers within the Bureau of Labor Funds," the bureau carries out the rotation of investment personnel. The Workforce Development Agency, Ministry of Labor, established the "Regulations for the Implementation of Position Transfers for Public Officials" in 2014, which provides clear functional divisions and rotation mechanisms for high-risk operations personnel involved in foreign employment permit applications. The term for supervisors at all levels and personnel involved in business audits shall not exceed 4 years in the same unit, and adjustments must be made flexibly based on the progress of business operations.

(2) The National Immigration Agency, Ministry of the Interior, has established guidelines titled "Principles for Job Rotation of Non-Managerial Personnel Handling Sensitive or High-Risk Tasks." Regular job rotations are conducted, prioritizing those tasks that involve a high degree of sensitivity or high-risk incentives; additionally, colleagues who have obvious concerns regarding conduct should not remain in the same unit for extended periods to reduce risk incentives.

§7(1)(c) That promote adequate remuneration and equitable pay scales, taking into account the level of economic development of the State Party;

75. In Taiwan, the Examination Yuan's Personnel Administration is responsible for matters related to the appointment, evaluation, pay grades, promotions, and awards of public officials, as well as the classification, insurance, retirement, pension funds, and incentives related to public officials, making it the core agency of the nation's personnel

system.

76. Public Official Salary Structure "Civil Service Pay Act," "Regulations for Civil Service Allowance"

The salary structure for public officials can be referenced in Article 3 and Article 5 of Taiwan's "Civil Service Pay Act." The compensation for public officials consists of a basic pay (seniority pay) and allowance, which include 3 types: allowance for the post, allowance for technical or professional specialty, and allowance in certain regions. The "Regulations for Civil Service Allowance" also stipulate the various factors that shall be considered for allowance.

77. Civil Service Promotion System "Civil Service Performance Evaluation Act"

The Civil Service Promotion System directly affects salaries. Article 7 of Taiwan's "Civil Service Performance Evaluation Act" provides that those who receive a grade of A or B in year-end evaluations will have their base salary increased by 1 level. Therefore, the advancement of the base salary depends on the year-end performance evaluations. As for rank promotion, according to Article 11 of the same Act, one is qualified for appointment to a position 1 rank higher within the same official rank if certain year-end performance evaluation requirements are met. Rank promotion also leads to changes in allowances.

78. The Pay for Civil Servants "Pay Regulations for Members of the Armed Forces, Civil Service Employees, and Teachers"

(1) The Executive Yuan, has issued the "Pay Regulations for Members of the Armed Forces, Civil Service Employees, and Teachers" and has prepared a "Summary Table of the Pay for Civil Servants," for calculating civil servants' pay based on their official rank and grade. For example, in city offices, the basic pay for an officer at Pay Rates 1 of the General Administration Series with Junior Rank Grade 6 is calculated based on the "Summary Table of the Pay for Civil Servants in 2025," which indicates that the basic pay for Pay Rates 1 shall be NT$29,270. The professional allowance for the Junior Rank Grade 6 is NT$25,890, and the total of the 2 amounts is the officer's total salary of NT$55,160.

(2) As for how to determine salary rates, financial burdens of government, per capital GDP, economic growth rate, consumer price index, and prevailing salary rates will be taken into account for public sector pay rate adjustments. After being reviewed by the "Advisory Committee on Public Pay," the results will be provided as an

important reference for the Executive Yuan in making decisions for pay rate adjustments, so as to ensure the fair living standard of civil servants and reduce the risk of involvement in corruption.

§7(1)(d) That promote education and training programmes to enable them to meet the requirements for the correct, honourable and proper performance of public functions and that provide them with specialized and appropriate training to enhance their awareness of the risks of corruption inherent in the performance of their functions. Such programmes may make reference to codes or standards of conduct in applicable areas.

79. Training Institutions and Systems

Taiwan conducts diverse training and continuing education for civil servants, including training for personnel newly qualified through civil service exams, training for rank promotion, mid-to-long-term development training for high level civil servants, training for administrative neutrality, professional training, general managerial training, training for newly-appointed civil servants, and other on-the-job training and continuing education matters pertaining to civil servants. In accordance with the "Civil Service Training and Continuing Education Act," training and continuing education matters are undertaken by the Civil Service Protection and Training Commission, central government agencies of Grade 2 or higher, the municipal, county or city governments or authorized agencies(organizations)or schools, or the delegated subordinate agencies.

In accordance with Article 3 of the same Act, in order to improve upon the planning, coordination, and execution efficiency of training and continuing education for civil service, the Directorate-General of Personnel Administration, Executive Yuan, and the Civil Service Protection and Training Commission along with related agencies, shall establish a Coordination Board, training information bulletin, and resource sharing system.

80. Incorporating Integrity into Training "Regulations Governing the Training for Personnel Newly Qualified through Civil Service Exam"

(1) In accordance with Article 5 of the "Regulations Governing the Training for Personnel Newly Qualified through Civil Service Examination," training for individuals who have recently passed the civil service exam focuses on the enrichment of basic concepts, moral integrity, service attitude, administrative procedures, and techniques that have been deemed required learning for newly appointed personnel.

As such, Taiwan's preliminary training programs for new public servants include a focus on "public ethics and core values." This training not only supplements the foundational administrative knowledge needed for future positions, but also helps new civil servants understand the behavioral standards they are expected to follow. Additionally, it emphasizes key concepts such as conflict of interest, law-based governance, and administrative neutrality, ensuring that they can perform their duties accurately and effectively.

(2) Taiwan has included the "Integrity and Service Ethics" course category in the required annual training hours for all public officials since 2017 to enhance public officials' understanding of integrity and ethics.

(3) Each agency's government employee ethics unit must regularly select integrity-related topics to conduct digital or in-person training and courses for agency staff to strengthen employees' understanding of integrity and the rule of law.

(4) Formulation and Publication of Anti-Corruption Guidelines (Refer to Article 5, Paragraph 3)

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

81. Examination Yuan Statistics Database

https://stats.exam.gov.tw/exam/ (in Chinese)

The Examination Yuan's statistics Query Website includes the following main statistical data and other information: civil service, professional & technical examinations by registrations and qualification rates from 2012 to 2024; the number of all civil servants by examination type, education level, age, etc., from 2012 to 2024; Public Service Pension Fund by receipts and expenditures from 2011 to 2024; the number of participants in Public Service Pension Fund by monthly pension payment type from 2012 to 2024 ; the average training hour for each civil servant from 2011 to 2024; statistics on the number of reviewed & adjudicated, unreviewed & unadjudicated and administrative proceedings for civil service protection cases from 2012 to 2024.

82. Statistics on the Number of Civil Servants Dismissed for Corruption , as shown in Table 2-7.

Table 2-7 Statistics on dismissals due to the circumstances specified in Article 28, Paragraph 1, Subparagraph 4 of the "Civil Servant Employment Act"

Year	Number of People Dismissed for Corruption
2022	12
2023	7
2024	19
2025	8
Total	46

Data source: Ministry Of Civil Service

83. Statistics on public officials who are deprived of or have reduced retirement benefits due to corruption, as well as those who must stop receiving monthly pensions due to imprisonment for corruption or deprivation of public rights. According to statistics, from May 13, 2016 (the date of enforcement to the amended "Civil Service Retirement Act") to December 31 2025, there were 30 retired civil servants deprived of pension payment after their conviction for the crimes of corruption and malfeasance in office, 88 whose pension payment was reduced, and 255 whose pension payment had been suspended after their sentence to prison for the crime of corruption and malfeasance in office, or their deprivation of citizen's right.

84. Training Related to Public Official Integrity

    It has been verified that various agencies conducted a total of 13,658 training sessions related to "integrity and service ethics" from 2022 to 2025, with 1,144,587 participants and a total of 1,781,877 certified learning hour (as shown in Table 2-8). About one-third of the sessions were in-person courses, while the rest were conducted as digital courses.

Table 2-8 Statistics on Integrity Promotion Activities by Government Employee Ethics Units of Various Agencies

Year	Sessions	Participants	Certified Learning Hours
2022	4,144	314,193	520,012
2023	4,032	313,254	483,320
2024	3,376	279,327	413,573
2025	2,106	237,813	364,972
Total	13,658	1,144,587	1,781,877

Data source: Directorate-General of Personnel Admin-istration, Executive Yuan

85. The AAC produces digital learning courses that include "Administrative Transparency," "Integrity Triple Protection -Eliminate Improper Profiteering," "Overview of

Engineering Ethics," and "Civil Service Legal Responsibility Review and Anti-Corruption Measures." In 2022, the number of certifications reached 63,919, with a total of 92,760 hours certified. In 2023, the number of certifications reached 92,096, with a total of 96,238 hours certified. In 2024, the number of certifications reached 107,529, with a total of 111,357 hours certified. In 2025, the number of certifications reached 95,855, with a total of 98,502 hours certified (as shown in Table 2-9).

Table 2-9 Statistics on Integrity Promotion Activities Conducted by Ethics Units of Government Agencies

Year	Certified (people)	Certified (hours)
2022	63,919	92,760
2023	92,096	96,238
2024	107,529	111,357
2025	95,855	98,502
Total	359,399	398,857

Data source: AAC

Article 7, paragraph 2

§7 (2)

Each State Party shall also consider adopting appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to prescribe criteria concerning candidature for and election to public office.

A. Is your country in compliance with this provision?

86. Yes.

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

87. Taiwan's Ministry of the Interior is in charge of the planning, promotion, supervision, and guidance of elections and recalls. The Central Election Commission is responsible for managing elections, recalls, and ballot initiatives.

88. Public Servant Candidate Qualifications, Cancellation of Registration

(1) "Presidential and Vice Presidential Election and Recall Act"

In accordance with Article 20 of the amended "Presidential and Vice Presidential Election and Recall Act" promulgated in 2023 in the free area of the Republic of China, individuals who have resided continuously for more than 6 months, have been registered for more than 15 years, and are over the age of 40 are eligible to apply to register as candidates for president or vice president. Those who have restored their Republic of China nationality, obtained Republic of China nationality through naturalization, or are residents of mainland China or Hong Kong and Macau who are permitted to enter Taiwan are not eligible to register as candidates for president or vice president. Article 21 stipulates circumstances under which processing or registration shall not be accepted. Article 26, Paragraph 2 states that individuals convicted of corruption offenses, with a confirmed guilty verdict, shall not be registered as candidates for President or Vice President.

(2) "Public Officials Election and Recall Act"

(a) In accordance with Article 24, Paragraph 1and 7 of the amended "Public Officials Election and Recall Act" promulgated in 2023, voters who are at least 23 years old may register as candidates for public servants in the election district where they exercise their voting rights. The candidates for mayors of special municipalities and counties (cities) must be at least 30 years old. Candidates for mayors of townships (cities) or chiefs of indigenous districts must be at least 26 years old. Those who have restored their Republic of China nationality for at least 3 years or who have obtained Republic of China nationality through naturalization for at least 10 years may register as candidates in accordance with the provisions of Paragraphs 1 through 3. Article 26, subparagraph 2 stipulates that those who have been convicted of corruption and have a final guilty verdict may not register as candidates.

(b) Article 28 of the "Presidential and Vice Presidential Election and Recall Act" and Article 29 of the "Public Officials Election and Recall Act" specify the related provisions for the revocation of a candidate's registration, including disqualification under candidate eligibility requirements or if the individual has been convicted of offenses such as rebellion, treason, or corruption, with a final guilty verdict, along with other circumstances listed in the provisions.

(3) "Regulations for Political Parties and Candidates to Note"

The Central Election Commission has published the "Regulations for Political Parties and Candidates to Note" on its website, outlining the the qualifications and election standards for candidates. The regulations provide detailed explanations for candidates running for the 16th president and vice president, as well as for the 11th legislators-at-large of the Legislative Yuan.

89. Candidate Property-Declaration and Announcement

(1) "Act on Property-Declaration by Public Servants"

(a) Taiwan's "Act on Property-Declaration by Public Servants" requires public servants with specific identities or holding certain positions (Article 2, Paragraph 1) to declare their property. Election candidates of the President, Vice President, and county (city) level and above shall apply mutatis mutandis to this Act and declare properties upon the registration of application for election candidates. Article 6 stipulates that upon the day of the acceptance of the declarations of the election candidates of the President and Vice President of the Republic of China and of other public servants above the county (city) level, the responsible property declaration agencies (institutions) shall review and compile the received declarations into booklets for public access, and the declarations shall be published on the Internet for one year.

(b) The "Act on Property-Declaration by Public Servants" was amended and promulgated in 2022. The property declaration information of a special municipality, (city) councilors was not made public prior to the amendment of the Act, which impeded public oversight in light of the increasing responsibilities of these officials in recent years. To align with the legislative intent of the Act, municipal and county (city) councilors, as well as their candidates, are included in the list of individuals required to disclose information online as specified in Article 6 of the Act. A specific period for such online disclosures is also established.

(c) The "Act on Property-Declaration by Public Servants" clearly stipulates appropriate penalties regarding non-compliance with the property declaration system. Please refer to the response content related to the "Act on Property-Declaration by Public Servants" in Article 8, Paragraph 6.

90. Political Donations for Candidates "Political Donations Act"

Taiwan's "Political Donations Act" stipulates that prospective candidates shall establish account books, designate personnel to record daily the time of receipt and expenditure

of political donations, the recipients and their addresses, the purposes, amounts, or values of any economic benefits besides money, and prepare accounting reports based on this information. Candidates shall submit the report described above to the agency responsible for receiving declarations, the Control Yuan, within 3 months after the election voting date. The Control Yuan shall then compile the report and make it publicly available on the Internet. The scope of prospective candidates includes personnel who have completed registration in accordance with the law or intend to register as candidates for public office within the legally specified period for receiving political donations, which includes candidates. Therefore, regulations for the disclosure of political donation information for candidates already exist.

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

91. Qualification Verification Data

(1) Candidate qualifications for the Legislators election are reviewed at different levels by election commissions, as mandated by the Public Officials Election and Recall Act. Statistics on candidate qualifications for the 9th, 10th, and 11th Legislative Yuan elections are as shown in Table 2-10.

Table 2-10 Statistics of Candidate Qualification Verification for the 9th, 10th, and 11th Legislative Yuan Elections

Term	Regional and Indigenous	At-Large	Total	Disqualified
9th	377	179	556	2
10th	433	217	650	3
11th	335	178	513	8

Data source: Central Election Commission

(2) Taking the 11th Legislative Yuan election on January 13, 2024, as an example, the qualifications of candidates were reviewed at the 597th meeting of the Central Election Commission on December 15, 2023. A total of 513 candidates were approved as qualified and registered nationwide. However, 8 individuals were found to be ineligible after review.

92. Property Declarations of Candidates

(1) In accordance with Article 6 of the “Act on Property-Declaration by Public Serv-

ants," the property declarations by candidates for the 16th President and Vice President and the 11th Legislative Yuan elections in 2024 were announced online for one year starting from the day the candidate lists were approved on December 5th and December 15th, 2023. The announcements were removed after one year on December 5th and December 16th, 2024[10].

(2) Since 2019, there have been no cases of candidates being penalized for failing to comply with the property declaration system.

Article 7, paragraph 3

§7 (3)

Each State Party shall also consider taking appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties.

A. Is your country in compliance with this provision?

93. Yes.

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

94. Taiwan's Ministry of the Interior is in charge of the planning, promotion, supervision, and guidance of political parties and political donations. Additionally, in accordance with the "Political Donations Act," administrative penalties are imposed by the Control Yuan, and matters such as accepting and auditing (investigating) declarations (applications) as stipulated in the same Act are under the jurisdiction of the Control Yuan.

95. "Political Donations Act"

(1) Definition of Political Donations

In accordance with Taiwan's "Political Donations Act," amended and promulgated

[10] The property declarations by candidates for the 11th Legislative Yuan election were announced online on the day the candidate list was approved on December 15th, 2023. The one-year period expired on December 14th, 2024 (Saturday). In accordance with the second half of Article 48, Paragraph 4 of the Administrative Procedure Act, which stipulates that "if the last day of a period falls on Saturday, its last day shall be the Monday morning of the following week," the announcement was removed at 12:00 P.M. on December 16th, 2024.

in 2018, political donations refer to movable or immovable property provided without compensation, payments of disproportionate value, debt forgiveness, or other economic benefits given to individuals or groups engaged in campaign activities or other political-related activities. However, party dues, membership fees, or volunteer services are not included.

(2) Prohibited Donations

The Act explicitly stipulates that profit-seeking businesses and social groups with public welfare purposes may contribute political donations to specific political parties. However, to prevent political funds from being operated under the table, which is detrimental to effective management, the Act clearly prohibits donations by such organizations in situations that may affect national security, be detrimental to fair political competition, lead to corruption, or be obviously inconsistent with the purposes of the organization's establishment. For instance, religious organizations, public enterprises, and vendors with substantial procurement contracts or significant public construction investment contracts with government agencies that are still in the performance period, as well as vendors from previous periods or businesses with accumulated losses based on the previous year's financial statements that have not yet compensated as required, are all prohibited from making political donations. Furthermore, individuals, legal entities, organizations, or other institutions from foreign countries, mainland China, Hong Kong, or Macao, or groups primarily composed of such members, are also prohibited from making political donations (Article 7). This is to avoid any improper connection between political contributions and public affairs, as well as to prevent interference in government decision-making by large donations or foreign influence.

(3) Prohibition of Inappropriate Benefits or Agreements

Furthermore, the contribution of political donations may not involve the solicitation or expectation of improper benefits. The preceding political donations may not be accepted by political parties, political organizations, and prospective candidates (Article 9).

(4) Accepting and Donating Methods as well as Transparency Measures

The "Political Donations Act" stipulates that only political parties, political groups, and prospective candidates are permitted to receive political donations. Individuals who intend to register or have legally registered to run for public office may receive

political donations during the statutory period. There are relevant regulations regarding accepting and donating methods, total amount limits, and transparency measures, as explained below:

- Method of acceptance (Article 10): The recipient shall open a designated account and report it to the Control Yuan for approval. Political donations must be deposited into the designated account within 15 days of receipt.
- Donation method (Article 14): Donations under names other than one's own are prohibited. Anonymous donations may not exceed NT$10,000. Cash donations exceeding NT$100,000 shall be made by check or through a financial institution transfer.
- Aggregate Limit (Articles 17 and 18): There is a cap on the total annual donations from individuals, profit-seeking businesses and civil associations to political parties and prospective candidates.
- Financial Record Keeping (Article 20): The recipient shall maintain financial records and prepare accounting reports detailing information about income and expenses exceeding NT$30,000.
- Filing Method (Article 21): The accounting report must be audited and certified by a commissioned accountant, and the prospective candidate must report to the Control Yuan within 3 months after the election date. Political parties shall report to the Control Yuan by May 31 each year.
- Public Disclosure (Article 21): The entire content of the accounting report shall be made available online. Additionally, the Control Yuan has established "Regulations for the Public Disclosure and Review of Political Donation Accounting Reports."

(5) Disciplinary and Audit Regulations

Articles 25 to 32 of the "Political Donations Act" provide the penalties for criminal and administrative liabilities for violations of the Act. To implement the "Political Donations Act" effectively, the Control Yuan has formulated the "Guidelines for Audit of Political Donations," "Administrative Penalty Guidelines for Cases Involving Violations of the Political Donations Act" and other regulatory orders and administrative regulations for compliance. It also regularly publishes "The Control Yuan Gazette - Special Issue of Integrity[11]," which is made available online on the

[11] Formulated "Guidelines for the Compilation and Publication of the Special Issue of Integrity," to stipulate the content to be published and the frequency of publication.

same day of publication for public access. The published content includes a list of confirmed penalties under the Political Donations Act and decisions on appeals[12].

(6) Legislative Amendment Progress

The "Political Donations Act" has been operating smoothly since its implementation in 2004, and efforts to improve the relevant legal framework are ongoing. On January 3, 2019, the Ministry of the Interior inquired various agencies for opinions on legislative amendments. Following a recommendation from the Control Yuan, it has been stipulated that when political donations are directed towards specific related parties, they shall be disclosed in the accounting report. The Ministry of the Interior has drafted amendments to Articles 20, 23, and 36 of the "Political Donations Act" for submission to the Executive Yuan for review. Additionally, to establish sound regulatory mechanisms for recall funding collection, a complete draft amendment of the Act has been prepared by the Ministry of the Interior, incorporating the preceding 3 articles, and submitted to the Executive Yuan on June 30, 2020. The Executive Yuan convened 12 review meetings on August 4 and November 16, 2020, December 9, 2021, October 19, 2022, and January 3, January 17, February 7, February 21, March 31, April 29, October 2, and 12 December, 2025. The amendment is still being reviewed.

96. "Political Parties Act"

(1) Political parties are not intended for profit and, therefore, cannot use their power to compete with the public for benefits. Thus, Article 23 of the "Political Parties Act" prohibits political parties from operating or investing in profit-seeking businesses. To normalize the affairs of political parties and avoid being constrained by specific financial powers due to economic pressure, losing the ability to operate independently, and deviating from public opinion, Article 22 stipulates that the Ministry of the Interior should allocate an annual budget to subsidize political parties that achieved a vote percentage of over 3% in the most recent nationwide at-large and overseas citizen legislative elections.

(2) In addition, there are clear regulations regarding the transparency of all financial

[12] The contents of the gazette must include the property declaration forms, lobbying registration information, and financial statements of public servants required to be published in the gazette in accordance with the law, list of confirmed penalties under the "Act on Property-Declaration by Public Servants," "Act on Recusal of Public Servants Due to Conflicts of Interest" and "Political Donations Act," decisions on appeals under the "Act on Property-Declaration by Public Servants," "Act on Recusal of Public Servants Due to Conflicts of Interest," "Political Donations Act" and "Lobbying Act."

matters for political parties (party subsidies, political donations, membership dues, etc.) Article 20 of the "Political Parties Act" stipulates that the accounting year for political parties follows the calendar year, uses the accrual basis of accounting, and requires the establishment of books to record accounting matters in detail. All accounting documents shall be kept for 7 years from the end of the accounting year except those that shall be kept permanently or pertain to pending cases. Account books, except those related to pending cases, shall be kept for 10 years from the end of the accounting year. Article 21 provides that political parties shall submit the financial statement of assets and financial status for the previous fiscal year to the Ministry of the Interior by May 31 each year. This financial statement shall be audited and certified by an accountant and approved by the party members' meeting or the party representatives' meeting. The Ministry of the Interior shall publish it in the government gazette or newspapers and make it publicly available on the Internet within 45 days after the submission deadline.

(3) The "Political Parties Act" stipulates penalties for both criminal and administrative liabilities for violations of the Act.

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

97. The relevant statistics on political donation, as shown in Table 2-11 to Table 2-14.

Table 2-11 Statistics on political donation account permits, revocations, and financial report filings

Year	Number of permitted accounts established		Number of accounts revoked (including those established in previous years)		Number of financial report filings (cases)
	Prospective candidates (accounts)	Political parties (accounts)	Prospective candidates (accounts)	Political parties (accounts)	
2022	2,308	3	100	4	713
2023	303	8	2,228	5	1,806
2024	19	2	269	3	412
2025	2	2	22	1	130

Data source: Control Yuan

Table 2-12 Statistics on reported donation income for prospective candidates in major elections and political parties political contributions

Unit: New Taiwan Dollar

Reporting year	Election type	Total income	Individual donation income	Profit-seeking business donation income
2018	Nine-in-one local public servant election	4,105,356,576	2,461,127,650	1,466,156,049
2020	Presidential and Legislative Yuan Elections	3,235,444,052	1,909,598,306	1,004,413,997
2022	Nine-in-one local public servant election	4,444,115,157	2,543,656,503	1,711,179,845
2024	Presidential and Legislative Yuan Elections	3,305,302,652	2,058,951,531	981,112,297

Reporting year	Election type	Political party donation income	Civil association donation income	Anonymous donation income	Other income
2018	Nine-in-one local public servant election	80,288,625	46,206,136	51,356,548	221,568
2020	Presidential and Legislative Yuan Elections	147,901,967	60,300,237	113,091,107	138,438
2022	Nine-in-one local public servant election	68,233,129	44,904,351	75,392,242	749,087
2024	Presidential and Legislative Yuan Elections	97,925,500	56,298,705	109,711,866	1,302,753

Data source : Control Yuan

※Note:In accordance with Article 18, Paragraph 1 of the "Political Donations Act," the total annual donation to the same (group of) prospective candidate(s) may not exceed the following amounts: Individuals: NT$100,000; Profit-seeking businesses: NT$1,000,000; Civil associations: NT$500,000. Additionally, Article 18, Paragraph 2 was added to the "Political Donations Act" in 2018, stipulating that a political party's monetary donations to its recommended same (group of) prospective candidate(s) shall not exceed the following amounts: president and vice president: NT$25,000,000; legislators: NT$2,000,000; mayors of special municipalities, county magistrates, and city mayors: NT$3,000,000. As a result, there has been a decreasing trend in political party donation income since 2018. (Taiwan adopts combined elections, holding central or local public servant elections every 2 years.)

Table 2-13 Statistics on reported donation income for political parties

Unit: New Taiwan Dollar

Reporting Year	Total Income	Individual Donation Income	Profit-making Enterprise Donation Income
2021	359,561,048	244,567,554	106,872,146
2022	468,411,661	309,995,946	133,346,521
2023	416,255,821	274,649,756	125,569,054
2024	294,623,799	238,964,951	41,265,171
Reporting year	Civil association donation income	Anonymous donation income	Other income
2021	2,716,000	5,371,796	33,552
2022	2,436,800	22,485,287	147,107
2023	2,069,000	11,722,339	2,245,672
2024	1,180,998	12,785,168	427,511

Data source : Control Yuan

※Note: In accordance with Article 17, Paragraph 1 of the "Political Donations Act," the total annual donation to the same political party or political group may not exceed the following amounts: individuals: NT$300,000; profit-seeking businesses: NT$3,000,000; civil associations: NT$2,000,000.

Table 2-14 Statistics of Fines Imposed under the Political Donations Act by Type of Violation

Penalty year	(1) Total number of penalties	(2) Type of violation									(3) Penalty target (category of person penalized)	
		Excessive donations	Foreign donations	Donations from Profit-seeking business with accumulated losses	Failures to pay to treasury within the deadline (failure to fulfill verification obligation)	Late reporting	Donations manufacturers that have signed a high-value government procurement contract or an investment contract for important with government agencies that are still in the performance period	Donations made in someone else's name	Others (donations by minors, etc.)	Donors	Prospective candidates	Political parties
2022	81	27	26	19	4	1	1	0	3	74	7	0
2023	1	0	0	0	0	0	0	1	0	1	0	0
2024	30	21	2	0	2	4	0	1	0	24	6	0
2025	87	30	41	2	3	0	2	4	5	81	6	0

Data source: Control Yuan

※Note:

1.The above statistics are based on the types of penalty cases that have been finalized and announced. Taiwan adopts combined elections, holding central or local public servant elections every 2 years.

2.The Control Yuan conducts audits based on accounting reports submitted by political parties and prospective candidates:

(1) Total number of penalties: From 2022 to 2025, the Control Yuan penalized a total of 199 cases violating the Political Donations Act.

(2) Types of violations: Violations of "excessive donations" were the most common (78 cases in total, accounting for 39.2%), followed by violations of "foreign donations" (69 cases in total, accounting for 34.7%).

(3) Penalty targets: "Donors" received the most penalties with 180 cases, followed by "prospective candidates" with 15 cases.

3.From the Act's implementation on March 31st, 2004, through the end of 2025, 27 cases were confirmed to have violated Article 14, Paragraph 1, which prohibits donations made under names other than the actual donor. These cases resulted in confirmed penalties totaling NT$10,244,400.

4.The Control Yuan promotes the Political Donations Act annually through various means such as electronic billboards or LED displays by agencies, on-site visits, or online video conferences, effectively reducing illegal activities by political parties, prospective candidates, and donors.

98. Statistics on the use of the Control Yuan's "Public Inquiry Platform" for political donations are shown in Table 2-15.

https://ardata.cy.gov.tw/home (in Chinese)

Table 2-15 Statistics from the Control Yuan's "Public Inquiry Platform" of the last 4 years

Year	Number of available items online (items)	Number of queries (times)	Number of down-loads (times)	Number of visitors (people)
2022	164	440,319	54,050	29,439
2023	2,328	491,027	129,145	50,726
2024	456	750,534	193,854	73,678
2025	137	195,225	206,354	31,074

Data source: Control Yuan

99. Funding and Financial Reporting of Political Parties

(1) In accordance with the Political Parties Act, the Ministry of the Interior allocates financial subsidies to political parties that obtained more than 3% of the total votes in the most recent nationwide at-large and overseas compatriot legislative elections. For fiscal years 2024 and 2025, an annual budget of NT$639,362,650 was allocated for these subsidies.

(2) Of the 75 political parties that were required to submit financial reporting in 2024, Among them, 73 have filed their financial reporting, one failed to file, and one failed to complete the required corrections.

Article 7, paragraph 4

§7 (4)

> Each State Party shall, in accordance with the fundamental principles of its domestic law, endeavour to adopt, maintain and strengthen systems that promote transparency and prevent conflicts of interest.

A. Is your country in compliance with this provision?

100. Yes.

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

101. Civil Service Administrative Neutrality

Article 8 of the "Civil Service Administrative Neutrality Act" stipulates that public officials may not use their official power, opportunities, or methods to solicit, promise, or

accept donations of money, goods, or other benefits for political parties, other political organizations, or candidates for office; nor may they obstruct or interfere with others in legal fundraising activities for specific political parties, other political organizations, or prospective candidates. If public officials violate the said provisions, in accordance with Article 16 of the "Civil Service Administrative Neutrality Act," they shall be disciplined or punished based on the severity of the circumstances, in accordance with the "Public Functionaries Discipline Act," "Civil Service Performance Evaluation Act," or other relevant regulations; those involving other legal responsibilities shall be handled in accordance with the applicable laws.

102. Regulations on the Prohibition of Civil servants Engaging in Business, Restrictions on Part-time Employment, and Avoidance of Conflicts of Interest - "Civil Service Act"

(1) The "Civil Service Act" regulates the conduct and obligations of civil servants, specifically addressing the external activities of civil servants, with Article 14 prohibiting engaging in business and Article 15 restricting part-time employment. Articles 19 and 20 contain provisions to prevent conflicts of interest. If a civil servant violates these regulations, disciplinary actions or punishments should be considered based on the severity of the circumstances in accordance with Article 23 of the "Civil Service Act." If a civil servant infringes upon criminal statutes, penalties should be imposed in accordance with the respective laws.

(2) In accordance with Article 14 of the "Civil Service Act," civil servants are comprehensively prohibited from engaging in business unless they are appointed by the public shareholding management authority to represent government shares or nominated to serve as directors or similar positions in businesses directly or indirectly invested by the government, which must be approved by the competent authority in advance, and they shall receive prior approval from the competent authority. Additionally, those in positions with direct supervision or management authority over profit-seeking businesses may not acquire shares or capital in those businesses. To assist the competent authorities in verifying whether civil servants violate the prohibition against engaging in business and to save manpower and time in carrying out the verification process while improving the accuracy of verification data, the Ministry of Civil Service has established a platform for verifying the part-time employment of civil servants. At least once a year, the platform performs checks to compare civil servants' identification numbers with business registration and tax records. The results of these comparisons are provided to the competent authorities

for re-verification and fact-finding based on individual case circumstances, aiming to prevent civil servants from violating the prohibition against engaging in business.

(3) To ensure that each civil servant holds 1 position with specific responsibilities, thereby enabling them to safeguard their duties and avoid hindering the execution of public affairs and the exercise of their powers, Article 15 of the "Civil Service Act" stipulates that civil servants engaging in part-time or concurrent employment as well as other repeated conduct of a similar nature shall obtain consent from the relevant service agency before proceeding. These part-time positions must meet the appropriate procedural requirements.

(4) Article 19 of the "Civil Service Act" stipulates that when civil servants perform their duties, they must recuse themselves in cases involving their own interests or those of their relatives; Article 22 states that civil servants may not lend money to, enter into reciprocal contracts with, or receive any other improper benefits from specific individuals connected to their duties.

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

To promote clean governance and rectify the political atmosphere, as well as to curb corruption and the improper transfer of benefits, Taiwan has established the "Act on Recusal of Public Servants Due to Conflicts of Interest" (amended and promulgated in 2018). The said Act clearly defines the concept of conflicts of interest, with Article 5 specifying that conflicts of interest refer to in the Act means the public servant obtains interests by himself or his related persons either directly or indirectly through any act or omission in the course of performing his official duties. Each agency may, based on the specific nature of its operations, establish additional relevant regulations regarding the avoidance of conflicts of interest (as illustrated in Appendix 1). However, in accordance with Article 1, Paragraph 2 of the Act on Recusal of Public Servants Due to Conflicts of Interest, unless other acts impose stricter regulations, the provisions of the said Act shall apply.

(1) Subject of Regulation (Article 2):

President and Vice President of the R.O.C.; heads, deputy heads, chiefs of staff, deputy chiefs of staff, and equivalents of the government agencies (entities) at all levels and headquarters and branches of the state-owned enterprises; administrative

officers; Presidents and vice presidents of public schools, military and police academies/schools, and reformatory schools, and heads and deputy heads of entities affiliated with them, if any; elected representatives of democratic bodies and works at all levels; directors, supervisors and equivalents representing the government or the state-owned shares in private juristic entities; directors, supervisors, heads, CEOs and equivalents of public juristic entities; chairmen of the board, CEOs, secretary-general and equivalents of the juristic entities donated by governments; judges, prosecutors, war-time military judges, enforcement officers, judicial associate officers, and prosecutor investigators; chief officers and deputy chief officers above the rank of colonel in the military agencies (entities) at all levels; chief officers in charge of public works, civil engineering management, urban planning, ethics, accounting, audit and procurement of governments and agencies (entities) at all levels, state-owned entities, public schools, military/police academies/schools, reformatory schools and affiliated entities thereof at all levels.

(2) Types of Recusal-Self-Recusal, Application for Recusal, Authority Recusal (Article 6, Article 7, Article 9):

To prevent conflicts of interest from occurring, Article 6, Paragraph 1 of the "Act on Recusal of Public Servants Due to Conflicts of Interest" clearly requires a public servants shall recuse himself as soon as he is aware of a conflict of interest. Where a public servant fails to recuse himself notwithstanding the fact that he is obligated to recuse, the interested person may apply with the organ in which he renders service and also the superior agency/entity in accordance with Article 7, Paragraph 1 of the Act. Where the organ holds that the public servant fails to recuse himself notwithstanding the fact that he is obligated to recuse himself, the organ shall order the public servant to recuse himself ex officio in accordance with Article 9, Paragraph 1 of the Act, as this system aims to maintain and enhance transparency and prevent conflicts of interest.

(3) Prohibition and Exceptions for Transactions or Subsideswith Service or Supervisory Organs (Article 14):

Article 14 of the "Act on Recusal of Public Servants Due to Conflicts of Interest" stipulates that a public servant and his related persons shall not conduct transactions such as subsidizing, sales, lease, contracting, or other transactions conducted with consideration with the organ with which the public servant serves or the organs

under his supervision. However, exceptions are allowed for circumstances outlined in the provisions[13], such as the procurement carried out by public notice under the Government Procurement Act or subsidy requested in the legal capacity under laws, provided that the organ has implemented open and fair procedures and sufficient anti-corruption regulations during the subsidization or transaction process.

(4) Disclosure of Identity and Relationship (Article 14, Paragraph 2):

Regarding the preceding exceptions, Article 14, Paragraph 2 also stipulates that under specific circumstances, one shall disclose their identity or relationship in the application forms or tender submissions voluntarily, before rendering the subsidy or engaging in the service. In addition to emphasizing the conflicts of interest recusal, there is an obligation under certain circumstances for public servants and their related persons to disclose their identity or relationship for societal scrutiny, thereby also serving to promote social participation. Moreover, upon rendering the subsidy or engaging in the service, the organ shall disclose his identity and relationship altogether voluntarily to ensure openness and transparency.

(5) Provisions Prohibiting Interest-Seeking and Requests for Making Intercessions (Articles 12 and 13):

A public servant shall not seek interests for himself or for his related persons by manipulating his official power, opportunities or any method under his official duty. Related persons of a public servant shall not seek interests for himself or for the said public servant by requesting relevant persons in the organ, speaking for the same, or by other improper means.

(6) Punishment Regulations (Articles 16 to 21):

(a) "Act on Recusal of Public Servants Due to Conflicts of Interest" Articles 16, 17, and 20 stipulate that if a public servant is aware of a conflict of interest but fails to recuse himself or does not ensure his recusal, or if he seeks interests for himself

[13] The proviso in Article 14, Paragraph 1 of the "Act on Recusal of Public Servants Due to Conflicts of Interest" states:1.The procurement carried out by public notice under the Government Procurement Act or pursuant to Article 105 of the same Act. 2.The property right in interest created for the procurement, sale by tender, lease by tender or tender solicitation carried out by public notice in a fair competitive manner pursuant to laws. 3.Subsidy requested in the legal capacity under laws; the subsidy to the public servant's related person in an open and fair manner pursuant to laws, or the subsidy which might be against the public interest if it is prohibited and is granted subject to the competent authority's approval. 4.The subject matter of the transaction is provided by the organ with which the public servant serves or the organs under his supervision, and traded at the official price. 5.The lease, acquisition, discretionary management, improvement and utilization of national non-public real estate requested by the state-owned enterprise in order to execute the national construction projects or public policies, or for the purpose of public welfare. 6.The subsidy and transaction under the specific amount.

or for his related persons by manipulating his official power, opportunities or any method under his official duty, or related persons of a public servant shall not seek interests for himself or for the said public servant by requesting relevant persons in the organ, speaking for the same, or by other improper means, this constitutes a violation of the law. Depending on the severity of the circumstances, the Control Yuan or the MOJ may impose a fine ranging from NT$100,000 to NT$6,000,000.

(b) Public servants or their related persons and the organ with which the public servant serves or the organs under his supervision, even when certain circumstances are met, may exceptionally subsidize or conduct transactions with consideration. However, they shall disclose their identity or relationship (please refer to the content of Article 7, Paragraph 4 regarding the "Act on Recusal of Public Servants Due to Conflicts of Interest"). In case of violation, a penalty may be imposed in accordance with Article 18, Paragraph 3 of the "Act on Recusal of Public servants Due to Conflicts of Interest."

(c) The Control Yuan has established the "Regulations on Handling Conflict of Interest Recusal Cases for Public Servants by the Control Yuan" to accept reports of self-recusal from public servants under its jurisdiction, as well as to investigate cases suspected of violating the law based on citizen complaints or transfers from agencies. Additionally, both the MOJ and the Control Yuan have established the "Standards for Penalty Amounts in Conflicts of Interest Recusal Cases for Public Officials," which establish guidelines for fines based on the severity of violations of the Act on Recusal of Public Servants Due to Conflicts of Interest, the level of culpability, the resultant impact, and any benefits gained.

(d) The MOJ (AAC) publishes a list of penalties for violations of the "Act on Recusal of Public Servants Due to Conflicts of Interest" on its official website as stipulated in Article 21. In addition, the Control Yuan has established the "Guidelines for Compiling and Printing the Control Yuan Gazette's Integrity Special Issue," which should include content (Please refer to Note 10) such as: the confirmed list of fines for the "Act on Recusal of Public Servants Due to Conflicts of Interest"; administrative appeal decisions for the "Act on Recusal of Public Servants Due to Conflicts of Interest," etc. Furthermore, this special issue is published online on the same day of its release to facilitate public access.

(7) Promotion and Clarification:

(a) To strengthen the promotion of conflicts of interest recusal concepts to public servants, the AAC and the Control Yuan continue to conduct promotional activities. Additionally, the AAC has set up a dedicated section on its official website to publish administrative rule, case studies, and promotional materials, providing unified interpretations and consultation opinions to the public.

(b) Websites such as the "Sunshine Acts" website and the "Public Servants and Related Persons Subsidy Transaction Identity and Relationship Disclosure and Query Platform" are available for the public to inquire about promotional materials, confirmed lists of disciplinary cases, administrative appeal decisions, and information on disclosed identity relationships of public servants or related persons regarding subsidies and transactions.

104. Regulations for Public Officials Accepting Valued Gifts, Invitations to Dinner, and Requests for Making Intercessions

(1) "Integrity and Ethics Directions for Civil Servants"

(a) The "Integrity and Ethics Directions for Civil Servants" is a code of conduct for public officials[14], which clearly stipulates regulations and reporting and registration procedures for public officials encountering situations such as accepting valued gifts, invitations to dinner, requests for making intercessions, and other integrity and ethics events. When there is a conflict of interest with their duties, these should be refused in principle.

(b) The directions also stipulate that each agency (organization) may establish stricter regulations as needed; for temporary personnel within the agency, they authorize each agency to include them in self-established regulations as needed or to incorporate the regulatory content into contracts when signing them.

(2) "Executive Yuan and Subordinated Entities Guidelines for Registration and Monitoring of Influence Lobbying"

"Executive Yuan and Subordinated Entities Guidelines for Registration and Monitoring of Influence Lobbying" require each agency to set up a dedicated section on their websites for registering and inspecting requests for making intercessions and to strengthen the promotion of regulations prohibiting requests for making intercessions. The AAC and Government Employee Ethics Units of central government

[14] The term "Civil servants" as used in the "Integrity and Ethics Directions for Civil Servants" means personnel whose conditions of employment are governed by the "Civil Service Act."

agencies at or above the second level conduct random inspections of events involving requests for making intercessions that raise concerns about illegality.

105. Government Procurement Recusal Regulations

(1) Article 15 of Taiwan's "Government Procurement Act" stipulates that entity personnel shall recuse themselves from matters related to procurement when it involves the interests of themselves, their spouses, relatives within the second degree of kinship, or family members living together.

(2) To comply with Article 14 of the "Act on Recusal of Public Servants Due to Conflicts of Interest," the PCC has revised the "Model Statement of Tenderer" and the "Model Statement of Tenderer for Publicly Obtained Electronic Quotations," incorporating declarations on whether the supplier is a public servant or related person, and adding explanatory notes on handling procedures and reminders regarding the disclosure of identity or relationship.

(3) The "Regulations for Review by the Procurement Evaluation Committee" also stipulate the recusal of procurement evaluation committee members in specific situations. If they meet one of the particular situations affecting conflicts of interest (for example, cases involving the interests of themselves, their spouses, relatives within the second degree of kinship, or family members living together), they shall resign or be dismissed immediately (Article 14); from the time of receiving evaluation-related information, they may not participate in the bidding, act as a subcontractor, or serve as a team member for that procurement case (Article 14-1).

106. Conflict of Interest Recusal Regulations for Legislators

Articles 11, 16, and 19 to 24 of the "Legislative Yuan Member Behavior Act" clearly stipulate that legislators may not hold positions in state-owned enterprises, may not accept promises or receive property interests when being lobbied by the public, and related provisions on interest recusal.

107. Lobbying Regulations"Lobbying Act"

Regarding lobbying, the "Lobbying Act," promulgated in 2007, establishes relevant regulations that promote a transparent process to prevent improper benefits and ensure participation in democratic politics.

(1) Lobbying Definition

According to the Act, lobbying refers to the act of a lobbyist intending to influence

the formation, formulation, passage, modification, or abolition of laws, policies, or proposals by the lobbied person or their affiliated agency by directly expressing opinions to the lobbied person or their designated person, either orally or in writing.

(2) Prohibited Lobbying Situations

Article 10 clearly stipulates that lobbied persons such as the president, vice president, heads and deputy heads of special municipality governments, county (city) governments, and township (town, city) offices, except for elected representatives at various levels, are prohibited from lobbying or entrusting others to lobby their former agencies within 3 years after leaving office, and for agencies they served in the 5 years prior to leaving office in order to prevent conflicts of interest. Article 12 clearly stipulates that elected representatives at various levels may not lobby for businesses they or their related persons operate or invest in with a total shareholding of 10% or more, nor entrust other lobbyists to do so.

(3) Lobbying Registration

(a) Article 13 of the Act stipulates that lobbyists should prepare an application form for each case and apply for registration with the agency to which the lobbied person belongs before conducting lobbying. Article 16 stipulates that the lobbied person should notify the designated specialized unit or personnel of their affiliated agency for registration within 7 days of accepting lobbying. Furthermore, Article 17 stipulates that lobbyists should compile financial income and expenditure statements used for lobbying and report them to the agency to which the lobbied person belongs before May 31 of each year and when terminating lobbying registration.

(b) The Ministry of the Interior has established an online lobbying registration system, with functions including online application for lobbyists, online approval or rejection by receiving agencies, full disclosure of lobbying cases, and real-time tracking of lobbying case progress, facilitating use by lobbyists and receiving agencies and aiming to increase the number of lobbying registration applications.

(c) Legislative Amendment Progress

The Ministry of the Interior drafted amendments on Partial Articles to the “Lobbying Act” and submitted them to the Executive Yuan on April 29, 2021. Key revisions include expanding the scope of lobbied persons (adding assistants to elected representatives at all levels and heads of central third-level agencies), sim-

plifying the required information for lobbying registration, adding penalty provisions for illegal lobbying, and modifying the division of responsibilities for penalizing lobbying cases.

108. Public Servant Property-Declaration System (refer to Article 8, Paragraph 5)

109. For other practices to enhance transparency, please refer to the response for Articles 10 and 13.

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

110. Statistics on the Number of Cases Involving Conflicts of Interest for Public Servants

(1) Every year, the Ministry of Justice and the Control Yuan request all agencies and organizations to submit a report on public servants' voluntary recusal, application for recusal, and recusal from exercise of power in the previous year. The report is required to be submitted to the Control Yuan or the agency or unit designated by the Ministry of Justice within 30 days after the end of the year. Voluntary recusal by public servants in the past four years (2021 to 2024) is shown in Table 2-16.

Table 2-16 Statistics on Voluntary Recusal Cases Reported to the Control Yuan and the MOJ by Public Officials

Year	Number of reported cases received
2021	23,098
2022	26,685
2023	26,433
2024	28,566

Data source: Control Yuan and AAC

(2) Analysis of the types of recusal of public servants due to conflicts of interest: The Ministry of Justice's report divides cases by types of interest, with "non-property interests" outnumbering "property interests," and "non-property interests" mostly involving "other personnel measures." In terms of the types of recusal, voluntary recusal was the most common (statistics are shown in Table 2-17). Among the cases in the Control Yuan's report, "non-property interests" also outnumbered "property interests," with "non-property interests" mostly involving recusal from the review of reward and punishment cases, while "property interests" mostly involved recusal from the review of bonuses. The Ministry of Justice and the Control Yuan remind all agencies to submit their reports in accordance with the law at the end of each

year, so as to ensure that the agencies attach importance to the reporting mechanism, and urge agencies to implement recusal and reporting mechanisms. The Ministry of Justice and Control Yuan will continue to prioritize "other personnel measures" in their awareness campaign to help agencies better understand the types of conflicts of interest, in hopes of reducing unnecessary violations of the law.

Table 2-17 Statistics on types of conflicts of interest recusal for public servants

Table of statistics on types of conflicts of interest recusal for public servants in various agencies (those under the jurisdiction of the MOJ as stipulated in Article 20)											
Year	Types of interests			Types of recusal			Recused party (self or related person)				
	Performance evaluation	Other personnel measures	Property interests	Voluntary recusal	application for recusal	recusal ordered ex officio	Self	Spouse	Relatives within second degree of kinship	juristic person or non-juristic entity organizations	Key Persons
2021	5,974	12,968	2,918	21,853	2	5	21,551	170	129	10	0
2022	7,378	15,046	2,896	25,314	1	5	24,924	155	198	43	0
2023	6,690	15,129	3,006	24,815	5	5	24,519	164	117	38	0
2024	6,541	16,818	3,461	26,811	5	4	26,469	192	110	47	2
total	26,583	59,961	12,281	98,793	13	19	97,463	681	554	138	2

Data source: AAC

111. Disciplinary Situations for Public Servants' Conflicts of Interest

Penalty status for violating the "Act on Recusal of Public Servants Due to Conflicts of Interest" for cases handled by the MOJ and the Control Yuan in the past 4 years (2022-2025) in accordance with the Enforcement Rules for the Act on Recusal of Public Servants Due to Conflicts of Interest are shown in Table 2-18.

Table 2-18 Statistics on penalties for Violations of "Act on Recusal of Public Servants Due to Conflicts of Interest"

Year	Number of penalties
2022	27
2023	22
2024	55
2025	60

Data source: Control Yuan and AAC

§7 (4)

(1) The Ministry of Justice held briefing sessions on the Act on Recusal of Public Servants Due to Conflicts of Interest in 2024 and 2025 to prevent public servants or related parties from being fined due to violating the Act. The briefing sessions covered legal provisions and actual cases, and participants included government employee ethics officers. The sessions aimed to equip government employee ethics officers with the ability to raise awareness within their agencies, not only to improve public servants' correct understanding of the law, but also to identify and prevent potential violations before they occur, thereby preventing public servants or related parties from being fined.

(2) The Control Yuan investigated 19 cases in 2022, 51 cases in 2023, 38 cases in 2024, and 85 cases in 2025. Aside from reports from the public, the increase in cases investigated is mainly due to the National Audit Office exercising its authority to conduct random inspections of subsidies and transactions of central and local government agencies, and then transferring data involving the Act on Recusal of Public Servants Due to Conflicts of Interest to the Control Yuan for further processing.

(3) In recent years, the majority of those fined by the Control Yuan have been related parties of local public servants, and were mainly local elected representatives, their spouses, or relatives within the second degree of kinship who hold the position of director or supervisor in non-governmental organizations or groups (e.g., community development associations, temples, and companies). The most common offenses that resulted in fines were subsidies or transactions involving related parties in violation of Article 14 of the "Act on Recusal of Public Servants Due to Conflicts of Interest." Therefore, the Control Yuan held a forum with 22 local governments across the country in 2022, and also held a consultation meeting with ministries under the Executive Yuan in 2024 to prevent repeated violations of the "Act on Recusal of Public Servants Due to Conflicts of Interest" when related parties apply

for subsidies. The Control Yuan urged central and local governments to review the subsidy procedures during the aforementioned meetings, and sent personnel to various county and city governments in 2025 to raise awareness of Article 14 of the Act on Recusal of Public Servants Due to Conflicts of Interest. The awareness campaign improved public servants' and related parties' understanding of the Act on Recusal of Public Servants Due to Conflicts of Interest, in order to prevent them from repeatedly illegally subsidizing related parties.

112. Promotion Actions for the "Act on Recusal of Public servants Due to Conflicts of Interest"

(1) In 2024, the AAC and various Government Employee Ethics Units conducted a total of 1,431 promotional sessions. In the future, the AAC will continue to conduct related legal promotion activities and incorporate common violations from relevant penalty cases into the content, strengthening public servants' understanding of the Act on Recusal of Public Servants Due to Conflicts of Interest.

(2) The Control Yuan held 4 sessions in 2022 (government-donated foundations and state-owned enterprises), 61 sessions in 2023 (county/city councils, township representative councils, and the National Audit Office), 10 sessions in 2024 (public servants of agencies under the Executive Yuan and related parties of state-owned enterprises), and 21 sessions in 2025 (county and city governments) for public servants and related personnel of agencies to better understand the Act on Recusal of Public Servants Due to Conflicts of Interest. The Control Yuan uploaded relevant promotional materials to its Sunshine Acts website (http://sunshine.cy.gov.tw/).

(3) Conflicts of Interest Section on the Website of AAC

https://www.aac.moj.gov.tw/6398/6548/6598/Nodelist (in Chinese)

113. Random Inspection Status on Requests for Making Intercessions

(1) The registration inspection system for requests for making intercessions allows public officials to follow procedures when faced with requests for making intercessions that raise legal concerns. Through the registration and review mechanism, agencies and public officials can examine these requests, supporting law enforcement and administration by public officials. Additionally, through the inspection mechanism, it is confirmed that the public officials who receive requests for making an intercession adhere to legal and regulatory boundaries in their actions and the policies of their agencies, effectively enhancing anti-corruption measures.

(2) From 2020 to 2025, a total of 132 cases were registered, with 90 cases inspected, including 4 cases forwarded for investigation and 1 case for administrative punishment. Among the registered cases, 37 involved central agencies and 95 involved local agencies, with the majority concerning environmental protection (57 cases), followed by justice (9 cases). Thus, efforts to strengthen diverse promotional activities regarding the prohibition of requests for making intercessions are being made, ensuring that relevant regulations are understood and actively followed. Measures to prevent undue interference with registrations, such as the use of concealed personal information and confidential submission methods, are being enhanced to increase public officials' confidence and effectively implement the registration process. Moreover, efforts to strengthen the sampling of inspection and punitive cases continue.

114. Lobbying Case Acceptance and Registration Status

From August 8, 2008, to September 2025, the number of lobbying cases received by various agencies was 610(as shown in Table 2-19), of which 576 were approved for registration, accounting for 76% of the 437 cases in the Legislative Yuan. The status of lobbying registrations accepted by the agencies to which the lobbied parties belong has been publicly disclosed on the agencies' websites as required by law.

Table 2-19 Statistics on the number of lobbying cases received and approved by various agencies

Year	cases received	cases approved
2008-2021	484	455
2022	18	13
2023	12	12
2024	51	51
2025.01-09	45	45
Total	610	576

Data source: Ministry of the Interior

Article 8: Codes of conduct for public officials

Article 8, paragraph 1

§8 (1)

In order to fight corruption, each State Party shall promote, inter alia, integrity, honesty

and responsibility among its public officials, in accordance with the fundamental principles of its legal system.

A. Is your country in compliance with this provision?

115. Yes.

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

116. "Civil Service Act"

Taiwan's "Civil Service Act" establishes basic requirements for national civil servants regarding integrity, honesty, and accountability. The "Civil Service Act" has undergone several amendments, with the full text revised in 2022 to include the concept of integrity in the law. Additionally, considering the "Integrity and Ethics Directions for Civil Servants," reasonable regulations have been set regarding civil servants receiving or gifting property. Therefore, specific provisions regarding the acceptance of gifts and hospitality have been added for thoroughness. The provisions are explained as follows:

(1) Regulations related to honesty and integrity (Articles 6, 7, 17, and 18): Civil servants shall act impartially, with integrity and diligence, and may not engage in actions that harm their reputation or the government's credibility; civil servants may not abuse their power for personal gain; civil servants may not gift property to superiors or receive any gifts in relation to matters they handle; civil servants may not take advantage of opportunities related to inspection or investigation to accept hospitality or gifts. However, those who comply with relevant laws and regulations concerning integrity are not subject to this limitation.

(2) Regulations related to responsibility (Articles 6 and 8): Civil servants shall be cautious and diligent; when performing their duties, civil servants shall strive for practicality and may not evade difficulties, shift responsibilities to others, or delay without reason.

117. Core Values of Taiwan's Civil Officials

The "Core Values of Taiwan's Civil Officials," established by the Examination Yuan in December 2009, are "Integrity, Loyalty, Professionalism, Efficiency, and Care."

Among these, "Integrity" mainly refers to public officials maintaining integrity, proactively avoiding conflicts of interest, properly handling public duties, and effectively utilizing public resources and properties in order to establish a clean and competent government; they should also execute duties fairly in accordance with the law, strictly uphold administrative neutrality, enhance public interest, and consider the rights and interests of all parties to create a fair and conducive development environment.

118. Employment Oath

Article 2 of the "Oath Act" states that public servants at all levels of the central government, including legislative members, justices of the Constitutional Court, members of the Examination Yuan, Control Yuan, local government heads, and elected representatives, shall take an oath before assuming office, in accordance with this regulation. The content of the oath emphasizes the importance of integrity, including commitments against misconduct, bribery, and wasteful spending of public funds.

119. Reward Measures for Model Civil Servants and Integrity Models

§8 (1)

(1) The "Guidelines for Recognizing Model Civil Servants by the Executive Yuan" and the "Medal Award Act" have been established to promote integrity, honesty, and accountability among Taiwan's public servants and enhance their rewards, thereby promoting their honor and integrity. Those who exhibit integrity in public service, resist temptation and coercion, and have significant achievements worthy of being role models or those who report or help solve major criminal cases and contribute to good governance or ensure the safety of people's lives and property may be selected as Executive Yuan Model Civil Servants or awarded merit medals in accordance with the above regulations.

(2) Additionally, in order to reward models of integrity and uprightness and to recognize significant acts of integrity, each year, the Government Employee Ethics Units of each agency conduct a selection process for integrity role models within their organizations[15]. Those who meet the relevant criteria and promote or practice the "Integrity and Ethics Directions for Civil Servants," report corruption, prevent the misappropriation of public funds, or enhance the government's reputation may be selected as models of integrity and uprightness.

120. Training Content for Public Official Integrity (Refer to Article 7, Paragraph 1)

[15] For example, the MOTC has formulated the "Directions for Rewarding Exemplary Individuals of Integrity and Honesty."

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

121. Statistics on Attendance for Integrity Training (Refer to Article 7, Paragraph 1)

Article 8, paragraphs 2 and 3

§8 (2、3)

(2)In particular, each State Party shall endeavour to apply, within its own institutional and legal systems, codes or standards of conduct for the correct, honourable and proper performance of public functions.

(3)For the purposes of implementing the provisions of this article, each State Party shall, where appropriate and in accordance with the fundamental principles of its legal system, take note of the relevant initiatives of regional, interregional and multilateral organizations, such as the International Code of Conduct for Public Officials contained in the annex to General Assembly resolution 51/59 of 12 December 1996.

A. Is your country in compliance with these provisions?

122. Yes.

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

123. "Civil Service Act," "Act on Recusal of Public Servants Due to Conflicts of Interest," "Act on Property-Declaration by Public Servants" and "Civil Service Administrative Neutrality Act." (Refer to Article 7, Paragraph 4)

124. "Integrity and Ethics Directions for Civil Servants"

(1) The OECD is committed to establishing a foundational framework for government public service ethics. The APEC recommends that member economies formulate and implement regulations concerning civil servant conduct and review their enforcement. These demonstrate that the emphasis on public service ethics has become an international trend and a goal for developed countries.

(2) Taiwan formulated the "Integrity and Ethics Directions for Civil Servants" after referencing the "International Code of Conduct for Public Officials of the UN Gen-

eral Assembly," the OECD's initiative on public service ethics, and the APEC's initiative on public service ethics. Taiwan referenced the laws of the United States, Japan, and Singapore when drafting the Directions, and listed integrity, impartiality, and administration in accordance with the law as the core values of the "Integrity and Ethics Directions for Civil Servants," which is a code of conduct for all civil servants. The Directions apply to civil servants who receive salaries in both civil and military positions and personnel other than pure laborers in state-owned enterprises. The contents of the Directions are summarized below:

(a) Point 1 of these Directions stipulates that the Executive Yuan has established these Directions to ensure that its public officials carry out their duties with integrity, fairness, and in accordance with the law. The Directions aim to enhance the government's image of honesty, which is in line with the provisions of the first part of Article 3 of the "International Code of Conduct for Public Officials," emphasizing that public servants must wholeheartedly and impartially fulfill their responsibilities.

(b) Point 3 stipulates that public officials shall perform their duties fairly and in accordance with the law, prioritizing the public interest. They may not misuse their authority, methods, or opportunities for personal or third-party undue gain. It carries equivalent meaning to the latter part of Article 1 of the "International Code of Conduct for Public Officials," that the highest loyalty of a public servant should be to the public interest of their country as expressed through the democratic system established by the government.

(c) According to the first section of Point 4, public officials are prohibited from requesting, anticipating, or accepting gifts from interested parties related to their official duties. This is consistent with Article 9 of the "International Code of Conduct for Public Officials," which states that public servants may not directly or indirectly solicit or accept any gifts or other benefits that could influence their performance of duties, execution of responsibilities, or decision-making. The requirements and standards of both are aligned.

(3) Clarification and Advocacy

(a) The AAC published a clarification letter and produced a Q&A for the Integrity and Ethics Directions for Civil Servants, which is available on the official website to

provide unified explanations and consultation opinions. Additionally, the AAC encourages Government Employee Ethics Units to conduct relevant promotion of integrity and ethics regulations within their agencies to establish a correct understanding of integrity and ethics norms among public officials.

(b) The National Academy of Civil Service incorporates an "Clean and Competent Government and Integrity Ethics Directions" course into the basic training for personnel newly passed civil service senior and junior examinations and introductory materials to establish integrity and ethics concepts for new civil servants; in coordination with the Civil Service Development Institute, integrity and ethics-related courses are incorporated into training sessions for on-job civil servants.

(c) To deepen civil servants' understanding of ethics regulations, the use of the Civil Service Development Institute's "e-Learning Platform for Civil Servants"[16] and other educational resources is encouraged for study of courses related to integrity and ethics.

(d) In addition to the promotion of integrity and ethics standards conducted by the Government Employee Ethics Units within their agencies, they are requested to strengthen outreach during significant holidays and implement the registration procedures of the "Integrity and Ethics Directions for Civil Servants" each year to ensure the public's trust in the impartial execution of duties by public officials.

125. Each agency may establish service codes or ethics directions based on the characteristics and needs of their operations, such as for auditors, teachers, doctors, military personnel, and police officers (as explained in Appendix 2).

126. "Legislative Yuan Member Behavior Act"

Taiwan established ethics standards and codes of conduct for legislators to enhance the development of democratic politics. In 2002, the "Legislative Yuan Member Behavior Act" was amended and published, detailing the ethical norms, lobbying, political donations, and conflicts of interest regulations for legislators.

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

127. AAC Integrity and Ethics Standards Area

[16] e-Learning Platform for Civil Servants website address: https://elearn.hrd.gov.tw/mooc/index.php.

https://www.aac.moj.gov.tw/6398/6548/6572/Nodelist (in Chinese)

https://www.aac.moj.gov.tw/5791/5793/5821/5833/Nodelist (in English)

128. Statistics on Integrity Training Course Quantity (refer to Article 7, Paragraph 1)

129. Integrity Promotion Statistics are shown in Table 2-20.

Table 2-20 Integrity Promotion Statistics

Year	Number of integrity promotion cases	Number of integrity promotion participants
2022	8,243	1,257,659
2023	6,676	1,374,780
2024	5,546	1,053,612
2025	5,117	1,014,928
Total	25,582	4,710,979

Data source: AAC

Article 8, paragraph 4

§8 (4)

> Each State Party shall also consider, in accordance with the fundamental principles of its domestic law, establishing measures and systems to facilitate the reporting by public officials of acts of corruption to appropriate authorities, when such acts come to their notice in the performance of their functions.

A. Is your country in compliance with this provision?

130. Yes.

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

131. Corruption and illegal activity reporting channel

(1) AAC and MJIB both have a global information network that publicly promotes various channels for reporting corruption, including on-site reporting, phone reporting, written reporting, fax reporting, and online submission.

(2) Government Employee Ethics Units are established in all central and local agencies to handle reports of corruption and illegal activities, and they provide various reporting methods, including on-site, telephone, written, and fax.

132. Duty to Report

(1) Articles 240 and 241 of “The Code of Criminal Procedure” stipulate that anyone who knows of a suspected criminal may report it. A public official who is aware of a suspect’s criminal activity in the course of their duties shall report it.

(2) Articles 13 and 14 of the “Anti-Corruption Act” stipulate the penalties for immediate supervisors who knowingly provide protection or fail to report personnel, or a person he or she has been commissioned to handle official matters involved in corruption and those handling supervision, accounting, auditing, criminal investigations, inspection, and government employee ethics officers.

133. Reward and Protection for Reporting

(1) Article 15, Paragraph 1 of the “Witness Protection Act” stipulates that when there is a need for protection, the regulations for the protection of witnesses shall apply to informants, whistleblowers, complainants, and victims.

(2) “The Anti-Corruption Informant Rewards and Protection Regulation” clearly stipulates the rewards for reporting undetected corruption and misconduct cases, which, upon conviction by the court, will grant the informant a reward. The MOJ regularly convenes the “Corruption and Misconduct Reporting Reward Review Committee” to review applications for the reporting reward and to issue the rewards.

