中華民國

聯合國反貪腐公約第三次國家報告

（問題清單及政府機關回應）

ROC's Third Report under the United Nations Convention against Corruption (List of Issues and Reply to LOIs)

2026

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第1部分、基本資訊之問題清單及政府回應

Part I. List of Issues on Basic Information and Reply

1.1		
Vol./Art./Para. 冊別/條文/點次		Questions / Comments 問題/意見
原文	Vol. 1/ BP 1 C /Para. 19、20	〔Incorporate AI Technology〕 Has artificial intelligence technology and other analytical platforms (such as network analysis) been incorporated to investigate cases of corruption, particularly complex corruption?
參考翻譯	第 1 冊/第 1 項最佳實務 C / 第 19、20 點	〔導入智慧科技〕 是否已將人工智慧技術與其他分析平臺工具（例如：網路分析）應用於貪污案件之調查，尤其針對複雜的貪污案件？

● **回應：**

1. 審計部為發掘高風險採購案件，介接行政院公共工程委員會（以下簡稱工程會）政府電子採購網等資料庫，建置相關查詢系統，並參考機器人流程自動化（RPA）精神，建立警示控制點，定期向相關審計單位發送異常案件警示。此外，審計人員亦運用電腦輔助軟體（如 Excel VBA、Python 等）自行撰寫程式，篩選異常採購案件，再由轄管審計單位向相關機關索取資料進一步研析或調查。自 2021 年起至 2025 年止，審計機關運用大數據查核高風險採購案，已移送檢調廉單位查處共計 2,082 餘件；經檢察官提起公訴及緩起訴處分計 298 件，涉案金額達新臺幣（下同）9 億 498 萬餘元。
2. 法務部推動「善用 AI，智慧轉型科技辦案」政策，其中臺灣高等檢察署已規劃引進 AI 輔助工具，用於虛擬貨幣流通追蹤與分析，未來將可協助檢察機關在複雜貪污案件中，針對虛擬通貨錢包位址、交易路徑、資金分層、資產轉換及跨境流向進行輔助分析，提升偵查效率及犯罪所得追查能力。
3. 法務部廉政署（以下簡稱廉政署）於 2024 年至 2025 年期間，開發建置的系統包含「行動譯文分析系統」及「AI 智慧肅貪分析系統」，前述系統能自動化方式匯出通訊監察表單，整合戶籍、金融交易、入出境、車籍、車行、通聯等資料，進行交叉比對及關聯分析，協助掌握對象人際、金流、動態關聯，以判讀異常資訊，

目前亦持續規劃建置「AI 肅貪數位探勘分析系統」及推動「AI 智慧肅貪分析系統整合精進計畫」，進一步提升廉政案件偵辦效能。

4. 廉政署自 2025 年起督同各主管機關政風機構辦理「高風險政府採購案件全國性專案稽核」，針對稽核所見違失情形研提興革建議，協助機關完成增（修）訂 91 項預防措施；另追究廠商責任，移送不法廠商 17 案，並扣罰違約金及追繳價金等，財務效益達 1,213 萬 4,250 元。另經汲取辦理經驗，廉政署已盤點歸納出 6 大廉政風險類型，並建立相對應之風險辨識指標，評估建置「廉政風險辨識系統」，期透過跨資料庫勾稽比對及大數據分析，提前發掘異常政府採購案件潛在風險，強化風險預警與防制作為，達成機先預警、及時防弊之目標。

● **Response：**

1. To detect high-risk procurement cases, the National Audit Office has integrated with databases such as the Public Construction Commission’s (PCC) Government Electronic Procurement System (GEPS) to build relevant querying systems. Furthermore, drawing on the principles of Robotic Process Automation (RPA), the Office has established alert control points to regularly dispatch alerts regarding irregular cases to the respective audit units. Additionally, auditors utilize computer-assisted software (such as Excel VBA, Python, etc.) to write custom programs to screen for anomalous procurement cases; the competent audit units then request data from the respective agencies for further analysis or investigation. From 2021 to 2025, by leveraging big data analytics in auditing high-risk procurement cases, audit agencies transferred more than 2,082 cases to prosecutorial, investigative, and anti-corruption authorities for legal action. Among these, prosecutors have brought public indictments or granted deferred prosecutions in 298 cases, with the total amount involved exceeding NTD 904.98 million.

2. In promoting the policy of "Leveraging AI for Smart Transformation and Tech-Driven Investigation,” the Taiwan High Prosecutors Office is planning to further introduce AI-assisted tools for tracing and analyzing virtual currency flows. These tools are expected to assist prosecutors in complex corruption cases by analyzing wallet addresses, transaction paths, fund layering, asset conversion, and cross-border flows of virtual assets, thereby improving investigative efficiency and the ability to trace criminal proceeds.

3. Systems developed by the Agency Against Corruption (AAC) between 2024 and 2025 include the “Mobile Transcript and Analysis System” and the “AI-powered Corruption

Investigation Analytics System.” These systems can automatically export communications surveillance forms, integrate household registration, financial transactions, entry and exit records, vehicle registration, vehicle movement, and communications data for cross-comparison and correlation analysis, which helps determine the interpersonal relationships, cash flow, and dynamic connections of targets, so that abnormal information can be identified. Currently, the AAC is also planning to develop the “AI-powered Corruption Investigation Data Mining and Analytics System” and implement the “AI-powered Corruption Investigation Analytics System Integration and Enhancement Project” to further improve the efficiency of corruption case investigation.

4. Since 2025, the AAC has directed and supervised the Government Employee Ethics Units of the Competent Authorities in conducting the “Nationwide Project Auditing of High-Risk Government Procurement.” In 2025, the Government Employee Ethics Units proposed reform recommendations based on the deficiencies found in the audits and assisted government agencies in adding or revising 91 preventive measures. In addition to holding suppliers accountable and referring 17 cases involving unlawful suppliers, the AAC imposed liquidated damages for breach of contract and recovered payments. The financial benefits reached NT$12,134,250. In addition, drawing on past implementation experience, the AAC has summarized 6 major types of integrity risks and established corresponding risk identification indicators. The AAC is also evaluating the establishment of an “Integrity Risk Identification System” in order to identify potential risks in abnormal government procurement cases in advance through cross-database comparison and big data analysis, thereby strengthening risk warning and preventive measures and achieving the goal of early warning and timely prevention of corruption.

<table>
<tr><th colspan="3">1.2</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 1 /BP 2 E / Para. 23、24</td><td>〔Legal system enhancement〕
What specific measures have been taken to prevent lobbying in court cases (e.g., visitor logs, restrictions on having more than one person present, cameras in judicial officers’ offices, etc.)?</td></tr>
</table>

參考翻譯	第 1 冊/第 2 項最佳實務 E / 第 23、24 點	〔強化執法法制〕 為了防杜關說法院(司法)案件，有哪些特定措施已被採用（例如：訪客紀錄簿、限制在場人數、於司法官辦公室裝設監視器...等等）？

● **回應：**

5. 臺灣採取防止司法程序中不當關說的措施：

(1) 為防杜外界干預並落實廉能司法，司法院及所屬機關依「司法院及所屬機關請託關說事件處理要點」嚴格執行登錄機制，除要求同仁針對未循法定程序之請託關說依法登錄外，並定期將統計數據及受懲戒人員姓名、事由公開於機關網站，司法院並有設置「檢舉管道」。又各級法院皆設有嚴格的門禁管制，訪客或訴訟當事人無法直接進入法官之辦公區域。另依據《法官倫理規範》第 15 條規定，除有急迫情況、經他方同意、或純屬期日指定等程序性事務，法官不得私下與單方當事人或其關係人溝通、會面；縱因上述例外狀況而有會面情形，法官也須儘速將會面內容主動告知另一方當事人，俾使程序完全透明。

(2) 檢察體系部分，已透過《公務員廉政倫理規範》及《行政院及所屬機關機構請託關說登錄查察作業要點》，建立標準化處理流程；檢察官遇有與職務有利害關係之請託關說事件時，原則上應予拒絕，並填寫登錄表簽報長官，必要時知會政風機構建立備查紀錄。

● **Response：**

5. Measures Adopted by Taiwan to Prevent Improper Lobbying in Judicial Proceedings:

(1) To prevent external interference and uphold judicial integrity, the Judicial Yuan and its subordinate courts strictly enforce a reporting mechanism under the "Directions for Handling Lobbying and Intercession Cases." Staff are required to report any lobbying or intercession that does not follow statutory procedures. In line with these efforts, the Judicial Yuan has also established dedicated channels for reporting misconduct. Additionally, statistical data, alongside the names of disciplined personnel and the grounds for their penalties, are regularly disclosed on the official website.

Furthermore, courts at all levels implement strict access control measures, preventing visitors or litigants from directly entering judges' office areas. Moreover, pursuant to Article 15 of the Code of Judicial Ethics, judges are prohibited from communicating or meeting privately with only one of the parties or their related persons, except in cases of emergency, with the consent of the opposing party, or for purely procedural matters such as scheduling court dates. Even if a meeting occurs under these exceptional circumstances, the judge must promptly and proactively inform the other party of the content of the meeting to ensure complete transparency of the process.

(2) With regard to the prosecutorial system, Standardized handling procedures have been established under the Ethics Guidelines for Civil Servants and the Directions for the Registration and Inspection of Requests and Lobbying Cases Involving the Executive Yuan and Its Subordinate Agencies. When prosecutors encounter a request or lobbying matter involving an interest related to their official duties, they should, in principle, refuse it, complete a registration form, report it to their supervisor, and, where necessary, notify the government ethics unit to establish a record for future reference.

<table>
<tr><th colspan="3">1.3</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 1 /BP 2 G / Para. 27</td><td>〔Implementing Corporate Governance〕
1. Why haven’t other alternatives to the formal identification of large shareholdings been considered as a way to identify the ultimate beneficiaries or actual controllers of medium- and large-sized companies in the country?
2. Has the use of artificial intelligence to identify the ultimate beneficiaries not been considered?</td></tr>
<tr><td>參考翻譯</td><td>第 1 冊/第 2 項最佳實務 G / 第 27 點</td><td>〔落實公司治理〕
1. 為何在辨識國內中大型企業最終受益人或實際控制公司之人時，未進一步採用大量持股揭露制度以外的其他辨識機制？
2. 是否尚未考慮應用人工智慧來識別實質受益人？</td></tr>
</table>

● **回應：**

6. 第 1.3-1 題回應內容

我國並非僅依賴大量持股揭露制度辨識實質受益人。現行制度係採多層次、風險基礎方式，包括：

(1) 《洗錢防制法》第 8 條第 1 項之規定，金融機構及指定之非金融事業或人員應進行確認客戶身分程序，並留存其確認客戶身分程序所得資料；其確認客戶身分程序應以風險為基礎，並應包括實質受益人之審查。又依《金融機構防制洗錢辦法》，辨識實質受益人包括使用可靠來源之資料或資訊、得請客戶提供股東名冊或其他文件協助完成辨識，故金融機構及指定之非金融事業或人員本得使用持股揭露制度以外之辨識機制。

(2) 《證券交易法》所規範之公開發行公司外，對於非公開發行公司的部分，為配合洗錢防制政策，協助建置完善洗錢防制體制，強化洗錢防制作為，以增加法人（公司）之透明度，依據《公司法》第 22-1 條，公司應每年定期將董事、監察人、經理人及持有已發行股份總數或資本總額超過百分之十之股東之姓名或名稱、國籍、出生年月日或設立登記之年月日、身分證明文件號碼、持股數或出資額及其他中央主管機關指定之事項，以電子方式申報至中央主管機關建置或指定之資訊平臺；其有變動者，並應於變動後十五日內為之。

7. 第 1.3-2 題回應內容

我國支持運用科技提升法人透明度及洗錢防制效能，惟人工智慧目前較適合作為輔助工具，例如資料勾稽、異常型態偵測、關聯分析及風險排序，不宜直接取代法定申報、客戶審查或主管機關判斷。因此，法務部調查局（以下簡稱調查局）目前已規劃建立 AI 分析平臺，透過關聯性分析，針對案關對象之交易對象、交易金額、交易頻率、登入 IP 位址、親屬關係、通訊資料、股權結構等大量資料，進行初步比對分析及異常樣態識別，再由偵查機關綜合證據判斷實際控制關係及資金支配者，提高辨識可能最終受益人之效率。

● **Response：**

6. Response to Question 1.3-1

Taiwan does not rely solely on substantial shareholding disclosure to identify beneficial owners. The current framework adopts a multi-layered and risk-based approach. This includes the following:

(1) Pursuant to Article 8, Paragraph 1 of the MLCA, financial institutions and designated non-financial businesses and professions (DNFBPs) shall conduct

customer due diligence measures and retain the information obtained through such measures. Such customer due diligence measures shall be conducted using a risk-based approach and shall include the identification and verification of the beneficial owner. Furthermore, under the Regulations Governing Anti-Money Laundering(AML) of Financial Institutions, financial institutions are required, when identifying the beneficial owner, to use data or information from reliable sources, and may request the customer to provide the shareholder register or other documents to assist in completing the identification. Accordingly, financial institutions and DNFBPs are not limited to the shareholding disclosure regime and may use other mechanisms to identify the beneficial owner.

(2) In addition to public companies regulated under the Securities and Exchange Act, with respect to non-public companies, in order to support AML policies, assist in establishing a sound AML framework, strengthen AML measures, and enhance the transparency of legal persons, Article 22-1 of the Company Act requires companies to report, on an annual basis by electronic means, information on their directors, supervisors, managerial officers, and shareholders holding more than 10 percent of the total issued shares or total capital of the company to an information platform established or designated by the central competent authority. The information to be reported includes their names, nationalities, dates of birth or dates of incorporation or registration, identification numbers, number of shares held or amount of capital contribution, and other matters specified by the central competent authority. Any change to such information shall be reported within 15 days after the change occurs.

7. Response to Question 1.3-2

Taiwan supports the use of technology to enhance corporate transparency and the effectiveness of AML measures. However, artificial intelligence is currently more suitable as an assisting tool, such as for data matching, anomaly detection, relationship analysis, and risk ranking. It should not directly replace statutory reporting, customer due diligence, or the judgment of competent authorities.

Therefore, the Ministry of Justice Investigation Bureau (MJIB) is currently planning to establish an AI analysis platform, through which AI can perform preliminary comparative analysis and identify abnormal patterns across massive amounts of data—such as transaction counterparts, transaction amounts, transaction frequencies, login IP addresses, kinship relationships, telecommunication data, and shareholding structures of the targets involved—through correlation analysis. Investigating authorities then synthesize the evidence to determine actual control relationships and fund controllers, thereby improving the efficiency of identifying potential ultimate beneficial owners.

<table>
<tr><th colspan="3">1.4</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 1 /BP 3 I / Para. 31</td><td>〔Expanding international cooperation in asset recovery and sharing〕
Has consideration been given to identifying the countries where Taiwanese companies are investing and doing business, with a view to entering into mutual legal assistance agreements with those countries for the purpose of recovering assets, coordinating extraditions, exercising jurisdiction in the event of crimes being committed, etc.?</td></tr>
<tr><td>參考翻譯</td><td>第 1 冊/第 3 項最佳實務 I /第 31 點</td><td>〔拓展跨國合作，推進資產追繳分享〕
是否有考慮過盤點臺灣企業進行投資或經貿往來的國家，以便與這些國家簽訂刑事司法互助條約/協定，從而在發生犯罪事件時，能夠追繳資產、協調引渡與行使管轄權等？</td></tr>
</table>

- **回應：**

8. 我國推動刑事司法互助、引渡及跨國移交受刑人等合作機制時，係綜合考量我國人民及企業與相關國家往來密切程度、跨境犯罪案件需求、司法互助請求量、資產追繳及外逃犯處理需求、對方國家法制及締約意願，以及我國特殊國際處境下之外交可行性，持續與外交部、駐外館處及相關執法機關合作，尋求洽簽刑事司法互助協定、受刑人移交協定及其他司法合作文書之機會。
9. 對於已具條約、協定或協議基礎之國家，我國依相關條款辦理調查取證、搜索、扣押、禁止處分財產、沒收或追徵裁判之執行及犯罪所得返還等事項；對於尚未簽署刑事司法互助條約或協定之國家（或司法管轄區），則依《國際刑事司法互助法》及互惠原則，透過個案請求、駐外法務秘書、警察聯絡官、金融情資交換及國際組織網絡等多元管道，務實推動合作，以補足正式條約尚未完備前之執法需求。

● **Response：**

8. When promoting cooperation mechanisms such as mutual legal assistance in criminal matters, extradition, and the transfer of sentenced persons, the Republic of China (Taiwan) (hereinafter referred to as "R.O.C. (Taiwan)") takes into account the extent of interactions between its people and enterprises and the relevant countries or jurisdictions, together with other relevant factors, including the needs arising from cross-border criminal cases, the volume of mutual legal assistance requests, the need for asset recovery and the handling of fugitives abroad, the legal systems and willingness to conclude agreements on the part of the counterpart countries or jurisdictions, as well as diplomatic feasibility under the R.O.C. (Taiwan)'s unique international circumstances. The R.O.C. (Taiwan) continues to work with the Ministry of Foreign Affairs, overseas missions, and relevant law enforcement agencies to seek opportunities to conclude agreements on mutual legal assistance in criminal matters, agreements on the transfer of sentenced persons, and other legal cooperation instruments.
9. With respect to countries or jurisdictions where a treaty, agreement, or arrangement is already in place, the R.O.C. (Taiwan) conducts MLA matters such as investigation and evidence-taking, search, seizure, prohibition against disposition of property, enforcement of court rulings concerning confiscation or collection of equivalent value, and return of proceeds of crime in accordance with the relevant provisions. With respect to countries or jurisdictions with which no treaty or agreement on mutual legal assistance in criminal matters has yet been concluded, the R.O.C. (Taiwan), pursuant to the Law on International Judicial Mutual Assistance in Criminal Matters and the principle of reciprocity, pragmatically promotes cooperation through multiple channels, including case-specific requests, overseas legal affairs secretaries, police liaison officers, financial intelligence exchange, and international organization networks, so as to meet law enforcement needs before a comprehensive formal treaty framework is in place.

第2部分、公約第二章(含結論性意見)之問題清單及政府回應

Part II. List of Issues on UNCAC Chapter 2 (including the Concluding Observations) and Reply

<table>
<tr><th colspan="3">2.1</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 2 /Art. 5；
Vol. 1 /Rec. 1 / Para. 38、39</td><td>〔Abolish offset clauses in future defense acquisitions to ensure the integrity of the defense procurement〕
It is argued that industrial cooperation is a national policy and therefore it would be inappropriate to abolish it in the near future; however, its implementation must be improved by making it more flexible and transparent, and by providing more proactive explanations to reduce the risks of corruption. Furthermore, the system cannot be abolished in the short term because most industrial cooperation agreements are long-term contracts.
On the other hand, some observers believe that a persistent systemic gap remains between statutory compliance and practical enforcement with regard to compliance with the UNCAC in Taiwan, citing as an example the situation in the defense sector, where they believe there is institutionalized opacity within large-scale defense spending and foreign economic assistance frameworks. This structural opacity, they comment, is exacerbated by the annual increase in classified diplomatic and military budgets.
1. Could you share your thoughts on this view?
2. Do you believe it is possible to implement a policy of transparency in the defense sector without compromising national security?</td></tr>
</table>

<table>
<tr>
<td>參考翻譯</td>
<td>第2冊/第5條；
第1冊/第1項結論性意見/第38、39點</td>
<td>〔廢除未來在國防採購中的工合條款，以確保國防採購廉潔度〕

有人認為，工業合作屬國家政策，因此短期內不宜立即廢除；然而其推動必須朝更彈性與透明方向精進，並應更主動對外說明，以降低貪腐風險。此外，由於工合協議多為長期契約，該制度短期內無法廢止。

另一方面，部分觀察人士認為，臺灣在遵循《聯合國反貪腐公約》(UNCAC)方面，法律上的合規與實際上的執行之間仍存在持續的系統性落差。並以國防部門為例，認為在大規模國防支出和對外經濟援助架構中存在著體制化的不透明，這些觀察人士評論指出，這種結構性不透明，因機密外交和軍事預算的逐年增長而加劇。

1. 請就這個觀點分享您的看法。
2. 您認為在不影響國家安全的前提下，推動國防部門的透明政策是有可能的嗎？</td>
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</table>

● **回應：**

10. 第 2.1-1 題回應內容

(1) 有關國防預算之籌編、審議及決算等程序，均依《政府資訊公開法》辦理，並將公開預算（決）算書表定期公布於網站供民眾下載查閱；至國防機密預算近年來已自 2016 年占整體國防預算 6.18%，逐次下降至 2026 年 4.31%，另現行國防機密預算主要為「對美軍購尚待知會國會」、「國防科技研發」及「其他基於國防安全及保密之預算」，並無對外經濟援助項目，是以，並不存在國防機密預算逐年成長結構性不透明加劇的情形。

(2) 我國從政府採購案來要求國外承商透由補償貿易執行工業合作之作法，實為世界貿易組織（WTO）《政府採購協定》（GPA）衍生規範所允。目前我國工業合作之工合協議書，依部會分工，行政院責由經濟部統籌辦理，經濟部與外商簽訂之協議書條款內容，有明定要求國外工業合作承商及第 3 方當事人（國內承接單位）之間簽署之一切契約及附件、相關紀錄等均須報備，善盡反貪腐調查責任，以具體解決貪腐風險。

(3) 我國政府係責由經濟部統籌代表我國政府負責與外商簽訂工合協議書及辦理招商說明會等事宜，工合個案執行內容係列載於國外原廠向工合小組提交之工合計畫書內，透由經濟部成立之「工業合作分組審查會」、「工合推動

小組會」，「經濟部國防部工業合作政策指導會」等跨部會嚴謹審查機制，後續並依約進行工合個案之預核、實核、展延及結案等作業，故我國政府工業合作專業處理之過程與作業，均已法制化周延相關作業，尚無不嚴謹或不透明之虞。

11. 第 2.1-2 題回應內容

依《國防法》規定，每年公布中共軍力報告書、中華民國五年兵力整建及施政計畫報告，與年度預算書一併陳送立法院審議，相關資料均公開於立法院公報，提供全民參閱。另定期出版「四年期國防總檢討」及「國防報告書」，依據我國現處安全威脅、國防政策及未來兵力結構規劃等，闡明我面對敵情威脅及現有科技條件，揭露我未來重要軍事投資採購選項，於編纂期間亦納編財團法人國防安全研究院、臺灣國防產業發展協會等學術智庫、非營利社會團體專家學者擔任諮詢委員，共同參與國防政策研討會議，充分討論與意見交流後公布，使民眾瞭解國防戰力發展及施政成效，提升國防施政透明度。

● **Response：**

10. Response to Question 2.1-1

(1) Procedures regarding the formulation, review, and final accounting of the national defense budget are conducted in accordance with the Freedom of Government Information Law, with relevant documents periodically published online for public access. Notably, the proportion of the classified defense budget within the total defense budget has steadily declined from 6.18% in 2016 to 4.31% in 2026. Current classified defense budget items primarily cover U.S. arms procurement pending congressional notification, defense technology R&D, and other expenditures essential for national security and confidentiality; they do not include foreign economic aid projects. Consequently, there is no trend of year-over-year growth in the classified defense budget or any exacerbation of structural opacity.

(2) The practice of requiring foreign contractors to implement industrial cooperation through compensatory trade arrangements — as mandated by the country in government procurement cases—is permitted under the rules derived from the WTO Agreement on Government Procurement (GPA). Currently, the coordination of industrial cooperation agreements is managed by the Ministry of Economic Affairs (MOEA) under the Executive Yuan's division of responsibilities. The agreements signed between the MOEA and foreign firms explicitly require that all contracts, annexes, and related records executed between the foreign industrial

cooperation contractor and the third-party domestic implementing entity shall be submitted and filed for record-keeping; furthermore, the parties are obligated to fulfill their due diligence regarding anti-corruption investigations to effectively mitigate corruption risks.

(3) The MOEA is responsible for coordinating the government's efforts regarding Industrial Cooperation (IC) agreements with foreign firms and organizing investment promotion briefings. The specific details of individual IC projects are outlined in the proposals submitted by the original foreign manufacturers to the IC task force. These projects undergo rigorous inter-agency review through mechanisms established by the MOEA—including the IC Sub-group Review Committee, the IC Promotion Task Force, and the MOEA-MND Industrial Cooperation Policy Steering Committee—followed by procedural steps such as preliminary approval, final verification, extension, and project closure in accordance with the agreements. Consequently, the government's professional handling of industrial cooperation is governed by a comprehensive legal and procedural framework, ensuring there are no concerns regarding a lack of rigor or transparency.

11. Response to Question 2.1-2

In accordance with the National Defense Act, the Ministry of National Defense annually releases reports on the military capabilities of the PRC and on the ROC's five-year force restructuring and policy implementation plans; these are submitted to the Legislative Yuan for review alongside the annual budget, with all relevant data made public in the Legislative Yuan Gazette for general reference. Additionally, the Ministry periodically publishes the "Quadrennial Defense Review" and the "National Defense Report." These documents articulate the nation's response to security threats and technological conditions, outline future military investment and procurement options, and detail defense policies and force structure planning. During the drafting process, experts and scholars from academic think tanks—such as the Institute for National Defense and Security Research and the Taiwan Defense Industry Development Association—as well as non-profit organizations, serve as advisory committee members. They participate in policy deliberations and engage in thorough discussion and exchange of views prior to publication, thereby keeping the public informed about the development of defense capabilities and policy outcomes while enhancing the transparency of national defense administration.

<table>
<tr><th colspan="3">2.2</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 2/Art. 5；
Vol. 1/Rec. 2 / Para. 41</td><td>〔Introduce a global anticorruption ambassador〕
1. The existence of the AAC, as a specialized agency for the implementation of anti-corruption policies, does not preclude the appointment of an anti-corruption ambassador. The role of this anticorruption champion would not be honorary or diplomatic, nor would it necessarily duplicate government resources when coordinating with international partners to improve anti-corruption policies and promote best practices in this area for the benefit of global society. Would it not be better to carry out this task through a single person serving as a focal point rather than through various cooperation channels and the government system as a whole, which disperses efforts and hinders coordination?
2. Could the AAC’s director general not fulfill this role and thereby strengthen Taiwan’s anti-corruption policies and achievements?</td></tr>
<tr><td>參考翻譯</td><td>第 2 冊/第 5 條；第 1 冊/第 2 項/結論性意見第 41 點</td><td>〔建立全球反貪腐大使〕
1. 法務部廉政署（AAC）作為反貪腐政策推動之專責機關，其存在並未妨害反貪腐大使的任命。這位反貪腐倡議代表的角色並非榮譽性質或外交性質，且在與國際夥伴協調改進反貪腐政策及提倡此領域的最佳實踐以造福全球社會時，也不一定會造成政府資源重疊。與其透過各種合作管道和整個政府系統來完成這項任務（這會分散精力，阻礙協調），不如由單一個人作為統籌中心來進行此任務，會不會比較好？
2. 是否可由法務部廉政署署長來擔任這個反貪腐大使（或反貪腐倡議代表）的角色，從而強化臺灣的反貪腐政策與成就？</td></tr>
</table>

● **回應：**

12. 第 2.2-1 題回應內容

以韓國為例，曾設置「反貪腐合作大使（Anti-Corruption Cooperation Ambassador）」職位（屬無任所大使之一），依公開資料顯示，該職位係因特定政策需求設置之任務型安排，近年可查得者主要為高麗大學企業管理學系名譽教授文炯玖出任該職，惟韓國推動反貪腐政策及國際合作事務，實際上仍以反貪腐及國民權益委員會（ACRC）、外交部及駐外機構共同協力為主。參考各國制度設計及實務運作經驗，目前尚未有充分案例可參考設置反貪腐大使為推動反貪工作之較佳模式。考量我國現行由廉政署統籌規劃、協調相關機關共同推動反貪腐政策與國際合作機制，運作尚屬穩定且具成效，未來仍將持續關注國際發展趨勢及實務需求，適時評估最符合我國治理需求之制度安排。

13. 第 2.2-2 題回應內容

依我國現行制度，大使屬外交職務體系之一環。無任所大使係由總統依職權任命，主要協助推動特定國家政策或國際事務，其設置及任命涉及整體外交政策規劃及國家人事制度安排，並非各機關得自行設置之職位。而廉政署署長作為我國反貪腐專責機關首長，現已代表政府推動國際反貪腐合作事務，包括參與《聯合國反貪腐公約》（以下簡稱 UNCAC）相關活動、主持或出席國際交流會議、接待外國反貪腐機構訪團，以及推動與各國及國際組織之合作交流，依現行相關職責，實務上已具有反貪腐大使之功能。

● **Response：**

12. Response to Question 2.2-1

Taking the case of South Korea as a reference, the position of “Anti-Corruption Cooperation Ambassador” was once established (as one of its Ambassadors-at-Large). According to publicly available information, the position was a task-based arrangement established due to specific policy needs. In recent years, available records mainly identify Moon, Hyoung-Koo, Professor Emeritus of the Department of Business Administration at Korea University, as having held this position. However, in practice, South Korea’s anti-corruption policies and international cooperation are still implemented primarily through joint efforts by the Anti-Corruption and Civil Rights Commission (ACRC), the Ministry of Foreign Affairs, and overseas missions. Based on the institutional designs and practical experience of various countries, there are currently insufficient cases to support the conclusion that appointing an anti-corruption ambassador is a preferable model for promoting anti-corruption work. In Taiwan, the

AAC currently handles overall planning and coordinates with related agencies to jointly implement anti-corruption policies and international cooperation mechanisms. These arrangements are stable and effective, and the AAC will continue to monitor international development trends and practical needs and, as appropriate, evaluate the institutional arrangements best suited to Taiwan's governance needs.