(3) Article 18 of the “Public Interest Whistleblower Protection Act” stipulates: “If an unlawful act is discovered as a result of a whistleblower's report, a reward shall be granted” and “the reward shall not be less than 10% of the total sum of fines, penalties, confiscated assets or property interests, levied payments, or property compensation imposed on the violator as a result of the whistleblower's report.”

134. Whistleblower Protection Measures

The establishment of a specialized law to protect whistleblowers is an important mechanism in the fight against corruption and serves as a key indicator for measuring a country’s integrity internationally. The United Nations Convention against Corruption specifies that anti-corruption policies should promote social participation and embody principles such as the rule of law, integrity, and transparency. It also mandates the provision of appropriate measures to protect whistleblowers acting in good faith and with reasonable evidence to prevent them from suffering unjust treatment. Taiwan's whistleblower protection measures are described below:

(1) 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 lowering the salary of employees as punishment, 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) 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 timeline is shown in Figure 2-1). The Public Interest Whistleblower Protection Act applies to pan-public sector whistleblowers and provides them with various protection measures, including job security, personal safety protection, procedural protection, and identity confidentiality. In addition, Taiwan's "Anti-Corruption Act," "The Anti-Corruption Informant Rewards and Protection Regulation," and "Witness Protection Act" all provide whistleblowers with protection and rewards, such as maintaining the confidentiality of their identity, protecting their personal safety, and short-term living arrangements.

§8 (4)

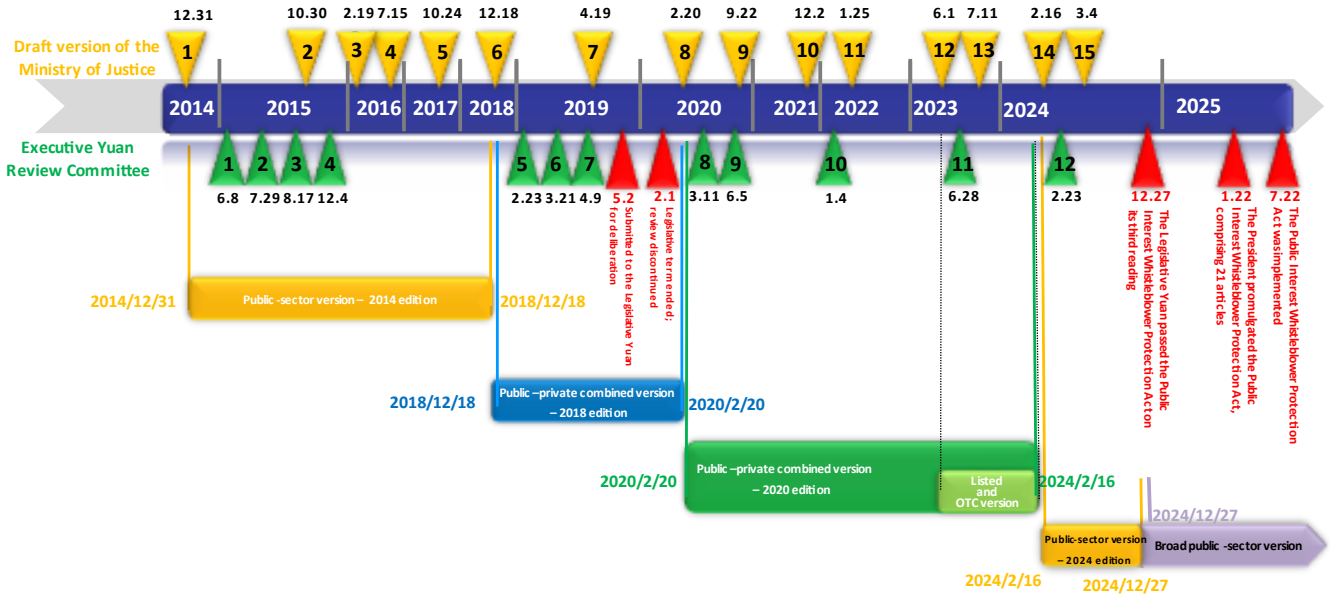

Figure 2-1 Timeline for the Promotion of Whistleblower Protection Act Legislation

Data source: MOJ (AAC)

135. Other Private Sector Whistleblower Protection Measures (refer to Article 12, Paragraphs 1-2)

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

136. Petition and Reporting Cases Handled by the AAC

(1) The AAC handles petition and reporting cases in accordance with the "Guidelines for Handling Reported Cases by the AAC." Between 2020 and 2025, a total of 35,126 petition and reporting cases were handled, all of which protected the legal rights and interests of whistleblowers as stipulated, and there have been no incidents of leaking whistleblower information.

(2) In an important case, a civil servant confessed to judicial police after being asked by a superior to falsify accounts and misuse public funds. After investigation and trial, the civil servant was exempted from criminal charges but was barred from holding public office again. The current Public Interest Whistleblower Protection Act has included the protection measure to allow accomplices who become whistleblowers to apply for reinstatement to public office.

137. Review and Rewards Issuance for Reporting Corruption Cases

(1) The AAC has published the relevant statistics on reward disbursements in the government information disclosure section of its official website.

https://www.aac.moj.gov.tw/6398/6666/6688/6692/Lpsimplelist (in Chinese)

https://www.aac.moj.gov.tw/5791/5793/1237850/1237857/1237859/Lpsimplelist (in English)

(2) From 2020 to 2025, the MOJ held a total of 13 review meetings for reporting rewards, reviewing 160 applications. A total of 99 cases were approved for rewards, with a total amount of NT$126,716,673 in rewards granted.

Article 8, paragraph 5

§8 (5)

Each State Party shall endeavour, where appropriate and in accordance with the fundamental principles of its domestic law, to establish measures and systems requiring public officials to make declarations to appropriate authorities regarding, inter alia, their outside activities, employment, investments, assets and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials.

A. Is your country in compliance with this provision?

138. Yes.

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

139. Conflicts of Interest Recusal System and Disclosure of Identity and Relationship (refer to Article 7, Paragraph 4)

140. Public Servant Property-Declaration System “Act on Property-Declaration by Public Servants”

(1) To straighten government ethics, and ensure integrity of conduct of public servants, and increase public trust in government administration, Taiwan has established the “Act on Property-Declaration by Public Servants,” which requires public servants with specific identities or holding specific positions to declare their property status

to the agency responsible for receiving declarations. Furthermore, the public can request to view the declaration materials in accordance with the regulations. Personnel whose job content has a high degree of influence or is highly related to democratic accountability shall actively disclose their property information, allowing their property status to be constantly monitored and examined by the public and promoting social participation. To implement the above system, Taiwan has also established related regulations such as the "Enforcement Rules of the Act on Property-Declaration by Public Servants," "Regulations Governing Review and Inspection of Materials of Property-Declaration by Public Servants," and "Instructions for Filling out the Public Servant Property-Declaration Form." The summary of the Act is as follows:

(a) Subject of Regulation (Article 2):

Presidents, vice presidents, heads and deputy heads of first-level agencies; political appointees; heads, deputy heads, and chiefs of staff and supervisors of equivalent rank or above in agencies at all levels; heads, deputy heads, and supervisors of equivalent rank or above in the headquarters and branch organizations of state-owned enterprises; directors and supervisors representing the government or the state-owned shares in private juristic entities; principals and vice principals of public schools at all levels; Chief officers, deputy chief officers, and administrators at all levels above the rank of colonel in the military; Governors at above village (town, city) level elected pursuant to the Public Officials Election and Recall Act; Legislators/councilors in the Legislative Yuan/councils at all levels; judges, prosecutors, enforcement officers, and judge advocates; Government ethics officers and military superintendents; Administrators of judicial police affairs, taxation, customs, land administrations, accounting, auditing, civil engineering management, company registrations, urban planning, financial supervision and management, public property management, banking crediting, merchandise examinations, trademarks, patents, motor vehicle administrations, environmental protection inspections, and procurement affairs, and others with specific identities or holding specific positions.

(b) Types and frequency of declaration (Article 3):

The preceding personnel must declare their property to relevant agencies after the date of inauguration (report-for-duty), being discharged from any of the positions,

acting in a position, or being relieved of acting duties. They shall also annually make regular property declarations.

(c) Property to be declared (Article 5):

- Immovable properties, vessels, cars and aircrafts (including the time and reason for acquisition or occurrence; for those acquired within 5 years before the declaration date, the acquisition price should also be declared).
- Cash, deposits, securities, jewelry, antique articles, calligraphy and paintings, and other valuable properties above certain values.
- Seeing that countries and international organizations around the world have implemented supervisory regulations for virtual assets, the MOJ formally included virtual assets as a property that must be declared by public servants starting in 2023, and specified that the declared value of virtual assets must be based on their average transaction price on the date of declaration, in order to reflect the actual value of the declarant's holdings. This aims to prevent public servants from using virtual asset investments to circumvent property declaration requirements.
- Rightful claims of creditor, debts and investments to various ventures above certain values (including the time and reason for acquisition or occurrence).
- Abovementioned properties, as prescribed in the preceding paragraph, in the ownership of public servant's spouse and underage offspring shall be jointly declared.

(d) Agencies responsible for receiving declarations (Article 4):

Declarations are made to the Control Yuan, government ethics units at various levels, or election commissions at multiple levels, depending on the identity or position of the declarant.

(e) Declaration method:

Declarants can make declarations on paper or through online declaration on the "National Public Servant Property Declaration Website."

(2) Authorization Service

(a) To improve the quality of online declaration services, the MOJ and the Control Yuan have promoted the "Public Servant Authorization for Property Data Integration" service since 2014. After the declarant and their spouse agree to provide authorization, property data from several agencies (organizations) can be accessed

through the Internet, including the Department of Land Administration of the Ministry of the Interior, the Fiscal Information Agency of the Ministry of Finance, the Department of Highways and Highway Safety and the Department of Navigation and Aviation of the Ministry of Transportation and Communications (MOTC), the Civil Aeronautics Administration, banks, credit cooperatives, the Taiwan Depository & Clearing Corporation, securities firms, life insurance companies, the Taiwan Stock Exchange (hereinafter referred to as TWSE), and the Taipei Exchange (hereinafter referred to as TPEx). This data is provided for declarants to download and reference when making property declarations. This service has greatly improved the efficiency of property declaration operations and has been well received by declarants.

(b) From September 16, 2023, the authorization service has been expanded to include the category of declarations made when assuming office, with 8 batches per year based on the reference date. Declarants can obtain authorization through the "National Public Servant Property Declaration System."

(3) Form Filling Instructions and Clarifications

(a) Taiwan has established the "Instructions for Filling out the Public Servant Property Declaration Form" for declarants to follow. Additionally, interpretations and consultation opinions are provided externally through the issuance of official interpretations and notes and publication on the official website's dedicated section.

(b) In 2023, the MOJ amended Point 17 of Part II, Individual Matters, of the "Instructions for Filling out the Public Servant Property Declaration Form," explicitly stating that virtual assets belong to "other valuable properties above certain values." In accordance with Point 19 of Article 2, Part II, Individual Matters, of the "Instructions for Filling out the Public Servant Property Declaration Form," if the total transaction value of various types of virtual assets owned separately by the declarant, their spouse, and underage offspring is NT$200,000 or more (or its equivalent in NT$) on the declaration date, these virtual assets should be declared. However, virtual assets with a transaction value below NT$1,000 do not need to be declared. Point 19 of Part II, Individual Matters, of the "Instructions for Public Officials Filling Out the Asset Declaration Form" was subsequently amended on August 15th, 2025. In addition to revising the definition of "virtual assets" and the names of cited regulations, as well as the definitions of the storage institutions and

wallet companies in the virtual asset declaration field, wallet address was added as an item that must be declared for virtual assets due to the necessity to verify the actual virtual asset holdings of the declarant. The revision took effect on November 1st, 2025.

(4) Formal Review and Substantive Examination

(a) In accordance with the "Regulations Governing Review and Inspection of Materials of Property-Declaration by Public Servants," the competent property declaration agency (institution) shall conduct a format review after it accepts a declaration (Article 5) and conduct substantive inspections on more than 5% of the total number of declarants annually, checking whether the living and consumption of the Declaring Person are obviously beyond his or her salary income , or any other evidence which suffices to suggest that the Declaring Person may have made untruthful declaration or is involved with corruption (Article 7).

(b) The MOJ promotes the use of integrated property data obtained through the "Property Declaration Verification Platform" to provide Government Employee Ethics Units with substantive inspection operations and for declarants to complete property declarations.

(5) Disclosure of Property Declaration Data

(a) Article 6 of the "Act on Property-Declaration by Public Servants" stipulates that declarations made by the President, Vice President, Premier, and Vice Premier, the Presidents and Vice Presidents of the Executive Yuan, Legislative Yuan, Judicial Yuan, Examination Yuan, and Control Yuan; Officers of political affairs; the legislators and mayors of special municipalities; and the governors of counties (cities), shall, in addition to being subject to the prescriptions of the preceding paragraph, be published regularly on government gazettes and on the Internet until 1 year after such person steps down from the position that requires such declaration.

(b) The MOJ (AAC) has set up a dedicated section for property declarations on its official website, publishing declaration data and penalty lists. In addition, the Control Yuan has established the "Guidelines for Compiling and Printing the Control Yuan Gazette's Integrity Special Issue," which shall include content (Please refer to footnote 10) such as: public servant property declaration forms that must be published in the gazette in accordance with laws and regulations; confirmed lists of fines for the Act on Property-Declaration by Public Servants; administrative

appeal decisions for the Act on Property-Declaration by Public Servants, etc. This special issue is published online on the same day of its release to facilitate public access. The public can freely browse the property declaration data of public servants that shall be published in the gazette in accordance with the law on the Control Yuan's Sunshine Acts website and announcement area.

(6) Property Declaration Data Review

(a) The public inspection of declared materials is authorized by Article 6, Paragraph 4 of the "Act on Property-Declaration by Public Servants," the regulation forwhich shall be promulgated by the Executive Yuan in collaboration with the Examination Yuan and Control Yuan. These procedures specify the format for reviewing property declarations, methods for inspections, and application processes, allowing the public to access property declarations to understand the financial status of public servants. This serves to determine whether public servants misuse their authority for personal gain and, in turn, to increase trust in government policies and the integrity and ethics of public servants.

(b) Article 13 of the "Regulations Governing Review and Inspection of Materials of Property-Declaration by Public Servants" stipulates that any person applying for public inspection of declared property materials made by the Declaring Person shall make an application to the competent property declaration agency (institution) by filling in an application form. The competent property declaration agency (institution) may not decline the application without justified reason. The person applying for public inspection shall be a citizen of the Republic of China who has reached the age of majority. Additionally, the public inspection of declared property materials must conceal the personal information of the spouse and underage offspring of the Declaring Person (Article 12) [17].

(c) After the competent property declaration agency (institution) receives the application and is satisfied that the application conforms to the requirements by its review, it shall designate the time and place for the public inspection and notify the applicant to inspect the materials on site (Article 14). The applicant shall conduct the public inspection on site by him or herself, and is prohibited from authorizing others to do the same (Article 15). Furthermore, the public inspection of materials shall be limited to reading only. No material is permitted to be taken out of the

[17] Personal information includes the National Identity Card Number (Republic of China Residence Permit Number), mailing and registered address, telephone number, house number or vehicle license plate number, etc.

place and no transcribing, photographing or photocopying is permitted (Article 16).

(7) The "Act on Property-Declaration by Public Servants" clearly stipulates appropriate penalties regarding non-compliance with the property declaration system. Please refer to the response content related to the "Act on Property-Declaration by Public Servants" in Article 8, Paragraph 6.

141. Registration for Accepting Valued Gifts, Invitations to Dinner, Requests for Making Intercessions

The "Integrity and Ethics Directions for Civil Servants" provides that public officials should fill out a registration form and report to the Commissioner when encountering situations such as accepting valued gifts, invitations to dinner, and requests for intercession, and inform the Government Employee Ethics Units when necessary.

142. Part-Time Employment Reporting

Article 15 of the "Civil Service Act" stipulates that civil servants engaged in part-time employment must meet specific criteria and obtain consent or acknowledgment from their service agency to inform them.

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

143. For information regarding conflicts of interest, please refer to Article 7, Paragraph 4 concerning the "Act on Recusal of Public Servants Due to Conflicts of Interest."

144. For an analysis of non-compliance with asset declaration and regulatory violations, please refer to Article 52, Paragraph 5 regarding the "Act on Property-Declaration by Public Servants."

145. The obligations related to different declaration identities vary, and they can generally be categorized into general identity, trust identity, and changing identity. In accordance with Article 3 of the "Act on Property-Declaration by Public Servants," general identities shall submit property declarations upon inauguration (report-for-duty), annually regularity, and upon being discharged from any of the positions. In accordance with Article 7 of the "Act on Property-Declaration by Public Servants," trust identities shall entrust some prescribed property items to a trust enterprise three months after the day of inauguration of the aforementioned positions. They must also declare properties of trust property in addition to the general property declaration. In accordance with Article

8 of the “Act on Property-Declaration by Public Servants,” changing identities when make regular property declarations, shall declare changes of properties annually on the properties. Furthermore, some trust identities and changing identities shall be published their property declaration data on government gazettes for public access, as stipulated in Article 6 of the “Act on Property-Declaration by Public Servants.” The statistics of property declarations and Inspection for the Control Yuan’s public servants from 2022 to 2025 are shown in Table 2-21.

Table 2-21 Control Yuan Public Servant Property Declaration and Inspections Statistics

Year	Number of individuals required to declare	Trusts to be managed	Changes to be managed	Inspections on proportionate basis	Inspections on the case by case basis	Number of cases referred for processing of other administrative violations	Number of penalty cases
2022	5,178	560	725	436	21	1	31
2023	7,790	894	1,011	447	13	1	28
2024	7,892	901	991	422	14	1	27
2025	7,956	921	985	451	28	4	38

Data source: Control Yuan

146. In accordance with Article 3 of the Act on Property-Declaration by Public Servants, public servants shall declare properties within 3 months after the date of inauguration (report-for-duty) and shall annually make regular property declarations, within 2 months from being discharged from any of the positions as prescribed declare properties of the day of discharge to the original property declaration agencies(institutions). Article 11, Paragraph 1 of the same Act stipulates that all agencies (institutions) accepting property declarations shall conduct inspections on the case by case and proportionate bases for untruthful property declarations or unusual increments and decrements of properties. The statistics on asset declarations and substantive reviews for public servants of the MOJ from 2021 to 2024 are shown in Table 2-22.

Table 2-22 MOJ Public Servant Property Declaration and Substantive Review Statistics

Year	Number of accepted declarations	Number of substantive review cases selected by public drawing	Substantive review drawing percentage	Number of individual cases audited
2021	53,473	5,768	10.79%	20
2022	53,983	5,821	10.78%	28
2023	55,345	5,964	10.78%	18
2024	52,547	5,698	10.84%	44

Data source: AAC

147. From 2022 to 2025, the number of issues published for "The Control Yuan Gazette - Special Issue of Integrity" each year, as well as the number of individuals who have published in the gazette and made the announcements online are shown in Table 2-23.

Table 2-23 The number of issues published for "The Control Yuan Gazette - Special Issue of Integrity" and the number of individuals who have published in the gazette and made the announcements online

Year	Issue number	Number of listings
2022	13	1,774
2023	37	4,196
2024	27	3,433
2025	34	3,451

Data source: Control Yuan

148. Property Declaration Announcement Materials on the Control Yuan's Sunshine Acts Website

https://sunshine.cy.gov.tw/SPbaseQuery.aspx?n=20 (in Chinese)

149. Property Declaration Section of AAC

https://www.aac.moj.gov.tw/6398/6548/6610/Nodelist (in Chinese)

https://www.aac.moj.gov.tw/5791/5793/5821/5857/Nodelist (in English)

Article 8, paragraph 6

§8 (6)

Each State Party shall consider taking, in accordance with the fundamental principles of its domestic law, disciplinary or other measures against public officials who violate

the codes or standards established inaccordance with this article.

A. Is your country in compliance with this provision?

150. Yes.

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

151. "Civil Service Act"

Article 23 of the "Civil Service Act" stipulates that if a civil servant violates the provisions of this law, they shall be punished or disciplined according to the severity of the circumstances; if they violate criminal laws, punishment will be given in accordance with those laws.

152. "Civil Service Performance Evaluation Act"

(1) In accordance with Articles 3 and 12 of the "Civil Service Performance Evaluation Act," if any public official under a certain organization is involved in a corruption case that carries significant administrative responsibility and there is substantial evidence, a special evaluation may be conducted at any given time to record two major demerits at one time, leading to dismissal.

(2) In accordance with Article 14 and Article 18 of the same Act and Articles 14 and 24 of its enforcement rules, an agency handling cases of a special performance evaluation involving two major demerits at one time must reference the legal provisions, detail the specific facts, and submit them for preliminary review by the evaluation committee. The head of the agency will conduct a review. After approval by the competent authority or an authorized subordinate agency, the competent authority will submit it to the Ministry of Civil Service for final assessment. Additionally, the evaluation committee must provide the individuals facing two major demerits at one time with an opportunity to present their statements and defenses. The implementation of two major demerits at one time will take effect from the date of confirmation; prior to confirmation, the individual shall be suspended.

(3) Furthermore, if civil servants disagree with two major demerits at one time in their special performance evaluation, they may seek redress in accordance with the relevant provisions of the "Civil Service Protection Act."

153. "Public Functionaries Discipline Act"

Article 2 of the Public Functionaries Discipline Act stipulates that public officials who engage in "illegal execution of duties, neglect in the performance of duties, or other acts of misconduct" or "illegal actions not related to the performance of duties that result in serious damage to the government's reputation" shall be subject to disciplinary sanctions if necessary. Article 9 stipulates that disciplinary sanctions include removal from the functionary duties, dismissal from office, deprivation or reduction of pension (i.e., retirement allowance, maintenance payment to military officials), suspension, demotion, reduction in pay (salary cut), fines, recording of demerits, and reprimand.

154. Penalties for violations of the "Act on Recusal of Public Servants Due to Conflicts of Interest" (refer to Article 7, Paragraph 4).

155. "Act on Property-Declaration by Public Servants"

(1) Article 12, Paragraphs 1 to 3 of the "Act on Property-Declaration by Public Servants" stipulate that fines may be imposed for "making false declarations due to intentional concealment of properties"; "having increments of total properties that are above the total annual income of themselves, their spouses, and underage offspring after comparing the properties declared in two consecutive declaration years, failure to explain without justifiable reasons or make untruthful explanations"; "failure to declare properties under the prescribed time limit or intentionally make untruthful declarations without justifiable reasons ."

(2) For the preceding "failure to declare properties under the prescribed time limit or intentionally make untruthful declarations without justifiable reasons" if, after being punished and notified to declare or rectify within a specified period, the person still fails to declare or rectify without justifiable reason, in accordance with Article 12, Paragraph 4 of the "Act on Property-Declaration by Public Servants," certain criminal penalties may be imposed.

(3) For those who have trust obligations as stipulated in Article 7, if they fail to establish a trust within the prescribed time limit without justifiable reason or intentionally fail to place property that should be trusted into trust, Article 13, Paragraph 1 of the Act also stipulates that fines may be imposed.

(4) For the preceding failure to establish a trust within the prescribed time limit without justifiable reason or intentional failure to place property that should be trusted into

trust, if after being punished and notified to establish a trust or rectify within a specified period, the person still fails to establish a trust or rectify without justifiable reason, in accordance with Article 13, Paragraph 2 of the "Act on Property-Declaration by Public Servants," certain criminal penalties may be imposed.

(5) The MOJ and the Control Yuan have both established "Standards for Fines in Public Servant Property Declaration Cases." For declarants who intentionally conceal property and make false declarations, intentionally make false property declarations, have abnormal increases in property in violation of explanation obligations, fail to declare or establish trusts within the time limit, etc., violating the provisions of the Act on Property-Declaration by Public Servants that should be subject to fines, fine standards have been established to implement the legislative intent of the Act on Property-Declaration by Public Servants.

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

156. Statistics on Administrative Responsibility Imposed for Involvement in Corruption and Illegal Activities

The AAC requires Government Employee Ethics Units to proactively report to the agency head to convene a performance evaluation committee to investigate the administrative responsibility of civil servants in cases involving corruption with a lack of concrete positive evidence sufficient to prove the threshold of "criminal conviction," but involving administrative misconduct. The goal is to perform administrative anti-corruption in order to implement the accountability mechanism. The statistics of administrative anti-corruption cases from 2022 to September 30 2025 are shown in Table 2-24.

Table 2-24 Statistics on the number of cases involving administrative penalties for corruption and other illegal acts

Year	Number of administrative anti-corruption cases
2022	118
2023	134
2024	76
2025.09	84

Data source: AAC

157. Number of penalties under the Act on Property-Declaration by Public Servants, as shown in Table 2-25.

Table 2-25 Statistics on the number of penalties under the "Act on Property-Declaration by Public Servants"

Year	Control Yuan	AAC	Number of penalties (cases)
2022	31	57	88
2023	28	36	64
2024	27	71	98
2025	38	33	71

Data source: Control Yuan, AAC

158. For practical cases where persons subject to disciplinary action by the Disciplinary Chamber of the Disciplinary Court violated the "Civil Service Act," please refer to the response to Article 11, paragraph 1. Outcomes of Violating the "Anti-Corruption Act" are shown in Table 2-26.

Table 2-26 Statistics on the number of Outcomes of Disciplinary cases involving Violations of the "Anti-Corruption Act"

Types of violations	Total	Not disciplined	Dismissed	Not accepted	Disciplined											Ruling referred	Withdrawn	Transferred to other investigation	Others
					Total	Removed from the functionary duties	Dismissal from office	Deprivation of pension (resignation, military discharge) pension	Reduction of pension (resignation, military discharge) pension	Suspension	Demotion	Reduction in pay (salary cut)	Fine	Recording of demerit	Reprimand				
2022	30	1	8	1	20	1	18	-	-	1	-	-	-	-	-	-	-	-	-
Theft and embezzlement of public property, bribery in violation of duties, extortion, kickbacks, price inflation, etc.	7	1	-	1	5	-	5	-	-	-	-	-	-	-	-	-	-	-	-
Fraud, unauthorized withdrawal of public funds, illegal collection of taxes, bribery not in violation of duties, etc.	21	-	7	-	14	1	12	-	-	1	-	-	-	-	-	-	-	-	-
Seeking illegal profits, withholding and deducting, fraud in fundraising and conscription, theft and embezzlement of private property, etc.	2	-	1	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-
2023	43	2	1	-	39	-	36	-	-	3	-	-	-	-	-	-	-	-	1
Theft and embezzlement of public property, bribery in violation of duties, extortion, kickbacks, price inflation, etc.	9	-	-	-	9	-	9	-	-	-	-	-	-	-	-	-	-	-	-

Types of violations	Total	Not disciplined	Dismissed	Not accepted	Disciplined											Ruling referred	Withdrawn	Transferred to other investigation	Others
					Total	Removed from the functionary duties	Dismissal from office	Deprivation of pension (resignation, military discharge) pension	Reduction of pension (resignation, military discharge) pension	Suspension	Demotion	Reduction in pay (salary cut)	Fine	Recording of demerit	Reprimand				
Fraud, unauthorized withdrawal of public funds, illegal collection of taxes, bribery not in violation of duties, etc.	24	2	1	-	20	-	17	-	-	3	-	-	-	-	-	-	-	-	1
Seeking illegal profits, withholding and deducting, fraud in fundraising and conscription, theft and embezzlement of private property, etc.	9	-	-	-	9	-	9	-	-	-	-	-	-	-	-	-	-	-	-
Crime of bribery	1	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-
2024	30	2	14	-	14	1	13	-	-		-	-	-	-	-	-	-	-	1
Theft and embezzlement of public property, bribery in violation of duties, extortion, kickbacks, price inflation, etc.	6	-	2	-	4	1	3	-	-	-	-	-	-	-	-	-	-	-	-
Fraud, unauthorized withdrawal of public funds, illegal collection of taxes, bribery not in violation of duties, etc.	15	2	7	-	6	-	6	-	-	3	-	-	-	-	-	-	-	-	1
Seeking illegal profits, withholding and deducting, fraud in fundraising and conscription, theft and embezzlement of private property, etc.	6	-	2	-	4	-	4	-	-	-	-	-	-	-	-	-	-	-	-

Types of violations	Total	Not disciplined	Dismissed	Not accepted	Disciplined											Ruling referred	Withdrawn	Transferred to other investigation	Others
					Total	Removed from the functionary duties	Dismissal from office	Deprivation of pension (resignation, military discharge) pension	Reduction of pension (resignation, military discharge) pension	Suspension	Demotion	Reduction in pay (salary cut)	Fine	Recording of demerit	Reprimand				
Other violations	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025.1-9	16	-	14	-	2	-	1	-	1	-	-	-	-	-	-	-	-	-	-
Theft and embezzlement of public property, bribery in violation of duties, extortion, kickbacks, price inflation, etc.	5	-	4	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-
Fraud, unauthorized withdrawal of public funds, illegal collection of taxes, bribery not in violation of duties, etc.	8	-	7	-	1	-	-	-	1	-	-	-	-	-	-	-	-	-	-
Seeking illegal profits, withholding and deducting, fraud in fundraising and conscription, theft and embezzlement of private property, etc.	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Data source: Judicial Yuan

※Note:

1.The types of violations by disciplined persons are received from the judicial system.

2. If a disciplined person has 2 or more types of violations simultaneously, each is counted as 1 person-time.

Article 9: Public procurement and management of public finances

Article 9, paragraph 1

§9 (1)

Each State Party shall, in accordance with the fundamental principles of its legal system, take the necessary steps to establish appropriate systems of procurement, based on transparency, competition and objective criteria in decision-making, which may take into account appropriate threshold values in their application shall address, inter alia:

(a) The public distribution of information relating to procurement procedures and contracts, including information on invitations to tender and relevant or pertinent information on the award of contracts, allowing potential tenderers sufficient time to prepare and submit their tenders;

(b) The establishment, in advance, of conditions for participation, including selection and award criteria and tendering rules, and their publication;

(c) The use of objective and predetermined criteria for public procurement decisions, in order to facilitate the subsequent verification of the correct application of the rules or procedures;

(d) An effective system of domestic review, including an effective system of appeal, to ensure legal recourse and remedies in the event that the rules or procedures established pursuant to this paragraph are not followed;

(e) Where appropriate, measures to regulate matters regarding personnel responsible for procurement, such as declaration of interest in particular public procurements, screening procedures and training requirements.

A. Is your country in compliance with this provision?

159. Yes.

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

160. Our country has implemented the “Government Procurement Act” since 1999, which

was formulated with reference to the regulations and spirit of the World Trade Organization (WTO) Government Procurement Agreement (GPA). It has characteristics of openness, fairness, transparency, competition, efficiency, hierarchical responsibility, and combining promotion of benefits and prevention of malpractices, which are consistent with the regulatory spirit of Article 9 of the "UNCAC."

161. Establishment of Bidding Rules

(1) Article 94 of the "Government Procurement Act" and Article 4 of the "Regulations Governing the Organization of Procurement Evaluation Committee" stipulate that the procurement evaluation committee shall consist of five or more members, who shall be appointed or hired by the entity from personnel with specialized knowledge related to the procurement case. The competent authority shall recommend the list of names in collaboration with the Ministry of Education, Ministry of Examination, and other relevant entities. The said experts and scholars shall not be current employees of government entities. Among them, the number of experts and scholars shall not be less than one-third, and they shall not be current employees of government entities.

(2) Article 6 of the said regulations stipulates that the list of committee members shall be made public immediately after its formation. However, this does not apply if the entity deems it necessary not to disclose after considering the characteristics and actual needs of individual cases. Article 5 of the said regulations stipulates that a person shall not be selected as a committee member if that person meets any of the following conditions: "If he/she had been convicted of corruption or malfeasance," "if he/she had been suspended of citizens rights and the suspension is still in effect," "if he/she is announced to be bankrupt and has not recovered the property rights," "if he/she is a professional and that his/her practicing license has been suspended, revoked, or abolished," "if he/she is in breach of laws and regulations, and has been included in the list of the personnel who shall not be selected as a Committee member by the responsible entity of this Act.

(3) Additionally, Article 14 of the "Regulations for Review by Procurement Evaluation Committee" (amended in 2021) stipulates the circumstances under which committee members must resign or be dismissed. Article 14-1, Paragraph 2 of the same regulations stipulate that committee members shall not serve as members of the

performance work team for the winning bidder in that case or assist in the performance. The PCC has formulated the "Notices for Members of Procurement Evaluation Committee." It has circulated a notice to all entities to remind evaluation committee members of the contents of the notice before evaluation, including that if committee members have circumstances under which they must not be selected as members or must resign according to regulations, they must actively notify the entity or be dismissed by the entity.

(4) Furthermore, the PCC has established a "Procurement Evaluation Committee Member Declaration," which states that evaluation committee members conduct evaluation affairs in accordance with the Government Procurement Act and are considered personnel with legal duties and authorities engaged in public affairs as referred to in Article 10, Paragraph 2, Subparagraph 1 of the Criminal Code. Therefore, they fall within the definition of "public officials," as stated in that article. This is done to ensure that committee members understand their responsibilities correctly.

162. Establishment of Bidding Time-limits

Article 28 of the "Government Procurement Act" stipulates that when entities conduct bidding, they shall set a reasonable time-limit from the date of tender notice or invitation to bid until the deadline for submitting bids or receiving documents. The "Standards for Time-limits for Tendering" authorized by this article clearly stipulates the minimum bidding periods that must be set for various bidding methods at different procuring thresholds.

163. Publication of Procurement Information

(1) Article 27 of the "Government Procurement Act" stipulates that when entities conduct open tendering or selective tendering, they shall publish the tender notice or qualification review notice in the Government Procurement Gazette and disclose it on the information network. The content of the notice, the number of days for publication, and the method of publication shall be handled in accordance with the "Regulations for Publication of Government Procurement Notices and Government Procurement Gazette."

(2) Article 29 of the "Government Procurement Act" stipulates that for open tendering and selective tendering conducted by public notice, the tender documentations and pre-qualification evaluation documents shall be publicly issued, sold, and mailed

from the date of publication until the deadline for submitting bids or receiving documents. The content of these documents shall include all necessary information for bidders to submit their bids. For procurements conducted by public notice, agencies-entities currently provide electronic files of tender documentations through the Government e-Procurement Network for suppliers to receive, in accordance with the electronic procurement regulations of Article 93-1 of the "Government Procurement Act."

(3) Article 61 of the "Government Procurement Act" stipulates that for procurements above the threshold for publication (NT$1,500,000), entities shall, except in special circumstances, publish the award notice in the Government Procurement Gazette after the award decision and notify all bidders in writing (the same applies if no award can be made). Furthermore, according to Article 62, for procurements below the threshold for publication but exceeding one-tenth of the same threshold (NT$150,000), the results of the award shall still be transmitted to the Government e-Procurement System.

164. Bid Review and Award Principles

(1) Articles 50 to 52 of the "Government Procurement Act" have clear stipulations regarding the principles for reviewing bids and determining the winning bidder. The main points are to review bidders' documents according to the conditions specified in the tender documentations, circumstances where tenders are not opened or not awarded, and whether the tender documentations specify the lowest tender or most advantageous tender as the award criterion.

(2) Article 52 of the "Government Procurement Act" stipulates that the principle for entities to award procurements is to select the lowest tender or most advantageous tender that complies with the tender documentation as the winning bidder.

(3) Article 56 of the "Government Procurement Act" stipulates that when using the most advantageous tender method, entities must conduct a comprehensive evaluation based on ranking or scoring of bidders' technical aspects, quality, functionality, commercial terms, or price, according to the evaluation criteria specified in the tender documentations, to determine the most advantageous tender. Items not included shall not be used as references for evaluation.

(4) Article 18 of the "Government Procurement Act" defines selective tendering and

limited tendering, with Articles 20 and 21 regulating the applicability and implementation of selective tendering; Article 22 clearly stipulates the rules for applying limited tendering.

165. Circumstances for Not Opening Tenders or Awarding a Contract

Article 48 of the "Government Procurement Act" clearly stipulates exceptional circumstances where bids may not be opened or awarded. In the absence of such circumstances, bids must be opened according to the time specified in the tender documents.

166. Penalties

The "Government Procurement Act" stipulates measures for dealing with illegal (including corrupt) behavior by suppliers, including not returning or reclaiming bid bonds, not returning performance bonds, not awarding to that supplier, revoking the award, terminating or recinding the contract, deducting illegal profits, and publishing notices of refusal to deal for 3 months, 6 months, 1 year, or 3 years (Articles 31, 32, 50, 59, 101, 103); suppliers and personnel involved in bid rigging, bid restriction, or leaking secrets are also subject to criminal liability (Articles 87 to 92).

167. Procurement supervision mechanism

(1) Supervising Procurement Procedures for Legal Compliance

Articles 12 and 13 of the "Government Procurement Act" stipulate that comptroller (accounting) departments, relevant units, and superior entities shall conduct on-site monitoring or written review of entities' procedures for bid opening, price competition, price negotiation, contract awarding, and inspection to ensure compliance with laws.

(2) Procurement Supervising Mechanism

According to Article 108 of the "Government Procurement Act," a procurement supervising mechanism is established. There are 38 procurement supervision units nationwide (including 15 ministries, 22 local government procurement supervision units, and the Central Procurement Supervision Unit audit team) to strengthen monitoring and supervising of possible abnormalities in various stages of procurement within their jurisdictions. If violations of the Government Procurement Act are found in the procurement process or contract performance, they notify the entity to handle it promptly and require corrective measures within a specified time; for serious cases, they also inform the entity to investigate the responsibility of relevant

personnel; if criminal activity is suspected, the case is referred to the competent judicial authorities. Statistics show that since 2022 to September 30 2025, procurement supervision units conducted about 42,900 government procurement supervisions. Through these procurement supervising actions, deficiencies in procurement operations can be found early, prompting entities to conduct procurements in strict accordance with the Government Procurement Act and maintaining a high-quality procurement environment that is open and fair.

(3) Using Information System Warning Mechanisms to Check Possible Abnormalities

The Government e-Procurement System of the PCC has established an abnormal warning section to alert entities to abnormal situations and provide information to supervision units and the AAC to prevent malpractices. Warning items include lists of multiple contracts awarding to one supplier for construction or service procurements especially from the same agency; lists of various contracts awarding to one supplier from the same entity for construction or service procurements; instances of the same agency repeatedly appointing the same external inviting- member; cases where only one out of three or more bidders meets the tender document requirements after twnder opening, etc. Entities conducting procurements can check this warning information at any time to avoid behaviors that violate laws and affect procurement fairness.

(4) Public Supervision Mechanism

The PCC, in collaboration with various central ministries and county/city governments, promotes a “Public Supervision” mechanism. For the implementation of major public construction projects, they have established a reporting system and handling procedures, combining civilian power to supervise government administration, helping government departments detect project deficiencies early and seek improvements. Annual evaluations are conducted regularly according to the “Guidelines for Control and Evaluation of Public Supervision of Public Construction Projects,” appointing professionals from relevant fields and impartial social figures to form evaluation teams. Entities rated as excellent or good are rewarded, and outstanding civilian reporters are awarded prizes and certificates. When the public discovers problems such as poor construction quality in public works, they can report and check the progress of reported cases through the “Public Construction Information Supervision System.”

(5) The Government Procurement Integrity Platform (Refer to Article 12, Paragraphs 1-2)

(a) To ensure the smooth completion of major national public construction projects and deter improper interference from external forces, our country launched the Government Procurement Integrity Platform in 2016. For major national construction projects handled by various agencies, the Government Procurement Integrity Platforms are established based on the needs of agency heads. These platforms create cross-domain communication channels among relevant government agencies such as prosecution, integrity, PCC, occupational safety, and environmental protection, as well as civic groups, experts, the public, and suppliers. This strengthens government supervision mechanisms while protecting suppliers' reasonable interests, creating a work environment where civil servants can be bold in their duties, and enabling the public to obtain high-quality public infrastructure. Moreover, administrative transparency sections are set up on the websites of each implementing agency to enhance the external transparency of procurement cases and publicly disclose information such as case backgrounds, planning processes, progress updates, case clarifications, and relevant meeting materials and records.

(b) To expand the scope of the Government Procurement Integrity Platform and improve its management strategy to ensure subsequent operational efficiency, the Ministry of Justice (MOJ) issued the “Principles for Tiered Establishment of the Government Procurement Integrity Platform” on April 29, 2022. In accordance with the commitments in the “Taiwan Open Government National Action Plan,” they completed the construction of a “the Government Procurement Integrity Platform Single Portal Website,” linking to the dedicated sections of various platforms and providing statistical query functions. They also produced promotional videos in Chinese and English titled “the Government Procurement Integrity Platform - Safeguard Major National Construction Projects” and “the Government Procurement Integrity Platform - Revitalize Public Infrastructure” to further strengthen domestic and international policy marketing.

168. Protests

(1) Article 75 of the “Government Procurement Act” stipulates that if suppliers believe that an entity's invitation to tender, tender review, or contract award of a procurement violates laws and regulations, causing damage to their rights or interests, they

may submit a written protest to the procuring entity in accordance with this article.

(2) Article 76 of the Government Procurement Act stipulates that if suppliers are dissatisfied with the handling of protest for procurements above the threshold for publication or if the procuring entity exceeds the legal deadline for handling, they may submit a written complaint to the Complaint Review Board for Government Procurement set up by the competent authority, municipality, or county (city) government, depending on whether it's a central or local entity procurement, within 15 days from the day after receiving the protest handling result or the expiration of the deadline. If the procurement dispute concerns the non-refund or reclamation of bid bonds, it is not restricted to procurements above the threshold for publication.

(3) Article 83 of the "Government Procurement Act" stipulates that the review decision made by the Complaint Review Board for Government Procurement are considered equivalent to administrative petition. If suppliers are dissatisfied with the above review decisions, they may file an administrative lawsuit with the Administrative Court in accordance with the "Administrative Litigation Act."

169. Regulations for Procurement Personnel

(1) Article 95, Paragraph 1 of the "Government Procurement Act" stipulates that entities must have procurement professionals handle procurements. However, procurements of a certain amount (NT$1,500,000 or higher, but NT$3,000,000 overseas entities) must be handled by procurement professionals. The qualifications, examinations, training, certification, and management regulations for procurement professionals are clearly stipulated in the "Regulations for Qualification, Examination, Training, Certification and Management of Professional Procurement Personnel."

(2) Article 15 of the "Government Procurement Act" stipulates the recusal principles that procurement personnel must follow. Additionally, Article 16 of the "Government Procurement Act" stipulates that requests and lobbying must not be considered in evaluations and must preferably be made in writing or recorded.

(3) The "Ethics Regulations for Procurement Personnel" authorized by Article 112 of the "Government Procurement Act" stipulates behaviors that procurement personnel must not engage in, including using their official position to demand, promise, or accept bribes, kickbacks, gifts, preferential transactions, or other improper benefits from suppliers; accepting free or preferential treatment such as food, accommodation, transportation, entertainment, travel, or other similar situations from

suppliers related to their duties, and clearly defines the measures for violations of these regulations.

170. Others

(1) Conflicts of Interest Regulations (Refer to Article 7, Paragraph 4)

According to Article 15, Paragraph 2 of the "Government Procurement Act," entity personnel must recuse themselves from matters related to procurement that involve their own interests, their spouses, relatives within two degrees of kinship, or family members living together.

(2) Formulating "Anti-Corruption Mechanisms and Implementation Guidelines for Various Stages of Government Procurement"

To create a clean government procurement environment and prevent corruption, the PCC has formulated "Anti-Corruption Mechanisms and Implementation Guidelines for Various Stages of Government Procurement" based on the procurement process. It has been circulated to all entities for their information.

(3) Adding Internal Whistleblower Protection Systems for Suppliers to Contract Templates (Refer to Article 12, Paragraphs 1-2)

In November 2023, the PCC revised various procurement contract templates by adding provisions requiring suppliers to establish internal whistleblower protection measures and stipulating that entities receiving whistleblowing reports must actively investigate and clarify to avoid affecting the proper conduct of affairs.

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

171. The PCC has regularly compiled and published annual procurement implementation statistics to understand procurement implementations by various entities according to the "Government Procurement Act." Relevant statistical data are shown in Table 2-27 to Table 2-31.

Table 2-27 Overview of publicly conducted procurement awards in terms of number and amount

Year	Number of Awards	Publicly Conducted		Award Amount (NT$100,000,000)	Publicly Conducted	
		Number of Awards	Percentage (%)		Award Amount (NT$100,000,000)	Percent-age (%)
2022	202,896	170,228	83.90	22,719	18,309	80.59
2023	182,678	153,785	84.18	22,958	20,022	87.21
2024	192,253	161,361	83.93	21,719	18,094	83.31
2025.09	131,175	109,892	83.78	17,829	15,830	88.79

Data source: PCC

Table 2-28 Overview of the most advantageous tender awards in terms of number and amount

Year	Number of Awards	Percentage (%)	Award Amount (NT$100,000,000)	Percentage (%)
2022	59,296	29.22	8,498	37.41
2023	57,530	31.49	9,722	42.35
2024	62,765	32.65	9,722	44.76
2025.09	45,301	34.53	9,677	54.28

Data source: PCC

Table 2-29 Cases received and closure of the Complaint Review Board for Government Procurement

Period	Cases Rceived	Cases closed Procedurally Cocluded Cases/Sustantively Concluded Cases	Closure Rate	Substantively Concluded		
				Dismissal Rate (No. of Cases)	Revoca-tion Rate (No. of Cases)	Other Sit-uations Rate (No. of Cases)
2022	240 cases	236 cases (including cases re-ceived before 2022) 79 cases / 157 cases	98.3%	68.8% (108 cases)	29.9% (47 cases)	1.3% (2 cases)
2023	346 cases	325 cases (including cases re-ceived before 2023) 127 cases / 198 cases	93.9%	78.8% (156 cases)	19.7% (39 cases)	1.5% (3 cases)
2024	324 cases	323 cases (including cases re-ceived before 2024) 142 cases / 181 cases	99.7%	76.2% (138 cases)	19.9% (36 cases)	3.9% (7 cases)

Period	Cases Rceived	Cases closed Procedurally Cocluded Cases/Sustantively Concluded Cases	Closure Rate	Substantively Concluded		
				Dismissal Rate (No. of Cases)	Revoca-tion Rate (No. of Cases)	Other Sit-uations Rate (No. of Cases)
2025. 01-.09	255 cases	242 cases (including cases re-ceived before 2025.9) 102 cases / 140 cases	94.9%	72.1% (101 cases)	24.3% (34cases)	3.6% (5 cases)

Data source: PCC

※Note: The denominator for various substantive termination ratios is the number of substantive terminations. Other circumstances of substantive conclusion: Partially dismissed, partially revoked; cases that are partially dismissed, partially revoked, and partially inadmissible.

Table 2-30 Statistical Table of Results for the Public Supervision Mechanism

Period	Number of reported cases	Average number of cases processed
2022	1,089 cases	1.89 days
2023	845 cases	2.20 days
2024	898 cases	2.10 days
2025.01-09	1,161 cases	2.09 days

Data source: PCC

Table 2-31 Number of Trainees and Qualified Procurement Professionals

Period	Number of Trainees (Persons)	Number of Qualified Procurement Professionals (Persons)
2022	11,924	7,751
2023	11,929	8,137
2024	9,634	6,630
2025.09	12,242	8,414

Data source: PCC

※Note: The PCC, Executive Yuan, annually commissions training institutions to conduct basic and advanced training for procurement professionals, improving the legal literacy and procurement knowledge of entity procurement personnel.

172. Regarding open data, the PCC has uploaded 72 datasets related to government bidding operations on the government's DATA.GOV.TW platform, all maintaining data quality at the gold label level or above. Data is added periodically by external parties to facilitate value-added applications based on external requests and evaluations.

Article 9, paragraph 2

§9 (2)

Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:

(a) Procedures for the adoption of the national budget:

(b) Timely reporting on revenue and expenditure;

(c) A system of accounting and auditing standards and related oversight;

(d) Effective and efficient systems of risk management and internal control; and

(e) Where appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph.

A. Is your country in compliance with this provision?

173. Yes.

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

§9(2)(a) Procedures for the adoption of the national budget

174. "Budget Act"

The "Budget Act" serves as the legal basis for the planning, compilation, deliberation, formation and implementation of the budgetof the central government in our country. Additionally, the Executive Yuan has promulgated the "Regulations for Compiling the Central Government Medium-term Programming Budget," "The Central and Local Government FY ○○ Budgetary Compilation Principles," and "Regulations for Compiling Central Government General Budget of FY ○○" as fundamental regulations for the overall budget system operation, constructing a complete operational system that closely links plans with budgets. Each competent authority must follow the Executive Yuan's administrative guidelines, budget formulation principles, and budget compilation regulations to draft administrative plans and revenue and expenditure estimates within their jurisdiction and submit them to the Executive Yuan. Relevant agencies, in line with the government's current administrative priorities and based on the principles of balancing national development and fiscal stability, carefully review and deliberate

according to administrative priorities and actual effectiveness, then compile and complete the central government's General Budget Proposal to be submitted to the Legislative Yuan for review.

175. "Local Government Act"

(1) According to Article 40 of the "Local Government Act," the governments of special municipalities shall submit the general budget proposal of the special municipalities to their respective councils. County/city governments and township/city offices shall submit the general budget proposal of the county/city or township/city to their respective councils. After review by the councils of the special municipality, county/city coun-cils, and township/city, the general budget proposals shall be announced by the respective governments/offices.

(2) According to Article 42 of the "Local Government Act," the final accounting statement for the budget of a special municipality or county/city shall be submitted to the relevant auditing agency. The auditing agency shall finish the review thereof, prepare a final audit amount table, and submit a final accounting review report to the council of the special municipality or county/city council. The auditing agency shall submit the final audit amount table to the government of the special municipality or county/city government for public announcement. The final accounting report of a township/city shall be submitted to the township/city council for review and shall be announced by the township/city office.

176. Budget Information Disclosure

(1) Pursuant to the "Freedom of Government Information Law," "Budget Act," and "Accounting Act," government agencies in our country must proactively disclose budgets, final accounts, accounting reports, and other data on their respective websites for public online viewing, enhancing the transparency of government financial information. Additionally, the "Linkage Platform for Central Government Unit Budgets and Subordinate Unit Budgets" has been established, providing links to various agency websites for quick access to publicly available budgets, financial statements, and monthly accounting reports to increase the convenience of data retrieval.

(2) Local Government Budget Information Disclosure - The Case of Taipei City Government

The Department of Budget, Accounting and Statistics has established the "Taipei

City Budget Inquiry Service Platform" to implement the Taipei City Government's policy of "Transparency and Open Data" and to address the need for budgetary data retrieval and inquiry from various sectors. Launched on August 7, 2018, it fully discloses the budget data of all Taipei City Government agencies (funds) on the platform, allowing the public to browse the budgets of various agencies and schools via the internet, with the ability to search using keywords quickly. In addition to centralizing budget data disclosure, this platform further provides a user-friendly query interface, open data files, and visualized web pages to enhance public understanding of the Taipei City Government's budget.

§9(2)(b) Timely reporting on revenue and expenditure;

177. "Financial Accounts Act"

The "Final Accounts Act" stipulates that for each fiscal year, the previous year's central government final accounts and subordinate unit final accounts, as well as the current year's central government general budget semi-annual settlement report and subordinate unit budget semi-annual settlement report, must be prepared. Through the announcement of semi-annual settlements and final accounts, the goal of financial transparency and public trust is achieved.

178. Fiscal Indicators

Our government regularly publishes information such as the "Comparative Table of the General Budget and Special Budgets of the Central Gov-ernment for Two Fiscal Years," "Summary Table of Revenues and Expenditures of the Central Government," "Revenue,Expenditure and Balance of Central Government," and "Public Debt Table" on its website.

179. Tax Expenditure Report

According to Article 29 of the "Budget Act," the "Tax Expenditure Report" has been compiled annually since 2005 and published in the general explanation of the central government's overall budget proposal for public reference, enhancing our country's fiscal transparency. From fiscal year 2021, the tax expenditure report covers tax items, including income tax, business tax, commodity tax, tobacco and alcohol tax, estate and gift tax, securities transaction tax, and futures transaction tax.

180. Fiscal Statistical Data Publication

(1) The release of fiscal statistical data is conducted in accordance with the provisions

of the “Statistics Act,” “Enforcement Rules of the Statistics Act,” and “Statistical Data Dissemination Directions of Government Agencies,” aimed at ensuring fair access to data for all sectors. Article 16 of the “Statistics Act” and Article 27 of the “Enforcement Rules of the Statistics Act” clearly stipulate that agencies must announce information related to the release of statistical data (including release time and format). For national statistical data with pre-announced release times, except in cases of major unforeseeable circumstances such as natural disasters, the release cannot be arbitrarily advanced, delayed, or interrupted. The Ministry of Finance's methods and administrative procedures for disclosing information, such as preliminary statistics on customs import and export trade and national tax revenue, are also regulated by the Ministry of Finance's Internal Control Operation Manual Version 6.0. All are published on the Ministry of Finance's website in the form of press releases according to pre-announced release times. The release method has been digitized to facilitate the public's fair use of government information.

(2) To accommodate the time required for data compilation and analysis, import and export trade and national tax revenue are generally released at 4 PM on the 7th to 9th and 10th to 12th of each month. To meet the needs of financial journalists for on-site reporting, press conferences are held simultaneously with the online release of press releases at 4 PM on the day of release, open to media participation and questions, enhancing the service effectiveness of statistics for the public and also safeguarding the public's right to know.

181. Transparency and Sharing of Fiscal Statistical Information

(1) To enhance the accessibility of fiscal statistical information, the Ministry of Finance's global information network has established a “Statistical Database” section, providing systems for trade statistics inquiry, fiscal statistics inquiry, and local finance inquiry. The coverage is rich and complete, available for public use, and is continuously improved and optimized with a user-oriented approach. Efforts are made to strengthen the description of data background and classification definitions, expand search items and content, add commonly used periods (e.g., cumulative from January to the current month, same month in previous years), and strive to meet user needs for quick search and download use.

(2) To promote more effective application of fiscal data and to adapt to digital development trends, fiscal statistical publications are issued monthly and annually in

various electronic file formats and book forms, available for free download by the public. Additionally, a visualization section has been established, presenting fiscal statistical data in lively and vivid ways, such as infographics e-learning videos, and interactive dashboard. Fiscal and trade statistical special topic analyses and statistical bulletins are also compiled to enhance decision-making reference and deepen public understanding, achieving substantial effectiveness in promoting democratic participation.

182. Debt Information

(1) In addition to regularly publishing debt information for various levels of government for periods of one year and above and less than one year on websites, our government has coordinated with local governments to publish local debt clocks on their respective websites since July 2012. Furthermore, since December 2012, central and local debt information has been successively added to LED scrolling displays at promotion points in agencies affiliated with the Ministry of Finance, national railway and highway stations, motor vehicle offices, medical institutions affiliated with the Ministry of Health and Welfare, national highway service areas, and about 2,000 other announcement locations including book-entry central government bond clearing banks and handling banks, greatly increasing the disclosure locations of national debt clocks and local debt clocks to implement public supervision.

(2) To enhance debt transparency and align our debt disclosure matters with international standards, general government debt information has been disclosed on government websites according to the standards of the “Government Finance Statistics Manual (GFSM)” issued by the International Monetary Fund (IMF). In conjunction with the implementation of the “Fiscal Discipline Act” on April 10, 2019, central and local governments disclose quarterly the amount and period of revolving funds allocated to various funds and special accounts, as well as the financial statements of these special funds, in accordance with regulations.

§9(2)(c) A system of accounting and auditing standards and related oversight;

183. Government Financial Accounting Standards

To strengthen and improve the nation's government accounting, after analyzing and adopting International Public Sector Accounting Standards (IPSAS), government ac-

counting theories, and practical developments, the Directorate-General of Budget, Accounting and Statistics promulgated 9 “Government Accounting Pronouncements” in 2019, providing accounting principles including standards for government accounting and financial reporting, government revenue recognition, government expenditure recognition, government fixed assets, government long-term equity investments, government long-term liabilities, government liability provisions, accounting for contingent liabilities and contingent assets, preparation of government accounting reports, and accounting treatment of government budget execution control, as reference the authoritative reference for government accounting.

184. Government Audit Supervision System

(1) Our country's government audit system is founded on the “Constitution.” The audit agencies independently exercise audit authority in accordance with the “Audit Act” and related regulations. The scope includes all agencies, funds, public enterprises, government-invested private enterprises, and organizations or individuals entrusted with or subsidized by public funds, spanning from central to local governments. The relevant audit standards are based on the planned objectives, effectiveness, and measurement criteria set by the agencies, as well as the budget approved by the Legislative Yuan. Audit agencies apply varying levels and methods of supervision depending on the organizational form, legal basis, and degree of use or management of public resources by the audited entities. All significant audit opinions proposed by the audit agencies undergo rigorous verification procedures and are confirmed through responses from the audited agencies, striving for objectivity, fairness, and factual statements.

(2) The audit agencies conduct financial audit work, independently verifying and providing assurance on the results of government budget execution and financial conditions, thereby effectively enhancing credibility and promoting the transparency of government financial information. Our country's “Financial Statement Act,” “Audit Act,” and related financial audit regulations mainly include examining budget allocations, auditing financial receipts and expenditures, conducting real-time oversight of procurement cases, and finalizing annual final accounts. The government's final accounts must undergo an audit within 3 months of submission. This includes creating a certified amount table and presenting an audit report to the Legislative Yuan or councils. These steps provide the basis for representative bodies to oversee whether administrative agencies have fulfilled their responsibilities.

(3) The Legislative Yuan reviews matters related to budget execution, policy implementation, and the audit and relief of special events in the audit report. If there are consultations or needs for relevant audit materials, the Auditor General must respond or provide them (the audit of annual final accounts of municipal and county/city governments follows the central government's regulations, with the head of the audit agencies set up by the National Audit Office in each locality legally auditing and submitting audit reports to the respective local representative bodies).The final certified amount table of the final accounts is approved by the Legislative Yuan and sent to the Control Yuan, which then requests the President to announce it.

(4) The audit methods of audit agencies originally included pre-audit, resident audit, and post-audit but have transformed to mainly post-audit supplemented by on-site sampling. The focus of auditing has also shifted from auditing account matters and expenditure legality to considering the effectiveness of government administration, emphasizing the economy, efficiency, and effectiveness of expenditures, and utilizing information systems to strengthen auditing. The supervision method for agency procurement has changed from pre-inspection to timely inspection. Overall, the function of government auditing has expanded from traditional supervision to include insightful functions for increasing benefits and foresight functions for preventing problems.

(5) The “Constitution” stipulates that the appointment of the Auditor General and the independent exercise of duties by audit personnel are protected by law. The “Audit Act” specifies that audit agencies and personnel may review (investigate) materials, inspect cash and property, etc., from various agencies, public and private organizations, or relevant personnel in exercising their authority, whether through written audits or on-site sampling. Agency personnel may not conceal or refuse. Additionally, the results of audits by the audit agencies, the issuance of audit notices to audited agencies for response, direct decisions on cases requesting reconsideration, and other related pending audit cases are all handled according to law, and information systems are used to track the handling status to ensure audit results.

§9(2)(d) Effective and efficient systems of risk management (including internal control);

185. Risk Management (including Internal Control System)

(1) To integrate government internal control, risk management, and performance management mechanisms, guide agencies in self-management, and implement hierarchical supervision responsibilities, the Executive Yuan promulgated the "Principles for Risk Management and Crisis Management in the Executive Yuan and Its Affiliated Agencies" in 2020. Subsequently, the "Handbook for Risk Management and Crisis Management in the Executive Yuan and Its Affiliated Agencies" was developed, and a new integrated system of "Risk Management (including Internal Control) for Administrative Agencies" was implemented starting in 2021. This encourages agencies to integrate risk management tools into daily operations and decision-making processes. Through risk identification and assessment, appropriate internal control or other policies and procedures are adopted to prevent major risks such as corruption or impacts on administrative effectiveness or to reduce the likelihood and degree of impact of their occurrence. Risk management tools are used to incorporate annual administrative plans into integrated risk management, which already includes internal control, thereby eliminating the need for redundant internal control operations, simplifying related reporting processes, and improving administrative efficiency.

(2) The Executive Yuan has promulgated the "Guidelines for Government Internal Control Supervision Operations," requiring agencies to conduct routine supervision, self-assessment, and internal auditing supervision operations. Agencies are asked to evaluate the overall effectiveness of internal control annually and sign an internal control statement, which is published in the government information disclosure section of their respective websites. This implements agency self-management and ensures the attainment of risk management (including internal control) objectives such as realizing administrative goals, enhancing administrative effectiveness, providing reliable information, complying with legal compliance, and safeguarding asset security. In addition, to ensure that all agencies implement internal controls, the aforementioned supervision guidelines stipulate that agencies can use information technology to assist in internal audits based on the actual situation. The Directorate-General of Budget, Accounting and Statistics, Executive Yuan also developed a general purpose audit module as a tool for agencies to organize data and assist them with analysis, helping agencies assess operational risks and identify abnormal cases. It also produced digital training materials for the module, and pro-

moted the use of information technology by agencies for internal audits during education and training sessions related to internal audits, thereby strengthening internal control and supervision.

§9(2)(e) Where appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph.

186. TI considers the audit agencies responsible for national financial revenue and expenditure audit affairs and playing the role of fiscal integrity supervisors as one of the important pillars of the national integrity system. In conducting audit affairs, the audit agencies focus not only on appropriateness and compliance audits but also on performance audits. If the results of the audit reveal that personnel of various agencies have financial misconduct, improper receipts or expenditures in violation of the budget or relevant laws and regulations, or failures to fulfill responsibilities or low efficiency, they must notify the appropriate agencies to handle the matter. The relevant agencies may, in accordance with the provisions of the "Audit Act," submit a response or request for reconsideration. After the review and reconsideration procedures, the audit agencies handle the matter as follows:

(1) Investigate illegal or unfaithful conduct of agency personnel regarding property and finances. Those involved in misconduct must be legally notified to the heads of the respective agencies for investigation and handling accordingly. Severe cases shall be reported to the Control Yuan for handling according to law. Cases involving criminal matters are transferred to judicial authorities for handling.

(2) Audit the annual final accounts of various agencies. Regarding various revenue items that are short, omitted, or incorrectly listed, as well as the revenue funds, temporary receipts, and agency collections that must have been deposited but have not, the revenue final account must be corrected and notified for deposit in accordance with the law.

(3) Audit the annual financial receipts and expenditures of various agencies. For improper expenditures in violation of the budget or relevant laws, subsidies, commissioned projects, or surplus funds from various project expenditures, legally deduct, revise, and reduce the expenditure final accounts and notify for payment into the treasury.

(4) Audit the collection and treasury payment of taxes and fees by tax collection agencies. For the improper application of laws or calculation errors, legally notify the

competent authorities for investigation and handling.

(5) Evaluate the performance of various agencies. For those who have yet to fulfill their responsibilities or have low effectiveness, notify their superior agency in accordance with the law and report to the Control Yuan. For those with a lack of regulations or poor facilities, provide suggestions for improvement to the respective agencies. If it is deemed that efficiency can be improved or public interest can be enhanced, propose suggestions to the respective agencies or relevant authorities. If potential risk items affecting the administration or business efficiency of various agencies are discovered, preventive opinions may be proposed to the respective agencies or relevant authorities.

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

187. Central Government General Budget Proposal Section

https://www.dgbas.gov.tw/News_Content.aspx?n=3625&s=231560 (in Chinese)

https://eng.dgbas.gov.tw/cl.aspx?n=4534 (in English)

188. Visual Query Section of the Directorate-General of Budget, Accounting and Statistics

A “Visual Query” section has been established to optimize the performance of government budget data queries, enhance data visualization, and improve the user-friendliness of the interface. It presents data on the central government's general budget, special budget, central government's final accounts and subordinate unit final accounts, and fiscal statistics through diverse and interactive charts, facilitating public access.

https://www.dgbas.gov.tw/News_Photo3.aspx?n=1899&sms=10807 (in Chinese)

189. Open Government Budget Data

To comply with the government's open data policy, agencies regularly upload government fiscal and accounting data on the “DATA.GOV.TW” platform in standardized open formats, including budget and final accounts and accounting report data tables. This facilitates searching and downloading by various sectors, enhancing public understanding of government fiscal receipts and expenditures.

190. Taipei City Government Budget Query Service Platform

https://dbas-tbs.gov.taipei/Budget (in Chinese)

As of September 30, 2025, the cumulative number of views was 405,429

191. Fiscal Indicators

https://www.dgbas.gov.tw/News.aspx?n=1807&sms=11524 (in Chinese)

192. Annual Report on Government Finance in the Republic of China

https://www.mof.gov.tw/single-html/147?cntId=6892489b269947beac2335d4cb5fc9f7 (in Chinese)

https://www.mof.gov.tw/Eng/single-html/254?cntId=96b1173e7b8e49e4a3306d48e66d9642 (in English)

193. Public Finance Statistics Database

https://www.mof.gov.tw/htmlList/100 (in Chinese)

194. Public Finance and Trade Statistics

https://www.mof.gov.tw/htmlList/18 (in Chinese)

https://www.mof.gov.tw/Eng/htmlList/6636 (in English)

195. Relevant Debt Information on Our Government

https://www.nta.gov.tw/htmlList/5ce7f864767d4a6da8545adbb7c14346 (in Chinese)

https://www.nta.gov.tw/Eng/htmlList/853ac2f3e7314995b1eac8e43bbe4d34 (in English)

196. General Financial Statement Audit Report Inquiry Platform

https://auditreport.audit.gov.tw/ (in Chinese)

197. Annual Audit Report of the National Audit Office

https://www.audit.gov.tw/p/412-1000-434.php?Lang=en (in English)

198. Audit Statistics Visualization

The National Audit Office has established a visualization website for important audit results, such as the final accounts audit report, to implement the principles of transparency and accountability advocated by the International Organization of Supreme Audit Institutions (INTOSAI) and to actively and effectively communicate important audit information to stakeholders and the public. It incorporates thought processes in research and design and uses a systematic and holistic interface to strengthen the analysis and reporting of financial audit data for governments at all levels. It can convey the results of final accounts auditing for governments at all levels in a vivid and easy-

to-understand manner. It can also establish time series data to track administrative results, which can be used by when reviewing budgets and by the general public when monitoring government administration.

(1) Visualization website of the final audit reports

https://app.powerbi.com/view?r=eyJrIjoiNjMwNmZhOGUtOGQyNC00ZmUx-LT-kxN2ItMDZmMTM0YWE1MjUyIiwidCI6IjcxYmRhOTI5LWU1NmUtNGQxZS04ZDEzLTE2NzE4ZGY2ZTdhNiIsImMiOjEwfQ%3D%3D (in Chinese)

(2) The final audit reports of Subsidiary Agencies (Enterprise Divisions)

https://app.powerbi.com/view?r=eyJrIjoiODliNDE2M2ItN2E2ZS00ODM3LWE2ZDktMmFmM2E4OTNiOWE4Iiwid CI6IjcxYmRhOTI5LWU1NmUtNGQxZS04ZDEzLTE2NzE4ZGY2ZTdhNiIsIm MiOjEwfQ%3D%3D (in Chinese)

(3) The final audit reports of Subsidiary Agencies (Nonprofit Divisions)

https://app.powerbi.com/view?r=eyJrIjoiN2Y3MjgxNDctYTgyNS00OD-FhLTg4YjQtZmYzZjExZTczNjhiIiwidCI6IjcxYm-RhOTI5LWU1NmUtNGQxZS04ZDEzLTE2NzE4ZGY2ZTdhNiIsImMiOjEwfQ %3D%3D (in Chinese)

(4) Comprehensive Audit Statistics

https://odap.audit.gov.tw/BIReport/pwbi.html (in Chinese)

https://odap.audit.gov.tw/BIReportEN/pwbi.html (in English)

199. From 2020 to September 2025, the audit agencies discovered financial misconduct by personnel of various agencies, of which 20 cases were reported to the Control Yuan for legal handling, and 31 cases were transferred to prosecutorial and investigative agencies and reported to the Control Yuan. Examples include the situation of a certain college department plan and Ministry of Education subsidized plan at the Tainan National University of the Arts ; the execution of a certain project by the Army 6th Corps Command; the situation of project fund reporting at the National Tainan Junior College of Nursing; personnel from a certain reserve command of the Ministry of National Defense and a certain national university allegedly using false original vouchers to report and embezzle public funds falsely; the Cultural Heritage Bureau of the Ministry of Culture allegedly involved in bid rigging in a certain renovation project. All these cases

were transferred to judicial authorities for investigation and reported to the Control Yuan.

Article 9, paragraph 3

§9 (3)

Each State Party shall take such civil and administrative measures as may be necessary, in accordance with the fundamental principles of its domestic law, to preserve the integrity of accounting books, records, financial statements or other documents related to public expenditure and revenue and to prevent the falsification of such documents.

A. Is your country in compliance with this provision?

200. Yes.

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

201. The handling of various accounting matters, in addition to being based on the "Accounting Act" and Directions for Accounting System of Central Government Agencies, also follows the rules set by competent authorities such as the Directorate-General of Budget, Accounting and Statistics; the Directorate-General of Personnel Administration; and the PCC. Such matters include the preparation of accounting reports, the establishment, preservation, and destruction of accounting books, types of accounting vouchers and required entries, internal review, procurement supervision operations, etc. Said regulations clearly identify matters to be noted when executing accounting operations and circumstances under which accounting personnel must refuse to sign original vouchers. Additionally, the management and retrieval of accounting vouchers are handled in accordance with the "Points for Attention in the Custody, Retrieval, and Destruction of Government Accounting Vouchers" to maintain the integrity of relevant books, records, reports, or other documents.

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

202. From 2020 to September 2025, the audit agencies discovered financial misconduct by personnel of various agencies, of which 20 cases were reported to the Control Yuan for

legal handling, and 31 cases were transferred to prosecutorial and investigative agencies and reported to the Control Yuan. Among these, cases involving the forgery of government books and records include personnel from a certain reserve command of the Ministry of National Defense and a certain national university allegedly using false original vouchers to falsely report and embezzle public funds.

Article 10: Public reporting

Article 10, subparagraph (a)

§10 (a)

> Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where appropriate. Such measures may include, inter alia:
> (a)Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public;

A. Is your country in compliance with this provision?

203. Yes.

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

204. "The Freedom of Government Information Law"

To establish a government information disclosure system, facilitate public sharing and fair use of government information, protect the public's right to know, enhance public understanding, trust, and supervision of public affairs, and promote democratic participation, our country enacted and promulgated "The Freedom of Government Information Law" in 2005, stipulating that government information must be actively disclosed or provided upon public request in accordance with this law.

(1) Scope of Government Information

"Government information" as defined in the Law means information which a government agency produces or acquires within its respective authority and is saved in the forms of documents, pictures, photos, magnetic disks, magnetic tapes, optical disks, microfilms, integrated circuits chips or others which can be read, seen, listened or understood with the assistance of technology or auxiliary methods (Article 3).

(2) Methods of Information Disclosure

(a) The disclosure of government information can be divided into "active disclosure" and "passive disclosure" based on whether it is initiated by government agencies or provided upon public request.

(b) Except for those restricted from disclosure or not provided under Article 18, information must be actively disclosed, including treaties, diplomatic documents, laws, Emergency Orders, regulations and orders which are made in accordance with the Central Regulatory Standardization Law, and local autonomous laws and regulations; the interpretary orders and discretionary standards made by government agencies for helping the inferior government agencies or the subordinates to interpret the laws consistently, find the facts, and exercise the discretionary power; the structures, duties, addresses, telephone numbers, fax numbers, websites and e-mail addresses of government agencies; documents about administrative guidance; administrative plans, statistics and research reports; budgets and audits; the results of petitions and the decisions of administrative appeals; documents related to public works and procurements; subsidies that are paid or accepted; and meeting records of the agencies based on a collegiate system.

(c) Unless otherwise provided by law and as well as treaties, diplomatic documents, rules, emergency orders, regulations, and orders that are made in accordance with the central regulatory standardization law and local autonomous laws and regulations, government information shall be actively disclosed and published on government registers or other publications. Government agencies shall consider the feasibility of disclosure technology and choose appropriate methods such as publishing on government registers or other publications; transmitting on telecommunications networks or by other ways to provide the public for online search; mak-

ing available for public browsing, transcribing, photocopying, recording, videotaping, or photographing; hold a press conference or hearing; any other possible ways of which the public can be made aware (Article 8).

(d) Even if it is not subject to active disclosure by government agencies, the public may still fill out an application form and submit it to the agency holding the government information.

(3) Restrictions

When the disclosure of government information involves the rights and interests of specific individuals, government agencies shall first consult the opinions of those particular individuals in writing (Article 12). When the disclosure or provision of government information infringes on personal privacy, Article 18, Paragraph 1, Subparagraph 6 of this Act stipulates that disclosure shall be restricted or non-disclosable. However, this limitation does not apply if necessary for the public interest or to protect the life, body, or health of individuals or with the consent of the parties involved. If the government information contains portions that are restricted from public access or not to be disclosed (e.g., personal privacy) that do not apply to the entire content of said information, the government agency shall remove the restricted or non-disclosable sections and only disclose or provide the remaining portions (Article 18, Paragraph 2).

(4) Reliefs

Article 20 provides that an applicant who has an objection to the decision made by a government agency for the request of providing, correcting, or supplementing government information may seek for administrative relief as provided by law. Therefore, if applicants are dissatisfied with the decisions made by government agencies regarding their applications for government information, they may file for administrative appeal and administrative litigation.

205. Government Open Data (Open Data)

(1) To enhance public convenience and transparency while cultivating a trusted open data ecosystem, the MODA promotes government open data policies. By improving data Interoperability and format quality, the MODA encourages agencies to provide high-quality, user-friendly, and demand-driven data, which is centrally listed on the “Open Data Platform.” Furthermore, the ministry has formulated the “Operational Principle of Government Open Data for Executive Yuan's Agencies”

and the “Dataset Metadata Standard Guidelines” to accelerate data release and application while staying aligned with domestic and international trends. Starting in 2023, the ministry began prioritizing the disclosure of “high-value” thematic data across agencies, focusing on key topics such as sustainable agriculture, spatial information, climate and environment, disaster prevention and relief, transportation, health and medical care, energy management, social assistance, and corporate sustainability.

(2) Grounded in the “Freedom of Government Information Law,” government open data promotes the release of information in machine-readable and open formats to with a certain level of quality for public use. This initiative aims to facilitate administrative efficiency and ensure transparency in government operations. As an illustrative example, the AAC, established the “Government Procurement Integrity Platform” in 2022 for major national infrastructure and procurement projects. Relevant datasets, detailing procurement and investment solicitation projects, are accessible via the “Open Data Platform.” By fostering transparency through open data, this approach enables public scrutiny, helps prevent malpractice, encourages multi-stakeholder oversight, reduces information asymmetry, and bolsters the credibility of government decision-making.

206. Administrative Operation Transparency Promotion

In 2016, the Executive Yuan promulgated the “Principles for Promoting Transparency in Administrative Operations of the Executive Yuan and its Subordinate Agencies (Organizations)” through mechanisms to publicize matters such as regulatory orders, review standards, approval processes, review progress, and examples related to business in the operational processes of various agencies' authorized businesses, introducing external supervision forces to ensure the transparency and credibility of the government administrative department's operations and decision-making processes. Ministry of Transportation and Communications[18], Taipei City Government[19], and Taichung

[18]The Ministry of Transportation and Communications held the “Integrity and Transparency Award” in 2020 with three evaluation criteria: “increasing the value of benefits and prevention,” “increasing transparency,” and “improving the effectiveness of marketing convenient citizen service.” The award aims to encourage all agencies of the Ministry of Transportation and Communications to exert every effort to improve the transparency and integrity of current major operations and public construction projects, as well as the convenience for the public, in order to achieve the concept of "happy transportation, integrity, and sustainability.”

[19]Taipei City Government established the “Administrative Transparency Award” in 2009, which is awarded every two years. In 2020, a category for public offices was added and the amount of rewards was increased to encourage agencies to continue to create and improve. The award was renamed the “Integrity and Transparency Award” with the criteria of “benefit creation, corruption prevention, external supervision value,” “process standardization and openness,” and “citizen participation.” Since 2024, the award has been renamed the “Integrity and Sustainability

City Government[20] have established awards to encourage agencies to implement e-digital and innovative transparency measures, thereby improving transparency in administration and the results of clean governance.

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

207. Global Information Networks of Various Agencies

Government agencies at all levels have established official websites such as Global Information Networks for various agencies and have set up special sections for government information disclosure to release information that must be actively disclosed publicly. Examples are illustrated on the official website of the AAC.

https://www.aac.moj.gov.tw/6398/6666/Normalnodelist (in Chinese)

https://www.aac.moj.gov.tw/5791/ (in English)

208. As of the end of 2025, the "Open Data Platform" has uploaded over 50,000 datasets, with 175,830,000 page views and 22,270,000 downloads. §10 (a)

209. Measures for proactive information disclosure and simplification of administrative procedures by agencies at all levels (as exemplified in Appendix 3)

Such as digitalization of customs operations, promotion of quality enterprise certification and management mechanisms, disclosure of information on mining, water conservancy, engineering, supervision, meteorology, and transportation, as well as simplification measures for business applications for subsidies or relief, construction management, and police affairs.

Award" to put into practice the United Nations Convention against Corruption, and advocates four values: sustainable governance, openness and transparency, risk management, and integrity and innovation. The public sector provides incentives through the award and the private sector provides guidance for promotion, working together to build a sustainable and prosperous capital city based on "integrity."

[20]Since 2016, the Taichung City Government Integrity and Transparency Awards have been established and conducted on an annual basis. In addition to the "General Competition Category" and the "Continuous Improvement Category," the "Public Office Integrity Category" has been introduced to guide district offices in conducting preliminary reviews of their operational characteristics, enhancing integrity and transparency measures, and strengthening citizen-oriented administrative services and anti-corruption performance. Furthermore, in 2018, the "Integrity and Transparency Mechanisms for Public Construction Category" was added, in alignment with the "Taichung City Government Plan," to enhance Integrity and "Transparency Mechanisms in Public Construction." This category encourages all municipal government agencies to implement information transparency measures, facilitate public participation, ensure effective planning and design, implement contract performance management, improve overall project quality, and establish sound integrity and quality assurance throughout the entire lifecycle of public construction projects.

210. Information Disclosure for Subsidies (Donations) to Private Organizations by Government Agencies (Refer to Article 12, Paragraph 1-2)

211. Results of Administrative Transparency Measures by Various Agencies are shown in Table 2-32.

Table 2-32 Statistics on measures taken by central and local government agencies to promote administrative transparency

business type / Year	application-related	subsidy-related	major or project-specific budget executions	others	Total number of cases
2022	127	11	14	36	188
2023	48	29	10	53	140
2024	54	15	19	71	159
2025	53	51	5	65	174

Data source: AAC

212. Statistics on government information provided by subordinate agencies of the Executive Yuan in response to applications from citizens are shown inTable 2-33.

Table 2-33 Statistics on government information provided by subordinate agencies of the Executive Yuan in response to applications from citizens

Year	Total number of cases approved	Number of cases that were partially approved and partially rejected	Total number of cases rejected	Total number of cases
2022	292,342	816	3,186	296,344
2023	329,642	811	4,175	334,628
2024	394,937	472	2,143	397,552
2025.01-06	151,374	1,918	1,198	154,490

Source: MOJ

213. Number of concluded administrative litigation cases for government information requests in administrative courts(with cause of action including “government information” and “provision of administrative information”) are shown in Table 2-34 to Table 2-36.

Table 2-34 Number of concluded administrative litigation cases for government information requests in district courts(Unit: cases)

Data period	Number of concluded cases	Conclusion status	
		Withdrawn	Transfer of Jurisdiction
2022	4	1	3
January-August 2023	3	-	3

Data source: Judicial Yuan

※Description:

1. This table covers administrative litigation in the first instance, rehearing, and retrial.
2. Government information request cases include trial causes containing “government information” and “provision of administrative information.”
3. The Amendment to Administrative Litigation Act (Consolidating First Instance Policy) was implemented on August 15, 2023. Pending administrative litigation cases in district courts were transferred to the District administrative litigation divisions of high administrative courts. Therefore, district court administrative litigation data is only available until August 2023.
4. In this table, “-” indicates a value of 0.

Table 2-35 Number of concluded administrative litigation cases for government information requests in high administrative courts (Unit: cases)

§10 (a)

Data period	Number of concluded cases	Conclusion status						
		plaintiff prevailed	plaintiff lost	partially upheld and partially dismissed	Dismissed as unlawful	Dismissed as groundless	Withdrawn	Transfer of Jurisdiction
2022	27	1	11	1	9	1	2	2
2023	30	-	10	2	10	-	6	2
2024	27	-	15	-	9	-	1	2
2025. 01-09	12	1	4	-	4	-	1	2

Data source: Judicial Yuan

※Description:

1. This table covers administrative litigation in the first instance, appeal, retrial, interlocutory appeal, and rehearing.
2. Government information request cases include trial causes containing “government information" and “provision of administrative information.”
3. In this table, “-” indicates a value of 0.

Table 2-36 Number of concluded administrative litigation cases for government information requests in the Supreme Administrative Court (Unit: cases)

Data period	Number of concluded cases	Conclusion status					
		Dismissed as unlawful	Dismissed as groundless	Partially dismissed as groundless, partially remanded	Remanded for rehearing	render a judgment directly	Dismissed
2022	18	1	4	1	2	-	10
2023	10	1	3	-	-	-	6
2024	9	1	1	-	1	-	6
2025. 01-09	7	-	-	1	1	-	5

Data source: Judicial Yuan

Description:

1.This table covers administrative litigation in the first instance, appeal,rehearing ,interlocutory appeal, and retrial .

2.Government information request cases include trial causes containing "government information" and "provision of administrative information."

3.In this table, "-" indicates a value of 0.

Article 10, subparagraph (b)

§10 (b)

(b) Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and

A. Is your country in compliance with this provision?

214. Yes.

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

215. E-Government

Since 1998, Taiwan has been planning e-government and has consistently achieved outstanding results in international e-government evaluations. Through the core con-

cept of digital government data governance, it deepens information service integration, simplifies administrative procedures, and implements transparent governance.

216. My E-Government

The My E-Government portal centrally lists government agency application services and provides a consistent user interface, making it convenient for the public to find government application services. To help the public prepare for application services, the website provides accurate and reliable diverse application information (such as step-by-step application processes, checklists of required items, service contact windows, links to application location maps, etc.), allowing the public to intuitively operate and easily read application instructions.

217. The Autonomous Use of Personally Related Data (MyData) Platform

(1) Introduction to MyData Platform

To promote personalized data utilization and service upgrades, the MODA has established the "MyData Platform" (The Autonomous Use of Personally Related Data). By digitizing documents and services that previously required in-person applications, the Platform operates on the core principles of "citizen consent and secure data acquisition," offering a comprehensive range of personalized data downloads and digital service applications.

(2) The Platform acts as an interface bridging data providers and service providers, offering a portal for citizens to query and integrate service listings. It does not collect, process, or utilize personalized data, nor does it maintain a database for such storage. Users can transmit their data to government agencies via on-demand, one-time transfers, enabling data held by the government to be returned to the public for legitimate use.

218. Public Policy Online Participation(including "participatory budgeting") (Refer to Article 13, Paragraph 1)

219. Measures for proactive information disclosure and simplification of administrative procedures by agencies at all levels (as exemplified in Appendix 3)

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

220. My E-Government

The “My E-Government Portal” centrally lists application services from various government agencies. As of the end of 2025, it has accumulated 3,043 items of government digital service data.

221. The Autonomous Use of Personally Related Data (MyData) Platform

This platform provides data downloads, online services, and in-person verifications for the public. As of the end of 2025, it has connected 83 agencies, providing 143 personalized data downloads, 930 online services, and 136 in-person verifications, totaling 1,209 items. Cumulative usage for data downloads and online applications has exceeded 6,800,000 times. Service Usage has grown significantly.

222. Public Policy Online Participation Platform implementation status (Refer to Article 13, Paragraph 1)

Article 10, subparagraph (c)

§10 (c)

(c) Publishing information, which may include periodic reports on the risks of corruption in its public administration.

A. Is your country in compliance with this provision?

223. Yes.

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

224. Current Integrity Status and Analysis Report of the Central Integrity Committee (Refer to Article 5, Paragraph 3)

225. Filling in the Governance Performance Report for the Overall Risk Management Promotion Status

(1) As authorized by Article 4 of the “Principles for Risk Management and Crisis Management in the Executive Yuan and Its Affiliated Agencies,” the National Development Council, together with the Directorate-General of Budget, Accounting, and Statistics, Executive Yuan, formulated the “Handbook for Risk Management and Crisis Handling of the Executive Yuan and Affiliated Agencies” in 2020. After each

agency conducts integrated risk management (including internal control) operations annually, they compile relevant documents to establish a risk assessment and treatment summary table, agency risk profile, and annual agency risk management (including internal control) operation plan. These are submitted to the task force (or project meeting) for review and approval by the agency head, then communicated to subordinate agencies (institutions) and schools for implementation of that year's agency risk management (including internal control) operations. If agencies discover new risks during the current year, they must immediately revise the preceding risk assessment and treatment summary table and agency risk profile and report to the agency head for approval.

(2) Each competent authority shall report on the overall risk management (including internal control) implementation in the prior year's government performance report, disclosing information such as the signing of internal control statements by subordinate agencies. Significant risk-handling outcomes related to the previous year's policy objectives must also be included in the report. This must be approved by the agency head by the end of March of the current year and disclosed to the public for external supervision.

226. Integrated New System for Risk Management (including Internal Control) in Government Agencies (Refer to Article 5, Paragraph 3 and Article 9, Paragraph 2)

227. Annual Report of the AAC

The AAC regularly publishes an annual work report, which includes the state of anti-corruption work in Taiwan for the year, the results of its anti-corruption efforts, corruption prevention, corruption investigation, and other anti-corruption work, as well as statistical data, special investigations and audits, and summaries of corruption cases. The report is published on the agency's website, and the website link can be found in Article 5, Paragraph 1.

228. Integrity report meetings of agencies at all levels (Refer to Article 5, Paragraph 1)

Meeting minutes and summaries of integrity report meetings at all levels of agencies are disclosed in the integrity section of agency websites, where the strategies and processes of agency integrity risk management are regularly published.

229. Formulation and Publication of Anti-Corruption Guidelines (Refer to Article 5, Paragraph 3)

230. Integrity and Governance Public Opinion Survey (Refer to Article 5, Paragraph 2)

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

231. Government performance reports are published in the government information disclosure section of each agency.

232. Statistics on integrity risk events and the number of integrity report meetings held by government agencies are shown in Table 2-37.

Table 2-37 Statistics on the number of integrity risk events reported and integrity report meetings held by government agencies – Ministry of Justice (Agency Against Corruption) (Corruption prevention)

Category / Year	Number of integrity risks events reported by the agency	Number of integrity report meetings held
2022	9,719	1,049
2023	10,947	912
2024	10,913	892
2025	10,572	824

Source: AAC

233. Anti-Corruption Guidelines section

https://www.aac.moj.gov.tw/6398/6548/782249/Nodelist (in Chinese)

234. Summary of Integrity Public Opinion Survey Results

The MOJ conducted the "2024 Integrity Public Opinion Survey: Public Perception and Evaluation of Integrity and Information Sources." The key survey data related to government corruption risk issues are summarized as follows:

(1) The respondents' views on the severity of improper integrity violation conduct: Among 4 common types of improper integrity violation conduct, the order of severity is: "enterprises providing benefits to influence policies" (average 6.72), "enterprises using employee management or handling power for personal benefits" (average 6.07), "public requesting for others to lobby public officials" (average 5.17), and "public giving red envelopes (bribes) to public officials" (average 4.23).

(2) The proportion of respondents who believe that money laundering by companies, enterprises, or the public is "serious" (59.5%) is significantly higher than those who believe it is "not serious" (25.5%), but 15.0% of respondents did not express a clear opinion.

(3) Respondents believe the government must prioritize promoting "openness and transparency" (48.7%) as the top integrity policy, followed by "investigating and prosecuting corruption" (29.5%), and third, "education and promotion" (19.6%); 2.2% of respondents did not express a clear opinion on this issue.

(4) The average score for respondents' tolerance of public official corruption is 1.25 (0 indicates completely intolerable, 10 indicates completely acceptable), with nearly 62.8% of respondents expressing zero tolerance for corruption and only 0.3% of respondents indicating complete tolerance for corruption.

235. Annual Report of the AAC (Refer to Article 5, Paragraph 1)

Article 11: Measures relating to the judiciary and prosecution services

Article 11, paragraph 1

§11 (1)

> Bearing in mind the independence of the judiciary and its crucial role in combating corruption, each State Party shall, in accordance with the fundamental principles of its legal system and without prejudice to judicial independence, take measures to strengthen integrity and to prevent opportunities for corruption among members of the judiciary. Such measures may include rules with respect to the conduct of members of the judiciary.

A. Is your country in compliance with this provision?

236. Yes.

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

237. Laws Ensuring Judicial Independence and Integrity

(1) Article 80 of the "Constitution" provides that "Judges shall be above partisanship and shall, in accordance with law, hold trials independently, free from any interference." Justices of the Constitutional Court are judges in the constitutional context (as referred to in Interpretation J.Y. No. 601) The Justices of the Constitutional Court have the authority over the interpretation of the Constitution and the uniform interpretation of statutes and regulations in accordance with the Constitution and

its amendments. They sit as the Constitutional Court to adjudicate constitutional litigation cases according to law, which falls within the scope of the independent exercise of judicial power and is provided with the constitution's institutional protection of judicial independence.

(2) Regarding legal provisions ensuring judicial independence and integrity for judges, relevant regulations are included in Chapter 5 on Judge's Evaluation (Articles 30 to 41-2 of the "Judges Act") and Chapter 7 on Disciplinary Chamber of the Judiciary (Articles 47 to 70 of the "Judges Act") of the "Judges Act."

238. Codes of conduct for judges:

Articles 6 and 8 of the "Code of Conduct for Judges" were drafted in accordance with international norms, drawing respectively from Bangalore Principle 4.9 and American Bar Association (ABA) Model Code of Judicial Conduct 1.3; and Ban-galore Principles 4.14 – 4.16 and ABA Model Code 3.13(A), (B)(3).

(1) Code of Conduct for Judges

- Article 6 clearly stipulates that judges shall not use their position or title to seek property, benefits, or request special treatment.
- Article 8 clearly stipulates restrictions on judges accepting valued gifts.

(2) Self-Regulation Guidelines for Judges' Social Conduct and Financial Man-agement

- Point 4: Judges shall not obtain improper benefits or assets through opportunist, unfair methods, or by using their status or position as a judge.

239. Supervision and disciplinary mechanisms:

(1) Judicial evaluation system:

The judicial evaluation system was amended in 2019 to make the supervision and elimination mechanism for judges more efficient, transparent, open, and rigorous. The few negligent and unfit judges can therefore be punished accordingly to uphold people's litigation rights and increase their trust in justice. The new measures include:

(a) To improve efficiency, parties or crime victims of concluded cases can now directly request individual case evaluations of judges from the Judicial Evaluation Committee instead of proceeding through civil organizations.

(b) To enhance public trust in the objectivity and fairness of the Judicial Evaluation Committee, the number of scholars and impartial members of society on the committee has been increased from 4 to 6.

(c) In cases where the Judicial Evaluation Committee decides disciplinary action is necessary, the committee can directly report to the Judicial Yuan to refer the case to the Disciplinary Chambers of the Judiciary for adjudication without first being referred to the Control Yuan for review.

(d) To avoid frivolous evaluation requests that might interfere with legal proceedings and to ensure proper deliberation by the evaluation committee, the new system clearly defines the formal requirements for requests and the grounds for non-acceptance in order to strengthen the procedural participation rights of the requestor and the procedural protection of the judge being evaluated.

(2) Disciplinary Chambers of the Judiciary, Disciplinary Court:

The operation of the Disciplinary Chambers of the Judiciary Disciplinary Court has been revised to accelerate the disciplinary process and make punishments more immediate and impactful:

§11 (1)

(a) In the operation of the Disciplinary Chambers of the Judiciary, to make first-instance judgments more diverse in perspective, 2 expert lay judges have been added to form the collegiate panel with 3 professional judges to jointly hear and judge disciplinary cases against judges. This is Taiwan's first system involving non-professional judges in trials, demonstrating the openness and transparency of the Disciplinary Chamber of the Judiciary, unafraid of external scrutiny, and taking reasonable accountability.

(b) In terms of trial procedures, the Disciplinary Chambers of the Judiciary was changed from a “single-level single-instance” to a “single-level double-instance” system, giving judges subject to disciplinary judgments an additional “legal review” level of remedy. The goal is to protect the people’s constitutional right to litigation and make the judgments of the Disciplinary Chambers of the Judiciary more rigorous.

(c) Regarding types of disciplinary sanctions, measures to deprive or reduce the pension for disciplined individuals who have already retired or resigned have been added. To prevent judges under disciplinary investigation from rushing to retire, the timing of retirement and severance restrictions has been moved forward to

when the Judicial Yuan refers the case to the Control Yuan for review. For judges who have been found guilty of corruption or have been sentenced by the Disciplinary Chambers of the Judiciary including removal from the functionary duties, and dismissal from office, or transfer to other positions, they are ordered to return the basic salary received during their suspension period to achieve disciplinary effectiveness and respond to social expectations of judicial credibility.

240. Judicial Personnel Examination, Recruitment, and Retirement System

(1) Judges

Article 5 of Taiwan's "Judges Act" stipulates that judges are appointed through examinations and selections (either judges selected through the special examination for judicial officials or selected and transferred as prescribed by the Judges Act). Article 74 includes relevant promotion regulations. Therefore, a fair, just, open, and transparent environment for appointments is established through examination and selection processes and promotion regulations. Articles 77 and 78 stipulate that judges may retire in accordance with the Public Servants Retirement, Severance, and Bereavement Compensation Act.

(2) Recruitment of Judicial Personnel other than Judges

The Judicial Yuan and its affiliated agencies shall fill non-judge staff vacancies by recruiting qualified examination candidates, promoting internal staff, or recruiting external staff, taking into account the agency's characteristics and job requirements. Employees appointed after passing the examination must undergo pre-service training according to the training programs established for their respective examinations, while internally promoted or externally hired staff shall receive relevant education and training for the required job knowledge and skills provided by their employing agencies.

241. Judicial Personnel Performance Management

According to Article 32, Paragraph 1 of the "Judges Act," the Judicial Yuan must conduct group performance evaluations of courts at all levels every 3 years, with the results serving as a reference for evaluating the performance of court leaders at all levels. Paragraph 2 of the same article authorizes the establishment of regulations for group performance evaluations of courts at all levels, stipulating evaluation standards, items, and methods. The said group performance evaluation serves as a concrete measure for the performance management of judicial personnel.

242. Integrity training for judicial personnel:

The following explains the courses related to anti-corruption, public official ethics and administrative neutrality, planned by the Judges Academy.

(1) Training for new judicial personnel: Every year, newly recruited judicial personnel undergo training in public official ethics and related courses to enhance their relevant legal knowledge and moral standards. Courses include: "Public Official Ethics Values and Administrative Neutrality," "Judicial Independence and Judicial Ethics,"etc.

(2) In-service training for judicial personnel: In addition to improving professional legal skills and strengthening the ability of judicial personnel to investigate and adjudicate corruption cases, routine information security education courses are conducted annually to prevent the leakage of sensitive personal data and abuse. Relevant anti-corruption in-service education and training are also provided for mediators, contracted interpreters, public defenders, and contracted defenders. Through case studies, role-playing, and other related simulation activities, judicial personnel are able to gain a better understanding of the relevant concepts and their implications. The courses offered include: "Ethics Code for Guardian Ad Litem and Report Writing Considerations," "Ethical Norms for Public Defenders and Contracted Defenders," "When Citizen Judges Enter the Courtroom - Discussing Psychological Difficulties, Vicarious Trauma, and Ethical Counseling for the General Public," "Case Analysis of US Judges Violating Ethical Norms," and "Workplace Bullying from a Judicial Perspective - Focusing on Administrative Responsibility and Judicial Ethics."

(3) The Judges Academy offers various courses and, after the courses, asks judicial personnel to fill out questionnaires providing feedback. Effectiveness evaluations are conducted based on questionnaire feedback and survey results to serve as a reference for future course planning. Through the various training programs organized by the Judges Academy, judicial personnel are expected to understand the principles of anti-corruption, influence attitudes and behaviors, and ultimately integrate these core values and concepts into their judicial work.

243. Conflicts of Interest for Judicial Institution Personnel (refer to Article 7, Paragraph 4)

(1) Article 8 of the "Code of Conduct for Judges" stipulates that judges shall not accept any gifts or other benefits from those who have interests related to their official

duties; judges must also require their family members or court personnel under their command or supervision to comply with the said code. Article 14 of the same code also stipulates that if a judge becomes aware upon receiving a case that the representative or defender of a party is practicing law in the same firm as their family member, they must inform the parties of this fact and report it to the president of the court. If a judge violates the Code of Conduct for Judges, depending on the circumstances, it will be reviewed by the Judges' Self-Discipline Committee of each court or referred to the Judicial Yuan's Judicial Evaluation Committee for review.

(2) To ensure the impartiality of court judgments and avoid the appearance of bias in court operations, our country's Code of Civil Procedure, Code of Criminal Procedure, and Administrative Litigation Act all stipulate circumstances under which judges must recuse themselves. If a judge does not recuse themself or other circumstances could reasonably be considered to affect impartiality in performing their duties, parties may file a written request for recusal to the court of the said judge. If judicial affairs officers, clerks, or interpreters have circumstances requiring recusal, parties may also request recusal following the said code.

(3) According to the "Act on Recusal of Public servants Due to Conflicts of Interest," judges and judicial affairs officers must not use their official powers, opportunities, or methods to seek benefits for themselves or related persons. If they become aware of a conflict of interest, they must immediately or upon the application of interested parties recuse themselves. Violations of the preceding regulations may result in fines ranging from NT$100,000 to NT$6,000,000, imposed by the Control Yuan or the Ministry of Justice, depending on the circumstances.

244. Property Declaration by Judicial Personnel (refer to Article 8, Paragraph 5)

(1) According to Article 2, Paragraph 1, Subparagraph 10 of the "Act on Property-Declaration by Public Servants," judges are subject to this Act. According to Article 4, Subparagraph 1, and 2 of the same Act, for judges with basic salary at grade 6 or above (equivalent to senior civil service rank 12), the property declaration receiving agency is the Control Yuan. For judges with basic salary at grade 7 or below and chief judicial associate officers of the respective courts, the property declaration receiving agency is their respective court (Department of Government Ethics).

(2) Court public servants must declare the property of themselves, their spouses, and

minor children to the relevant agencies when they take office, assume acting duties, act as substitutes, or are relieved of acting duties, and make regular declarations once a year. After receiving public servant property declaration cases, the court's government employee ethics unit conducts a format review, followed by a substantive review based on a proportion, to confirm the accuracy and authenticity of the declared information.

(3) Public servant property declaration forms are available for public to apply for inspection. Adult citizens of the Republic of China with legitimate inspection purposes can conduct inspections during designated periods and at designated locations after being notified by the agency's government employee ethics unit.

(4) Through the substantive review and public inspection mechanisms property declarations by public servants, the property information of judicial personnel who are public servants, including judges, is made transparent. Combined with relevant preventive regulations in the Act on Recusal of Public Servants Due to Conflicts of Interest, these measures serve to deter improper transfer of benefits and enhance public trust in judicial integrity.

245. Citizen Judge System

(1) “Citizen Judges Act”

The new citizen judge system was implemented in our nation in 2023. Citizen judges and alternate citizen judges shall perform their judicial duties fairly and honestly according to the law and express opinions based on the conviction formed through their participation in the trial. This is an indispensable prerequisite for maintaining the basic principle of a fair trial. Related measures are as follows:

(a) Since the majority opinions expressed by citizen judges in the final deliberation are binding and may affect the conclusion of the judgment, if citizen judges or alternate citizen judges demand, promises to take, or take bribes or other improper benefits in exchange for not exercising their duties or for exercising them in a certain way, it constitutes serious corruption and perversion of justice, which must be severely punished. Therefore, Article 94 of the Citizen Judges Act stipulates relevant penalties.

(b) To deter external improper interference with citizen judges and alternate citizen judges in performing their duties, penalties are stipulated for those who offer,

promise to give, or give bribes or other improper benefits to citizen judges or alternate citizen judges in exchange for not exercising their duties or for exercising them in a certain way. This is stipulated in Article 95 of the same law.

(c) To maintain the fairness of citizen participation in trial procedures and to enable citizen judges and alternate citizen judges to perform their duties without concerns, those who intend to cause citizen judges or alternate citizen judges not to exercise their duties or to exercise them in a certain way, or who intend to retaliate against citizen judges or alternate citizen judges for their performance of duties by committing criminal acts against them, their relatives, or family members of a certain relationship, must have their sentences increased for the crimes committed, as a deterrent. This is stipulated in Article 96 of the same law.

(d) Citizen judges shall not disclose deliberation secrets or other secrets known in the course of their duties. Those who violate this provision without justifiable reason shall be subject to criminal penalties. Article 97 of the same Act stipulates that the disclosure of secrets is punishable regardless of whether it is for the purpose of obtaining property or other benefits.

(e) Since the implementation of the “Citizen Judges Act” in 2023 until now (July 2024), there have been no reported cases of citizen judges being punished for involvement in corruption, leaking secrets, or other such situations. Therefore, there are no relevant statistics or reported cases.

246. Case Assignment Principles

(1) According to Articles 2 and 11 of the “Regulations on Annual Judicial Affairs Distribution for Judges in Courts at All Levels,” district courts, high courts, and their branches must establish specialized divisions or units to handle special professional types of civil and criminal cases, and the judges' meeting must select judges to handle these professional cases. Currently, all courts have established specialized divisions (units) to handle professional cases in criminal matters such as medical, financial, intellectual property, sexual assault, juvenile, national security and military, indigenous peoples, criminal compulsory measures, and transitional justice, in accordance with the preceding regulations.

(2) The court's judge meeting determines the distribution of court duties for handling corruption crimes. It is based on principles of fairness and justice, with judges assigned to handle such cases through a computer lottery system.

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

247. A Case Study on the Judge Evaluation System

Although the judge took the initiative to suggest that the parties consent to a stay of the proceedings, the judge failed to adequately warn the petitioner of the legal effect of such a stay. Specifically, if a proceeding is stayed by consent and the parties fail to resume the action within four months after notifying such consent to the court, the action shall be deemed voluntarily dismissed. Furthermore, the judge failed to ensure proper follow-up notifications. As a result, the petitioner had to file a new lawsuit and spend additional costs and time. The petitioner requested that the Judicial Evaluation Committee evaluate the case. The Committee believed that the judge being evaluated had damaged the public's trust in the judiciary and the rights and interests of the parties involved. The Committee decided that the claim was valid and recommended that the judge be issued a warning (Ping-Zi No. 3 in 2023).

248. A Case Study on the Disciplinary Chamber of the Judiciary

§11 (1)

(1) The judge engaged in inappropriate interactions with litigants, discussed case details, and traded the stocks of related companies during his tenure in violation of the judge's professional duties. After the appeal hearing, the disciplinary chamber of the judiciary reversed the original verdict, dismissed the judge from office, and all appointments shall be suspended for one year. (Cheng-Shang-Zi No. 2 in 2022).

(2) The judge failed to honestly disclose the source of his property and privately allowed his cohabitant to discuss the case and accept a bribe from the appellant. As a result, the disciplinary chamber of the judiciary ordered removal from judiciary duties and the loss of functionary appointment qualifications. (Cheng-Zi No. 4 in 2014).

(3) The judge used their title to participate in investments and obtained unusually high dividends that were clearly against normal practices. The Disciplinary Chambers of the Judiciary sentenced the judge to a one-grade demotion (Cheng-Zi No. 1 in 2015).

Article 11, paragraph 2

§11 (2)

> Measures to the same effect as those taken pursuant to paragraph 1 of this article may be introduced and applied within the prosecution service in those States Parties where it does not form part of the judiciary but enjoys independence similar to that of the judicial service.

A. Is your country in compliance with this provision?

249. Yes.

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

250. Laws Ensuring Prosecutorial Independence and Integrity

"Judges Act"

- Article 89, Paragraph 4 clearly stipulates the reasons for which a prosecutor must undergo individual case evaluation.
- Article 95 clearly stipulates the disciplinary actions that supervisory authorities can take against supervised prosecutors.

251. Codes of conduct:

(1) "Prosecutor Ethics Regulations"

- Article 5 clearly stipulates that prosecutors must maintain integrity, be cautious in speech and action, strive to uphold the honor and dignity of their position, and must not use their official duties or titles to seek improper property or benefits for themselves or third parties.
- Articles 11 and 12 clearly stipulate restrictions on prosecutors receiving requests for making intercession and the need to avoid suspicion of impartiality in performing official duties.
- Article 25 clearly stipulates restrictions on prosecutors participating in social activities and accepting invitations to entertainment events.
- Article 27 clearly stipulates restrictions on prosecutors engaging in commercial or other for-profit businesses and on interacting with individuals encountered in the

course of their duties.

- Article 28 clearly stipulates restrictions on prosecutors accepting gifts or other benefits.

(2) "Guidelines for Prosecutors Participating in Invitations to Dinners and Engaging in Commercial Investments"

The guidelines clearly stipulate restrictions on prosecutors participating in invitations to dinners and engaging in commercial investments, etc.

252. Supervision and disciplinary mechanisms:

The prosecutor evaluation system is stipulated in Article 89 of the "Judges Act," with content referring to Article 11, Paragraph 1 on the judicial evaluation system and the content of the Disciplinary Court of the Judiciary Court.

253. Prosecutor Examination, Recruitment, and Retirement System

The prosecutor examination and recruitment system is stipulated in Article 87 of the "Judges Act." Article 89, Paragraph 1 of the "Judges Act" applies mutatis mutandis to Article 74, establishing regulations for prosecutor promotions. Article 89, Paragraph 1 of the "Judges Act" applies mutatis mutandis to Article 77 and Article 78, Paragraphs 1 to 3, establishing regulations for prosecutor retirement and bereavement benefits.

254. Prosecutor Integrity Training

Regarding those who have passed the examination for judicial officials, according to Article 27 of the "Judicial Personnel Regulations," Articles 3 and 9 of the "Training Regulations for Civil Service Examination Appointees," a training plan is established to conduct training for judicial officials. The Academy for the Judiciary, MOJ, has also established the "Judicial Official Training Rules of the Academy for the Judiciary, Ministry of Justice." Only after completing this training will they choose to serve as judges or prosecutors according to their preferences.

255. Prosecutor Conflict of Interest Recusal Mechanism (refer to Article 7, Paragraph 4)

Judges, prosecutors, administrative enforcement Officers, judicial affairs Officers, and prosecutorial affairs Officers are subject to our nation's "Act on Recusal of Public servants Due to Conflicts of Interest." For relevant provisions on conflict of interest recusal, please refer to Article 7, Paragraph 4.

256. Prosecutor Property Declaration (refer to Article 8, Paragraph 5)

Judges, prosecutors, and judicial police are subject to our nation's “Act on Property-Declaration by Public Servants.” For relevant provisions on property declaration, please refer to the response for Article 8, Paragraph 5.

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

257. From July 17, 2020, to June 30, 2024, the Prosecutor Evaluation Committee received 861 cases and concluded 811 cases. Among these, 7 cases were found valid and referred for disciplinary action to the court, 2 cases were found valid and referred to the Prosecutor Personnel Review Committee, 3 cases were found invalid but resolved to conduct job supervision, 5 cases were found invalid with no need for job supervision, 62 cases were not accepted, 6 cases were withdrawn, and 726 cases were not subject to evaluation. Examples of relevant practical cases are provided as follows:

(1) Prosecutors who violate regulations related to requests for making intercessions shall be reported to the MOJ for handling upon resolution by the Prosecutor Evaluation Committee, with a recommendation for a warning as disciplinary action. Prosecutors who fail to pay attention to avoiding suspicion of impartiality in performing their duties and accept intercession that may compromise the fairness, objectivity, and independence of their duties shall be reported to the MOJ upon resolution by the Prosecutor Evaluation Committee for referral to the Prosecutor Personnel Review Committee for deliberation, with a recommendation for a warning as disciplinary action (2013 Jian-Ping-Zi No. 16, 18).

(2) A prosecutor showed concern about another person's case. Upon resolution by the Prosecutor Evaluation Committee, disciplinary action was deemed necessary and reported to the MOJ for referral to the Control Yuan for review, with a recommended disciplinary action of removal from the prosecutor's position and disqualification from public official appointment (2017 Jian-Ping-Zi No. 1).

(3) A prosecutor illegally practiced as a lawyer and repeatedly stated their current prosecutor status without inhibition. It clearly damaged the dignity of the position and trust in prosecutorial duties and severely harmed the image of the prosecution. Upon resolution by the Prosecutor Evaluation Committee, disciplinary action was deemed necessary and reported to the MOJ for referral to the Control Yuan for review, with a recommended disciplinary action of dismissal (2019 Jian-Ping-Zi No. 3).

(4) A prosecutor visited a private guesthouse and accepted free hospitality. Upon resolution by the Prosecutor Evaluation Committee, the case was established, and disciplinary action was deemed necessary. The MOJ reported the case for referral to the Disciplinary Court of the Judiciary Court for review (2023 Jian-Ping-Zi No. 6).

(5) A prosecutor falsely applied for overtime and had attendance anomalies (absenteeism, early departure). Upon resolution by the Prosecutor Evaluation Committee, the case was established, and disciplinary action was deemed necessary. It was referred by the MOJ to the Disciplinary Court of the Judiciary Court for review (2023 Jian-Ping-Zi No. 77).

Article 12: Private sector

Article 12, paragraphs 1 and 2

§12 (1、2)

Each State Party shall take measures, in accordance with the fundamental principles of its domestic law, to prevent corruption involving the private sector, enhance accounting and auditing standards in the private sector, and where appropriate, provide effective, proportionate and dissuasive civil, administrative, or criminal penalties for failure to comply with such measures.

Measures to achieve these ends may include, inter alia:

(a) Promoting cooperation between law enforcement agencies and relevant private entities;

(b) Promoting the development of standards and procedures designed to safeguard the integrity of relevant private entities, including codes of conduct for the correct, honourable and proper performance of the activities of business and all relevant professions and the prevention of conflicts of interest, and for the promotion of the use of good commercial practices among businesses and in the contractual relations of businesses with the State;

(c) Promoting transparency among private entities, including, where appropriate, measures regarding the identity of legal and natural persons involved in the establishment and management of corporate entities;

(d) Preventing the misuse of procedures regulating private entities, including procedures regarding subsidies and licenses granted by public authorities for commercial

activities;

(e) Preventing conflicts of interest by imposing restrictions, as appropriate and for a reasonable period of time, on the professional activities of former public officials or on the employment of public officials by the private sector after their resignation or retirement, where such activities or employment relate directly to the functions held or supervised by those public officials during their tenure;

(f) Ensuring that private enterprises, taking into account their structure and size, have sufficient internal auditing controls to assist in preventing and detecting acts of corruption and that the accounts and required financial statements of such private enterprises are subject to appropriate auditing and certification procedures.

A. Is your country in compliance with these provisions?

258. Yes.

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

§12(1) Each State Party shall take measures, in accordance with the funda mental principles of its domestic law, to prevent corruption involving the private sector, enhance accounting and auditing standards in the private sector and, where appropriate, provide effective, proportionate and dissuasive civil, administrative or criminal penalties for failure to comply with such measures.

259. Corporate Governance Laws and Policies

(1) Since 2003, when the Executive Yuan established a special task force to reform and legalize corporate governance, enterprises have begun to focus on corporate governance and the protection of investors' rights. To keep the corporate governance operations of listed companies up-to-date and align with international standards, the Financial Supervisory Commission (hereinafter referred to as FSC) issued a 5-year “Strengthening Our Nation's Corporate Governance Roadmap” in 2013, a 3-year “New Corporate Governance Roadmap” in 2018, and a 3-year “Corporate Governance 3.0 - Sustainable Development Roadmap” in 2020. These Roadmap serve as guidelines for promoting corporate governance policies, which focus on “implementing corporate governance,” “increasing information transparency,” “strengthening communication with stakeholders,” “guiding stewardship,” and

"providing diversified products." Relevant regulations have been formulated and amended accordingly.

(2) The FSC announced the Sustainable Development Action Plan for TWSE/TPEx-Listed Companies (2023) on March 28th, 2023 based on the Sustainable Development Roadmap and Corporate Governance Blueprint. in order to continue encouraging companies to actively work towards sustainable development. The sustainable development action plan is based on four themes: "Governance," "Transparency," "Digital," and "Innovation," and continues to assist TWSE/TPEx-listed companies with achieving their sustainable development targets in five aspects, namely lead companies towards net zero emissions, deepen the corporate culture of corporate sustainability, improve the disclosure of sustainability information, strengthen stakeholder communication, and carry out ESG assessment and digitalization.

(3) "Taiwan's Guidelines on Enterprises to Respect Human Rights in the Supply Chain"

The "Taiwan's Guidelines on Enterprises to Respect Human Rights in the Supply Chain" have been established to aid corporations in upholding international human rights norms according to the United Nations Guiding Principles on Business and Human Rights (UNGPs) and taking into account input from diverse stakeholder groups. The goal is to encourage enterprises to identify, assess, prevent, mitigate, and terminate potential negative impacts on human rights in their operations and fulfill their human rights responsibilities in the supply chain. The efforts also cover anti-corruption aspects and are of a soft law nature, not mandatory. In the future, the feasibility of Taiwan enacting hard law will be further evaluated based on international legislation developments.

(4) "Company Act"

Our country's "Company Act," enacted in 1931, has undergone multiple amendments. To align with international standards and strengthen corporate governance, the 2018 revisions were the most significant in 10 years. Article 1 was amended to stipulate that companies' business operations must comply with laws and business ethics. It also includes provisions on accountability for de facto directors, the "piercing the corporate veil principle," disclosure of related party transactions, and enhancing shareholders' ability to collect evidence of illegal activities and associated party transactions.

(5) “Securities Exchange Act”

The 2006 amendment to the “Securities Exchange Act” introduced the independent director and audit committee systems (articles 14-2, 14-3, 14-4, 14-5). All TWSE/TPEx listed companies completed the appointment of independent directors by 2017 and audit committees by 2022. emerging stock companies completed the appointment of independent directors in 2022. Article 14-1 stipulates that public companies, stock exchanges, securities firms, securities finance businesses, centralized securities depository enterprises, or other securities service enterprises must establish internal control systems for finance and operations.

(6) “Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies”

(a) The FSC instructed TWSE and TPEx to jointly formulate and issue the “Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies” in 2002. It was formulated with reference to the corporate governance principles issued by the OECD and the national conditions of our country. The goal is to encourage TWSE/TPEx listed companies to comply, assist TWSE/TPEx listed companies to voluntarily establish their good corporate governance systems, and emphasize the disclosure of corporate governance-related information. In addition to establishing the legal framework for corporate governance, related supporting measures have been formulated, and the said principles are continuously revised in line with corporate governance policies and regulations. The content includes regulations on protecting shareholders' rights, strengthening board functions, respecting stakeholders' rights, and enhancing information transparency.

(b) The FSC has also separately formulated corporate governance practice principles for financial holding companies, the banking industry, bills finance companies, securities firms, securities investment trust enterprises, securities investment consulting enterprises, futures commission merchants, and the insurance industry[21].

260. Completed Corporate Governance Measures

[21] These include “Corporate Governance Best Practice Principles for Financial Holding Company,” “Corporate Governance Best Practice Principles for Banking Industry,” “Corporate Governance Best Practice Principles for Bills Finance Companies,” “Corporate Governance Best Practice Principles for Securities Firms,” “Best Practice Principles for Corporate Governance of Securities Investment Trust Enterprises and Securities Investment Consulting Enterprises,” “Corporate Governance Best Practice Principles for Futures Commission Merchants” and “Corporate Governance Best Practice Principles for Insurance Companies.”

Since the launch of the “Corporate Governance 3.0 - Sustainable Development Blueprint” and the “Sustainable Development Action Plan for TWSE/TPEx-Listed Companies (2023),” several important measures have been completed:

(1) TWSE/TPEx listed companies have established independent directors, audit committees, and corporate governance officers and adopted electronic voting.

(2) Director elections of TWSE-listed, TPEx-listed, and emerging stock companies adopt a candidate nomination system.

(3) Institutional investors sign stewardship codes and establish stewardship evaluation mechanisms.

(4) All TWSE/TPEx listed companies must upload shareholder meeting handbooks at least 30 days prior to the shareholders' meeting and annual reports at least 14 days prior to the same.

(5) All TWSE/TPEx-listed companies are required to prepare sustainability reports.

(6) Starting in 2024, independent directors must account for no less than 1/3 of all directors of companies with capital of NT$10 billion or more and TWSE/TPEx-listed financial and insurance companies after the new board of directors is elected. Starting in 2024, at least half of all independent directors may not have served over 3 terms after the new board of directors is elected.

(7) Starting in 2024, all listed companies must ensure that, upon board re-election, no more than half of the independent directors have served more than three terms. From 2027 onward, all independent directors are limited to a maximum of three terms.

(8) Starting in 2026, Corporate Governance Evaluation System will be transformed into ESG Evaluation System.

261. Private Sector Accounting and Auditing Standards (Refer to Paragraph 3 of this Article)

(1) To strengthen private sector accounting and auditing standards, Taiwan launched the “Roadmap for the Adoption of IFRS by Domestic Enter-prises,” all public companies are required to adopt International Financial Re-porting Standards (IFRSs) by 2015. Since 2017, an endorsement-based approach has been implemented. Under this system, all new or amended standards issued by the International Accounting Standards Board (IASB) are evaluated and be-come effective upon FSC en-

dorsement. Furthermore, Certified Public Account-ants(CPAs) performing financial statement audits in Taiwan must comply with domestic auditing standards set by the Accounting Research and Development Foundation(ARDF) in convergence with International Standards on Auditing (ISAs).

(2) For accounting and auditing regulations governing social organizations and foundations (including medical juridical persons and private schools), please refer to Paragraph 3 of this Article.

262. Private Sector Internal Control Systems (Refer to Subparagraph 1-2(f) of this Article)

263. Penalties for False Financial Statements

(1) If the content of financial reports contains false, concealed, or other illegal matters, the company issuer and its responsible persons, employees who have signed on financial reports or financial business documents, and other relevant personnel shall be liable for civil or criminal responsibility according to the Articles 20-1, 171, and 174 of the "Securities Exchange Act." Additionally, false statements in internal control system declarations may result in criminal liability under the same Act. For public companies, securities firms, and stock exchanges, if financial reports contain false or concealed information, and if they fail to establish internal control systems as required, the "Securities Exchange Act" also stipulates fines. Moreover, the civil, criminal, and administrative liabilities of certified public accountants in the attestation of financial statements are specified in Articles 20-1, 174, and 37 of the "Securities and Exchange Act" and Articles 61 and 62 of the Certified Public Accountant Act. According to Article 20, Paragraph 5 of the "Company Act", the competent authority will impose a fine if a non-public company's financial statements are not audited and certified by an accountant in accordance with the law. In addition, the Ministry of Economic Affairs requests a certain number of companies to submit financial statements every year in accordance with Article 20, Paragraph 4 of the Company Act, and imposes fines on companies that fail to submit their financial statements.

(2) Regarding the penalties for not having financial statements attested, public companies are required to publicly announce and file financial statements atteste by a certified public accountant in accordance with Article 36 of the Securities and Exchange Act.

264. Promoting Legislation for Virtual Asset Management

The FSC submitted the draft "Virtual Asset Services Act" to the Executive Yuan on June 27, 2025. The FSC will cooperate with the Executive Yuan's review process and actively advance related work. After completing consultations between government agencies and finalizing the legal content, the bill will be sent to the Legislative Yuan for review.

§12(2)(a) Promoting cooperation between law enforcement agencies and relevant private entities;

265. Complaint and Whistleblowing Provisions in the "Labor Standards Act"

Article 74 of the "Labor Standards Act" clearly stipulates that workers who discover violations of the Labor Standards Act and other labor laws by business units can report and complain; any of the actions committed by an employer based on a worker's reporting or complaint, such as dismissal, transfer, reduction in wages, deprivation of rights or benefits to which the worker is entitled under laws, contracts, or customary practices, or other unfavorable measures are invalid; and stipulates that the identity of complainants must be kept confidential and those who violate confidentiality regulations shall be held responsible and liable for damages according to the law. Furthermore, the same Act clearly stipulates the penalties for violating Article 74, Paragraph 2. The Ministry of Labor promulgated the "Labor Standards Act Regulations Regarding the Confidentiality and Processing of Violation Complaints" on May 15th, 2017, in order to comply with Article 74 of the "Labor Standards Act," which was amended and promulgated on December 21st, 2016. The regulations clearly define whistleblowers, reporting methods, the confidentiality of reports, the handling and management of whistleblower cases, and measures for handling the leakage of whistleblower cases, so as to protect the rights and interests of whistleblowers.

266. Promoting Whistleblower Protection (Refer to Article 8, Paragraph 4)

As per the chairman's ruling at the 26th meeting of the Central Integrity Committee: "For industries such as medical care, government-licensed businesses, government-invested institutions, and Exchange-Listed and OTC-Listed Companies, please continue to strengthen the implementation of whistleblower protection concepts within your respective business scopes and promote relevant measures that can be adopted before the 'Whistleblower Protection Act' draft is completed." The Executive Yuan approved the "Executive Yuan Initiative for Whistleblower Protection" on November 1, 2023, with the following results:

(1) Government-endowed foundation that meet the legal scale, state-owned enterprises, and non-departmental public bodies have incorporated standard whistleblower protection clauses into existing or self-formulated regulations (supervision regulations or integrity management principles), including designating receiving units, implementing confidentiality measures, and protecting whistleblowers' original rights and interests. Examples are as follows:

- Article 23 of the “Ethical Corporate Management Best Practice Principles for TWSE/TPEx-Listed Companies” stipulates that specific whistleblowing systems must be established and effectively implemented.
- Point 5 of the “Directions Governing Codes of Ethical Practice for Foundations Supervised by the Ministry of Economic Affairs” stipulates the establishment and announcement of internal whistleblowing channels and the appointment of personnel to receive whistleblowing reports and establish relevant regulations for investigation, protection, and rewarding whistleblowers.
- Point 6 of the “Directions Governing Codes of Ethical Practice for Justice Affair Foundations” stipulates the establishment of a whistleblower protection reporting system and related handling procedures.
- Point 16 of the “Directions for Ethical Corporate Management of Foundations Involved in Labor Affairs” stipulates that a whistleblowing system and related handling procedures must be established, and a dedicated person or unit must be assigned to handle the case. The identity of the whistleblower and the contents of the report must be kept confidential; and the rights and interests of whistleblowers must be protected. An employer may not take unfavorable measures against a worker who files a complaint.
- Point 19 of the “Directions Governing Codes of Ethical Practice for National Civil Affairs Foundations” stipulates that proper whistleblowing channels must be provided, and the identity of whistleblowers and the content of reports must be kept strictly confidential.
- The state-owned enterprises under the MOTC (Taiwan Railway Co.,Ltd, Chunghwa Post Co., Ltd., Taiwan International Ports Corporation, Ltd., Taoyuan

International Airport Corporation, Ltd.) have all incorporated whistleblower protection measures into new or revised regulations[22].

- State-owned enterprises under the Ministry of Economic Affairs (Taiwan Power Company[23], CPC Corporation[24], Taiwan Water Corporation[25], Taiwan Sugar Corporation[26]) have all established whistleblower protection guidelines.
- The Central Bank and its affiliated Central Engraving and Printing Plant and Central Mint have completed revisions to relevant regulations[27].

(2) The PCC has incorporated whistleblowing clauses into government procurement contract templates (refer to Article 9, Paragraph 1).

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[22] Taiwan Railway Co.,Ltd (TRC) has established the "Guidelines for Handling Employee Complaints Involving Corruption or Major Cases," Chunghwa Post Co., Ltd. has established the "Operating Guidelines for the Implementation of the Whistleblower System," Taiwan International Ports Corporation has established the "Guidelines for Handling Whistleblower (Complainant) Identity Confidentiality," and Taoyuan International Airport Co., Ltd. has established the "Guidelines for the Implementation of the Whistleblower System." All of these guidelines include measures to protect whistleblowers, such as announcing the whistleblower channels, handling acceptance and investigation procedures, retaining relevant documents and records, notifying whistleblowers of the results, ensuring the confidentiality of the whistleblower's identity and the content of the whistleblower's complaint, and prohibiting adverse measures.

[23] To promote integrity and combat corruption, Taiwan Power Company has established comprehensive channels for whistleblowing and protective measures to safeguard the rights of whistleblowers. In 2024, it formulated the "Taiwan Power Company Whistleblower Protection Guidelines," which establishes relevant regulations on acceptance and investigation procedures, identity confidentiality, recordkeeping for related document, and measures to prevent adverse treatment of whistleblowers.

[24] In 2022, CPC Corporation, Taiwan established the "Guidelines for the Protection of Whistleblowers of CPC Corporation, Taiwan." Point 5 of the acceptance procedure stipulates that whistleblowers must sign their names and have a certain degree of confidence in order to be protected. This requirement is instituted to avoid false accusations and abuse of litigation. It also standardizes the methods for reporting corruption and the procedures for designated personnel to handle such cases. Identity protection measures in Point 8 must be handled in accordance with confidentiality regulations. Case officers must pay attention to the identity of the whistleblower, the confidentiality obligations of all relevant personnel, the record retention period, etc. Point 9 is a work safeguard measure to prevent inappropriate measures that are unrelated and implemented without justifiable reason. Point 11 provides personal protection measures to safeguard the personal safety and status of whistleblowers.

[25] In 2023, the Taiwan Water Corporation established the "Taiwan Water Corporation Whistleblower Protection Guidelines" to uphold the standards and procedures for the ethical conduct of related private entities. It requires the established of a comprehensive system of channels for employees to whistleblower corruption. Employees who report corruption or major cases within the organization are given measures such as identity protection, job security, and liability reduction to protect their rights after whistleblowing. This encourages and protects employees who are aware of corruption and have the courage to come forward to report it, enabling the organization to handle the matter promptly and prevent the corruption from escalating, thereby preventing corruption.

[26] In 2023, Taiwan Sugar Corporation established the "Implementation Guidelines for Whistleblower Identity Confidentiality and Protection." According to Taiwan Sugar Corporation's internal control system, Section 7.7.2 of the Implementation Guidelines states that "When handling whistleblower cases, each unit shall keep confidential the information that can be used to identify the whistleblower." Those who leak confidential information shall be punished or penalized in accordance with the Personal Data Protection Act, the Criminal Code, or other laws.

[27] By adopting the Executive Yuan's "Standard Clause for Whistleblower Protection," the Central Bank has carried out revisions to the "Regulations Regarding Authorization Provisions of the Foundations Act by the Central Bank of the Republic of China (Taiwan)," the 'Implementation Guidelines for the Protection of Whistleblowers (Complainants) at the Central Engraving and Printing Plant," and the "Implementation Guidelines for the Confidentiality of Whistleblowers' Identities at the Central Mint." The Central Bank has also supervised the Taiwan Clearing House in revising the "Taiwan Clearing House Ethical Management Guidelines." All related legal work has now been completed.