13. Response to Question 2.2-2

Under Taiwan's current system, ambassadors are part of the diplomatic system. Ambassadors-at-Large are appointed by the President pursuant to the President's authority. Their main role is to assist in promoting specific national policies or international affairs. The establishment of these positions and the appointments involve overall foreign policy planning and national personnel system arrangements. These are not positions that individual agencies can establish on their own. The Director-General of the AAC is the head of Taiwan's specialized anti-corruption agency and currently represents the government in promoting international anti-corruption cooperation, including participating in activities related to the "United Nations Convention against Corruption (UNCAC)," presiding over or attending international exchange meetings, receiving delegations from foreign anti-corruption agencies, and promoting cooperation and exchanges with various countries and international organizations. Based on the Director-General's current responsibilities, the Director-General already performs the functions of an anti-corruption ambassador.

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<tr><th colspan="3">2.3</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 2 /Art. 5(1) / Para. 2</td><td>〔Actions taken / Performance indicators〕
1. The report highlights the integration of the 104 recommendations from the previous review into the National Integrity Building Action Plan. Please provide a mapping of each recommendation to concrete actions taken, including timelines, responsible agencies, and measurable outcomes.
2. The report describes annual performance tracking of anti-corruption measures. Please provide examples of performance indicators that were not met, and how corrective measures were applied.</td></tr>
</table>

參考翻譯	第 2 冊/第 5 條 第 1 項/第 2 點	〔執行措施 / 績效指標〕 1. 報告強調已將前次審查的 104 項建議整合到國家廉政建設行動方案中。請提供對應每項建議所採取之具體行動，包含時間軸、負責機關以及可具體衡量的成果。 2. 國家報告說明反貪腐措施的年度績效追蹤。請提供未達成績效指標的案例以及所採用的改正措施。

● **回應：**

14. 第 2.3-1 題回應內容

第二次國家報告國際審查會議中，國際專家提出之結論性意見計 104 點，包含 51 點主要觀察發現、17 點最佳實務作法及 36 點執行挑戰與建議。其中 36 點執行挑戰與建議經整併為 30 項建議進行列管，並於 2023 年納入我國「國家廉政建設行動方案」進行追蹤管考。針對 30 項建議所採取之具體行動摘述如表 1。

15. 第 2.3-2 題回應內容

以「國家廉政行動方案」2024 年度績效目標列管案號 08-14-065 為例，辦理機關為環境部，績效目標值為「就業管法規評估針對法人未妥善控管致使『發生賄賂行為』及『涉犯貪污案件』等情事訂定處罰規定，並配合法制程序辦理完成相關法規修訂 1 案以上。」環境部因審酌前述法規「環境檢驗測定法」修正草案對環境檢測產業影響甚鉅，該部於 2024 年 6 月 17 日自行政院撤回草案，致未達該年度績效目標值。環境部設定 2025 年度績效目標值為「持續提報『環境檢驗測定法』草案修法進度」，於 2025 年間召開說明會，邀請產業界、學術專家及民間團體聚焦於草案修正內容與公正性議題進行意見交流，達成 2025 年度績效目標列管，並將持續積極推動修法進程。

表 1、聯合國反貪腐公約第二次國家報告國際審查結論性意見執行情形一覽表

結論性意見	建議	具體行動	時間軸	主要負責機關	可具體衡量成果摘要
R1	研議廢除國防採購工合條款	研議工合條款廢除之可行性及相關配套措施	2023 年~2024 年	國防部、經濟部	1、2021 年完成修頒作業規定，取消原工合額度 40%之規定，落實工合成本透明化。 2、2023 年召開研議工合條款存廢會議，決議短期內不宜立即廢除。 3、2024 年辦理 2 場新制工合說明會，加強政策溝通與社會參與。
R2	建立全球反貪腐大使	盤點資源、研議遴選辦法、陳報實施計畫並確立定位	2023 年~2025 年	法務部、外交部	1、2023 年完成資源盤點與研議遴選辦法草案。 2、2024 年陳報實施計畫草案。 3、2025 年完成綜合評估案：因我國國際合作管道已趨多元且體系完整，故決議不予設置。
R3	廉政署資源與獨立性	辦理廉政人員在職訓練課程、統計並鼓勵廉政人員取得業務相關專業證照	每年持續辦理	廉政署、行政院人事行政總處	1、每年穩定辦理 12 場次以上之廉政人員在職訓練（如 2024 年辦理專案稽核、肅貪實務等班別）。 2、每年均有 100 位以上廉政人員取得業務相關專業證照（2023 年 126 位、2024 年 131 位、2025 年 127 位）。

結論性意見	建議	具體行動	時間軸	主要負責機關	可具體衡量成果摘要
R4	確保政治獻金公開透明	修正《政治獻金法》以揭露資訊、建置友善查詢平臺、統計專戶開立及處罰情形	2023 年~2025 年持續辦理	內政部、監察院	1、完成《政治獻金法》修正草案，納入強制揭露關係人交易資訊之規定，並報請行政院審查中。 2、2022 年及 2024 年選舉之會計報告書均已 100%公開於查閱平臺。 3、2024 年~2025 年完成「政治獻金不得捐贈者資料整合平臺」再造，介接 55 個機關數據供即時查證。 4、2023~2025 年共計裁罰 121 件、8,797 萬餘元。
R5	建立公私部門匿名檢舉管道	研擬揭弊者保護法草案送審	2023 年~2025 年	法務部	1、2024 年 12 月立法院三讀通過《公益揭弊者保護法》。 2、2025 年完成施行細則草案陳報至行政院；開通法律諮詢專線並設置官網專區。
R6	公布遊說法標示重要人物日誌	辦理遊說法宣導及教育訓練並統計登記案件	每年持續辦理	內政部、監察院	1、每年各辦理 8 場次之遊說法宣導與訓練。 2、定期統計並公布遊說登記案件，2023 年~2025 年第三季計 108 件。
R7	政府採購揭露實質受益人	於投標廠商聲明書增訂實質受益人揭露事項、明定定義	2023 年~2025 年持續推動	公共工程委員會、法務部、洗防辦	1、2023 年召開跨部會研商會議釐清定義。 2、2024 年完成評估案：因涉及《個人資料保護法》及行政成本，研議暫無增訂之必要性。

結論性意見	建議	具體行動	時間軸	主要負責機關	可具體衡量成果摘要
		並蒐集國內外法源意見			3、2025 年召開「研議政府採購揭露投標廠商實質受益人相關事宜會議」，持續推動投標廠商實質受益人揭露機制。
R8	建構系統性方式進行機關（構）風險評估方法	逐年增加廉政風險評估案、持續推動「透明晶質獎」評獎	2023 年~2025 年持續辦理	法務部及各相關機關	1、風險評估案數逐年增加：2023 年 2,524 案、2024 年 3,751 案、2025 年 2,900 案。 2、截至 2025 年完成三屆「透明晶質獎」評獎，2023 至 2025 年共選出 16 個特優與 8 個優選機關。
R9	創立專責機構處理《政府資訊公開法》投訴遵循事務	蒐集行政救濟資料、徵詢相關機關意見、辦理委託研究案評估設立獨立機構之可行性	2023 年~2025 年	法務部、司法院及各相關機關	1、2023 年~2024 年蒐集行政訴訟統計資料與外國立法例。 2、2025 年完成委託研究案，並轉知研究團隊之建議予個人資料保護委員會籌備處參考。
R10/ R27	建立實質受益人集中登記制度/辦識實際控制公	每年提報全國公司申報比率，並針對申報異常公司進行查核；訂定	2023 年~2025 年持續辦理	行政院洗錢防制辦公室、法務	1、全國公司申報比率持續維持在 85%以上，並辦理查核。 2、2024 年完成「第三方支付服務業」洗防辦法修訂。 3、2024 年 7 月《洗錢防制法》增訂信託受託人資訊申報義務。

結論性意見	建議	具體行動	時間軸	主要負責機關	可具體衡量成果摘要
	司之個人及彈性公開實質受益人登記資料	「實質受益人」定義；蒐集國內外有關實質受益人之資料		部、經濟部	4、2025 年委託研究 FATF 第 24 項及第 25 項建議（法人及法律協議透明度及實質受益權）最新修正內容變化。
R11	公私協力推動私部門反貪	推動資本額未滿 20 億元上市櫃公司設置公司治理主管、辦理企業誠信論壇及教育宣導、更新並宣導中小企業誠信經營手冊	2023~2025 年持續辦理	金管會、經濟部、調查局	1、2024 年全數上市櫃公司均已設置公司治理主管。 2、每年辦理逾 150 場次企業誠信宣導，2025 年辦理 196 場企業肅貪宣導。 3、完成更新「中小企業誠信經營手冊」，並製作相關企業誠信數位課程，觀看人數累積達 1.7 萬人次。
R12	強化洗錢防制調查機關間合作	定期召開交流聯繫會議	每 2 年至少召開 1 次會議	調查局、廉政署	1、每年召開業務聯繫座談，強化 STR 情資分享。 2、截至 2025 年止，調查局分送貪瀆案件相關情資予相關調查機關計 179 案。 3、2022 年~2025 年提交 8 件涉及洗錢之《貪污治罪條例》犯罪案件作為亞太防制洗錢組織（APG）年度態樣報告。

結論性意見	建議	具體行動	時間軸	主要負責機關	可具體衡量成果摘要
R13	修正貪腐行為定義	研議《貪污治罪條例》與《刑法》瀆職罪章之修正	2023 年~2025 年持續辦理	法務部	1、完成《貪污治罪條例》及《刑法》瀆職罪章修正草案。 2、2024 年~2025 年行政院召開 3 次審查會議。
R14	跨國行賄處置	檢討我國「行賄外國公職人員罪」之法制與實務	2023 年~2025 年	法務部	1、完成《貪污治罪條例》及《刑法》瀆職罪章修正草案。 2、2024 年~2025 年行政院召開 3 次審查會議。
R15	私部門賄賂定罪	研議於《刑法》增訂商業賄賂罪	2023 年~2025 年持續研議	法務部	1、2024 年召開《刑法》研究修正小組會議，討論是否應在《刑法》新增私部門賄賂之罪名或另以專法訂定。 2、2025 年歷經 5 次會議討論，確立以「專法」規範之立法方向，現持續就草案內容研議中。
R16	《刑法》增訂妨害司法公正規範	推動《刑法》妨害司法公正罪章立法通過	2023 年~2025 年	法務部	1、經行政院進行 11 次審查後，於 2024 年 3 月 6 日審竣《刑法》妨害司法公正罪章修正草案。 2、2025 年 5 月 13 日立法院三讀通過《刑法》妨害司法公正罪章，同年 5 月 28 日公布施行。

結論性意見	建議	具體行動	時間軸	主要負責機關	可具體衡量成果摘要
R17	訂定法人貪腐之法律責任	評估法人刑事犯罪法制策略、盤點各機關法規增訂法人罰金刑之必要	2023 年~2025 持續辦理	法務部、經濟部、環境部等相關部會	1、2023 年各機關完成盤點增訂罰金刑之必要。 2.、2026 年法務部完成「我國訂立法人刑事專法（專章）可行性之評估--以外國法制深度研究為核心」之研究，作為後續立法參考。 3、2024 年 7 月 16 日立法院於三讀通過之《洗錢防制法》修正後規定，並加重法人責任。 4、2025 年 5 月 14 日行政院通過《能源管理法》修正案（增訂法人罰金刑），函請立法院審議。 5、2025 年環境部於《環境檢驗測定法》草案納入法人責任。
R18	共謀定罪	蒐集國內外相關資料、文獻，並針對於我國刑事法體系增訂陰謀犯(conspiracy)之必要性及可行性進行研析	2023 年	法務部	我國刑事法律制度主要是參考德國法制，與大多數大陸法系國家之立場相同，原則上不處罰單純共謀行為，而是透過共同正犯理論（共謀共同正犯）或組織犯罪專法（如我國《組織犯罪條例》第 3 條參與犯罪組織罪等）來規範。

結論性意見	建議	具體行動	時間軸	主要負責機關	可具體衡量成果摘要
R19	考慮減輕小型貪腐犯罪刑度	推動《刑事案件妥適量刑法》立法、辦理量刑課程、研議《貪污治罪條例》修法	2023 年~2025 年	司法院、法務部	1、2024 年召開《貪污治罪條例》修法研商會議並於 2025 年 8 月 15 日由行政院審竣，俟院會通過送立法院。 2、2023 年將《刑事案件妥適量刑法草案》列為優先法案並持續推動，2024 年因立法院改選、法案審查屆期不連續而退回司法院並持續研議。 3、2023 年~2025 年每年由法官學院辦理兩梯次之量刑實務研習課程。
R20	國際貪瀆行為偵查	接獲具管轄權或國際合作之跨國貪瀆情資時，積極進行調查偵處	每年持續辦理（視情資而定）	調查局	1、2025 年透過駐外法務秘書情資交換，成功緝返涉嫌違反《貪污治罪條例》之外逃通緝犯 1 名。 2、2023 年~2025 年期間駐在國執法機關透過調查局法務秘書協查潛在貪瀆案件資料共 7 件。
R21	推動揭弊者保護法案	完成揭弊者保護法草案立法	2023 年~2025 年持續辦理	廉政署	1、行政院 2023 年訂定之「行政院推動揭弊者保護專案」，柔性輔導私部門自主建置內部揭弊保護制度。 2、《公益揭弊者保護法》於 2025 年 7 月 22 日公布施行。

結論性意見	建議	具體行動	時間軸	主要負責機關	可具體衡量成果摘要
R22	修正貪腐被害人之定義	完成我國貪瀆犯罪保護法益妥適性之檢視及評估	2023 年~2024 年	法務部、司法院	1、2023 年召開「貪污治罪條例與刑法瀆職罪章整併可行性」研商會議，會中檢視我國貪瀆犯罪保護法益之妥適性。 2、2024 年經盤點我國現行法律，我國並未另以單一立法方式修正貪腐被害人之定義，而係透過既有實體法與程序法之整合運作，使因貪腐行為受有直接、間接或集體性損害之個人或法人，得依具體個案情形進入司法程序並主張權利。
R23	修正完成《引渡法》	每年提報《引渡法》修法進度，並列入重要法案清單	2023 年~2025 年持續辦理	法務部	1、2020 年完成《引渡法》修正草案（共計 50 條）函送行政院審查，2022 年經行政院完成審查送請立法院審議。 2、2022 年因立法院屆期不連續，須重新辦理評估程序以報行政院重行函送審議。
R24	完成臥底、科技偵查法立法	研議「臥底偵查法」法制化、推動「科技偵查法」立法	2023 年~2024 年	司法院、法務部	1、2024 年 7 月 16 日立法院通過《刑事訴訟法》修正案，將 GPS 追蹤、M 化車等科技偵查手段法制化。 2、2024 年經蒐集各界意見及參考外國立法例，法務部通盤研議後認為《臥底偵查法》目前尚不宜推動。
R25/R28	與他國簽署協議納入資產追繳條文/加	洽簽刑事司法互助條約；提報司法互助件數、派員參與	每年辦理	法務部	1、2025 年 5 月 14 日與馬紹爾群島簽署「刑事司法互助條約」。 2、2023 年~2025 年每年參與國際會議逾 2 次，並維持穩定窗口通信。

結論性意見	建議	具體行動	時間軸	主要負責機關	可具體衡量成果摘要
	強資產追繳及處分	國際反貪組織會議次數			3、2022 年迄今經查需要追繳案件（含已完成）共 3 例(美國、韓國、法國)。
R26	強化重要政治性職務之人監督機制	召開 PEPs 認定標準修法諮詢會議、優化審查程序。	2023 年~2025 年持續辦理	法務部	1、2023 年 12 月 25 日召開「重要政治性職務之人(PEPs)退場機制」研商會議，研商認定標準中增訂退場機制之可行性。 2、2025 年 5 月召開研商會議，完成「重要政治性職務之人」認定標準之修正草案。
R29/R30	以國際經驗分享方式提供技術援助/參與區域、多邊組織加強技術援助與交流	加強拓展與他國（含開發中國家）合作國際研討及訓練交流等； 參與相關國際會議和各種國際教育訓練	2023 年~2025 年持續辦理	調查局、外交部	1、2023 年~2024 年舉辦針對東南亞、非洲、亞西地區的執法官員研習班。 2、2023 年~2025 年間，陸續與馬爾地夫、史瓦帝尼、諾魯、開曼群島、直布羅陀及巴哈馬等國簽署金融情資交換合作協定，擴大國際肅貪與防洗錢網絡。 3、2024 年亞太防制洗錢組織（APG）首度在我國舉辦評鑑員訓練研討會。 4、2025 年與艾格蒙聯盟（EG）訓練中心在臺合辦「亞太區虛擬資產研討會」，邀請 27 個司法管轄體共 50 名代表與會，交流扣押與處置數位資產的經驗。 5、2025 年舉辦「2025 臺灣亞非論壇」，共 45 國 300 位司法官員與會。

結論性意見	建議	具體行動	時間軸	主要負責機關	可具體衡量成果摘要
					6、2025 年運用「全球合作暨訓練架構」(GCTF）平台，於臺北舉辦「新興毒品犯罪防治與洗錢金流溯源國際研習營」，並邀請斐濟、墨西哥、巴林等 37 國近 60 位打擊毒品、防制洗錢之執法或相關組織成員來台與會，提升各國專業能力。

● **Response：**

14. Response to Question 2.3-1

    In the Review Meeting of the ROC's Second Report, the international experts provided 104 concluding observations, including 51 key findings, 17 best practices, and 36 implementation challenges and recommendations. The 36 implementation challenges and recommendations were consolidated into 30 recommendations, which were incorporated into the “National Integrity Building Action Plan” in 2023 for tracking, management, and evaluation. The specific actions taken in response to the 30 recommendations are summarized in the attached Table 1.

15. Response to Question 2.3-2

    Taking 2024 performance target tracking case No. 08-14-065 under the “National Integrity Building Action Plan” as an example, the responsible agency was the Ministry of Environment, and the performance target was “to add penal provisions to regulations under its jurisdiction for ‘acts of bribery’ and ‘involvement in corruption cases’ resulting from legal entities’ failure to implement proper controls, and complete at least 1 relevant regulatory amendment in accordance with legislative procedures.” The Ministry of Environment did not achieve the performance target that year because it withdrew the draft amendment to the “Environmental Testing and Analysis Act” from the Executive Yuan on June 17th, 2024, after considering its significant potential impact on the environmental testing industry. The 2025 performance target set by the Ministry of Environment was “to continue reporting the progress of the draft amendment to the Environmental Testing and Analysis Act.” It held a briefing in 2025 and invited representatives from industry, academic experts, and non-governmental organizations to exchange opinions focusing on the draft amendments and issues of impartiality, thereby meeting the 2025 performance target. The Ministry of Environment will continue to actively advance the amendment process.

Table 1: Statistics on Implementation of Recommendations from the Review Meeting of the second report

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
R1	Study the abolition of industrial cooperation clauses in defense procurement contracts	Study the feasibility of abolishing industrial cooperation clauses and the supporting measures required for doing so	2023 to 2024	Ministry of National Defense, Ministry of Economic Affairs	1. In 2021, revisions to the operating regulations were completed and promulgated. The original 40% industrial cooperation requirement was removed, ensuring transparency in industrial cooperation costs. 2. A meeting was held in 2023 to discuss whether to retain or abolish industrial cooperation clauses, resulting in a decision not to abolish them in the short term. 3. 2 briefings on the new industrial cooperation system were held in 2024 to strengthen policy communication and public participation.
R2	Establish global anti-corruption ambassadors	Take inventory of resources, study selection procedures, submit an implementation	2023 to 2025	Ministry of Justice, Ministry of Foreign Affairs	1. Completed an inventory of resources and the discussion and drafting of the selection procedures in 2023. 2. Submitted a draft implementation plan in 2024.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
		plan, and define the role			3. Completed a comprehensive assessment in 2025: Since Taiwan's international cooperation channels are already diverse and comprehensive, the decision was made not to establish the position.
R3	Resources and independence of the Agency Against Corruption (AAC)	Provide in-service training courses for integrity officials, collect statistics on integrity officials who have obtained work-related professional certifications, and encourage integrity officials to	Continuously implemented each year	Agency Against Corruption, Ministry of Justice; Directorate-General of Personnel Administration, Executive Yuan	1. At least 12 in-service training sessions are consistently held for integrity officials each year (for example, courses on project auditing and practical corruption investigation were held in 2024). 2. More than 100 integrity officials obtained work-related professional certifications each year (126 in 2023, 131 in 2024, and 127 in 2025).

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
		obtain such certifications			
R4	Ensure transparency of political donations	Amend the Political Donations Act to include information disclosure requirements, establish a user-friendly search platform, and compile statistics on the establishment of dedicated accounts and penalties imposed	Continuously implemented from 2023 to 2025	Ministry of the Interior, Control Yuan	1. Completed a draft amendment to the Political Donations Act that includes provisions requiring the disclosure of related-party transaction information and submitted it to the Executive Yuan, where it is currently under review. 2. Accounting reports for the 2022 and 2024 elections have been 100% publicly disclosed on the search platform. 3. From 2024 to 2025, the Data Integration Platform for Persons Ineligible to Make Political Donations was redesigned, linking data from 55 agencies for real-time verification. 4. From 2023 to 2025, penalties were imposed in 121 cases, with fines totaling more than NT$87.97 million.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
R5	Establish anonymous whistleblowing channels for both the public and private sectors	Prepare a draft of the Whistleblower Protection Act and submit it for review	2023 to 2025	Ministry of Justice	1. The Legislative Yuan passed the Public Interest Whistleblower Protection Act at its third reading in December 2024. 2. A draft of the Enforcement Rules was completed in 2025 and submitted to the Executive Yuan. A legal consultation hotline was also launched, and a dedicated section was established on the official website.
R6	Publish the schedules of important persons identified in the Lobbying Act	Hold Lobbying Act awareness and training sessions and compile statistics on registered cases	Continuously implemented each year	Ministry of the Interior, Control Yuan	1. 8 Lobbying Act awareness and training sessions are held each year. 2. Statistics on lobbying registrations are regularly compiled and published. A total of 108 cases were registered from 2023 through the 3rd quarter of 2025.
R7	Disclosure of beneficial ownership in	Add beneficial ownership disclosure requirements to	Continuously promoted from 2023 to 2025	Public Construction Commission, Ministry of	1. Held a cross-agency meeting in 2023 to clarify the definition. 2. Completed an assessment in 2024: Due to concerns regarding the Personal Data Protection

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
	government procurement	the Statement of Tenderer, clearly define Beneficial Ownership, and collect opinions on domestic and foreign legal bases		Justice, Anti-Money Laundering Office	Act and administrative costs, it was determined that there is currently no need to add these requirements. 3. Held the Meeting to Discuss Matters Related to the Disclosure of Beneficial Ownership by Tenderers in Government Procurement in 2025 and continued promoting a mechanism for tenderers to disclose beneficial ownership.
R8	Establish a systematic approach to risk assessment for government agencies (institutions)	Increase the number of integrity risk assessment cases each year and continue to promote the Integrity Awards	Continuously implemented from 2023 to 2025	Ministry of Justice and other relevant agencies	1. The number of risk assessment cases increased each year: 2,524 cases in 2023, 3,751 cases in 2024, and 2,900 cases in 2025. 2. By the end of 2025, 3 editions of the Integrity Awards had been completed. From 2023 to 2025, 16 agencies received Outstanding Awards and 8 received Merit Awards.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
R9	Establish a dedicated agency to handle complaints and compliance matters under The Freedom of Government Information Law	Collect data on administrative remedies, solicit opinions from relevant agencies, and commission a research project to assess the feasibility of establishing an independent institution	2023 to 2025	Ministry of Justice, Judicial Yuan, and other relevant agencies	1. Administrative litigation statistics and foreign legislation examples were collected from 2023 to 2024. 2. The commissioned research project was completed in 2025, and the research team's recommendations were forwarded to the Preparatory Office of the Personal Data Protection Commission for reference.
R10/ R27	Establish a centralized registration system for beneficial ownership/identify individuals who	Report the nationwide company filing rate each year and inspect companies with	Continuously implemented from 2023 to 2025	Executive Yuan Anti-Money Laundering Office, Ministry of Justice, Ministry of	1. The nationwide company filing rate has remained above 85%, and inspections have been conducted. 2. Amendments to the anti-money laundering regulations for third-party payment service providers were completed in 2024.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
	actually control companies and flexibly disclose beneficial ownership registration information	anomalous filings; define “beneficial ownership”; collect domestic and international information concerning beneficial ownership		Economic Affairs	3. The Money Laundering Control Act was amended in July 2024 to add an obligation for trustees to report information. 4. In 2025, a research project was commissioned to study the latest amendments to FATF Recommendations 24 and 25 (transparency and beneficial ownership of legal persons and legal arrangements).
R11	Promote private-sector anti-corruption through public-private cooperation	Promote the establishment of corporate governance officers at TWSE/TPEx-listed companies with paid-in capital	Continuously implemented from 2023 to 2025	Financial Supervisory Commission, Ministry of Economic Affairs, Ministry of Justice	1. By 2024, all TWSE/TPEx-listed companies had appointed a corporate governance officer. 2. More than 150 enterprise integrity awareness sessions are held each year, including 196 enterprise corruption investigation awareness sessions held in 2025.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
		of less than NT$2 billion, hold enterprise integrity forums and education and awareness sessions, update and publicize The Handbook of Business Principles of Integrity for Small and Medium Enterprise		Investigation Bureau	3. "The Handbook of Business Principles of Integrity for Small and Medium Enterprise" and produced related digital courses on business integrity, which have accumulated a total of 17,000 views.
R12	Strengthen cooperation among anti-money laundering	Hold regular exchange and liaison meetings	Convene at least 1 meeting every 2 years	Ministry of Justice Investigation Bureau, Agency	1. Business liaison meetings are held annually to enhance the sharing of STR-related intelligence.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
	investigative agencies			Against Corruption	2. As of the end of 2025, the Investigation Bureau had forwarded intelligence related to 179 corruption and malfeasance cases to the relevant investigative agencies. 3. From 2022 to 2025, 8 criminal cases under the Anti-Corruption Act involving money laundering were submitted for inclusion in the annual typologies reports of the Asia / Pacific Group On Money Laundering (APG).
R13	Revise the definition of corruption	Study amendments to the Anti-Corruption Act and the Offenses of Malfeasance in Office chapter of the Criminal Code	Continuously implemented from 2023 to 2025	Ministry of Justice	1. Completed the draft amendments to the Anti-Corruption Act and the Offenses of Malfeasance in Office chapter of the Criminal Code. 2. The Executive Yuan convened 3 review meetings between 2024 and 2025.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
R14	Address foreign bribery	Review Taiwan's legal framework and practice concerning the offense for bribing foreign public officials	2023 to 2025	Ministry of Justice	1. Completed the draft amendments to the Anti-Corruption Act and the Offenses of Malfeasance in Office chapter of the Criminal Code. 2. The Executive Yuan convened 3 review meetings between 2024 and 2025.
R15	Criminalize bribery in the private sector	Study the addition of the offense of commercial bribery to the Criminal Code	Continued study from 2023 to 2025	Ministry of Justice	1. A meeting of the Criminal Code Research and Amendment Working Group was convened in 2024 to discuss whether a new offense of private-sector bribery should be added to the Criminal Code or established through special legislation. 2. After discussions at 5 meetings in 2025, the legislative direction of regulating the offense through special legislation was established. The draft remains under discussion.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
R16	Add provisions on offenses of obstruction of justice to the Criminal Code	Promote the passage of legislation adding the Offenses of Obstruction of Justice chapter to the Criminal Code	2023 to 2025	Ministry of Justice	1. After 11 reviews, the Executive Yuan completed its review of the draft amendment adding the Offenses of Obstruction of Justice chapter to the Criminal Code on March 6, 2024. 2. On May 13, 2025, the Legislative Yuan passed the addition of the Offenses of Obstruction of Justice chapter to the Criminal Code at its third reading. It was promulgated and entered into force on May 28 of the same year.
R17	Establish the legal liability of legal persons for corruption	Assess legislative strategies regarding criminal offenses	Continuously implemented from 2023 to 2025	Ministry of Justice, Ministry of Economic Affairs, Ministry of Environment, and other	1. In 2023, each agency completed a review of the need to add criminal fines for legal persons. 2. In 2026, the Ministry of Justice (MOJ) completed the study titled Assessment of the Feasibility of Enacting a Special Criminal Law (or Chapter) for Legal Persons in Taiwan—

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
		committed by legal persons and review each agency's laws and regulations to determine the need to add criminal fines for legal persons		relevant ministries and agencies	Centered on an In-Depth Study of Foreign Legal Systems, as a reference for subsequent legislation. 3. The Legislative Yuan passed the amendments to the Money Laundering Control Act at its third reading on July 16, 2024, increasing the liability of legal persons. 4. On May 14, 2025, the Executive Yuan approved the draft amendment to the Energy Administration Act (which adds criminal fines for legal persons) and submitted it to the Legislative Yuan for deliberation. 5. In 2025, the Ministry of Environment incorporated liability for legal persons into the draft Environmental Testing and Analysis Act.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
R18	Criminalize conspiracy	Collect relevant domestic and international data and literature, and conduct research and analysis into the necessity and feasibility of adding conspiracy offenses to Taiwan's criminal law system	2023	Ministry of Justice	Taiwan's criminal law system is based primarily on the German legal system and takes the same position as most civil law countries. In principle, it does not punish mere conspiracy; instead, such conduct is regulated through the theory of joint principal offenders (conspiracy joint principal offenders) or special organized crime legislation (such as the offense of participating in a criminal organization under Article 3 of Taiwan's Organized Crime Prevention Act).