(3) The MOTC has revised the "Ministry of Transportation and Communications Contract Vendor Integrity-related Regulations Notification"[28] by adding the clause "This vendor is willing to provide appropriate protection for whistleblowers."

(4) TWSE/TPEx listed companies have improved their information disclosure in annual reports. The FSC oversees the the TWSE and TPEx to enhance spot checks on the information disclosure of whistleblowing systems in the TWSE/TPEx listed companies' annual reports. The TWSE and TPEx also collects examples of companies with better disclosure as references for improvement and shares them on the website of the Corporate Governance Center for the benefit of TWSE/TPEx listed companies.

(5) In addition to the preceding examples, the Ministry of Labor, Ministry of Foreign Affairs, Ministry of Education, and some local governments[29] have all incorporated whistleblower protection measures into their respective regulations.

267. Strengthening Cooperation with the Private Sector

(1) "Platform for Combating Obstruction of Green Energy Industry Development"

The MOJ established the "Platform for Combating Obstruction of Green Energy Industry Development" in 2023 together with agencies such as the Ministry of Economic Affairs (MOEA) in response to the government's promotion of the "Nuclear-Free Homeland and Green Energy" policy. The goal is to prevent some unscrupulous public officials, elected representatives, and criminal organizations from taking the opportunity to extort construction contractors and severely hindering the development of green energy industries such as wind power and solar power. The Energy Administration, MOEA, and green energy operators regularly hold joint

[28] In addition, the Second Engineering Branch Office of the Freeway Bureau of the Ministry of Transportation and Communications has already incorporated the revised "Notice of the Ministry of Transportation and Communications' Regulations on Integrity of Contracted Suppliers" into its procurement process. If a supplier violates the aforementioned commitments, the Bureau will include it in the scoring reference for procurement projects that are awarded based on the most favorable bid. It was approved and implemented in 2023.

[29] To provide whistleblowers with more reasonable protection of rights and remedies, and to encourage them to expose wrongdoing without fear, the Taipei City Government has established the "Taipei City Government Whistleblower Protection Principles," which came into effect on August 1, 2019. If a whistleblower suffers adverse personnel decisions due to their whistleblowing, in addition to seeking relief according to the applicable laws based on their original status, they may also apply for a review by a personnel decision review panel composed of relevant departments convened by the Deputy Mayor. This dual-track approach provides whistleblowers with double protection for their rights. From its implementation in August 2019 to July 22, 2025, a total of 3 applications for review were received. Except for 1 case which did not meet the requirements for whistleblower protection, the other 2 cases were reviewed by the Taipei City Government's Adverse Personnel Decision Against Whistleblowers Review Panel and were sent back to the agency that made the adverse personnel decisions for renewed review. The Directions was repealed on July 22nd, 2025 due to the Public Interest Whistleblower Protection Act formally taking effect.

review meetings and communication platform meetings and strengthen advocacy to operators so that they can actively report illegal activities. Some operators have provided information, and the Energy Administration, MOEA has submitted case examples to the communication platform.

(2) "The Government Procurement Integrity Platform"

Our country established the Government Procurement Integrity Platform in 2016, which establishes integrity platforms for major procurements conducted by various agencies according to the needs of agency heads. It establishes cross-domain communication channels among relevant government agencies such as prosecution, integrity, and the PCC, as well as civil society organizations, experts, the public, and vendors, to ensure that major public contracts between enterprises and the state are legal and compliant, prevent improper external interference, strengthen government supervision mechanisms, and protect vendors' reasonable rights and interests.

(3) "Integrity Platform for Enterprise Services"

The "Integrity Platform for Enterprise Services" has been piloted since 2022 by combining competent authorities, local governments, prosecution, integrity systems, academia, and non-governmental organizations to foster cross-domain cooperation in industrial parks, science parks, and core industries of agencies. It aims to solve enterprise problems across domains, enable enterprises to obtain high-quality government services, work together to create a clean and high-quality investment environment, and promote sustainable development of the country and enterprises. Since 2024, 38 central and local competent authorities have fully promoted the "Integrity Platform for Enterprise Services" using the platform's communication and liaison mechanism to actively assist in handling integrity risk issues.

§12(2)(b) Promoting the development of standards and procedures designed to safeguard the integrity of relevant private entities, including codes of conduct for the correct, honourable and proper performance of the activities of business and all relevant professions and the prevention of conflicts of interest, and for the promotion of the use of good commercial practices among businesses and in the contractual relations of businesses with the State;

268. Law and Policy Promotion for Private Sector Integrity Management

(1) TWSE/TPEx-Listed Companies

(a) “Ethical Corporate Management Best Practice Principles for TWSE/TPEx-Listed Companies”

The FSC instructed the TWSE and the TPEx to jointly formulate and issue the “Ethical Corporate Management Best Practice Principles for TWSE/TPEx-Listed Companies”[30] in 2010, providing a reference framework for TWSE/TPEx listed companies to establish good business operations. It promotes companies to develop ethical management principles based on this code and the “Sample Template for ○○ Co., Ltd. Procedures for Ethical Management and Guidelines for Conduct”[31] released in 2020. The efforts must cover business philosophies centered on integrity, transparency, and responsibility to establish policies to avoid conflicts of interest, set up effective corporate governance, and establish risk control mechanisms. This includes regulations prohibiting dishonesty, bribery, illegal political contributions, unreasonable gifts and entertainment, and procedures for handling political contributions, charitable donations, improper benefits, facilitation payments, and conflict of interest matters, as well as establishing regulations for accounting and internal control, and integrity management assessment before establishing business relationships.

(b) “Stewardship Principles for Institutional Investors”

As the proportion of institutional investors in our country's capital market continues to rise, the stewardship of institutional investors becomes more important. Under the guidance of the FSC, the Corporate Governance Center of the TWSE issued our country's “Stewardship Principles for Institutional Investors” in 2016 by referencing international promotion experiences and domestic practices. It uses market mechanisms to continuously improve the quality of corporate governance in our country. The code's content includes “formulating and disclosing conflict of interest management policies” to ensure that institutional investors execute their business based on the interests of clients or beneficiaries.

(c) Corporate Governance Evaluation

[30] Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies: https://www.selaw.com.tw/English/LawArticle?sysNumber=LW10853388 (English)

[31] Sample Template for XXX Co., Ltd. Procedures for Ethical Management and Guidelines for Conduct: https://www.selaw.com.tw/English/LawArticle?sysNumber=LW10856347 (English)

The TWSE (TWSE)[32] and the TPEx (TPEx) have jointly promoted the "Corporate Governance Evaluation System"[33] since 2015 to promote healthy competition among enterprises and voluntary improvement of corporate governance and integrity management, which continues to be conducted annually. The evaluation framework references the corporate governance principles issued by G20/OECD, adjusted to 4 dimensions: "Protecting Shareholder Rights and Treating Shareholders Equally," "Enhancing Board Structure and Operation," "Increasing Information Transparency," and "Promoting Sustainable Development." It also references important domestic and international corporate governance-related evaluations, development trends, and laws and regulations to design and continuously add qualitative evaluation indicators to enhance the validity of corporate governance evaluation. Some contents of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" and "Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies" have been included as evaluation indicators, such as "4.2 Setting up a dedicated (part-time) unit for integrity management," "4.15 Passing integrity management policies and specifying concrete practices and prevention programs for dishonest behavior," "4.16 Establishing a whistleblowing system," etc., to encourage TWSE/TPEx listed companies to adopt and implement best practices. The FSC continues to supervise the Taiwan Stock Exchange (TWSE) and the TPEx (TPEx) in gradually expanding the Corporate Governance Evaluation to more environmental and social issues, and also improving existing indicators, in order to further assess the sustainable development performance of TWSE/TPEx-listed companies in each aspect of ESG. The original four aspects were adjusted to three aspects: environmental (E), social (S) and governance (G), and the evaluation was transformed and renamed the "ESG Evaluation" in 2026. Indicators 4.2, 4.15, and 4.16 of the original Corporate Governance Evaluation related to ethical corporate management were retained, and the items were changed to S-7, S-8, and S-9 in the ESG Evaluation.

(2) Small and Medium Enterprises

[32] The Taiwan Stock Exchange (commonly known as the "centralized market") is operated by the TWSE, and supervised by the FSC. The Chairman and at least 1/3 of the board of directors (18 in total, including 3 supervisors) are government-appointed representatives of the supervisory authority.

[33] The evaluation undicators are compiled and drafted by the Corporate Governance Center, and the Securities & Futures Institute is responsible for conducting the evaluation.

Our country's central and local governments at all levels have customized enterprise integrity guidelines for small and medium enterprises and different industry categories. For example, the Ministry of Economic Affairs and its affiliated agencies have compiled “Integrity Management Courses,” “The Handbook of Business Principles of Integrity for Small and Medium Enterprise,” “Industrial Park Corporate Social Responsibility Practice Guide Manual,” “Smart Integrity Ethics Manual,” and “Integrity Ethics Manual for Designated Laboratories,” which are published on the official website of the Ministry of Economic Affairs and strengthened advocacy. For instance, the Tainan City Government compiled the “Enterprise Integrity Anti-Corruption Guidelines for the Construction Industry,” and the Taipei City Government compiled the “Handbook on Ethical Corporate Management for Startups.”

(3) State-owned enterprises (Taking the Ministry of Economic Affairs as an Example)

State-owned enterprises such as Taiwan Power Company have formulated “Corporate Governance Best Practice Principles” to establish a good corporate governance system, protect shareholders' rights and interests, strengthen the functions of the board of directors, give play to the functions of the audit committee, respect the rights and interests of stakeholders, and enhance information transparency. Companies such as Taiwan Water Corporation have also formulated the “Employee and Vendor Interaction Guidelines” to maintain standards of conduct and procedures to properly engage in business activities and related professional activities, prevent conflicts of interest, and promote good business practices. Employees must perform their duties fairly in accordance with the law, with the public interest as the guideline. They must not use the power, methods, or opportunities of their positions to seek illegal benefits for themselves or third parties.

(4) Foundations

(a) The “Foundations Act” promulgated by the President in 2018 clearly defines in Article 2 that foundations means a private legal person that is dedicated to public-benefit purpose, approved by the competent authority and registered with the court .To promote integrity management of foundations, Articles 14 to 16 of the “Foundations Act” stipulate that foundations are prohibited from transferring or using property through collusion, fraud, or other improper means; directors or supervisors must not engage in profit-seeking activities under the pretext of their

duties; those with conflicts of interest must recuse themselves, and there are fine provisions for violations. Article 24, Paragraph 3 stipulates that foundations with a total amount of property registered with the court or annual total income reaching a certain amount or above must formulate integrity management norms under the guidance of the competent authority. Article 27 stipulates that the competent authority, as it deems necessary, may inspect a foundation's financial status and ascertain whether there is any violation of the conditions on its establishment approval or other legal requirement.

(b) The Ministry of Justice[34], Ministry of the Interior[35], MOTC[36], Ministry of Agriculture[37], MOFA[38], Ministry of Health and Welfare[39], Fair Trade Commission[40], and Council of Indigenous Peoples[41] have all formulated relevant regulations on

[34] The Ministry of Justice has established the "Directions Governing Codes of Ethical Practice for Justice Affair Foundations," which stipulates that there should be procedures for reporting and handling conflicts of interest, procedures for addressing political donations and dishonest conduct, and basic whistleblower protection elements for protecting the existing rights of whistleblowers.

[35] These include the "Ethical Management Principles for National Foundations of Civil Affairs," the "Ethical Management Directions for National Foundations of Cooperative & Civil Associations Affairs," the "Ethical Management Directions for Nationwide Foundations of Fire Services Affairs," and the "Ethical Management Principles for Nationwide Foundations of Construction and Planning." These guidelines require all national foundations under the jurisdiction of the Department of Civil Affairs, the Department of Cooperatives and Civil Associations, the National Fire Agency, and the National Land Management Agency of the Ministry of the Interior to establish sound organizational structures, risk management mechanisms, and policies to prevent conflicts of interest.

[36] The "Ethical Management Best Practice Principles for the National Foundations of Transportation Affairs" was established, which stipulated that all personnel serving in foundations must not seek improper benefits or engage in dishonest conduct. Among the foundations under the jurisdiction of the Ministry of Transportation and Communications, those meeting the statutory size requirements have all established ethical management codes.

[37] In 2019, the Ministry of Agriculture formulated and issued the "Directions Governing Codes of Ethical Practice for Agricultural Foundations That Apply to Paragraph 2 of Article 24 of 'Foundation Act' About the Specific Amount of the Total Property," and urged compliance by agricultural foundations.

[38] In 2021, the Ministry of Foreign Affairs enacted the "Regulations Regarding the Authorized Matters of the Foundations Act Regulated by the Ministry of Foreign Affairs" to ensure that foundations under its supervision on operate in compliance with applicable laws and regulations, and to address practical supervisory needs. The regulations require these foundations to establish internal control and audit systems, and to adopt integrity-based policies, grounded in the principles of of integrity, transparency and accountability. In addition, foundations are expected to implement sound internal governance and risk management mechanisms in order to foster a sustainable and responsible operating environment.

[39] The Ministry of Health and Welfare has established "Ethical Management Regulations for National Health Foundations and Medical Care Corporate," as well as "Ethical Management Regulations for National Social Welfare Foundations." It urges health foundations, medical foundations, and social welfare foundations to comply with these guidelines.

[40] In 2019, the Fair Trade Commission established and issued the "Guidelines for Ethical Management of Foundations Supervised by the Fair Trade Commission." The guidelines mainly require foundations to formulate plans to prevent unethical conduct.

[41] The Council of Indigenous Peoples is the competent authority for the "Indigenous Languages Research and Development Foundation" and the "Indigenous Peoples Cultural Foundation." In order to maintain the standards of professional conduct and procedures of the employees of the foundations, Article 5 of the "Regulations Regarding the Authorized Matters of Foundations Act Supervised by Council of Indigenous Peoples" stipulates that, in order to establish a culture of ethical management and ensure sound operations, foundations must formulate ethical management standards, which shall be approved by the board of directors, submitted to the Council for recordation,

integrity management, whistleblower protection, and prevention of conflicts of interest for the foundations under their jurisdiction.

(5) Civil Associations

The Ministry of the Interior has formulated regulations such as the “Civil Associations Act,” “Regulations on Disposal of the Financial Affairs of Social Associations,” and “Regulations on Management of the Staff in Social Associations” for social service and charitable organizations and other public welfare civil associations regarding accounting, budgeting, final accounts, real estate, use of fund accounts, financial audits, disclosure, voucher preservation, and other financial management matters as well as the staff employment. These regulations are for associations to follow and for members to jointly supervise and prevent malpractices.

(6) Certified Public Accountants (CPA)

The FSC supervises the CPA Associations R.O.C. (Taiwan) to issue a total of 14 professional ethics standards bulletins, referencing international accountants' code of professional ethics and considering domestic practices. It has also elevated the Code of Professional Ethics for Certified Public Accountants to the level of a general outline and added a conceptual framework to enhance the professionalism and social image of certified public accountants.

(7) Attorneys

(a) The Taiwan Bar Association, in accordance with Article 68, Paragraph 2 of the “Attorney Regulation Act,” has formulated the “Attorneys' Code of Ethics,” requiring lawyers to comply with the law and the attorneys’ code of ethics when performing their duties, to jointly maintain the dignity and honor of the legal profession. The Taiwan Bar Association has further formulated the “Attorneys’ Continuing Education Regulations” in accordance with Article 22, Paragraph 2, requiring attorneys to complete at least 2 hours of legal ethics or attorneys' ethics courses annually during their practice period. If attorneys violate the Attorneys' Code of Ethics in their practice and the circumstances are serious, it may constitute grounds for attorney discipline and can be referred for disciplinary action.

(b) There have been cases where attorneys agreed with clients to take a percentage of

before implementation,and provide to the supervisors to supervise the foundations to conduct their business activities in an honest and adequate manner, and to institute principles for preventing conflicts of interest.

settlement amounts in family or criminal cases as fees, which the Attorney Disciplinary Committee found to violate the attorneys' code of ethics and decided to issue a warning. There have also been cases where lawyers used legal aid opportunities to convert aid cases into private fee-charging cases, in which the Attorney Disciplinary Committee decided to issue a reprimand for violating the attorneys' code of ethics and other regulations.

269. Enterprise Integrity Promotion

(1) Promotion Status of the MJIB

(a) At the 3402nd Executive Yuan meeting on June 12, 2014, the Executive Yuan instructed the Ministry of Justice Investigation Bureau to take the initiative and actively prevent corporate corruption and major economic crimes. Following this instruction, the MJIB established the "Anti-Corruption in the Private Sector " under the Economic Crime Prevention Department on July 16, 2014, specializing in the investigation and prevention of corporate corruption crimes.

(b) Given the hidden nature of corporate corruption crimes, which are difficult for outsiders to detect, the MJIB actively considers innovative approaches to make the public, business community, and professional organizations aware of the serious harm of corporate corruption. Starting with "empathy," it gradually establishes "partnership" relationships with enterprises, changing from passively intervening in investigations after corporate scandals break out to proactively sharing accumulated investigation experiences and cases to help educate employees. The preventive advocacy and case investigation dual approach is aimed at preventing damage and its expansion.

(2) Promotion Status of the AAC

In response to the recent international focus on anti-corruption in the private sector, the AAC has cooperated with various competent authorities to hold various forum activities for different sectors or industries. The AAC has advocated and reinforced values such as "Enterprise integrity" and "Legal Compliance" through a public-private partnership model and guided industry, government, academia, NGOs, and leading businesses from different sectors to hold special lectures and discussions to establish anti-corruption partnerships. The goal is to foster a common belief in integrity and honesty through intensive exchanges between the public and private sectors.

270. Promoting Good Business Practices in Contractual Relationships Between Enterprises and the State

(1) List of Disqualified Suppliers

To establish a government procurement system with a fair and open procurement procedures, Articles 101 to 103 of the "Government Procurement Act" clearly stipulate that suppliers who fail to perform contracts in good faith, have serious deficiencies in inspection or acceptance, seriously delay performance deadlines, illegally subcontract, or engage in other illegal or breach of contract behaviors will be published in the government procurement gazette and rejected from participating in procurement cases of all entities nationwide for a period of 3 or 6 months, 1 or 3 years.

(2) Taipei City Government's "Operation Plan for Incorporating Past Performance of Bidding Vendors into Selection and Review Mechanisms"

The "Operation Plan for Incorporating Past Performance of Bidding Vendors into Selection and Review Mechanisms" was formulated for agency use in 2018 to strengthen the quality of the Taipei City Government's projects. It includes vendors' inspection scores, major occupational accidents in public works, awards received, vendor suspension situations, and the PCC, Executive Yuan's "Public Construction Contractor Performance Scoring Scale Classification" from the past 5 years as the content of the plan. This operation plan was promulgated to various agencies in 2018 and implemented in 2 stages. The first stage was implemented immediately by the engineering offices under the Public Works Department as well as the Unified Bidding Center, Public Works Department, Taipei City Government. The second stage will be implemented city-wide after the "Taipei City Government Vendor Resume Integration Platform System" is connected to The PCC, Executive Yuan's system.

(3) Taipei City Government's "Vendor Integrity Governance Commitment"

Local governments in our country also promote practices to foster good business practices. For example, the Taipei City Government added regulations in 2018 requiring vendors to sign a "Vendor Integrity Governance Commitment"[42] when

[42] On November 30, 2018, the Taipei City Government promulgated an amendment to Article 13, Paragraph 5 of the "Model Instructions to Tenderers of Taipei City Government," which included the "Vendor Integrity Governance Commitment" as a document that tenderers should submit.

contracting for procurement with the city government to promote enterprise integrity and ethical concepts and call on vendors to operate with integrity. The goal is to cultivate positive procurement relationships. When the public and private sectors collaborate with integrity and transparency, it is essential to have a proper grasp of the concepts of public benefit and convenience while adhering to legal requirements and fostering a high-quality business environment. In the same year, Taipei City also revised the "Corporate Social Responsibility Evaluation Item Table" by adding an "integrity governance"[43] item to prioritize its application to procurement cases with amounts reaching a huge sum or higher.

(4) Taipei City Government's "Corporate Social Responsibility Evaluation Item Table"

On June 1, 2018, the Taipei City Government promulgated a revised "Corporate Social Responsibility Evaluation Item Table" by adding an "Integrity governance" item to prioritize its application to procurement cases with amounts reaching a huge sum or above.

§12(2)(c) Promoting transparency among private entities, including, where appropriate, measures regarding the identity of legal and natural persons involved in the establishment and management of corporate entities;

271. "Get Information About Businesses Registration in Taiwan"

The Ministry of Economic Affairs has established the "Get Information About Businesses Registration in Taiwan" service to provide the public with necessary and timely business registration information, thereby promoting the transparency of relevant data to maintain fair and safe transactions.

272. "Information reporting platform for company leaders and major shareholders"

To increase the transparency of juristic persons (companies), the "Company Act" was amended and promulgated on August 1, 2018. Article 22-1 requires companies to disclose major shareholders holding more than 10% of the total issued shares or total capital and to upload this information to the "Company Transparency Platform," [44] which is regularly inspected by the competent authority.

273. Regulations on Disclosure of Major Shareholders' Equity in Public Companies

[43] On June 1, 2018, the Taipei City Government promulgated a revised "Corporate Social Responsibility Evaluation Item Table."

[44] The platform was designated to be built by Taiwan Depository and Clearing Corporation.

(1) According to the “Regulations Governing Information to be Published in Annual Reports of Public Companies” authorized by Article 36, Paragraph 4 of the “Securities Exchange Act,” companies are required to disclose shareholders with 5% or more shareholding or the top 10 shareholders and their shareholdings. If the company's directors or supervisors are representatives of legal person shareholders, they must further disclose the names and shareholding percentages of the top 10 shareholders of that legal person shareholder down to 2 levels according to the preceding regulations.

(2) To enhance the level of corporate governance in our country and align with international standards, the FSC has revised Article 43-1, Paragraph 1 of the “Securities Exchange Act” to lower the reporting and announcement threshold from the current 10% to 5%, which was promulgated by the President in 2023 and entered into effect on May 10, 2024. The first part of said paragraph stipulates that any person (including their spouse, minor children, and those using other people's names to hold shares) who alone or jointly acquire more than 5% of the total issued shares of any public company must report and announce; the same applies if there are changes. Additionally, if the acquirer is a company, Article 6, Paragraph 1, Subparagraph 1 provides that the company must report and list the information of shareholders holding 5% or more of its shares or those who directly or indirectly have control over shareholders holding 5% or more of its shares pursuant to the “share acquisition reporting method provided by Article 43-1, Paragraph 1 of the Securities Exchange Act.”

§12(2)(d) Promoting transparency among private entities, including, where appropriate, measures regarding the identity of legal and natural persons involved in the establishment and management of corporate entities;

274. Government Subsidies (Donations)

(1) “Directions for Central Government Agencies when Executing Budgets for Subsidies (Donations) to Private Organizations and Individuals”

The “Directions for Central Government Agencies when Executing Budgets for Subsidies (Donations) to Private Organizations and Individuals” provide regulations for government agencies to examine and control the use of funds in subsidy (donation) cases to private organizations and individuals. To supervise the effec-

tiveness of private organizations receiving government subsidies (donations) in executing various subsidy funds and ensure proper use of subsidies, Point 3 clearly stipulates that agencies must establish clear, reasonable, and public operating norms for subsidies (donations) to private organizations and individuals according to the nature of the subsidy (donation) (see example in Appendix 4). The goal is to maximize the effectiveness and transparency of government resources. Agencies can also establish on-site inspection protocols to examine their operational effectiveness.

(2) Information Platform for Subsidy (Donation) Cases to Private Organizations by the Executive Yuan and its Subordinate Competent Authorities

Agencies must make public information related to subsidies (donations) to private organizations on their website homepages by setting up a dedicated section or providing convenient links in accordance with the aforementioned Directions. To facilitate external inquiries and use, in addition to publishing subsidy (donation) related information quarterly on their official websites as per the above regulations, the Directorate-General of Budget, Accounting and Statistics has also established an "Information Platform for Subsidy (Donation) Cases to Private Organizations by the Executive Yuan and its Subordinate Competent Authorities" on its official website, providing links to the subsidy (donation) information pages of various competent authorities.

275. Licensing Operations

Examples are as follows:

(1) Ministry of Finance

(a) The Customs Administration, Ministry of Finance, amended and promulgated the "Regulations Governing the Establishment and Management of Customs Brokers" on May 26, 2023, to enhance the intensity of customs supervision of customs declaration operators and their employees, and in line with the amendment to Article 84 of the Customs Act regarding provisions for ordering corrections within a specified period. The key amendments are as follows:

- Extended the period to 5 years for reapplying under the same name after revocation of customs brokerage license to prevent non-compliant customs brokers from returning to market operations in the short term and from affecting administrative supervision.(Amended Articles 8 and 10)

- Customs may disclose basic business registration information of customs brokers, allowing importers and exporters to understand relevant information about customs brokers, maintaining transaction safety, and enhancing the transparency of import and export customs clearance.(Amended Article 9-1)
- Customs brokers must present power of attorney within the period specified by customs and keep it properly, and customs may request its presentation or inspection at any time. (Amended Article 12)
- Specifies the deadline for customs brokers to report employee resignations to customs and return their customs declaration certificates. (Amended Article 24)
- Customs brokers may use other appropriate methods to publicly disclose information about their service items and charges. (Amended Article 27)
- Amended penalty provisions to warnings or fines according to Article 84 of the Customs Act and may order operators to make corrections within a specified period. Penalties shall be imposed successively if they are not corrected by the deadline. (Amended Articles 34 to 39)

(b) In addition to revising the "Regulations Governing the Establishment and Management of Customs Brokers," we are committed to the creation of clear and comprehensive regulations, transparent licensing and establishment procedures, and emphasize the professionalism and ethics of customs declaration practitioners, a sound customs personnel rotation system, a comprehensive inspection mechanism, and an appropriate promotion system to effectively prevent corruption issues.

(2) Ministry of Transportation and Communications (MOTC)

The MOTC has established "Regulations for Automobile Transportation Operators," "The Regulations for Administrating Vessel Carriers," "Regulations of Civil Air Transport Enterprise," etc., for businesses under its jurisdiction requiring licensing. The responsible authorities must issue relevant licenses before companies can operate and be managed.

(3) FSC

The FSC is responsible for the management and supervision of banking, securities, futures, and insurance industries. According to the "Financial Holding Company Act," "The Banking Act of The Republic of China," "The Credit Cooperatives Act

of The Republic Of China," "Trust Enterprise Act," "Act Governing Bills Finance Business," "The Act Governing Electronic Payment Institutions," "Offshore Banking Act," "Standards Governing the Establishment of Securities Firms," "Standards Governing the Establishment of Securities Investment Trust Enterprises," "Standards Governing the Establishment of Securities Investment Consulting Enterprises," "Guidelines for Reviewing Applications for Establishment and Issuance of Business Licenses for Securities Finance Enterprises," "Standards Governing the Establishment of Futures Commission Merchants," "Insurance Act," "Regulations for Establishment and Administration of Insurance Enterprises," "Regulations for Establishment and Administration of Foreign Insurance Enterprises," and other relevant laws and regulations, it clearly stipulates the application qualifications, conditions, formal and substantive review standard operating procedures for banking, securities, futures, and insurance industries, and makes approval or rejection decisions according to the relevant administrative procedures of hierarchical responsibility.

(4) Ministry of Labor

The Workforce Development Agency, Ministry of Labor, conducts inspects private employment service institutions, employers, and foreign workers under its jurisdiction in accordance with the "Employment Service Act," "Regulations for Permission and Supervision of Private Employment Services Institution," and other regulations, to ensure compliance with regulations and prevent agencies from abusing the licensing procedures for agency operators (including approval and discretion of agency establishment licensing conditions, periods, license revocation, license renewal, and other management matters). In addition, according to the "Review Standards and Employment Qualifications for Foreign Workers Engaging in Work Specified in Subparagraphs 8 to 10, Paragraph 1, Article 46 of the Employment Service Act," agency personnel are responsible for reviewing decisions at different levels when reviewing applications for foreign nationals to work in Taiwan.

(5) National Communications Commission

The National Communications Commission has established relevant regulations governing licensing[45], reviews, and evaluations in order to properly manage applications for the establishment, evaluation, and license renewal of radio, television,

[45] Including "Regulations for the Establishment of Radio Broadcasting Enterprises," "Regulations Governing the Application for License Renewal of Broadcasting Enterprises," "Directions for Evaluating the Implementation of

and satellite broadcasting businesses, as well as applications for the establishment and license renewal of cable radio and television system operators. In accordance with the law, licenses are only issued after prior review and approval. Regulations also stipulate the various review items and evaluation criteria. The relevant review procedures and required documents are published on the NCC's official website to ensure that the regulations are clear and transparent.

(6) PCC

The PCC accepts applications for permits or changes in permits for companies established under the Company Act to operate engineering consulting businesses in accordance with Articles 8 and 15 of the "Act governing the administration of professional engineering consulting firms." The relevant application guidelines, clearly listing the documents to be submitted for application, and have been formulated the standard operating procedures. The relevant legal system is already complete. In addition, a risk management and crisis handling task force has been established to carry out internal audit operations to ensure that administrative operating procedures and functions are effectively implemented.

§12(2)(e) Preventing conflicts of interest by imposing restrictions, as appropriate and for a reasonable period of time, on the professional activities of former public officials or on the employment of public officials by the private sector after their resignation or retirement, where such activities or employment relate directly to the functions held or supervised by those public officials during their tenure;

276. Articles 16 and 24 of the "Civil Service Act" Revolving Door Management Regulations

Civil servants are prohibited from serving as directors, supervisors, managers, executive shareholders, or consultants of profit-making enterprises directly related to their duties within 3 years of leaving office, as stipulated in Articles 16 and 24 of our nation's "Civil Service Act." This prohibition applies to any position they held within 5

Broadcasting Business Operation Plans," "Regulations Governing the Assessment and Examination of Satellite Broadcasting Business and Foreign satellite broadcasting business," "Examination Regulations for the License Renewal of Satellite Broadcasting and Foreign Satellite Broadcasting Businesses," "Examination Regulations on the Establishment Application of Satellite Broadcasting Businesses and Foreign Satellite Broadcasting Businesses," "Regulations Governing Application for Renewal of Television Enterprise Licenses," "Directions for Evaluating the Implementation of Television Business Operation Plans," "Regulations for Review of Applications by Cable Radio and Television System Operators for Renewal of Operating Licenses."

years prior to their departure from office. Violators shall be sentenced to imprisonment for not over 2 years and may be fined up to NT$1,000,000. The goal is to prevent former civil servants from using opportunities, powers, and knowledge of duties and secrets during their tenure to have improper benefit transfer relationships with the profit-making enterprises they wish to transfer to, benefiting themselves or others, affecting the impartiality of civil servants in performing their duties and damaging the overall interests of society and the credibility of the government.

277. Article 45 of the "Certified Public Accountant Act" Revolving Door Management Regulations

Article 45 of the "Certified Public Accountant Act" stipulates that if a public official's duties within 2 years before leaving office are related to the matters in Article 39, Subparagraph 1 (attestation of financial reports or other financial information), Subparagraph 4 (to serve as an agent in cases involving taxation, or to perform attestation of income tax returns filed by profit-seeking enterprises), or Subparagraph 5 (to serve as an agent in cases involving industrial and commercial registration or trademark registration and in cases relevant to such registrations) when practicing as a certified public accountant in the area where the former office was located after leaving office, they may not handle business related to these matters for 2 years from the date of leaving office.

278. Article 28 and Article 34, Paragraph 1, Subparagraph 2 of the "Attorney Regulation Act" Revolving Door Management Regulations

(1) Article 28 of the "Attorney Regulation Act" stipulates that a judicial officer or a public attorney shall not practice in the same court jurisdiction, prosecutors office, government agency (organization), or public school in which they served to perform the duties of an attorney for 3 years after resigning their judicial post. Furthermore, Article 34, Paragraph 1, Subparagraph 2 stipulates that an attorney shall be prohibited from accepting cases where the attorney had previously handled any subject matter while he/she was acting as a judge, prosecutor, or other public officials or was engaged to exercise public power.

(2) In the past, there have been incidents where judicial personnel must have recused themselves from their former agencies after leaving office but still actually accepted appointments, with attorneys who did not need to recuse themselves acting as nominal complaint representatives. The Attorney Disciplinary Committee found

this to be a violation of Article 28 of the "Attorney Regulation Act" and Article 18 of the "Attorney Code of Ethics" and imposed a reprimand for serious circumstances. There have also been cases where former judicial personnel used the method of sub-agency employment of attorneys to violate Article 28 of the "Attorney Regulation Act" and other provisions, which the Attorney Disciplinary Committee recognized as warranting a warning.

§12(2)(f) Ensuring that private enterprises, taking into account their structure and size, have sufficient internal auditing controls to assist in preventing and detecting acts of corruption and that the accounts and required financial statements of such private enterprises are subject to appropriate auditing and certification procedures.

279. Taiwan has established a financial and auditing legal framework covering both profit-seeking and non-profit enterprises to prevent corruption in the private sector. The legal framework is shown in the Figure 2-2 below.

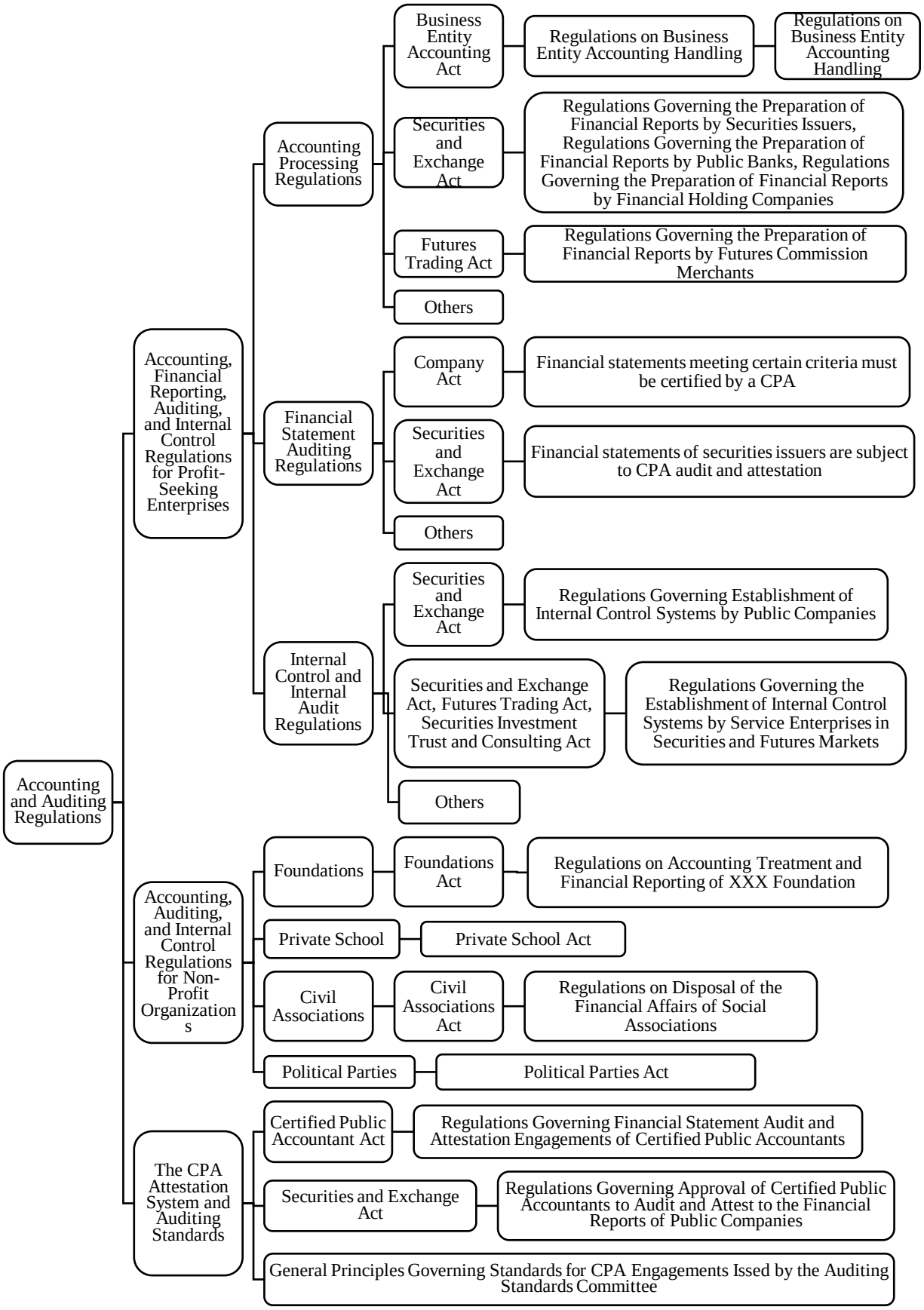

Figure 2-2 Framework of Internal Control and Audit Regulations for the Private Sector

Source: MOEA, Ministry of the Interior, FSC

280. Accounting, auditing, and internal control regulations for profit-seeking enterprises

(1) “Business Entity Accounting Act” and “Regulations on Business Entity Accounting Handling”

(a) The “Business Entity Accounting Act” specifies the procedures that profit-oriented businesses in our country shall follow when identifying, measuring, recording, categorizing, or summarizing accounting matters and preparing financial statements. The 2014 amendment adjusted the legal structure of the Business Entity Accounting Act in response to IFRSs development trends and revised regulations on the presentation of financial statements and the framework for preparing and presenting financial statements to gradually encourage Taiwanese enterprises to adopt the IFRSs directly for preparing financial reports. Additionally, the “Regulations on Business Entity Accounting Handling” were established under the authorization of Article 13 of the “Business Entity Accounting Act,” stipulating provisions on the names, formats of accounting documents, accounting items, accounting books, financial statements, and methods for preparing financial statements.

(b) The regulations for preparing financial reports by securities issuers, securities firms, company-type stock exchanges, futures commission merchants, public banks, and financial holding companies do not apply to Chapters 4, 6, and 7 of the Business Entity Accounting Act. Instead, they are separately authorized by Article 14, Paragraph 2 of the “Securities Exchange Act” and Article 97, Paragraph 2 of the “Futures Trading Act.” The FSC has established “Regulations Governing the Preparation of Financial Reports by Securities Issuers,” “Regulations Governing the Preparation of Financial Reports by Securities Firms,” “Regulations Governing the Preparation of Financial Reports by Company-Type Stock Exchanges,” “Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants,” “Regulations Governing the Preparation of Financial Reports by Public Banks,” and “Regulations Governing the Preparation of Financial Reports by Financial Holding Companies” which have been revised with reference to IFRSs.

(2) “Company Act”

Article 20, Paragraph 2 of the Company Act stipulates that where a company's equity capital exceeds a certain amount or a company's equity capital does not exceed

a certain amount but the company is with a certain scale, the company shall first have its financial statements audited and certified by a certified public accountant. The aforementioned company's equity capital "exceeds a certain amount" refers to a company with paid-in capital reaching NT$30 million or above as of the end of the financial reporting period. The term "a company's equity capital does not exceed a certain amount but the company is with a certain scale" refers to a company with paid-in capital less than NT$30 million as of the end of the financial reporting period and meets one of the following two criteria: Net operating revenue reaches NT$100 million. The number of employees enrolled in labor insurance reaches 100.

(3) "Securities Exchange Act"

According to Article 14-1 of the "Securities Exchange Act," public companies, securities exchanges, securities firms, and operation of any securities finance enterprise, centralized securities depository enterprise, or any other securities-related service enterprise shall establish financial and operational internal control systems. Article 36 stipulates that companies that have issued securities under the said Act must announce and file financial reports signed or sealed by chairperson, managerial officer and accounting officer, audited and attested by a certified public accountant, approved by the board of directors, and recognized by supervisors. They must also publicly announce and file the previous month's operating status monthly.

(4) "Regulations Governing Establishment of Internal Control Systems by Public Companies"

(a) The FSC established and promulgated the "Regulations Governing Establishment of Internal Control Systems by Public Companies" in 2002, which has been amended 9 times. It stipulates that public companies must establish internal control systems in writing, including detailed rules for internal audits, which the board shall approve of directors. There are also relevant regulations on the design and implementation of internal control systems, internal audits, self-assessments, internal control system statements, and supervision and management of subsidiaries.

(b) Our nation strengthens the supervision of TWSE/TPEx listed companies' finances, operations, and internal control systems by guiding the Taiwan Stock Exchange and TPEx to conduct substantive reviews of quarterly financial reports and audits of internal control systems for TWSE/TPEx listed companies. If a public company

has major deficiencies in its internal control system, material misstatements in financial reporting, serious violations of laws and regulations, or major fraud or suspected fraud, the FSC may order the company to engage a certified public accountant to conduct a special audit of the company's internal control system, obtain an audit report for filing with the FSC, and refer possible cases of financial report misstatement or irregular transactions to judicial investigation agencies.

(c) To enhance public companies' attention to information security, it was stipulated in December 2021 that companies must allocate adequate human resources and equipment for planning, monitoring, and executing information security management operations. Among them, TWSE/TPEx listed companies meeting certain conditions must appoint a chief information security officer and establish a dedicated information security unit, chief officer, and other personnel. As of the end of 2023, first-tier and second-tier companies have completed the appointment of chief information security officers and information security personnel according to the prescribed schedule.

(d) To align with International Standards on Auditing (ISAs), it was stipulated in December 2022 that certified public accountants' special audits of companies' internal control systems must apply assurance standards.

(e) In recent years, due to the increasing international attention to environmental, social, and governance (ESG) and other sustainable development issues, and to coordinate with our country's promotion of TWSE/TPEx listed companies to refine annual report sustainability information disclosure and prepare sustainability reports and other measures, it is stipulated that from 2025, TWSE/TPEx listed companies' internal control systems must include “management of sustainability information” and include it as a necessary audit item.

(5) The FSC has also established the “Implementation Rules of Internal Audit and Internal Control System of Financial Holding Companies and Banking Industries,” “Regulations Governing the Establishment of Internal Control Systems by Service Enterprises in Securities and Futures Markets,” and “Regulations Governing Implementation of Internal Control and Auditing System of Insurance Enterprises,” which clearly stipulate that financial holding companies, banking industries[46], and

[46] Articles 13 and 14 of the “Standards Governing the Establishment of Commercial Banks” stipulate that banks shall submit regulations related to their internal control system to the competent authority to apply for a business license.

securities and futures industries must establish appropriate internal control and audit systems. Additionally, to strengthen the effectiveness of internal control system audits for the insurance industry, it has approved the Accounting Research and Development Foundation to develop the "Examples of Audit Work for Certified Public Accountants on Internal Control Systems in Insurance Enterprises," which has been applicable to certified public accountants conducting internal control system audits for insurance companies since January 1, 2021.

281. Accounting, auditing, and internal control regulations for non-profit organizations

(1) "Foundations Act"

(a) Articles 25 and 26 of the "Foundations Act" clearly stipulate the principles of financial information disclosure for foundations. The work plans, financial statements, and work reports of foundations must be submitted to the competent authority for reference and proactive disclosed. To ensure sound internal control, audit systems, and accounting systems for foundations, Article 24 stipulates that foundations must establish accounting systems, and accounting treatments must comply with generally accepted accounting principles. Those with total registered property or annual income exceeding a certain amount must develop internal control and audit systems, report to the competent authority for reference, and their financial statements must be audited and certified by certified public accountants.

(b) For example, the MOTC[47], the Fair Trade Commission[48], and the Ministry of Environment[49] have respectively established accounting treatment and financial reporting guidelines for the foundations under their jurisdiction, regulating the items to be included in the accounting system, establishing internal control and audit systems, classifying accounting documents and books, procedures to be followed, principles for preparing financial statements, and have established audit plans or supervision measures to strengthen the supervision and guidance of foundations.

(2) Medical Juridical Person

(a) Based on Article 24, Paragraph 4 of the "Foundations Act," the Ministry of Health

[47] The MOTC has established the "National Transportation Business Foundations Accounting Standards and Financial Reporting Standards" and "Administrative Audit Plan for National Transportation Business Foundations."

[48] Fair Trade Commission has established the "Foundations Supervised by the Fair Trade Commission Accounting Standards and Financial Reporting Standards."

[49] Ministry of Environment has established the "Environmental protection Foundations Accounting Standards and Financial Reporting Standards" and "Regulations for Establishment and Supervision of Environmental Protection Foundations."

and Welfare issued the The “Regulations for the Accounting of Medical Care Corporate” on February 1, 2019, with Articles 18 to 24 clearly stipulating relevant regulations for accounting handling.

(b) Article 37 of the “Regulations Governing the Preparation of Financial Reports by Medical Juridical Person” stipulates that the financial reports of medical juridical persons must be audited and certified by CPAs, who shall issue opinion letters.The department annually hires external experts in law, medical management, and finance to form guidance teams, conducting unscheduled on-site guidance visits to medical foundations for effective supervision and guidance.

(3) Private Schools “Private School Law”

Articles 51 to 53 of the “Private School Law” stipulate that the budgets, final accounts, and financial statements of school legal persons and their established private schools, must be announced on the school's website as required. They must develop internal control and accounting systems and complete the final accounts within 4 months after the end of the fiscal year, along with their annual financial statements, which must be audited and certified by certified public accountants meeting the requirements of the competent authority for legal persons, and then must be reported to the competent authority for legal persons or schools for reference. The Ministry of Education, based on Article 57 of the “Private School Law” and Article 11, Paragraph 2 of the “Senior High School Education Act,” entrusts the Taiwan Assessment and Evaluation Association to regularly conduct school evaluations of private technical colleges and universities, and announces the results of these evaluations on the association's website.

(4) “Civil Associations Act” & “Regulations on Disposal of the Financial Affairs of Social Associations”

In addition to applying generally accepted accounting principles, the Ministry of the Interior has established the “Civil Associations Act” and “Regulations on Disposal of the Financial Affairs of Social Associations” to regulate matters related to accounting, budgeting, final accounts, real estate, fund account disbursements, financial audits, disclosure, document retention, and other financial management and internal control norms for civil associations.

(5) Political Parties - Political Parties Act (Refer to Article 7, Paragraph 3)

(6) Religious Organizations — "The Ministry of the Interior's Directions for the Review of Applications for Establishment and Supervision of National Religious Foundations"

(a) Given the special nature of religious organizations, with their inherent ecclesiastical systems and traditions, the Ministry of the Interior is currently continuing to communicate with various sectors to build consensus on specialized legislation for religious organizations to address long-standing issues related to land, buildings, and taxation faced by religious organizations. Before the completion of dedicated legislation, the Ministry of the Interior has already formulated and issued "The scope of religious foundations under Article 75, Paragraph 2 of the Foundations Act" and "The Ministry of the Interior's Approval and Supervision Guideline on Review of National Religious Foundations" in addition to applying the Civil Code, and is actively guiding local governments to establish and revise relevant supervisory regulations.

(b) To improve financial systems, the Ministry of the Interior continues to commission certified public accountants to audit the financial conditions of national religious foundations, conduct money laundering/terrorist financing risk assessments, and gradually implement policies for financial transparency of religious organizations.

282. Accountant audit and attestation system and auditing standards

(1) The "Certified Public Accountant Act" and the "Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants" are legal provisions for CPAs entrusted with auditing and certifying financial statements. They must comply with the auditing standards established by the Accounting Research and Development Foundation with reference to International Standards on Auditing (ISAs). In 2024, the FSC amended the "Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants" to align the referenced auditing standard numbers with the general framework of standards and to accommodate current practices by stipulating that certified public accountants may apply the concept of materiality according to Auditing Standard No. 320, considering materiality and audit risk to increase or decrease audit procedures appropriately. To clarify the auditor's responsibilities, the reasons for increasing or decreasing audit procedures must be stated in the written audit records.

(2) “Regulations Governing Approval of Certified Public Accountants to Audit and Attest to the Financial Reports of Public Companies”

The “Regulations Governing Approval of Certified Public Accountants to Audit and Attest to the Financial Reports of Public Companies” authorized by Article 37, Paragraph 1 of the “Securities Exchange Act” regulates that CPAs must conduct audit and attestation of financial reports of public companies in accordance with auditing standards, and includes provisions to strengthen the responsibility of accounting firms for quality management and improve the quality and supervision of the CPAs' audit and attestation. In 2024, the FSC amended the regulations to stipulate that accounting firms' quality management must comply with quality management standards and conform with the general framework of standards issued by the Accounting Research and Development Foundation.

(3) Standards for CPA Service Engagements

To construct a pioneering and internationally competitive capital market, the FSC supervised the Accounting Research and Development Foundation to refer to the standards set by the International Auditing and Assurance Standards Board. In 2022, it issued the “General Framework of Standards for Certified Public Accountant Service Engagements Issued by the Auditing Standards Committee” and accordingly revised auditing, review, assurance, and other related service standards and established quality management standards to align the structure, classification, and coding of our relevant standards with international ones.

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

283. Corporate Governance Roadmap

https://www.sfb.gov.tw/en/home.jsp?id=120&parentpath=0%2C117%2C118 (in English)

284. Implementation of Whistleblowing Protection Measures

(1) There are no statistics on the number of whistleblowing cases handled in the private sector. However, since November 2023, the Executive Yuan has promoted whistleblowing protection mechanisms for internal governance in the private sector through administrative guidance. As of July 21, 2025, 31 cases of ministerial guidance principles conform to the public version content (96.9% achievement rate).

For government-endowed foundation that meet the legal scale, state-owned enterprises, and non-departmental public bodies that meet the legal scale, 591 (83.1% achievement rate), 16 (100% achievement rate), and 10 (90.9% achievement rate), respectively, have related regulations conforming to the public version content. We will continue to implement whistleblowing protection measures through administrative guidance. Starting from July 22, 2025, in response to the implementation of the Public Interest Whistleblower Protection Act, its scope of application has been expanded to include state-owned enterprises, administrative entities, foundations with government sponsorship, and government-controlled enterprises, groups, or institutions, whose internal whistleblowers are all protected by law.

(2) Since the Public Interest Whistleblower Protection Act was promulgated by the President on January 22, 2025, the Ministry of Justice has organized a total of 4 seed instructor training workshops (172 participants) for government employee ethics units in May and June 2025, and also organized 4 briefing sessions (963 participants) on the new law for regions nationwide in June and July 2025. As of the end of 2025, a total of 57 competent authorities, including the Executive Yuan, Control Yuan, Judicial Yuan, Ministry of Economic Affairs, and Taipei City Government, have organized a total of 3,493 training sessions for 199,578 participants. As of the end 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 Executive Yuan Anti-Money Laundering Office (hereinafter referred to as AMLO), the Ministry of Justice, the Ministry of Environment, the Ministry of Economic Affairs, the National Audit Office, the Ministry of Education, the Judicial Yuan, and the Ministry of Transportation and Communications.

285. Regarding cases of bribery in the private sector, in practice, such cases are currently handled under charges like breach of trust in the “Criminal Code.” However, in response to the requirements of the “UNCAC” and based on criminal policy considerations, the MOJ has proposed draft amendments for commercial bribery offenses and included them in the discussion topics of the Criminal Code Research and Revision Team. They will widely gather opinions from various sectors for evaluation to ensure comprehensiveness. The practical cases are as follows:

(1) Hon-o SMT Technical Committee Executive Kickback Case

(a) A senior vice president, Mr. Liao, and a former general secretary and manager, Mr.

Deng of Hon-o 's SMT Technical Committee, who had about NT$50,000,000,000 in annual procurement approval authority, used procurement opportunities to solicit kickbacks from suppliers through a middleman dealer Mr. Hao. After suppliers paid kickbacks, the middleman dealer, Mr. Hao, transferred part of the funds to accounts designated by senior vice president Mr. Liao, who then shared them with subordinates. Senior Vice President Mr. Liao cooperated by instructing his subordinates to place orders with specific vendors for designated products to benefit the operators.

(b) After the Taiwan Taipei District Prosecutors Office indicted them for special breach of trust under the "Securities Exchange Act" and breach of trust under the "Criminal Code," the first instance Taiwan Taipei District Court sentenced Liao to 10 years and 6 months imprisonment for special breach of trust under the "Securities Exchange Act" and other crimes. In the second instance, the Taiwan High Court changed the conviction to joint breach of trust under the "Criminal Code" and sentenced him to 1 year and 4 months imprisonment. After the Supreme Court overturned and remanded the case, the retrial still found him guilty of joint breach of trust under the Criminal Code, sentenced him to 2 years imprisonment, and confiscated NT$3,160,000 in criminal proceeds. The Supreme Court dismissed the appeal on May 19, 2021, finalizing the judgment.

(c) The Supreme Court specifically explained the constituent elements of breach of trust under the "Criminal Code" as follows: The essence of breach of trust lies in one party violating the obligation to care for the other party's property interests (fiduciary duty) based on the trust relationship between the two parties, resulting in property damage to the other party. The "violation of duty" referred to in Article 342 of the "Criminal Code" on breach of trust means violating the obligation to care for the other party's property interests arising from laws, regulations, articles of association, contracts, and other norms when "handling affairs for others." This includes the abuse of the authority to dispose of entrusted affairs. It is not limited to relationships involving third parties. Moreover, the result of the breach of trust action must "cause damage to the principal's property or other interests." The protected legal interest is the overall property interest of the victim (principal).To prevent the scope of punishment for breach of trust from being too broad and encompassing too many actions that do not substantially interfere with the victim's

overall property interests, regarding the determination of "actions violating duties" (breach of trust actions), the norms violated by the actor must aim to protect others' property, and the actions must be capable of causing substantial damage to the victim's overall property interests, conforming to the characteristics of breach of trust as a property crime resulting in consequences and the principle of Criminal Code as a last resort.

(d) Regarding the civil matters in this case, part of it was finalized on February 9, 2023, when the Supreme Court dismissed the appeal. The judgment ruled that Senior Vice President Liao must compensate Hon-O Company for damages of US$773,744.

(2) Other Practical Cases with Final Guilty Verdicts

(a) For-o Plastics Group Procurement Personnel Kickback Case (Related case Nos.: Taiwan New Taipei District Court 2015 Yi-Zi No. 157; Taiwan High Court 2015 Shang-Su-Zi No. 2199; Supreme Court 2019 Tai-Shang-Zi No. 9)

Several procurement personnel from For-o Plastics Group jointly used the opportunity to procure ship spare parts and materials, deliberately shortening the inquiry period for tenders to prevent other vendors from submitting quotes, obstructing fair competition, and allowing specific vendors to inflate their quotes, using the price difference as kickbacks. This increased the procurement costs for Formosa Plastics Marine Corporation and caused them to lose business benefits. This case was finalized with convictions for breach of trust and forgery of documents.

(b) Inno-o Business Department Manager Kickback Case (Related case Nos.: Taiwan New Taipei District Court 2017 Yi-Zi No. 552; Taiwan High Court 2018 Shang-Y-Zi No. 763)

The Business Department Manager and others of Inno-o used their authority to negotiate sales business and approve sales prices on behalf of Inno-o, arranging for Bedste to act as an agent for panel sales to a certain Japanese company, allowing them to earn higher than industry-standard price differences and obtain kickbacks from this, or approving panel prices for sales to Bedste that were significantly lower than the prices Inno-o charged other customers for the same models in the same period, as a way to extract high kickback rewards. This caused InnoLux to lose the opportunity to obtain higher profits through higher pricing.This case was finalized with a conviction for breach of trust.

286. Results of the “Platform for Combating Crimes Obstructing Green Energy Industry Development”

(1) Between 2021 and September 30, 2025, prosecution agencies have investigated a total of 221 cases of green energy industry crimes, detained 44 people, indicted 132 people (86 cases), deferred prosecution for 23 people (7 cases), seized (including amounts in seized accounts) NT$107,424,115, CNY17,600, JPY606,000, voluntarily returned NT$61,312,999, seized 18 real estate properties, 5 vehicles, 2 gold bars, 7 watches, and 1 box of gold jewelry.

(2) 2023 Green Energy Industry-Related Crime Crackdown Results

- Township Representative Chen of Dacheng Township, Changhua County, used the pretext of construction vibrations affecting clam farmers to mobilize villagers to protest at construction sites and privately extort money, involving a case of extortion under the guise of authority pursuant to the Anti-Corruption Act.
- Taiwan Yunlin District Prosecutors Office investigated a case of alleged bribery by a certain group.
- Taiwan Tainan District Prosecutors Office received information and investigated a case where a certain photovoltaic company allegedly avoided the Council of Agriculture's review threshold by adopting a small-area “land use change” package method, bypassing the threshold and instead applying to the Tainan City Economic Development Bureau, with the land acquisition process suspected of illegalities.

(3) 2024 Green Energy Industry-Related Crime Crackdown Results

- This case involved former Mayor Tsai of Mailiao Township, Yunlin County, who was suspected of extorting green energy companies under the guise of authority, and the spouse, Ms Ting, of the former Mayor Lin of Taixi Township, suspected of threatening to obtain money from green energy companies.
- This case involved a Director Hong from a former legislator's office accepting bribes to pressure government agencies.
- This case involved Speaker Huang of the Yunlin County Council, suspected of accepting bribes from solar energy companies to help them obtain electricity business licenses.
- Taiwan Chiayi District Prosecutors Office investigated a case involving Section

Chief Tseng from a township office in Chiayi County, who was suspected of soliciting bribes from green energy companies.

(4) Results of cracking down on crimes related to the green energy industry in 2025

- Former Legislator Liao accepted a NT$5 million bribe from a business owner and repeatedly pressured the Water Resources Agency, MOEA and the Southern Region Water Resources Branch by holding coordination meetings, attempting to restart the green energy project in Mudan Township, Pingtung County.
- Former Mayor Chan of Yongjing Township, Changhua County, accepted bribes when the township office was leasing a parking lot for installing solar panels.

287. Integrity Platform for Enterprise Services Statistics Results

From 2022 to 2025, the Agency Against Corruption (AAC) integrated resources from central competent authorities and local government ethics agencies, and combine the efforts of prosecutors, government agencies, and local governments to continuously engage in dialogue with domestic enterprises on anti-corruption issues through diverse forms such as business forums, workshops, and other professional exchanges. These initiatives enhanced exchanges between the public and private sectors, advocated the concepts of integrity and compliance with the law, helped enterprises distinguish between profiteering and convenience for the public, and built consensus on anti-corruption efforts. Over a period of 4 years, a total of 3,133 activities were held to promote the exchange of ideas and policy communication.

288. Corporate Governance Evaluation Results

The corporate governance evaluation is conducted for all TWSE/TPEx listed companies. In 2025, the Taiwan Stock Exchange completed the 11th (2024) corporate governance evaluation results for all 1,749 TWSE/TPEx listed companies. The 12th (2025) evaluation results will be announced before the end of April 2026. According to the 11th evaluation results, 1,042 companies have established dedicated (or part-time) units for integrity management and report to the board of directors at least once a year. A total of 1,245 companies have disclosed integrity management policies approved by the board of directors and specified concrete practices and programs to prevent dishonest behavior, such as the implementation of integrity management education and training (including at least course topics, hours, and number of participants) or annual integrity management statement signing (including at least statement con-

tent, number of signatories, and percentage). Additionally, 1,457 companies have disclosed whistleblowing systems for internal and external personnel on their company websites regarding illegal (including corruption) and unethical conduct.

289. From 2020 to 2025, the Ministry of Justice Investigation Bureau conducted 1,371 sessions of enterprise anti-corruption experience exchanges, with 7,490 participating companies and 97,923 attendees.

290. From 2020 to 2024, the AAC conducted 312 large-scale promotional seminars for manufacturers on “Debunking the Myths of Profiteering and Convenience” and 312 Enterprise integrity forums (including foreign companies).

291. Concrete Performance for the Supervision and Evaluation Plan on Affiliated Foundations of the National Land Administration Agency, Ministry of the Interior.

(1) For government-subsidized construction foundations, at least one on-site inspection is conducted every 3 years. The inspected data covers from January 1 to December 31 of the previous year. The evaluation scoring items are divided into 5 sub-items: organizational structure, financial status, business development, amendments to articles of association and issuance standards, and innovative measures.

(2) For example, on-site audits of the Central Engineering Consultants and Research Inc. and its two investee companies were conducted on an annual basis between 2021 and 2023, evaluating their income and expenses and operational performance. The National Land Management Agency completed on-site audits of the two companies on December 3, 2025.

292. Supervision of TWSE/TPEx Listed Companies' Finance, Operations, and Internal Control Systems

(1) The relevant supervision status (From 2021 to 2024) has been disclosed in the Law Enforcement Report on Securities and Futures Markets.

https://www.sfb.gov.tw/ch/home.jsp?id=1025&parentpath=0,8 (in Chinese)

(2) From 2020 to the end of September 2025, the FSC imposed 47 penalties on banks for violating internal control and audit systems, with a total penalty amount of NT$396,010,000; 154 penalties on securities firms for violating internal control and audit systems, with a total penalty amount of NT$76,020,000; 57 penalties on securities investment trust and consulting businesses for violating internal control and audit systems, with a total penalty amount of NT$36,820,000; 74 penalties on

futures commission merchants for violating internal control and audit systems, with a total penalty amount of NT$23,550,000; and 98 penalties on insurance companies for violating internal control and audit systems, with a total penalty amount of NT$182,600,000.

(3) From 2020 to the end of September 2025, the FSC imposed penalties in 23 cases where insiders failed to make prior and subsequent declarations as required for holding stocks in others' names, with a total penalty amount of NT$8,160,000.

293. Number of criminal cases violating the Securities Exchange Act transferred by the Investigation Bureau, Ministry of Justice from 2020 to 2025 and proceeds of crime(in NT$ 1,000,000)from such cases are shown in Table 2-38 and Table 2-39.

Table 2-38 Statistics of criminal cases violating the Securities Exchange Act transferred by the Investigation Bureau, Ministry of Justice

Year	Number of cases	Proceeds of crime (Million NTD)
2022	63	5,233
2023	57	4,139
2024	62	5,587
2025	70	11,216

Data source: MJIB

Table 2-39 Statistics of different types of crimes and number of suspects in the said cases:

Type of crime	Number of cases				Number of suspects			
	2022	2023	2024	2025	2022	2023	2024	2025
Counterfeit document in collection or issuance	10	8	3	5	59	47	33	78
Settlement default	0	0	0	0	0	0	0	0
Stock price manipulation through abnormal trading	11	12	13	14	39	36	37	41
Insider trading	24	20	23	26	112	79	100	128
Unconventional transaction	6	2	1	6	25	16	4	63
Special breach of trust and embezzlement	9	10	18	16	54	46	133	100
False financial statements	3	4	4	2	21	44	24	9

Type of crime	Number of cases				Number of suspects			
	2022	2023	2024	2025	2022	2023	2024	2025
False lawyers or CPA attestation	0	0	0	0	0	0	0	0
Stock manipulation with unreliable information	0	1	0	1	0	1	0	1
Stock prices manipulation by other means	0	0	0	0	0	0	0	0
Illegal private placement	0	0	0	0	0	0	0	0
Illegal mergers and acquisitions	0	0	0	0	0	0	0	0

Data source: MJIB

Article 12, paragraph 3

§12 (3)

In order to prevent corruption, each State Party shall take such measures as may be necessary, in accordance with its domestic laws and regulations regarding the maintenance of books and records, financial statement disclosures and accounting and auditing standards, to prohibit the following acts carried out for the purpose of committing any of the offences established in accordance with this Convention:

(a) The establishment of off-the-books accounts;

(b) The making of off-the-books or inadequately identified transactions;

(c) The recording of non-existent expenditure;

(d) The entry of liabilities with incorrect identification of their objects;

(e) The use of false documents; and

(f) The intentional destruction of bookkeeping documents earlier than foreseen by the law.