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
R19	Consider reducing the penalties for minor corruption offenses	Promote the passage of the Appropriate Sentencing for Criminal Cases Act, organize sentencing courses, and study amendments to the Anti-Corruption Act	2023 to 2025	Judicial Yuan, Ministry of Justice	1. A meeting was held in 2024 to discuss amendments to the Anti-Corruption Act. The Executive Yuan completed its review of the draft amendment on August 15, 2025. The draft will be submitted to the Legislative Yuan after it is approved by the Executive Yuan at a Cabinet meeting. 2. The draft Appropriate Sentencing for Criminal Cases Act was designated as a priority bill in 2023 and continued to be advanced. In 2024, following the Legislative Yuan election, it was returned to the Judicial Yuan because the review of bills does not continue into a new legislative term, and it remains under study. 3. The Judges Academy held 2 sessions of practical sentencing training each year from 2023 to 2025.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
R20	Investigate international corruption and malfeasance	Actively investigate and handle intelligence concerning cross-border corruption and malfeasance over which Taiwan has jurisdiction or that involves international cooperation	Continuously implemented each year (depending on the intelligence received)	Ministry of Justice Investigation Bureau	1. In 2025, intelligence exchanged through overseas legal attachés led to the successful return of 1 fugitive wanted for allegedly violating the Anti-Corruption Act. 2. From 2023 to 2025, information relating to a total of 7 potential corruption and malfeasance cases was examined through cooperation between host-country law enforcement agencies and the Investigation Bureau's legal attachés.
R21	Promote the Whistleblower Protection Bill	Complete the enactment of the draft Whistleblower Protection Act	Continuously implemented from 2023 to 2025	Agency Against Corruption, Ministry of Justice	1. In 2023, the Executive Yuan established the Executive Yuan Whistleblower Protection Promotion Project, which provided non-mandatory guidance to the private sector on

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
					independently establishing internal whistleblower protection systems. 2. The Public Interest Whistleblower Protection Act was promulgated and entered into force on July 22, 2025.
R22	Revise the definition of victims of corruption	Complete a review and assessment of the appropriateness of the legal interests protected by Taiwan's laws on corruption and malfeasance offenses	2023 to 2024	Ministry of Justice, Judicial Yuan	1. In 2023, a meeting was held to discuss the "Feasibility of Consolidating the Anti-Corruption Act and the Offenses of Malfeasance in Office Chapter of the Criminal Code." The meeting examined the appropriateness of the legal interests protected by Taiwan's laws on corruption and malfeasance offenses. 2. Following a review of Taiwan's current laws in 2024, Taiwan did not revise the definition of "victims of corruption" through a single piece of legislation. Instead, through the integrated operation of existing substantive and procedural laws, individuals or legal persons who suffer direct, indirect, or collective harm due to

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
					corruption may participate in judicial proceedings and assert their rights based on the specific circumstances of each case.
R23	Complete the amendment to the Law of Extradition	Report annually on the progress of amending the Law of Extradition and include the amendment on the list of important bills	Continuously implemented from 2023 to 2025	Ministry of Justice	1. In 2020, the draft amendment to the Law of Extradition (comprising 50 articles) was completed and submitted to the Executive Yuan for review. The Executive Yuan completed its review in 2022 and submitted the draft amendment to the Legislative Yuan for deliberation. 2. In 2022, because legislative review does not carry over between Legislative Yuan terms, the assessment process is required to be conducted again so that the draft may be submitted to the Executive Yuan for resubmission to the Legislative Yuan for deliberation.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
R24	Complete the enactment of legislation on undercover and technology-based investigations	Study the enactment of a Statute of Undercover Investigations and promote the enactment of a Technological Investigation Act	2023 to 2024	Judicial Yuan, Ministry of Justice	1. On July 16, 2024, the Legislative Yuan passed an amendment to the Code of Criminal Procedure that provided a legal basis for technology-based investigative methods such as GPS tracking and mobile location tracking vehicles. 2. In 2024, after collecting opinions from various sectors and reviewing examples of foreign legislation, the MOJ conducted a comprehensive study and concluded that it was not appropriate to pursue the enactment of a Statute of Undercover Investigations at present.
R25/ R28	Include asset recovery provisions in agreements signed with other countries/strengthen asset recovery and disposal	Negotiate and sign mutual legal assistance treaties; report the number of mutual legal assistance cases	Implemented annually	Ministry of Justice	1. On May 14, 2025, the Treaty on Mutual Legal Assistance in Criminal Matters was signed with the Marshall Islands. 2. From 2023 to 2025, personnel attended more than 2 international meetings each year and maintained regular communication through established contact points.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
		and the number of times personnel attend meetings of international anti-corruption organizations			3. Since 2022, 3 cases requiring asset recovery have been identified, including cases in which recovery has already been completed, involving the United States, South Korea, and France.
R26	Strengthen the oversight mechanism for politically exposed persons (PEPs)	Convene a consultation meeting on revising the criteria for identifying PEPs and optimize the review process	Continuously implemented from 2023 to 2025	Ministry of Justice, Financial Supervisory Commission	1. On December 25, 2023, a discussion meeting on the "Mechanism for Cessation of Politically Exposed Person (PEP) Status" was held to discuss the feasibility of adding such a mechanism to the PEP identification criteria. 2. A discussion meeting was held in May 2025, and the draft amendment to the criteria for identifying politically exposed persons was completed.

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
R29/ R30	Provide technical assistance through international experience sharing/participate in regional and multilateral organizations to strengthen technical assistance and exchanges	Strengthen and expand cooperation with other countries (including developing countries) through international seminars, training, and exchanges; participate in relevant international conferences and various international education and	Continuously implemented from 2023 to 2025	Ministry of Justice Investigation Bureau, Ministry of Foreign Affairs	1. Training courses for law enforcement officials from Southeast Asia, Africa, and West Asia were held from 2023 to 2024. 2. From 2023 to 2025, Taiwan signed financial intelligence exchange and cooperation agreements with the Maldives, Eswatini, Nauru, the Cayman Islands, Gibraltar, and the Bahamas, expanding the international corruption investigation and anti-money laundering network. 3. In 2024, the Asia / Pacific Group On Money Laundering (APG) held an Assessor Training Course in Taiwan for the first time. 4. In 2025, the Virtual Assets Asia Pacific Regional Workshop was jointly held in Taiwan with the Egmont Centre of FIU Excellence and Leadership. The workshop brought together 50 representatives from 27 jurisdictions to

Concluding Observations	Recommendations	Specific Actions	Timeline	Primary Responsible Agency	Summary of Measurable Results
		training programs			exchange experience in the seizure and disposal of digital assets. 5. The 2025 Taiwan-Western Asia & Africa Forum was held in 2025 and attended by 300 judicial officials from 45 countries. 6. Under the Global Cooperation and Training Framework (GCTF), the International Workshop on Combating New Psychoactive Substances and Tracing Illicit Financial Flows was held in Taipei in 2025. Nearly 60 law enforcement officials and members of relevant organizations involved in combating drugs and preventing money laundering from 37 countries, including Fiji, Mexico, and Bahrain, were invited to Taiwan to participate, enhancing the professional capabilities of the participating countries.

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<tr><th colspan="2">Vol./Art./Para.
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問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 2/Art. 5(3) / Para. 27~33</td><td>〔Systematic risks assessments〕
Good work going on in procurement and with integrity officers including risk assessments within the agency. Seems to be less going on for an independent, whole-of-system corruption risk assessment that evaluates structural vulnerabilities (cf NZ customs, NZ Police, NZSIS). Please provide examples where systematic risk assessments identified or prevented corruption risks, frequency of assessments, oversight mechanisms, and whether results are publicly disclosed.</td></tr>
<tr><td>參考翻譯</td><td>第 2 冊/第 5 條第 3 項/第 27~33 點</td><td>〔系統性風險評估〕
在採購領域及廉政人員推動機關內部風險評估方面已有良好進展。然而，相較之下，似乎較缺乏獨立且涵蓋整體制度層面的貪腐風險評估，以檢視制度性脆弱環節（可參考紐西蘭海關、紐西蘭警察及紐西蘭安全情報局的作法）。請提供系統性風險評估曾如何辨識或預防貪腐風險的具體案例、評估辦理頻率、監督機制，以及評估結果是否對外公開等相關資訊。</td></tr>
</table>

● **回應：**

16. 行政院自 2021 年 1 月起正式實施「行政機關風險管理(含內部控制)整合新制」，引導各行政機關以組織整體之觀點，系統性建立背景資料、辨識風險、評估風險(包含分析風險及評量風險)、處理風險、監視及檢討、傳遞資訊、溝通及諮詢之持續循環過程，將風險管理納入政策考量，以達成機關施政目標。(請參閱國家報告第 1 冊第 54 點)
17. 在貪腐風險評估部分，臺灣並非僅止於由各機關自行辦理內部風險評估，而是透過全國各政風機構參考前述相關作業原則，依其機關業務特性持續進行風險辨識、分析及預防，並由廉政署彙整各機關風險資訊、案件態樣及跨機關共通性問題，掌握制度性或結構性廉政風險，據以推動跨機關、全國性之防貪措施。
18. 在實務運作上，各機關政風機構針對涉及大量公共資源、裁量權較大或具有重大利益分配性質之高風險業務，例如政府採購、公共工程、補助、許可及裁罰等，

辨識可能產生貪腐的制度弱點與風險環節，並運用個案預警措施、專案稽核、專案清查、貪瀆案件再防貪分析等風險評估機制，找出風險成因及可能影響，協助機關調整作業流程、研討改善及預防措施。同時，廉政署會針對具有跨機關或普遍性的風險議題，彙整各機關風險態樣，進行廉政風險案例研析，視需要發動全國性專案稽核、專案清查或推動相關改善制度。這類作法即是將個案或機關層級的風險辨識及控制，轉化為更高層次的制度性防貪作為，實務案例如下：

(1) 廉政署於 2025 年辦理「高風險政府採購案件全國性專案稽核」，針對「疑似虛設行號或人頭公司廠商得標採購案件」、「涉及貪瀆案件廠商得標採購案件」及「拒絕往來廠商曾得標採購案件」等 3 類高風險政府採購案件，進行跨機關的系統性稽核，廉政署再依據稽核發現之違失情形及風險態樣，彙整通案性預防建議並發函全國各政風機構參考，以協助各機關修訂法令規章、強化內部控制機制及完善採購契約等各項預防作為，目前已有部分機關將數位工具輔助比對作業納入內部控制制度及採購標準作業流程，透過制度化及科技化措施，有效降低「廠商以重複照片辦理驗收」此類風險再次發生，全面強化政府採購風險管理。

(2) 2025 年廉政署擇定「稽核檢查及裁罰業務執行情形」主題，辦理整合性專案清查，計有 18 個主管政風機構參與並清查所屬機關的稽核檢查及裁罰業務執行情形，其中交通部公路局透過調閱車輛檢驗影像、檢驗紀錄表及裁處紀錄等資料比對，並就個案疑義另行實地查核或訪談相關人員，清查結果發掘貪瀆線索 3 案(代檢廠檢驗人員不實登載檢驗合格紀錄涉嫌圖利)、一般不法案件 2 案(代檢業者以不當手法影響檢驗結果)。

19. 在風險評估頻率方面，廉政風險管理並非一次性作業，而是依各機關年度廉政工作規劃、業務特性、政策方向、貪瀆案件發生情形及頻率，進行滾動式檢視。各機關政風機構持續掌握風險變化及改善情形，廉政署則透過對政風機構個案指導、業務考核及督導等機制，瞭解各機關廉政風險管理的執行情形。

20. 在監督機制方面，除了前述廉政署對各機關政風機構之督導作為，中央層級並設有「中央廉政委員會」，聘請國內專家學者擔任委員，與中央各部會共同檢視國家廉政政策與商議重要廉政議題。各中央機關及地方政府亦依法設置「廉政會報」，定期研議機關廉政計畫、諮詢廉政工作，以及督導及考核機關的廉政工作成果。此外，廉政署於 2023 年推動「透明晶質獎」，該獎項的五大評核構面包括「首長決心與持續作為」、「資訊與行政透明」、「風險防制與課責」、「廉政成效的展現」及「廉能創新與擴散」，評核構面的設計與風險評估機制具有高度關聯性，鼓勵參獎機關自主辨識並監督廉政風險，並透過外部稽核委員引導機關深入分析事件發生的法規、制度與執行面疏漏，研提檢討與策進作為，防範同類事件再次

發生。

21. 資訊公開部分，完整風險評估內容可能涉及機關內部控制弱點，因此並非所有評估資料均全面公開。然而，廉政署會將風險分析結果轉化為可供社會及各機關參考的預防資訊，例如針對常見貪瀆態樣及高風險業務，製作防貪指引、防貪手冊、案例彙編或宣導教材，並提供案件成因、風險環節及預防方式，此類資訊均透過廉政署網站公開或提供各機關政風機構運用。
22. 廉政署刻正評估建置「廉政風險辨識系統」，作為廉政風險評估工具。透過跨機關資料分析及運用風險指標，系統化辨識採購異常態樣，協助發掘政府採購案件潛在之廉政風險徵候，並提供客觀之風險評估資訊，協助機關及政風單位及早掌握高風險案件，並適時採取相關防制作為。

● **Response：**

16. Starting in January 2021, the Executive Yuan officially implemented the "New Integrated System for Administrative Agency Risk Management (including Internal Control)." This system guides administrative agencies to adopt an organization-wide perspective to systematically establish background data, and conduct a continuous cycle of identifying, analyzing, evaluating (including risk analysis and evaluation), treating, monitoring, and reviewing risks, as well as communicating and consulting. Ultimately, this embeds risk management into policy considerations to achieve the governance goals of the agencies. (Please refer to the content of No.54, Volume 1 of the ROC’s Third Report)
17. Regarding corruption risk assessments, Taiwan does not rely solely on individual agencies' internal risk assessments. Instead, through a nationwide network of Government Employee Ethics Units, and with reference to the aforementioned operational principles, agencies continuously conduct risk identification, analysis, and prevention based on their specific business characteristics. The AAC then compiles risk information, case typologies, and common cross-agency issues to identify systemic or structural integrity risks, which serve as the basis for promoting cross-agency and nationwide corruption prevention measures.
18. In practice in Taiwan, Government Employee Ethics Units of various agencies identify institutional vulnerabilities and risk-prone stages that may lead to corruption in high-risk operations involving large amounts of public resources, significant discretionary power, or the allocation of major interests, such as government procurement, public works, subsidies, permits, and administrative penalties. They also use risk assessment

tools such as individual-case early warning measures, project auditing, case reviews, and analyses of corruption and malfeasance cases for further prevention in order to identify the causes and potential impacts of risks and assist agencies in adjusting their workflows and formulating improvement and prevention measures. At the same time, for risk issues that cut across agencies or are widespread, the AAC summarizes risk patterns across agencies, conducts case studies on integrity risks, and initiates nationwide project auditing or case reviews, or promotes relevant systemic improvements, as needed. This approach transforms risk identification and control at the level of individual cases or agencies into higher-level institutional corruption prevention measures. Practical cases are as follows:

(1) In 2025, the AAC conducted a "Nationwide Project Auditing of High-Risk Government Procurement," targeting three types of high-risk cases: "procurement cases won by suspected shell or dummy companies," "procurement cases won by contractors involved in corruption," and "procurement cases previously won by debarred contractors," to conduct cross-agency systemic audits. Based on the systemic deficiencies and risk patterns identified from the audits, the AAC issued nationwide prevention recommendations to all Government Employee Ethics Units for reference, thereby assisting agencies in amending regulations, strengthening internal controls, and improving procurement contracts. Currently, some agencies have incorporated digital auxiliary comparison tools into their internal controls and standard operating procedures (SOPs), effectively reducing the risk of "contractors using duplicate photos for project acceptance" and comprehensively strengthening government procurement risk management.

(2) In 2025, the AAC selected the "Implementation of Auditing, Inspection, and Penalty Operations" as the theme for an integrated special inspection, with 18 competent Government Employee Ethics Units participating. For instance, the Highway Bureau of the Ministry of Transportation and Communications cross-checked vehicle inspection images, inspection records, and penalty data, conducting on-site audits or interviews where discrepancies were found. This inspection uncovered three leads involving corruption (inspection personnel at private stations making false entries of inspection results to unlawfully profit) and two cases of general illegality (inspectors using improper methods to influence inspection results).

19. Regarding the frequency of risk assessment, integrity risk management is not a one-off task. Instead, rolling reviews are conducted based on each agency's annual work plan, operational characteristics, policy direction, and the occurrence and frequency of corruption cases. Government Employee Ethics Units continuously monitor changes in risks and improvements, while the AAC keeps abreast of implementation through case-specific guidance, performance evaluations, and supervision.
20. In terms of oversight, besides the AAC's supervision of Government Employee Ethics Units, a "Central Integrity Committee" exists at the central level, comprising external experts and scholars who review national integrity policies and discuss major issues with ministries. Various agencies and local governments also establish "Integrity Report Meetings" to regularly deliberate on integrity plans, provide consultations, and supervise performance. Furthermore, the AAC launched the "Integrity Awards" (Transparent Quality Award) in 2023. Its five evaluation dimensions—"Chief's Determination and Continuous Acts of Integrity," "Information and Administrative Transparency," "Risk Prevention and Accountability," "Demonstration of Integrity Effectiveness," and "Clean and Competent Innovation and Diffusion"—are highly correlated with risk assessment mechanisms. These awards encourage agencies to independently identify and monitor risks and guide them through external audits to analyze legal and institutional loopholes, thereby preventing similar incidents from recurring.
21. Regarding information disclosure, as full risk assessment content may involve internal control weaknesses, not all data is fully disclosed. However, the AAC transforms analysis results into preventive information for the public and agencies, such as producing anti-corruption guidelines, manuals, case compilations, or educational materials detailing case causes, risk points, and prevention methods based on common corruption typologies and high-risk operations. This information is available on the AAC website or provided to Government Employee Ethics Units.
22. The AAC is currently evaluating the establishment of an "Integrity Risk Identification System" as a risk assessment tool. By utilizing cross-agency data analysis and risk indicators to systematically identify procurement anomalies, this system helps uncover potential integrity risk signs in government procurement. It provides objective risk assessment information to assist agencies and ethics units in identifying high-risk cases early and taking timely preventive measures.

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<tr><th colspan="2">Vol./Art./Para.
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<tr><td>原文</td><td>Vol. 2 /Art. 5(4) / Para. 42~50</td><td>〔technical assistance〕
Please provide examples of technical assistance provided internationally, including outcomes, evaluation methods, and links to operational cooperation such as investigations or asset recovery.</td></tr>
<tr><td>參考翻譯</td><td>第 2 冊/第 5 條第 4 項 / 第 42~50 點</td><td>〔技術援助〕
請提供國際技術援助案例，包含成果、評估方法與業務合作上的聯繫，像是犯罪調查或資產追繳。</td></tr>
</table>

● **回應：**

23. 國際合作業務上的聯繫：除參與國際組織與舉辦 APEC 論壇外，法務部亦積極辦理國際司法互助研討會促進實務交流。例如 2023 年 10 月舉辦「2023 年打擊跨境詐欺犯罪國際研討會」，邀請歐、美、泰等國司法人員交流查緝不法所得機制；2024 年 6 月舉辦「臺歐美加國際司法合作系列研討會」深度探討跨境資產返還；2025 年合辦「數位時代之犯罪偵查與國際合作研討會」；另外法務部、行政院洗錢防制辦公室及臺灣高等檢察署於 2026 年 5 月 20 日至 21 日，共同舉辦「無國界犯罪下之跨境合作—以打擊詐欺為核心，從偵查手段到司法互助」國際研討會。邀請艾格蒙聯盟（Egmont Group）副主席兼奈及利亞金融情報中心幕僚長 Mohammed Shahid Ahmed，以及波蘭、法國、德國、愛沙尼亞、菲律賓及美國國土安全調查署（HSI）、美國聯邦調查局(FBI)等橫跨歐亞美非的國際專家，與來自我國檢察機關、調查局、內政部警政署刑事警察局、金融監督管理委員會（以下簡稱金管會）、數位發展部及國家通訊傳播委員會之專家學者，共同在強化跨境司法合作、打擊詐欺犯罪、科技偵查、防制虛擬資產帶來的洗錢犯罪、運用人工智慧（AI）提昇科技偵查詐欺犯罪等重要議題，進行實務交流及經驗分享，展現我國持續深化國際合作、共同打擊跨境犯罪之決心。
24. 國際合作司法互助案件成果：國際刑事司法互助案件執行情形總件數，各地區相互請求件數總計 1,236 件，相互完成件數加總共計 887 件，如下：

(1) 美洲國家：相互請求 484 件，相互完成 418 件。

(2) 歐洲國家：相互請求 272 件，相互完成 213 件。

(3) 亞洲國家：相互請求 368 件，相互完成 217 件。

(4) 大洋洲國家：相互請求 48 件，相互完成 23 件。

(5) 非洲國家：相互請求 13 件，相互完成 3 件。

(6) 港澳地區：相互請求 51 件，相互完成 13 件

25. 國際合作查扣及返還不法所得成果：積極推動國際司法合作，協助請求國/地區對跨境犯罪案件之不法所得進行凍結、扣押及移轉。具體成效案例如下：

(1) 拉法葉案（2023 年 2 月）：成功追回美金 1,100 萬餘元（約新臺幣 3.3 億元）。

(2) 拉法葉案（2023 年 7 月）：成功追回美金 1 億 3,804 萬餘元（約新臺幣 43 億元）。

(3) 臺韓跨境返還贓款案（2023 年 6 月）：我國協助返還 4,510 萬 9,000 韓元予韓國（折合約新臺幣 100 餘萬元）。

(4) 臺美司法互助資產分享案（2024 年）：我國協助返還美金近 1,600 萬元予美方；而美方則分享刑事沒收不法資產之 50%（約美金 700 萬餘元）予我國，係為雙方資產分享之具體成效。

● **Response：**

23. Contact in international cooperation business: In addition to APEC forum engagement, the Ministry of Justice (MOJ) actively convenes international symposiums to facilitate practical exchange, including the 2023 International Conference on Combating Cross-Border Fraud, the 2024 Taiwan-Europe-U.S.-Canada Symposium on Judicial Cooperation, and the 2025 Seminar on Digital Era Crime Investigation.

From May 20–21, 2026, the MOJ, in conjunction with the Executive Yuan's Anti-Money Laundering Office and the Taiwan High Prosecutors Office, co-hosted the international seminar: "Cross-Border Cooperation under Borderless Crime: Focusing on Combating Fraud, from Investigative Measures to Mutual Legal Assistance." The event convened international experts spanning Europe, Asia, the Americas, and Africa—notably including Mr. Mohammed Shahid Ahmed, Vice-Chair of the Egmont Group and Chief of Staff at the Nigerian Financial Intelligence Unit, alongside delegates from Poland, France, Germany, Estonia, the Philippines, U.S. Homeland Security Investigations (HSI), and the Federal Bureau of Investigation (FBI).

Experts and scholars from the R.O.C. (Taiwan), including the MOJ Investigation Bureau, the National Police Agency's Criminal Investigation Bureau, the Financial Supervisory Commission, the Ministry of Digital Affairs, and the National

Communications Commission—engaged in exchanges on key issues: strengthening cross-border legal cooperation, high-tech investigative techniques, virtual asset money laundering prevention, and AI-enhanced fraud investigations. This symposium underscores the R.O.C. (Taiwan)'s commitment to deepening international cooperation and combating cross-border crime.

24. Outcomes of the International Mutual Legal Assistance (MLA) Cases: The statistics of mutual legal assistance requests thus far are as follows:
    (1) The Americas: 484 requests initiated/received, 418 cases completed.
    (2) Europe: 272 requests initiated/received, 213 cases completed
    (3) Asia: 368 requests initiated/received, 217 cases completed
    (4) Oceania: 48 requests initiated/received, 23 cases completed
    (5) Africa: 13 requests initiated/received, 3 cases completed
    (6) Hong Kong and Macao: 51 requests initiated/received, 13 cases completed.
25. The R.O.C. (Taiwan) has actively promoted international legal cooperation, assisting requesting countries or jurisdictions in freezing, seizing, seizing, and transferring illicit proceeds derived from cross-border crimes. Notable achievements include:
    (1) The Lafayette Frigate Case (Feb 2023): Over USD 11 million recovered.
    (2) The Lafayette Frigate Case (Jul 2023): Over USD 138.04 million recovered.
    (3) R.O.C. (Taiwan)-Korea Cross-Border Asset Recovery (Jun 2023): Taiwan facilitated the return of KRW 45,109,000 (approx. NTD 1 million) to the Republic of Korea.
    (4) R.O.C. (Taiwan)-U.S. Asset-Sharing Case (2024): R.O.C. (Taiwan) assisted the U.S. in returning nearly USD 16 million; the U.S. shared 50% of the confiscated illicit assets (approx. USD 7 million) with R.O.C. (Taiwan). This case demonstrates the tangible outcomes of bilateral cooperation on asset sharing.

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		5. 鑑於目前員工增加，法務部廉政署調查與起訴了多少案件？案件的複雜程度是否因此增加或減低？有任何現行法律/法規使法務部廉政署的調查進行變得更困難嗎？ 6. 法務部廉政署是從哪裡取得貪腐報告？ 7. 是否有國家反貪腐策略？ 8. 是否有貪腐風險評估工具？

● **回應：**

26. 第 2.6-1 題回應內容

我國檢察機關隸屬法務部體系，並非隸屬司法院，惟檢察官辦理個案偵查時，應依據法律及證據獨立行使職權，不受非法干預。另有關廉政署設有駐署檢察官制度，係由法務部自各級檢察署遴選具豐富貪瀆案件偵辦經驗之檢察官派駐，在其行政管理上受上級法務部及檢察一體制度之監督，然就案件之偵查係依《刑事訴訟法》、「檢察官倫理規範」及「檢察官守則」等規定辦理，檢察官應保持公正、客觀、超然，獨立行使職權，不因派駐廉政署而改變其法定職權或獨立性。

27. 第 2.6-2 題、第 2.6-3 題回應內容

(1) 依《中央政府機關總員額法》、「中央政府機關員額管理辦法」及「中央政府機關落實員額管理應行注意事項」相關規定，各主管機關得於所屬機關年度預算員額總數額度內，透過跨機關員額總量管理等方式彈性配置人力。又各機關如有新增業務或人力需求，應先檢討既有人力調整、業務簡化、資訊化、委外化及缺額運用等可行性，經確認仍無法支應者，由主管機關循程序函報行政院請增預算員額。

(2) 廉政署為因應國內外廉政業務的持續增加，近年現有人力已處於高度負荷狀態，目前係透過整合運用全國約 3,000 名政風人力協助辦理部分業務，始得勉為平衡。惟運用所屬政風機構人力的方式，僅能作為短期、階段性的過渡措施，廉政署若有增修法定職掌或中央廉政政策，則需有足夠的專責人力落實推動。

(3) 《公益揭弊者保護法》於 2025 年公布施行後，廉政署新增法令配套研擬、制度建置、教育宣導等持續性法定職掌，相關業務具有高度專業性及延續性，已非前述短期運用人力機制所能因應。揭弊法令施行初期，考量案件量及制度運作尚待觀察，廉政署優先透過內部人力調配、業務流程簡化及資訊化等措施提升人力運用效能。隨該法施行將屆滿一年，各項揭弊保護及調查機制已完成建置並穩定運作，相關業務量及人力需求已趨明確，考量既有因應措

施已不足以支應持續增加之業務，廉政署將持續評估整體人力需用，提出增額需求。

28. 第 2.6-4 題回應內容

(1) 為強化對各政風機構之督導、考核及業務協調，廉政署每年依據廉政政策方向、推動成果及實務運作需求，滾動檢討並訂定「政風機構績效目標管理制度」。該制度以目標管理及績效導向為核心，針對各項廉政業務重點工作訂定具體工作項目、績效衡量指標及評分基準，透過量化與質化之評核機制，引導全國政風機構聚焦廉政政策目標，強化風險預警與治理效能。2022 年至 2025 年間相關績效成果如下：

(a) 辦理專案清查計 346 件，發掘貪瀆線索 144 案、一般不法 336 案、行政究責 279 案及節省國家公帑或增加國庫收入計 3 億 881 萬 9,952 元。另以辦理「透明晶質獎」方式激勵機關自我檢視，截至目前計有 102 個中央及地方機關參與促使行政機關以正向態度自我檢視並持續提升機關廉能治理成果。

(b) 辦理預警作為計 832 件、再防貪計 274 件、防貪指引計 409 件及專案稽核計 547 件，並因辦理專案稽核，協助機關修正法令規章計 1,063 件，節省公帑或增加國庫收入等財務效益計 2 億 469 萬 4,331 元。

(c) 在查處部分，秉持證據明確、程序嚴謹及保障人權等原則，審慎認定犯罪事實，確保移送之案件均具有充分證據基礎。2022 年至 2025 年度定罪率維持於 93.69%至 94.14%間，整體呈穩定趨勢。其中判決確定的案件計 63 件，僅 3 件為無罪判決，有罪確定率達 95.24%，顯示偵查蒐證及起訴品質持續精進，整體辦案績效穩定提升。

29. 第 2.6-5 題回應內容

(1) 廉政署自 2022 年至 2025 年止，貪瀆情資具體，由肅貪組及各地區調查組調查之案件共計 1,357 案；經調查終結 1,077 案，其中認有犯罪嫌疑移送地檢署偵辦 788 案；移送案件經地檢署偵結 724 案，其中起訴 412 案、緩起訴 270 案、職權不起訴 6 案、不起訴 36 案。

(2) 案件之複雜程度、犯罪型態之隱蔽性及蒐證難易程度，將影響犯罪事證之鞏固。部分案件因關鍵證據取得不易或客觀事證不足，未能達到移送或起訴所需之證明程度。是以，案件是否移送仍應視個案證據蒐集及調查結果而定。

(3) 犯罪手法日新月異且高度數位化，傳統偵查手段已不足以因應，為強化科技偵查規範，以使執法人員有所依循，立法院於 2024 年 7 月 16 日三讀通過《刑

事訴訟法》特殊強制處分章及《通訊保障及監察法》調取網路流量紀錄，規範執法機關使用 GPS 追蹤、M 化車、熱顯像儀等科技手段及調取網路流量紀錄的法定程序，具高度隱秘性的貪瀆犯罪已可應用科技偵查手段進行蒐證，解決過去執法人員缺乏法源、導致偵查所獲證物可能被法院認定無證據能力的困境。

30. 第 2.6-6 題回應內容

(1) 廉政署所調查案件之情資來源，主要包括：各政風機構函報、民眾陳情檢舉、檢察機關及其他機關發交查察、媒體報導、犯罪嫌疑人自首及廉政署自行發掘。

(2) 其中各政風機構函報情資是其等透過調閱業管資料、研析廉政倫理事件與公職人員財產申報資料、監辦採購程序，或辦理現地履勘、抽查抽驗等方式，蒐報並查閱相關資料。經綜整研判後，如有具體事證足資證明涉有貪瀆不法嫌疑，即陳報主管機關政風機構及廉政署。

(3) 廉政署自 2022 年至 2025 年止，貪瀆情資具體，由肅貪組及各地區調查組調查之貪瀆案件共計 1,357 案，情資來源為政風機構函報 734 件、民眾檢舉 181 件、地檢署及其他機關交查 304 件、自首 27 件、廉政署人員自行發掘 111 件。

31. 第 2.6-7 題回應內容

(1) 我國國家反貪腐策略採「標本兼治」為原則，以防貪為主、肅貪為輔，透過「防貪、肅貪、再防貪」之機制，帶動廉政工作的正向循環，並建立由中央統籌、跨部會執行及滾動檢討之治理機制。其中，中央廉政委員會（下稱廉委會)是由行政院召集各部會及外部專家學者，負責政策規劃及跨機關協調，由各部會共同推動國家反貪腐策略。以廉委會第 24、25 次會議為例，院長指示針對風險業務且久任一職人員研擬有效防貪作為，廉政署即通知各級政風機構應協助機關首長強化相關管控機制策進作為，並由人事行政總處重新盤點行政院所屬中央二級機關及六直轄市之現行人事遷調規定，會商廉政署共同研議擬具「強化行政院及所屬機關（構）公立學校公務人員定期遷調參考原則」，經行政院核定後通函行政院及所屬中央、地方各主管機關據以辦理。

(2) 防貪方面，我國致力於建構政府部門透明課責的公務環境，強化機關公務人員的廉潔觀念。各部會依據「國家廉政建設行動方案」落實相關廉政措施，廉政署並督同所屬政風機構依機關屬性整體性評估機關廉政風險，積極運用預警作為、專案稽核、防貪指引及機關採購廉政平臺等機制，協助機關從制度面強化內部控制、改善行政流程，降低貪腐發生可能性。

(3) 肅貪方面，在保障基本人權的前提下，廉政署與檢察機關建立派駐檢察官制度，運用科技偵查、期前偵辦及跨機關合作模式，積極查辦高層貪污、結構性貪腐及重大採購弊案，同時兼顧程序正義與人權保障。針對已發生之弊端，督同政風機構辦理專案清查以發掘貪瀆不法線索。此外，我國設置多元檢舉管道，並透過廉政審查會引進外部專家學者參與案件監督，以提升案件處理之透明性、公信力及社會信任。

(4) 再防貪方面，我國重視將肅貪案件所反映之制度缺失回饋至行政管理體系。每一件貪瀆案件或違失情形的發生，廉政署均要求政風機構深入分析案件成因，檢視行政流程及內部控制缺失，據以提出制度改善措施、防貪指引及風險管理建議，避免類似案件再次發生。此種將貪瀆或違失案件的回饋制度，作為落實防貪作為的治理模式，使廉政工作形成「防貪—肅貪—再防貪」的良性循環，不僅提升行政效能，更促進政府廉政治理品質。

32. 第 2.6-8 題回應內容

(1) 行政院核定自 2021 年 1 月起正式實施「行政機關風險管理(含內部控制)整合新制」，該機制以機關整體為範圍，包括年度施政計畫及所有業務，所涵蓋之風險類型不限於財務或業務風險，亦包括法遵、誠信及廉政等治理風險，因此各機關可將採購、補助、許可、執法、財產管理等高風險業務納入風險辨識與評估範圍，及早發現可能衍生貪腐或不當行為之風險因素。

(2) 我國建立以機關廉政風險評估為核心，並結合個案預警、專案稽核與專案清查、機關採購廉政平臺及再防貪分析等措施，進行風險辨識、分析評估、改善及追蹤等程序，持續降低機關廉政風險。各項作為說明如下：

(a) 機關廉政風險評估：廉政署每年督同所屬政風機構辦理機關廉政風險評估，綜合考量業務特性、廉政風險事件、歷年貪瀆違失案件及其他風險因素，評估風險發生可能性及影響程度，據以評定風險等級，並研提風險因應措施及改善方案，作為強化內部控制及廉政管理之依據。

(b) 個案預警：於公文會辦、採購監辦及處理陳情檢舉案時，辨識可能涉及法令違失、程序不完備或內部控制不足時，提出具體改善建議，預防違失或貪腐風險發生。

(c) 專案稽核與專案清查：針對高風險業務訂定稽核計畫及檢核項目，檢視業務流程及內部控制機制，分析制度缺失及廉政風險，並提出改善建議及追蹤辦理情形。

(d) 機關採購廉政平臺：針對重大公共採購案件，運用採購風險檢核表辨識各階段廉政風險，並邀集外部專家學者及相關機關共同檢視風險事項，研提風險降低及制度改善措施。

(e) 再防貪分析：針對已發生之貪瀆或重大違失案件，分析案件成因、制度漏洞及管理缺失，提出法規修正、行政流程改善及內部控制強化等建議，將分析結果回饋至制度設計，以降低類似風險再次發生。

(3) 透過上述措施，我國將事前風險辨識、事中風險控制及事後制度改善納入整體廉政治理，形成持續性的貪腐風險管理機制。

● **Response：**

26. Response to Question 2.6-1

Prosecutorial agencies in Taiwan are subordinate to the MOJ, not the Judicial Yuan. However, when investigating individual cases, prosecutors are required to exercise their powers independently in accordance with the law and based on the evidence, without unlawful interference. Regarding the AAC's resident prosecutor system, resident prosecutors are prosecutors with extensive experience in investigating corruption and malfeasance cases who are selected and assigned by the MOJ from prosecutors offices at all levels. Administratively, they are subject to supervision by the MOJ as their superior authority and under the principle of prosecutorial unity. However, case investigations are conducted in accordance with the "Code of Criminal Procedure," "Code of Ethics for Prosecutors," and "Code of Conduct for Prosecutors." Prosecutors must remain impartial, objective, and neutral and exercise their powers independently. Their assignment to the AAC does not alter their statutory powers or independence.

27. Response to Question 2.6-2、2.6-3

(1) Pursuant to the Act Governing the Total Number of Personnel Headcounts of Central Government Agencies, the Regulations on Central Government Personnel Quota Management, and the Guidelines for Implementing Personnel Quota Management in Central Government Agencies, each competent authority may flexibly allocate personnel within the total number of budgeted positions approved for its subordinate agencies, including through cross-agency personnel quota management. Where an agency has new functions or additional staffing needs, it is required to first assess the feasibility of meeting such needs by reallocating existing personnel, streamlining operations, digitalizing administrative processes,

outsourcing appropriate functions, and making effective use of existing vacancies. Only where these measures are determined to be insufficient may the competent authority, in accordance with the prescribed procedures, submit a request to the Executive Yuan for approval of additional budgeted personnel positions.

(2) In response to the continued expansion of domestic and international anti-corruption responsibilities, the AAC has been operating under a consistently heavy workload in recent years. At present, it has managed to maintain operational capacity by coordinating and leveraging the support of approximately 3,000 Government Employee Ethics personnel nationwide to undertake certain functions. However, reliance on personnel from Government Employee Ethics Units is only a short-term and transitional measure. Should the AAC be assigned additional statutory functions or central anti-corruption policies, sufficient dedicated personnel will be required to ensure their effective implementation.

(3) Following the promulgation and entry into force of the Public Interest Whistleblower Protection Act in 2025, the AAC assumed a range of new ongoing statutory responsibilities, including developing supporting regulations, establishing the necessary institutional framework, and conducting education and outreach. These responsibilities are highly specialized and require continuity, and therefore cannot be adequately addressed through the temporary staffing arrangements described above. During the initial implementation phase of the Act, as the volume of cases and the operation of the new system remained under observation, the AAC prioritized enhancing personnel efficiency through internal staff reallocation, streamlining work processes, and digitalizing administrative operations. As the Act approaches its first anniversary, the whistleblower protection and investigation mechanisms have been fully established and are operating steadily, and the corresponding workload and staffing requirements have become clearer. Given that the existing measures are no longer sufficient to accommodate the increasing workload, the AAC will continue to assess its overall staffing needs and, where appropriate, seek approval for additional personnel positions.

28. Response to Question 2.6-4

(1) To strengthen the supervision, assessment, and operational coordination of various Government Employee Ethics Units, the AAC reviews and formulates the "Performance Target Management System for Government Employee Ethics

Units" on a rolling basis each year, based on anti-corruption policy directions, implementation results, and practical operational needs. Centered on goal management and performance-oriented principles, the system sets out specific work items, performance metrics, and scoring standards for various key integrity tasks. Through quantitative and qualitative evaluation mechanisms, it guides Government Employee Ethics Units nationwide to focus on integrity policy objectives, while strengthening risk early warning and governance effectiveness. Relevant performance results from 2022 to 2025 are as follows:

(a) The AAC conducted a total of 346 case reviews, uncovered 144 corruption and malfeasance leads and 336 cases of general illegality, pursued administrative accountability in 279 cases; and saved public funds or increased national treasury revenue by a total of NT$308,819,952. In addition, the AAC encouraged agencies to conduct self-examinations by organizing the "Integrity Awards." To date, a total of 102 central and local government agencies have participated. The awards program encouraged administrative agencies to conduct self-examinations with a positive attitude and continuously improve their clean and competent governance outcomes.

(b) The AAC took early warning measures in 832 cases, implemented further prevention measures in 274 cases, produced 409 anti-corruption guidelines, and conducted project auditing in 547 cases. These project audits also assisted agencies in making 1,063 amendments to laws and regulations, generating financial benefits totaling NT$204,694,331 through savings in public funds or increases in national treasury revenue.

(c) The AAC carefully determined the facts of each crime based on the principles of clear evidence, rigorous procedures, and protection of human rights when conducting investigations, ensuring that all cases referred were adequately supported by evidence. The conviction rate remained stable, ranging from 93.69% to 94.14% between 2022 and 2025. Of the 63 cases in which final and binding court decisions were rendered, only 3 resulted in acquittals, representing a conviction rate of 95.24%. This demonstrates continued improvement in the quality of investigations, evidence collection, and prosecutions, as well as steady improvement in overall case-handling performance.

29. Response to Question 2.6-5

(1) From 2022 through the end of 2025, the AAC's Malpractices Investigation Division and Northern, Central, and Southern Investigation Offices investigated a total of 1,357 cases based on concrete intelligence regarding corruption and malfeasance. Investigations were concluded in 1,077 cases. Of these, 788 were found to involve suspected criminal conduct and were referred to district prosecutors offices for investigation. Of the cases referred by the AAC, district prosecutors offices concluded investigations in 724 cases, resulting in 412 prosecutions, 270 deferred prosecutions, 6 ex officio non-prosecutions, and 36 non-prosecutions.

(2) The complexity of a case, the concealed nature of the criminal conduct, and the difficulty of gathering evidence affect the ability to establish a solid evidentiary basis for the offense. Some cases did not meet the evidentiary threshold required for referral or prosecution because of the difficulty of obtaining key evidence or insufficient objective evidence. Therefore, whether a case is referred depends on the evidence collected and the results of the investigation in each individual case.

(3) As criminal methods rapidly evolve and become highly digitized, traditional investigative methods are no longer sufficient. To strengthen the legal framework for technology-based investigations and provide guidance for law enforcement personnel, on July 16, 2024, the Legislative Yuan passed on third reading amendments adding a chapter on special compulsory measures to the Code of Criminal Procedure and provisions on obtaining network traffic records to The Communication Security and Surveillance Act. These amendments establish statutory procedures for law enforcement agencies to use technological means such as GPS tracking, mobile location tracking vehicles, and thermal imaging cameras and to obtain network traffic records. Technology-based investigation methods can now be used to collect evidence of highly covert corruption and malfeasance crimes, resolving the previous dilemma in which law enforcement personnel lacked a legal basis and evidence obtained through investigations could therefore be deemed inadmissible by the courts

30. Response to Question 2.6-6

(1) The sources of intelligence for cases investigated by the AAC mainly include: reports from various Government Employee Ethics Units, public petitions and

reports, referrals from prosecutorial and other agencies for investigation, media reports, confessions by criminal suspects, and cases identified by the AAC itself.

(2) Government Employee Ethics Units collect and report intelligence by reviewing relevant operational data, analyzing integrity and ethics incidents and civil servants' property declaration data, overseeing procurement procedures, or conducting on-site inspections, spot checks, and sampling inspections. After a comprehensive assessment, if there is concrete evidence sufficient to substantiate suspected corruption or malfeasance, the matter is reported to the Government Employee Ethics Units of the Competent Authorities and the AAC.

(3) From 2022 through the end of 2025, the AAC's Malpractices Investigation Division and Northern, Central, and Southern Investigation Offices investigated a total of 1,357 cases based on concrete intelligence regarding corruption and malfeasance. The sources of intelligence included 734 reports from Government Employee Ethics Units, 181 reports from the public, 304 cases referred for investigation by district prosecutors offices and other agencies, 27 confessions and 111 cases identified by Agency personnel.

31. Response to Question 2.6-7

(1) Taiwan's national anti-corruption strategy is based on the principle of "addressing both the symptoms and root causes of corruption." It prioritizes corruption prevention, supplemented by corruption investigation, and creates a positive cycle of anti-corruption work through the "corruption prevention, corruption investigation, and further prevention" mechanism. Taiwan has also established a governance mechanism featuring central coordination, cross-ministerial implementation, and rolling review. In this framework, the Central Integrity Committee (hereinafter referred to as the "Committee"), convened by the Executive Yuan with the participation of relevant ministries, external experts and scholars. It is responsible for policy planning and cross-agency coordination, and the national anti-corruption strategy is jointly advanced by ministries and agencies. Taking the 24^{th} and 25^{th} Meeting of the Central Integrity Committee as an example, the Premier directed that effective anti-corruption measures be developed to address high-risk operations and personnel who have served in the same position for an extended period. In response, the AAC circulated that ethics units at all levels should assist the heads of their respective agencies in reinforcing the relevant

control mechanisms and implementing appropriate improvement measures to enhance risk management and corruption prevention. And the Directorate-General of Personnel Administration (DGPA) conducted a comprehensive review of the existing personnel rotation regulations within the second-level central government agencies subordinate to the Executive Yuan and the six special municipalities. In consultation with the AAC, it jointly deliberated and drafted the "Reference Principles for Strengthening the Regular Job Rotation of Civil Servants in the Executive Yuan and Its Subordinate Agencies (Institutions) and Public Schools." Following approval by the Executive Yuan, these principles were issued via a circular to all central and local competent authorities under the Executive Yuan for implementation.

(2) In terms of corruption prevention, Taiwan is committed to creating a transparent and accountable administrative environment within government departments, strengthening civil servants' sense of integrity. Ministries and agencies implement relevant integrity measures in accordance with the National Integrity Building Action Plan. The AAC also supervises the Government Employee Ethics Units under its jurisdiction in conducting comprehensive assessments of agencies' integrity risks based on each agency's characteristics and actively employing mechanism such as early warning measures, project auditing, anti-corruption guidelines, and the Government Procurement Integrity Platform to help agencies strengthen internal controls, improve administrative processes, and reduce the likelihood of corruption from an institutional perspective.

(3) With regard to corruption investigations, the AAC and prosecutorial agencies have established the resident prosecutor system with the safeguarding of basic human rights as a prerequisite. They actively investigate high-level corruption, structural corruption, and major procurement malpractices through technology-based investigation, pre-investigation, and inter-agency collaboration while ensuring procedural justice and the protection of human rights. For malfeasance that has occurred, the AAC directs and supervises Government Employee Ethics Units in conducting case reviews to uncover leads involving unlawful corruption and malfeasance. In addition, Taiwan has established diverse reporting channels and involved external experts and scholars in case supervision through the Clean Politics Advisory Committee, thereby enhancing the transparency and credibility of case handling and public trust.

(4) Regarding further prevention, Taiwan places great importance on feeding the institutional deficiencies revealed by corruption investigation cases back into the administrative management system. Whenever a corruption and malfeasance case or violation occurs, the AAC requires Government Employee Ethics Units to conduct an in-depth analysis of the causes, examine deficiencies in administrative processes and internal controls, and accordingly propose institutional improvement measures, anti-corruption guidelines, and risk management recommendations to prevent similar cases from recurring. This governance model uses a feedback system for corruption and malfeasance cases or violations to implement corruption prevention measures, creating a virtuous cycle of “corruption prevention, corruption investigation, and further prevention” in anti-corruption work. This not only improves administrative efficiency but also enhances the quality of integrity governance across government.

32. Response to Question 2.6-8

(1) The Executive Yuan approved the implementation of the "New Integrated System for Administrative Agency Risk Management (including Internal Control)" which took effect in January 2021. This mechanism applies to the agency as a whole, encompassing its annual administrative plans and all operational activities. The scope of risks covered is not limited to financial or operational risks, but also includes governance-related risks such as legal compliance, integrity, and anti-corruption. Accordingly, agencies may incorporate high-risk operations—including procurement, subsidies, licensing, law enforcement, and property management—into the scope of risk identification and assessment, thereby enabling the early identification of risk factors that may give rise to corruption or other misconduct.

(2) Taiwan has established a framework centered on "Agency Integrity Risk Assessment," which is combined with measures such as individual-case early warning, project auditing and case review**,** the Government Procurement Integrity Platform, and further prevention analysis. This framework involves procedures for risk identification, analysis, evaluation, improvement, and follow-up to continuously reduce integrity risks within agencies. The specific actions are as follows:

(a) Agency Integrity Risk Assessment: Each year, the AAC directs and supervises the Government Employee Ethics Units under its jurisdiction in conducting agency integrity risk assessments. These assessments comprehensively consider operational characteristics, integrity risk events, past corruption and malfeasance cases, and other risk factors to evaluate the likelihood and impact of risks. Based on the results, risk levels are assigned, and risk response measures and improvement plans are formulated as the basis for strengthening internal control and integrity management.

(b) Individual-case Early Warning: During official document co-processing, procurement supervision, and the handling of petitions and reports, potential risks involving legal violations, incomplete procedures, or inadequate internal controls are identified. Specific recommendations for improvement are then proposed to prevent misconduct or corruption.

(c) Project Auditing and Case Review: Audit plans and check items are formulated for high-risk operations to review business processes and internal control mechanisms. This analysis identifies institutional deficiencies and integrity risks, followed by recommendations for improvement and follow-up tracking.

(d) Government Procurement Integrity Platform: For major public procurement cases, procurement risk checklists are used to identify integrity risks at each stage. External experts, scholars, and relevant agencies are invited to jointly review risk matters and propose measures for risk reduction and institutional improvement.

(e) Further Prevention Analysis: For corruption, malfeasance, or major violation cases that have occurred, the causes, institutional loopholes, and management deficiencies are analyzed. Recommendations such as regulatory amendments, improvement of administrative processes, and strengthening of internal controls are proposed, and the analysis results are fed back into institutional design to reduce the recurrence of similar risk.

(3) Through the aforementioned measures, Taiwan incorporates pre-event risk identification, during-event risk control, and post-event institutional improvement into its overall integrity governance, forming a continuous and sustainable corruption risk management mechanism.