A. Is your country in compliance with this provision?

294. Yes.

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

295. “Business Entity Accounting Act”

Article 71 of the "Business Entity Accounting Act" provided that the individual held responsible for company decisions, whether it be an overseeing accountant or entrusted individual who handles accounting affairs, if found guilty in any of the listed offenses below, must by law be punished by imprisonment for no more than 5 years detention, and in lieu thereof or in addition to, a fine of no more than NT$600,000:

(1) Knowingly using untrue information to prepare accounting documents or entering false information in account books;

(2) Intentionally causing the loss, destruction, or damage of accounting documents, account books or statements which should be kept;

(3) Forging or altering the contents of accounting documents, account books and statements, or tearing up any page thereof, with intent to acquire illegal profit;

(4) Intentionally omitting accounting events and failing to record transactions thus causing financial statements to become untrue;

(5) Causing accounting events or financial statements to become untrue by other improper means.

296. "Securities Exchange Act," "Futures Trading Act," "Certified Public Accountant Act"

(1) According to Article 14, Paragraph 3 of the "Securities Exchange Act," financial reports to be filed by securities issuers, securities firms, and stock exchanges periodically with the Competent Authority shall be signed or stamped with the seal of the chairperson, managerial officer, and accounting officer, who shall also produce a declaration that the report contains no misrepresentations or nondisclosures. If the content of the financial report contains falsehoods, concealments, or other illegal matters, the company issuer and its responsible persons, as well as employees who have signed the financial report or financial business documents, shall bear civil or criminal liability in accordance with the relevant provisions of the Securities Exchange Act.

(2) Financial reports declared and published by futures commission merchants shall be signed or sealed on each page by the futures commission merchant's responsible person, managerial officer, and in-charge accountant in accordance with Article 7, Paragraph 3 of the "Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants." Individuals who submit inaccurate information in books, documents, and financial reports mandated by law shall be subject to the provisions outlined in the "Futures Trading Act." In cases of violation, applicable

penalties shall be enforced as stipulated by regulatory guidelines.

(3) The "Securities Exchange Act" and "Certified Public Accountant Act" have relevant regulations regarding civil, criminal, and administrative responsibilities that certified public accountants should bear for financial report certification.

(4) If a public company fails to issue a statement declaring no false or concealed content in financial reports or establish financial and internal control systems as required, Article 178 of the "Securities Exchange Act" stipulates that fines shall be imposed.

297. "Civil Associations Act" & "Regulations on Disposal of the Financial Affairs of Social Associations"

(1) Civil associations shall comply with generally accepted accounting principles. Furthermore, the Ministry of the Interior has established standards for document retention and other financial management matters for these associations, pursuant to the Civil Associations Act and the Regulations on Social Association Financial Operations.

(2) The Ministry of the Interior established the Regulations on Disposal of the Financial Affairs of Social Associations to establish financial processing systems for social organizations at all levels and assist in the healthy financial development of organizations. To avoid excessive government intervention in organization operations and to consider varying organization sizes, on November 28, 2022, financial processing content and procedures were relaxed through amendments, simplifying required accounting report submissions and reducing the burden of financial statement preparation for organizations, aiming to achieve streamlined administration and convenience for the public while fulfilling the supervisory responsibilities of competent authorities over organization finances.

298. "Regulations Governing Accounting System Establishment in School Legal Persons and their Private Schools"

(1) The Ministry of Education has established the "Regulations Governing Accounting System Establishment in School Legal Persons and their Private Schools" under Article 52, Paragraph 1 of the Private School Law; school legal persons and their private schools shall, according to Article 53, Paragraph 1 of the Private School Law, have financial statements certified by legal person authority-approved CPAs; the Ministry of Education may also inspect or have CPAs inspect school legal persons and their schools' financial statements every 3 years in accordance with Article

53, Paragraph 2 of the Private School Law.

(2) Article 29 of the Regulations Governing Accounting System Establishment in School Legal Persons and their Private Schools stipulates that school legal persons and their private schools should exercise due care in managing accounting vouchers, reports, books, and other files. In cases of loss or damage, the chief accountant of the school legal person should immediately report to the chairman, board of directors, supervisors, and competent authority for investigation and handling; the school's chief accountant should immediately report to the principal, school legal person's board of directors, supervisors, and competent school authority for investigation and handling.

299. "Medical Care Act," "The Regulations for the Accounting of Medical Care Corporate"

(1) Article 34, Paragraph 1 of the "Medical Care Act" stipulates that legal persons in medical care shall establish an accounting system, adopting a fiscal year system and accrual system. The legal certificates of financial income and expenses shall conform to publicly acknowledged accounting standards and shall be kept on record. Article 34, Paragraph 2 of the "Medical Care Act," Article 37 of the Regulations Governing the Preparation of Financial Reports by Medical Juridical Persons, and Article 25 of the Foundations Act stipulate that medical foundations shall, within 5 months after the end of each year, submit their previous year's financial reports audited and certified by accountants to the board of directors for approval and then to the competent authority for reference. Additionally, to understand the financial management of medical foundations, the Ministry shall engage external financial experts annually to assist in reviewing medical foundations' financial reports.

(2) Article 18 of the "The Regulations for the Accounting of Medical Care Corporate" stipulates that no accounting vouchers shall be created without basis in real events, and no records shall be made in accounting books and statements. Article 24 stipulates that for accounting matters where accounting vouchers should be obtained and can be obtained, if such vouchers are damaged, missing, or lost due to intentional acts or negligence of the handling personnel or supervisor, causing damage to the business, such handling personnel or supervisor shall be liable for compensation. Medical foundations have all complied with relevant regulations.

(3) Article 23 of the "The Regulations for the Accounting of Medical Care Corporate"

stipulates that all accounting vouchers, except those that should be permanently preserved or those related to pending accounting matters, should be kept for at least 5 years after the completion of annual final accounting procedures. All accounting books and financial statements should be kept for at least 10 years after the completion of annual final accounting procedures. However, this does not apply to pending accounting matters. After the preservation periods in the preceding 2 paragraphs expire, documents may be destroyed with approval from the chairman or a supervisor designated by the chairman. Matters regarding legal persons in medical care shall be handled according to relevant regulations.

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

300. The supervision of the financial, business and internal control systems of TWSE/TPEx-Listed Companies, and the relevant supervision status (from 2020 to 2024), have been disclosed in the Law Enforcement Report on Securities and Futures Markets.

https://www.sfb.gov.tw/ch/home.jsp?id=1025&parentpath=0,8 (in Chinese)

301. Statistics table of cases, suspects, and crime targets (NT$10,000) related to false financial reports in criminal cases transferred by the Ministry of Justice Investigation Bureau are shown inTable 2-40.

Table 2-40 Statistics of cases, suspects, and crime targets related to false financial reports in criminal cases transferred by the MJIB

Year	Number of cases	Number of suspects	Crime targets (in 10,000 NTD units)
2022	3	21	37,921
2023	4	44	126,582
2024	4	24	165,639
2025	2	9	47,100

Data source: MJIB

Article 12, paragraph 4

§12 (4)

4.Each State Party shall disallow the tax deductibility of expenses that constitute bribes, the latter being one of the constituent elements of the offences established in accordance with articles 15 and 16 of this Convention and, where appropriate, other

expenses incurred in furtherance of corrupt conduct.

A. Is your country in compliance with this provision?

302. Yes.

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

303. Article 38 of the "Income Tax Act" stipulates that losses incurred not in the course of operation of business or subsidiary business shall not be considered an expense or loss. The scope of the so-called "business or subsidiary business operations" is limited to reasonable and necessary business activities legally operated by profit-seeking enterprises. Expenditures related to bribery or other illegal activities are not reasonable and necessary expenses for obtaining income from legal business operations. They may not be recognized as deductible expenses or losses for income tax declaration according to the preceding regulations.

304. Article 19, Paragraph 1, Subparagraphs 2 and 3 of the "Value-added and Non-value-added Business Tax Act" stipulate that the goods or services purchased for social relations purposes and not for the use of principal and ancillary business operation may not deduct the input tax from the output tax. Accordingly, input tax paid for goods or services purchased by business entities for use in bribery or entertainment expenses related to bribery may not be declared for deduction against output tax according to the preceding regulations.

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

305. In tax collection practices, once profit-seeking enterprises submit their income tax returns, tax collection authorities are mandated to investigate any identified irregularities related to expenses or losses. This entails a thorough examination of the associated vouchers and payment circumstances, as well as an assessment of whether such expenses or losses qualify as reasonable and necessary expenditures for the "operation of primary and subsidiary businesses." If they determine these are expenditures for bribery or other illegal activities, they will disallow recognition according to Article 38 of the "Income Tax Act" mentioned above. However, there are currently no statistics for such

cases.

306. After business entities declare input tax vouchers obtained from purchasing goods or services for deduction against output tax, if tax collection authorities determine these are vouchers for bribery or other illegal activity expenditures, they will disallow the declaration for deduction against output tax according to Article 19 of the Value-added and Non-value-added Business Tax Act mentioned above. However, there are no statistics for such cases.

Article 13: Participation of society

Article 13, paragraph 1

§13 (1)

Each State Party shall take appropriate measures, within its means and in accordance with the fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

(a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;

(b) Ensuring that the public has effective access to information;

(c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;

(d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to certain restrictions, but these shall only be such as are provided for by law and are necessary:

(i) For respect of the rights or reputations of others;

(ii) For the protection of national security or ordre public or of public health or morals.

A. Is your country in compliance with this provision?

307. Yes.

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

§13(1)(a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;

308. Relevant provisions for government information disclosure (refer to Article 10, Sub-paragraph a)

309. Taiwan Open Government National Action Plan (refer to Article 5, Paragraph 1)

Taiwan's first "Open Government National Action Plan (2021-2024)" went through 17 months of discussion and preparation by government agencies and civil associations. During the planning stage, in addition to soliciting public opinions through the "Public Policy Online Participation Network Platform," the agencies responsible for the commitments held a total of 36 meetings with various stakeholders to formulate the contents of commitments. In the second phase, a total of 5 briefing sessions were held to solicit opinions, and 3 Executive Yuan task force meetings and 10 working group meetings were convened to formulate the contents of commitments and complete the second "Open Government National Action Plan (2025-2028)." During the implementation phase, lead agencies for each commitment promote efforts in the spirit of public-private collaboration and regularly report implementation progress at Executive Yuan Open Government National Action Plan Task Force meetings. Meeting agenda materials and minutes (including verbatim transcripts) from all meetings are published online for public review.

310. Public Policy Online Participation

(1) "Directions for Implementing Online Participation in Public Policy"

(a) In 2015, the National Development Council established the "Directions for Implementing Online Participation in Public Policy" and created the "Public Policy Online Participation Platform" to allow the public to contribute creative insights and policy suggestions on our nation's public policies. Through this platform, the public can second, form consensus, and provide feedback to agencies developing major policies and draft regulations or when implementing major policies. This process aims to open policies and draft regulations for discussion, gather input from all sectors, enhance governance capacity, improve transparency in decision-

making processes, and encourage public participation in decision-making.

(b) The Public Policy Online Participation Platform also provides "participatory budgeting" functions, striving to establish a participatory budgeting system connecting government agencies and public proposals. The government announces new needs, then opens for public proposals and voting participation, strengthening budget transparency and supervision of government administration, allowing the public to jointly participate in promoting government affairs.

(2) Local Government Civic Participation — Using Taipei City Government's i-Voting (including participatory budgeting) as an example

The Taipei City Government promulgated the "Taipei City Government Directions for i-Voting," which utilizes information and communication technologies to widely collect public opinion online, and encourages the public to participate in public affairs and government administration through diverse channels. The Department of Civil Affairs held eight participatory budget votes between 2017 and 2025 and encouraged the public to vote. Relevant proposals are then carried out by the agency based on the voting results.

311. The Government Procurement Integrity Platform (refer to Article 9, Paragraph 1) (Article 12, Paragraphs 1-2)

312. Agency Integrity Report Meetings at All Levels (refer to Article 5, Paragraph 1) (Article 10, Subparagraph c)

The AAC advocates the establishment of Integrity report meetings in various agencies. It is responsible for reviewing, supervising, evaluating, and consulting on anti-corruption work for the agency. In principle, the agency head serves as the convener, and external supervision and consultation forces are introduced by inviting experts, scholars, and impartial members of society to participate in analyzing integrity risks and strengthening risk control.

313. Clean Politics Advisory Committee External Participation Mechanism (refer to Article 6, Paragraph 2)

314. Anti-corruption volunteers

According to Article 7 of the "Volunteer Service Act," Government Employee Ethics Units of the competent authorities establish anti-corruption volunteer teams and are responsible for recruiting, training, managing, utilizing and related matters. The "AAC

Implementation Plan for Promoting Anti Corruption Volunteer Work" was established in September 2011. Service items mainly focus on "assisting government administration" and "integrity marketing promotion." Volunteers are trained to gain an in-depth understanding of public affairs and relevant laws, assisting various agencies on the front line with integrity promotion, campus education, operational transparency review, public supervision, and other anti-corruption work. Individuals and groups outside the public sector are encouraged to actively participate in preventing and combating corruption incidents.

315. Environmental Impact Assessment Review

§13 (1)

(1) The "Environmental Impact Assessment Act" and the "Operational Regulations for Environmental Impact Assessments for Development Activities" have both established mechanisms for public participation in environmental impact assessments (including pre-submission and during review). The Ministry of Environment verifies the completeness of public participation at each stage of environmental impact assessments for individual cases. The "Ministry of Environment Environmental Impact Assessment Review Task Force Preliminary Review Guidelines" also stipulate methods for public participation during the environmental impact assessment (EIA) review stage. During the EIA review stage of all cases at the Ministry of Environment, the public can provide written opinions through official documents, email, the minister's mailbox, and the Ministry's EIA document inquiry system. A brief description of information disclosure and external participation mechanisms during the Ministry of Environment's environmental impact assessment review stage is as follows:

(a) Information for all environmental impact assessment review cases is publicly available on the Ministry's EIA document inquiry system, including public meeting information, document content, historical review meeting information, historical review materials, records, etc. Interested public groups can download and review these in the above system.

(b) The EIA review meetings are simultaneously livestreamed, and the livestream video files are later uploaded to the Ministry's YouTube page for public viewing.

(2) The Executive Yuan's Environmental Protection Administration (the predecessor of the Ministry of Environment) established the "Environmental Impact Assessment

Review Observation Guidelines" to implement public participation in EIA case reviews and maintain meeting order. Public groups can register to observe meetings and express opinions at meetings according to these guidelines. Opinion statements are generally limited to 3 minutes per person, with the chairperson able to adjust speaking time based on meeting circumstances.

316. Citizen Participation in Auditing

The audit agencies have aligned with international trends in recent years to focus on major government administration and strengthen the economy, efficiency, and effectiveness of audit performances. To make audit work more closely aligned with government administrative priorities that concern the public, "Citizen Participation in Auditing" is actively promoted, hoping to exercise effective accountability over the government and enhance public governance effectiveness through citizen participation." Citizen Participation in Auditing" is divided into one-way and two-way relationships based on the interaction mode between the audit agencies and citizens, described as follows:

(1) One-way relationship – The Audit Agencies Proactively Inform Citizens

In order to implement INTOSAI P20 Principle of Transparency and Accountability Principle 8, the National Audit Office has proactively published important audit result information on its global website and Open Data Platform to satisfy people's right to know. Important milestones and achievements are shown in Table 2-41.

Table 2-41 Overview of Important Results of Audit Agencies Actively Providing Information

Year	Important milestones and achievements
1994	Started publishing central government final audit reports.
1997	Started publishing Taipei City and Kaohsiung City local government final audit reports, financial audit result annual reports, and government audit annual reports.
2003	Started publishing central government semi-annual settlement audit reports.
2006	Started publishing audit laws, audit regulatory orders, organizational duties, addresses, phone/fax numbers, service mailboxes, administrative plans, business statistics, research reports, overseas visit reports, budget books, final account books, petition decisions, personal information retention and public construction procurement contracts according to The Freedom of Government Information Law.

Year	Important milestones and achievements
2009	Established the "Government Audit Information Release Operation Plan for the Audit Agencies in December 2009."
2010	Created the "Important Government Audit Information" section on the National Audit Office's Global Information Network website to publish important audit information such as "Agency Budget Execution," "The Audit Agencies Reports to Control Yuan," "The Audit Agencies Recommendations," "The Audit Agencies Statistics," and "Other Important Audit Cases" quarterly, monthly or weekly in February 2010; started publishing county/city final audit reports and township financial audits.
2015	Started uploading 4 major categories of data sets including the audit agencies annual budgets, important government audit information, final audit reports, and final account verification to Open Data Platform.
2022	Launched the"Annual Audit Report Inquiry Platform" in September 2022.
2025	Promoted the full digital publication of the "Government Audit Journal" and "Special Audit Reports," and provided free online access.

Data source: National Audit Office

(2) Two-way relationship – The Audit Agencies Consult Citizens

The UN's "Citizen Participation Practices Supreme Audit Agencies" in 2013 proposed 3 stages of Citizen Participation in Auditing, with two-way relationship mainly involving the audit agencies consulting citizens. Additionally, the INTOSAI Development Initiative (IDI)'s "Guidelines for Supreme Audit Agencies Stakeholder Engagement in Auditing" in 2017 also mentioned continuous planning of audit result information communication, establishing two-way communication channels, and implementing stakeholder participation in the audit process. The National Audit Office has proactively published audit results, including final audit reports. It has also established a civic participation section on its global website and expanded consultation with civic groups to promote two-way participatory auditing. This includes using questionnaire surveys and in-depth interviews, among other qualitative methods, to effectively implement two-way, two-stage Citizen Participation in Auditing. Important milestones are shown in Table 2-42.

Table 2-42 Overview of Important Results of Audit Agencies Consulting with Citizens

Year	Important milestones and achievements
2013	Open channels for audit feedback and public supervision: The "Recommendations for Audit Work" and "Public Supervisory" service mailboxes have been set up in the citizen participation section of the National Audit Office's website since 2013. The goal is to open two-way communication channels to collect feedback and valuable insights from stakeholders.
2014	Proactively consulting civil society organizations and experts: Since 2014, consultation with experts, scholars, and civil society organizations has been expanded for major cases or those concerning people's livelihoods. This consultation occurs during the planning, execution, and reporting stages and serves as a reference for drafting audit plans, collecting evidence, or writing audit reports. Expert consultation data is stored in the government audit management system.
2017	Conduct sampling/investigation communication meetings: Strengthened communication mechanisms with audited organizations during the initiation, duration, and conclusion phases of sampling/investigation work since 2017 based on the newly established "Guidelines for Audit Organizations" Sampling/Investigation Work Communication."
2022	Starting in October 2022, the number of cases processed and closed in the "Audit Suggestions" and "Public Supervision" mailboxes was made available to the public each month, and the actual data for processing by consulted experts and scholars (including civil associations) was published each quarter.

Data source: National Audit Office

§13(1)(b) Ensuring that the public has effective access to information;

317. Regarding effective channels that ensure the public has access to information, please refer to the response for Article 10.

§13(1)(c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;

318. Campus Character Education Program

(1) Based on the strategy of the National Integrity Building Action Plan to "promote integrity on campuses and deepen character education for students," universities are encouraged to offer courses related to rule of law education, incorporate

integrity, morality, and anti-corruption into their teaching materials for rule of law education on campus, and encourage the development of a distinctive campus culture of morality. Building on the existing foundation of morality and rule of law education, "integrity education" will be strengthened with a focus on public governance and integrity values, connecting government governance with social responsibility to combine compliance with the law, morality, and integrity into a complete system. Subsidies will also be provided for promoting moral education and further implementing projects on campuses.

(2) Including Anti-Corruption and Anti-fraud courses in Curriculum Guidelines

Integrating issues from across academic fields is an important feature of the Curriculum Guidelines of 12-Year Basic Education , and the "General Guidelines" have already included moral education and legal education as issues that should be appropriately integrated into course design for various fields and subjects. The learning objectives, learning topics,and substantial content on moral education and legal education issues, and relevant learning points in the social studies curriculum guidelines for civics all include "anti-corruption and anti-fraud" related content.

319. Campus Integrity and Ethics Promotion

To implement the anti-corruption education work required by the "UNCAC," the AAC first published an integrity education picture book, "The Awakening of the Sacred Mage," in 2022, written and illustrated by government employee ethics officers. In recent years, they have actively collaborated with Government Employee Ethics Units of the competent authorities to target students of different age groups, working with agencies, schools, and experts to creatively develop various integrity educational materials. These include picture books, animations, audiobooks, story collections, microfilms, and teaching materials combined with digital methods to integrate integrity awareness into curriculum or teaching content to deepen and popularize integrity education. To further expand campus integrity and ethics education, the AAC has joined forces with various Government Employee Ethics Units of the competent authorities in 2024 to strengthen the promotion of integrity and ethics education in high schools and colleges to reach students of all age groups.

§13(1)(d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to certain restrictions, but these shall only be such as are provided for by law and are necessary:(i)For respect of the rights or reputations of others;(ii)For the protection of national security or ordre public or of public health or morals.

320. For information disclosure restrictions, please refer to the response for Article 10, Subparagraph a of the self-assessment checklist.

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

321. From 2020 to the end of 2025, the implementation status of the Public Policy Online Participation Platform is as shown in Table 2-43.

Table 2-43 Overview of the the implementation status of the Public Policy Online Participation Platform

Platform Project	Results
Let's propose!	17,467 public proposals were submitted, 9,186 issues entered the petition phase after verification, and 200 cases were established (reaching 5,000 petitions).
Let's talk!	Policy Consultation: Ministries have proactively proposed 48 policy cases for public opinion. Draft Regulation Consultation: Ministries have proposed 6,825 draft regulations for public opinion.
Let's supervise!	Provides 2,342 ongoing government projects and 4,114 completed projects for public review.

Data source: National Development Council

322. Taipei City Government Citizen Participation Results

(1) From March 20, 2017, when the new i-Voting system was launched, to September 30, 2025, Taipei City Government has received a total of 483 proposals from the public and 22 proposals from government agencies.

(2) From 2017 to 2025, over 1.07 million people have participated in participatory budget voting held by Taipei City Government. Citizens can directly express their opinions on various public construction and community improvement plans by casting a vote, which also reflects the effectiveness of Taipei City's continuous efforts to promote citizen participation, make policies more transparent, and improve

the quality of decisions.

323. Anti-corruption Volunteer Results

As of 2025, there are a total of 26 units nationwide that utilize the anti-corruption volunteer teams, with 1,867 volunteers participating. The "Anti-Corruption Volunteer Service Network (ACVS)[50]" was established to provide various integrity service information and to help the public and anti-corruption volunteers understand their service effectiveness, build cohesion, and enhance volunteer achievement.

324. Ministry of Education Encourages Universities and College to Offer Legal Education Courses

The Ministry of Education encourages universities and college to offer courses related to anti-corruption, anti-bribery, ethics administration, law, civics, democracy, and constitutional governance are shown in Table 2-44.

Table 2-44 Statistics on courses on the theme of legal education offered by colleges and universities

Period	No. of Schools	No. of Courses	Students Enrolled
2022 (110 academic year)	147	5,064	262,573
2023 (111 academic year)	147	4,742	154,695
2024 (112 academic year)	145	4,768	237,784
2025 (113 academic year)	138	4,636	231,917

Data source: Ministry of Education

325. Ministry of Education's Supervision of Legal and Moral Education in Subsidized Schools at All Levels

The Ministry of Education supervised the promotion of legal and moral education in 326 subsidized schools at all levels in 2020, 322 schools in 2021, 332 schools in 2022, 346 schools in 2023, 339 schools in 2024, and 340 schools in 2025.

326. Campus Integrity and Honesty Promotion

(1) To further deepen integrity education, the AAC integrated digital methods and planned to establish an "Integrity Education Database Website"(https://acedu.aac.moj.gov.tw/cht/index.php (in Chinese)) in 2022, which

[50] ACVS chinese website address: https://acvs.aac.moj.gov.tw/cht/index.php?

comprehensively includes various creative and interesting integrity teaching materials collected and compiled by Government Employee Ethics Units, becoming an integrated platform for sharing educational resources available for promoting integrity education.

(2) In addition, the AAC has organized a variety of integrity education awareness campaigns together with subordinate government employee ethics units, and strengthened the implementation of integrity education for high school and college students. Related achievements are shown inTable 2-45.

Table 2-45 Overview of Major Integrity Awareness Campaigns on Campus

Organizer	Theme	Content
Ministry of Education	2023 National Senior High School Integrity Education Workshop	Through the National Senior High School Integrity Education Workshop, participants are trained to become Campus Integrity Ambassadors, encouraging them to actively promote integrity awareness within their schools.
Ministry of Finance	2024 New Generation Youth Integrity Forum: “Tax Policy Transparency, Sustainable Future”	Guide students in taxation and accounting programs on tax ethics and integrity/anti-corruption issues, encouraging them to pay attention to national fiscal policies, uphold integrity, and maintain awareness of quality management.
Ministry of Transportation and Communications	Seminar on Engineering Ethics and Legal Compliance – A Safeguard for New Engineers	Through industry-government-academia exchanges on engineering ethics and campus integrity, university students with engineering backgrounds are guided to develop a correct understanding of legal compliance and engineering ethics.
Tainan City Government	“The Road to Integrity: Reading Tainan 400 Historic Sites of Integrity”	High school students are guided by history and literature experts to learn about Tainan’s 400-year history of integrity, visiting historical sites and learning stories of integrity to promote the culture of integrity.
Taipei City Government	The 18th Integrity Cup Intercollegiate Debate Competition for Universities and Colleges	The topic of the debate, “Should Taiwan focus more on internal management/external supervision to reduce violations of sports ethics,” sparked a lively discussion that deepened understanding of sports ethics and behavioral norms.

Organizer	Theme	Content
Kaohsiung City Government	"2024 New Stars of Integrity - Integrity Short Video Empowerment Camp' High School Summer Camp	Guide high school students, through media trends and diverse club activities, to create short videos on integrity and promote integrity awareness in youth culture.
Taichung City Government	Towards Integrity - A Chronicle of Youthful Dance	Through an Integrity Dance Contest, teams from junior high schools, senior high schools, and universities are invited to collaboratively perform and interpret the meaning of integrity.

Data source: AAC

Article 13, paragraph 2

§13 (2)

Each State Party shall take appropriate measures to ensure that the relevant anti-corruption bodies referred to in this Convention are known to the public and shall provide access to such bodies, where appropriate, for the reporting, including anonymously, of any incidents that may be considered to constitute an offence established in accordance with this Convention.

A. Is your country in compliance with this provision?

327. Yes.

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

328. For information on whistleblowing channels and whistleblower protection, please refer to the response for Article 8, Paragraph 4.

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

329. For the implementation status of relevant measures, please refer to the response for Article 8, Paragraph 4.

II. Money-laundering (arts. 14, 52 and 58)

Article 14: Measures to prevent money-laundering

Article 14, subparagraph 1 (a)

§14 (1) (a)
Each State Party shall:
(a) Institute a comprehensive domestic regulatory and supervisory regime for banks and non-bank financial institutions, including natural or legal persons that provide formal or informal services for the transmission of money or value and, where appropriate, other bodies particularly susceptible to money- laundering, within its competence, in order to deter and detect all forms of money-laundering, which regime shall emphasize requirements for customer and, where appropriate, beneficial owner identification, record- keeping and the reporting of suspicious transactions;

A. Is your country in compliance with this provision?

330. Yes.

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

331. Anti-Money Laundering-Related Laws and Regulations in our Nation

(1) "Money Laundering Control Act"

(a) Our nation passed the "Money Laundering Control Act" legislation in 1996, making us one of the first countries in Asia to pass the specialized "Money Laundering Control Act." In 2016, major amendments were made to enhance the traceability of money laundering crimes, strengthen financial control measures, improve internal auditing and control, enhance international cooperation in anti-money laundering, and expand the scope of regulated entities and sanctions to enhance the anti-money laundering system, stabilize financial order, and align with international standards. Virtual asset service providers were included as regulated entities under the "Money Laundering Control Act," subjecting them to the Act's provisions regarding financial institutions.

(b) In 2018, amendments were made to strengthen the current anti-money laundering mechanism. Key points included specifying that lawyers, notaries, and accountants are subject to the "Money Laundering Control Act" in relation to fund planning; adding requirements for designated non-financial businesses and professions(DNFBPs) to establish risk-based anti-money laundering internal control and audit systems; clearly stating that central competent authorities should establish regulations for these non-financial businesses and professions to implement internal control and audit systems; and penalties for violations of internal control and audit system obligations; exempting business confidentiality obligations for financial institutions, designated non-financial businesses or professions, and their responsible persons, directors, managers, and employees; allowing central competent authorities of designated non-financial businesses or professions to adopt relevant preventive measures for high-risk countries or regions regarding money laundering or terrorist financing.

§14 (1) (a)

(c) The 2023 amendment again blocked and prevented the use of dummy accounts for money laundering and added Article 16 regarding corporate fines and extraterritorial jurisdiction for account collection crimes for legal persons. The "Money Laundering Control Act" was amended and promulgated on July 31 , 2024. Article 6 stipulates criminal penalties for third-party payment service providers who provide services without completing service capacity registration or those established overseas who provide services without registering a company or branch office and service capacity. Additionally, criminal penalties were added for money laundering crimes using third-party payment accounts under special money laundering offenses.

(d) Article 5 of our nation's current "Money Laundering Control Act" stipulates that financial institutions, financial leasing businesses, virtual asset service providers, designated non-financial businesses or professions, such as third-party payment service providers and other businesses or professionals whose business characteristics or transaction patterns are susceptible to money laundering, must verify customer identity, identify the beneficial owner (Article 8), maintain necessary transaction records when conducting domestic or international transactions (Article 10), report currency transactions above certain amounts and suspicious transactions to the MJIB (Taiwan's Financial Intelligence Unit) (Article 12), and establish anti-money laundering internal control and audit systems (Article 7).

(2) Anti-Money Laundering Regulations Authorized by the "Money Laundering Control Act" or Other Laws

Under the authorization of the "Money Laundering Control Act," "Foundations Act," [51] and "Financial Technology Development and Innovation Experimentation Act," central competent authorities have established separate anti-money laundering regulations for various institutions, businesses, and personnel[52], including financial institutions, agricultural financial institutions, financial leasing businesses, virtual asset service providers, jewelry businesses, land administration agents and real estate brokerages, lawyers, notaries, bookkeepers and tax filing agents, accountants, third-party payment services, electronic payment institutions, foreign worker remittance companies, and competent authorities handling specific foundations and financial technology innovation experiments. They have also established internal control and audit system implementation regulations[53] to clearly regulate

[51] The "Foundations Act" promulgated by the President in 2018, explicitly defines in Article 2 that a foundation must be a private legal person established for public-benefit purposes, approved by the competent authority, and registered with the court. Article 27 stipulates that the competent authority shall conduct anti-money laundering and counter-terrorism financing risk assessments of foundations that may be vulnerable to money laundering or terrorist financing due to their establishment purposes or operations, adopt risk-based inspection and other supervisory measures, and require participation in relevant educational training. It further authorizes the MOJ to formulate the "Regulations on Competent Authorities Governing Specific Foundations for Anti-Money Laundering and Counter-Terrorism Financing" in 2019.

[52] These include the "Regulations Governing Anti-Money Laundering of Financial Institutions," "Regulations Governing Anti-money Laundering of Agricultural Financial Institutions" amended and issued in 2018. Established "Regulations Governing Anti-Money Laundering of Financial Leasing Enterprises" in 2018, established "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Enterprises Handling Virtual Currency Platform or Transaction" in 2021, amended "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Jewelry Businesses," "Regulations Governing Anti-Money Laundering and Counter-Terrorism Financing for Land Administration Agents and Real Estate Brokerages," "Regulations on Anti-Money Laundering and Countering the Financing of Terrorism Operations Matters Conducted by Attorneys," "Regulations Governing Anti-Money Laundering and Counter-Terrorism Financing for Notaries Public," "Regulations Governing Anti-Money Laundering and Counter-Terrorist Financing for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents" in 2021, established "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Certified Public Accountants" in 2017, amended "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Certified Public Accountants" in 2020, established "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for the Third-Party Payment Enterprises" in 2022, Established "Regulations Governing Anti-Money Laundering and Countering Terrorism Financing of Financial Technology Innovative Experimentation" in 2019.

[53] These include the "Regulations Governing Internal Audit and Internal Control System of Anti-Money Laundering and Countering Terrorism Financing of Financial Leasing Enterprises," "Regulations Governing Internal Audit and Internal Control System of Anti-Money Laundering and Countering Terrorism Financing of Banking Business and Other Financial Institutions Designated by the Financial Supervisory Commission," "Regulations Governing Internal Audit and Internal Control System of Anti-money Laundering and Countering Terrorism of Agricultural Financial Institutions," "Regulations Governing Internal Audit and Internal Control System of Anti-Money Laundering and Countering Terrorism Financing of Securities and Futures Business and Other Financial Institutions Designated by the Financial Supervisory Commission" and "Regulations Governing Implementation of Internal Control and Audit System for Anti-Money Laundering and Countering Terrorism Financing of Insurance Companies, Post Offices Engaging in Simple Life Insurance Business and Other Financial Institutions Designated by the Financial Supervisory Commission."

various management and supervision measures for preventing money laundering.

332. Third-Party Payment Service Enterprise Anti-Money Laundering Work

(1) Based on the risk of third-party payment services being used for money laundering, the "Third-Party Payment Service Industry" was designated by the Executive Yuan on August 18, 2021, as a non-financial business or profession under Article 5, Paragraph 3, Subparagraph 5 of the "Money Laundering Control Act." The Ministry of Economic Affairs announced the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for the Third-Party Payment Enterprises" on January 28, 2022. After the MODA was established on August 27, 2022, according to the Executive Yuan's announcement Yuan-Tai-Gui-Zi No. 1110184307 dated August 24, 2022, the responsibilities listed in the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for the Third-Party Payment Enterprises" previously under the "Ministry of Economic Affairs" were transferred to the MODA starting August 27, 2022. The Regulations were subsequently retitled on November 29, 2024 as the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for for Enterprises or Persons Providing Third-Party Payment Services."

(2) The MODA launched the third-party payment service industry capacity registration system in July 2023 and completed the amendment of Article 5-1 of the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for the Third-Party Payment Enterprises," providing that third-party payment service providers shall apply for AML and Service Capability Registration in accordance with the procedures and methods designated by the MODA. Those approved after review shall be notified and announced by the MODA. Applicants are required to submit anti-money laundering and compliance declarations for registration, and their staffing and qualifications, track record, operational management capabilities, and financial status are reviewed. A consensus on inter-ministerial coordination has been reached with the FSC, whereby banks shall not accept account openings from third-party payment providers who have not completed capacity registration. For existing bank customers, providers who have not applied for capacity registration shall be considered high-risk and will no longer be provided with virtual account services. As of the end of 2025, a total of 52 providers were approved for capacity registration.

(3) According to the Ministry of Economic Affairs' company registration data, as of September 30th, 2025, approximately 14,391 companies and firms have registered third-party payment services in their business scope. However, having this registered business item does not necessarily mean the company is actually engaged in third-party payment services. There is a significant difference between the number of companies actually engaging in third-party payment services and registered companies. According to FSC's 2023 announcement, 7 third-party payment providers in Taiwan have daily average payment balances exceeding NT$1,000,000,000. They include LINE Pay, Pay2Go, NewebPay, ECPay, foodpanda, Uber Eats, and 91APP, all of which have passed capacity registration. Additionally, large e-commerce platforms that also operate third-party payment services, such as Yahoo Information, Fubon Media, Shopee, Ruten, and Rakuten Market, have all passed capacity registration. It is initially estimated that third-party payment providers who have passed capacity registration now cover the main market for general public use of third-party payment services.

(4) Although the registration system for third-party payment services is already a quasi-licensing system, for anti-money laundering management purposes, Article 6 of the "Money Laundering Control Act" further stipulates that third-party payment service businesses or personnel who have not completed anti-money laundering and service capacity registration with the central competent authority shall not provide third-party payment services. Violators shall be subject to imprisonment of up to 2 years, detention, or a fine of up to NT$5,000,000, or both.

(5) The MODA has developed the "Third-Party Payment Service Industry Anti-Money Laundering Guidelines Manual" along with its associated template to enhance the implementation of the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Third-Party Payment Enterprises." It also granted registered providers access to the Ministry of the Interior's household registration system and the beneficial owner database maintained by the Taiwan Depository & Clearing Corporation. The goal is to assist providers in their compliance efforts and effectively execute the Know Your Customer (KYC) procedures. Providers are required to fulfill their obligation to review customer websites (URLs) to reduce the risk of third-party payment services being used as tools for gambling, money laundering, fraud, and other illegal activities. The ministry will also develop relevant webpage detection tools to allow providers to conduct regular abnormality

detection of seller customers' webpages, preventing providers from secretly transforming into gambling platforms or selling special products after applying for third-party payment services.

(6) The MODA began conducting AML audits in the third-party payment services sector in August 2023 in accordance with the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Enterprises or Persons Providing Third-Party Payment Services," and achieved 100% audit coverage in 2024. A comprehensive on-site audit mechanism was launched in January 2025, showing strong commitment to management. The MODA invited the MJIB and national taxation bureaus of each area to conduct on-site AML audits. As of the end of 2025, on-site audits were conducted at the business premises of 57 providers (achieving 100% audit coverage). If any violations are found during an audit, the business will be immediately fined or its eligibility for capacity registration will be revoked in accordance with the law. To date, 10 providers have been fined a total of NT$2.83 million, in order to prevent criminal groups from entering the third-party payment services sector or using third-party payment service providers for money laundering.

§14 (1) (a)

333. Strengthening Anti-Money Laundering Work for Virtual Asset Service Providers (VASPs)

The amendment to the Money Laundering Control Act promulgated on July 31, 2024 added an AML registration system for VASPs to Article 6. Violators will be subject to criminal liability of imprisonment for up to two years. The FSC enacted the Regulations Governing Anti-Money Laundering Registration of Enterprises or Persons Providing Virtual Asset Services under the authorization from Article 6, Paragraph 2 of the same Act. The Regulations specify the application conditions, procedures, cancellation or revocation of registration, review mechanisms for the listing and delisting of virtual assets, mechanisms for preventing unfair transactions, methods for separating the custody of self-owned assets and client's assets, information systems and security, and wallet management mechanisms, effective from November 30, 2024.

334. Anti-Money Laundering Regulations for Electronic Payment Institutions

Electronic payment institutions must comply with the "Money Laundering Control Act," "Counter-Terrorism Financing Act," "Regulations Governing Anti-Money

Laundering of Financial Institutions," "Regulations Governing Internal Audit and Internal Control System of Anti-Money Laundering and Countering Terrorism Financing of Banking Business and Other Financial Institutions Designated by the Financial Supervisory Commission," and "Regulations Governing Reporting on the Properties or Property Interests and Locations of Designated Sanctioned Individuals or Entities by Financial Institutions." Additionally, The Bankers Association of the Republic of China has established the "Template for Electronic Payment Institutions' Anti-Money Laundering and Countering the Financing of Terrorism Guidelines," "Guidelines for Electronic Payment Institutions to Assess Money Laundering and Terrorist Financing Risks and Establish Related Prevention Programs," and "Patterns of Suspicious Money Laundering or Terrorist Financing Transactions" based on the preceding regulations, which have been submitted to the FSC for approval. Under the preceding regulations, electronic payment institutions are required to set up internal control systems focused on anti-money laundering and combating the financing of terrorism. These systems must receive approval from the board of directors, and any amendments must also undergo similar approval. The content must include identification, assessment, and management of money laundering and terrorist financing risks, establishment of written policies and procedures, and anti-money laundering and countering terrorist financing programs based on risk assessment results. The goal is to conduct regular reviews to prevent money laundering and terrorist financing.

335. Pursuant to Article 5, Paragraphs 1 to 3 of the Money Laundering Control Act, the Act is applicable to the following subjects:

(1) Financial institutions[54]: banks[55], trust and investment corporations, postal institutions handling savings and remittances and simple life insurance businesses[56], bills

[54] Including Banks; Trust and investment corporations; Credit cooperatives; Credit departments of farmers' associations; Credit departments of fishermen's associations; Agricultural Bank of Taiwan; Postal institutions handling postal savings, remittance businesses and simple life insurance business; Bills finance companies; Credit card companies; Insurance companies; Securities companies; Securities investment trust enterprises; Securities finance enterprises; Securities investment consulting enterprises; Centralized securities depository enterprises; Futures commission merchants; Trust enterprises; and Other financial institutions designated by the competent authorities in charge of the relevant industries.

[55] In 2017, the "Rules Governing Offshore Banking Branches" were revised and issued, stipulating that Offshore banking branches shall rigorously undertake customer due diligence (CDD) process in accordance with relevant anti-money laundering laws and regulations and self-regulatory norms of the Bankers Association, and include related compliance matters in their internal control and internal audit system.

[56] Chunghwa Post Co., Ltd., a state-owned enterprise wholly owned by the MOTC, operates businesses such as savings, remittance, and simplified life insurance. In 2003, the "Regulations Governing Postal Remittances and Savings Operations" were established, stipulating that anyone who violates the Money Laundering Control Act is prohibited from serving as the person in charge of Chunghwa Post's savings and remittance business. In 2022, the "Chunghwa

finance companies, credit card companies, insurance companies, securities firms, futures commission merchants, trust enterprises, etc.

(2) Financial leasing businesses and virtual asset service providers, subject to provisions regarding financial institutions.

(3) Designated non-financial businesses or professions:

- Jewelry businesses
- Land administration agents and real estate brokerages engaging in real estate transaction-related activities.
- Lawyers, notaries, and accountants when preparing for or conducting transactions for clients involving real estate purchases and sales, asset management, accounts, etc[57].
- Trust and company service providers when preparing for or conducting transactions related to legal entity preparation or establishment, serving as or arranging others to serve as company directors[58], etc.

§14 (1) (a)

(4) Third-party payment service providers

(5) Other businesses or professionals whose business characteristics or transaction patterns are susceptible to money laundering.

336. Customer Identity Verification

(1) According to Article 8 of the "Money Laundering Control Act," financial institu-

Post Co., Ltd. Directions for Preventing Money Laundering and Terrorist Financing" were established. The Directions contain relevant operational regulations on procedures for verifying customer identity, identifying and verifying the beneficial owners, continuous monitoring of accounts and transactions, record-keeping, reporting of currency transactions above a certain amount, and reporting of suspected money laundering or terrorist financing transactions. In order to strengthen the regulations on the verification of customer identity, verifying the beneficial owners, keeping records and reporting suspected money laundering or terrorist financing transactions, the "Operating Procedures for Preventing Money Laundering and Combating Terrorist Financing in Savings and Remittance Business" and the "Operating Procedures for Preventing Money Laundering and Combating Terrorist Financing in Life Insurance Business" were established for post offices engaging in postal remittances and simple life insurance businesses.

[57] Including Purchasing and selling real estate; Managing of client money, securities or other assets; Management of bank, savings or securities accounts; Organization of contributions for the creation, operation or management of companies; Creation, operation or management of legal persons or agreements, and buying and selling business entities.

[58] Including Acting as a formation agent of a legal person; Acting as or arranging for another person to act as a director or secretary of a company, a partner of a partnership, or a similar position in relation to other legal persons; Providing a registered office, business address, accommodation, correspondence or administrative address for a company, a partnership, a trust or any other legal persons or arrangement; Acting as or arranging for another person to act as a trustee of a trust or performing the equivalent function for another form of legal arrangement; Acting as or arranging for another person to act as a nominee shareholder for another person.

tions and designated non-financial businesses or professions must implement customer identity verification procedures, including beneficial owner review. For customers or beneficiaries who are current or former domestic or foreign government or international organization politically exposed persons, their family members, and close associates, risk-based enhanced customer due diligence procedures must be implemented.

(2) Financial Institutions"Regulations Governing Anti-Money Laundering of Financial Institutions"

(a) Financial institutions must undertake customer due diligence (CDD) measures in the following circumstances (Article 3, Paragraph 2):

- When establishing business relationships with customers
- When conducting occasional transactions above certain amounts (NT$500,000 or more), certain quantities of stored value cards (50 or more), cross-border remittances of NT$30,000 or more (including equivalent foreign currency)
- When discovering suspicious money laundering or terrorist financing transactions
- When doubting the truthfulness or adequacy of previously obtained customer identification data

(b) CDD measures (Article 3, Paragraph 4)[59]:

- Identify and verify customer identity using reliable, independent source documents, data, or information, and retain copies of identification documents or records.
- For transactions conducted by agents, verify the fact of agency and identify and verify the agent's identity using reliable, independent source documents, data, or information, and retain copies of identification documents or records
- Identify the customers' beneficial owners and verify their identity using reasonable measures, including using reliable source data or information.

[59] Customer due diligence procedures for e-payment accounts shall be conducted in accordance with the relevant provisions of the "Regulations Governing Identity Verification Mechanism and Transaction Amount Limits of Electronic Payment Institutions." Amendments made in 2021 introduced additional requirements concerning customer identification procedures for contracted institutions and registered stored-value cards, credit review mechanisms, transaction limits, and record-keeping obligations, thereby strengthening the customer identification framework for electronic payment institutions. The amendments also established transaction limits for domestic and cross-border small-amount remittance transactions.

- CDD should include understanding the purpose and nature of the business relationship.

(c) For customers who are legal persons, organizations, or trustees, customer identity should be verified, and the beneficial owner identified through the following methods (Article 3, Paragraphs 5 to 7):

- Understand the customer's or trust's (including similar legal arrangements) business nature, obtain relevant information (such as name, legal form, proof of existence, authority documents, names of senior management, and office address) to identify and verify customer identity
- For legal person customers, understand whether they can issue bearer shares, and take appropriate measures for customers who have issued bearer shares to ensure updates of their beneficial owner.
- Understand the ownership and control structure of the customer or trust, identify natural persons who directly or indirectly hold more than 25% of corporate shares or capital, identify natural persons who exercise control through other means, or identify senior management personnel to identify customer beneficial owner, and take reasonable measures to verify.

(d) Financial institutions may not establish business relationships or conduct occasional transactions with customers before completing CDD measures (Article 3, Paragraph 9)

(e) Financial institutions' shall determine the extent of applying CDD and ongoing due diligence measures based on a risk-based approach. For high-risk situations, senior management approval must be obtained before establishing or adding business relationships, and reasonable measures should be taken to understand customer wealth and fund sources, and enhanced ongoing monitoring should be adopted for business relationships (Article 6)

(3) Third-Party Payment Service Providers"Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for the Enterprises or Persons Providing Third-Party Payment Services"

(a) Third-party payment service providers must implement customer identity verification measures according to the following regulations (Article 7):

i. Customer identity must be verified in the following circumstances:

- When establishing or maintaining business relationships with seller customers
- When providing payment collection services to buyer customers for amounts of NT$50,000 or more per transaction. However, this does not apply to credit card payments under NT$200,000 per transaction.
- When discovering suspicious money laundering or terrorist financing payment collections.
- When doubting the truthfulness or adequacy of previously obtained customer identification data

ii. Customer identity verification should be conducted through the following methods:

- Identify and verify customer identity using reliable, independent source documents, data, or information, and retain records of these identification documents.
- Customer identity verification measures should include understanding the purpose and nature of the business relationship and obtaining relevant information as appropriate.

iii. For customers who are legal persons, organizations, or trusts, understand the customer's business nature and its beneficial owner(s),and obtain relevant information to verify the identities of the customer and its beneficial owner(s).

iv. For cases where customer identity verification procedures cannot be completed, consider reporting suspicious money laundering or terrorist financing transactions related to that customer

v. When suspecting a customer or transaction may involve money laundering or terrorist financing and reasonably believing that performing customer identity verification procedures might tip off the customer, these procedures may be skipped in favor of reporting suspicious money laundering or terrorist financing transactions

(b) When third-party payment service providers implement customer identity verification measures and ongoing review mechanisms as specified in Article 7, Paragraph 2, and the Article 9, they shall determine their implementation intensity based on a risk-based approach, including (Article 10):

i. For high-risk situations, they shall strengthen customer identity verification or ongoing review measures, which must include at least the following enhanced

measures:

- Obtain senior management approval before establishing or adding new business relationships.
- Take reasonable measures to understand the customer's wealth and source of funds. The source of funds refers to the substantial source that generates the funds.
- Implement enhanced ongoing monitoring of business relationships.

ii. For customers from high-risk countries or regions, enhanced measures commensurate with their risk shall be adopted.

iii. For lower-risk situations, simplified measures may be adopted, and such simplified measures should be commensurate with their lower risk factors. However, simplified customer identity verification measures may not be adopted in the following situations:

- Customers from high-risk countries or regions.
- Where there is a suspicion of ML/TF in relation to the customer or the transaction.

§14 (1) (a)

(4) Businesses or individuals providing virtual asset services(VASP) –"Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Enterprises or Persons Providing Virtual Asset Services"-

VASP are similar to the standards and measures of financial institutions, but some regulations are more stringent. For example, customer identity verification is required for temporary transactions equivalent to or exceeding NT$30,000 or multiple related temporary transactions totaling NT$30,000 or more. (Article 3 provisions)

337. Major Shareholder Information Disclosure

(1) Company Major Shareholder Information

(a) The "Company Act" was amended and promulgated on August 1, 2018, to support this anti-money laundering policy and increase legal person (company) transparency. Article 22-1 requires companies to disclose major shareholders holding more than 10% of total issued shares or capital and upload this information to an electronic platform. By employing information system cross-referencing, a robust anti-money laundering system can be established, thereby enhancing anti-money

laundering measures. The central competent authority conducts regular inspections. If a company fails to report or reports false information and does not make corrections within the time limit specified by the central competent authority, the director representing the company shall be fined between NT$50,000 and NT$500,000. If corrections are still not made after a second notice period, consecutive fines between NT$500,000 and NT$5,000,000 shall be imposed until corrections are made. In serious cases, the company registration may be revoked. The penalties shall be noted sequentially on the information platform.

(b) Currently, the reporting rate is approximately 90%, which helps increase company transparency and provides information about companies' beneficial ownership structures. Furthermore, through financial institutions and designated non-financial business and professions (DNFBP) inquiry and abnormal feedback mechanisms, the accuracy of relevant information can be reflected in a timely manner.

(c) According to Article 22-1, Paragraph 1 of the Company Act: "A company shall report annually the names… of its directors, supervisors, managerial officers, and shareholders holding more than 10 percent of the total shares of a company to the information platform established or designated by the central competent authority by way of electronic transmission. provided, however, that such report shall not apply to a company with certain qualifications." Article 7 of the Regulations Governing Reporting and Management of Information on Article 22 Bis of the Company Act provides that: "The companies that are not applicable to Article 22-1 of the Act mentioned in the proviso of Paragraph 1, Article 22-1 of the Act shall be limited to the following paragraphs. 1. A company provided in Paragraph 1, Article 3 of the State-Owned Enterprise Management Act.2. A company offering its shares to the public.3. Other companies announced by the central competent authority jointly with the Ministry of Justice."

(d) In principle, all non-public companies (except those specified in Article 3, Paragraph 1 of the "State-Owned Enterprise Management Act" and other companies announced by the central competent authority in conjunction with the MOJ) must report information about directors, supervisors, managers, and shareholders holding more than ten percent of total issued shares or total capital in accordance with Article 22-1 of the Company Act.

(2) Regulations on Disclosure of Major Shareholders' Equity in Public Companies

According to the "Regulations Governing Information to be Published in Annual Reports of Public Companies" authorized by Article 36, Paragraph 4 of the "Securities Exchange Act," companies are required to disclose shareholders with 5% or more shareholding or the top 10 shareholders and their shareholdings. If the company's directors or supervisors are representatives of legal person shareholders, they must further disclose the names and shareholding percentages of the top 10 shareholders of that legal person shareholder down to 2 levels according to the preceding regulations.

338. Record Keeping

(1) According to Articles 8 and 10 of the "Money Laundering Control Act," financial institutions and designated non-financial businesses or persons must retain data obtained from customer identification procedures and necessary transaction records for domestic and foreign transactions; these must be kept for at least 5 years.

(2) Articles 12, 13, and 15 of the "Regulations Governing Anti-Money Laundering of Financial Institutions" establish detailed regulations requiring financial institutions to maintain accounting documents, records of customer interactions and transactions, and keep original copies of customer identification records, transaction documents, and reports to the Investigation Bureau for at least 5 years.

339. Suspicious Transaction Reporting

(1) According to Article 13 of the "Money Laundering Control Act," financial institutions and designated non-financial businesses or persons shall report to the MJIB transactions suspected of the following crimes, including incomplete transactions:

(a) Money laundering.

(b) Receipt, possession, or use of property or property interests without reasonable sources and significantly disproportionate to income, involving using false names to open bank accounts, improperly obtaining others' bank accounts, or circumventing anti-money laundering procedures.

(2) According to the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for the Enterprises or Persons Providing Third-Party Payment Services," A third-party payment enterprise shall report to the MJIB pursuant to paragraph 1 of Article 13 of the Act when a transaction includes any of the following circumstances, which raise suspicion of ML/TF and the same shall apply to attempted transactions (Article 12):

(a) When the third-party payment enterprise provides the service of collecting and making payments for online real transactions as an agent for the seller-side customer, and the seller-side customer cannot provide a proof of a substantive online transaction, or the explanation provided is obviously not true.

(b) After the entrusted relationship with the seller-side customer is ended, the third-party payment enterprise discovers that the customer denies the transaction, or that no such customer exists, or that there are sufficient evidences or facts to prove that the customer's name was falsely used by someone else.

(c) The buyer-side customer, without due reason, conducts non-credit card transactions with an amount slightly lower than NT$50,000, or pays an amount slightly lower than NT$200,000 by credit card, multiple times or consecutively.

(d) The customer conducts an unusual transaction, and such transactions do not appear to be commensurate with the customer's status and income or are unrelated to the nature of the customer's business.

(e) The customer is a natural person, legal person or group that has been announced and sanctioned by the MOJ pursuant to the Counter-Terrorism Financing Act, or a country announced by the MOJ, or a terrorist organization or a terrorist recognized or investigated by an international organization.

(f) The transaction is suspected to be involved with any terrorist activity, terrorist organization, terrorism financing or financing of proliferation.

(g) Other transactions which raise suspicion of money laundering or terrorist financing.

(3) Additionally, the standards for identifying suspicious illegal or obviously abnormal transactions of deposit accounts and the procedures for suspending accounts are handled according to the "Regulations Governing the Deposit Accounts and Suspicious or Unusual Transactions"[60] revised and promulgated in 2014.

[60] If a member of the public is defrauded and transfers funds ,as instructed,to the deposit account of an unknown person, the bank shall, in accordance with Article 3 and Article 5, Paragraph 1, Subparagraph 2 of the "Regulations Governing the Deposit Accounts and Suspicious or Unusual Transactions," upon notification from a court, prosecutors' office, or judicial police authority, designate the deposit account as a alert account and notify the Joint Credit Information Center to suspend all transaction functions of the account. The transferred funds will then be returned to the remitting bank. As enterprises that require special permits, banks bear social responsibilities. Therefore, for accounts suspected of having abnormal transactions, Article 5, Paragraph 2, Subparagraph 1 of the same regulations stipulates that banks shall "investigate and continuously monitor such accounts." This includes strengthening customer identification procedures, conducting investigations by telephone, letter, on-site verification, or information systems to assist in investigation and monitoring. For accounts found to have engaged in illegal activities through investigation and monitoring, banks must request investigation by judicial and police authorities, and banks also

340. Internal Control and Audit System

(1) According to Article 7 of the "Money Laundering Control Act," financial institutions and designated non-financial businesses or persons shall establish internal control and audit systems for anti-money laundering based on money laundering and terrorist financing risks and business scale. This includes operations and control procedures for preventing money laundering and combating terrorist financing, on-the-job training, appointing dedicated personnel for coordination and supervision, preparing and regularly updating risk assessment reports for anti-money laundering and combating terrorist financing, and audit procedures.

(2) The implementation regulations for internal control and audit systems of various financial institutions authorized under this article include:

(a) Internal control and governance: stipulate that the board of directors and senior management must understand their money laundering and terrorist financing risks and the operation of their Anti-Money Laundering and Combating the Financing of Terrorism (AML/CFT) program, and take measures to create a culture that values AML/CFT.

§14 (1) (a)

(b) The board of directors should appoint one senior executive as the dedicated supervisor, giving sufficient authority for the second line of defense of AML/CFT, reporting to the board of directors and supervisors at least semi-annually.

(c) Financial institutions with overseas branches should develop group-level AML/CFT programs, including policies and procedures for sharing information within the group for AML/CFT purposes.

(d) Overseas business units should have adequate AML/CFT personnel and appoint one person as supervisor responsible for implementing AML/CFT compliance matters.

341. Penalties

If regulated entities violate the aforementioned provisions of the "Money Laundering Control Act," the central competent authority shall impose a fine between NT$500,000 and NT$10,000,000 on such financial institutions. The competent authorities shall impose a fine between NT$50,000 and NT$5,000,000 on such designated non-financial businesses or persons and may impose consecutive penalties.

have the power to suspend transactions.

342. Money Laundering/ Terrorist Financing/ Proliferation Financing Risk Assessment

(1) Our nation conducted its first national-level money laundering and terrorist financing risk assessment between 2017 and 2018. Subsequently, based on the predicate crime threats and industry/sector vulnerabilities identified at that time, Taiwan progressively strengthened and modified its anti-money laundering and counter-terrorist financing related policies, systems, and frameworks in accordance with international standards.

(2) Given the constantly evolving nature of money laundering and terrorist financing patterns and the need for countries to keep their understanding of risks and risk mitigation strategies current, our nation's 2021 national money laundering, terrorist financing, and proliferation financing risk assessment methods and content were updated and adjusted accordingly. This included expanding participating units and personnel, strengthening domestic and international data collection, conducting first-time proliferation financing risk assessment using a methodology tailored for Taiwan, adding new assessment areas, including "underground banking," "virtual asset industry," "online gaming businesses," "art auction houses," "automobile trading (including used cars)," and "pawnshop " as emerging or yet-to-be-understood money laundering and terrorist financing channels.

(3) In 2024, Taiwan completed its third National ML/TF/PF risk assessment. With the support of external consultants, a new methodology was introduced to assess control measures, examining implementation effectiveness across the public and private sectors at both national and industry/sector levels. This enabled a more refined assessment of residual risks and provided the basis for the national strategy and action plan. The scope was also expanded in line with regulatory amendments. In response to the December 2021 amendments to the Regulations Governing Anti-Money Laundering of Financial Institutions, foreign migrant worker remittance companies were included within the scope of the assessment. In addition, pursuant to the amendments to the MLCA promulgated on 31 July 2024, the "virtual asset industry" was revised to "enterprises or persons providing virtual asset services (virtual asset service providers, VASPs)" and the "third-party payment service industry" was revised to "enterprises or persons providing third-party payment services (third-party payment service providers)." Furthermore, following the revisions to FATF Recommendations 24 and 25, foreign legal persons and foreign legal arrangements/trusts were included in the assessment for the first time.

343. Prohibition of Underground Remittance and Illegal Foreign Exchange Trading

(1) Article 29, Paragraph 1 of "The Banking Act of The Republic of China" [61] and Article 22 of the "Foreign Exchange Regulation Act" [62] provide provisions for prohibiting underground remittance and illegal foreign exchange transaction.

(2) Underground remittance is a high-risk criminal type for third-party money laundering in our nation and is related to our nation's anti-money laundering work. According to "Financial Action Task Force (FATF) Recommendation 14," money transfer service providers should obtain licenses or register and shall be subject to anti-money laundering compliance supervision. Countries should take action to investigate and penalize unlicensed or unregistered money transfer service providers. Since its amendment and promulgation in 1975, "The Banking Act of The Republic of China" has listed deposit-taking and remittance businesses as bank-exclusive businesses subject to high-level supervision. According to Article 29 of the same Act, non-banks shall not conduct domestic or foreign remittances. Violators shall be subject to criminal penalties.

§14 (1) (a)

(3) To combat underground remittance activities, the government has taken relevant proactive measures, including continuously improving relevant regulations, strengthening control over illegal funds through pertinent provisions of the "Money Laundering Control Act" and "The Banking Act of The Republic of China," actively cooperating with international financial supervisory authorities, participating in global organizations such as FATF, sharing information and resources to jointly combat transnational illegal money flows, and strengthening law enforcement through criminal investigations of personnel and institutions involved in underground remittance by judicial police agencies. Foreign exchange business in Taiwan is a licensed business that cannot be conducted without the competent authority's permission. Article 22 of the Foreign Exchange Regulation Act stipulates criminal liability for those who engage in illegal foreign exchange transactions as

[61] Article 29, Paragraph 1 of "The Banking Act of The Republic of China" stipulates that, unless otherwise provided by law, non-banks shall not handle domestic or foreign remittances.

[62] Article 22 of "Foreign Exchange Control Act" stipulates that, People who engage in foreign exchange transactions illegally as a regular profession shall be sentenced to imprisonment for not more than three years, short-term imprisonment, and/or a criminal fine that amounts to their total business turnover; the foreign exchange and the payment or proceeds thereof shall be confiscated as well. In case the representative of a juristic person, the agent of a juristic person or a natural person, or the employee or business associate of a juristic person in another capacity violates the provision stipulated in the preceding paragraph while conducting business, the juristic person or natural person shall be fined the same amount as imposed on the offender.

a regular profession.

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

344. 2024 National Money Laundering, Terrorist Financing and Proliferation Financing Risk Assessment Report Key Findings and Recommendations

https://www.amlo.moj.gov.tw/1461/31062/1482/43311/post (in Chinese)

https://www.amlo.moj.gov.tw/1461/31062/1482/45530/post (in English)

(1) Assessment of ML threats revealed that Taiwan faces very high threats from 10 major types of crime: drug trafficking, fraud, organized crime, tax crimes, securities crimes, illegal gambling, underground banking, smuggling, corruption and bribery, and intellectual property crimes. Third-party ML is classified as a high-threat crime.

(2) The assessment of ML vulnerabilities revealed that Taiwan's environment characterized by democracy, freedom, active financial and economic development, and a wide variety of consumer payment instruments—makes certain sectors more susceptible to abuse for ML activities. Industries/sectors with very high vulnerabilities include the following: offshore banking units (OBUs), virtual asset service providers, and domestic banks. Industries/sectors with high vulnerabilities include 12 units: offshore securities units (OSUs), foreign bank branches in Taiwan, offshore insurance units (OIUs), securities firms, jewelry businesses, postal institutions handling savings and remittances, life insurance companies, accountants, lawyers, third-party payment service providers, real estate brokerages, and agricultural financial institutions.

(3) Financial institutions have largely adopted digital tools to enhance execution efficiency. Not only pure online banks but also traditional financial institutions are accelerating the development and use of digital technology to implement anti-money laundering measures to strengthen compliance efficiency. These measures include using information systems to replace manual execution and monitoring, such as introducing automated transaction monitoring technology to identify suspicious transactions or conduct early warning screening. Through the use of digital innovation methods, they strengthen financial institutions' compliance capabilities and implement risk-based anti-money laundering measures.

345. Statistics on the Number and Amount of Inspections and Penalties Imposed

(1) Competent authorities regularly conduct on-site and off-site inspections. For example, the FSC reviews whether accounting firms have established and regularly updated risk assessments covering clients, products, services, distribution channels, and geographic factors; the establishment of internal control systems; and whether they have conducted general or enhanced customer due diligence (CDD) in accordance with risks. From 2020 to the end of September 2025, there were 9 penalty cases against banks for anti-money laundering violations with total fines of NT$65,500,000, 27 penalty cases against securities and futures firms and accountants related to anti-money laundering regulations with total fines of NT$14,410,000, and 7 penalty cases against insurance companies for anti-money laundering violations with total fines of NT$4,300,000.

(2) Statistics on the number of inspections and penalties imposed by various competent authorities are shown in Table 2-46.