<table>
<tr><th colspan="3">2.7</th></tr>
<tr><th colspan="2">Vol./Art./Para.
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<tr><td>原文</td><td>Vol. 2 /Art. 7(3) / Para. 95；
Vol. 1 /Rec. 4 / Para. 45~48</td><td>〔Ensure the transparency of political donations〕
1. Noting that the OGP Action Plan 2025-2028 includes Commitment F. Increase Transparency of political donations. The independent Review of the plan noted that “government stakeholders expressed reservations given the lack of momentum within relevant agencies for legislative reform in this area, the commitment was selected based on civil society justifications that they could play the role of initiating and demanding such reform”: Can you explain how this will be actioned?
2. Please clarify limits of donations and enforcements mechanisms. Upper limits thresholds are very high. Not sure how the limits meet best international standards.
3. Good to see restrictions on who can donate. Eg: no foreign, no corporates with large contracts.Appreciate sensitivity with China on donors. Could this be done by approved anonymous donor as in New Zealand?
4. How timely is the donations transparency? Is real time disclosure available?
5. Number and type of violations detected and sanctioned in the past 5 years.
6. Why did the number of political donation reports filed, drop from 2,328 in 2022 to just 137 in 2025?
7. Why did the number of penalties imposed by the Yuan Oversight Board for violations of political donation policies drop from 76 in 2022 to just 2 in 2023?</td></tr>
<tr><td>參考翻譯</td><td>第 2 冊/第 7 條/第 95 點；
第 1 冊/第 4 項</td><td>〔確保政治獻金公開透明〕
1. 鑑於臺灣開放政府行動方案（2025-2028）推動承諾事項 F「政治獻金再透明化」。該方案之獨立報告機制，其審查</td></tr>
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	結論性意見/第 45~48 點	報告指出：「政府單位因認為相關主管機關在推動此一立法改革上缺乏共識與進展，而對該承諾事項持保留態度；然而，民間代表提出論證，主張民間可在此議題中發揮倡議與督促改革的角色，最終該承諾事項仍被選入行動方案」請說明這要如何落實？ 2. 請釐清捐贈限額與強制執行機制。上限門檻非常高，不確定這樣的限制如何符合最佳國際標準。 3. 樂見對捐贈者資格之限制，例如：禁止外國捐贈、禁止巨額採購契約之廠商捐贈。能理解涉及中國捐贈者議題具有敏感性。這部分是否能比照紐西蘭的做法，透過「經核准的匿名捐贈者」制度來處理？ 4. 政治獻金透明化之時效性如何？即時揭露是否可行？ 5. 請提供過去 5 年內，被查核到及受裁罰的違規數量與種類。 6. 為何政治獻金會計報告書上網公開數量，從 2023 年的 2,328 件降到 2025 年只有 137 件？ 7. 為何監察院對違反政治獻金政策的處罰數量，從 2022 年 76 件降到 2023 年只有 2 件？

- **回應：**

33. 第 2.7-1 題回應內容

(1) 2025-2028 臺灣開放政府國家行動方案內各承諾事項內容，係由行政部門代表、民間代表(包括提案組織或個人)共同依開放政府夥伴關係聯盟(Open Government Partnership, OGP)規範研擬完成，承諾事項內容包括 2025 年至 2028 年間每年需完成之里程碑，即公私部門對未來落實承諾事項進度的共識。

(2) 為推動開放政府及落實承諾事項內容，臺灣參照 OGP「多元利害關係人論壇」(Multi-Stakeholder Forum, MSF)規範，成立行政院層級推動小組，由公部門及民間委員各半組成，其中民間委員來自產業、非營利民間組織(包含提案之利害關係人)、法律及學界代表等，每 4 個月召開會議，針對各承諾事項內有關 2025 年至 2028 年間各年度里程碑之執行情形提出建言並討論。同時，各承諾事項主責機關也會在部會層級召開會議，並邀集相關利害關係人共同參與，因此，承諾事項就是透過這樣多層級的運作機制以及里程碑的控管來落實。

(3) 為賡續深化政治獻金透明化，內政部業擬具《政治獻金法》修正草案函報行政院審查。本次修法屬全案修正，涵蓋層面廣泛，草案修正重點包括為被罷免人、罷免案領銜人得收受政治獻金、禁止網路直播抖內、禁止以加密資產(比特幣、泰達幣等)作為獻金標的，以及關係人資訊揭露等規範。因涉及多項條文增刪與調整，需跨部會討論逐步達成共識，行政院迄今已召開 13 次審查會議，以周延相關規範與執行細節。

34. 第 2.7-2 題回應內容

(1) 查我國《政治獻金法》第 18 條規定，個人對同一（組）擬參選人每年捐贈總額，不得超過 10 萬元。上開捐贈數額規範，係為秉持小額捐贈原則，避免大額政治獻金影響民主政治之公平性，並衡酌我國社會、經濟發展狀況訂立。又查其他民主國家之捐贈予候選人額度，諸如美國個人捐贈上限為 3,500 美元（約新臺幣 11 萬 1,575 元）、法國個人捐贈上限為 4,600 歐元（約新臺幣 16 萬 6,977 元）、日本個人捐贈上限為 150 萬日元(約新臺幣 29 萬 5,684 元)等，各國之捐贈金額限制均不盡相同，似無所謂「最佳國際標準」。

(2) 至「強制執行機制」部分，監察院於擬參選人申報政治獻金會計報告書後，利用資訊系統交叉比對，篩選出對同一（組）擬參選人每年捐贈額度超過限額之營利事業、人民團體或個人，經查核確屬違反《政治獻金法》第 18 條規定者，依規定處以罰鍰。

35. 第 2.7-3 題回應內容

(1) 我國《政治獻金法》第 7 條第 1 項規定，外陸港澳人（居）民、法人、團體或其他機構不得捐贈政治獻金，違者，政黨或擬參選人應依限辦理繳庫。同法第 14 條及第 15 條規定，任何人不得為超過 1 萬元之匿名捐贈，匿名捐贈總額不得超過該次申報政治獻金收入總額百分之 30，超過部分亦應辦理繳庫。

(2) 經查紐西蘭「受保護之捐贈」制度（Donations protected from disclosure），係允許該國公民匿名向政黨捐贈超過 1,500 紐元(約新臺幣 2 萬 6,930 元)。其作法係由捐贈者將填報捐款單，並將款項匯至選舉委員會匯總，再定期轉交政黨，過程中不向政黨透露任何身分資訊。然此機制恐將難以防制境外資金滲透、影響我國選舉，爰無比照紐西蘭作法之規劃。

36. 第 2.7-4 題回應內容

(1) 查《政治獻金法》第 21 條規定，擬參選人應製作會計報告書於選舉投票日後 3 個月內，向監察院申報；該院應於受理申報截止後 6 個月內，彙整會計報

告書供民眾查閱，並應公開於電腦網路。依上開規定，我國對於政治獻金申報、公開揭露之時限，已有明確規範。

(2) 基於《政治獻金法》第 15 條規定，擬參選人收受政治獻金負有查證責任，且須將違法捐贈部分依限返還或繳庫，違者處以行政罰鍰。倘要求擬參選人即時揭露政治獻金收受資訊，除將加重其於選舉期間進行即時查證、返還或繳庫等作業負擔外，亦可能遭有心人士利用惡意違法捐贈陷人於罪，進而干擾選舉結果，於實務上恐有窒礙之處，尚須審慎考量。

37. 第 2.7-5 題回應內容

自 2021 年至 2025 年止，監察院裁罰違反《政治獻金法》確定案件共計 283 件（如下表 2，裁罰確定件數與「國家報告第 1 冊/第 4 項結論性意見/第 48 點」之裁罰件數，因時間差而有不同）。

表 2、違反《政治獻金法》裁罰案件已確定公告之類型統計表

裁罰年度	（1）裁罰確定件數	（2）違法類型								（3）裁罰對象（受處分人類別）		
		超限捐贈	外資捐贈	累虧企業捐贈	未依限繳庫（未盡查證義務）	逾期申報	巨額捐贈	以他人名義捐贈	其他（未成年捐贈等）	捐贈者	擬參選人	政黨
2021	84	36	33	5	5	1	0	0	4	76	6	2
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

資料來源：監察院

38. 第 2.7-6 題回應內容

我國政治獻金制度設計是選舉前始可開立政治獻金專戶，擬參選人於選舉投票日後申報會計報告書，監察院形式審核後上網公開。2022 年適逢辦理九合一地方公職人員選舉，擬參選人於 2023 年申報會計報告書，監察院於 2023 年上網公開，故數量遽增，然 2025 年僅政黨年度申報及零星補選申報，故會計報告書上網公開數量明顯下降。

39. 第 2.7-7 題回應內容

政治獻金裁罰案件數會受到有無舉辦公職人員選舉事項而有差異。2020 年總統副總統及立法委員選舉所申報之會計報告書，監察院於 2021 年至 2022 年辦理查核，多數違反規定案件已於 2021 年至 2022 年裁罰，故 2023 年裁罰案數下降。

● **Response：**

33. Response to Question 2.7-1

(1) In accordance with the Open Government Partnership (OGP) guidelines, the commitments in Taiwan Open Government National Action Plan 2025-2028 were jointly drafted by representatives of public and private sectors, including proposing organizations or individuals. The commitments include the milestones to be completed each year from 2025 to 2028, which represent the consensus between the public and private sectors on the progress of implementing the commitments in the future.

(2) To promote open government and ensure the implementation of commitments, Taiwan, referencing the Multi-Stakeholder Forum guidelines of OGP, established an Executive Yuan-level taskforce composed equally of public and private sector members. The private sector members represent industry, the legal profession, academia and non-profit organizations, including stakeholders who submitted proposals. Meetings are held every four months to provide suggestions and discuss the implementation status of annual milestones for each commitment from 2025 through 2028. Simultaneously, the responsible agencies for each commitment also hold meetings at the ministerial level, inviting relevant stakeholders to participate. Therefore, commitments are implemented and controlled through this multi-layered operational mechanism.

(3) To further enhance the transparency of political donations, the Ministry of the Interior (MOI) has drafted amendments to the Political Donations Act and submitted them to the Executive Yuan for review. The proposed amendments constitute a comprehensive revision of the Act and cover a wide range of issues. Key amendments include allowing persons subject to recall and chief petitioners of recall campaigns to accept political donations; prohibiting political donations made through online livestream tipping ("donations"); prohibiting political donations in the form of crypto-assets (such as Bitcoin and Tether); and strengthening requirements for the disclosure of information concerning related parties.

Given the extensive additions, deletions, and revisions involved in the proposed amendments, as well as the broad range of issues covered, inter-agency consultations are required to build consensus. To date, the Executive Yuan has convened 13 review meetings to refine the relevant provisions and implementation details.

34. Response to Question 2.7-2

(1) According to Article 18 of Taiwan's Political Donations Act, the total amount of political donations that an individual may contribute to the same prospective candidate in a single year may not exceed NT$100,000. This donation limit is established in accordance with the principle of encouraging small-value political contributions, with the aim of preventing large donations from undermining the fairness of democratic politics, while also taking into account Taiwan's social and economic development. A review of donation limits applicable to candidates in other democratic countries shows that the ceilings vary considerably. For example, the individual contribution limit is US$3,500 (approximately NT$111,575) in the United States, €4,600 (approximately NT$166,977) in France, and JPY1.5 million (approximately NT$295,684) in Japan. As donation limits differ from country to country, there does not appear to be a universally recognized "best international standard."

(2) With respect to the “enforcement mechanism,” after a prospective candidate files an accounting report on political contributions, the Control Yuan uses its information system to conduct cross-checks and identify profit-seeking enterprises, civic associations, or individuals whose annual contributions to the same prospective candidate or group of prospective candidates exceed the statutory limit. Where an investigation confirms a violation of Article 18 of the Political Donations Act, an administrative fine shall be imposed in accordance with the applicable provisions.

35. Response to Question 2.7-3

(1) Pursuant to Paragraph 1, Article 7 of Taiwan's Political Donations Act, foreign individuals, residents, legal entities, groups, or other institutions—including those from Mainland China, Hong Kong, and Macao—are prohibited from making political donations. In the event of a violation, political parties or prospective candidates shall surrender the received funds to the national treasury within the prescribed time limit. Articles 14 and 15 of the same Act stipulate that no one may

make secret political donations exceeding NT$10,000, and the total amount of secret political donations may not exceed thirty percent (30%) of the total income of the declared political donations. Any excess amount shall be transferred to the competent authority for deposit into the National Treasury.

(2) A review of New Zealand's "Donations Protected from Disclosure" regime indicates that it allows New Zealand citizens to make anonymous donations exceeding NZD 1,500 (approximately NT$26,930) to political parties. Under this mechanism, donors submit a donation form and transfer the donation to the Electoral Commission, which consolidates the donations and periodically transfers them to the political parties without disclosing any identifying information about the donors. However, adopting such a mechanism in Taiwan could make it more difficult to prevent foreign funds from infiltrating and influencing elections. Therefore, there are currently no plans to adopt a system similar to that of New Zealand.

36. Response to Question 2.7-4

(1) Article 21 of Taiwan's Political Donations Act provides that prospective candidates shall prepare an accounting report and submit it to the Control Yuan within three months after election day. The Control Yuan shall, within six months after the deadline for filing such reports, compile the accounting reports for public inspection and make them available online. Accordingly, Taiwan has established clear statutory time limits governing the reporting and public disclosure of political donations.

(2) Pursuant to Article 15 of Taiwan's Political Donations Act, prospective candidates are responsible for verifying the legality of political donations they receive and are required to return unlawful donations to the donors or remit them to the national treasury within the prescribed period. Failure to do so is subject to administrative fines. Requiring prospective candidates to disclose political donations in real time would not only increase the administrative burden of conducting timely verification and handling the return or remittance of unlawful donations during the election period, but could also create opportunities for malicious actors to make unlawful donations deliberately in order to expose candidates to legal liability and thereby interfere with the electoral process. Accordingly, such a proposal presents practical implementation challenges and warrants careful consideration.

37. Response to Question 2.7-5

From 2021 through 2025, the Control Yuan issued final administrative penalty decisions in a total of 283 cases involving violations of the Political Donations Act. (The number of finalized penalty cases differs from the number of penalty cases stated in “Volume 1 / Concluding Observation No. 4 / Point 48” due to differences in the relevant reporting periods.) Please refer to Table 2.

Table 2: Statistics of Finalized and Published Penalty Cases for Violations of the Political Donations Act

Year of Penalty	(1) Number of Finalized Penalty Cases	(2) Types of Violations								(3) Subjects of Penalties (Categories of Sanctioned Persons)		
		Donations Exceeding Statutory Limits	Foreign-Source Donations	Donations from Enterprises with Accumulated Losses	Failure to Turn Over Funds within the prescribed Time Limit (Failure to Exercise Due Verification Obligations)	Late Filing	Large Donations	Donations Made in Another Person's Name	Others (Including Donations by Minors, etc.)	Donors	Prospective Candidates	Political Parties
2021	84	36	33	5	5	1	0	0	4	76	6	2
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

38. Response to Question 2.7-6

Under the institutional design, a designated political donation account may be opened only before an election. Prospective candidates file their accounting reports after election day, and the Control Yuan publishes them online after conducting a formal review. As the 2022 local elections were held that year, prospective candidates filed their accounting reports in 2023, and the Control Yuan published them online in 2023. Therefore, the number increased sharply. However, in 2025, there were only annual filings by political parties and sporadic filings for by-elections; therefore, the number of accounting reports published online decreased significantly.

39. Response to Question 2.7-7

The number of penalty cases handled by the Control Yuan varies depending on whether public official elections are held. The accounting reports filed for the 2020 presidential, vice-presidential, and legislative elections were audited by the Control Yuan from 2021 to 2022. Most cases involving violations had already been penalized in 2021 and 2022; therefore, the number of penalty cases decreased in 2023.

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<tr><th colspan="3">2.8</th></tr>
<tr><th colspan="2">Vol./Art./Para.
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問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 2 /Art. 7(4) / Para. 107；
Vol. 1 /Rec. 6 / Para. 51、52</td><td>〔Release the itineraries of important persons specified in the lobbying act〕
1. This is not happening. There is criticism of the definition of lobbying, failing to capture lobbying intended to alter the regulatory process or executive branch activities more broadly and explicitly excludes lobbying on matters related to national defense, foreign affairs, China policy, national security, civil servants' duties, or the activities of foreign governments or intergovernmental organizations. Is this going to be reviewed?
2. There is criticism that the "petition" mechanism under the Administrative Procedure Act is more commonly used as a getaround and is less transparent. Will that be reviewed?
3. Why there has not been any fine on anyone for failing to register lobbying activity (since 2008)?
〔Published diaries regarding Lobbying Act〕
4. What measures are in place to track and investigate lobbying activities that do not take place during public events organized by government authorities?
5. Has there been an analysis and categorization of the 96 lobbying reports received between 2024 and 2025? How</td></tr>
</table>

		many were investigated, and how many have been penalized?
參考翻譯	第 2 冊/第 7 條第 4 項/第 107 點； 第 1 冊/第 6 項結論性意見/第 51、52 點	〔公布《遊說法》標示重要人物日誌〕 1. 這項建議並未落實。目前對於遊說的定義存在批評，認為其未能更廣泛地涵蓋旨在影響法規制定程序或行政部門活動之遊說行為，且明確排除了涉及國防、外交、大陸政策、國家安全、公務員職務，或外國政府與政府間國際組織活動的遊說事項。請問這些定義是否將進行檢討？ 2. 有批評指出，《行政程序法》下之「陳情」機制較常被用於規避程序且較不透明。這會被重新檢視嗎？ 3. 為何自 2008 年起，沒有人因未登記遊說活動而被罰款？ 〔公布《遊說法》相關日誌〕 4. 針對非發生於政府機關所舉辦公開活動中之遊說行為，目前採用什麼措施來追蹤及調查？ 5. 針對 2024 年至 2025 年之間受理的 96 件遊說案件，是否已進行分析及分類？有多少案件已被調查，而又有多少案件已受到裁罰？

● **回應：**

40. 第 2.8-1 題回應內容

我國遊說法制因國情、民情不同，與國外遊說制度有相當區別，例如涉及具體個案部分，依我國法制應「依法行政」，故不可作為遊說之標的來試圖影響或改變。又依《遊說法》立法意旨，國防、外交及大陸事務涉及本國國家安全及國家機密等，故限制外國政府、法人、團體及自然人均不得遊說；另因我國遊說制度係採事前申請登記，須經核准始得進行遊說，公務員依法執行職務之行為，自不需再申請核准。上述相關規定，目前尚無修法之規劃。

41. 第 2.8-2 題回應內容

《行政程序法》第 7 章對於「陳情」，已明定機關受理陳情之程序(第 169 條)及處理(第 170 條至第 172 條)，應無不透明之疑慮。依《行政程序法》第 168 條規定：「人民對於行政興革之建議、行政法令之查詢、行政違失之舉發或行政上權益之維護，得向主管機關陳情。」陳情僅屬人民表達意見之一種方式，陳情事項如為「行政違失之舉發」或「行政權益之維護」，依法(例如：《公益揭弊者保護

法》、《訴願法》)有其他正式之舉發程序及救濟方法，且依《行政程序法》第 172 條第 2 項規定，受理陳情之機關應告知陳情人，俾保障陳情人之權益，尚無所指「用於規避程序」。

42. 第 2.8-3 題回應內容

依《遊說法》第 15 條第 2 項規定，對於得遊說而未依法登記之遊說，被遊說者應予拒絕，但不及拒絕者，被遊說者或其所屬機關應通知遊說者限期補行登記。故未登記遊說活動而試圖進行遊說者，可能已遭被遊說者拒絕，或已依通知完成補行登記，而未被裁罰。

43. 第 2.8-4 題回應內容

(1) 有關非發生於政府機關所舉辦公開活動中之遊說行為，對於我國而言類似屬於「請託關說」之行為。

(2) 為避免公職人員之關係人利用公職人員之職權或職務影響力作為圖謀私利之工具，《公職人員利益衝突迴避法》第 13 條規定「公職人員之關係人不得向公職人員服務或受其監督之機關團體人員，以請託關說或其他不當方法，圖其本人或公職人員之利益」，所稱請託關說指不循法定程序，而向前項機關團體人員提出請求，其內容涉及該機關團體業務具體事項之決定、執行或不執行，且因該事項之決定、執行或不執行致有違法或不當而影響特定權利義務之虞者。另為防止公職人員假借職務上之權力、機會或方法而圖利者，《公職人員利益衝突迴避法》第 12 條規定「公職人員不得假借職務上之權力、機會或方法，圖其本人或關係人之利益」。《公職人員利益衝突迴避法》第 14 條規定，公職人員或其關係人原則不得與公職人員服務或受其監督之機關團體為補助、買賣、租賃、承攬或其他具有對價之交易行為，除依公告程序辦理之交易或補助等始得例外排除，並課予交易或補助對象身分揭露義務。以上《公職人員利益衝突迴避法》第 12 條、第 13 條及第 14 條均明確規範公職人員或其關係人不得因職務、身分或財產上利害關係向機關圖謀私利，利益包含合法利益及不法利益，若經調查違反規定者，將處以行政罰鍰以達嚇阻之效。

(3) 此外，針對請託關說行為，廉政署另定有「公務員廉政倫理規範」及「行政院及所屬機關機構請託關說登錄查察作業要點」規定，鼓勵公務員遇有涉及其職務事項之請託關說事件，向服務機關政風機構或指定單位登錄，俾利留下紀錄並辦理後續追蹤；同時依「請託關說登錄事件抽查作業原則」，會同主管機關政風機構固定定期抽查機關登錄情形，而遇有重大不法、社會矚目之請託關說事件或有必要時，得另行辦理指定抽查。如經抽查發現具體疑義，

廉政署將督導所屬政風機構進一步瞭解事實，蒐集相關資料，必要時移請權責機關依法調查處理。

44. 第 2.8-5 題回應內容

我國《遊說法》立法目的，係為使遊說遵循公開、透明之程序，防止不當利益輸送，確保民主政治之參與，目前已建置遊說登記系統，方便民眾提出申請並公開相關資訊供大眾檢視，故無分析或分類之需求。被遊說者所屬機關，如認有違反遊說法規定之情形，應本於職權調查認定後，依規定函請內政部或監察院裁罰。經查委員提問於 2024 至 2025 年 9 月間受理的 96 件，並無移送裁罰之案件。

● **Response：**

40. Response to Question 2.8-1

Taiwan's lobbying legal framework differs substantially from those of other countries in light of its unique legal system and social context. For example, under Taiwan's legal system, administrative authorities are required to act in accordance with the law. Therefore, specific cases may not serve as the subject of lobbying intended to influence or alter administrative decisions. In addition, pursuant to the legislative intent of the Lobbying Act, matters concerning national defense, foreign affairs, and Mainland China affairs involve national security and state secrets. Accordingly, foreign governments, legal entities, organizations, and individuals are prohibited from engaging in lobbying on such matters. Furthermore, Taiwan's lobbying system adopts a prior registration mechanism, under which lobbying activities may only be conducted upon approval of a registration application. Accordingly, public officials performing their official duties in accordance with the law are not required to obtain such approval. At present, there are no plans to amend these provisions of the Lobbying Act.

41. Response to Question 2.8-2

Chapter 7 of the Administrative Procedure Act expressly sets forth the procedures governing the receipt of petitions by administrative agencies (Article 169) as well as the procedures for their handling (Articles 170 to 172). Accordingly, the statutory framework governing petitions is clearly prescribed, and there should be no concern regarding a lack of transparency.

Article 168 of the Administrative Procedure Act provides that: “Every citizen is entitled to present to competent authorities petitions with respect to proposals on administrative innovations and reforms, inquiries into administrative laws and regulations, reports on acts in breach of law or neglect of administrative duties or protection of the [people's] rights and interest in administration.” A petition is merely one means by which members of the public may express their opinions or concerns. Where the subject matter of a petition involves the reporting of administrative misconduct or the protection of administrative rights or interests, and the applicable laws (for example, Public Interest Whistleblower Protection Act or Administrative Appeal Act) provide formal reporting procedures or legal remedies, such statutory procedures remain applicable. Furthermore, pursuant to Article 172, Paragraph 2 of the Administrative Procedure Act, where another formal procedure or legal remedy is available, the administrative agency receiving the petition is required to inform the petitioner accordingly so as to safeguard the petitioner's rights and interests. Accordingly, the petition mechanism established under the Administrative Procedure Act cannot reasonably be characterized as a means of circumventing statutory procedures or formal legal remedies.

42. Response to Question 2.8-3

Pursuant to Article 15, paragraph 2 of Taiwan's Lobbying Act, where a person engages in lobbying that is subject to registration but has not been duly registered, the public official being lobbied shall refuse the lobbying. If immediate refusal is not feasible, the public official or the agency to which the official belongs shall notify the lobbyist to complete the required registration within a specified period. Accordingly, a person who attempts to engage in lobbying without prior registration may have had the lobbying refused by the public official concerned or may have subsequently completed the required registration upon notification, and therefore may not have been subject to administrative sanctions.

43. Response to Question 2.8-4

(1) Lobbying activities that do not take place during public events organized by government agencies is considered similar to “intercession and lobbying” in Taiwan.

(2) To prevent related persons of public servants from using a public servant’s authority or official influence as a tool for personal gain, Article 13 of the “Act on Recusal of Public Servants Due to Conflicts of Interest” stipulates: “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.” The term “requesting or speaking for the same” refers to a request made, without following statutory procedures, to personnel of the agency

or entity referred to in the preceding paragraph concerning the decision, execution, or non-execution of a specific matter within its remit, where there is a risk that such decision, execution, or non-execution would be unlawful or improper and affect specific rights or obligations. To prevent public servants from seeking personal gain by abusing their official power, opportunities, or methods, Article 12 of the same Act stipulates: “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.” Article 14 of the same Act stipulates that, in principle, 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. Exceptions are made for transactions or subsidies conducted under public notice procedures and other specified circumstances, and transaction or subsidy recipients are subject to identity disclosure obligations. Articles 12, 13, and 14 of the Act clearly stipulate that public servants or their related persons shall not seek personal gain from government agencies by virtue of their office, status, or property interests. Interests include both lawful and unlawful interests. If an investigation finds a violation, an administrative fine will be imposed as a deterrent.

(3) In addition, with respect to intercession and lobbying, the AAC has also established the “Integrity and Ethics Directions for Civil Servants” and the “Directions for Inspecting the Registration of Intercession and Lobbying of the Executive Yuan and its Affiliated Agencies.” These rules encourage civil servants who encounter intercession and lobbying involving matters related to their duties to register the matter with the Government Employee Ethics Unit of their agency or a designated unit, so that records can be retained and follow-up conducted. At the same time, in accordance with the “Principles for Random Inspection of Registered Intercession and Lobbying Cases,” the AAC conducts regular random inspections of agencies’ registrations jointly with the Government Employee Ethics Units of the Competent Authorities. Designated random inspections may also be conducted when an intercession and lobbying case involves major unlawful conduct, attracts significant public attention, or when otherwise necessary. If specific concerns are identified through a random inspection, the AAC will direct and supervise the Government Employee Ethics Units under its jurisdiction in further ascertaining the facts and collecting relevant information. Where necessary, the matter will be

referred to the competent authority for investigation and handling in accordance with the law.

44. Response to Question 2.8-5

The purpose of Taiwan's Lobbying Act is to ensure that lobbying activities are conducted through open and transparent procedures, prevent the exchange of improper benefits, and safeguard democratic participation. To this end, Taiwan has established a lobbying registration system to facilitate the submission of registration applications and the public disclosure of relevant information for public scrutiny. Accordingly, there is no need to conduct further analysis or categorization of such information. Where the agency to which a public official being lobbied belongs determines, upon investigation conducted within the scope of its authority, that a violation of the Lobbying Act has occurred, it shall, in accordance with the law, refer the case to the Ministry of the Interior (MOI) or the Control Yuan for the imposition of administrative sanctions. Regarding the 96 lobbying applications accepted between 2024 and September 2025 as inquired by the Committee members, a review of relevant records indicates that zero cases were referred to the MOI or the Control Yuan for administrative sanctions.

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<tr><th colspan="2">Vol./Art./Para.
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<tr><td>原文</td><td>Vol. 2 /Art. 7(4) / Para. 103、105、107；</td><td>〔Undue influence and conflict of interest〕
1. Please explain how risks of undue influence (including lobbying and informal influence) are monitored in practice, particularly in light of the absence of explicit “trading in influence” criminalization.
2. Please provide evidence of the effectiveness of conflict-of-interest rules, including cases where recusal requirements were enforced or violations sanctioned.</td></tr>
<tr><td>參考翻譯</td><td>第 2 冊/第 7 條第 4 項/第 103、105、107 點</td><td>〔不正當之影響與利益衝突〕
1. 請說明實務上如何監控不正當之影響的風險(包含遊說與非正式影響），尤其在未將「影響力交易」明確定罪的情況下。</td></tr>
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		2. 請提供利益衝突規定之成效證明，包含強制執行迴避要求或對違規進行裁罰之案例。

● **回應：**

45. 第 2.9-1 題回應內容

(1) 我國司法實務主要是透過《貪污治罪條例》第 6 條圖利罪、第 4 條違背職務收受賄賂罪、第 5 條不違背職務收受賄賂罪、《刑法》第 132 條洩密罪、《政府採購法》第 87 條圍標與借牌罪等刑事規範，以及《公職人員利益衝突迴避法》等行政管制，構築完整法制網絡。尤其最高法院 110 年度台上大字第 5217 號裁定，認定「民意代表受託於議場外對行政機關或公營事業機構人員為關說、請託或施壓等行為，實質上係運用其職務或身分地位之影響力，使該管承辦人員為積極之行為或消極不為行為，如形式上又具公務活動之性質者，即與其職務具有密切關連，該當於《貪污治罪條例》第 5 條第 1 項第 3 款公務員職務受賄罪之職務上之行為」，將民意代表運用影響力之行為納入職務行為之文義解釋，大幅限縮不當影響之法律灰色地帶；該裁定亦認定「民意代表違反《公職人員利益衝突迴避法》第 12 條之規定，該當《貪污治罪條例》第 6 條第 1 項第 5 款圖利罪所稱之違背法律」，就違反利益衝突之情形，導入圖利罪之要件解釋範圍，避免法律漏洞之產生。

(2) 為促進廉能政治、端正政治風氣，遏阻公職人員不當利益輸送，我國定有《公職人員利益衝突迴避法》。公職人員因其職務所具有之職權或影響力，於執行職務涉及本身或特定親屬之利益時，可能導致公務運作之廉潔性及公平性遭受外界質疑，因此公職人員於執行職務時，凡涉及其本人或特定親屬利益之有關事件，為避免因參與其中程序以致影響行政決定之公平性，應迴避不參與其事，並不得假借職務上之權力機會或方法圖謀私利，亦禁止與公職人員有裙帶關係之人主動請託關說而影響行政決定；以上於《公職人員利益衝突迴避法》第 6 條、第 12 條及第 13 條定有明文規定，違反規定者應課予行政罰鍰。

(3) 另外，為防止公職人員之「關係人」因特殊身分關係自機關交易案件中取得不當利益，並希望透過資訊揭露機制維護交易公平及透明，於《公職人員利益衝突迴避法》第 14 條規定，關係人原則不得與公職人員服務或受其監督之機關為交易行為，但如果依《政府採購法》以公告方式辦理之採購，則例外不受禁止限制；並課予關係人於交易行為前應主動於投標文件內據實表明其與公職人員之身分關係，違反規定者應課予行政罰鍰，防止關係人因裙帶關係與機關交易時發生利益輸送之情況。

(4) 為落實《公職人員利益衝突迴避法》規定並監控可能衍生違法風險，我國採取系統性措施含預防性宣導及鼓勵檢舉不法之手段。第一，預防性宣導面向，為加強各機關對法規規範內涵及實務應注意事項之認知，每年度規劃辦理各類型宣導說明會，期發揮有效宣導能量，強化機關公職人員對法規正確認知，亦能機先掌握截堵可能違法之事件。第二，鼓勵檢舉不法面向，配合我國《公益揭弊者保護法》施行，公務員違反《公職人員利益衝突迴避法》得處以罰鍰之行為亦屬《公益揭弊者保護法》所稱之弊案，能更有效鼓勵民眾勇於檢舉違反《公職人員利益衝突迴避法》情事，共同防堵利益衝突弊端之發生。

46. 第 2.9-2 題回應內容

(1) 違反《公職人員利益衝突迴避法》之裁罰確定案件公告如下列連結。

廉政署：https://www.aac.moj.gov.tw/6398/6548/6598/6608/Lpsimplelist（中文）

監察院：https://priso.cy.gov.tw/layout/finelist（中文）

(2) 實務上裁罰案例 1：A 任職某局局長期間，就該局辦理編制內聘僱人員招考錄取及建議進用案之簽陳，明知其子媳於內，卻未依法自行迴避仍予核批，違反《公職人員利益衝突迴避法》第 6 條第 1 項規定，遭處罰鍰 30 萬元。

(3) 實務上裁罰案例 2：某機關採購主管 A 之胞兄 B 擔任 C 商號負責人，A 利用職務影響採購決策，要求服務機關與關係人（胞兄 B）進行交易，交易金額計 100 萬元。A 因假借職權圖利關係人，遭裁罰 30 萬元；C 商號與 A 服務機關交易未經公告程序，違反《公職人員利益衝突迴避法》第 14 條，遭裁罰 60 萬元。

(4) 上述案例顯示，我國利益衝突迴避制度除建立事前預防及資訊揭露機制外，並透過實際案件調查及裁罰以達嚇阻之效力，顯示相關規範已能有效查處違反迴避義務、利用職務圖利及關係人違法交易等行為，藉以遏阻不當利益輸送及維護社會大眾對政府廉潔之信賴。

● **Response**：

45. Response to Question 2.9-1

(1) The judicial practice of Taiwan has primarily established a comprehensive legal framework through criminal provisions such as Article 6 of the Anti-Corruption Act (the offense of granting unlawful benefits), Article 4 of the same Act (accepting bribes in violation of official duties), Article 5 of the same Act (accepting bribes not in violation of official duties), Article 132 of the Criminal Code (the offense of unauthorized disclosure of confidential information), and Article 87 of the

Government Procurement Act (bid-rigging and lending of qualifications), together with administrative regulations such as the Act on Recusal of Public Servants Due to Conflicts of Interest.

In particular, the Supreme Court Criminal Grand Chamber Ruling No. 5217 of 2021 (110 Tai-Shang-Da-Zi No. 5217), the Court held that: "Where an elected representative, outside the legislative chamber, lobbies, petitions, or exerts pressure on personnel of an administrative agency or a state-owned enterprise on behalf of another person, such conduct essentially constitutes the use of the influence derived from the representative's office or status to induce the responsible official either to take affirmative action or to refrain from acting. If such conduct also formally possesses the nature of a public activity, it bears a close connection to the representative's official duties and therefore falls within the scope of an 'official act' under Article 5, Paragraph 1, Subparagraph 3 of the Anti-Corruption Act concerning the offense of accepting bribes in relation to official duties."

By interpreting the concept of "official acts" to encompass the exercise of influence by elected representatives, the ruling significantly narrows the legal gray area surrounding improper influence.

The ruling further held that: "Where an elected representative violates Article 12 of the Act on Recusal of Public Servants Due to Conflicts of Interest, such violation constitutes a 'breach of law' within the meaning of Article 6, Paragraph 1, Subparagraph 5 of the Anti-Corruption Act concerning the offense of granting unlawful benefits."

Accordingly, violations involving conflicts of interest are incorporated into the interpretative scope of the offense of granting unlawful benefits, thereby preventing the emergence of legal loopholes.

(2) Taiwan enacted the "Act on Recusal of Public Servants Due to Conflicts of Interest" to promote clean and efficient governance, rectify political conduct, and curb the improper transfer of benefits by public servants. Due to the power or influence associated with their positions, public servants may cause the integrity and fairness of government operations to be questioned when performing their duties in matters involving their own interests or those of specified relatives. Therefore, public servants shall recuse themselves from and not participate in such matters to prevent their participation in the relevant procedures from affecting the

fairness of administrative decisions. They shall not use their official power, opportunities, or methods to seek personal gain. Persons with nepotistic ties to public servants are also prohibited from actively engaging in intercession and lobbying in a manner that influences administrative decisions. The above provisions are clearly stipulated in Articles 6, 12, and 13 of the “Act on Recusal of Public Servants Due to Conflicts of Interest,” and those who violate the provisions shall be subject to administrative fines.

(3) In addition, to prevent “related persons” of public servants from obtaining improper benefits from transactions involving government agencies due to their special status, and to maintain the fairness and transparency of transactions through information disclosure mechanisms, Article 14 of the “Act on Recusal of Public Servants Due to Conflicts of Interest” stipulates that, in principle, related persons shall not conduct transactions with the organ with which the public servant serves or the organs under his supervision, unless the procurement is carried out via public notice under the “Government Procurement Act.” Furthermore, related persons are required to proactively and truthfully disclose their identity relationship with the public servant in their tender documents before engaging in any transaction. Those who violate this regulation shall be subject to administrative fines, thereby preventing the improper transfer of benefits when related persons transact with government agencies as a result of nepotism.

(4) To implement the provisions of the “Act on Recusal of Public Servants Due to Conflicts of Interest” and monitor potential risks of violations, Taiwan has adopted systematic measures, including preventive awareness campaigns and encouraging the reporting of illegal activities. First, in terms of preventive awareness campaigns, to enhance government agencies’ understanding of the content of laws and regulations and matters requiring attention in practice, various types of awareness campaigns and briefing sessions are planned and held every year. These activities aim to maximize the effectiveness of awareness-raising efforts, strengthen public servants’ correct understanding of the relevant laws and regulations, and enable agencies to identify and prevent potential violations at an early stage. Second, in terms of encouraging the reporting of illegal activities, with the implementation of Taiwan’s “Public Interest Whistleblower Protection Act,” conduct by public servants that violates the “Act on Recusal of Public Servants Due to Conflicts of Interest” and is punishable by a fine also constitutes wrongdoing under the “Public

Interest Whistleblower Protection Act.” This more effectively encourages the public to report violations of the “Act on Recusal of Public Servants Due to Conflicts of Interest” without fear and jointly prevent malfeasance arising from conflicts of interest.

46. Response to Question 2.9-2

(1) Finalized penalty cases under the Act on Recusal of Public Servants Due to Conflicts of Interest are available at the following websites:

Agency Against Corruption (AAC), Ministry of Justice (Chinese):

https://www.aac.moj.gov.tw/6398/6548/6598/6608/Lpsimplelist

Control Yuan on the Sunshine Laws website(Chinese):

https://priso.cy.gov.tw/layout/finelist

(2) Practical Sanction Case 1: During A’s tenure as the director-general of a certain bureau, A reviewed and approved an official submission concerning the recruitment examination results and proposed appointment of personnel employed within the bureau’s authorized staffing establishment. Although A knew that A’s daughter-in-law was included, A failed to recuse from the matter as required by law and nevertheless approved it. This constituted a violation of Article 6, Paragraph 1 of the Act on Recusal of Public Servants Due to Conflicts of Interest, and A was fined NT$300,000.

(3) Penalty Case 2: Procurement Manager A of a government agency had an older brother, B, who was the person in charge of Business C. A used his position to influence procurement decisions and required the agency where he served to conduct transactions with his related person (his older brother B), totaling NT$1,000,000. A was fined NT$300,000 for exploiting his official authority to benefit a related person. Business C conducted transactions with the agency where A served without following public notice procedures, thereby violating Article 14 of the “Act on Recusal of Public Servants Due to Conflicts of Interest,” and was fined NT$600,000.

(4) The above cases demonstrate that, in addition to establishing preventive and information disclosure mechanisms, Taiwan’s conflict-of-interest recusal system also achieves deterrence through actual case investigations and the imposition of penalties. This shows that the relevant regulations can effectively investigate and penalize violations of recusal obligations, the use of official positions to seek

benefits, and illegal transactions by related persons, thereby curbing improper transfers of benefits and maintaining public trust in government integrity.

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Vol. 1 /Rec. 5 /Para. 49~50</td><td>〔Concern from civil society that whistleblowing legislation doesn’t cover private sector〕
1. Which organization is responsible for monitoring whistleblowing across the public sector？Are agencies required to report cases of whistleblowing (maintaining confidentiality but allowing metrics)?
2. Does the legislation cover whistleblowing in relation to any third-party contractors providing public services?
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3. How many reports of corruption were received between 2022 and 2026 on the AAC and MJIB websites?
4. How many reports were received by the government employee ethics units of central and local government agencies?
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第 1 冊/第 5 項結論性意見/第 49~50 點</td><td>〔公民社會關切揭弊法制未涵蓋私部門〕
1. 哪個組織負責監督公部門間的揭弊行為？各機關是否被要求通報揭弊案件（在維持保密性的同時，並產出相關統計數據）？
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		〔建立公私部門匿名檢舉管道〕 3. 2022 至 2026 年間，法務部廉政署與法務部調查局網站所受理之貪腐檢舉數量為何？ 4. 中央與地方政府政風機構受理的檢舉數量為何？ 5. 《公益揭弊者保護法》自 2025 起生效。請提供該法頒布後受理的檢舉件數、經查證屬實的報復案件數量以及保護私部門揭弊者之機制。

● **回應：**

47. 第 2.10-1 題回應內容

(1) 依《公益揭弊者保護法》第 4 條規定，本法受理揭弊機關有公部門之政府機關（構）主管、首長或其指定單位、人員，國營事業、受政府控制之事業、團體或機構之主管、負責人或其指定單位、人員，檢察機關，司法警察機關，目的事業主管機關，監察院及政風機構，且適用對象涵蓋泛公部門逾 1 萬 897 個機關（構）及單位，受理揭弊機關眾多且管道多元，揭弊案件數量難以統一管控計算。

(2) 另依本法第 2 條及第 3 條規定，主管機關為法務部，負有通盤統籌與政策監督之責，並由廉政署統籌規劃及負責相關法制、政策協調、教育宣導及制度檢討等工作；法務部下設有「揭弊者保護委員會」辦理揭弊者保護事項，當各目的事業主管機關對揭弊事項產生管轄權爭議時，由該會確定之。至個別揭弊案件，則由各權責機關依案件性質受理、調查及處理。

(3) 有關衡量指標部分，目前尚施行一年，雖無要求各機關彙整揭弊案件之機制以為掌握制度運作情形及評估執行成效，未來將逐步建立填報機制，協請各主管機關於兼顧揭弊者身分保密及個人資料保護之前提下，提供相關執行情形數據，持續精進揭弊保護機制，作為政策評估及制度改善之參考依據。

48. 第 2.10-2 題回應內容

依《公益揭弊者保護法》第 5 條規定，本法揭弊主體除公部門、國營事業或受政府控制之事業、團體或機構（下稱泛公部門）之內部人員外，與泛公部門間具有一定契約關係之廠商及其員工，亦一併納入本法之適用與保護範疇。

49. 第 2.10-3 題回應內容

自 2022 年 1 月 1 日起至 2026 年 5 月 31 日止，調查局及廉政署透過現場檢舉、書信檢舉、網路（電子郵件）檢舉及電話檢舉等多元管道所受理之貪腐檢舉案件

數分別為 8,151 件及 1 萬 2,661 件；其中調查局部分屬於網站（電子郵件）受理之件數為 1,217 件。

50. 第 2.10-4 題回應內容

依據廉政署統計，自 2022 年至 2026 年 5 月底，中央各機關政風機構受理檢舉案件數總計為 3,076 件;地方各機關政風機構受理檢舉案件數總計為 4 萬 3,529 件。

51. 第 2.10-5 題回應內容

(1) 《公益揭弊者保護法》自 2025 年 7 月 22 日施行至 2025 年 12 月 31 日止，廉政署受理揭弊案件數為 64 件，報復案件為 0 件。

(2) 有關保護私部門揭弊者之機制，在食安、金融、環保與勞工等領域早有單行法規保障吹哨者。例如，金管會為鼓勵上市上櫃公司建立及實施揭弊者保護機制，已督導臺灣證券交易所股份有限公司及財團法人中華民國證券櫃檯買賣中心訂定「上市上櫃公司誠信經營守則」，要求上市櫃公司應訂定具體檢舉制度並確實執行，包含指派檢舉受理專責人員或單位，如經調查發現重大違規情事或公司有受重大損害之虞時，應立即作成報告，以書面通知獨立董事或審計委員會，對於檢舉人身分及檢舉內容應予保密，以及保護檢舉人不因檢舉情事遭不當處置等。

(3) 此外，金管會業於 2018 年上半年完成修正金控業、銀行業、證券期貨業及保險業各業之內部控制及稽核制度實施辦法，將檢舉制度由自律規範提升至法規命令位階，要求金融業者依照前該規定建立內部檢舉制度，並將檢舉制度納入其內部控制制度，對於揭弊者保護應有一定助益及保障。為確保金融業均已依各業之內控內稽辦法建立及落實檢舉制度，金管會業將檢舉制度納入檢查範圍，目前對於所轄金融業者所訂之檢舉制度有不足之處，亦將依情節程度不同要求業者改善或提列檢查意見，並可依各業之內控內稽辦法處以相對應之罰鍰等。金管會監管之財團法人台灣金融研訓院、財團法人金融聯合徵信中心、聯合信用卡處理中心、中華民國證券暨期貨市場發展基金會、中華民國證券櫃檯買賣中心、證券投資人及期貨交易人保護中心均訂有納入揭弊者保護要素之誠信經營規範。

● **Response：**

47. Response to Question 2.10-1

(1) Under Article 4 of the “Public Interest Whistleblower Protection Act,” the agencies responsible for receiving disclosures under this Act include: Directors and heads of government agencies (institutions) or personnel and units designated by them;

directors or persons in charge of state-owned enterprises, government-controlled enterprises, groups, or institutions, or units and personnel designated by them; prosecutorial agencies; judicial police agencies; competent authorities of the respective enterprises; the Control Yuan; and Government Employee Ethics Units. The Act applies to more than 10,897 agencies (institutions) and units across the broader public sector. Given the large number of agencies responsible for receiving disclosures and the diverse reporting channels, it is difficult to centrally manage and calculate the number of disclosure cases.

(2) In addition, under Articles 2 and 3 of the Act, the MOJ is the competent authority and is responsible for overall coordination and policy supervision, while the AAC is responsible for overall planning, related legal affairs, policy coordination, education and public awareness campaigns, and system review. The MOJ has established a "Whistleblower Protection Committee" to handle matters related to whistleblower protection. When a jurisdictional dispute arises between respective industry competent authorities concerning a disclosure, the dispute shall be resolved by the Committee. Individual disclosure cases are accepted, investigated, and handled by the authorities with the relevant responsibilities according to the nature of each case.

(3) In terms of performance indicators, although the system has been in place for only 1 year, there is currently no mechanism requiring agencies to compile disclosure cases to monitor the operation of the system and evaluate its effectiveness. A reporting mechanism will be gradually established, under which the competent authorities will be asked to provide relevant implementation data while safeguarding the confidentiality of whistleblowers' identities and protecting their personal data. The data will support continued improvements to the whistleblower protection mechanism and serve as a reference for policy evaluation and system improvement.

48. Response to Question 2.10-2

According to Article 5 of the "Public Interest Whistleblower Protection Act," in addition to internal personnel of public sector entities, state-owned enterprises, and government-controlled enterprises, groups, or institutions (hereinafter collectively referred to as the "broader public sector"), contractors and their employees who have certain contractual relationships with the broader public sector are also included within the scope of application and protection under this Act.

49. Response to Question 2.10-3

From January 1, 2022, to May 31, 2026, the MOJ Investigation Bureau and the AAC received a total of 8,151 and 12,661 corruption reports, respectively through various channels, including in-person reports, letters, online submissions (email), and telephone calls. Of the reports received by the Investigation Bureau, 1,217 were submitted via the website (including by email).

50. Response to Question 2.10-4

According to statistics from the AAC, from 2022 through the end of May 2026, Government Employee Ethics Units in central government agencies received a total of 3,076 reports, while Government Employee Ethics Units in local government agencies received a total of 43,529 reports.

51. Response to Question 2.10-5

(1) From July 22, 2025, when the “Public Interest Whistleblower Protection Act” came into force, to December 31, 2025, the AAC received 64 disclosure cases and 0 retaliation cases.

(2) With regard to mechanisms for protecting whistleblowers in the private sector, Taiwan has long provided sector-specific protections under individual statutes in areas such as food safety, financial services, environmental protection, and labor.

For example, to encourage listed and OTC-listed companies to establish and implement whistleblower protection mechanisms, the Financial Supervisory Commission (FSC) has instructed the Taiwan Stock Exchange Corporation (TWSE) and the Taipei Exchange (TPEx) to adopt the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies. Under these Principles, listed and OTC-listed companies are required to establish and effectively implement specific whistleblowing systems, including designating dedicated personnel or units to receive whistleblower reports. Where an investigation identifies a material violation or indicates a risk of significant harm to the company, a report must be prepared immediately and submitted in writing to the independent directors or the audit committee. The Principles also require companies to maintain the confidentiality of the whistleblower's identity and the content of the report, and to protect whistleblowers from retaliation or other improper treatment as a result of making a report.

(3) In the first half of 2018, The FSC completed the revision of the implementation regulations for internal control and auditing systems of Financial Holding Companies and Banking Industries, service enterprises in Securities and Futures Markets, and Insurance Enterprises, thereby elevating whistleblowing mechanisms from self-regulatory measures to legally binding regulatory requirements, under which all of companies under the FSC’s supervision are required to set up their own internal whistleblowing systems as part of their internal controls to safeguard the whistleblower’s rights. To ensure the enforcement of the above-mentioned whistleblower mechanisms, The FSC has integrated whistleblower systems into its supervisory and financial examination scope for financial institutions. If the financial institutions fail to comply with their whistleblower systems, The FSC will impose disciplinary actions or sanctions based on the severity of the breach. The Taiwan Academy of Banking and Finance, the Joint Credit Information Center, the Joint Credit Card Processing Center, the Securities and Futures Institute, the Taipei Exchange, and the Securities and Futures Investors Protection Center, all supervised by The FSC, have established integrity management regulations that incorporate whistleblower protection elements.

<table>
<tr><th colspan="3">2.11</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 2 /Art. 9/ Para. 167、169、170、171；
Vol. 1 /Rec. 7 / Para. 53</td><td>〔Disclose beneficial owners of government procurements〕
1. Do Taiwanese authorities not believe it is possible to broaden the definition of “beneficial owner” to include the ultimate beneficiary or the person in control of a company while respecting privacy rights?
2. Have they reviewed international experiences in this area?
3. Do they not consider that, in order to comply with Article 9(e) of the UNCAC, it is necessary to know who the ultimate beneficiary or the person in control of a company participating in public procurement is?
4. Please provide details of reforms to defense procurement offset arrangements, safeguards for transparency and</td></tr>
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		auditability, verification of beneficial ownership, and any investigations or audit findings in the past 5 years. 5. The report highlights the use of data analytics and procurement integrity platforms. Please provide: the number of corruption cases detected through these systems, and examples where early warning mechanisms led to enforcement action. 6. Please clarify whether beneficial ownership information is required and verified for all bidders in public procurement processes, and how this is enforced. 7. What verification mechanisms exist, is the data publicly accessible, and are there examples preventing improper awards?
參考翻譯	第 2 冊/第 9 條/第 167、169、170、171 點； 第 1 冊/第 7 項結論性意見/第 53 點	〔政府採購揭露實質受益人〕 1. 臺灣主管機關難道不認為，在兼顧隱私權保護的前提下，放寬「實質受益人」的定義，以涵蓋「最終受益人」或「實際控制公司的自然人」，是可行的嗎？ 2. 他們是否已檢視此領域的國際經驗？ 3. 他們是否考慮過為了遵守《聯合國反貪腐公約》（UNCAC）第 9 條，有必要知道參與政府採購之廠商，其最終受益人或是實質控制公司之人是誰？ 4. 請提供過去 5 年內國防採購工合條款之改革細節、確保透明度與可稽核性的措施、實質受益人驗證，以及任何調查或稽核發現。 5. 國家報告強調資料分析與採購廉政平臺之使用。請提供透過這些系統發現的貪腐案件數量以及早期預警機制促成執法行動的案例。 6. 請釐清在政府採購程序中，所有投標廠商之實質受益人資訊是否被要求提供並驗證，其落實方式為何。 7. 目前設有何種驗證機制？相關資料是否對外公開？是否有預防不當決標的案例？

● **回應：**

52. 第 2.11-1 題回應內容

臺灣主管機關並不認為在尊重隱私權的同時，進一步強化實質受益人辨識是不可行的；重點在於制度設計必須符合比例原則、個人資料保護及風險基礎方法。我國洗錢防制制度已要求金融機構及指定非金融事業或人員，辨識法人客戶之所有權、控制權結構及實質受益人，目前正在修正《洗錢防制法》賦予「實質受益人」法律定義，並要求在授權子法明定辨識實質受益人之方法，屆時將配合國際規範及實務發展趨勢，同步研議於政府採購制度納入相關配套措施。

53. 第 2.11-2 題回應內容

我國已參考相關國際經驗，並由行政院洗錢防制辦公室於 2025 年 12 月 19 日邀集政府採購主管機關工程會開會研討。法務部亦將持續檢視 FATF 第 24、25 項建議及相互評鑑意見，作為修法精進之參據。

54. 第 2.11-3 題回應內容

我國政府採購制度已納入國際防制貪腐與治理精神，持續強化採購透明度及風險辨識機制，並研議提升實質受益人資訊之可得性與可稽核性，以作為強化採購風險管理與制度精進之方向。

55. 第 2.11-4 題回應內容

(1) 在改革部分，國防部於 2021 年 5 月 21 日策頒「國防部工業合作作業規定」，以順利推動新制工業合作業務，在不影響國防部及所屬機關（構）軍品獲得前提下，配合國軍軍事投資建案，於對外採購案之計劃階段，將工業合作納入規劃，全面適用 2024 年（含）之後軍事投資建案，凡外購達 3,000 萬美元之軍投案，於建案階段即啟動工業洽談作業，秉持「談多少、做多少」原則，彈性執行工合個案，以實際關鍵技術項目取代原固定比例額度點之作法，將擴大民間產業承接國防技轉，由經濟部公開選商，遴選有能力之國防承接商，共同加入國防產業鏈。新制工業合作制度採事前規劃機制，以工業合作需求項目作為推動標的。對於符合 WTO《政府採購協定》（GPA）保留事項（包括國防武器裝備及運輸與電力保留項目）之外購案件，由經濟部依權責與潛在得標廠商或美國政府潛在供應商協商工業合作內容，簽訂工業合作協議書，並要求得標後履行工業合作義務；相關事項亦於發價書中載明並通知美國政府。

(2) 在透明度部分，2021 年起國防部與經濟部合作推動新制工合制度，研擬新版「工業合作協議書」與 6 項作業要點，於每年「工業合作政策指導會」審議

通過後，公告於經濟部「工業合作推動計畫網站」，該網站內容包含最新活動訊息(產業能量評估、招商說明會)、工合推動目標、推動組織架構、推動歷程、合作方式、計畫申請、工業合作作業規定、工業合作作業要點及工業合作需求項目資料庫等完整中英文資訊，以供外界瞭解我國工業合作推動現況。

(3) 可稽核性措施部分，經濟部與國防部同步完成新版工業合作作業要點修訂共計 6 份，包含工業合作需求檢討及提出作業要點、工業合作需求審議會議作業要點、工業合作需求聯合談判會議作業要點、招商說明會作業要點、工業合作個案計畫技術與智財價值審議作業要點及工業合作個案計畫核實審查作業要點；除了每年定期召開跨部會會議滾動式檢討新制工業合作相關事務，各項作業程序與推動作法持續精進外，亦定期提供工業合作推動相關成效資料予立法院及審計部等單位備查。審計部就國防工業合作查核結果，截至 2024 年底止，舊制工合尚有 22 億餘點額度未經運用，占執行案件總額度點逾 3 成，新制工業合作間有因談判時間不足，而未執行等情，經依審計法相關規定通知相關部會檢討妥處。

(4) 另為落實受益人驗證，工業合作建立公平、公開之選商機制，要求國外工合承商預先訂定並公開選商資格條件、完成廠商技術能量評估及辦理公開招商說明會；潛在參與廠商除須具備我國企業法定資格外，並應符合無不良停權紀錄、非陸資投資企業及非紅色供應鏈等條件。國外工合承商應將選商結果報請經濟部同意後，始得辦理後續工業合作個案計畫審查作業。此外，涉及國家安全之採購，國防部得依《機關辦理涉及國家安全採購之廠商資格限制條件及審查作業辦法》第 3 條規定，於個案招標文件，要求投標廠商揭露資金來源等，以利釐清實質受益人。