Table 2-46 Statistics on the number of inspections and penalties imposed by various competent authorities

Number of Inspections and Penalties Imposed by the FSC on Financial Institutions and Accounting Firms				
Year	On-site Inspections (times)	Off-site Inspections (times)	Number of Penalties	Amount of Penalties (NT$)
2022	253	1	1	200,000
2023	287	0	9	17,800,000
2024	327	0	6	3,000,000
2025	176	0	0	0
Agricultural Financial Institutions				
Year	On-site Inspections (times)	Off-site Inspections (times)	Number of Penalties	Amount of Penalties
2022	165	0	0	0
2023	191	0	1	400,000
2024	201	0	1	500,000
2025	153	0	1	500,000

Chunghwa Post Co., Ltd.				
Year	On-site Inspections (times)	Off-site Inspections (times)	Number of Penalties	Amount of Penalties
2022	2	0	0	0
2023	1	0	0	0
2024	3	0	0	0
2025	2	0	0	0
Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents				
Year	On-site Inspections (times)	Off-site Inspections (times)	Number of Penalties	Amount of Penalties
2021	9	34	0	0
2022	10	33	0	0
2023	17	36	0	0
2024	17	36	0	0
Land Administration Agents and Real Estate Brokerages				
Year	On-site Inspections (times)	Off-site Inspections (times)	Number of Penalties	Amount of Penalties
2022	2	40	0	0
2023	2	40	0	0
2024	4	40	0	0
2025. 01-09	To be executed in December	85	N/A	N/A
Anti-Money Laundering Inspection Operations for Third-Party Payment Providers[63]				
Year	On-site Inspections (times)	Off-site Inspections (times)	Number of Penalties	Amount of Penalties
2022	0	0	0	0
2023	5	18	0	0
2024	25	30	0	0
2025	57	0	10	2,830,000

Data source: FSC, Agricultural Finance Agency , Ministry of Agriculture, MOTC, Ministry of Finance, Ministry of the Interior, MODA

[63] As of December 31, 2025, on-site audits have been conducted at the business premises of 57 providers. If any violations are found during an audit, the company will be immediately fined or its eligibility for capacity registration will be revoked in accordance with the law. To date, 10 providers have been fined a total of NT$2.83 million, and the audit coverage is expected to reach 100% on December 31 2025, in order to prevent criminal groups from entering the third-party payment services sector or using third-party payment service providers for money laundering.

346. AMLD and the Criminal Investigation Bureau , National Police Agency,Ministry of the Interior (CIB) have established a joint project in response to the Executive Yuan's New Generation Anti-Fraud Strategy Action Guidelines. Under this project, AMLD conducts immediate analysis of suspicious transaction reports (STRs) related to fraud cases and proactively expands the dissemination of relevant financial intelligence to the CIB for investigation and follow-up action. As a result, the number of disseminated cases in 2023 significantly increased. Statistics on the number of suspicious transaction reports are shown in Table 2-47.

Table 2-47 Statistics of Suspicious Transaction Reports

Year	Financial Institutions	Financial Leasing Industry	Virtual Asset Service Providers	Jewelry Business	Land Administration Agents and Real Estate Brokers	Attorneys	Notaries	Accountants and Bookkeepers	Third-Party Payment Service Providers	Total Cases
2022	24,402	2	227	0	6	0	23	63	1	24,724
2023	28,922	7	447	2	41	0	28	68	156	29,671
2024	29,235	8	915	2	8	1	8	64	319	30,560
2025	31,255	2	656	1	6	3	14	29	862	32,828

Data source: MJIB

347. To prevent illegal funds from influencing the joint presidential and legislative elections held in January 2024, the Taiwan High Prosecutors Office launched a nationwide law enforcement operation targeting "underground remittance," "election gambling," and "fraud syndicate money laundering operations" from July 3, 2023 to July 12, 2023. This operation resulted in 42 cases investigated, involving 169 suspects, with 17 people detained and 38 released on bail for violations of the "Organized Crime Prevention Act" and other charges. Meanwhile, the remaining defendants were subject to restrictions on residence and other measures. The total amount of remittance or money laundering discovered was approximately NT$15,600,000,000 (inward remittance about NT$1,800,000,000; outward remittance about NT$2,100,000,000; gambling or fraud group money laundering about NT$11,700,000,000), primarily involving mainland China and Southeast Asian regions.

Article 14, subparagraph 1 (b)

§14 (1) (b)

(b) Without prejudice to article 46 of this Convention, ensure that administrative, regulatory, law enforcement and other authorities dedicated to combating money-laundering (including, where appropriate under domestic law, judicial authorities) have the ability to cooperate and exchange information at the national and international levels within the conditions prescribed by its domestic law and, to that end, shall consider the establishment of a financial intelligence unit to serve as a national centre for the collection, analysis and dissemination of information regarding potential money-laundering.

A. Is your country in compliance with this provision?

348. Yes.

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

349. Taiwan's anti-money laundering, counter-terrorist financing, and counter-proliferation financing involve competent authorities from nearly all administrative and judicial departments. In terms of legal framework and policy, the MOJ has been the governing authority. It has established the "Money Laundering Control Act" and "Counter-Terrorism Financing Act" and coordinated various departments to formulate policies. Relevant competent authorities are as follows:

(1) Regarding prevention measures, various financial institutions, non-financial businesses, and personnel are jointly supervised by different departments. For example, financial institutions are overseen by the FSC; the Agricultural Finance Agency, Ministry of Agriculture; and the Central Bank. Designated non-financial businesses or persons are supervised by the Department of Prosecutorial Affairs, MOJ; the Securities and Futures Bureau, FSC; the Department of Land Administration, MOI; the Administration of Commerce, MOEA; the Administration of Digital Industry, MODA; the Civil Department, Judicial Yuan; and the Taxation Administration, Ministry of Finance. Central authorities related to non-profit organizations include the Ministry of the Interior, the Ministry of Health and Welfare, the Ministry of Education, and the Ministry of Culture.

(2) For law enforcement, there are the MOJ's prosecutors offices at all levels, MJIB, AAC, and Administrative Enforcement Agency; the Judicial Yuan's Criminal Department and courts at all levels; the Ministry of the Interior's National Police Agency and the National Immigration Agency; the Coast Guard Administration of the Ocean Affairs Council; and the AMLD of the Ministry of Justice serving as the Financial Intelligence Unit.

(3) For international cooperation, there are the Department of International and Cross-Strait Legal Affairs, the MOJ; the Mainland Affairs Council, Ministry of Foreign Affairs; and international cooperation departments of various ministries. Additionally, relevant ministries and agencies are involved in terrorist financing and proliferation financing issues.

350. Financial Intelligence Unit (FIU)

(1) The AMLD was established in 1997 as the FIU of Taiwan in accordance with "Money Laundering Control Act," "Organic Act for Investigation Bureau, Ministry of Justice," "Regulations for Department Affairs of MJIB," and "MJIB Operational Regulations on Matters relevant to AML and CFT .AMLD receives financial intelligence from financial institutions and designated non-financial businesses or persons, analyzes and processes such intelligence, disseminates operational analysis reports which reflect suspected activities to competent authorities, such as domestic law enforcement, security, intelligence, judicial, and other relevant authorities, AMLD also exchanges financial intelligence with foreign FIUs spontaneously or upon request according to the "Money Laundering Control Act" and related regulations.

§14 (1) (b)

(2) On July 31, 2024, referring to FATF recommendations and the UK's Proceeds of Crime Act 2002, the new Article 17 of the amended "Money Laundering Control Act" in Taiwan was passed by the Legistrative Yuan, which grants FIU the authority to collection, process, and utilization of financial intelligence for the purpose of AML/CFT. According to this Article, the FIU is empowered to analyze financial intelligence filed by reporting entities. To conduct such analysis, the FIU may request relevant information from public and private sectors. Additionally, the FIU may disseminate operational analysis reports which reflect suspected activities to competent authorities for proceeding criminal investigation, asset recovery, en-

hancement of AML meassures, stabilization of the financial system, and strengthening international cooperation.

351. Domestic Inter-agency Information Exchange

(1) When the FIU analyzes financial intelligence filed by reporting entities and finds it relating to integrity or corporate corruption and malfeasance cases handled by prosecutors' office or other judicial authorities, the FIU would proactively disseminate operational analysis reports to that agency with indication of the requirements of intelligence purpose onlyconfidentiality.

(2) Prosecutors or other judicial authorities may also query the FIU for specific targets' financial intelligence data for specific periods when investigating integrity or corporate corruption and malfeasance cases or may request the FIU to handle international transmission and exchange of related financial intelligence with foreign FIUs.

(3) Domestic relevant agencies (such as prosecutors' offices at all levels, the Criminal Investigation Bureau, the MJIB, and other procuratorial or law enforcement agencies) may also request via online submission system or letters the FIU to assist in querying specific targets' financial intelligence for criminal investigations.This procedure effectively promotes information sharing.

352. Cross-border Information Exchange

As the national FIU, AMLD is a member of the Egmont Group (EG) and conducts cross-border information exchange and international cooperation according to Article 28 of the "Money Laundering Control Act," "Regulations for Departmental Affairs of MJIB," and " MJIB Operation Regulations on Matters relevant to AML and CFT." Please refer to Paragraph 5 of the Article 14 of the Act.

353. Public-Private Sector Exchange

The AMLO and AMLD to strengthen public-private partnership, in particular forstering information sharing between public and private sector. AMLD established and officially launched the AML/CFT/CPF Information Sharing Platform on September 26, 2022. The Platform's participants include reporting entities under Article 5 of the "Money Laundering Control Act" (or relevant industry associations), domestic law enforcement agencies, supervisory authorities (such as the FSC and MODA), and administrative agencies (such as the Customs Administration and the National Taxation Bureau). The public sector participants of the Platform (including the FIU) regularly

update AML/CFT/CPF risk information with de-identified cases on the platform for reference of public and private sector participants.

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

354. Statistics on Information Exchange between Our National FIU and Foreign FIUs (refer to Article 14, Paragraph 5)

355. Status of AML/CFT Cooperation Agreements/Memoranda of Understanding between Our Nation's FIU and Other Jurisdictions' FIUs (refer to Article 14, Paragraph 5)

356. Statistics on the financial intelligence received and analyzed by AMLD, as well as the dissemination of its analytical results to relevant domestic authorities over the past 4 years, are shown in Table 2-48.

Table 2-48 Statistics of disseminating operational analysis reports to competent authorities

Statistical Period	Number of Disseminations
2022	2,775 cases
2023	5,624 cases
2024	7,609 cases
2025	7,517 cases

Data source: MJIB

Article 14, paragraph 2

§14 (2)

States Parties shall consider implementing feasible measures to detect and monitor the movement of cash and appropriate negotiable instruments across their borders, subject to safeguards to ensure proper use of information and without impeding in any way the movement of legitimate capital. Such measures may include a requirement that individuals and businesses report the cross-border transfer of substantial quantities of cash and appropriate negotiable instruments.

A. Is your country in compliance with this provision?

357. Yes.

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

358. Large Currency Transaction Reporting(CTR) and Abnormal Management

(1) Article 12, Paragraph 1 of the "Money Laundering Control Act" stipulates that financial institutions and designated non-financial businesses or personnel shall report to the MJIB for currency transactions reaching a certain amount (NT$500,000 or equivalent in foreign currency) unless otherwise specified in the "Money Laundering Control Act."

(2) Article 13, Paragraph 1 of the "Money Laundering Control Act" stipulates that financial institutions and designated non-financial businesses or personnel shall report suspicious money laundering transactions to the MJIB.

359. Declaration of Foreign Currency or Anti-Money Laundering Items for Travelers Entering and Exiting the Country

(1) Article 14, Paragraphs 1 and 2 of the "Money Laundering Control Act," Article 38, Paragraph 1, and Article 92, Paragraph 1 of the "Act Governing Relations between the People of the Taiwan Area and the Mainland Area," and the 2017 amended "Anti-Money Laundering Regulations for Cross-border Declaration and Reporting" stipulate that travelers or transportation service personnel entering or leaving the country carrying foreign currency, currency issued by Hong Kong or Macau, Renminbi, NT dollar cash and securities, gold, or other items suspected of being used for the purpose of money laundering that exceed an applicable designated threshold amounts, or those above-said items deliver through cargo, courier, mail, or similar methods, must declare to the Customs, which will then report to the Investigation Bureau of the Ministry of Justice. To provide travelers with more convenient declaration procedures, Article 4 of the above regulations was amended in November 2022 to add computerized online processing system as a declaration method.

(2) According to Article 2, Paragraph 1 of the "Anti-Money Laundering Regulations for Cross-border Declaration and Reporting," securities refer to bearer traveler's checks, other checks, promissory notes, bills of exchange, or other securities that can be exercised by the holder in domestic or foreign countries. Article 2, Paragraph

2 of the same regulations defines items suspected of being used for money laundering as diamonds, precious stones, and platinum beyond personal use. Article 4 stipulates that for NT dollar cash declarations under the previous 2 paragraphs, amounts exceeding the limit set by the Central Bank according to Article 18-1, Paragraph 1 of The Banking Act of The Republic of China must be returned.

(3) The Customs Administration of the Ministry of Finance's website has established an "Anti-Money Laundering" Section[64] providing relevant promotional materials and cases. Since November 7, 2022, Chinese and English online declaration services for "Inbound/Outbound Passengers Previous Registration and Declaration of Money Laundering Controlled Items" [65] have been added to the "Customs-Port-Trade Single Window" platform. Travelers can use computers or mobile devices to pre-declare anti-money laundering items exceeding the limit before customs clearance. During actual customs clearance, travelers only need to present their passports at The Red (Goods to Declare/ Customs Service) Channel for entry or at the Customs Service Desk for depature. After customs retrieves the pre-declaration data online and asks travelers to sign on a digital pad, the declaration and inspection procedures are completed, thus completing the anti-money laundering items declaration process.

(4) In 2023, the Customs Administration of the Ministry of Finance cooperated with the Anti-Money Laundering Office of Executive Yuan to replace new anti-money laundering promotional materials at major airports, ports, official websites, and fan pages. The Director-General of the Customs Administration recorded a Podcast episode titled "Director-General's Personal Guidance: How to Travel Abroad Safely!" to help strengthen promotion and prevent false declarations or concealment.

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

360. Statistics for Large Currency Transaction Reports (CTR) and International Currency Transportation Reports (ICTR) received by the Investigation Bureau's Anti-Money Laundering Division in the past 4 years are shown in Table 2-49. The number of ICTR

[64] Anti-Money Laundering Section on the Website of the Customs Administration of the Ministry of Finance: https://web.customs.gov.tw/multiplehtml/2881 (in Chinese); https://web.customs.gov.tw/en/multiplehtml/3307 (in English)

[65] Inbound/Outbound Passengers Previous Registration and Declaration of Money Laundering Controlled Items: https://portal.sw.nat.gov.tw/APGW/MI50!goToMI50INDEX?request_locale=zh_TW (in Chinese); https://portal.sw.nat.gov.tw/APGW/MI50!goToMI50INDEX?request_locale=en_US (in English)

cases AMLD received increased dramatically in 2023 is because the lifting of people's entry and exit restrictions after the end of the COVID pandemic.

Table 2-49 Statistics for Large Currency Transaction Reports (CTR) and International Currency Transportation Reports (ICTR) received by the MJIB

Statistical Period	CTR cases	ICTR cases
2022	3,214,045	6,207
2023	3,309,001	34,091
2024	3,419,614	41,830
2025	3,217,928	38,658

Data source: MOJ (MJIB)

361. The number and amount of cases reported by the Customs Administration of the Ministry of Finance to the AMLD from 2022 to 2025 according to the "Anti-Money Laundering Regulations for Cross-border Declaration and Reporting" are shown in Table 2-50.

Table 2-50 Statistics on the number and amount of Cross-Border Declarations and Notifications for Anti-Money Laundering Items

Category / Statistical Period	Total number of reports	declared cases	non-declaration or false declaration discovered	
			Number of cases seized	Amount seized (in ten thousands)
2022	366,456	366,362	94	5,294
2023	442,631	442,576	55	5,756
2024	415,907	415,836	71	9,267
2025	476,223	476,114	109	11,483

Data source: Customs Administration of the Ministry of Finance

Article 14, paragraph 3

§14 (3)

States Parties shall consider implementing appropriate and feasible measures to require financial institutions, including money remitters:

(a) To include on forms for the electronic transfer of funds and related messages accurate and meaningful information on the originator;

(b) To maintain such information throughout the payment chain; and

(c) To apply enhanced scrutiny to transfers of funds that do not contain complete information on the originator.

A. Is your country in compliance with this provision?

362. Yes.

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

363. Article 10 of the "Money Laundering Control Act," Article 12 of the "Regulations Governing Anti-Money Laundering of Financial Institutions," [66] and Article 11 of the "Regulations Governing Anti-money Laundering of Agricultural Financial Institutions" stipulate that financial institutions shall retain necessary transaction records when conducting domestic and foreign transactions in the course of business. Transaction records shall be kept for at least 5 years from the completion of the transaction.

364. Point 4 of the "Directions Governing Foreign Exchange Business of Banking Enterprises" stipulates that authorized banks and post offices under Chunghwa Post Co.[67],

[66] Article 12 of the "Regulations Governing Anti-Money Laundering of Financial Institutions" stipulate that A financial institution shall keep records on all business relations and transactions with its customers in hard copy or electronical form, including all records obtained through CDD measures, such as copies or records of passports, identity cards, driving licenses or other similar official identification documents; Account files (including e-payment accounts and the accounts of electronic stored value card holders) or contract files; Business correspondence, including information on the background and purpose obtained from inquiries to complex, unusual large transactions and the results of any analysis undertaken.

[67] Chunghwa Post, in accordance with the "Money Laundering Control Act," the "Counter-Terrorism Financing Act," and the "Directions Governing Banking Enterprises for Operating Foreign Exchange Business," has established remittance-related operation regulations in the "Chunghwa Post Co., Ltd. Directions for Preventing Money Laundering and Terrorist Financing." It also stipulates that remitters/recipients shall present relevant identity documents for processing in Articles 13, 14, and 19 of the "Regulations Governing Foreign Exchange Business of Banking Enterprises." The remitter shall provide the remitter's name, address, receiving bank (including branch name), receiving bank address, and the recipient's account number, account name, and address. The names and addresses of the remitter and the recipient are necessary information and must be complete. Relevant regulations stipulate that

Ltd. performing outward remittance business shall include the required and accurate remitter information in their messages; intermediary institutions shall retain all the wire transfer originator and beneficiary information accompanying the wire transfer ; beneficiary banks and intermediary banks shall take risk control measures to determine when to execute, reject, or suspend remittances lacking the required originator or beneficiary information, and take appropriate follow-up actions and enhanced scrutiny.

365. Article 5 of the "Regulations Governing Internal Audit and Internal Control System of Anti-Money Laundering and Countering Terrorism Financing of Banking Business and Other Financial Institutions Designated by the FSC" and Article 5 of the "Regulations Governing Internal Audit and Internal Control System of Anti-money Laundering and Countering Terrorism of Agricultural Financial Institutions" stipulate that banks and other financial institutions designated by the Commission, and agricultural financial institutions handling domestic and cross-border general outward and inward remittance business shall process them in accordance with relevant regulations, and shall provide and maintain necessary and accurate remitter information and necessary beneficiary information; otherwise, they shall not execute remittance business. Remitter information shall include the remitter's name, debit account number (or a traceable transaction code if none), and one of the following: 1. ID number 2. Remitter's address 3. Date and place of birth; beneficiary information shall include the beneficiary's name and receiving account number (or a traceable transaction code if none).

366. The "Directions for Confirming Customer Identity in Domestic Remittance Operations and Deposit Without Passbook of Financial Institutions," amended and promulgated in 2018, provides that financial institutions accepting over-the-counter domestic remittances shall retain information such as the remitter's (including legal persons) name, ID number (or unified number). For transactions conducted by agents, the agent's name and ID number must be noted. Financial institutions shall require remitters to present identification documents for verification.

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

367. The FSC conducted 1,207 financial inspections from 2022 to September 2025. The

if the information provided by the remitter or the recipient is incomplete, the remittance transaction cannot be completed. Furthermore, Section 3 of Chapter 2 of the "SWIFT Operation Manual for Foreign Exchange Remittance Businesses" stipulates that originator information and related reports shall be compiled daily and kept for a period of at least 5 years.

implementation of relevant regulations has been included in the Commission's financial inspection items, and if deficiencies are found, inspection opinions will be listed, and financial institutions will be supervised for improvement.

368. The FSC's Administrative Penalty Decision Jing-Guan-Yin-Kong-Zi No. 10801047081, dated August 29, 2019, found that when Shin Kong Commercial Bank employees processed remittance transactions as instructed by customers, the remittance applications did not include agent information. The bank failed to carry out customer due diligence. As of customers transferring money concealed by a withdrawal, the bank did not properly implement ongoing monitoring procedures and also failed to report large cash transactions.

369. The FSC's Administrative Penalty Decision Jing-Guan-Yin-Kong-Zi No. 10802077541, dated August 1, 2019, found that First Commercial Bank processed cash receipt transactions exceeding NT$500,000 under the name of the security company, which received cash from customers on behalf of the bank, rather than under the customers' names. This altered the actual nature of the cash transactions, and the bank staff failed to verify the identities of the transacting parties and report to the Ministry of Justice Investigation Bureau. Consequently, the bank failed to effectively implement internal control mechanisms for anti-money laundering. Additionally, there were deficiencies in establishing appropriate monitoring procedures for the operations related to foreign workers' salary exchange and remittance.

Article 14, paragraph 4

§14 (4)

> In establishing a domestic regulatory regime and supervisory regime under the terms of this article, and without prejudice to any other article of this Convention, States Parties are called upon to use as a guideline the relevant initiatives of regional, interregional and multilateral organizations against money-laundering.

A. Is your country in compliance with this provision?

370. Yes.

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

371. Our nation is a formal member of the Asia/Pacific Group on Money Laundering (APG) and is subject to its mutual evaluations of member countries' compliance with FATF 40 Recommendations. The APG's second round Mutual Evaluation of Taiwan's anti-money laundering system in 2007 and subsequent annual progress report analyses specifically pointed out deficiencies in the "Money Laundering Control Act," including insufficient coverage of all ML typologies and high thresholds, insufficient inclusion of non-financial institutions or individuals at risk of being used for money laundering in the anti-money laundering system, and lack of general legal regulations for financial institutions to retain transaction data and conduct customer due diligence. These did not comply with the FATF's International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation (FATF 40 Recommendations). Our nation promptly implemented legislative improvements and, in October 2019, received an APG announcement of "regular follow-up" status in the third round of mutual evaluation. Through follow-up reports submitted in October 2021 and September 2023, our nation continued to maintain the best "regular follow-up" rating.

372. As FATF 40 Recommendations standards continue to update, our nation's "Money Laundering Control Act" has undergone multiple revisions regarding the scope of money laundering crimes and anti-money laundering measures. However, some areas still do not fully align with international standards and practical needs. Recently, the "Money Laundering Control Act" was amended and promulgated on July 31, 2024, to ensure Taiwan's "Money Laundering Control Act" complies with FATF 40 Recommendations standards.

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

373. Currently, our nation maintains a "regular follow-up" status in the APG mutual evaluation.

Article 14, paragraph 5

§14 (5)

States Parties shall endeavour to develop and promote global, regional, subregional and bilateral cooperation among judicial, law enforcement and financial regulatory authorities in order to combat money- laundering.

A. Is your country in compliance with this provision?

374. Yes.

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

375. Article 28 of the "Money Laundering Control Act" stipulates that to prevent international money laundering activities, the Taiwan government may sign anti-money laundering cooperation treaties or other international written agreements with foreign governments, institutions, or international organizations based on the principle of reciprocity. In Taiwan, the AMLD serves as the FIU for disseminating international intelligence data on anti-money laundering.

376. To actively broaden scope of international cooperation, AMLD joined the Egmont Group (hereinafter referred to as EG) in 1998. The goal is to exchange financial intelligence with foreign FIUS regarding predicate offenses related to money laundering and corruption based on relevant treaties and agreements, the EG Charter, and its Intelligence Exchange Principles. EG currently has 182 members, including the U.S. Financial Crimes Enforcement Network (FinCEN) and Singapore's Suspicious Transaction Reporting Office (STRO), which are counterpart agencies for exchanging financial intelligence with AMLD, Taiwan through the EG's Secure Web (hereinafter referred to as: ESW). In addition to exchanging financial intelligence through the EG,Taiwan is also a member of the Asia/Pacific Group on Money Laundering (hereinafter referred to as APG). Besides participating in APG activities, Taiwan can attend FATF activities as a member of APG delegation.Taiwan is also one of the founding members of the Asset Recovery Interagency Network - Asia Pacific (hereinafter referred to as ARIN-AP) and continues to work closely with this organization to recover proceeds of crime. The goal of the above actions is to establish mutual consultation channels with foreign counter-

parts through actively participating in activities held by shared-values international organizations.counterpart agencies.

377. AMLD,Taiwan's FIU, has signed AML/CFT cooperation agreements or MOU with 63 countries or jurisdications, including Albania, Palau, Paraguay, Marshall Islands, Philippines, Poland, South Korea, Bermuda, Cook Islands, Solomon Islands, Saint Kitts and Nevis, United States, Dutch Aruba, Macedonia, Netherlands Antilles, Israel, Nepal, Armenia, Mongolia, Nigeria, Japan, Fiji, Dominican Republic, Papua New Guinea, Saint Vincent, Saudi Arabia, Malawi, British Virgin Islands, Canada, Burkina Faso, Trinidad and Tobago, Saint Martin, Nicaragua, Finland, Liechtenstein, Guernsey, Panama, Afghanistan, Hungary, Vatican City (The Holy See), Latvia, Ghana, Tanzania, Principality of Andorra, Guatemala, Timor-Leste, Kingdom of Tonga, Hashemite Kingdom of Jordan, Republic of Kosovo, Republic of Ecuador, Turks and Caicos Islands, Republic of Malta, Palestine, Slovenia, Principality of Monaco, Republic of Nauru, Cayman Islands, Gilbratar, Bahamas, Maldives, and Kingdom of Eswatini.

378. Through the network of EG, AMLD is able to exchange financial intelligence including corruption-related information with foreign ntelligence units, including corruption-related information, with foreign FIUs. AMLD also receives financial intelligence shared by counterpart FIUs for reference. All the information is classified as confidential intelligence, limited to law enforcement agency use, and cannot be disclosed to third parties without prior permission.

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

379. Taiwan's FIU (AMLD) has signed anti-money laundering and counter-terrorism financing cooperation agreements/memoranda with 63 countries or regions, as shown in Table 2-51.

Table 2-51 Statistics on anti-money laundering and counter-terrorism financing cooperation agreements/memoranda of Understanding Signed Between Taiwan's FIU (AMLD) and Foreign Counterparts

Region	Quantity	Country
Europe	14	Finland, Poland, Hungary, Macedonia, Latvia, Vatican City, Guernsey Island, Albania, Principality of Andorra, Republic of Kosovo, Republic of Malta, Slovenia, Principality of Monaco, Liechtenstein

Region	Quantity	Country
America	21	Canada, United States, Nicaragua, Panama, Dominican Republic, Paraguay, Sint Maarten (Netherlands), British Virgin Islands, Netherlands Antilles, Cayman Islands, Bahamas, Saint Vincent and the Grenadines, Saint Christopher and Nevis , Aruba (Netherlands), Saint Lucia, Trinidad and Tobago, Bermuda (North Atlantic), Guatemala, Turks and Caicos Islands, Republic of Ecuador, Gibraltar
Asia	14	Japan, South Korea, Mongolia, Nepal, Saudi Arabia, the Philippines, Israel, Armenia, East Timor, Kingdom of Tonga, Hashemite Kingdom of Jordan, Palestine, Afghanistan, Maldives
Oceania	6	Palau, Fiji, Solomon Islands, Marshall Islands, Papua New Guinea, Cook Islands
Africa	7	Nigeria, Republic of Malawi, Burkina Faso, Ghana, Tanzania, Republic of Nauru, Kingdom of Eswatini
Total	63	

Source: MJIB

※Notes: As of September 30, 2025, a total of 62 countries or regions have signed such memorandums/agreements, of which 1 is a confidential agreement that will not be disclosed.

380. The numbers of cases and intelligence exchanges that AMLD exchanged with foreign FIUs Taiwan's FIU through the EG are shown in Table 2-52.

Table 2-52 Statistics on the numbers of cases and intelligence exchanges that AMLD exchanged with foreign FIUs Taiwan's FIU through the ESW

Statistical Period	Sharing Upon Reguest		Making Requests to Foreign FIUs		Spontaneous Sharing from Foreign FIUs		Spontaneous Sharing to Foreign FIUs	
2022	62 cases	194 pieces	52 cases	149 pieces	34 cases	63 pieces	7 cases	16 pieces
2023	59 cases	199 pieces	55 cases	175 pieces	25 cases	40 pieces	4 cases	6 pieces
2024	54 cases	206 pieces	113 cases	335 pieces	39 cases	73 pieces	15 cases	26 pieces
2025	70 cases	231 pieces	68 cases	306 pieces	30 cases	62 pieces	21 cases	48 pieces

Data source: MJIB

381. The activities held by international organizations that Taiwan FIU participates routlinely is shown in Table 2-53.

Table 2-53 Statistics on the participation of Taiwan's FIU in international organizations activities

Organization	Activities
Egmont Group (EG)	Egmont Group (EG) Plenary, Egmont Group (EG) Working and Regional Group Meetings (regular participation)
Financial Action Task Force (FATF)	FATF Plenary Meetings (regular participation)
Asia/Pacific Group on Money Laundering (APG)	APG Annual Meeting, APG Typologies and Capacity Building Workshop (regular participation)
Asset Recovery Interagency Network - Asia Pacific (ARIN-AP)	ARIN-AP General Annual Meeting (regular participation)

Data source: MJIB

【THEMATIC AREAS】V.Asset recovery

Article 52: Prevention and detection of transfers of proceeds of crime

Article 52, paragraph 1

§52 (1)

Without prejudice to article 14 of this Convention, each State Party shall take such measures as may be necessary, in accordance with its domestic law, to require financial institutions within its jurisdiction to verify the identity of customers, to take reasonable steps to determine the identity of beneficial owners of funds deposited into high-value accounts and to conduct enhanced scrutiny of accounts sought or maintained by or on behalf of individuals who are, or have been, entrusted with prominent public functions and their family members and close associates. Such enhanced scrutiny shall be reasonably designed to detect suspicious transactions for the purpose of reporting to competent authorities and should not be so construed as to discourage or prohibit financial institutions from doing business with any legitimate customer.

A. Is your country in compliance with this provision?

382. Yes.

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

383. Article 8 of the "Money Laundering Control Act" requires financial institutions and designated non-financial businesses or professions to implement customer identification procedures, including beneficial owner review. For customers or beneficiaries who are current or former domestic or foreign government or international organization politically exposed persons, their family members, and close associates, risk-based enhanced customer due diligence procedures must be implemented.

384. In addition to financial institutions[68] and agricultural financial institutions, our nation

[68] According to Article 3 of the "Regulations Governing Anti-Money Laundering of Financial Institutions," When the customer is a legal person, an organization or a trustee, a financial institution shall verify customer identity, including the review of the beneficial owner. Please refer to the response for Article 14, Paragraph 1a.

has made relevant customer due diligence regulations for banking, securities, and insurance businesses[69] conducting foreign exchange operations, financing leasing enterprises, VASPs and related personnel, jewelry businesses, land administration agents and real estate brokers, lawyers, notaries, bookkeepers and tax filing agents, third-party payment services[70], foreign currency exchange counters[71], and applicants for financial technology innovation experiments[72].

385. Article 3 of the "Regulations Governing Anti-Money Laundering of Financial Institutions" stipulates that financial institutions shall consider filing suspicious money laundering or terrorist financing transaction reports for customers who cannot complete the required CDD process. Article 10 provides that when conducting customer due diligence (CDD) measures, a financial institution[73] shall put in place risk management

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[69] Amended and promulgated "Regulations Governing Foreign Exchange Business of Banking Enterprises" in 2021, the "Regulations Governing Foreign Exchange Business of Securities Enterprises" in 2017, the "Regulations Governing Foreign Exchange Business of Insurance Enterprises" in 2016, requiring banking, securities, and insurance enterprises to comply with customer due diligence (CDD), record-keeping, reporting of currency transactions above the designated threshold, reporting of suspicious money laundering or terrorist financing transactions, and notification upon becoming aware of designated terrorist individuals or entities when conducting foreign exchange business.

[70] The regulations are stipulated in the "Regulations Governing Anti-Money Laundering of Financial Leasing Enterprises," the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Enterprises or Persons Providing Virtual Asset Services," the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Jewelry Businesses," the "Regulations Governing Anti-Money Laundering and Counter-Terrorism Financing for Land Administration Agents and Real Estate Brokerages," the "Regulations on Anti-Money Laundering & Countering the Financing of Terrorism Operations Matters Conducted by Attorneys," the "Regulations Governing Anti-Money Laundering and Counter-Terrorism Financing for Notaries," the "Regulations Governing Anti-Money Laundering and Counter-Terrorist Financing for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents," the "Order of the Financial Supervisory Commission," the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Certified Public Accountants," the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for for Enterprises or Persons Providing Third-Party Payment Services."

[71] In 2022, the "Regulations Governing the Establishment and Administration of Foreign Currency Exchange Counters" were amended and promulgated, adding a requirement that applicants for the establishment offoreign currency exchange counter shall provide the police criminal record certificates of persons with ultimate controlling interest over the applicant with no conviction record in Taiwan, and strengthening customer screening measures, record keeping, and reporting of suspicious transactions.

[72] The "Regulations Governing Anti-Money Laundering and Countering Terrorism Financing of Financial Technology Innovative Experimentation" stipulates that applicantsshall shall take due diligence measures on participant and include ongoing due diligence; when conduct cross-border wire transfers, applicants should provide and maintain information on the originator and the beneficiary; shall establish policies and procedures for watch list filtering of transaction-related parties, shall keep records on dealings and transactions with participants, 、shall establish an AML internal control and audit system and shall file suspicious ML/TF transaction reports (STR), 、and the competent authority(FSC) may, at any time, assign staff or entrust an appropriate agency (institution) to conduct an inspection.

[73] Chunghwa Post Co., Ltd. has also established the "Chunghwa Post Co., Ltd. Directions for Preventing Money Laundering and Terrorist Financing" and the "Chunghwa Post Co., Ltd. Account and Transaction Monitoring Policy and Procedures," which standardize and confirm relevant operational regulations for politically exposed persons. In addition, the "Operating Procedures for Preventing Money Laundering and Combating Terrorist Financing in Savings and Remittance Business" also includes provisions for enhanced due diligence (EDD) on high-risk customers (including current or former politically exposed persons, their family members, and close associates. If the name (company name) of a person listed in the simplified life insurance business is found to be on the "list of

systems to determine whether a customer and the customer's beneficial owner or senior managerial officer is a person who is or has been entrusted with a prominent function by a domestic government, a foreign government or an international organization (referred to as politically exposed persons (PEPs) hereunder):

(1) For a customer or the beneficial owner thereof determined to be a current PEP of a foreign government, a financial institution shall treat the customer directly as a high-risk customer and adopt enhanced CDD measures.

(2) For a customer or the beneficial owner thereof determined to be a current PEP of the domestic government or an international organization, a financial institution shall assess the PEP's risks when establishing business relationship with the PEP and conduct annual review thereafter. In case of higher risk operations relationship with such customers, the financial institution shall adopt enhanced CDD measures.

(3) For a senior managerial officer of a customer determined to be a current PEP of the domestic government, a foreign government or an international organization, a financial institution shall determine whether to apply the enhanced CDD measures considering the officer's influence on the customer.

(4) For a PEP who is no longer entrusted with a prominent public function by the domestic government, a foreign government or an international organization, a financial institution shall assess the influence that the individual could still exercise by considering relevant risk factors and determine whether to apply the provisions of the preceding 3 subparagraphs based on the RBA.

(5) The preceding 4 subparagraphs apply to family members and close associates of PEPs.

386. Article 3, Subparagraph 7 of the "Regulations Governing Anti-Money Laundering of Financial Institutions" stipulates that when the customer is a legal person, an organization or a trustee, a financial institution shall understand the ownership and control structure of the customer or the trust, and obtain the following information to identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons:

(1) For legal persons and organizations:

• The identity of the natural person(s) who ultimately has a controlling ownership

politically exposed persons," "comprehensive sanctions list," or "other high-risk list," an Enhanced Due Diligence (EDD) procedure must be performed to assess the reasonableness of the customer's transactions.

interest in the legal person. A controlling ownership interest refers to owning directly and/or indirectly more than 25 percent of the legal person's shares or capital; a financial institution may ask the customer to provide its list of shareholders or other documents to assist in the identification of persons holding controlling ownership interest.

- To the extent that no natural person exerting control through ownership interests is identified under the preceding sub-item or that there is doubt as to whether the person(s) with the controlling ownership interest is the beneficial owner(s), the identity of the natural person(s) (if any) exercising control of the customer through other means.
- Where no natural person is identified under Sub-item A or B above, a financial institution shall determine the identity of a natural person who holds the position of senior managing official.

(2) For trustees: the identity of the settlor(s), the trustee(s), the trust supervisor, the beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, or the identity of person(s) in an equivalent or similar position.

387. The Bankers Association has issued "Practical Reference Guidelines for Banks to Identify Beneficial owners," which explains the timing and exceptions for reviews, beneficial owner verification procedures, information updates, and application of risk-based approaches. It provides reference guidelines for identifying beneficial owners across common customer types, including non-state-owned enterprises and non-public domestic companies, unlisted offshore clients, offshore financial institutions, or their managed investment vehicles established in countries/regions not adopting FATF standards, partnerships, and non-profit organizations.

388. In practice, domestic banks' procedures for identifying ownership structures and obtaining beneficial owner information for non-individual customers involve not only requesting customers to provide beneficial owner information and corporate shareholder holdings but also verifying through publicly available information, shareholder registers, proof of capital contribution, or other documents that can help understand customer ownership or capital contribution situations. If no natural person with control is found, or if there are doubts about whether a natural person with control is the beneficial owner, other methods must be used to identify the natural person exercising control over the legal entity. For example, consideration should be given to determining natural

persons who exercise control over the company through personnel or financial means as beneficial owners.

389. Article 6, Paragraph 1 of the "Regulations Governing Anti-Money Laundering of Financial Institutions" provides that a financial institution shall determine the extent of applying CDD and ongoing due diligence measures based on a risk-based approach (RBA):

(1) For high-risk situations, a financial institution shall perform enhanced CDD or ongoing due diligence measures, including adopting at least the following additional enhanced measures:

- Obtaining the approval of senior management before establishing or entering a new business relationship;
- Taking reasonable measures to understand the sources of wealth and the source of funds of the customer. The aforementioned source of funds refers to the substantial source from which the funds generate; and
- Conducting enhanced ongoing monitoring of the business relationship.

§52 (1)

(2) For customers from high ML/TF risk countries or regions, a financial institution shall conduct enhanced CDD measures commensurate with the risks identified.

(3) For lower-risk situations, a financial institution may apply simplified CDD measures, which shall be commensurate with the lower risk factors. However simplified CDD measures are not allowed in any of the following circumstances :

- Where the customers are from or in countries and jurisdictions known to have inadequate AML/CFT regimes, including but not limited to those which designated by international organizations on AML/CFT as countries or regions with serious deficiencies in their AML/CFT regime, and other countries or regions that do not or insufficiently comply with the recommendations of international organizations on AML/CFT as forwarded by the FSC; or
- Where there is a suspicion of ML/TF in relation to the customer or the transaction.

390. Article 11 of the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for the Enterprises or Persons Providing Third-Party Payment Services" provides that when conducting CDD measures, a third-party payment enterprise shall query the customer and use an external database or information obtained from external sources to determine whether a customer and its senior managerial officer

is a person who is or has been entrusted with a prominent function by a domestic government, a foreign government or an international organization (referred to as politically exposed persons (PEPs) hereunder) and shall comply with the following provisions:

(1) For a customer determined to be a current PEP of a domestic or foreign government or international organization, a third-party payment enterprise shall treat the customer directly as a high-risk customer, and adopt enhanced CDD measures as specified in the subparagraphs of Article 9.

(2) For a senior managerial officer of a customer determined to be a current PEP of the domestic government, a foreign government or an international organization, a third-party payment enterprise shall determine whether to apply the enhanced CDD measures under subparagraphs of Article 9 considering the officer's influence on the customer.

(3) The preceding subparagraphs also apply to family members and close associates of PEPs. The scope of family members and close associates mentioned above will be determined in the manner stipulated in the latter section of Article 8 of paragraph 4 of the "Money Laundering Control Act."

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

391. In the APG third-round mutual evaluation report in 2019, Taiwan's technical compliance rating for Recommendation 10 (Customer Due Diligence, CDD) of the FATF was "Largely Compliant" (LC).

392. The FSC, in collaboration with the Taiwan Financial Services Roundtable, established the Financial Technology Industry Alliance on February 19, 2025. One of its key tasks is to promote the use of financial technology to combat fraud in the financial industry. This involves using AI models to construct transaction flow profiles of watch-listed accounts and employing joint learning mechanisms to identify abnormal transaction behaviors in advance, thereby achieving effective joint fraud prevention with collaboration between financial institutions. In the future, the FSC will continue to supervise financial institutions to improve their AI fraud prevention technology and strengthen cross-agency joint prevention to protect people's property. The FSC also released the results of a survey on the use of artificial intelligence (AI) in the financial industry on

May 20, 2025. Financial institutions indicated that among the AI applications with potential for future joint development in the industry, anti-fraud AI technology applications accounted for 31%.

393. The FSC conducted a total of 1,044 anti-money laundering business inspections from 2022 to 2025, finding deficiencies in 275 instances, which were listed as inspection opinions and subsequently tracked for improvement by operators. For example, on May 13, 2021, the FSC fined Citibank (Taiwan) Ltd. NT$10,000,000 for deficiencies in their anti-money laundering operations, including the incomplete establishment of customer risk assessment mechanisms, customer ongoing review mechanisms, transaction monitoring mechanisms, failure to properly implement customer due diligence, and failure to properly conduct or promptly complete suspicious transaction alert investigations. The involved customers or transactions had multiple high-risk factors, and the transaction amounts were substantial. This constituted failures to establish and properly implement internal control systems, simultaneously violating Article 7 of the "Money Laundering Control Act" and Article 45-1, Paragraph 1 of The Banking Act of The Republic of China. Therefore, in accordance with Article 24 of the "Administrative Penalty Act," a fine was imposed under Article 129, Paragraph 7 of "The Banking Act of The Republic of China."

394. The Ministry of Agriculture (MOA) has directed the Agricultural Bank of Taiwan to establish an Anti-Money Laundering (AML) information system for the Agricultural Bank and credit departments of farmers' and fishermen's associations to update politically exposed persons lists in the system according to changes in status, adjust risk levels, and strengthen customer due diligence. If a suspicious transaction is discovered, a suspicious transaction report shall be submitted to the MJIB in accordance with regulations.

395. The MODA conducts AML audits of third-party payment service providers in accordance with the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Enterprises or Persons Providing Third-Party Payment Services," please refer to the response for Article 14, Paragraph 1, Subparagraph a.

Article 52, subparagraph 2 (a)

§52 (2) (a)

In order to facilitate implementation of the measures provided for in paragraph 1 of this article, each State Party, in accordance with its domestic law and inspired by relevant initiatives of regional, interregional and multilateral organizations against money-laundering, shall:

(a) Issue advisories regarding the types of natural or legal person to whose accounts financial institutions within its jurisdiction will be expected to apply enhanced scrutiny, the types of accounts and transactions to which to pay particular attention and appropriate account-opening, maintenance and record-keeping measures to take concerning such accounts;

A. Is your country in compliance with this provision?

396. Yes.

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

397. Provisions on the review of politically exposed persons (PEPs)

(1) According to Article 8, Paragraph 3 of the "Money Laundering Control Act," financial institutions and designated non-financial businesses or professions should implement enhanced customer due diligence procedures based on risk for customers or beneficiaries who are current or former domestic or foreign government or international organization politically exposed persons, their family members, and close associates.

(2) To clearly regulate the scope of politically exposed persons (PEPs) and their family members and close associates as specified in Article 8, Paragraph 3 of the "Money Laundering Control Act," the MOJ revised and issued the "Standards for Determining the Scope of Politically Exposed Persons and Their Family Members and Close Associates" in 2018, including domestic, foreign, and international organization PEPs, and their family members and close associates in the regulations.

(3) According to Article 5 of the "Standards for Determining the Scope of Politically

Exposed Persons Entrusted with Prominent Public Function, Their Family Members and Close Associates," listed PEPs after leaving office, financial institutions and designated non-financial businesses or professions should still assess their influence based on risk. The risk assessment should at least consider the duration of their important political position and whether their new position after leaving office is related to their previous important political position. For those still subject to enhanced customer due diligence procedures under Article 8, Paragraph 3 of the "Money Laundering Control Act" after assessment, this also applies to their family members and close associates.

(4) According to Article 10 of the "Regulations Governing Anti-Money Laundering of Financial Institutions," financial institutions should verify whether customers and their beneficial owners, senior management are current or former domestic or foreign government or international organization politically exposed persons, and take enhanced customer due diligence measures based on risk according to Article 6 of the same law, as referred to in Article 52, Paragraph 1. Additionally, according to Paragraph 7 of the "Guidelines for Banks to Assess Money Laundering and Terrorist Financing Risks and Establish Related Prevention Programs" established by the Bankers Association, examples of enhanced customer due diligence measures have been provided for banks' reference, such as:

§52 (2) (a)

(a) Implementing Enhanced Due Diligence (EDD) measures, for example:

- Obtaining relevant information about account opening and relationship purposes: expected account usage such as expected transaction amounts, purposes, and frequencies.
- Obtaining information about personal customers' wealth sources, transaction fund sources and destinations, types and quantities of assets. For funds sourced from deposits, further understanding of the source of those deposits is required.
- Obtaining further business information for legal person, organization, or trustee customers: understanding the customer's latest financial status, commercial activities, and business relationship information to establish their assets, fund sources, and fund destinations.
- Obtaining explanations and information about transactions to be conducted or already completed.

- Conducting on-site or telephone investigations according to customer type to confirm actual operational conditions.

(b) Obtaining approval from senior management at levels set according to the bank's internal risk considerations before establishing or adding business relationships.

(c) Increasing the frequency of customer due diligence.

(d) Implementing enhanced ongoing monitoring of business relationships.

398. Provisions on monitoring suspicious accounts or transactions

(1) Article 9 of the "Regulations Governing Anti-Money Laundering of Financial Institutions" stipulates provisions for financial institutions' ongoing monitoring of accounts or transactions:

(a) A financial institution shall use a database to consolidate basic information and transaction information on all customers for inquiries by the head office and branches for AML/CFT purpose so as to strengthen the institution's capability of account and transaction monitoring. A financial institution shall also establish internal control procedures for requests and inquiries regarding customer information made by various units and shall exercise care to ensure the confidentiality of the information.

(b) A financial institution shall establish policies and procedures for account and transaction monitoring based on a risk-based approach and utilize information system to assist in the detection of suspicious ML/TF transactions.

(c) A financial institution shall review its policies and procedures for account and transaction monitoring based on AML/CFT regulations, nature of customers, business scale and complexity, ML/TF trends and related information gathered from internal and external sources, and its internal risk assessment results, and update those policies and procedures periodically.

(d) The policies and procedures for account and transaction monitoring of a financial institution shall include at least complete ML/TF monitoring indicators, parameters setting, threshold amounts, alerts and operation procedures of monitoring, the reviewing procedures for monitored cases and reporting standards, and shall be documented.

(e) Complete ML/TF monitoring indicators mentioned in the preceding subparagraph shall, based on the business nature of a financial institution, include the suspicious

indicators published by the relevant associations and the additional ones developed by the financial institution in reference to its ML/TF risk assessment or daily transaction information. With regard to transfer of funds between e-payment accounts, a financial institution should, when carrying out the monitoring, take into consideration all information received on both accounts to determine whether to file a suspicious ML/TF transaction report.

(f) A financial institution shall document its continuous account or transaction monitoring status.

(2) Article 15 of the same Regulation stipulates that financial institutions must refuse to establish business relationships or conduct transactions that match monitoring patterns or other abnormal circumstances, determine the extent of applying CDD measures based on a risk-based approach, promptly complete reviews of whether they are suspicious money laundering or terrorist financing transactions, and maintain records. After review, if determined to be suspicious money laundering or terrorist financing transactions, they shall be reported to the Investigation Bureau regardless of transaction amount. -FSC

§52 (2) (a)

(3) The standards for determining suspicious illegal or apparently abnormal transactions in deposit accounts and procedures for suspending accounts are handled according to the "Regulations Governing the Deposit Accounts and Suspicious or Unusual Transactions"[74] revised and issued by the FSC in 2014.

(4) Additionally, our country has supervised relevant associations to issue guidelines or practical reference practices, such as anti-money laundering and counter-terrorist financing guidelines templates or self-regulatory standards established by relevant associations[75], including suspicious money laundering or terrorist financing transaction typologies for various types of financial institutions, which are published on

[74] If a member of the public is defrauded and transfers funds ,as instructed,to the deposit account of an unknown person, the bank shall, in accordance with Article 3 and Article 5, Paragraph 1, Subparagraph 2 of the "Regulations Governing the Deposit Accounts and Suspicious or Unusual Transactions," upon notification from a court, prosecutors' office, or judicial police authority, designate the deposit account as an alert account and notify the Joint Credit Information Center to suspend all transaction functions of the account. The transferred funds will then be returned to the remitting bank. As enterprises that require special permits, banks bear social responsibilities. Therefore, for accounts suspected of having abnormal transactions, Article 5, Paragraph 2, Subparagraph 1 of the same regulations stipulates that banks shall "investigate and continuously monitor such accounts." This includes strengthening customer identification procedures, conducting investigations by telephone, letter, on-site verification, or information systems to assist in investigation and monitoring. For accounts found to have engaged in illegal activities through investigation and monitoring, banks must request investigation by judicial and police authorities, and banks also have the power to suspend transactions.

[75] Including the "Model Guidelines for Life Insurance Sectors' Anti-Money Laundering and Countering Terrorism Financing Policies and Procedures," "Model Guidelines for Property and Casualty Insurance Companies' Anti-

the FSC and affiliated websites' anti-money laundering section for reference. Regarding establishing business relationships and transaction monitoring with virtual currency platforms and trading businesses, the Bankers Association has established "Self-Regulatory Standards for Banks Establishing Business Relationships and Transaction Monitoring with Virtual Currency Platforms and Trading Businesses," regulating items such as platform operators' customer identification and review principles, requirements for platform operators, fund custody, and financial flow services.

(5) According to the Bankers Association, Insurance Associations, and Securities and Futures Associations' "Guidelines for Banks to Assess Money Laundering and Terrorist Financing Risks and Establish Related Prevention Programs," "Guidelines for Securities Firms to Assess Money Laundering and Terrorist Financing Risks and Establish Related Prevention Programs," "Guidelines for Securities Investment Trust Enterprises and Securities Investment Consulting Enterprises Regarding Assessment of Money Laundering and Terrorism Financing Risks and Adoption of Prevention Programs," "Guidelines for Futures Commission Merchants and Leverage Transaction Merchants Regarding Assessment of Money Laundering and Terrorism Financing Risks and Adoption of Prevention Programs," providing examples for aforementioned financial service industries to assess customer risks based on factors such as geographical risks, occupation, account opening and business relationship establishment channels, establish different customer risk levels, and enhance customer due diligence measures for high-risk customers, and the Insurance Association's "Guidance for Insurance Sector on the Best Practices for Anti-Money Laundering and Combating the Financing of Terrorism (AML/CFT) Compliance," and newly added travel accident insurance as one of the low-risk transaction products, allowing insurance companies to simplify review and ongoing monitoring measures, etc.

Money Laundering and Countering Terrorism Financing Policies and Procedures," "Model Guidelines for Insurance Brokerage Companies' (including banks that also operate insurance brokerage businesses) Anti-Money Laundering and Countering Terrorism Financing Policies and Procedures," "Model Guidelines for Insurance Agent Companies' Anti-Money Laundering and Countering Terrorism Financing Policies and Procedures," "Template for Guidelines Governing Anti-Money Laundering and Countering Terrorism Financing of Securities Firms," "Model Guidelines for Futures Commission Merchants and Leverage Transaction Merchants Anti-Money Laundering and Countering Terrorism Financing Policies and Procedures," "Securities Investment Trust and Consulting Association of the R.O.C.'s Model Guidelines for Securities Investment Trust Enterprises and Securities Investment Consulting Enterprises Anti-Money Laundering and Counter Terrorism Financing Policies and Procedures," "Model Guidelines for Banks' Anti-Money Laundering and Counter Terrorism Financing Policies and Procedures and Self-Discipline Rules for Agricultural Financial Institutions."

399. "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for the Enterprises or Persons Providing Third-Party Payment Services"

(1) When third-party payment service providers verify customer identity, they shall refuse to establish business relationships or provide services in any of the following circumstances (Article 8):

- Suspected use of anonymous, pseudonymous, front person, fictitious business, or fictitious legal entity names for transactions or services.
- Customer refuses to provide documents related to customer identity verification measures.
- Use of forged or altered identification documents.
- All presented identification documents are copies. However, this restriction does not apply to businesses that can be conducted with copies or digital files of identification documents supplemented by other control measures.
- Provided documents are suspicious, unclear, or the customer is unwilling to provide other supporting documents, or the provided documents cannot be verified.

§52 (2) (a)

- Customer unusually delays providing required identification documents.
- Customer is an individual, legal entity, or group sanctioned under the Counter-Terrorism Financing Act, or terrorists or groups identified or pursued by foreign governments or international organizations. However, this does not apply to payments made under Article 6, Paragraph 1, Subparagraphs 2-3 of the Counter-Terrorism Financing Act.
- Other abnormal circumstances when establishing business relationships or providing services where the customer cannot provide reasonable explanation.

(2) When verifying customer identity, third-party payment service providers shall inquire and use external databases or information sources to confirm whether customers and their senior management are current or former politically exposed persons in domestic or foreign governments or international organizations and handle according to the following regulations (Article 11):

- If a customer is a current politically exposed person in a domestic or foreign government, they shall be directly considered a high-risk customer, and enhanced customer identification measures under Article 9 shall be adopted.

- If a customer's senior management is a current politically exposed person in domestic or foreign government or international organization, the influence of such senior management on the customer shall be considered to decide whether to adopt enhanced customer identification measures under Article 9.
- The preceding 2 provisions also apply to family members and close associates of politically exposed persons. The scope of family members and close associates mentioned above will be determined in the manner stipulated in the latter section of Article 8 of paragraph 4 of the "Money Laundering Control Act."

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

400. FSC Anti-Money Laundering and Counter-Terrorist Financing Section

https://www.fsc.gov.tw/ch/home.jsp?id=474&parentpath=0,7 (in Chinese)

https://www.fsc.gov.tw/en/home.jsp?id=101&parentpath=0,2 (in English)

401. The MODA initiated anti-money laundering inspections of third-party payment service providers according to the "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for the Third-Party Payment Enterprises," please refer to the response for Article 14, Paragraph 1, Subparagraph a.

402. Our country implements customer due diligence procedures for financial institutions and designated non-financial businesses or professions based on FATF international standards. In the APG third-round mutual evaluation report in 2019, Taiwan's technical compliance rating for Recommendation 10 (Customer Due Diligence, CDD) of the FATF was "Largely Compliant" (LC).

Article 52, subparagraph 2 (b)

§52 (2) (b)

(b)Where appropriate, notify financial institutions within its jurisdiction, at the request of another State Party or on its own initiative, of the identity of particular natural or legal persons to whose accounts such institutions will be expected to apply enhanced scrutiny, in addition to those whom the financial institutions may otherwise identify.

A. Is your country in compliance with this provision?

403. Yes.

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

404. Taiwan officially launched the AML/CFT Information Sharing Platform on September 26, 2022. Public sector uploads administrative penalty results (supervisory authorities) and de-identified case sharing (law enforcement agencies) to the platform as one of the risk indicators for financial institutions' reference in the process of customer due diligence. Financial institutions independently adjust risk ratings for specific natural person or legal entity customers according to law and implementing risk-based approach to decide if they should conduct enhanced customer due diligence procedures on specific customers.

405. Additionally, the AMLO regularly issues national money laundering, terrorist financing and proliferation financing risk assessment reports, listing very high-risk and high-risk industry/sectors for money laundering, which can serve as an important reference basis for financial institutions when assessing customer occupational risk levels during customer due diligence.

§52 (2) (b)

406. According to Article 6, Paragraph 1 of the "Regulations Governing Anti-Money Laundering of Financial Institutions," financial institutions shall perform enhanced CDD measures or ongoing due diligence measures for high-risk situations. Furthermore, according to Point 5 of the Bankers Association's "Guidelines for Banks to Assess Money Laundering and Terrorist Financing Risks and Establish Related Prevention Programs," except for foreign government politically exposed persons, economically sanctioned individuals, terrorists or groups identified or pursued by foreign governments or international anti-money laundering organizations, and individuals, legal entities, or groups designated for sanctions under the Counter-Terrorism Financing Act who should be directly considered high-risk customers, banks may establish types of customers to be directly regarded as high-risk based on their business models and relevant risk factors. According to Point 7 of the same guidelines regarding risk control measures, banks should adopt different control measures for high-risk customers and customers with specific high-risk factors based on their risk prevention policies and procedures to effectively manage and reduce known risks. Examples are as follows:

(1) Implement enhanced customer due diligence measures (EDD), such as:

- Obtaining relevant information about account opening and relationship purposes:

expected account usage such as expected transaction amounts, purposes, and frequencies.

- Obtaining information about personal customers' wealth sources, transaction fund sources and destinations, types and quantities of assets. For funds sourced from deposits, further understanding of the source of those deposits is required.
- Obtaining further business information for legal person, organization, or trustee customers: understanding the customer's latest financial status, commercial activities, and business relationship information to establish their assets, fund sources, and fund destinations.
- Obtaining explanations and information about transactions to be conducted or already completed.
- Conducting on-site or telephone investigations according to customer type to confirm actual operational conditions.

(2) Obtaining approval from senior management at levels set according to the bank's internal risk considerations before establishing or adding business relationships.

(3) Increasing the frequency of customer due diligence.

(4) Implementing enhanced ongoing monitoring of business relationships.

407. In banking practice, banks obtain relevant information about high-risk customers' account opening, contract signing, and transaction purposes, requiring unit supervisor approval before establishing or adding business relationships. When conducting counter transactions, the bank system will prompt tellers to enhance inquiries about the reasonableness of fund sources or uses for such customers. High-risk customers are reviewed regularly at least once a year.

408. Regarding sanctions targets published by international organizations such as the United Nations, Office of Foreign Assets Control (OFAC), or countries like the United States, the FSC will inform financial institutions for reference. Financial institutions will enhance customer due diligence for such customers, freeze designated sanctioned targets' accounts, and report relevant suspicious transactions to the Ministry of Justice Investigation Bureau.

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

409. 2024 National Money Laundering, Terrorist Financing and Proliferation Financing Risk Assessment Report

https://www.amlo.moj.gov.tw/1461/31062/1482/43311/post (in Chinese)

https://www.amlo.moj.gov.tw/1461/31062/1482/45530/post (in English)

410. In the 2019 APG Mutual Evaluation Report, Taiwan achieved a "Largely Compliant" rating in technical compliance for FATF Recommendation 10 (CDD-Customer Due Diligence). For example, Standard 10.17- Financial institutions should implement enhanced customer due diligence measures (EDD) when ML/TF risks are higher, including (1) obtaining senior management approval before establishing or adding business relationships; (2) taking reasonable measures to understand customer wealth and fund sources. Fund sources refer to the actual sources generating the funds; (3) implementing enhanced ongoing monitoring of business relationships.

411. The FSC periodically forwards sanctions lists issued by international organizations or countries to financial institutions for reference, such as recent U.S. sanctions lists related to Russia and Iranian vessel sanctions lists, UN sanctions lists for ISIS and Al-Qaeda, and Iran sanctions lists.

Article 52, paragraph 3

§52 (3)

> In the context of paragraph 2 (a) of this article, each State Party shall implement measures to ensure that its financial institutions maintain adequate records, over an appropriate period of time, of accounts and transactions involving the persons mentioned in paragraph 1 of this article, which should, as a minimum, contain information relating to the identity of the customer as well as, as far as possible, of the beneficial owner.

A. Is your country in compliance with this provision?

412. Yes.

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

413. According to Article 8, Paragraph 2 and Article 10, Paragraphs 1 and 2 of the "Money

Laundering Control Act," financial institutions and designated non-financial businesses or persons shall retain data obtained from customer identification procedures and necessary transaction records for domestic and foreign transactions; these shall be kept for at least 5 years, with detailed regulations specified in Articles 12, 13, and 15 of the "Regulations Governing Anti-Money Laundering of Financial Institutions":

(1) Maintaining records and certificates of customer transactions in paper or electronic form (Article 12):

(a) All necessary records of domestic and foreign transactions shall be kept for at least 5 years.

(b) The following data shall be kept for at least 5 years after the end of the business relationship with customers or completion of occasional transactions:

- All records obtained through CDD measures, such as copies or records of passports, ID cards, driver's licenses, or similar official identification documents.
- Account, electronic payment account or card holder files, or contract document files.
- Business relationship information, including background or purpose information and analysis data obtained from inquiries about complex or unusual transactions.

(2) For cash transactions above certain amount, customer identity shall be verified and relevant records retained (Article 13), record information such as name, date of birth, address, phone number, transaction account number, transaction amount, and identification document number based on identification documents or passports provided by customers or agents.

(3) Records of cash transactions above certain amount, suspicious money laundering or terrorist financing transaction reports to the MJIB, and related records shall be kept for at least 5 years according to Article 12.

414. "Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for the Enterprises or Persons Providing Third-Party Payment Services"

Third-party payment service providers shall maintain records of customer transactions and services according to the following regulations (Article 13):

(1) All necessary service records shall be kept for at least 5 years. However, if laws stipulate a longer retention period, such laws shall prevail.

(2) The following data shall be kept for at least 5 years after the end of business relationship with customers. However, if laws stipulate a longer retention period, such laws shall prevail:

- All records obtained for customer identification, such as copies or records of passports, ID cards, driver's licenses, health insurance cards, or similar official identification documents.
- Bank account information, payment proof, contract document files, etc.
- Business relationship information, including background or purpose information and analysis data obtained from inquiries about complex or unusual transactions.

(3) Maintained service records shall be sufficient to reconstruct individual transactions to serve as evidence for identifying illegal activities.

(4) When authorized authorities request payment agency records and customer identification-related information, providers shall ensure prompt provision.

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

415. In the 2019 APG Mutual Evaluation Report, our nation achieved a "Largely Compliant" rating in technical compliance for FATF Recommendation 11 (record keeping).

Article 52, paragraph 4

§52 (4)

With the aim of preventing and detecting transfers of proceeds of offences established in accordance with this Convention, each State Party shall implement appropriate and effective measures to prevent, with the help of its regulatory and oversight bodies, the establishment of banks that have no physical presence and that are not affiliated with a regulated financial group. Moreover, States Parties may consider requiring their financial institutions to refuse to enter into or continue a correspondent banking relationship with such institutions and to guard against establishing relations with foreign financial institutions that permit their accounts to be used by banks that have no physical presence and that are not affiliated with a regulated financial group.

A. Is your country in compliance with this provision?

416. Yes.

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

417. Article 52 of "The Banking Act of The Republic of China" stipulates that banks or financial institutions shall be established with approval from the competent authority. Article 29 also stipulates that non-banks shall not conduct the business of accepting deposits, managing trust funds or public property under entrustment or handle domestic or foreign remittances.The competent authority or the competent authority in charge of the particular enterprise, together with the juridical police authority, shall ban the violator and refer the case to justice. If the person concerned is a juridical person, the responsible person shall be jointly and severally liable for repaying the relevant obligations.

418. Article 3, Subparagraph 6 of the "Regulations Governing Internal Audit and Internal Control System of Anti-Money Laundering and Countering Terrorism Financing of Banking Business and Other Financial Institutions Designated by the Financial Supervisory Commission" explicitly prohibits establishing correspondent relationships with shell banks or institutions that allow shell banks to use their accounts.