56. 第 2.11-5 題回應內容

(1) 廉政署暨所屬各主管機關政風機構每年度就當前政策需求、輿情反映及各政風機構發掘之貪瀆個案，研析相關具體犯罪態樣，擇定清查範圍，擬訂專案計畫，透過資料蒐集、比對及分析，釐清機關相似型態之業務案件，是否潛存類似貪瀆弊端。另透過機關採購廉政平臺機制，為機關建立跨域溝通管道，該平臺邀集檢察機關、調查機關、專業機關（如工程會、審計部等）人員協助檢視採購案件風險，同時秉持資訊透明公開精神，讓公民團體、專家學者及一般民眾、廠商均能參與公共建設之辦理過程，透過跨域合作及早期預警機制，於採購與履約初期即能辨識風險，並結合檢察、調查及相關專業機關，

即時處理外力介入及採購爭議，抵抗外力不當干擾，以確保公共工程順利推動。

(2) 2022 年至 2025 年透過專案清查作為發掘貪瀆線索案件數總計 144 件，機關採購平臺目前運作中計 100 臺，已完成任務計 33 臺。案例列舉如下：

(a) 公務員詐領查緝菸酒獎勵金案件：某縣市政府政風處辦理專案清查，發現該府 2018 年至 2023 年度累積多件違反《菸酒管理法》之行政罰鍰案件迄未結案，顯有異常。為釐清疑點，廉政署督導財政部政風處運用「財政部國庫署菸酒管理資訊系統查緝子系統」進行跨案件資料勾稽及異常態樣分析。經透過系統化資料比對與大數據分析，發掘查緝案件、獎勵金核發及涉案人員間之異常關聯性，並啟動行政調查，於 2024 年、2025 年間發掘貪瀆線索 5 案。2026 年仍持續透過中央與地方資料庫勾稽比對方式進行查察，強化弊端發掘及廉政風險預警效能。

(b) 車輛代檢廠人員驗車不實案件：交通部公路局所屬各監理所政風室運用「公路監理資訊系統」勾稽車輛定期檢驗資料，發現民間代檢廠就同一車輛之檢驗數據顯有異常。經啟動調查，並進一步比對檢驗影像，發現代檢廠檢驗人員刻意未核對車籍資料，進而不實登載檢驗合格紀錄等情事。2025 年間即發掘涉犯圖利之貪瀆線索 3 案，有效發揮系統資料分析及異常預警功能。

(c) 「烏溪鳥嘴潭人工湖工程廉政平臺」：經濟部水利署與檢察機關合作蒐證，順利排除工區遭砂石業者非法占用囤放砂石，恢復施工現場正常作業，確保工程如期進行，並加強土石標售管理，於履約過程執行隨機跟車查核，降低外力介入疑慮。

(d) 「淡江大橋採購廉政平臺」：交通部公路局於施工及契約執行期間遭遇契約變更與履約爭議，召開 12 次聯繫會議，研商如成立 DRB(爭議處理小組 Dispute Review Board)之契約及法律效力、承商訴請停止扣減並退還外勞人力成本價金差額及辦理契約變更，邀集工程會、檢察機關及專業團體提供專業意見，共商解決方案，使工程順利完工通車。

57. 第 2.11-6 題回應內容

有關投標廠商實質受益人資訊之提供及驗證，因現行法制尚未就實質受益人建立明確定義及揭露規範，且《政府採購法》及其相關子法亦未要求投標廠商揭露實質受益人資訊。後續將配合法務部修正《洗錢防制法》有關實質受益人之定義及揭露規範，研議於政府採購制度納入相關配套措施。

58. 第 2.11-7 題回應內容

因現行法制尚未就實質受益人建立定義及揭露規範，尚無相關驗證及資訊公開機制，工程會將配合法務部修法進度研議後續配套措施。

● **Response：**

52. Response to Question 2.11-1

The competent authorities in Taiwan do not consider it infeasible to further strengthen beneficial ownership identification while respecting privacy rights. The key is that the design of such a mechanism must comply with the principles of proportionality, personal data protection, and the risk-based approach. Under the current AML framework, financial institutions and designated non-financial businesses and professions are already required to identify the ownership and control structure of legal-person customers and their beneficial owners. Taiwan is currently amending the Money Laundering Control Act to provide a legal definition of “beneficial owner” and to require that the methods for identifying beneficial owners be specified in subsidiary regulations. thereby establishing a comprehensive supporting framework for future implementation. Concurrently, the PCC will provide timely input as necessary and assess the incorporation of relevant supporting measures into the government procurement system.

53. Response to Question 2.11-2

Taiwan has referred to relevant international experience, and the AMLO had convened a meeting with the Public Construction Commission on December 19, 2025. The MOJ continues to review FATF Recommendations 24 and 25 as well as mutual evaluation findings as the basis for further legislative improvements.

54. Response to Question 2.11-3

Taiwan’s government procurement system has incorporated the principles of international anti-corruption and governance frameworks, and continues to strengthen procurement transparency and risk identification mechanisms. Efforts are also being made to enhance the accessibility and auditability of UBOs information, thereby reinforcing procurement risk management and elevating overall system integrity.

55. Response to Question 2.11-4

(1) Regarding reforms, the Ministry of National Defense (MND) promulgated the “Regulations for Industrial Cooperation of the Ministry of National Defense” on

May 21, 2021, to facilitate the new industrial cooperation system. Without affecting the acquisition of military items by the MND and its affiliated agencies, industrial cooperation is integrated into the planning phase of foreign procurement projects for military investment. This fully applies to military investment projects in 2024 and beyond. For foreign procurements reaching USD 30 million, industrial negotiations are initiated at the project initiation stage. Adhering to the principle of "making what is negotiated," individual industrial cooperation projects are flexibly executed, replacing the former practice of fixed quota points with actual key technology items. This will expand the private sector's absorption of defense technology transfer. The Ministry of Economic Affairs (MOEA) publicly selects capable contractors to join the defense industrial chain. The new system adopts a prior planning mechanism, taking required industrial cooperation items as the implementation targets. For foreign procurement cases that fall under the reservation items of the WTO Government Procurement Agreement (GPA) — including defense arms and equipment, as well as transport and electricity reservations— the MOEA negotiates industrial cooperation with potential bidders or U.S. government suppliers in accordance with its authorities, and signs an Industrial Cooperation Agreement, requiring fulfillment of obligations. Relevant matters are specified in the Letter of Offer and Acceptance (LOA) and notified to the U.S. government.

(2) Regarding transparency, since 2021, the Ministry of National Defense (MND) and the Ministry of Economic Affairs (MOEA) have collaborated to promote the new industrial cooperation system. They drafted a revised "Industrial Cooperation Agreement" and six sets of operational guidelines, which are reviewed and approved at the annual "Industrial Cooperation Policy Steering Meeting," and announced on the MOEA's "Industrial Cooperation Program Website." This website provides comprehensive information in both Chinese and English, including the latest updates (such as industrial capability assessments and investment briefing sessions), industrial cooperation objectives, organizational structure, history, cooperation methods, project applications, operational regulations, operational guidelines, and the Industrial Cooperation Requirements Database, allowing the public to understand the current implementation status of Taiwan's industrial cooperation.

(3) Regarding auditable measures, the MOEA and the MND have jointly revised a total of six operational guidelines for industrial cooperation. These include the “Directions for Reviewing and Submitting Industrial Cooperation Requirements,” “Directions for Industrial Cooperation Requirement Review Meetings,” “Directions for Joint Negotiation Meetings on Industrial Cooperation Requirements,” “Directions for Investment Promotion Briefing Sessions,” “Directions for the Examination Procedures of Technology and Intellectual Property Value of the Industrial Cooperation Program,” and “The Regulation of Verification and Reviewing the Special Project of Industrial Cooperation.” In addition to holding annual inter-ministerial meetings for rolling reviews of new industrial cooperation affairs and continuously refining operational procedures, relevant performance data is provided periodically to the Legislative Yuan and the National Audit Office (NAO) for reference. The NAO has reported the findings of its audit on industrial cooperation in the defense sector. As of the end of 2024, over 2.2 billion worth of industrial cooperation credit points under the old system remain unutilized, accounting for more than 30% of the total allocated credit points. Furthermore, under the new industrial cooperation system, some projects have remained unimplemented due to insufficient time for negotiations. The NAO has notified the relevant ministries to review and appropriately address these issues in accordance with the Audit Act.

(4) Furthermore, to implement verification of beneficial ownership, industrial cooperation has established a fair and open vendor selection mechanism. This requires foreign contractors to pre-define and publish selection criteria, complete technical capability evaluations of suppliers, and hold public investment briefings. Potential participating suppliers must possess statutory qualifications as domestic enterprises and meet requirements such as having no adverse suspension records, being Non-PRC-invested enterprises, and not belonging to the Red Supply Chain. Foreign contractors must submit selection results to the MOEA for approval before proceeding with subsequent industrial cooperation project reviews. Additionally, for procurements involving national security, the MND may, in accordance with Article 3 of the “Regulation of Qualification Restriction and Evaluation of Suppliers for Government Procurement Related to National Security,” require bidders to disclose funding sources and other information in individual bidding documents to facilitate the clarification of the ultimate beneficial owners (UBOs).

56. Response to Question 2.11-5

(1) Each year, the AAC and the Government Employee Ethics Units of the Competent Authorities under its jurisdiction analyze specific patterns of criminal conduct based on current policy needs, public opinion, and corruption and malfeasance cases uncovered by the Government Employee Ethics Units. They then determine the scope of case reviews, formulate project plans, and use data collection, comparison, and analysis to determine whether cases involving similar operations within agencies may harbor similar corruption and malfeasance. Furthermore, the Government Procurement Integrity Platform establishes cross-sectoral communication channels for government agencies. The platform invites personnel from prosecutorial agencies, investigative agencies, and professional agencies (such as the Public Construction Commission, Executive Yuan and the National Audit Office) to assist in reviewing risks associated with procurement cases. It also upholds the principles of information transparency and openness by allowing civic groups, experts and scholars, the general public, and contractors to participate in the implementation of public construction projects. Through cross-sectoral cooperation and early warning mechanisms, risks can be identified at the early stages of procurement and contract performance. By coordinating with prosecutorial, investigative, and relevant professional agencies, external intervention and procurement disputes can be addressed promptly and improper external interference resisted, thereby ensuring the smooth implementation of public construction projects.

(2) From 2022 to 2025, a total of 144 cases involving corruption and malfeasance leads were uncovered through case reviews. Currently, 100 Government Procurement Integrity Platforms are in operation, and 33 have completed their missions. Examples are provided below:

(a) Case involving civil servants fraudulently claiming rewards for tobacco and alcohol investigation and seizure: A county or city government’s Department of Government Ethics conducted a case review and found that multiple cases involving administrative fines for violations of The Tobacco and Alcohol Administration Act had accumulated and remained unresolved from 2018 to 2023, indicating evident irregularities. To clarify these irregularities, the AAC directed and supervised the Department of Civil Service Ethics of the Ministry of Finance in using the “Investigation Subsystem of the National Treasury

Administration’s Tobacco and Alcohol Management Information System” to conduct cross-case data cross-checking and analysis of irregular patterns. Through systematic data comparison and big data analysis, irregular connections were identified among enforcement cases, reward payments, and the personnel involved. An administrative investigation was then initiated, uncovering 5 cases involving corruption and malfeasance leads in 2024 and 2025. In 2026, investigations continue through cross-checking data in central and local databases to strengthen the detection of malfeasance and early warning of integrity risks.

(b) Cases of false vehicle inspections by vehicle inspection station personnel: The Offices of Government Ethics at the Motor Vehicles Offices under the Highway Bureau, Ministry of Transportation and Communications, used the “Highway and Motor Vehicle Supervision Information System” to cross-check periodic vehicle inspection data and found clear anomalies in data recorded by a private vehicle inspection station for the same vehicle. An investigation was launched, and further comparison of inspection images revealed that personnel at the private inspection station had deliberately failed to verify the vehicle registration data and had subsequently made false entries indicating that the vehicle had passed inspection. In 2025, this uncovered 3 cases involving corruption and malfeasance leads related to unlawful profiteering, effectively utilizing the system’s data analysis and anomaly early-warning functions.

(c) “Wu River Niaozueitan Artificial Lake Project Government Procurement Integrity Platform”: The Water Resources Agency, MOEA cooperate with prosecutorial agencies to collect evidence, the Platform successfully ended the illegal occupation of the construction area by sand and gravel operators for stockpiling sand and gravel, restored normal operations at the construction site, and ensured that the project proceeded as scheduled. It also strengthened the management of earth and rock auctions and conducted random checks by following transport vehicles during contract performance, thereby reducing concerns about external intervention.

(d) “Danjiang Bridge Government Procurement Integrity Platform”: During construction and contract performance, disputes arose over contract amendments and performance, The Highway Bureau, Ministry of Transportation and Communications, held a total of 12 liaison meetings to discuss matters such as the contractual and legal effect of establishing a Dispute Review Board (DRB), the contractor's petition to cease deductions and refund the difference in payments for foreign labor costs, and the processing of contract amendments. Representatives from the Public Construction Commission, prosecutorial agencies, and professional organizations were invited to provide expert opinions and jointly develop solutions, enabling the project to be completed and opened to traffic smoothly.

57. Response to Question 2.11-6

Regarding the provision and verification of beneficial ownership information for tenderers, the current legal framework has not yet established a clear definition or disclosure requirements. Consequently, the Government Procurement Act and its related subordinate regulations do not currently require tenderers to disclose such information. Going forward, in coordination with the MOJ's amendments to the Money Laundering Control Act regarding beneficial ownership, the PCC will review and assess the potential incorporation of relevant supporting measures into the government procurement system.

58. Response to Question 2.11-7

Since the current legal framework has not yet established definitions or disclosure requirements for UBOs, no corresponding verification or disclosure mechanisms are currently in place. Consequently, the PCC will, in coordination with the MOJ's legislative amendment process, consider and review relevant follow-up supporting measures.

2.12		
Vol./Art./Para. 冊別/條文/點次		Questions / Comments 問題/意見
原文	Vol. 2 /Art. 10/ Para. 226； Vol. 1 /Rec. 8 / Para. 54	〔Establish a systematic approach to risk assessment for government agencies〕 Why isn't the new system implemented in 2022 mandatory for all government agencies?
參考	第 2 冊/第 10 條/第 226 點； 第 1 冊/第 8 項	〔建構系統性方式進行機關（構）風險評估方法〕 為何 2022 年實施的新制度並非對所有政府機關有強制力？

翻譯	結論性意見/第 54 點	

● **回應：**

59. 「行政機關風險管理(含內部控制)」整合新制

(1) 我國行政院及所屬各機關自 2021 年 1 月起實施「行政機關風險管理(含內部控制)」整合新制，透過風險辨識及評估，採取內部控制或其他適當政策與程序，防範貪瀆或影響施政效能等重大風險，或降低發生之可能性及影響程度，並運用風險管理工具，將年度施政計畫及所有業務導入整合性風險管理，以提升行政效能。

(2) 「行政機關風險管理(含內部控制)」整合新制係屬管理工具，並由各機關「自主」導入、運用及管理，表面上雖似無強制力，惟依「行政院及所屬各機關風險管理及危機處理作業原則」及「行政院及所屬各機關風險管理及危機處理作業手冊」規定，各機關整體風險管理(含內部控制)推動情形應於主管機關提出之年度施政績效報告中呈現，並於每年 3 月底前自主對外公開(通常公布於主管機關官網)，且根據審計部 2024 年抽查行政院等 60 個機關依規定辦理風險管理作業結果，發現多數機關截至 2024 年底已實施整合性風險管理作業或於年度施政績效報告揭露整體風險管理(含內部控制)推動情形。國家發展委員會並以輔導者角色，於 2025 年函請行政院秘書長、各一級主管機關及地方政府，依規定確實實施整合性風險管理作業。

● **Response：**

59. Integrated New System for Risk Management (including Internal Control) in Government Agencies

(1) Since January 2021, the Executive Yuan and its affiliated agencies have implemented the “Integrated New System for Risk Management (including Internal Control) in Government Agencies.” Through risk identification and assessment, agencies adopt internal controls or other appropriate policies and procedures to prevent major risks—such as corruption, malfeasance, risks that may adversely affect governance effectiveness—or to reduce their likelihood and potential impact. In addition, agencies apply risk management tools to integrate their annual administrative plans and all operational activities into integrated risk management, thereby enhancing administrative efficiency.

(2) Although the "Integrated New System for Risk Management (including Internal Control) in Government Agencies" functions as a management tool “autonomously” introduced, utilized, and managed by each agency—which on the surface may seem to lack binding force—it is subject to the "Principles for Risk Management and Crisis Handling of the Executive Yuan and Affiliated Agencies " and the "Handbook for Risk Management and Crisis Handling of the Executive Yuan and Affiliated Agencies." According to these regulations, the implementation status of each agency's overall risk management (including internal control) must be presented in the annual administrative performance report submitted by the competent authority and disclosed to the public by the end of March each year (typically published on the official website of the competent authority). Furthermore, according to the 2024 spot-check results conducted by the National Audit Office on 60 agencies, including the Executive Yuan, most agencies had implemented integrated risk management operations or disclosed the implementation status of their overall risk management (including internal control) in their annual administrative performance reports by the end of 2024. Acting as a facilitator, the National Development Council (NDC) subsequently issued an official letter in 2025 requesting the Secretary-General of the Executive Yuan, all first-tier competent authorities, and local governments to rigorously implement integrated risk management operations in accordance with the regulations.

2.13		
Vol./Art./Para. 冊別/條文/點次		Questions / Comments 問題/意見
原文	Vol. 2 /Art. 10/ Para. 204、211； Vol. 1 /Rec. 9 / Para. 57、58	〔Dedicated agency to consider complaints and compliance with the Freedom of Government Information Law〕 1. The report notes legal exceptions to access to information. Please provide examples of how these exceptions are applied and whether there is an appeal mechanism against refusal. 2. Have any budgetary estimates been made regarding the cost of establishing an independent authority to investigate and penalize violations of the FGIL?

		3. Does the research report not conclude that it is not advisable for violations of the FGIL to fall under the jurisdiction of different agencies? 4. Has the research report reviewed the models that exist in other countries in this area? 5. A fundamental problem appears to be that the principle of 'availability' (i.e. information is made available on all occasions unless there is specific reason why it should not be) is not embedded in the FGIL law. Without such a principle the law is not really Freedom of Information or Right to Information. Please comment. 6. Is proactive disclosure encouraged generally in principle by the Executive Yuan and the Administrative Yuan? 7. Is the government considering extending the FGIL to apply to state-owned or controlled enterprises? 8. How many laws override the FGIL (through secrecy provisions or exemption clauses)? Please list them. Is there a policy on criteria for when secrecy or exemption clauses can be used in legislation? 9. Some countries have non court independent oversight bodies that have recommendatory power but which still have a powerful impact, supporting court action. Why has this not been considered? 10. Another important role of an oversight body or ombudsman is to monitor and publicly report on agency performance against right to information requests. Has this been considered? 11. How many cases relating to authorities' refusal decisions have been before the Taiwan Supreme Administrative Court in the last five years, how many have succeeded, how many have been refused?

		12. We have been advised that high value state expenditures lack proactive disclosure protocols, which minimizes administrative transparency. Please comment. 13. Please describe any constraints faced by civil society or investigative media in accessing data, participating in oversight, or reporting corruption concerns.
參考翻譯	第2冊/第10條/第 204、211 點； 第1冊/第9項結論性意見/第57、58點	〔創立專責機構處理《政府資訊公開法》投訴遵循事務〕 1. 國家報告提到對獲取資訊的法律限制（除外規定）。請提供這些限制規定（法定例外）的適用案例以及是否有針對拒絕處分的申訴機制。 2. 是否有針對設置一個負責調查與懲處違反《政府資訊公開法》（FGIL）行為的獨立機關，進行預算評估？ 3. 該研究報告是否沒有得出以下結論：違反《政府資訊公開法》（FGIL）的行為由不同機關分別管轄並非妥適之舉？ 4. 該研究報告是否已檢視此領域的國外立法例？ 5. 一個根本性的問題似乎在於，「資訊可及性」原則（即資訊應在所有情況下均可提供，除非有特定理由不予提供）並未納入《政府資訊公開法》（FGIL）中。若缺乏此原則，該法並非真正的資訊自由法或知的權利法。請對此發表評論。 6. 行政院是否原則上鼓勵主動公開？ 7. 政府是否正考慮將《政府資訊公開法》（FGIL）延伸適用於國營事業或受政府控制之事業？ 8. 有多少部法律的效力優先於《政府資訊公開法》（FGIL）（透過保密規定或豁免條款）？請列出這些法律。關於立法時，是否採用保密規定或豁免條款，是否有一套政策標準？ 9. 有些國家設有法院救濟體系之外的獨立監督機構，其雖僅具建議權，但仍能產生強大的影響力，且能支持相關的司法救濟。為何尚未考慮採行此種模式？ 10. 是否有考量到設置該監督機構或相關人員的另一項重要職責是監督並就有關機關在資訊公開請求權上的績效表現發表公開報告？

		11. 在過去5年內，有多少因主管機關做成拒絕處分而提起之案件上訴到臺灣最高行政法院？其中有多少件獲得勝訴？又有多少件遭駁回？ 12. 我們收到建議指出，巨額的政府支出缺乏主動揭露的規定，導致行政透明度降低。請發表看法。 13. 請說明公民社會或調查報導媒體在獲取資訊、參與監督或舉發貪腐問題時所面臨的任何限制。

● **回應：**

60. 第 2.13-1 題回應內容

(1) 依據《政府資訊公開法》規定，與人民權益攸關之施政、措施及其他有關之政府資訊，以主動公開為原則，惟該法第 18 條第 1 項訂有 9 款限制公開或不予提供之事由，例如：依法核定為國家機密的事項、公開或提供有礙犯罪之偵查、追訴、執行或有危害他人生命、身體、自由、財產者等事項，政府機關得限制公開或不予提供。司法實務：如公開警察勤務分配表可能會造成他人得透過該等資料之分析得知警察執勤之模式，對於警察機關執行監督、管理、檢(調）查之目的，將造成困難或妨害，而有《政府資訊公開法》第 18 條第 1 項第 2 款、第 4 款等事由。

(2) 依《政府資訊公開法》第 20 條規定，申請人對於拒絕提供政府資訊之決定不服者，得依法提起行政救濟(即訴願及行政訴訟)。

61. 第 2.13-2 題回應內容

目前尚無設置負責調查及處理政府資訊公開爭議之獨立專責機關的政策規劃，因此未進行相關組織設計、員額配置及預算需求之具體評估。

62. 第 2.13-3、2.13-4 題回應內容

研究報告已檢視美國、德國及墨西哥之政府資訊公開法制，且內容並未指出違反《政府資訊公開法》之行為由不同機關分別管轄並非妥適之舉，僅於比較法研究過程中介紹部分國家之制度設計，並分析由同一組織兼負個人資料保護及資訊公開監督職能之可能性及其優缺點，供政策研議參考。

63. 第 2.13-5 題回應內容

我國《政府資訊公開法》係以保障人民知的權利、增進人民對公共事務之瞭解、信賴及監督為立法目的，並採「原則公開、例外限制」之制度設計。除符合《政府資訊公開法》第 18 條所定法定事由得限制公開或不予提供外，政府機關均應提供政府資訊，此制度已符合國際上所稱「資訊可及性原則」。

64. 第 2.13-6 題回應內容

行政院鼓勵政府機關主動公開政府資訊，並明文於《政府資訊公開法》第 6 條規定：「與人民權益攸關之施政、措施及其他有關之政府資訊，以主動公開為原則，並應適時為之。」，另《政府資訊公開法》第 7 條亦定有 10 款應主動公開之政府資訊，例如：條約、對外關係文書、法律、緊急命令、中央法規標準法所定之命令、法規命令及地方自治法規、預算及決算書等。

65. 第 2.13-7 題回應內容

《政府資訊公開法》之適用對象為政府機關，目前雖未明定國營事業應適用《政府資訊公開法》，然我國經濟部、交通部、財政部轄下之國營事業，均仍參照《政府資訊公開法》規定，將預算書、決算書、公共工程及採購契約等相關資訊主動公告上網。其中，所屬交通部之國營事業另有訂定內部規範以供遵循；我國的公開發行公司，亦依主管機關相關規定至指定之資訊申報網站、年報，揭露營運情形、負責人薪酬水準、公司治理情形等資訊。

66. 第 2.13-8 題回應內容

(1) 《政府資訊公開法》第 2 條規定：「政府資訊之公開，依本法之規定。但其他法律另有規定者，依其規定。」因《政府資訊公開法》性質屬於普通法，若其他法規就資訊公開定有特別規定者，自應優先適用。

(2) 因政府機關主管法律繁多，目前尚無針對所有優先適用法律進行全面統計。目前常見優先於《政府資訊公開法》適用之法律者，例如：《檔案法》、《政治檔案條例》、《民事訴訟法》、《刑事訴訟法》、《國家機密保護法》等，個別法律是否有必要訂定保密規定或資訊公開例外規定，仍應依各該法律之立法目的及規範事項個別判斷。

67. 第 2.13-9 題回應內容

各國政府資訊公開制度之設計均有所不同。我國現行制度已設有訴願及行政訴訟等行政救濟機制，由法院進行最終司法審查，足以保障人民之資訊請求權，且司法實務就《政府資訊公開法》之解釋適用亦穩定發展中，運作上並未產生窒礙。如另設僅具建議權之獨立監督機構，其功能與現行救濟制度可能存在相當程度之重疊，且對於民眾而言，可能會直接選擇訴諸司法途徑。綜合考量現行制度運作情形及行政資源配置，目前尚無另設獨立監督機構之政策規劃。

68. 第 2.13-10 題回應內容

有關政府資訊公開制度之監督與績效評估功能，確實為部分國家設置監督機構或人員之重要職責之一。惟我國現行制度下，政府資訊公開案件如有爭議，申請人

得循訴願及行政訴訟程序尋求救濟，並由司法機關透過個案審查累積實務見解，以確保《政府資訊公開法》之正確適用。綜合考量現行制度運作情形及行政資源配置，目前尚無另設獨立監督機構之政策規劃。

69. 第 2.13-11 題回應內容

因民眾申請政府資訊公開事件經主管機關作成拒絕處分而提起上訴至最高行政法院之案件，2022 年至 2026 年 5 月經統計共計 15 件，按年度分別為 2022 年 4 件、2023 年 4 件、2024 年 3 件、2025 年 2 件，以及 2026 年 1 月至 5 月 2 件。其中民眾勝訴案件共計 6 件。

70. 第 2.13-12 題回應內容

(1) 依《政府資訊公開法》第 7 條第 1 項第 6 款規定，政府機關之預算及決算書資訊均應主動公開。是現行各政府機關於其官方網站及政府資料開放平臺（https://data.gov.tw/）皆有主動揭露相關資料。又審計部依《審計法》辦理政府財務之審計，每年亦均主動公開「中央政府總決算審核報告」，內容即涵蓋所有巨額國家支出與公共工程，提供大眾及立法院監督，進一步提升政府財政透明度及課責性。

(2) 此外，工程會已透過相關資訊系統建置巨額政府支出資訊公開機制，包含於「公共工程雲端服務網」提供標案資訊公開查詢服務，使民眾及廠商得查詢工程標案之契約金額及評分等相關資訊，並瞭解標案執行及履約管理情形；另於「政府電子採購網」設有《政治獻金法》第 7 條所定巨額採購契約之查詢網頁、巨額採購效益評估查詢機制，提供查詢巨額採購案件之效益評估資訊，使外界得以掌握政府重大採購案件之效益及執行情形，進一步強化政府採購資訊公開透明。

71. 第 2.13-13 題回應內容

(1) 公民社會或調查報導媒體在獲取資訊、參與監督或舉發貪腐問題時，如符合《政府資訊公開法》第 9 條第 1 項規定，均得依法申請政府資訊。惟就部份資訊依法設有限制，例如《刑事訴訟法》第 245 條關於偵查不公開原則之規定，偵查中案件之偵查程序及內容，原則均不公開，符合例外規定始能公開，此類限制係針對檢察官及其他依法執行偵查職務的人員，並非針對公民社會或媒體，此係基於無罪推定原則，為維護偵查程序之順利進行及真實發現，兼顧保障被告、犯罪嫌疑人、被害人或其他利害關係人之名譽、隱私及安全。

(2) 另《法院組織法》第 83 條第 1 項規定，各級法院原則上均公開裁判書，以保障人民知的權利，提升司法透明度，並利社會大眾、學術界、公民團體及新聞媒體監督司法審判之公正性及妥適性。僅於涉及《兒童及少年福利與權益

保障法》、《少年事件處理法》、《性侵害犯罪防治法》、《國家機密保護法》、《智慧財產及商業法院組織法》等法律，基於保護兒少、被害人隱私、國家安全、營業秘密或其他重大公益之考量，對裁判書公開設有特別規定時，始例外限制全部或部分裁判書內容之公開。

(3) 我國於 2025 年 7 月 22 日正式施行之《公益揭弊者保護法》，將媒體與公益團體納入受理揭弊的「第二層」通報機制中。此番立法彰顯了國家對公民社會力量的肯定，使媒體與公益團體不再是單純的報導者，更是法定的揭弊參與者，不僅在獲取資訊上未有不合理之限制，更提升媒體及公益團體一同參與監督或舉發貪腐問題的權利。

● **Response：**

60. Response to Question 2.13-1

(1) Pursuant to the provisions of the Freedom of Government Information Law, government information regarding policies, administrative measures, and other matters significantly related to the rights and interests of the people shall be proactively disclosed as a principle. Article 18, Paragraph 1 of the Freedom of Government Information Law contains nine subparagraphs specifying the grounds on which a government agency may restrict disclosure or refuse to provide government information. For example, where information has been classified as a state secret in accordance with the law, or where disclosure may impede the investigation, prosecution, or enforcement of criminal offenses, or endanger another person's life, body, freedom, or property, a government agency may restrict disclosure or refuse to provide such information. For example, judicial practice has held that disclosure of police duty rosters may enable others to analyze police deployment patterns, thereby causing difficulties for or impeding the supervisory, administrative, or investigative functions of police authorities. Accordingly, such information may be withheld pursuant to Subparagraphs 2 and 4, Paragraph 1, Article 18 of the Freedom of Government Information Law.