419. According to Point 5 of "Chunghwa Post Co., Ltd. RMA Bank Due Diligence Operating Procedures," if a bank is on the "financing of terrorism sanctions list" or "comprehensive sanctions list" or is a shell bank, establishment of Relationship Management Application (RMA) relationship shall be refused.

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

420. In the 2019 APG Mutual Evaluation Report, Taiwan achieved a "Compliant" rating in technical compliance for FATF Recommendation 13 (Correspondent banking). For example, Standard 13.3 - Internal control points require that correspondent banks and other similar relationships have policies and procedures that (i) prohibit establishing correspondent banking relationships with shell banks and (ii) prohibit establishing correspondent banking relationships with respondent institutions that allow shell banks to use their accounts.

Article 52, paragraph 5

§52 (5)

Each State Party shall consider establishing, in accordance with its domestic law, effective property-declaration systems for appropriate public officials and shall provide for appropriate sanctions for non- compliance. Each State Party shall also consider taking such measures as may be necessary to permit its competent authorities to share that information with the competent authorities in other States Parties when necessary to investigate, claim and recover proceeds of offences established in accordance with this Convention.

A. Is your country in compliance with this provision?

421. Yes.

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

422. "Act on Property-Declaration by Public Servants"

(1) Our nation has established the "Act on Property-Declaration by Public servants," requiring public servants with specific identities or positions, including the president, vice president, heads and deputy heads of the 5 branches, political appointees, heads of government agencies at all levels, elected representatives at all levels, judges, prosecutors, and other public servants, to declare their property status to agencies in charge of property declarations.

(2) Considering the flourishing development of virtual assets with considerable property value and our nation's money laundering risks, the MOJ has included "virtual currency platform and trading business operators" in the anti-money laundering scope under the "Money Laundering Control Act." It became necessary to consider including virtual assets in property declaration items. The recent amendments by the MOJ are as follows:

(a) The MOJ amended Point 17 of Part II-Individual Matters of the "Public servant Property Declaration Form Filling Instructions" in 2023, explicitly including virtual assets as "other valuable properties above certain values," and added Point

19 of Part II-Individual Matters of the "Instructions for Filling out the Public Servant Property Declaration Form," if the total value of various virtual assets separately owned by the declarer, their spouse, and underage offspring equals or exceeds NT$200,000 or its equivalent in other currencies on the declaration date, such virtual assets must be declared. However, virtual assets with transaction values below NT$1,000 need not be declared.

(b) Point 19 of Part II-Individual Matters of the "Instructions for Public Officials Filling Out the Asset Declaration Form" was subsequently amended on August 15, 2025. In addition to revising the definition of "virtual assets" and the names of cited regulations, as well as the definitions of the storage institutions and wallet companies in the virtual asset declaration field, wallet address was added as an item that must be declared for virtual assets due to the necessity to verify the actual virtual asset holdings of the declarant. The revision will take effect on November 1, 2025

(3) For other explanations of public servant property declaration content, please refer to the response for Article 8, Paragraph 5.

423. Declaration Data Disclosure

Article 6, Paragraph 2 of the "Act on Property-Declaration by Public Servants" stipulates that declarations made by the President, Vice President, Premier, and Vice Premier, the Presidents and Vice Presidents of the Executive Yuan, Legislative Yuan, Judicial Yuan, Examination Yuan, and Control Yuan; Officers of political affairs; the legislators and mayors of special municipalities; and the governors of counties (cities), shall be published regularly on government gazettes and on the Internet until one year after such person steps down from the position that requires such declaration.

424. Application Information Review

(1) The review of declaration data is authorized by Article 6, Section 4 of the "Act on Property-Declaration by Public Servants," which entrusts the Executive Yuan to establish review procedures in conjunction with the Examination Yuan and the Control Yuan. These procedures specify the format for reviewing property declaration data, methods for verification, and application processes, allowing the public to access property declaration data to understand the financial status of public servants. This serves to determine whether public servants misuse their authority for personal gain and, in turn, to increase trust in government policies and the integrity

and ethics of public servants.

(2) Article 13 of the "Regulations Governing Review and Inspection of Materials of Property-Declaration by Public Servants" stipulates that any person applying for public inspection of declared property materials made by the Declaring Person shall make an application to the competent property declaration agency (institution) by filling in an application form. The competent property declaration agency (institution) may not decline the application without justified reason. The person applying for public inspection in the preceding Paragraph shall be a citizen of the Republic of China who has reached the age of majority. Additionally, the reviewed property data must conceal the personal data of the declarant, their spouse, and underage offspring[76] (Article 12).

(3) After the competent property declaration agency (institution) receives the application and is satisfied that the application conforms to the requirements by its review, it shall designate the time and place for the public inspection and notify the applicant to inspect the materials on site. The applicant shall conduct the public inspection on site by him or herself, and is prohibited from authorizing others to do the same (Article 15). Furthermore, the public inspection of materials shall be limited to reading only,and no material is permitted to be taken out of the place, transcribed, photographed or photocopied . (Article 16).

425. The "Act on Property-Declaration by Public Servants" clearly stipulates appropriate penalties regarding non-compliance with the property declaration system. Please refer to the response content related to the "Act on Property-Declaration by Public Servants" in the response for Article 8, Paragraph 6.

426. Article 16, Paragraph 1 of the "Act on Property-Declaration by Public Servants" further stipulates that for the declared public servants being discharged from the positions obliged for property declarations, such persons'declared materials shall be preserved for five years and destroyed duly. But for judicial and control agencies notifying to preserve further according to law, it is not applicable. Related regulations are established so that competent authorities can exchange such data with other competent authorities when necessary.

[76] National ID number (Republic of China residence permit number), mailing and registered address, telephone number, house number or vehicle license plate, etc.

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

427. According to Article 11, Paragraph 1 of the "Act on Property-Declaration by Public servants," all agencies (institutions) accepting property declarations shall conduct inspections on the case by case and proportionate bases for untruthful property declarations or unusual increments and decrements of properties . Please refer to the response for Article 8, Paragraph 6. Statistics on the number of public servant filing asset declarations and the status of their review are shown in Table 5-1 and Table 5-2.

Table 5-1 Public Servant Property Declaration Statistics (Estimated Numbers)

Receiving Declaration Agency	Total Declarers	Non-regular Declarers	Regular Declarers
Ministry of Justice	55,700	16,500	39,200
Control Yuan	7,500	1,900	5,600
Total	63,200	18,400	44,800

Data source: AAC

Table 5-2 MOJ Public Servant Property Declaration Review Status

Public Servant Property Declaration Review Cases (Under MOJ's Jurisdiction per Article 14)					
Year	Total Review Cases	Penalty Cases (Violation Types)			
		Total	Late Declaration Cases	Intentional False Declaration	Intentional Property Concealment
2022	62	57	10	47	0
2023	44	36	3	33	0
2024	97	71	27	43	1
2025	46	33	3	26	4

Data source: AAC

428. The penalty cases for the 2020-2023 Control Yuan Public Servant Property Declaration Inspections Results Statistics and the Act on Property-Declaration by Public Servants are shown in Table 5-3 to Table 5-5.

Table 5-3 Control Yuan Public Servant Property Declaration Inspections Results Statistics

Year	Total	Inspections for Untruthful Property Declarations (Cases)						Inspections for Year-over-Year Comparison (Cases)			Late Filing Audit (Cases)	
		Subtotal	Intentional Property Concealment False Declaration	Intentional False Declaration	Unintentional False Declaration	No False Declaration	Others	Subtotal	Abnormal Property Increase Between Years	No Abnormal Property Changes Between Years	Others	Failing to Entrust under The Prescribed Time Limit
2022	443	418	2	27[77]	220	168	1	25	-	23	2	-
2023	498	473	3	28[78]	250	191	1	25	-	25	-	-
2024	428	399	6	19[79]	179	194	1	29	3	26	-	-
2025	438	418	3	35[80]	215	164	1	19	1	18	-	1

Data source: Control Yuan

Table 5-4 Act on Property-Declaration by Public Servants Penalty Cases

Year	Number of Penalty cases		Total (Cases)
	Ministry of Justice	Control Yuan	
2022	57	31[81]	88
2023	36	28	64
2024	71	27	98
2025	33	38	71

Data source: AAC and Control Yuan

[77] Including 1 case of "intentionally failing to entrust trust property," 2 cases resulted in penalties against the trust obligors (the declarant and their spouse).
[78] Including 3 cases of "intentionally making false declarations and being exempted from punishment."
[79] Including 1 cases of "intentionally making false declarations and being exempted from punishment."
[80] Including 1 cases of "intentionally making false declarations and being exempted from punishment."
[81] Including 1 case of "the original disciplinary action was revoked, and a new disciplinary action was taken."

Table 5-5 Control Yuan Public Servant Property Declaration Penalty Target Statistics

Year Penalty Target	2022 (Number of People)	2023 (Number of People)	2024 (Number of People)	2025 01-09 (Number of People)
Political Affairs Officers	2	-	2	-
Chairs and Vice Chairs of The Headquarters and Branches of State-owned Enterprises	2	-	1	1
Legislators	4	5	2	1
Special Municipality Councilors	2	6	1	1
Heads of Government Agencies at All Levels at 12th Rank and Above or The Equivalent	1	2	-	1
Directors and Supervisors Representing the Government or The State-owned Shares in Private Juristic Entities	4	5	2	6
Presidents of Public Junior Colleges and Above and Heads of Their Affiliated Institutions	1	-	-	1
Military Officers at All Levels Above The rank of Major General	-	1	1	1
Township/City Mayors	1	2	4	2
County/City Councilors	6	2	6	6
Township/City Councilorss	8	3	6	3
Judges with 6th Level and Above Basic Salary	-	2	2	-
Others (Declarer’s Spouse as Trust Obligor)	-	-	-	-
Total	31	28	27	23

Data source: Control Yuan

Article 52, paragraph 6

§52 (6)

Each State Party shall consider taking such measures as may be necessary, in accordance with its domestic law, to require appropriate public officials having an interest in or signature or other authority over a financial account in a foreign country to report that relationship to appropriate authorities and to maintain appropriate records related to such accounts. Such measures shall also provide for appropriate sanctions for non-compliance.

A. Is your country in compliance with this provision?

429. Yes.

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

430. Article 5, Paragraph 1 of the "Act on Property-Declaration by Public Servants" stipulates that deposits, securities, other valuable properties above certain values, rightful claims of creditor, debts and investments to various ventures above certain values are all properties that public servants must declare, without excluding benefits from foreign financial accounts.

431. Regarding non-compliance with the property declaration system, the "Act on Property-Declaration by Public Servants" has established appropriate penalties. Please refer to Article 8, Paragraph 6 and Article 52, Paragraph 5 for responses regarding the "Act on Property-Declaration by Public Servants."

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

432. Please refer to Article 8, Paragraph 6 for responses regarding the "Act on Property-Declaration by Public Servants."

Article 58: Financial intelligence unit

Article 58

§58

States Parties shall cooperate with one another for the purpose of preventing and combating the transfer of proceeds of offences established in accordance with this Convention and of promoting ways and means of recovering such proceeds and, to that end, shall consider establishing a financial intelligence unit to be responsible for receiving, analysing and disseminating to the competent authorities reports of suspicious financial transactions.

A. Is your country in compliance with this provision?

433. Yes.

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

434. Please refer to the response for Article 14, Paragraph 1, Subparagraph (b).

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

435. Website of AMLD

https://www.mjib.gov.tw/mlpcen (in English)

436. Annual Report of AMLD

https://www.mjib.gov.tw/EditPage/?PageID=46098253-f0e9-46e4-9832-b96e17e00c71 (in English)

III. Asset recovery (arts. 51, 53-57 and 59)

Article 51: General provision

Article 51

§51

The return of assets pursuant to this chapter is a fundamental principle of this Convention, and States Parties shall afford one another the widest measure of cooperation and assistance in this regard.

A. Is your country in compliance with this provision?

437. Yes.

B. Please describe (cite and summarize) the measures/steps your country has taken, if any, (or is planning to take, together with the related appropriate time frame) to ensure full compliance with this provision of the Convention, including identifying both any legal authorities/procedures for accepting requests for asset recovery and assessing that these requests are reasonably substantiated and supplemented as well as any time frame established under domestic laws and procedures for their execution, taking into account requests received from countries with similar or different legal systems and any challenges faced in this context.

§58
§51

438. Article 38-1 of the “Criminal Code” stipulates that: “(Paragraph 1) Proceeds of the crime that belong to the offender shall be confiscated. If there are special provisions, these special provisions shall be followed.(Paragraph 2) Proceeds of the crime obtained by natural persons, legal persons or an unincorporated body other than the offender under one of the following conditions shall be confiscated: 1. Knowingly obtain the illegal proceeds from the offender.2. Obtain the illegal proceeds from the offender for free or at a cost that is considerably not reciprocal.3. The party benefits from an illegal act committed by the offender for the said party. (Paragraph 3) If the entire or partial confiscation mentioned in the preceding 2 Paragraphs as above was failed or not appropriate, the value thereof shall be collected from the offender. (Paragraph 4) The proceeds of crime specified in paragraph 1 and 2 means any property derived from or obtained directly or indirectly, through the commission of an offense.(Paragraph 5) The proceeds of crime having been legally returned to the victim shall not be confiscated or

collected." Article 40, Paragraph 3 of the same Code stipulates that: "If the offender is not prosecuted or convicted due to facts or legal reasons, the thing specified in paragraphs 2 and 3 of Article 38 and the proceeds of crime specified in paragraphs 1 and 2 of Article 38-1 which may be confiscated independently may be pronounced separately."

439. Article 473 of "The Code of Criminal Procedure" stipulates that "If the rights holders file a motion to have confiscated items or force-collected property returned, or if persons, who are allowed to exercise the right to a claim as a result of the defendant's crime, have obtained the civil compulsory execution and file a motion to be paid, within a year after the judgment is finalized, the prosecutor shall return such items/property or pay such claims, with the exceptions of: items/property that should be destroyed or abandoned…." This provision serves as the legal basis for the return of assets.

440. To provide the most extensive cooperation and assistance in asset recovery, our nation has adopted relevant legislation and measures/steps as follows:

(1) Establishing International Criminal Mutual Legal Assistance and Anti-Money Laundering Legal Framework

(a) Taiwan passed the "Mutual Legal Assistance in Criminal Matters Act" on April 10, 2018, which took effect on May 4 of the same year. Our nation now has a more comprehensive statutory law to follow regarding the basis, channels, and scope of criminal mutual legal assistance requests with foreign countries. According to Article 3 of the "Mutual Legal Assistance in Criminal Matters Act," the competent authority of the Act is the Ministry of Justice (MOJ). According to Article 4, Subparagraph 2 of the same Act, criminal mutual legal assistance can be provided to foreign governments, institutions, or international organizations. According to Article 6 of the "Mutual Legal Assistance in Criminal Matters Act," our nation can provide a wide range of judicial assistance, including obtaining evidence, serving documents, conducting searches and seizures, prohibiting property disposition, executing final judgments or orders related to criminal confiscation or recovery, returning proceeds of crime, and other criminal judicial assistance not in violation of our nation's laws. Additionally, Article 12 of the "Mutual Legal Assistance in Criminal Matters Act," confirms that our nation shall provide judicial assistance in accordance with relevant domestic laws, but may execute requests according to

the requesting party's methods when not in violation of our nation's laws. Therefore, Taiwan can provide comprehensive and reliable judicial assistance to foreign countries, including investigation and prosecution of money laundering, terrorist financing, and related predicate offenses, as well as tracking, identifying, restricting, or confiscating proceeds of crime. Furthermore, according to Articles 2 and 5 of the "Mutual Legal Assistance in Criminal Matters Act," countries that have not signed mutual legal assistance treaties with our nation may still receive mutual legal assistance if they can provide reciprocity guarantees.

(b) Article 28, Paragraph 2 of the "Money Laundering Control Act" stipulates that for cases where foreign governments, institutions, or international organizations request assistance from our nation, our nation may provide information and investigation results received or reported under Articles 12 to 14 of the Act based on the principle of reciprocity unless otherwise specified in treaties or agreements. Article 29 of the same law also stipulates the requirement for "delivery under control," authorizing the competent authorities to conduct investigations into money laundering and related predicate offenses.

(2) Implementation examples of International Mutual Legal Assistance Treaties/Agreements /Memorandum to Enhance International Judicial Cooperation Efficiency include:

- Article 15 of the "Agreement on Mutual legal assistance in Criminal Matters between the Taipei Economic and Cultural Representative Office and the American Institute in Taiwan (hereinafter referred to as the "Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters") stipulates that both parties can assist with requests for search, seizure, and transfer of evidence according to their territorial laws. Article 17 stipulates that both parties can help with temporarily freezing and executing confiscation of criminal proceeds, victim compensation, and criminal judgment fines according to their territorial laws and may transfer all or part of such property or proceeds from sales to the other party when appropriate.
- The "Treaty on Mutual Legal Assistance in Criminal Matters Between the Government of the Republic of China (Taiwan) and the Government of Saint Vincent and the Grenadines" was signed between the governments of Taiwan and Saint Vincent and the Grenadines on August 8, 2022, and took effect upon presidential proclamation on August 26, 2023. Articles 17 and 18 of this treaty stipulate that both

parties shall assist each other in procedures regarding the identification, tracking, restriction, seizure, and confiscation of proceeds of crime and criminal tools based on their respective domestic laws and may conduct asset sharing according to Article 19.

- The "Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Saint Lucia" was separately signed by Taiwan and Saint Lucia in August and October 2023, respectively. The treaty was approved by the Legislative Yuan on January 14, 2025, and took effect on May 9, 2025. Under Article 14, either party may request assistance in seizing illegal criminal assets. They may also seek help in freezing, restricting, and confiscating proceeds of crime as outlined in Articles 16 and 17, and can conduct asset sharing according to Article 18.
- Article 1, Paragraph 2 of the "Agreement on Mutual legal Assistance in Criminal Matters between the Taipei Economic And Cultural Office in The Philippines and the Manila Economic And Cultural Office in Taiwan" stipulates that assistance includes facilitating search and seizure requests, assisting with asset freezing and confiscation or execution of fines. The specific implementation methods are provided in Article 14 regarding search and seizure, Article 18 regarding property restriction and confiscation, and Article 19 provides provisions regarding asset sharing.
- The "Memorandum of Understanding on Judicial Mutual Cooperation between the Taipei Mission in Korea and the Korean Mission in Taipei" was signed between Taiwan and Korea on February 24, 2023. Article 1, Paragraph 3 of this memorandum stipulates that the scope of cooperation includes promoting the return of confiscated property to the requesting party, returning property to legitimate owners, and cooperating in combating fraud, corruption, and other legal matters involving both parties' interests. It also establishes the scope of future mutual legal assistance cooperation, including mutual consultation, hosting seminars, forming working-level joint expert teams, and conducting expert exchanges to collaborate in crime fighting and prevention.
- The "Memorandum of Understanding on Exchange and Cooperation in Legal and Judicial Fields between the Taiwan-Japan Relations Association and the Japan-Taiwan Exchange Association" was signed between Taiwan and Japan on March 16,

2023, broadly stipulating cooperative relationships in legal and judicial fields. Legal authorities from both sides will deepen cooperation by exchanging information on legal systems, professional knowledge and opinions, publicly available materials and publications, holding meetings, and conducting research visits.

(3) Improving International Mutual Legal Assistance Request Operating Procedures

(a) According to our nation's APG Third Round Money Laundering Mutual Evaluation Report, our nation can generally provide timely assistance. The average time to complete mutual legal assistance requests, including requests under bilateral mutual legal assistance agreements or diplomatic channels, takes approximately 4.5 months. Most members of the Financial Action Task Force (FATF) and the FATF-Style Regional Body (FSRB) indicated that Taiwan could assist promptly. In the past several years, we have helped countries with whom we have signed mutual legal assistance agreements complete urgent requests within 3 days or on the same day (specific details cannot be disclosed due to confidentiality clauses).Additionally, the MOJ has established an "International and Cross-Strait Mutual Legal Assistance Case Registration" system, which filters foreign money laundering and predicate offense Mutual Legal Assistance cases based on factors such as crime severity, potential social impact, urgency of request, severity, and level of attention. This enables supervision of case handling procedures and, through regular follow-ups by the Taiwan High Prosecutors Office on the progress of Mutual Legal Assistance cases handled by district prosecutors offices, ensures priority handling of money laundering, terrorist financing, or major money laundering predicate offense requests. Requests regarding asset seizure are all given priority handling.

(b) As the central competent authority, the MOJ serves as a contact point, coordinates relevant agencies to jointly complete requests. The MOJ can coordinate and facilitate cooperation conducting meetings with district prosecutors and foreign competent authorities to provide real-time legal consultation. In addition, the Department of International and Cross-Strait Legal Affairs of the MOJ, Taiwan can directly contact the Office of International Affairs of the U.S. Department of Justice and Ministry of Justice of Poland, and directly transmit requests for mutual legal assistance.

(4) Regular Consultation Mechanism

The MOJ regularly holds consultations or working meetings on mutual legal assistance with countries such as the United States, Poland, Vietnam, and the Philippines to strengthen communication on individual cases and legal practice.

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

441. In November 2011, while investigating Latin American drug trafficking syndicates, the U.S. Department of Homeland Security discovered that a Taiwanese woman in the United States was laundering over $27,000,000 of drug trafficking proceeds by importing and exporting clothing as a cover, transferring the money into her bank accounts in Taiwan. The U.S. continued to maintain close contact with our nation's competent authorities for information exchange. In September 2014, the U.S. Department of Justice requested mutual legal assistance from Taiwan in accordance with the "Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters" to seize the woman's account involved in money laundering. The Taiwan Taipei District Prosecutors Office successfully seized nearly US$16 million in illicit gains. Taiwan subsequently assisted in returning the illicit gains to the United States in 2022, and received 50% (approximately US$7 million or more than NT$220 million) of the seized illicit gains from the United States. This is the first case of sharing seized illicit gains since the agreement was signed.

442. The first successful Taiwan-US mutual legal assistance asset recovery case: Chen-○, used second financial reform bribery payments to purchase 2 properties in the United States. In July 2010, prosecutors from the U.S. Department of Justice (Criminal Division, Asset Forfeiture and Money Laundering Section) initiated civil forfeiture procedures on these 2 properties on the grounds they were purchased with corrupt bribery proceeds and made 2 mutual legal assistance requests to the MOJ pursuant to the "Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters." The former Supreme Prosecutors Office Special Investigation Division (disbanded on January 1, 2017) provided relevant evidence to the U.S. The U.S. government auctioned the 2 properties in 2013, obtaining proceeds of $1,500,000, which were fully returned to Taiwan in 2016.

443. Here is a case exemplifying the universal basic legal principle that "no one shall retain proceeds of crime":

(1) Regarding the French La Fayette-class frigate procurement illegal commission case

involving defendants Wang-○-Pu and others, the investigation of criminal proceeds has continued for over 15 years. Through prosecutors' persistent efforts, criminal proceeds have been frozen in Switzerland, Liechtenstein, and other countries.

(2) After Taiwan's "Criminal Code" provisions on confiscation were amended on July 1, 2016, a petition was filed with the Taipei District Court for independent confiscation of the defendant Wang-○-Pu and others' criminal proceeds principal and estimated interest totaling US$969,751,764.31. On July 21, 2017, the Taipei District Court ruled to confiscate criminal proceeds principal and interest totaling US$900,146,887.18 plus interest accrued until execution completion from defendants Wang-○-Pu and 4 others as well as third parties Euromax Company, Sableman Company, and Luxmore Company.

(3) Under the MOJ's continued coordination and liaison, prosecutors of Taiwan formally requested Liechtenstein and Switzerland to return the frozen Wang family assets. With initial support and assistance from Liechtenstein, on February 2, 2023, approximately US$11,000,000 in overseas illegal proceeds from the La Fayette-class frigate procurement scandal involving the late arms dealer Wang-○-Pu's family were remitted back to our nation.

(4) After assisting with the asset freeze, the Swiss Federal Office of Justice decided on February 3, 2021, to agree to return the frozen assets to our nation and remitted US$138,040,000 back to our nation on July 11, 2023. Our nation is currently still cooperating with other relevant countries to continue pursuing illegal proceeds in this case.

444. The MOJ has continued to strengthen participation in the Asset Recovery Interagency Network-Asia Pacific (ARIN-AP), including:

(1) From November 22 to 25, 2022, the MOJ delegation shared our nation's confiscation legal system and classic cases of illegal proceeds recovery, including the Lafayette case, at the annual meeting in New Zealand.

(2) On May 30 and 31, 2023, the MOJ deployed personnel to participate in the 8th ARIN-AP Asset Seizure and Return Training.

(3) From November 29 to December 1, 2023, the MOJ delegation shared our nation's legal system evolution and practical achievements in virtual currency-related cases and asset confiscation at the annual meeting in Bangkok, Thailand.

(4) A delegation from the Ministry of Justice visited Seoul, South Korea to participate

in the 9th ARIN-AP training course on seizure and asset recovery from April 30th to May 1st, 2024.

(5) A delegation from the Ministry of Justice visited Sydney, Australia to attend the 9th ARIN-AP Annual General Meeting from October 30th to November 1st, 2024. The delegation exchanged practical experience related to asset repatriation with other member states, shared Taiwan's non-conviction based confiscation system, and shared experience related to asset repatriation in transnational criminal cases.

(6) A delegation from the Ministry of Justice visited Seoul, South Korea to participate in the 10th ARIN-AP Asset Recovery Training from April 29th to 30th, 2025, during which it shared cases of Taiwan successfully returning criminal proceeds from cross-border fraud and money laundering through mutual legal assistance with other countries.

(7) A delegation from the Ministry of Justice attended the 10th ARIN-AP Annual General Meeting from September 22nd to 27th, 2025. The theme of the annual general meeting was “Asset Recovery and Legal Frameworks for Digital Asset Management.” Representatives from Taiwan actively shared Taiwan’s provisions expanding the confiscation system and gave presentations on the management of virtual assets, including auctions during investigations, the legal system for oversight of virtual asset platforms and trading businesses, and related cases, deepening judicial cooperation and exchanges between Taiwan and other countries.

445. On October 31 and November 1, 2023, the MOJ held the “2023 International Seminar on Combating Cross-Border Fraud—Improving International Cooperation.” The event invited judicial personnel engaged in mutual legal assistance with our nation from the U.S., Canadian, and Polish Departments of Justice, Swiss Federal Office of Justice, Thai Office of the Attorney General, and U.S. Department of Homeland Security Investigations Taiwan Liaison Officer, to participate and conduct professional exchanges with domestic judges and law enforcement personnel from prosecution, police, and investigation bureaus specializing in combating fraud. On November 1, 2023, the third session on “Mechanisms and Practice of Tracking Illegal Proceeds” was chaired by Prosecutor General Hsing, Tai-Chao of the Supreme Prosecutors Office, with presentations by the Head Prosecutor of the Supreme Prosecutors Office, Presiding Judge of Taiwan Taipei District Court, U.S. Department of Justice Liaison Officer at U.S. Em-

bassy Bangkok, Thai Prosecutor, and Section Chief of International Mutual Legal Assistance Division Seizure and Delivery Section of Swiss Federal Office of Justice to share and compare illegal proceeds tracking and return mechanisms of our nation and various countries.

446. In early June 2024, the Ministry of Justice invited prosecutors, lawyers, and coordinators from the United States, Canada, Estonia, Germany, and EUROJUST to Taiwan to participate in the "2024 Taiwan-EU-US-Canada International Judicial Cooperation Seminar Series." The Taiwan-EU-US-Canada International Seminar on Mutual Legal Assistance held in Nantou on June 6th featured mutual legal assistance. Deputy Minister Hsu, Hsi-Hsiang of the MOJ delivered the opening remarks, and Head Prosecutor Huang, Yuan-Kuan of the Taiwan Nantou District Prosecutors Office, and Head Prosecutor on secondment Tsai, Chiu-Ming of the Supreme Prosecutors Office served as moderators for each session. Representatives from the U.S. Department of Justice, the Canadian Department of Justice, the Prosecutor General's Office in Celle, Germany, Estonia's Office of the Prosecutor General, the Czech representative at EUROJUST, and German lawyers, along with the Deputy Director of the Department of International and Cross-Strait Legal Affairs, Ministry of Justice, Professor Lin, Chin-Fu of National Tsing Hua University, and the head prosecutor of Taiwan Yilan District Prosecutors Office engaged in in-depth exchanges and discussions on various topics, such as mutual legal assistance and cross-border asset repatriation.

447. In addition, the MOJ and the AMLO, Executive Yuan co-organized "Seminar on Crime Investigation and International Cooperation in the Digital Era - Starting from Combating Cross-border Fraud" from June 10 to 11, 2025. The seminar brought together judicial personnel from various countries and organizations, such as the United States, Germany, the Netherlands, South Korea, Thailand, and EUROJUST, as well as domestic scholars and experts. The seminar focused on digital platform governance and international cooperation, combating fraud and asset recovery, and the legal system and application of technological investigation. The seminar facilitated professional exchanges with domestic law enforcement personnel, including prosecutors, police, and investigators, as well as judges involved in combating fraud to enhance their professional knowledge and improve the success rate of cross-border evidence collection.

Article 53: Measures for direct recovery of property

Article 53, subparagraph (a)

§53 (a)

Each State Party shall, in accordance with its domestic law:

(a)Take such measures as may be necessary to permit another State Party to initiate civil action in its courts to establish title to or ownership of property acquired through the commission of an offence established in accordance with this Convention;

A. Is your country in compliance with this provision?

448. Yes.

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

449. Article 6 of current Mutual Legal Assistance in Criminal Matters Act stipulates that Taiwan may request or provide assistance in the following matters under this law:

(1) Obtaining evidence.

(2) Service of documents.

(3) Search.

(4) Seizure.

(5) Restraining disposition of property.

(6) Executing final judgments or orders related to crime confiscation or recovery.

(7) Return of criminal proceeds.

(8) Other criminal judicial assistance that does not violate our nation’s laws.

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

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

Article 53, subparagraph (b)

§53 (b)

(b)Take such measures as may be necessary to permit its courts to order those who have committed offences established in accordance with this Convention to pay compensation or damages to another State Party that has been harmed by such offences;

A. Is your country in compliance with this provision?

451. Yes.

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

452. Please refer to the response for Article 53, Subparagraph a.

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

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

Article 53, subparagraph (c)

§53 (c)

(c)Take such measures as may be necessary to permit its courts or competent authorities, when having to decide on confiscation, to recognize another State Party's claim as a legitimate owner of property acquired through the commission of an offence established in accordance with this Convention.

A. Is your country in compliance with this provision?

454. Yes.

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

455. Please refer to the response for Article 51 and Article 53, Subparagraph a.

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

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

Article 54: Mechanisms for recovery of property through international cooperation in confiscation

Article 54, subparagraph 1 (a)

§54 (1) (a)

> Each State Party, in order to provide mutual legal assistance pursuant to article 55 of this Convention with respect to property acquired through or involved in the commission of an offence established in accordance with this Convention, shall, in accordance with its domestic law:
> (a)Take such measures as may be necessary to permit its competent authorities to give effect to an order of confiscation issued by a court of another State Party;

A. Is your country in compliance with this provision?

457. Yes.

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

458. "Mutual Legal Assistance in Criminal Matters Act"

Article 6, Subparagraph 6 of the "Mutual Legal Assistance in Criminal Matters Act" stipulates the assistance that may be requested or provided to include executing final judgments or orders related to crime confiscation or recovery. In the context of foreign mutual legal assistance requests related to identification, seizure, or confiscation, our nation's competent authorities may act swiftly to address such requests when they are founded on treaties or agreements focused on money laundering prevention or the principle of reciprocity. This is applicable provided that the criminal conduct in question constitutes a specified offense under Article 3 of the "Money Laundering Control Act." Notably, these actions may be undertaken even in the absence of a domestic investigation or trial pertaining to the case. The authorities are empowered to respond effectively to requests concerning the identification, freezing, seizure, or confiscation of property linked to money laundering, the sources of criminal proceeds, criminal tools, or equivalent property, in accordance with domestic legal provisions governing

seizure, restraining disposition, or confiscation. Furthermore, current definition of money laundering crimes of Taiwan already complies with the provisions of the "Vienna Convention" and "Palermo Convention," and the scope of money laundering predicate offenses is also included.

459. "Arrangement between the Taipei Representative Office in the Federal Republic of Germany and the German Institute Taipei on the Cooperation in the Area of Judicial Mutual Legal Assistance in Criminal Matters"

The "Arrangement between the Taipei Representative Office in the Federal Republic of Germany and the German Institute Taipei on the Cooperation in the Area of Judicial Mutual Legal Assistance in Criminal Matters" was signed between Taiwan and Germany on March 23, 2023, passed by the Legislative Yuan on January 14, 2025, and took effect on May 12, 2025. Article 6 of this agreement regarding types of assistance includes asset freezing and executing final judgments or orders related to property confiscation or recovery of crime. Therefore, our nation's MOJ can execute final judgments or orders related to property confiscation or recovery issued by German courts under this agreement.

460. Please refer to the response for Article 53, Subparagraph a.

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

461. Previously, the U.S. requested our nation's assistance in seizing illegal assets in Taiwanese bank accounts based on the "Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters" while investigating money laundering-related cases. Our nation then assisted the U.S. in seizing the illegal assets in those accounts. Subsequently, after the U.S. obtained a final confiscation order for the case and requested assistance of Taiwan with confiscation, assistance for this case is still ongoing.

Article 54, subparagraph 1 (b)

§54 (1) (b)

(b)Take such measures as may be necessary to permit its competent authorities, where they have jurisdiction, to order the confiscation of such property of foreign origin by adjudication of an offence of money- laundering or such other offence as may be within

its jurisdiction or by other procedures authorized under its domestic law; and

A. Is your country in compliance with this provision?

462. Yes.

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

463. Articles 38 and 38-1 of our nation's "Criminal Code" contain provisions on confiscation. Moreover, according to Articles 9, 10, 12, and Article 21, Paragraph 2 of the "Money Laundering Control Act," for cases where foreign governments, institutions, or international organizations request assistance of Taiwan, information and investigation results from reports or notifications received under Articles 9, 10, and 12 may be provided based on the principle of reciprocity except where treaties or agreements provide otherwise.

464. Please refer to the response for Article 53, Subparagraph a.

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

465. Currently, there are cases where domestic judicial authorities have made requests to foreign countries to seize illegal criminal proceeds to handle money laundering crime cases. However, they have not yet reached the confiscation stage.

Article 54, subparagraph 1 (c)

§54 (1) (c)

(c)Consider taking such measures as may be necessary to allow confiscation of such property without a criminal conviction in cases in which the offender cannot be prosecuted by reason of death, flight or absence or in other appropriate cases.

A. Is your country in compliance with this provision?

466. Yes.

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

467. "Criminal Code"

(1) Our nation's new confiscation system, implemented since July 1, 2016, is based on the universal basic legal principle that "no one shall retain proceeds of crime" and references the German Criminal Code, adopting a "non-conviction based" confiscation system. It characterizes confiscation as a "quasi-unjust enrichment equitable measure," making it an independent legal effect separate from criminal punishment and security measures, not a criminal penalty (accessory punishment). Thus, confiscation should apply the law at the time of judgment. Article 40, Paragraph 3 of the "Criminal Code," amended and implemented on July 1, 2016, stipulates that "If the offender is not prosecuted or convicted due to facts or legal reasons, the thing specified in paragraphs 2 and 3 of Article 38 and the proceeds of crime specified in paragraphs 1 and 2 of Article 38-1 which may be confiscated independently may be pronounced separately."

(2) The amendment rationale for Article 40, Paragraph 3 of the Criminal Code states:

As confiscation has been amended to be an independent legal effect, its pronouncement does not necessarily have to accompany a judgment. Criminal offenders who receive not to prosecute dispositions or decisions of rejection, exemption from prosecution, or acquittal due to death, previous final judgment, Criminal Code Article 19, or other reasons; or those who have suspended trials due to Criminal Code Article 19, illness preventing court appearance, and those receiving exemption from punishment judgments, can all have confiscation pronounced independently.

(3) Additionally, according to the Fugitive Disentitlement principle, when criminal offenders evade criminal prosecution and become wanted, regardless of whether they are domestic or abroad, the court may make confiscation decisions without waiting for their court appearance. Therefore, referring to German Criminal Code Articles 73 and 76a, Japanese Criminal Code amendment draft Articles 76 and 78, U.S. Federal Code Title 28 Section 2466, U.N. Convention against Corruption Article 54(1)(c), and UNODC 2005 Model Law on Money Laundering and Financing of Terrorism, Paragraph 3 was added to stipulate that confiscation may be pronounced independently when criminal offenders cannot be prosecuted or convicted due to factual or legal reasons.

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

468. La Fayette-class Frigate Procurement Scandal

(1) Regarding domestic procedures in the La Fayette case, in September 2006, prosecutors indicted defendants Wang,○-Pu; Guo,○-Heng; and Ye,○-Zhen for violating the Anti-Corruption Act by jointly accepting kickbacks; defendants Wang,○-Xing; Wang,○-Yong; Wang,○-Ming; Wang,○-Ling for allegedly assisting in accepting kickbacks; and defendant Guo,○-Tian for violating the "Money Laundering Control Act" and other crimes. Among them, defendants Guo,○-Heng and Guo,○-Tian were found guilty in final judgments in April 2014. In April 2015, the Taiwan Taipei District Prosecutors Office Enforcement Division completed the execution of about US$35,000,000 (approximately NT$1,100,000,000) in seized criminal proceeds that Switzerland had previously returned to our nation, which was paid into the national treasury. Defendant Wang,○-Pu died in January 2015, while the remaining defendants Ye,○-Zhen; Wang,○-Xing; Wang,○-Yong; Wang,○-Ming; and Wang,○-Ling have been fugitives overseas and remain wanted by the Taiwan Taipei District Court since May 2009.

(2) The Supreme Prosecutors Office established a special investigation team in 2000 to investigate the La Fayette-class Frigate procurement scandal. Since 2001, it has successively requested mutual legal assistance from Switzerland and other countries to obtain numerous bank account documents and successively froze the bank assets of Wang,○-Pu and others in Switzerland, Liechtenstein, and other countries. After transferring the case to the Taiwan Taipei District Prosecutors Office on January 1, 2017, dedicated prosecutors and prosecution affairs officers were assigned to handle the case. The Taiwan Taipei District Court ruled on July 21, 2017, to confiscate criminal proceeds principal and interest totaling US$900,146,887.18 (approximately NT$27,000,000,000) plus interest accrued until execution completion.

(3) Subsequently, after appeals from both sides, the Taiwan High Court ruled on November 28, 2018, to declare confiscation of US$953,324,920.60 (approximately NT$28,600,000,000) plus interest accrued until execution completion. After both the prosecution and defense filed re-appeals, the Supreme Court recently made a ruling on October 31, 2019, in Case 2019 Tai-Kang-Zi No. 458, finalizing the prosecution's request to confiscate criminal proceeds, including principal of US$312,539,913.44 (approximately NT$9,400,000,000).

(4) The Supreme Court of Taiwan issued rulings Tai-Kang-Zi No. 1386 on October 13, 2021 and Tai-Kang-Zi No. 1305 on February 17, 2024 to increase the amount of the defendants' criminal proceeds confiscated by US$174,652,895.28 and US$429,588,279.18. Therefore, a total of US$916,781,087.90 of criminal proceeds have been confiscated in this case to date.

469. Example of independent confiscation pronouncement of criminal proceeds: Red Fire case Chen,o-Zhe (Supreme Court 2020 Tai-Kang-Zi No. 1203)

The Taiwanese defendant and other related co-perpetrators jointly embezzled assets (property) of CTBC Financial Holding Co., Ltd. in Taiwan, engaged in illegal money laundering and illegal unsecured lending, violating the "Financial Holding Company Act," "Securities Exchange Act," "Money Laundering Control Act," and "The Banking Act of The Republic of China," and obtained criminal proceeds. Subsequently, after fleeing abroad for over 10 years and becoming wanted without a final court judgment, Taiwan prosecutors applied for independent confiscation pronouncement of the defendant's criminal proceeds according to Article 38-1, Paragraph 1 of our "Criminal Code," which the court ruled to approve.

470. Case of Petitioning for the Confiscation of Bribe Money and Other Things Used in the Commission of an Offense

The defendant violated the "Anti-Corruption Act" by bribing a public official. Pursuant to Article 38, Paragraph 2 of the "Criminal Code," which provides that "a thing used in the commission of or preparation for the commission of an offense or a thing derived from or acquired through the commission of an offense may be confiscated only if it belongs to the offender," the prosecutor separately petitioned for the confiscation of the bribe money and other things used in the commission of the offense.

Article 54, subparagraph 2 (a)

§54 (2) (a)

Each State Party, in order to provide mutual legal assistance upon a request made pursuant to paragraph 2 of article 55 of this Convention, shall, in accordance with its domestic law:

(a)Take such measures as may be necessary to permit its competent authorities to freeze or seize property upon a freezing or seizure order issued by a court or competent authority of a requesting State Party that provides a reasonable basis for the requested

State Party to believe that there are sufficient grounds for taking such actions and that the property would eventually be subject to an order of confiscation for purposes of paragraph 1 (a) of this article;

A. Is your country in compliance with this provision?

471. Yes.

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

472. Our nation's law enforcement agencies freeze or seize property without notifying criminal offenders based on the following provisions:

(1) Article 18 of the "Money Laundering Control Act" stipulates that for transactions involving money laundering, prosecutors during the investigation may petition the court to freeze specific transactions, and in urgent situations, prosecutors may directly order execution and petition the court for supplementary orders within 3 days, which can also ensure future confiscation of criminal proceeds. For cases where foreign governments, institutions, or international organizations request Taiwan's assistance in preventing money laundering based on treaties or agreements signed under the principle of reciprocity or based on the principle of reciprocity, if the criminal conduct involved constitutes a predicate offense listed in Article 3 of our "Money Laundering Control Act," even without domestic investigation or trial, the above provisions may be applied mutatis mutandis.

(2) Article 133-1 of "The Code of Criminal Procedure" covers matters regarding petitioning the court for seizure rulings to preserve criminal proceeds.

(3) Article 38-1, Paragraph 3 of the "Criminal Code" explicitly stipulates that confiscation of criminal proceeds may be executed by pursuing their value. Article 133, Paragraph 2 of "The Code of Criminal Procedure" stipulates that to preserve the pursuit of value, the property of criminal suspects, defendants, or third parties may be seized as necessary.

473. Article 6 of the "Mutual Legal Assistance in Criminal Matters Act" stipulates that the scope of judicial assistance that our nation may provide is quite broad, including obtaining evidence, service of documents, search, seizure, restraining disposition of prop-

erty, executing final judgments or orders related to crime confiscation or recovery, return of proceeds of crime and other criminal judicial assistance not violating our nation's laws. Articles 23, 24, 30, and 31 of the same Act respectively stipulate procedural regulations for foreign governments, institutions, or international organizations requesting assistance from our nation, and our nation requesting criminal mutual legal assistance from foreign governments, institutions, or international organizations. Additionally, Article 228 of "The Code of Criminal Procedure" stipulates relevant provisions for initiating investigations.

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

474. In the Wei-○ oil adulteration case, defendant Wei, ○-Chong and others jointly intended to illegally obtain property for Wei-○ Foods Corporation by using Wei-○ vegetable oil mixed with Tatung copper chlorophyllin oil and "Formula 98" blended oil, mainly composed of palm oil to defraud consumers. As a result, Wei-○ Foods Corporation fraudulently obtained over NT$80,000,000. Certain properties of Wei, ○-Chong were preventively seized during the investigation.

475. Previously, while investigating money laundering and smuggling crimes, the U.S. urgently requested our assistance in September 2014 under the "Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters" to freeze and seize illegal assets in bank accounts in our nation. We then assisted the U.S. in seizing the illegal assets in those accounts and returned US$15,768,805 in illicit proceeds to the account designated by the U.S. in March 2022.

476. In 2023, while investigating fraud, theft, and other cases, the U.S. requested our assistance under the "Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters" to seize illegal assets in virtual currency platform wallets in 2 cases, which we continue to assist with.

477. Statistics on mutual legal assistance requests concerning corruption offenses between Taiwan and other countries over the past 3 years (2023-2025): In 2023, Taiwan submitted 2 requests to countries in the Americas, while other countries submitted 3 requests to Taiwan. In 2024, Taiwan submitted 1 request to Europe. In 2025, other countries submitted 1 request from the Americas and 1 request from Oceania to Taiwan.

Article 54, subparagraph 2 (b)

§54 (2) (b)

(b)Take such measures as may be necessary to permit its competent authorities to freeze or seize property upon a request that provides a reasonable basis for the requested State Party to believe that there are sufficient grounds for taking such actions and that the property would eventually be subject to an order of confiscation for purposes of paragraph 1 (a) of this article; and

A. Is your country in compliance with this provision?

478. Yes.

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

479. Please refer to the response for Article 54, Subparagraph 2(a).

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

480. Please refer to the response for Article 54, Subparagraph 2(a).

Article 54, subparagraph 2 (c)

§54 (2) (c)

(c)Consider taking additional measures to permit its competent authorities to preserve property for confiscation, such as on the basis of a foreign arrest or criminal charge related to the acquisition of such property.

A. Is your country in compliance with this provision?

481. Yes.

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

482. Article 133 of "The Code of Criminal Procedure" stipulates the relevant regulations on the seizure of items that may serve as evidence or be confiscated. Articles 140 and 141

stipulate the relevant regulations on post-seizure disposition. Additionally, Article 3 of the "Important Notice to Prosecution Entities on the Change in the Value of Objects Seized from the Pursuit of Criminal Investigation" stipulates that for seized items subject to confiscation that may be lost, destroyed, or damaged, or where custody, care or possession is excessively costly or difficult, prosecutors are allowed to conduct sales and auctions during the investigation of seized items subject to confiscation.

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

483. In 2023, while investigating a robbery case, the U.S. requested our assistance under the "Taiwan-US Agreement on Mutual Legal Assistance in Criminal Matters" to return previously seized virtual currency cold wallets and keys, which we are continuing to assist with.

Article 55: International cooperation for purposes of confiscation

Article 55, paragraph 1

§55 (1)

A State Party that has received a request from another State Party having jurisdiction over an offence established in accordance with this Convention for confiscation of proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, of this Convention situated in its territory shall, to the greatest extent possible within its domestic legal system:

(a)Submit the request to its competent authorities for the purpose of obtaining an order of confiscation and, if such an order is granted, give effect to it; or

(b)Submit to its competent authorities, with a view to giving effect to it to the extent requested, an order of confiscation issued by a court in the territory of the requesting State Party in accordance with articles 31, paragraph 1, and 54, paragraph 1 (a), of this Convention insofar as it relates to proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, situated in the territory of the requested State Party.

A. Is your country in compliance with this provision?

484. Yes.

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

485. Article 6 of the "Mutual Legal Assistance in Criminal Matters Act" stipulates that the scope of judicial assistance that our nation may provide is quite broad, including obtaining evidence, service of documents, search, seizure, restraining disposition of property, executing final judgments or orders related to crime confiscation or recovery, return of proceeds of crime and other criminal judicial assistance not violating our nation's laws. Articles 23 and 24 of the same Act also stipulate relevant procedural regulations for foreign governments, institutions, or international organizations requesting criminal mutual legal assistance from Taiwan, providing sufficient legal basis to execute final judgments or orders related to confiscation or recovery made by the requesting party.

486. Articles 23 to 28 of the "Mutual Legal Assistance in Criminal Matters Act" stipulate provisions for assisting foreign execution of confiscation.

487. Apart from the information specified in Article 46, Paragraph 15 of the UNCAC regarding mutual legal assistance requests, the additional matters that should be included according to Article 55, Paragraph 3 of the UNCAC are similar to those provided by Articles 23 to 28 and Article 34 of the "Mutual Legal Assistance in Criminal Matters Act."

488. Please refer to the response for Article 53, Subparagraph c.

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

489. Regarding our country's national practice cases, please refer to the case progress update in Article 54, Paragraph 1(a).

Article 55, paragraph 2

§55 (2)

> Following a request made by another State Party having jurisdiction over an offence established in accordance with this Convention, the requested State Party shall take measures to identify, trace and freeze or seize proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, of this Convention for

the purpose of eventual confiscation to be ordered either by the requesting State Party or, pursuant to a request under paragraph 1 of this article, by the requested State Party.

A. Is your country in compliance with this provision?

490. Yes.

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

491. Please refer to the response for Article 51.

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

492. Please refer to the response for Article 54, Subparagraph 1(a) and Subparagraph 2(a).

Article 55, paragraph 3

§55 (3)

The provisions of article 46 of this Convention are applicable, mutatis mutandis, to this article. In addition to the information specified in article 46, paragraph 15, requests made pursuant to this article shall contain:

(a)In the case of a request pertaining to paragraph 1 (a) of this article, a description of the property to be confiscated, including, to the extent possible, the location and, where relevant, the estimated value of the property and a statement of the facts relied upon by the requesting State Party sufficient to enable the requested State Party to seek the order under its domestic law;

(b)In the case of a request pertaining to paragraph 1 (b) of this article, a legally admissible copy of an order of confiscation upon which the request is based issued by the requesting State Party, a statement of the facts and information as to the extent to which execution of the order is requested, a statement specifying the measures taken by the requesting State Party to provide adequate notification to bona fide third parties and to ensure due process and a statement that the confiscation order is final;

(c)In the case of a request pertaining to paragraph 2 of this article, a statement of the facts relied upon by the requesting State Party and a description of t he actions re-

quested and, where available, a legally admissible copy of an order on which the request is based.

A. Is your country in compliance with this provision?

493. Yes.

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

494. Article 455-12 of "The Code of Criminal Procedure" stipulates that a third person, whose property may be confiscated, can apply to the court to participate in the confiscation procedure, before the end of oral argument in the fact-finding trial of the case. If a third person does not apply to the court to participate in the confiscation procedure for the property that may be confiscated, the court should adjudicate ex officio such a third person to participate in the confiscation process where the court deems it necessary. Article 455-13 of the same Code stipulates that if the prosecutor has sufficient reason to believe that a third person's property should be confiscated, the prosecutor should notify such a third person before initiating the public prosecution, giving such a person the opportunity to state his/her case. If the prosecutor deems that a third person's property should be confiscated when initiating a public prosecution, such intention should be stated in the indictment, and such a third person should be notified immediately. Article 455-29 of the same Code stipulates that a third party, whose property is adjudicated to be confiscated by the court, and who, due to no fault of his/her own, did not participate in the confiscation procedure, may file a revocation motion to the court that adjudicated the said judgment within 30 days from the date of his/her learning of the final and binding confiscation judgment.

495. Additionally, regarding measures to notify requesting State Parties of subsequent procedures, Article 8, Paragraph 4 of the "Mutual Legal Assistance in Criminal Matters Act" provided that "In the case a request cannot be implemented due to insufficient information given, the Ministry of Foreign Affairs or the Ministry of Justice may ask for further explanation or supplement from the Requesting Party."

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

496. Regarding our nation's national practice cases, please refer to the cases in Article 54, Subparagraph 1(a), where the MOJ has timely notified requesting parties of subsequent case progress.

Article 55, paragraph 4

§55 (4)

> The decisions or actions provided for in paragraphs 1 and 2 of this article shall be taken by the requested State Party in accordance with and subject to the provisions of its domestic law and its procedural rules or any bilateral or multilateral agreement or arrangement to which it may be bound in relation to the requesting State Party.

A. Is your country in compliance with this provision?

497. Yes.

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

§55 (4)
§55 (6)

498. Regarding confiscation or recovery related to crime, Articles 6, 23, 24, etc., of the "Mutual Legal Assistance in Criminal Matters Act" not only explicitly stipulate that requesting parties meeting certain requirements may request our nation's assistance in seizing property and executing their final criminal judgments or orders, but Article 27 also provides procedural protection for third parties to state their opinions. According to Article 33, Paragraph 1 of the same Act, after deducting expenses and returning property to legitimate rights holders from confiscated or recovered property, our nation may negotiate to share certain proportions with the requesting parties.

499. Please refer to the response for Article 51.

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

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

Article 55, paragraph 6

§55 (6)

> If a State Party elects to make the taking of the measures referred to in paragraphs 1

and 2 of this article conditional on the existence of a relevant treaty, that State Party shall consider this Convention the necessary and sufficient treaty basis.

A. Is your country in compliance with this provision?

501. Yes.

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

502. Article 2 of the "Mutual Legal Assistance in Criminal Matters Act" stipulates that "To the issues concerning international mutual legal assistance in criminal matters, treaties apply; where there are no such treaties or no applicable provisions in such treaties, this Act shall apply. For the issues to which no provisions of this Act are applicable, the Code of Criminal Procedure and other laws apply." According to the preceding article, when our nation conducts international cooperation on related confiscation matters, it may also apply the Act to Implement United Nations Convention against Corruption based on specific case circumstances.

503. Therefore, the "Mutual Legal Assistance in Criminal Matters Act" explicitly stipulates that if certain requirements are met, our nation may recognize and execute requesting countries' final judgments or orders related to crime confiscation or recovery. However, the "Mutual Legal Assistance in Criminal Matters Act" adopts the principle of treaty priority. So when treaties and the law regulate the same matters, the treaties shall take priority in application. When our nation signs related mutual legal assistance treaties and agreements with other countries, we strive to refer to relevant UNCAC provisions and provide the broadest judicial cooperation and assistance measures.

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

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

Article 55, paragraph 7

§55 (7)

Cooperation under this article may also be refused or provisional measures lifted if the requested State Party does not receive sufficient and timely evidence or if the property

is of a de minimis value.

A. Is your country in compliance with this provision?

505. Yes.

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

506. Article 7; Article 8; Article 10, Paragraph 2, Subparagraph 1 and Paragraph 3; and Article 13 of the "Mutual Legal Assistance in Criminal Matters Act" provide regulations regarding the procedures for foreign governments, institutions, or international organizations requesting assistance from our nation.

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

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

Article 55, paragraph 8

§55 (8)

Before lifting any provisional measure taken pursuant to this article, the requested State Party shall, wherever possible, give the requesting State Party an opportunity to present its reasons in favour of continuing the measure.

A. Is your country in compliance with this provision?

508. Yes.

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

509. International crimes vary in nature, and required assistance differs case by case. To avoid omissions, Article 6, Subparagraph 8 of the "Mutual Legal Assistance in Criminal Matters Act" stipulates that assistance that can be requested or provided under this Act includes other criminal judicial assistance not violating our nation's laws, providing a broad legal foundation for the scope of the aid our country can provide. According to current practical operations, when our nation's prosecuting agencies executing mutual

legal assistance requests intend to lift any preservation measures, they will communicate with the requesting country through the MOJ first to confirm whether the requesting country can provide supplementary materials to maintain relevant preservation measures.

510. In addition to Article 6, Subparagraph 8 of the "Mutual Legal Assistance in Criminal Matters Act," Article 13 of the same Act provides, "The Assisting Body is empowered to review all the requirements of the request as set out in this Act and relevant laws. It may, via the Ministry of Justice, ask the Requesting Party to give additional information or inform the Requesting Party of its denial of the request."

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

511. Although the MOJ has no relevant practical cases to provide, according to current practical operations, all efforts are made to assist mutual legal assistance requests from other countries based on the purpose of jointly combating transnational crime.

Article 55, paragraph 9

§55 (9)

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

A. Is your country in compliance with this provision?

512. Yes.

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

513. The "Mutual Legal Assistance in Criminal Matters Act" stipulates that our nation may recognize and execute final judgments or orders related to confiscation or recovery from requesting countries if certain requirements are met. However, Article 23, Paragraph 1, Subparagraph 6 of the Act stipulates that regarding confiscation orders from requesting countries involving third-party rights, the requesting country can only request our nation's assistance in execution if the third party has been given sufficient

opportunity to assert their rights. This provision demonstrates our nation's comprehensive protection of third-party interests.

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

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

Article 56: Special cooperation

Article 56

§56

Without prejudice to its domestic law, each State Party shall endeavour to take measures to permit it to forward, without prejudice to its own investigations, prosecutions or judicial proceedings, information on proceeds of offences established in accordance with this Convention to another State Party without prior request, when it considers that the disclosure of such information might assist the receiving State Party in initiating or carrying out investigations, prosecutions or judicial proceedings or might lead to a request by that State Party under this chapter of the Convention.

A. Is your country in compliance with this provision?

515. Yes.

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

516. Article 28, Paragraph 2 of the "Money Laundering Control Act" stipulates that for cases where foreign governments, institutions, or international organizations request our nation's assistance, data received from reports or notifications under Articles 12 to 14 of the same Act and their investigation results may be provided based on the principle of reciprocity except where treaties or agreements provide otherwise.

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

517. The MOJ serves as the contact window for the Asia-Pacific Economic Cooperation (APEC) Anti-Corruption and Law Enforcement Agencies Network (ACT-NET). In

February 2023, the MOJ attended the 10th Anti-Corruption and Law Enforcement Agencies Network meeting in Palm Springs, California, where it was invited to serve as a workshop session group discussion coordinator. During group discussions on various countries' legal systems and mechanisms for confiscating criminal proceeds, it coordinated group opinions and reported them back to the workshop meeting. During this meeting, the conference also advocated enhancing the effectiveness of information transmission through the ACT-NET, encouraging member economies to utilize various information exchange channels.

518. In September 2023, the MOJ deployed representatives to attend that year's International Association of Prosecutors annual conference hosted by the U.K. Crown Prosecution Service. One day of the conference focused on illegal asset recovery, inviting representatives from various countries to present and exchange ideas and setting up workshops for prosecutors to deepen discussions on emerging confiscation and illegal asset recovery legal systems and practices. Representatives of Taiwan actively established contact points with prosecutors from various countries during this conference to facilitate informal information exchange and formal mutual legal assistance operations. The Prosecutor General led a delegation to participate in the International Association of Prosecutors Annual Conference hosted by Azerbaijan in October 2024. The theme of the conference was "The Role of the Prosecutor in Upholding the Rule of Law." The "Cryptocurrency Special Interest Session" and "Economic Crime and Asset Recovery Specialist Network Session" focused on cryptocurrency, asset recovery, and cross-border judicial cooperation, and prosecutors, agents, and experts from various countries shared their legal systems and practical experiences. The Prosecutor General once again led a delegation to participate in the International Association of Prosecutors Annual Conference hosted by Singapore in September 2025. The theme of the conference was "The Versatile Prosecutor and the Administration of Criminal Justice." During the sessions on "Asset Tracing and Seizure" and "Special Online Session on Economic Crimes and Asset Recovery - Technology-Driven Enforcement of Economic Crimes," Prosecutor Hung, Min-Chao of the Taiwan High Prosecutors Office and Prosecutor Chang, An-Chen of the Supreme Prosecutors Office shared and discussed Taiwan's asset recovery and mutual legal assistance cases with experts who attended the sessions.

519. In September 2023, the MOJ visited the International Anti-Corruption Coordination Centre (IACCC) headquartered in London, UK, to establish and deepen information exchange channels between the Prosecutors Offices of Taiwan and IACCC regarding

major corruption cases.

520. In November 2023, the MOJ visited the Egmont Group Secretariat in Ottawa, Canada, deepening exchanges with Secretary General Jérôme Beaumont and ECOFEL representatives to understand information transmission effectiveness. Through this visit, they gained an understanding of cooperation between the Egmont Group, the International Association of Prosecutors, and the IACCC to actively take relevant measures to accelerate the depth and breadth of information exchange. The MOJ visited the El Dorado Task Force at the Homeland Security Investigations Office in New York in 2024. This task force is one of the largest and most important financial crime task forces in the United States, focused on investigating and combating crimes related to money laundering, terrorist financing, and other illicit financial activities. The delegation and members of the task force exchanged experiences and insights on combating cross-border money laundering, which yielded considerable results.

521. The MOJ visited the U.S. Department of Justice, Homeland Security Investigations, and Drug Enforcement Administration several times between 2023 and 2025, to exchange views on information exchange mechanisms, including corruption cases. Both sides agreed that informal information exchange and formal mutual legal assistance should complement each other to enhance investigation effectiveness and quickly achieve prosecution objectives.

522. Between 2023 and 2025, the MOJ repeatedly accepted U.S. invitations to select prosecutors and prosecutor investigators to participate in U.S. International Law Enforcement Academy courses, including topics such as seizure and confiscation of illegal assets in financial crimes and virtual currency seizure and confiscation. Prosecutors of Taiwan actively used these course opportunities to establish informal cooperation and information exchange channels with foreign prosecutors and law enforcement personnel, continuing general or case-specific communication after course completion.

523. Taiwan consistently engages in various meetings and workshops organized by international organizations. We have appointed dedicated personnel as contact points for each organization to facilitate the rapid and effective exchange of information. This approach not only enhances our cooperative relationships with diverse organizations and countries but also ensures our active participation in significant international forums. Such efforts aim to fortify communication channels between our nation and law enforcement agencies of other nations.

Article 57: Return and disposal of assets

Article 57, paragraph 1

§57 (1)

> Property confiscated by a State Party pursuant to article 31 or 55 of this Convention shall be disposed of, including by return to its prior legitimate owners, pursuant to paragraph 3 of this article, by that State Party in accordance with the provisions of this Convention and its domestic law.

A. Is your country in compliance with this provision?

524. Yes.

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

525. Please refer to the response for Article 51.

526. Please also refer to Article 473, Paragraph 1 of "The Code of Criminal Procedure" regarding regulations on rightful owners requesting the return of confiscated items or recovered property within one year after final judgment. Article 34, Paragraph 1 of the "Mutual Legal Assistance in Criminal Matters Act," and Articles 35 and 36 of the same Act regarding criminal mutual legal assistance requests between Taiwan and mainland China, Hong Kong, and Macau regions apply mutatis mutandis to the provisions of the "Act on International Mutual Assistance in Criminal Matters."

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

527. In a 2019 fraud case involving Korean victims in South Korea, a money mule was caught at the airport returning to Taiwan carrying KRW45,109,000. Following mutual legal assistance requests between Taiwan and South Korea, the Taiwan New Taipei District Prosecutors Office in Taiwan issued a non-prosecution disposition for the apprehended money mule. This decision was based on the available evidence, which only substantiated burglary charges, while also recognizing that Taiwan lacks jurisdiction over offenses committed in South Korea. In a collaborative effort, representatives from

both nations facilitated the signing of a memorandum of understanding on judicial mutual cooperation between the Taipei Mission in Korea and the Korean Mission in Taipei on February 24, 2023. Under active coordination between Korea's MOJ, Taiwan's MOJ, and the New Taipei District Prosecutors Office, the money mule renounced ownership of the fraudulent funds, and the Korean victims authorized prosecution officers and case investigators appointed by Korea's MOJ to come to Taiwan. On June 15, 2023, at Taiwan's New Taipei District Prosecutors Office, the officials collected the seized fraudulent funds of KRW45,109,000 (equivalent to about NT$1,000,000) on behalf of the Korean victims and returned it to Korea for delivery to the victims. The legal basis for this return was Article 142, Paragraph 1 of "The Code of Criminal Procedure" and Article 6, Subparagraph 7 of the "Mutual Legal Assistance in Criminal Matters Act."

Article 57, paragraph 2

§57 (2)

> Each State Party shall adopt such legislative and other measures, in accordance with the fundamental principles of its domestic law, as may be necessary to enable its competent authorities to return confiscated property, when acting on the request made by another State Party, in accordance with this Convention, taking into account the rights of bona fide third parties.

A. Is your country in compliance with this provision?

528. Yes.

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

529. Article 473 of "The Code of Criminal Procedure" stipulates that if the rights holders file a motion to have confiscated items or force-collected property returned, or if persons, who are allowed to exercise the right to a claim as a result of the defendant's crime, have obtained the civil compulsory execution and file a motion to be paid, within a year after the judgment is finalized, the prosecutor shall return such items/property or pay such claims, with the exceptions of: items/property that should be destroyed or abandoned. Additionally, Article 34 of the "Mutual Legal Assistance in Criminal Matters Act" stipulates that where there are substantial grounds for believing that a foreign

right-holder is entitled to the restitution or transfer of the assets seized, or confiscated, or the proceeds value collected, yet difficult to be restituted or transferred after relevant criminal proceeding had been instituted according to the Code of Criminal Procedure, the Ministry of Justice may, upon the request of foreign right-holder's government, negotiate with it case by case and transfer all or part of the assets or value to the said foreign government for a further restitution or transfer, based on reciprocity as well as the treaties, agreements or arrangements that were concluded between the foreign government and Taiwan.

530. For comprehensive protection of bona fide third parties, the prerequisite for applying Article 34 of the "Mutual Legal Assistance in Criminal Matters Act" is that it must be proven that it is difficult or impossible to return or pay despite following the procedures outlined in "The Code of Criminal Procedure." Additionally, Part VII-2 of the Code establishes special procedures for confiscation, which includes regulations for third-party participation in these confiscation procedures. Therefore, Taiwan already has relevant legal provisions in place to protect the rights of bona fide third parties.

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

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

Article 57, subparagraph 3 (a)

§57 (3) (a)

In accordance with articles 46 and 55 of this Convention and paragraphs 1 and 2 of this article, the requested State Party shall:

(a)In the case of embezzlement of public funds or of laundering of embezzled public funds as referred to in articles 17 and 23 of this Convention, when confiscation was executed in accordance with article 55 and on the basis of a final judgment in the requesting State Party, a requirement that can be waived by the requested State Party, return the confiscated property to the requesting State Party;

A. Is your country in compliance with this provision?

532. Yes.

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

533. Article 12 of the "Mutual Legal Assistance in Criminal Matters Act" stipulates that when our nation executes requests, it may follow the requesting party's requested methods as long as they do not violate laws of Taiwan. Article 34 of the same Act establishes that when sufficient evidence indicates that the individual requesting the return or payment is a foreign national, and when adherence to the procedures outlined in the Code of Criminal Procedure renders the return or payment challenging or unfeasible, the MOJ may engage in negotiations on a case-by-case basis upon the request of the foreign government. This negotiation may involve the transfer of all or a portion of the seized items, confiscated items, and recovered property to the respective foreign government.

534. Please refer to the response for Article 51.

535. Regarding the need for clear legal regulations for current "case-by-case" negotiation models, the MOJ shall conduct "case-by-case" negotiations based on the "Mutual Legal Assistance in Criminal Matters Act" and relevant mutual legal assistance treaties and agreements.

§57 (3) (a)
§57 (3) (b)

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

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

Article 57, subparagraph 3 (b)

§57 (3) (b)

(b)In the case of proceeds of any other offence covered by this Convention, when the confiscation was executed in accordance with article 55 of this Convention and on the basis of a final judgement in the requesting State Party, a requirement that can be waived by the requested State Party, return the confiscated property to the requesting State Party, when the requesting State Party reasonably establishes its prior ownership of such confiscated property to the requested State Party or when the requested State Party recognizes damage to the requesting State Party as a basis for returning the confiscated property;

A. Is your country in compliance with this provision?

537. Yes.

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

538. Article 12 of the "Mutual Legal Assistance in Criminal Matters Act" stipulates that when our nation executes requests, it may follow the requesting party's requested methods as long as they do not violate laws of Taiwan. Article 34 of the same Act establishes that when sufficient evidence indicates that the individual requesting the return or payment is a foreign national, and when adherence to the procedures outlined in the Code of Criminal Procedure renders the return or payment challenging or unfeasible, the MOJ may engage in negotiations on a case-by-case basis upon the request of the foreign government. This negotiation may involve the transfer of all or a portion of the seized items, confiscated items, and recovered property to the respective foreign government.

539. Please refer to the response for Article 51 and Article 57, Subparagraph 3(a).

540. Regarding the need for clear legal regulations for current "case-by-case" negotiation models, please refer to the explanation in Article 57, Subparagraph 3(a).

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

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

Article 57, subparagraph 3 (c)

§57 (3) (c)

(c)In all other cases, give priority consideration to returning confiscated property to the requesting State Party, returning such property to its prior legitimate owners or compensating the victims of the crime.

A. Is your country in compliance with this provision?

542. Yes.

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

543. To prioritize protecting victims' right to compensation arising from crimes, Article 38-1, Subparagraph 5 of our nation's "Criminal Code" stipulates that criminal proceeds actually legally returned to victims shall not be declared confiscated or recovered. Additionally, if victims file a claim for return after final judgment, they can also apply for revocation of confiscation Final and binding court decisions according to Article 455-29 of the Code of Criminal Procedure.

544. Please refer to the response content regarding "provisions on measures/steps taken (or planned) to ensure full compliance with this convention" in Article 51.

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

545. Please refer to the response for Article 57, Paragraph 1.

Article 57, paragraph 4

§57 (3)
(c)
§57 (4)

§57 (4)

Where appropriate, unless States Parties decide otherwise, the requested State Party may deduct reasonable expenses incurred in investigations, prosecutions or judicial proceedings leading to the return or disposition of confiscated property pursuant to this article.

A. Is your country in compliance with this provision?

546. Yes.

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

547. Article 33, Paragraph 2 of the "Mutual Legal Assistance in Criminal Matters Act" provides that prior to the restitution of assets or value to a foreign government, foreign institution or international organization, the costs and expenses incurred in the implementation of the assistance extend to the foreign government, foreign institution or international organization shall be deducted by Taiwan from the sum of the said assets; however the interest of legitimate right-holders and victims shall be properly considered in advance.

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

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

Article 57, paragraph 5

> §57 (5)
>
> Where appropriate, States Parties may also give special consideration to concluding agreements or mutually acceptable arrangements, on a case-by-case basis, for the final disposal of confiscated property.

A. Is your country in compliance with this provision?

549. Yes.

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

550. According to Articles 2 and 5 of the "Mutual Legal Assistance in Criminal Matters Act," regarding international criminal mutual legal assistance matters, countries that have not signed mutual legal assistance treaties with our nation can be considered for mutual legal assistance as long as they can provide reciprocity guarantees. Currently, our nation has signed criminal mutual legal assistance treaties (agreements) with the United States, Philippines, South Africa, Poland, Nauru, Belize, Saint Vincent and the Grenadines, Palau, Germany, Tuvalu, Saint Lucia, Marshall Islands, and a criminal and civil/commercial judicial cooperation agreement with Slovakia. Taiwan has also signed the "Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement" with mainland China, allowing cooperation in investigation assistance, personnel repatriation, document service, evidence collection, proceeds transfer, judgment recognition, criminal return, and humanitarian visits. When necessary, Taiwan continues to work on signing mutual legal assistance initiatives based on equality and reciprocity principles for countries that have not signed treaties/agreements with Taiwan. It provides appropriate, constructive, timely, and broad judicial assistance to countries that have not signed mutual legal assistance treaties or agreements with Taiwan for joint investigation or criminal pursuit.

551. Please refer to the response for Article 51.

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

552. In the La Fayette frigate procurement case, our nation's prosecutors formally requested Liechtenstein and Switzerland to return frozen assets of the Wang family, receiving support and assistance from these countries. On February 2, 2023, approximately US$11,000,000 in overseas illegal proceeds related to the La Fayette-class Frigate procurement scandal from the family of the late arms dealer Wang, ○-Pu was returned to our nation. After assisting with the asset freeze, the Swiss Federal Office of Justice decided on February 3, 2021, to agree to return the frozen assets to our nation and remitted US$138,040,000 back to our nation on July 11, 2023. Our nation is currently still cooperating with other relevant countries to recover illegal proceeds from this case.

553. In August 2024, the MOJ received a 50% share, approximately US$7,000,000 in confiscated funds, from the United States Department of Justice for assisting in returning illegal assets related to money laundering crimes in their investigated case. This was the first instance of international sharing by the United States to Taiwan after Taiwan assisted in seizing illegal assets and returning them to the United States according to bilateral agreements and the "Mutual Legal Assistance in Criminal Matters Act." The MOJ previously executed its first case of returning criminal illegal proceeds according to the "Mutual Legal Assistance in Criminal Matters Act" in 2022, returning nearly US$16,000,000 to the United States. The United States subsequently expressed gratitude for our nation's assistance and actively processed its international sharing procedures domestically. After more than 2 years and multiple bilateral negotiations, the United States shared 50% of the criminally confiscated illegal assets of approximately US$7,000,000 in August 2024 with our nation after deducting handling fees, related costs, and victim compensation.

Article 59: Bilateral and multilateral agreements and arrangements

Article 59

§59

States Parties shall consider concluding bilateral or multilateral agreements or arrangements to enhance the effectiveness of international cooperation undertaken pursuant to

this chapter of the Convention.

A. Is your country in compliance with this provision?

554. Yes.

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

555. Taiwan actively signs mutual legal assistance treaties or agreements with various countries to effectively combat transnational crime and track cash flow. The Ministry of Justice and the Ministry of Foreign Affairs jointly signed the "Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of the Republic of the Marshall Islands" on May 14, 2025, showing Taiwan's determination to continue building a judicial cooperation chain with the international community and jointly combat transnational crime. Currently, our nation has signed criminal mutual legal assistance treaties (agreements) with the United States, the Philippines, South Africa, Poland, Nauru, Belize, Saint Vincent and the Grenadines, and Palau, Germany, Tuvalu, Saint Lucia, Marshall Islands, and a criminal and civil/commercial judicial cooperation agreement with Slovakia. We have also signed the "Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement" with mainland China, allowing cooperation in investigation assistance, personnel repatriation, document service, evidence collection, proceeds transfer, judgment recognition, criminal return, and humanitarian visits. When necessary, Taiwan continues to work on signing mutual legal assistance initiatives based on equality and reciprocity principles for countries that have not signed treaties/agreements with Taiwan. It provides appropriate, constructive, timely, and broad judicial assistance to countries that have not signed mutual legal assistance treaties or agreements with Taiwan for joint investigation or criminal pursuit.

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

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

【Appendices】

Appendix 1: Article 7, Paragraph 4: "Other agencies shall formulate separate regulations on avoiding conflict of interest"

Agency	Legal provisions or measures	Description
Ministry of Labor	Regulations on Technician Skills Certification and Issuance of Certificates	The Workforce Development Agency, Ministry of Labor included a conflict of interest avoidance provision in the "Regulations on Technician Skills Certification and Issuance of Certificates," specifying the qualifications of invigilators for the technical skills examination and the selection of question bank writers.
	"Regulations for Technician Skills Certification Administration and Test Site"	According to the "Regulations for Technician Skills Certification Administration and Test Site," if any of the circumstances listed in Article 27 of the regulations occur, invigilators shall recuse themselves from monitoring the test site.
	"Regulations on Technician Skills Certification and Issuance of Certificates" and "Code of Ethics for Skills Certification Personnel"	Question bank writers for skills certifications are required to comply with the "Regulations on Technician Skills Certification and Issuance of Certificates" and "Code of Ethics for Skills Certification Personnel," and sign an affidavit stating that they do not work for cram schools or other for-profit institutions related to the relevant skills certifications.
	Regulations for Implementing and Rewarding Skill Competitions	According to Article 19 of "Regulations for Implementing and Rewarding Skill Competitions," experts and competitors must recuse themselves if they belong to the same organization, institution, or business entity, share a teacher-student relationship, or if the competitor is the expert's spouse.
	Bureau of Labor Funds Employee Code of Conduct	The "Employee Code of Conduct" of the Bureau of Labor Funds, Ministry of Labor stipulates that employees must abide by confidentiality obligations in their work and observe conflict of interest requirements. Employees who are directly involved in the investment and management of Labor Funds are

Agency	Legal provisions or measures	Description
		prohibited from trading stocks.
Ministry of Agriculture	Regulations on the Ownership and Utilization of Science and Technology Research and Development Results of the Ministry of Agriculture	Articles 10 to 15 of the "Regulations on the Ownership and Utilization of Science and Technology Research and Development Results of the Ministry of Agriculture" stipulate conflict of interest avoidance and information disclosure related to research and development results, so as to effectively manage and protect the research and development results of science and technology projects, avoid improper transfer of benefits, and maximize social and economic benefits.
Fair Trade Commission	"Directions for Recusal from Investigations of the Fair Trade Commission"	The Fair Trade Commission amended the "Directions for Recusal from Investigations of the Fair Trade Commission" in 2015 to ensure the objectivity and fairness of administrative procedures, and thereby gain public trust in the government's decision-making process. The Directions require that personnel of the Fair Trade Commission recuse themselves when there is a conflict of interest in the process of making administrative decisions. In addition to requiring personnel of the Fair Trade Commission to recuse themselves due to conflict of interest when performing their duties, the parties involved in a case may also apply for recusal.

Appendix 2: Article 8, Paragraph 2: "Code of Conduct or Integrity and Ethics Directions Separately Established by Each Agency"

Agency	Legal provisions or measures	Description
National Audit Office	Auditor's Code of Conduct	Amended in 2019. Article 3 stipulates that when auditors are performing their duties, if their own or their family's interests are involved, or if such interests are sufficient to affect their ability to independently exercise their auditing powers, they shall submit a written statement of the facts to their supervisor for approval to recuse themselves. Article 10 stipulates that auditors shall not engage in private lending arrangement with, or accept improper benefits from agencies, personnel, or businesses related to their duties. Article 11 stipulates that auditors shall not use their authority or the opportunity of their position to recommend personnel, peddle influence, or make requests to agencies, organizations, or businesses related to their duties, or to harm others, or to benefit themselves or others. Article 13 stipulates that auditors shall not accept gifts related to their duties; they shall decline invitations to banquets or outings related to their duties; weddings, funerals, and other ceremonial occasions shall be conducted with frugality and may not be extravagant.
Ministry of Education	Integrity and Ethics Directions for Civil Servants and Teachers of the Ministry of Education and its Affiliated Agencies and Schools	To ensure that civil servants and teachers of the Ministry of Education and its affiliated agencies and schools perform their duties with integrity, impartiality, and in accordance with the law, and to improve the government's image of integrity.

Agency	Legal provisions or measures	Description
Bureau of Labor Funds, Ministry of Labor	Code of Conduct for Investment Personnel of the Bureau of Labor Funds	The code stipulates that investment personnel shall not accept improper money, gifts, hospitality, or other benefits from persons with a conflict of interest with their duties when conducting investment analysis. Investment personnel may not engage in falsification, fraud, deception, distortion of facts, or any act that damages their integrity or professional competence. In addition, investment personnel who need to visit companies for research purposes must comply with the abovementioned regulations, register the visits in a logbook, and obtain the approval of their supervisors. After visits, they must submit a visit record for approval for future reference. During visits, inspections, or attending meetings, investment personnel shall not engage in any social activities other than tea breaks and simple meals, accommodations, and transportation that are necessary for the performance of official duties.
Ministry of Health and Welfare	Code of Conduct Governing Relationships Between Physicians and Suppliers	Physicians shall not solicit or accept improper benefits from patients or their families when treating patients, and shall comply with the "Code of Conduct Governing Relationships Between Physicians and Suppliers" announced by the Ministry of Health and Welfare when interacting with suppliers. Physicians shall not allow persons accompanying them to accept improper hospitality from suppliers. Physicians found in violation of the law, physicians' code of ethics, medical association charters, or this Code shall be subject to review and disciplinary actions by their respective medical associations, unless otherwise stipulated by law.
Ministry of National Defense	Ethics Guidelines for Military Personnel	The Ministry of National Defense issued the "Ethical Guidelines for Military Personnel" in 2008 to ensure that military personnel perform their duties with integrity, impartiality, and in accordance with the law, and to improve the military's image of integrity,

Agency	Legal provisions or measures	Description
		adherence to the law, and pragmatism. The Guidelines has been amended once to date and consist of 18 articles in total.
Ministry of Economic Affairs	Integrity and Ethics Directions for Employees of the Ministry of Economic Affairs	The Integrity and Ethics Directions for Employees of the Ministry of Economic Affairs were established based on the business characteristics of agencies (institutions) under the Ministry, after referencing the Ministry's "Guidelines for Handling Intercession and Lobbying, Giving and Accepting Gifts, and Banquets and Social Events" and "Supplementary Requirements for Interactions Between Government and Businesses During Folk Festivals." The applicability was expanded to interactions between government and businesses during folk festivals, and provisions on verbal reporting and notification as well as submitting notification (registration) forms were added.
Ministry of the Interior	Regulations governing contact and interactions between police officers and specific persons	Police officers are prohibited from contacting or interacting with specific persons, such as those engaged in prostitution or gambling, without prior authorization. This includes contact and social interactions over the phone, face-to-face during gatherings, weddings, funerals, celebrations, banquets, and other social events. If it is necessary to contact or interact with a specific person for official business, police officers must obtain approval from the police chief. Even when authorized to contact and interact with a specific person, police officers must not accept bribes, leak official secrets, or violate regulations on their duties.
Taipei City Government	Integrity and Ethics Directions for Civil Servants of Taipei City Government	Taipei City Government established the "Integrity and Ethics Directions for Civil Servants of Taipei City Government" to ensure that the public can trust that its civil servants will perform their duties impartially. The Directions stipulate that civil servants should, in principle, refuse intercession and lobbying, gifts, and invitations to banquets or other social events from

Agency	Legal provisions or measures	Description
		individuals with a conflict of interest in their duties. Civil servants are required to notify the government employee ethics unit and register the interaction. Taipei City Government continues to instill civil servants with the concept of registration through awareness campaigns, and actively provides consultation, advice, or other necessary assistance.
New Taipei City Government	Integrity and Ethics Directions for Employees of New Taipei City Government	New Taipei City Government enacted and promulgated the "Integrity and Ethics Directions for Employees of New Taipei City Government" in 2011 to ensure that its employees perform their duties with integrity, impartiality, and in accordance with the law, and also to improve its image of integrity. The Directions has been amended once to date, and consists of 21 articles in total. The city government began drafting an amendment to the Directions in 2025 to ensure that its provisions are in line with the current social situation and meet the needs of actual operations. The amendment was completed on January 5, 2026, and has been officially announced to all government agencies and schools.
Kaohsiung City Government	Integrity and Ethics Directions for Employees of Kaohsiung City Government	The "Integrity and Ethics Directions for Employees of Kaohsiung City Government" was established to achieve transparency in administration of the city government, and ensure that employees of Kaohsiung City Government and its subordinate agencies, schools, and city-owned enterprises have integrity and perform public duties in accordance with the law, in order to gain the public's trust and protect the rights and interests of employees.

Appendix 3: Article 10, Paragraphs a and b: "Examples of Information Disclosure and Simplified Administrative Procedures"

Agency	System or measures	Description
Control Yuan	Control Yuan Gazette	The contents in the Control Yuan Gazette include: correction cases, impeachment cases, censure cases, inspection reports, auditing work, supervisory regulations, minutes of plenary sessions and committee meetings, work reports, petition decisions, personnel changes, and major events.
	Functions and Powers Section	The "Functions and Powers Section" publishes the following content: investigation reports, corrective measures, impeachment decisions, censure decisions, outcomes of improvements and handling of major cases, and brief case summaries on addressing public grievances.
National Audit Office	"Audit Report/General Financial Statement Audit Report" section	Referring to Core Principle No. 20 "Principles of Transparency and Accountability" of the INTOSAI Framework of Professional Pronouncements (IFPP), audit agencies report audit results of the government's policy implementation to the public. Audit agencies formulate important audit opinions on issues concerning government policy and people's livelihood, disclose them in the general financial statement of governments at all levels, and make public the audit results of relevant government operations to strengthen the accountability of audit agencies. The National Audit Office publishes various audit reports and important government audit information to implement the principles of transparency and accountability advocated by the highest international audit institutions. The general financial statement audit reports for 1999 to 2024 are disclosed in the "Audit Report/Final Accounts Audit Report" section of the National Audit Office's website to make the government's financial information more transparent and implement public accountability. The "General Financial Statement Audit Report Inquiry Platform" was established to provide full-text search functions and to publish important audit information for

Agency	System or measures	Description
		public access and use.
Ministry of Finance	Public Finance and Trade Statistics Section	In accordance with Article 7 of the Freedom of Government Information Law, the Ministry of Finance set up the "Public Finance and Trade Statistics" section on its official website to actively disclose financial statistics. The section is divided into 12 sub-sections, including "Announcements," "Statistical Release Announce," "Statistics Database," "Standard Industrial Classification of Taxation," "Public Finance and Tax Statistics," "External Trade Statistics," "Gender Statistics," "Other Business Statistics," "Analysis and Research," "Visualising Data," "Statistical Publications," and "Related Links." The Ministry of Finance aims to establish a system for disclosing financial statistics, providing the public with fair access to relevant data and information, improving understanding and trust in fiscal affairs, and achieving public participation in administrative oversight.
	Annual Report on Government Finance in the Republic of China	The report introduces the authority and key operations of units and subordinate agencies (institutions) of the Ministry of Finance in both Chinese and English, and uses graphs and charts of statistical data to analyze operational performance, providing the outside world with a comprehensive understanding of Taiwan's fiscal work.
	Tax Law Interpretation System	The system provides a compilation and search function for important laws, judicial interpretations, and interpretive orders for various taxes, so as to facilitate public access and use. All names of individuals, company names, and place names mentioned in documents are replaced with symbols, except where necessary, to protect and maintain the applicant's privacy and confidential information.
	Digitalization of customs operations	Taiwan's Customs is moving towards the electronic management of customs clearance operations In 2013, it established the "CPT Single Window," which reduces in-person contact between customs officers and the trading community. Through this electronic system standardizes procedures, cross-checks and verifies the validity of

Agency	System or measures	Description
		customs declaration documents and approvals, and determines different levels of clearance processing in conjunction with the risk assessment system. Coupled with secure electronic payment functions, the system reduces opportunities for abuse of discretion and deviations from standard operating procedures and timeframes. It increases transparency by providing electronic records for post-review and audit, increasing accountability. This not only speeds up customs clearance but also serves as an information-sharing platform between government agencies, strengthening risk management and balancing customs clearance facilitation with cargo security, which has a positive impact on combating corruption in customs.
	Implementing the Authorized Economic Operator (AEO) certification and management mechanisms	The Customs Administration, Ministry of Finance continues to implement the AEO system to enhance Taiwan's economic and trade competitiveness and align with the WCO/SAFE Framework. The status of "AEO" is granted to financially sound businesses that meet security conditions and standards according to the WCO AEO guidelines. AEOs enjoy preferential measures, such as simplified customs clearance procedures and reduced inspection rates. The framework encourages customs authorities of different countries to mutually recognize AEO status and grant preferential treatment, thereby creating a high-quality economic and trade environment, enhancing global supply chain security, and strenthening the competitiveness of Taiwan's industries in international trade. The implementation status of AEO: The Customs Administration, Ministry of Finance held a "Briefing on Application for AEO Status" on December 11, 2022. Representatives from the Customs Administration and Keelung Customs introduced Taiwan's AEO system and the status of mutual recognition of AEO across countries to tile importers. They also explained the eligibility and application procedures for AEO status including General

Agency	System or measures	Description
		AEO (AEOG) and Security and Safety AEO (AEOS), so as to encourage them to apply for AEO and enjoy preferential treatment, such as reduced inspection rates, when going through customs. Since Taiwan implemented the AEO system in December 2009, 883 AEOs have been certified as of the end of 2023, including 408 AEOS and 475 AEOG. Their trade volume accounts for approximately 51% of Taiwan's total import and export trade. Rationalizing AEO regulations: Some articles of the "Regulations Governing the Certification and Management of the Authorized Economic Operators" were amended in 2020 to relax AEO qualifications for freight forwarders and shipping agencies and to stipulate that AEOs shall appoint trained and qualified supply chain security personnel. Article 18, Paragraph 1, Subparagraph 4 of the Regulations was amended in 2022, adding the requirement for customs brokers to have not violated Article 25, Subparagraph 1 (leaking customer secrets), Subparagraph 2 (collaborate with their customers to commit corruption), Subparagraph 4 (pad customs fees charged to customers, commit fraud or embezzlement, or intentionally delay the declaration), and Subparagraph 5 (violence clause) of the Regulations Governing the Establishment and Management of Customs Brokers in the past three years, as a negative qualification criterion for security AEO certification, raising the standards for AEO review. An amendment to Article 6 of the "Regulations Governing the Autonomous Management Implemented by Warehouses, Container Terminals, Bonded Warehouses, Logistics Centers and Other Businesses Designated by Customs" was promulgated on April 20, 2023. Newly registered bonded warehouses established by warehousing operators with AEO certification are exempt from the requirement that the stored containers (goods) must have been stored for a continuous period of 3 years when applying for autonomous

Agency	System or measures	Description
		management. This makes the basic requirements for AEO qualifications of warehousing operators more reasonable. Continuing to expand preferential customs clearance measures for AEOs: The "Advance Cargo Declaration and Customs Clearance Manual" was revised in 2020, relaxing the number of consolidated export declaration forms that bonded factories with AEO qualifications can submit, and allowing for the correction of incorrectly entered consolidated declaration numbers. Article 44, Paragraph 5 of the "Regulations Governing Customs Bonded Factories" was added in 2021, stipulating that bonded factories with AEO certification rated as excellent may apply to the customs authorities for exemption from on-site supervision of destruction. The Ministry of Finance and the Ministry of Transportation and Communications jointly enacted and promulgated the "Operation Directions for Trial Certification of Excellent Businesses and Convenience Measures in Free Trade Zones" on September 26, 2022, providing more convenient customs clearance services for free trade zone enterprises that have obtained the certification for excellent free trade zone enterprises. Enhancing the Customs Administration's AEO information system: On January 4, 2021, the Customs Administration, Ministry of Finance implemented an online application system for affidavit-based monthly consolidated duty payment. Previously, AEO importers were required to submit annual paper-based applications for the ratification of the affidavit liability ceiling amount. With the launch of this online system, AEO importers may now apply for such ratification online, thereby simplifying procedures, saving time, and further promoting paperless customs clearance operations. The Customs Administration, Ministry of Finance expanded the MID field on the "AEO Application Platform" in 2022, so that goods exported by AEOs can

Agency	System or measures	Description
		more readily enjoy the import clearance benefits provided by U.S. Customs under the Taiwan–U.S. AEO Mutual Recognition Arrangement (MRA). The Customs Administration, Ministry of Finance has implemented the "Smart Customs in the Cloud Era Plan" to expand the application of cloud services for customs. The main website for AEO cloud resources was officially launched on November 29, 2023, significantly enhancing the service level of the AEO website.
Ministry of Economic Affairs	Disclosure of Mining Information	An amendment to the Mining Act was promulgated on June 21, 2023, stipulating that the competent authority shall start disclosing information from the stage of accepting mining applications, and added a mechanism requiring mining rights holders to hold briefing sessions when applying for mining land and extending mining rights. The mining rights holders are required to disclose information after obtaining approval. The Ministry of Economic Affairs has already established an information disclosure platform to announce relevant mining information.
	Disclosure of Water Resources Information	The Water Resources Agency (WRA) automatically uploads data to the National Development Council's Government Open Data Platform via a machine-to-machine (M2M) mechanism. In addition, the WRA has established the "Water Resources Open Data Platform" (https://opendata.wra.gov.tw/) for public access and value-added applications, and launched the "Sensor-based Water Resources Operating Platform with Internet of Things" (https://iotmanage.wra.gov.tw/). In the 2022 inventory, all 9 major categories of datasets were certified with the Gold Mark. Connecting the IoW Platform with the Public to Promote Water Data Applications: The WRA established the "Sensor-based Water Resources Operating Platform with Internet of Things" (IoW platform) to improve the quality, accuracy, usability, and completeness of data. In 2022, 9 categories of datasets were

Agency	System or measures	Description
		certified with the Gold Mark, and 121 datasets were certified with the Platinum Mark. Various agencies collaborate to establish a standardized, high-efficiency, cross-platform open data service of the IoW platform, which uses a Web Services interface to provide an API (application programming interface) for high quality open data on water resources. To date, the platform has incorporated data from 44 agencies, including smart rivers, smart flood control, improved irrigation, the Construction and Planning Agency's sewage system, rainwater storage systems, and Taoyuan City's smart groundwater system. A total of 7,610 sensing parameters have been connected to the Civil IoT Taiwan Data Service Platform for the public to download water resource data. M2M Collaborative Mechanism and W4P Public-Private Partnership Achievements: The WRA automatically uploads data to the National Development Council's Government Open Data Platform through a machine-to-machine (M2M) mechanism, creating a horizontal link between the two agencies to improve administrative efficiency, meet public needs, and empower public oversight. The WRA also established the "Water Resources Open Data Platform," which integrates open data from the WRA and its subordinate units into a single portal based on the concept of "establishing an open data platform for value-added applications," allowing the data to be viewed by the public and utilized by developers for value-added applications. After making the data available to the public, we have achieved four results through collaboration between the public and water data. These results successfully achieve the cultural concept of allowing the public to utilize water resources (Water for People, W4P), and demonstrate the positive outreach effects of public-private partnerships.
	Simplified measures for	The Industrial Development Administration's explanation of the simplified measures for businesses applying for

Agency	System or measures	Description
	businesses applying for subsidies or relief measures	subsidies or relief measures, and their legal basis: (1) Industrial Innovation Statute. (2) Special Act for Enhancing Economic and Social Resilience and Public Sharing of Economic Achievement in the Post-pandemic Era. (3) Subsidy, Reward and Assistance Regulations for Promoting Industry Innovation of the Ministry of Economic Affairs. (4) Regulations for the Promotion of Industry and SME Upgrading and Transformation of the Ministry of Economic Affairs. Simplified administrative procedures: (1) Online application platform: A dedicated online application platform was established for companies to submit their application documents online, track the progress of their application, and reduce paperwork and in-person visits. (2) Expedited review: Simplified requirements on application documents and shorter review time ensure that companies receive subsidies or relief in a timely manner. (3) Transparency: Clear review standards and processes are provided to increase the transparency of review, making it easier for companies to understand the status of their applications. (4) One-stop service: Resources are integrated to provide one-stop service, including application guidance, document submission, and progress inquiry, making it convenient for companies to obtain the information and resources they need. Detailed information on how to apply for subsidies is provided to companies on a dedicated website and during public events and briefings, helping companies understand the latest policy developments and application procedures. The commissioning unit is required to disclose the following information to ensure transparency and facilitate access to the information by businesses and the public: (1) Project overview: Project name, objectives, and project background. (2) Eligibility and application procedures: Eligibility, application process, required documents, and review criteria and process. (3) Eligible items for subsidy: Subsidy percentage, amount, and period. (4) Other notes.

Agency	System or measures	Description
		(5) Disclosure of other public information: a. List of approved companies: The list of companies approved for the subsidy, including the items they applied for and the amount of subsidies, will be disclosed to the public. b. Project results: The results and evaluation reports of completed projects are released to present the results of the projects.
Ministry of Transportation and Communications	Disclosure of construction site information in real-time	A real-time construction site monitoring system is set up for key construction sites, key construction work, and operating status to improve the agency's transparency and efficiency. GPS is installed in trucks transporting earthwork to record their travel routes, which is disclosed on the official website. The Second Engineering Branch Office, Freeway Bureau, Ministry of Transportation and Communications has installed a real-time monitoring system for construction sites. It has installed GPS to record the routes of trucks and discloses the information on its official website.
	Weather and Transportation Information	In the "Ministry of Transportation and Communications Open Data Section" (Chinese website: https://www.motc.gov.tw/201506260001/index), the MOTC developed the "Transport Data Exchange Platform" (Chinese website: https://tdx.transportdata.tw/) to provide information on health weather (UV, earthquakes, rainfall, sea temperature, waves, etc.), daily passenger numbers at each train station, and national bridge statistics for public access.
	The Highway Bureau's Third-Generation Motor Vehicle and Driver Information System	The MOTC developed the Transport Data eXchange (TDX) as part of its active efforts to implement the smart transportation policy and accelerate the integration of transportation data for public access. Positioned as an information agency, the platform allows users to quickly find various types of data on a single platform, and utilizes cloud virtualization technology based on resource sharing. In conjunction with its service-oriented architecture (SOA), the platform provides standardized services covering

Agency	System or measures	Description
		dynamic and static transportation data nationwide, including highways, railways, aviation, shipping, bicycles, traffic conditions, parking, maps, road segment codes, and tourism data. The platform will continue to be expanded in the future. In addition, it developed the Motor Vehicle Driver Information Service website and app for the public to apply for routine motor vehicle services online at anytime and anywhere. Users can also subscribe to various notices as needed, such as the "Vehicle Periodic Inspection Notice," "Vehicle Fuel Fee Payment Notice," and "Notice of Traffic Violation Fine Payment Deadline," so that they will not miss important information related to their vehicles.
	Civil Aeronautics Administration Drone Management Information System	Users can apply for or inquire about drone registration, personnel licensing tests, corporate capability reviews, flight applications, and verify restricted or prohibited airspace on the system.
	Electronic transportation certifications and licenses	This improves the timeliness and convenience of relevant certifications and licenses. For example, the Highway Bureau has implemented an electronic learner's permit system, which allows the public to directly check online or download and store the permit on their device (citizens must apply for a learner's permit before obtaining a formal driver's license, which serves as proof of approval for them to learn to drive on the road), thereby reducing paper consumption. The Maritime and Port Bureau established a system for immediate testing and assessment of yacht and motorboat driver's licenses. This system replaces traditional paper-based testing with computerized testing, and allows test-takers to immediately know the results of their written test after the test ends.
Ministry of the Interior	New Immigrants in Taiwan	Information, activities, online courses, and quick guides related to the rights of new immigrants are provided on the platform's homepage in multiple languages for easy access.

Agency	System or measures	Description
		In addition, the website interface provides QR code for more convenient access and registration. More than 40,000 people have used the website for learning with public satisfaction reaching 99%.
	Directions for Land Registration Cases Across Special Municipalities, Counties, and Cities	The directions formally took effect after a one-year trial that started on July 1, 2019. As of the end of 2023, a total of 187,401 land registration cases that involve multiple special municipalities and counties (cities) were processed. The directions stipulate that people may apply at any land registration agency for land registration cases involving multiple special municipalities and counties (cities) that are announced by the central competent authority of land administration. It also standardizes the processing time and procedures for related cases, improving the convenience and efficiency of land administration services. Allowing applicants to apply at the nearest location saves time and transportation costs.
	Electronic inquiry of environmentally sensitive areas	The National Land Management Agency, Ministry of the Interior formally began "Environmentally Sensitive Area Single Window Query Platform" services in 2016. Citizens only need to prepare and upload the required documents and pay the inquiry and related fees on the platform for inquiries of 60 environmentally sensitive areas. The electronic system reduces in-person contact between administrative staff and the public and standardizes operations. Coupled with secure electronic payment functions, the system reduces inappropriate discretion and matters that exceed standard operating time and procedures. It strengthens accountability by providing electronic records for post-event review and auditing, thereby strengthening risk management. The Ministry of the Interior's Environmentally Sensitive Area Single Window Platform has served 74,213 inquiries between 2020 and 2023. It is clear that the services provided by the platform meet the needs of the public, and the number of related applications continues to grow.

Agency	System or measures	Description
	Electronic construction management	The building management system has a user-centric design and is interfaced with other common systems (such as architect registration information, operation and management information, and construction project history inquiry system). The system aims to improve the efficiency of government operations through digitalization, and continue to improve and optimize construction management processes. It establishes a mechanism for disclosing laws, regulations, orders, and operations and management information related to construction. Open data continues to be added for the public to use freely, and the public to provide feedback on their data needs and improvement suggestions through various channels, thereby improving the quality of data and decision-making by agencies. The introduction of external oversight ensure the transparency and credibility of operations and decision-making processes of government agencies. Citizens can download information on the construction market from the "National Construction Management Information System Portal." Data for the previous month is released on the 15th of each month. For example: Data for October 2023 is released after November 15, 2023, and information on the construction market for 21 counties and cities in the past three months is announced on the website. ⊙ The announcement of "Statistics on Architectural Firm Registration" and "Statistics on Architect Registration" on the website shows that a total of 4,546 architectural firms have been registered in 22 counties and cities; a total of 8,389 people have obtained architect qualifications and were registered. ⊙ Announcement of "Construction Industry Appraisal Institutions" and "Excellent Construction Industry Reappraisal Institutions" for online inquiry by the public. ⊙ Announcement of "Statistics on Construction Entities - Companies/Institutions" and "Statistics on Construction

Agency	System or measures	Description
		Entities - Personnel," which include the number of apartment building management and maintenance companies, interior decoration companies, building public safety standards inspection institutions, building public safety assessment and inspection institutions, elevator equipment manufacturers, elevator equipment inspection institutions, mechanical parking equipment manufacturers, and mechanical parking equipment inspection institutions in 22 counties and cities, along with their personnel numbers. ⊙ The section "Apply for Migrant Workers in the Construction Industry" was established, with 680 approval letters issued as of December 6, 2023. The quota for 10,021 migrant workers has been allocated (including those retained for applications awaiting supplementary documents), and the quota for 4,979 migrant workers remain available.
	Online application system for foreign professionals and their dependents	Starting July 1, 2022, the National Immigration Agency began offering online application services for alien resident certificates to foreign professionals who have obtained employment permits from the Ministry of Labor and their relatives, eliminating the need for repeated travel and on-site waiting. A total of 5,905 cases were submitted and 5,057 were approved between July 1, 2022 and September 22, 2023.
	Online application for police services	The National Police Agency, Ministry of the Interior and the Criminal Investigation Bureau, National Police Agency, Ministry of the Interior have set up an "Online Application" section on their websites, including the criminal record certificate application system, mountain entry permit application system, traffic accident data request system, firearms, ammunition, and knives review and customs clearance system, and security service company application progress inquiry as part of administrative transparency measures.
Ministry of	Announcemen-ts	The Workforce Development Agency, Ministry of Labor

Agency	System or measures	Description
Labor	on migrant worker affairs	has established a dedicated webpage to announce related laws and regulations, legal qualifications of employers and foreign nationals, required documents, application forms, application flowcharts, case consultation mechanism flowcharts, and links to work permit application website, in order to increase the transparency of migrant worker and foreign talent affairs.
	Establishment of the "Online Application and Inquiry Download System for Foreign Workers"	The "Online Application and Inquiry Download System for Foreign Workers" was established in June 2022 to provide foreign workers with an inquiry interface in their native language, allowing them to make inquiries and download information online, such as the period and content of their employment permit, or the letter of approval required to change employers. (Please visit https://fwad.wda.gov.tw/fwad/)
	One-stop integrated service for migrant workers in Taiwan to apply for employment and residency	The Workforce Development Agency, Ministry of Labor launched the "One-stop integrated service for migrant workers in Taiwan to apply for employment and residency" in January 2024 to prevent such workers from being deported due to their employers or agents neglecting to apply for or extend their alien resident certificates (ARC). Through cross-agency system integration with the National Immigration Agency, Ministry of the Interior, employment permit and ARC application procedures have been consolidated. When employers apply for renewal upon contract expiration or for continued employment permits for foreign workers, they can also, via system integration, simultaneously complete applications for employment permits, ARCs, and occupational accident insurance. This simplifies the administrative process for employers to apply for legal documents.
	One-stop service for labor insurance	The Bureau of Labor Insurance, Ministry of Labor provides one-stop service to provide citizens with more convenient application services, which is achieved by linking its data to the Ministry of the Interior and Ministry of Economic Affairs in accordance with the Labor Insurance Act and its

Agency	System or measures	Description
		Enforcement Rules, as well as the National Pension Act and its Enforcement Rules. When citizens are registering a birth or death at the household registration office, they can also apply for maternity benefits of the Labor (National Pension) Insurance or death benefits of the Labor Insurance at the same time. Companies can also apply for Labor (Employment, Labor Occupational Accident) Insurance or handle Employment (Labor Occupational Accident) Insurance procedures, simplifying the application and review process.
Ministry of Health and Welfare	National Health Insurance Information Service "National Health Insurance" Mobile App	The National Health Insurance Administration, Ministry of Health and Welfare developed the "National Health Insurance" mobile app to allow the public to immediately and conveniently access their medical information for the past year. The app provides clear medical records, medications, and health check-up data, which allow users to understand their health condition and better manage their own health. Users can also provide information on their medications to doctors for reference when writing a prescription, thereby reducing the information asymmetry between doctors and patients, improving medical safety and efficiency, and allowing users to understand their out-of-pocket medical expenses over the past year. At the same time, users can also check for any unexplained medical records and file a complaint with the National Health Insurance Administration, so that they will not become a loophole for malicious individuals and become exposed to the risk of having their rights violated.
	Track the progress of applications for hospital service in real time	Adhering to the principles of openness, transparency, and convenience in administrative procedures, citizens can apply for medical expense certificates, outpatient medical records, emergency medical records, discharge medical records, copies of birth and death certificates, and copies of radiological medical images on the official websites of hospitals under the Ministry of Health and Welfare. They can also check the progress of their applications on the

Agency	System or measures	Description
		websites, thereby reducing long waiting times and reducing public complaints.
	Public disclosure of the number of hospital beds and fund income and expenses	Important information such as various healthcare services, fee standards, and convenient measures are disclosed on the official website to ensure the public's right to healthcare and improve the convenience of medical treatment. This prevents public resentment or conflicts caused by information asymmetry or misunderstandings regarding the availability of hospital beds. The website also proactively discloses various medical guidelines and statistics on hospital bed occupancy, implementing the concept of open and transparent medical and health information to gain public trust in the fairness of services for patients.
	Transparency in health food review information	The Food and Drug Administration (FDA), Ministry of Health and Welfare has established a “Health Food Inspection, Registration, and Permit Certificate Information Inquiry Platform,” which provides transparent information on approved health foods for the public to obtain accurate information and dispel unnecessary doubts. In addition, applicants can check the processing progress of their applications by entering the FDA's receipt number and the applicant's full name (company name or applicant's name) in the “Personalized Services - Public Applications” section, reducing the administrative costs in manpower and time associated with inquiries over the phone.
	Information on social welfare, public welfare lottery, and long-term care fund grants (subsidies)	The Social and Family Affairs Administration, Ministry of Health and Welfare announces application methods and procedures in the “Social welfare, public welfare lottery, and long-term care fund grants (subsidies)” section under the “Government information disclosure” section on its official website for the public to download and use, in order to dispel public doubts.
	Mobile medical assistant robot (Chatbot)	To make medical care more accessible and convenient for the public, and to reduce public complaints arising from administrative procedures, Taipei Hospital launched a “Mobile Medical Assistant Robot” (Chatbot) and video

Agency	System or measures	Description
		consultation service in June 2022 through its official Line account, the most familiar and widely used communication platform by the public. People can search for "Taipei Hospital, Ministry of Health and Welfare" in the official Line accounts and add it as a friend. After registering, they can use the account to make appointments, engage in video consultations, and receive appointment reminders. They can also check appointment dates and appointment progress. Even elderly people who are not adept at using mobile phones and computers can easily use the account to meet their medical needs and make inquiries.
Ministry of Environment	Establishing an environmental resource data exchange platform	The platform provides data exchange services to more than 78 agencies, collects 1,187 data items, and simplifies the data access process for each agency through system information exchange. To date, the platform has been used for data sharing and exchanges more than 30.03 million times. In addition, 823 datasets have been made available to the public on the Environmental Information Open Platform, which has accumulated more than 4.98 million visitors and 530 million citations to date, simplifying the process for accessing data and accelerating communication between the public and competent authorities. The Ministry of Environment is also committed to maintaining the quality of data. All datasets have been tested by the MODA, and 100% of the datasets have received the Gold Label, with 729 datasets even receiving the Platinum Label. The platform's achievements have been recognized with the Executive Yuan's "Government Open Data Gold Award" for two consecutive years in 2022 and 2023, and first place in the "Government Open Data Popularity Award" in 2024. The public can also use various channels, such as "I have something to say," "I want more," and "Minister's mailbox," for contact and to give suggestions. The Ministry of Environment will respond within the prescribed time limit to build a relationship of trust with the public.
	Electronic	Electronic transparency measures for the review of

Agency	System or measures	Description
	platform for registration of chemical substances	registration applications for new and existing chemical substances include the establishment of a chemical substance registration platform with an electronic application process, which allows applicants to check their application progress and review status. This reduces the time spent delivering paper documents, simplifies administrative workload, and enhances processing timeliness.
	Electronic approval process for applications to install GPS on vehicles transporting toxic chemical substances	The application process and progress of installing GPS on vehicles transporting toxic chemical substances publicly disclosed in the system, and the review results are all automatically determined by computer. 'Business audits" and "enterprise integrity awareness campaigns" are regularly conducted in accordance with the "Implementation Plan for Business Audits of Real-time Tracking System for Toxic Chemical Substances."
	Transparency measures in the environmental agent use permit review process	The Environmental Agents Management Information System provides online application and management review for environmental agent permits, online application and management review for project exclusively for experimental research and educational demonstration, or registration application purposes and online application and management review for certificates of use of imported raw materials. This can reduce the manpower burden on relevant administrative bodies and speed up the review and issuance of permits.
	Electronic processing of applications for import and export approval numbers for toxic chemical substances	The electronic transparency measures are implemented for customs clearance and approval procedures under input regulation 553 and output regulation 533, and a registration and reporting system for toxic and concerned chemical substances was established to review applications from companies.
	Electronic Cross-border Management of	Electronic transparency measures were implemented for customs clearance and approval procedures under input regulation 801-5/837-6, were implemented, and the

Agency	System or measures	Description
	Chemical Commodity System 801-5 and 837-6	electronic Cross-border Management of Chemical Commodity System was established with an electronic application process. This not only speeds up administrative processes, but also reduces the time required for delivering paper document, which benefits the operations of importers.
Ministry of Agriculture	Agricultural Open Data Platform	The platform is available on the Ministry of Agriculture's official website, and continues to provide complete agricultural information of concern to the public, such as the list of specific legal pet businesses, agricultural product trading information, and pesticide data inquiries, in order to meet the public's needs.
Ministry of Foreign Affairs	Further digitalization of the passport application process	The Bureau of Consular Affairs, Ministry of Foreign Affairs outsourced the development of an "Online Passport Application Form Filling and Appointment System" to provide an electronic passport application process. The system provides a convenient three-in-one service, including "fill out forms online," "upload photo," and "make an appointment online." The system has received excellent reviews from citizens since its launch on June 1, 2022. For applicants who apply for passports in Taiwan and request expedited processing for reasons other than natural disasters, emergencies, or official business, an expedited processing fee will be charged based on the number of days the passport is issued ahead of schedule in accordance with Article 3 of the "Fee-charging Standards for Ordinary Passports of the Republic of China." Both of these items align with the Technical Guide to the United Nations Convention against Corruption, which requires state parties to periodically review the necessity and cost-effectiveness of existing procedures for the issuance of licenses and permits.
	Systematized issuance of entry certificates and cross-	Overseas missions can use the consular affairs system to verify personal information and print entry certificates, eliminating the need to attach photos, stamping seals, and fax documents. The system automatically transmits the data

Agency	System or measures	Description
	departmental collaboration to eliminate the need for reissuance upon re-entry	to the National Immigration Agency, Ministry of the Interior for online verification of citizens' entry. The new version entry certificate no longer requires citizens to apply and pay for a Taiwan arrival card upon entry when returning to Taiwan. Citizens can also use the entry certificate to apply for permanent address registration at the household registration office, and apply for reissuance of their passport at the Bureau or one of its four offices.
Council of Indigenous Peoples	Public disclosure of the application progress for land reserved for indigenous peoples	The Council of Indigenous Peoples established an online system in 2017 for applicants to check the progress of their application. After the system was established, applicants can check the progress of their applications themselves, reducing the manpower and time required for inquiring administrative agencies. The Council established standard operating procedures for matters related to land reserved for indigenous peoples, and publicly disclosed the standard operating procedures for indigenous people to apply for ownership of land reserved for indigenous peoples, including a flowchart, description of the process, application form, and review forms, to improve administrative efficiency. As of September 30, 2025, the citizens made a total of 23,472 inquiries through the system to check the progress of their applications for land reserved for indigenous peoples.
Taipei City Government	Taipei City Soil Liquefaction Survey and Risk Assessment Project	Taipei City Government Public Works Department established the “Taipei City Soil Liquefaction Potential Map System” (Chinese website: https://soil.taipei/Taipei/Main/pages/index.html) to provide the public with information on soil liquefaction-related issues. The “Taipei City Soil Liquefaction Survey and Risk Assessment Project” will supplement borehole data and research results, which will be publicly available on the Taipei City Government's Open Data platform in accordance with the government's open data policy and for knowledge management purposes.
	Taipei City	Taipei City Government Public Works Department

Agency	System or measures	Description
	Underground Pipeline 3D-GIS Platform	established the “Underground Pipeline 3D-GIS Platform” (Chinese website: https://3dgis.reac.taipei/sgwptools/REAC/Apps/pipe.html) , which converts 2D maps of Taipei City's underground pipelines into 3D pipeline data. The platform has allowed public access to Taipei City's underground pipeline maps since 2020. The 3D visualization of underground pipelines presents their locations and interrelationships in an intuitive way, making it easier for citizens to understand the distribution of various utility pipelines. It also provides construction units with a profile view of planned excavation routes, so that they can understand the distribution of underground pipelines beforehand, compare it with underground pipeline maps, and then plan the layout on this basis. This will also allow them to take precautions to avoid damaging other underground pipelines during construction.
	Rainwater Sewer Information Management System	The Rainwater Sewer Information Management System of the Hydraulic Engineering Office, Public Works Department, Taipei City Government is integrated with a cable app for cable inspection and management. The app allows cable inspection results to be uploaded to the sewer system in real-time (Chinese website: https://heo.gov.taipei/cp.aspx?n=3131B7B2A5D17CD2). Cable companies can view and output cable deficiency reports using the system. They can also use the GPS positioning function of the app to easily find the location of the deficiency that requires improvement. After the improvement is completed, cable inspection personnel of the Hydraulic Engineering Office will also use the app to conduct on-site spot checks of deficiencies. The results of the spot checks will also be uploaded to the system in real time. If the deficiencies are not improved, penalties will be imposed on the cable company in accordance with regulations. Cable inspection management functions were developed after integrating the system with the cable app.
	Smart	The Taipei City Government's Public Works Department is

Agency	System or measures	Description
	construction management for road excavation	implementing “smart construction management for road excavation,” which includes online monitoring of construction, access to information on the qualifications of construction supervisors, and online application, integration, review, and issuance of construction permits for road excavation. It aims to establish standardized procedures through paperless online operations, which will reduce paper consumption by official documents by approximately 20,000 documents per year (including new cases, changes, extensions, and cancellations), and shorten the case review time from more than 10 days to approximately 3 days (by the end of November 2025). In addition, applicants can check the progress online at any time, which increases citizens' trust in the administration of Taipei City Government. In addition, “live streams of construction” were viewed over 392,000 times as of the end of October 2025.
	Taipei City Road Use Application Website	The New Construction Office, Public Works Department, Taipei City Government established the “Taipei City Road Use Application Website,” and all applications are now submitted online. Detailed information on approved applications and road sections are announced on the system for public access. The “Taipei City Road Use Application Website” announces controlled road sections and approved applications, and allows the public to check the availability of road sections and the review progress of their applications. By publicly disclosing the priority of various applications, the website ensures the completeness and fairness of the review process for applications for road use, and also strengthens external oversight. After paying the deposit for an application for road use, the approval status is immediately transmitted to the police, which is one of the requirements when applying for assembly and parade. All applications for road use in the city is clear at a glance, including the order that applications were submitted, which greatly improves transparency.

Agency	System or measures	Description
	Taipei City Campsite Online Application Platform	The Guizikeng and Bishan campgrounds overseen by the Geotechnical Engineering Office, Public Works Department, Taipei City Government provide a total of 89 free campsites. In response to the increase in the number of applicants for campsites in Guizikeng and Bishan campgrounds and to promote administrative transparency, the "Online Campsite Application Platform" was upgraded and optimized in 2019, streamlining the online application process and displaying campsite reservations in real-time. Application results are fully transparent, which has reduced the number of duplicate and failed applications. Since the system was upgraded and optimized in 2019, the actual number of campers significantly increased to 22,150 in 2024 compared to 15,635 in 2018.
	Platform for Soil and Water Conservation in Taipei City	The "Platform for Soil and Water Conservation in Taipei City" of the Geotechnical Engineering Office, Public Works Department, Taipei City Government discloses the application process for legal soil and water conservation cases, and added a number of functions, including online application and issuance of construction permits, online payment of fees, automatic reconciliation by the system, and automatic refund of security deposits. In addition, it partnered with a professional technician association to develop an app that allows inspection technicians to record data on-site, so that they do not need to waste time inputting data after writing it down by hand. At the same time, it has a segmented inspection mechanism to automatically verify the dimensions of each facility, immediately catching any errors to improve construction quality. After the review process for soil and water conservation plans was digitalized, the total time was shortened from an average of 168 days to an average of 68 days, the number of official documents issued each year has been reduced by approximately 3,000, and the response time has been shortened from 2.41 days/case to 2.18 days/case, achieving the goals of reducing official documents and improving

Agency	System or measures	Description
		administrative efficiency.
	Mountain Road Excavation Management System	The “Mountain Road Excavation Management System” allows citizens to apply for excavation online instead of submitting paper documents, which has also greatly shortened the application process. The online application rate reached 100% after the system was officially launched, which is in line with the trend of reducing paper consumption and digitalization.
New Taipei City Government	New Taipei City Slopeland Area Online Inquiry System	The “Slopeland Area Online Inquiry System” (Chinese website: https://swc-doc.ntpc.gov.tw) was established to let the public know in advance whether land in New Taipei City is located in slopeland areas or specific soil and water conservation zones, which can be referenced when applying for development and use of slopeland, greatly shortening the time it takes for people to search for information. The system continued to be improved in 2021 and was connected to the website of the central competent authority, adding 5 new inquiry items, namely “Reservoir Catchment Area” of the Water Resources Agency, “Geologically Sensitive Areas” of the Geological Survey and Mining Management Agency, “National Park Area” of the National Land Management Agency, “Area Impacted by Debris Flow Potential Streams” of the Agency of Rural Development and Soil and Water Conservation, and “Protection Forests’ of the Forestry and Nature Conservation Agency, allowing the public to access 7 types of land information with one click.
	The nation's first “Cadastral Clearance and Land Consolidation Inquiry System”	The nation's first “Cadastral Clearance and Land Consolidation Inquiry System” (Chinese website: https://ccas.land.ntpc.gov.tw) makes it convenient for the public access cadastral clearance information. In addition to using the system to search for land and auction information related to cadastral clearance, users can also enter the case number or land lot number to check the progress of their request for payment.
	“New Taipei i-	“New Taipei i-Land” (Chinese website:

Agency	System or measures	Description
	Land”	https://i.land.ntpc.gov.tw/iland/) of the Land Administration Department, New Taipei City Government is based on a GIS and integrates big data on land registration and actual price registration. It provides diverse map overlays and cross-agency integration of urban planning and zoning data from the Department of Urban Development, and building permit and building use permit data from the Public Works Department. It combines comprehensive location, thematic maps and statistical analysis functions into a single portal, making real estate information readily available to users.
	Establishment of the “New Taipei City Government Mortuary Services Office Website”	The website of the Mortuary Services Office, New Taipei City Government (Chinese website: https://www.mso.ntpc.gov.tw/index.jsp) provides various funeral services and online application and inquiry services, including an inquiry service section, online application service section, consumer section, fee and subsidy section, feedback fund section, green funeral section, and funeral customs section. The website provides citizens with convenient access to relevant information, and makes the application for funeral services open and transparent.
	Establishment of the “New Taipei City Columbarium Lottery Platform”	Online registration for niche selection began in May 2021 (Chinese website: https://drawlots.ntpc.gov.tw/NTPCLotteryWeb/Default/Announcement). The order of selection is determined by drawing lots, and does not require people to be present in person. Arrangements will be made for people to separately go to the columbarium to select a niche, providing convenient and efficient service to save time.
	Establishment of the “Tax e-Platform Service”	Tax e-Platform (Chinese website: https://www.tax.ntpc.gov.tw/sp-onap-list-1.html). The platform allows citizens to submit online applications for changes in property use, land value tax rates for owner-occupied residence and industrial land, direct tax refunds, electronic payment slips, transfer notifications and certificates, changes to the mailing address for payment

Agency	System or measures	Description
		slips, authorize tax payment (collect tax refund) via bank transfer, and reissue electronic payment slips for the three main taxes for the current period. Citizens may choose to manually enter information, use a certificate (Citizen Digital Certificate, Mobile Citizen Digital Certificate, Corporate Certificate, or registered National Health Insurance card), or scan an exclusive QR code on the guidance letter, and the system automatically retrieves personal tax information, simplifying the data entry process. The system provides a variety of functions, including automatic case assignment, progress inquiry, and online document submission for supplementation and response, allowing cases to be processed more efficiently.
Taoyuan City Government	Implementation of the "Taoyuan Open Data Platform (DATA.TAOYUAN)"	Contents include: transportation, tourism, housing, public safety, healthcare, senior citizens, education, and employment. The platform maximizes the benefits of open data through promotion, marketing, industry exchanges, and inspiring citizens' creativity. Currently, there are a total of 4,734 open datasets available.
Tainan City Government	Tainan City Government Open Data Platform	All of Tainan City Government's open data is displayed on the platform in the open document format (Chinese website: https://data.tainan.gov.tw/).

Appendix 4: Article 12, Paragraphs 1-2: "Each Central government agency shall establish separate regulations and management procedures for subsidies (grants) and the issuance of licenses"

Agency	Description
Ministry of the Interior	The National Land Management Agency (NLMA), Ministry of the Interior supervises and evaluates the implementation performance of foundations under its jurisdiction. Each agency may establish on-site audit methods and specific performance evaluation standards to determine the operational effectiveness of foundations, in order to supervise the effectiveness of foundations in utilizing the subsidies and funding received from the NLMA. This ensures that the funds are properly utilized and transparent, and maximizes the benefits from government resources.
Ministry of Agriculture	Article 30 of the "Regulations for the Handling of Project Funds Managed by the Ministry of Agriculture" stipulates that the Ministry of Agriculture may send personnel or accompany auditors to conduct audits of project implementation units at any time. The Ministry of Agriculture aims to thereby strengthen the handling of funds by subsidized or commissioned projects, and ensure the proper use of subsidies. In cases of poor performance, misuse of funds, false reporting, or other violations of relevant regulations, in addition to requiring the return of funds, subsidies (grants) for the subsidized project may be suspended for one to five years depending on the severity of the circumstances.
Ministry of Environment	Regarding how the Ministry of Environment manages the use of subsidies by non-governmental organizations, the "Principles for the Review and Management of Receipts from Projects Receiving Subsidies (Grants)" states that if an organization receiving subsidies (grants) meets the required control rating under the principles (a total score of 10, with both self-assessment and review scores reaching 7 or above), the Ministry of Environment will allow the organization to complete settlement using receipts and relevant documents after the project is concluded, and the original receipts shall be retained by the organization receiving subsidies (grants). For organizations that qualify for review of its receipts after project conclusion, the Ministry of Environment will send personnel to the NGO to audit receipts and accounts during subsidy audits.
Ministry of Finance	The Customs Administration, Ministry of Finance promulgated amendments to the Regulations Governing the Establishment and Management of Customs Brokers on May 26, 2023 in accordance with the

Agency	Description
	amendment to the time limit for rectification in Article 84 of the Customs Act, in order to strengthen the supervision of customs brokers and their employees. Key points of the amendment are as follows: ⊙ The period that customs brokers must wait after their license is revoked before reapplying for a license under the same name has been extended to five years. This prevents customs brokers found in violation of regulations from returning to the market in a short period of time and affecting administrative supervision. (Amendments to Articles 8 and 10) (b) Customs authorities may disclose the basic business registration information of customs brokers for importers and exporters to understand customs brokers, maintain transaction security, and improve the transparency of import and export customs clearance. (Amendment to Article 9-1) ⊙ Customs brokers are required to properly retain the power of attorney and present it within the time limit specified by the customs authorities. The customs authorities may demand the presentation or inspection of the power of attorney at any time. (Amendment to Article 12) ⊙ The time limit for customs brokers to report the resignation of their employees and return their customs broker identification card for invalidation. (Amendment to Article 24) ⊙ Customs brokers may disclose information on the services they provide and their fees through other appropriate means. (Amendment to Article 27) ⊙ The penalty was amended in accordance with Article 84 of the Customs Act to a warning or a fine, and the customs broker may be ordered to rectify the situation within a certain time limit. Penalties will be imposed each time the customs broker fails to complete rectification within the time limit. (Amendments to Articles 34 to 39) In addition to revising the "Regulations Governing the Establishment and Management of Customs Brokers," the Ministry of Finance will continue to strive to ensure that regulations are clear and comprehensive, licensing procedures are open and transparent, the professionalism and ethics of customs brokers are valued, the rotation system for customs personnel is sound, the verification mechanism is complete, and the system for raising awareness is appropriate, so as to effectively prevent corruption.

Agency	Description
Ministry of Transportation and Communications	The Ministry of Transportation and Communications enacted the "Regulations for Automobile Transportation Operators," "Regulations for Administrating Vessel Carriers," and "Regulations of Civil Air Transport Enterprise" for permits under its jurisdiction. Operators may only commence operations and management after receiving a permit issued by the competent authority.
Financial Supervisory Commission	The FSC is responsible for the management and supervision of the banking, securities, futures, and insurance industries. It specifies the qualifications and criteria, standard operating procedures for formal and substantive review, and makes decisions to accept or reject applications for establishing banks, securities firms, futures commission merchants, and insurance companies after completing the administrative procedures for review in accordance with the "Financial Holding Company Act," the "Banking Act," the "Credit Cooperatives Act," the "Trust Enterprise Act," the "Act Governing Bills Finance Business," the "Act Governing Electronic Payment Institutions," the "Offshore Banking Act," the "Standards Governing the Establishment of Securities Firms," the "Standards Governing the Establishment of Securities Investment Trust Enterprises," the "Standards Governing the Establishment of Securities Investment Consulting Enterprises," the "Regulations for the Application for Establishment and Issuance of Business Licenses for Securities Firms and Financial Institutions," the "Standards Governing the Establishment of Futures Commission Merchants," the "Insurance Act," the "Regulations for Establishment and Administration of Insurance Enterprises," and the "Regulations for Establishment and Administration of Foreign Insurance Enterprises."
Ministry of Labor	The Workforce Development Agency, Ministry of Labor conducts on-site inspections of employers and foreign workers at private employment service agencies under its jurisdiction to determine their compliance with the Employment Service Act and the Regulations for Permission and Supervision of Private Employment Services Institution. The Workforce Development Agency aims to prevent the abuse of permit issuance procedures for employment service agencies (including approval, rejection, and discretion in determining the conditions, period, revocation, renewal, and other management matters for establishment permits). In addition, applications from foreign nations to work in Taiwan are reviewed and approved by agency personnel according to the hierarchy of responsibility, in accordance with the qualifications and criteria standards for foreign nationals undertaking jobs

Agency	Description
	specified under the Employment Service Act.
National Communications Commission	The National Communications Commission (NCC) has established relevant regulations governing licensing, reviews, and evaluations in order to properly manage applications for the establishment, evaluation, and license renewal of radio, television, and satellite broadcasting businesses, as well as applications for the establishment and license renewal of cable radio and television system operators. In accordance with the law, licenses are only issued after prior review and approval. Regulations also stipulate the various review items and evaluation criteria. The relevant review procedures and required documents are published on the NCC's official website to ensure that the regulations are clear and transparent.
Public Construction Commission, Executive Yuan	The PCC accepts applications for permits or changes in permits for companies established under the Company Act to operate engineering consulting businesses in accordance with Articles 8 and 15 of the “Act governing the administration of professional engineering consulting firms.” The relevant application guidelines, clearly listing the documents to be submitted for application, have been formulated, and standard operating procedures have been established. The relevant legal system is already complete. In addition, a risk management and crisis handling task force has been established to carry out internal audit operations to ensure that administrative operating procedures and functions are effectively implemented.