(2) Pursuant to Article 20 of the Freedom of Government Information Law, where an applicant disagrees with a decision refusing to provide government information, he or she may seek administrative remedies in accordance with the law (i.e., administrative appeal and administrative litigation).

61. Response to Question 2.13-2

At present, there is no policy plan to establish an independent authority responsible for investigating and handling disputes concerning government information disclosure. Therefore, no specific assessment of organizational design, staffing allocation, or budgetary needs has been conducted.

62. Response to Question 2.13-3、2.13-4

The research report has reviewed the freedom of information legal systems of the United States, Germany, and Mexico, and the research report does not indicate that it is inappropriate for violations of the Freedom of Government Information Law to be subject to the jurisdiction of different authorities. Rather, in the course of comparative legal research, it introduces the institutional designs of certain countries and analyzes the feasibility, advantages, and disadvantages of having a single organization perform both personal data protection and freedom of information oversight functions, for reference in policy deliberations.

63. Response to Question 2.13-5

The Freedom of Government Information Law is enacted for the purpose of safeguarding the people's right to know and enhancing their understanding of, trust in, and supervision of public affairs, and adopts a system design of "disclosure as the principle and restriction as the exception." Except where one of the statutory grounds set forth in Article 18 of the Freedom of Government Information Law applies, government agencies shall provide government information. This system is consistent with what is internationally referred to as the "principle of accessibility of information."

64. Response to Question 2.13-6

The Executive Yuan encourages government agencies to proactively disclose government information, which is explicitly stipulated in Article 6 of the Freedom of Government Information Law: "The administrative measures directly related to people's rights and interests as well as other relevant government information shall be made available to the public actively and timely." In addition, Article 7 of the Freedom of Government Information Law specifies ten subparagraphs of government information that shall be proactively 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. budgets, and audits.

65. Response to Question 2.13-7

The Freedom of Government Information Law applies to government agencies. Although it is not explicitly stipulated that state-owned enterprises (SOEs) must apply the Law, SOEs under the Ministry of Economic Affairs (MOEA), the Ministry of Transportation and Communications (MOTC), and the Ministry of Finance (MOF) still proactively publish information on the internet—such as budgets, final accounts, and public works and procurement contracts—with reference to the Law. Among them, SOEs under the MOTC have established internal regulations for compliance. Furthermore, public companies in Taiwan also disclose information such as business operations, remuneration levels of persons in charge, and corporate governance status on designated reporting websites and in annual reports in accordance with relevant regulations of competent authorities.

66. Response to Question 2.13-8

(1) Article 2 of the Freedom of Government Information Law provides: "Government information shall be made available to the public in accordance with the Law, except which regulated in other laws, the provisions of that law shall prevail." As the Freedom of Government Information Law is general legislation in nature, where other laws contain special provisions concerning information disclosure, such provisions shall take precedence.

(2) Given the large number of laws administered by government agencies, no comprehensive statistics are currently available regarding all laws that take precedence over the Freedom of Government Information Law. Common examples of laws that take precedence include the Archives Act, the Political Archives Act, the Code of Civil Procedure, the Code of Criminal Procedure, and the Classified National Security Information Protection Act. Whether it is necessary for a particular law to contain confidentiality provisions or exceptions to information disclosure should be determined according to its legislative purpose and the matters it regulates.

67. Response to Question 2.13-9

The design of freedom of information systems varies among countries. Taiwan's current system already includes administrative appeal and administrative litigation mechanisms, with the courts conducting final judicial review, which are sufficient to protect the public's right to request information. Judicial practice regarding the interpretation and application of the Freedom of Government Information Law has also developed steadily, and no operational difficulties have arisen. If an independent oversight body with advisory powers only were established, its functions might overlap considerably with the existing remedy system, and members of the public might still choose to seek judicial remedies directly.

Taking into account the operation of the current system and the allocation of administrative resources, there is currently no policy plan to establish an independent oversight body.

68. Response to Question 2.13-10

Monitoring and performance evaluation of freedom of information systems are indeed among the important functions of oversight bodies or officers established in some countries. However, under Taiwan's current system, where disputes concerning government information disclosure arise, applicants may seek relief through administrative appeal and administrative litigation procedures, and judicial authorities accumulate practical precedents through case-by-case review to ensure the proper application of the Freedom of Government Information Law.

Taking into account the operation of the current system and the allocation of administrative resources, there is currently no policy plan to establish an independent oversight body.

69. Response to Question 2.13-11

According to statistics, from 2022 to May 2026, a total of 15 cases concerning requests by members of the public for government information disclosure that were rejected by competent authorities were appealed to the Supreme Administrative Court. Broken down by year, there were 4 cases in 2022, 4 cases in 2023, 3 cases in 2024, 2 cases in 2025, and 2 cases from January to May 2026. Among these cases, the members of the public (appellants) prevailed in 6 cases.

70. Response to Question 2.13-12

(1) Pursuant to Article 7, Paragraph 1, Subparagraph 6 of the Freedom of Government Information Act, government budget and final account information shall be proactively disclosed. Accordingly, government agencies currently disclose relevant information on their official websites and through the Government Open Data Platform (https://data.gov.tw/en). In addition, the National Audit Office (NAO), in accordance with the Audit Act, conducts audits of government finances

and proactively publishes the "Audit Report on the Central Government's General Final Accounts" annually. The report covers major national expenditures and public works projects, thereby facilitating public oversight and supervision by the Legislative Yuan and further enhancing government fiscal transparency and accountability.

(2) The PCC has established an information disclosure mechanism for major government expenditures through relevant information systems to enhance procurement transparency. This includes tender disclosure and search services provided via the Public Construction Intelligence Cloud (PCIC), which enable the public and suppliers to access information such as contract amounts and evaluation results of construction projects, as well as project implementation and contract management status. Additionally, the Government e-Procurement System provides a dedicated webpage for inquiries on large procurement contracts under Article 7 of the Political Donations Act, alongside a mechanism for reviewing procurement effectiveness, thereby facilitating access to information on the benefits and outcomes of such cases while further strengthening government transparency

71. Response to Question 2.13-13

(1) Department of Prosecutorial Affairs, MOJ: Civil society organizations and investigative journalists may apply for government information in accordance with the law if they meet the requirements set forth in Article 9, Paragraph 1 of the Freedom of Government Information Act when obtaining information, participating in oversight activities, or reporting corruption However, under Article 245 of the Code of Criminal Procedure, which establishes the principle of confidentiality of investigations, the procedures and contents of ongoing investigations are, in principle, not public and may be disclosed only when an exception applies. Such restrictions apply to prosecutors and other personnel who perform investigative duties in accordance with the law. They are not directed at civil society or the media. Rather, they are based on the principle of the presumption of innocence, and are intended to ensure the smooth conduct of investigations and the discovery of truth, while also protecting the reputation, privacy, and safety of defendants, criminal suspects, victims, and other interested parties.

(2) Pursuant to Article 83, Paragraph 1 of the Court Organization Act, courts at all levels shall, in principle, make their judgments publicly available. The legislative

purpose of this provision is to safeguard the public's right to know and to enhance judicial transparency through the publication of court judgments. This enables the general public, academia, civil society organizations, and news media to understand the contents of judicial decisions and, in turn, to oversee the fairness and appropriateness of judicial adjudication. Exceptions restricting the disclosure of all or part of a judgment exist only where specific laws—such as the Protection of Children and Youths Welfare and Rights Act, Juvenile Delinquency Act, Sexual Assault Crime Prevention Act, Classified National Security Information Protection Act, and the Intellectual Property and Commercial Court Organization Act—provide otherwise for the protection of children and juveniles, victims' privacy, national security, trade secrets, or other significant public interests. With respect to civil society organizations or investigative media obtaining information from publicly available court judgments, the aforementioned provisions impose no related restrictions.

(3) Taiwan's "Public Interest Whistleblower Protection Act" came into force on July 22, 2025, and includes media outlets and public welfare organizations in the "second-tier" reporting mechanism for receiving disclosures. This legislation demonstrates the state's recognition of the strength of civil society, making media outlets and public welfare organizations not merely reporters but also legally recognized participants in the whistleblowing process. Their access to information is not subject to unreasonable restrictions, and their rights to participate in overseeing or reporting corruption-related matters are further enhanced.

2.14		
Vol./Art./Para. 冊別/條文/點次		Questions / Comments 問題/意見
原文	Vol. 2 /Art. 12(2) /Para.271~273； Vol. 1 /Rec.10 / Para. 59~61	〔Implement a central register of beneficial ownership of those who have substantial control over private agencies〕 1. What is the status and timeline for a central beneficial ownership register, scope of entities covered, verification processes, and ability to cross-reference with procurement or political finance data? 2. Explain how ultimate beneficial owners are defined and verified, safeguards against nominee structures,

		accessibility of data across authorities, and examples of enforcement outcomes. 3. Have you not considered that, in order to ensure transparency and prevent corruption in the private sector, as required by Section 12(c), it is necessary to know—beyond the formalities of shareholder ownership percentages—who is involved in the formation and management of private companies (ultimate beneficiaries)?
參考翻譯	第 2 冊/第 12 條第 2 項/第 271~273 點； 第 1 冊/第 10 項結論性意見/第 59~61 點	〔實施實質受益人的集中登記制，以利充分辨識對私部門擁有實質控制權之人〕 1. 實質受益人集中登記制之現況與時間軸、所涵蓋私部門範圍、確認程序，以及交叉比對政府採購或政治獻金之能力與時間軸為何？ 2. 請說明如何定義與確認最終實質受益人、針對人頭結構之防護機制、跨機關資料可取得性，以及執行成果之案例。 3. 是否曾考慮過，為了確保《聯合國反貪腐公約》第 12 條 c 款所要求的透明度及預防私部門貪腐,有必要在形式上的股權比例之外，去瞭解參與民間企業設立與管理的實際人員（實質受益人）是誰？

● **回應：**

72. 第 2.14-1 題回應內容

(1) 臺灣目前是採多源資料、風險基礎及分階段精進方式識實質受益人資訊，並非以單一集中登記平台作為唯一資訊來源辨識實質受益人。現行資訊來源包括《公司法》第 22 條之 1 之公司申報資料，以及金融機構、指定非金融事業或人員依洗錢防制規範辦理客戶審查時所取得之法人客戶所有權、控制權結構及實質受益人資料。其中《公司法》第 22 條之 1 建立之公司資料申報制度雖與 FATF 所定義之「最終具有控制力之自然人（Ultimate Beneficial Owner）」仍有落差，但對於掌握公司股權及控制結構已具備部分功能。

(2) 《公司法》第 22-1 條自 2018 年起已建立公司負責人及主要股東資訊申報制度，要求持股超過百分之 10 之股東，以電子申報至「公司負責人及主要股東資訊申報平臺（CTP）」。該法適用於依《公司法》設立之公司，相關申報

及管理程序由經濟部依《公司法第二十二條之一資料申報及管理辦法》辦理及定期查核。經濟部商業發展署自 2017 年至 2025 年每年約查核 500 家公司；2026 年加強辦理查核作業，截至 6 月底已裁罰 189 家公司。

(3) 為持續接軌國際標準，法務部已研議修正《洗錢防制法》，依 2026 年 2 月 3 日修法研商會議決議，規劃於第 4 條之 1 明定「實質受益人」之法律定義，並於第 8 條第 4 項授權訂定辨識實質受益人之方式，作為各中央目的事業主管機關後續修訂相關子法及完善實質受益人制度之依據，屆時工程會亦將同步研議於政府採購制度納入實質受益人揭露之相關配套措施。至政治獻金部分，如經權責機關辨識實質受益人為擬參選人時，監察院將配合提供政治獻金申報資料供交叉比對。

73. 第 2.14-2 題回應內容

(1) 法務部針對實質受益人之定義，提出《洗錢防制法》修正草案第 4-1 條，明訂為：一、對客戶具最終所有權或控制權之自然人。二、由他人代理交易之自然人本人。三、對法人或法律協議具最終有效控制權之自然人。

(2) 《洗錢防制法》第 8 條之相關授權子法訂有審查實質受益人機制及與金融情報中心進行情資交換之明文規定。在確認程序上，通常會從直接或間接持股、表決權、董事或高階管理階層任免權、契約安排、資金來源及實際營運控制等面向綜合判斷，而非僅看形式登記名義。以金融機構為例：

(a) 依《金融機構防制洗錢辦法》第 2 條第 8 款規定，實質受益人係指對客戶具最終所有權或控制權之自然人，或由他人代理交易之自然人本人，包括對法人或法律協議具最終有效控制權之自然人。另依同法第 3 條第 7 款規定，金融機構辨識實質受益人分 3 步驟，首先應先辨識是否有直接、間接持有法人客戶股份或資本超過百分之二十五者，如無，則應辨識有無透過其他方式對客戶行使控制權之自然人，如均未發現，則應辨識高階管理人員之身分。

(b) 金融機構辨識實質受益人時，須透過可靠來源之資料或資訊，並考量直接、間接持有股份或資本之自然人，以辨識股權結構複雜之法人。另銀行公會亦訂定「銀行辨識實質受益人實務參考做法」供銀行參考。

(c) 就驗證資料部分，金融機構可至經濟部委託臺灣集保結算所建置之「公司負責人及主要股東資訊申報平臺（CTP）」，以查詢公司負責人(董事、監察人及經理人)及主要股東(持有超過 10%股份或出資額股東)。

(3) 在成果案例上，調查局於偵辦案件時會透過資料整合分析建立關聯網絡，針對案關對象之交易對象、交易金額、交易頻率、登入 IP 位址、親屬關係、通

訊資料、股權結構等大量資料，進行交叉比對、關聯分析及異常樣態識別，發掘實際控制關係及資金支配者，辨識可能最終受益人。另該局為打擊犯罪集團濫用人頭公司從事吸金、詐欺、洗錢等不法犯罪，於 2026 年 1 月間發動「金融掃黑專案」同步偵辦，執行 259 案，搜索 200 處、約談 882 人，查獲不法公司 887 家、不法公司帳戶 1,415 個，犯罪金額 379 億 9,770 萬 3,825 元，查扣不法所得達 6 億 7,751 萬 5,330 元，破獲跨國詐欺、博奕集團在臺以人頭公司洗錢、虛設行號向金融機構詐貸、金主結合記帳業者虛設人頭公司洗錢、以空殼公司印股票換鈔票詐欺投資民眾、虛設行號吸金詐欺、虛設行號掏空公司資產等集團性犯罪。

74. 第 2.14-3 題回應內容

(1) 我國洗錢防制體系除可透過《公司法》第 22-1 條作為掌握公司管理及主要所有權結構之基礎外，可進一步由金融機構及指定非金融事業或人員，依客戶風險及所有權、控制權結構辨識最終自然人實質受益人，並非僅以形式上之股權比例認定。

(2) 臺灣已注意到 UNCAC 第 12 條第 2 項第 c 款要求促進私部門透明度之意旨，也同意在防制私部門貪腐、洗錢、利益衝突及不法利益輸送時，透過掌握股權比例並不足夠。對於參與民間企業設立、管理或實際控制之人，確有必要在符合法律授權、比例原則及個人資料保護之前提下，建立更完整之辨識與驗證機制。未來修法及制度精進方向，將持續參考 FATF、UNCAC 及國際相互評鑑經驗，強化對最終受益人、實際控制人、人頭安排及複雜法人結構之辨識能力。

● **Response：**

72. Response to Question 2.14-1

(1) Taiwan currently identifies beneficial ownership information through a multi-source, risk-based, and phased enhancement approach, rather than relying solely on a single centralized registry platform as the exclusive source for identifying beneficial owners. Present information sources include corporate data reported under Article 22-1 of the Company Act, as well as data on the ownership structure, control structure, and beneficial ownership of legal persons obtained by financial institutions (FIs) and designated non-financial businesses and professions (DNFBPs) when conducting customer due diligence (CDD) in accordance with the AML framework. Although a gap still exists between the corporate data reporting system established under Article 22-1 of the Company Act and the definition of an

"ultimate beneficial owner" as defined by the FATF, the system nonetheless serves a partial function in identifying corporate shareholding and control structures.

(2) Article 22-1 of the Company Act has established a system for reporting information on company executives and major shareholders since 2018, requiring shareholders holding more than 10% of shares to report information by electronic means to the "Company Transparency Platform (CTP)." This law applies to companies incorporated under the Company Act. The relevant reporting and management procedures are administered and periodically audited by the Ministry of Economic Affairs (MOEA) in accordance with the Regulations Governing Data Reporting and Management Under Article 22-1 of the Company Act. From 2017 to 2025, the Administration of Commerce (AOC) of the MOEA verified roughly 500 companies annually. In 2026, the AOC has strengthened its verification operations and, as of the end of June, fined 189 companies.

(3) To further align with international standards, according to the conclusions of the meeting convened by the MOJ on February 3, 2026, which discuss amendments to the Money Laundering Control Act, the definition of beneficial owner will be enacted in Article 4-1 of the Act. In addition, the scope of authorization under Article 8, Paragraph 4 will be expanded to include wording concerning the methods for identifying beneficial owners, to facilitate subsequent amendments to relevant subsidiary regulations by the respective central competent authorities in charge of the relevant industries. The PCC will also study corresponding measures to incorporate beneficial ownership disclosure requirements into the government procurement system. With respect to political donations, if the competent authority identifies a beneficial owner as a prospective candidate, the Control Yuan will cooperate by providing political donation declaration data for cross-checking.

73. Response to Question 2.14-2

(1) The definition of "beneficial owner" has been expressly set out in the draft amendment to Article 4-1 of the MLCA proposed by the MOJ, namely: (1) the natural person who ultimately owns or controls the customer; (2) the natural person on whose behalf a transaction is being conducted; and (3) the natural person who exercises ultimate effective control over a legal person or legal arrangement.

(2) Subsidiary regulations authorized under Article 8 of the Money Laundering Control Act, expressly provide mechanisms for identifying beneficial owners and for exchanging information with the Financial Intelligence Unit. In terms of

verification procedures, the assessment usually takes into account direct or indirect shareholding, voting rights, the power to appoint directors or senior management, contractual arrangements, source of funds, and actual operational control. It does not rely solely on formal registration. Taking financial institutions as an example:

(a) Pursuant to Subparagraph 8, Article 2 of the "Regulations Governing Anti-Money Laundering of Financial Institutions," a beneficial owner shall mean the natural person who ultimately owns or controls a customer, or the natural person on whose behalf a transaction is being conducted, including those who exercise ultimate effective control over a legal person or legal arrangement. Furthermore, according to Subparagraph 7, Article 3 of the same Regulations, financial institutions identify beneficial owners through a three-step process: first, identify whether any natural person directly or indirectly holds more than 25% of the legal person customer's shares or capital; if none is found, identify whether there is any natural person exercising control over the customer through other means; if neither is identified, the identity of the senior management official shall be identified.

(b) When identifying beneficial owners, financial institutions are required to utilize data or information from reliable sources and consider natural persons who directly or indirectly hold shares or capital, thereby identifying legal persons with complex shareholding structures. In addition, the Bankers Association has established the "Suggested Best Practices for Banks to Identify Beneficial Owners" for banks' reference.

(c) Regarding data verification, financial institutions may access the "Company Transparency Platform," established by the Taiwan Depository & Clearing Corporation (TDCC) under the commission of the Ministry of Economic Affairs, to obtain information on company responsible persons (directors, supervisors, and managerial officers) and major shareholders (shareholders holding more than 10% of shares or capital contribution).

(3) Through data integration and analysis, the Ministry of Justice Investigation Bureau establishes correlation networks to conduct cross-referencing, correlation analysis, and abnormal pattern identification on massive amounts of data—including transaction counterparts, transaction amounts, transaction frequencies, login IP addresses, kinship relationships, telecommunication data, and shareholding structures of the targets involved—to discover actual control relationships and fund

controllers, thereby identifying potential ultimate beneficial owners. In addition, to combat criminal syndicates' abuse of dummy companies to engage in illegal crimes such as illegal fundraising, fraud, and money laundering, this Bureau launched the "Financial Anti-Organized Crime Special Project" for synchronized investigation in January 2026. A total of 259 cases were executed, 200 locations searched, 882 individuals questioned, 887 illegal companies detected, and 1,415 illegal company accounts found. The amount involved in these crimes reached NT37,997,703,825, and seized illegal proceeds reached NT677,515,330. It cracked down on syndicated crimes such as transnational fraud and gambling syndicates using dummy companies to launder money in Taiwan, establishing shell companies to fraudulently obtain loans from financial institutions, financial backers combining with bookkeepers to establish dummy companies for money laundering, using shell companies to print stocks in exchange for cash to defraud retail investors, establishing shell companies for illegal fundraising and fraud, and establishing shell companies to hollow out corporate assets.

74. Response to Question 2.14-3

(1) In Taiwan’s anti-money laundering regime, in addition to using Article 22-1 of the Company Act as a basis for understanding a company’s management and major ownership structure, financial institutions and designated non-financial businesses and professions (DNFBPs) are further required to identify the ultimate natural person beneficial owners based on customer risk, ownership structure, and control structure, rather than relying solely on formal shareholding percentages.

(2) Taiwan notes that the purpose of Article 12, paragraph 2(c), of UNCAC, which calls for promoting transparency among private entities. Taiwan also agrees that, in preventing private-sector corruption, money laundering, conflicts of interest, and illicit benefit transfers, formal shareholding information alone is not sufficient. With respect to persons involved in the establishment, management, or actual control of private enterprises, it is necessary to establish a more comprehensive identification and verification mechanism, subject to proper legal authorization, the principle of proportionality, and personal data protection. In future legislative and institutional improvements, Taiwan will continue to refer to FATF standards, UNCAC requirements, and international mutual evaluation experience, with a view to strengthening the identification of ultimate beneficial owners, persons exercising actual control, nominee arrangements, and complex corporate structures.

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<tr><th colspan="3">2.15</th></tr>
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問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 2/Art. 12(2) /Para.268~270；
Vol. 1 / Rec.11 / Para.62</td><td>〔Promote anticorruption efforts in the private sector〕
1. Provide examples of public–private partnerships yielding measurable anti-corruption outcomes, incentives for compliance programs, monitoring frameworks, and sectoral engagement strategies.
2. Great to see listed companies on the Taiwan Stock Exchange and GreTai Securities Market are mandated to adopt Ethical Corporate Management Best Practice Principle.Have you considered the possibility of requiring private-sector large companies to appoint a compliance officer and regularly report to the MJIB on how they are complying with the standards set forth in the Handbooks and Guidelines on corporate ethics?</td></tr>
<tr><td>參考翻譯</td><td>第 2 冊/第 12 條第 2 項/第 268~270 點；
第 1 冊/第 11 項結論性意見/第 62 點</td><td>〔推動私部門反貪〕
1. 請提供公私協力所產生可具體衡量的反貪腐成效、法令遵循計畫的誘因、監督框架與各產業參與策略之相關案例。
2. 樂見國內上市上櫃公司被要求採用誠信經營守則。是否曾考慮過，要求私部門大型企業設立法令遵循主管，並定期向法務部調查局（MJIB）報告其如何遵守企業誠信手冊及指引所定標準？</td></tr>
</table>

● **回應：**

75. 第 2.15-1 題回應內容

(1) 我國在廉政治理與法令遵循上，近年來積極透過跨部門合作，結合政府機關、企業及民間業者，建立透明、誠信且具韌性的治理機制。以下列舉廉政署、內政部國土管理署、農業部動植物防疫檢疫署及環境部等機關說明臺灣透過公私協力推動反貪腐作為之成果。

(2) 廉政署以公私協力及跨域整合方式，在法令遵循誘因及產業參與策略方面，督同各政風機構結合相關公部門行政機關，依產業特性辦理企業誠信、法令

遵循、圖利與便民區辨、綠能透明、金融誠信、醫藥倫理、交通及工程採購等主題交流；並透過標竿案例分享、法遵教育、企業誠信倡議及專題研討座談等方式，提升私部門自主建立誠信治理與內控機制之意願，案例如下。

(a) 專業倫理宣導：依 UNCAC 精神，制定「『專業倫理 誠信領航』專案執行計畫」，以專業領域為主軸，結合私部門，如：公協會、企業及學校等，推廣執業倫理與法令遵循，深化各行業人員及學生之法遵意識。2026 年相關成效例如：南投縣政府聚焦長期照顧專業人員倫理議題、內政部消防署針對消防專業倫理進行探討、臺北市政府以警察倫理為主軸深入討論清廉警政、執法分際與警政資安等議題。

(b) 綠能透明宣導：制定「綠能透明措施暨專案宣導計畫」，透過綠能相關案例解析，釐清便民與圖利界線，提供公務員執行職務依循，使企業瞭解綠能相關規範，減少爭議，提升公眾對綠能產業發展之瞭解與信任。2026 年相關成效例如：「反貪倡廉第一線 綠能透明最關鍵」，廉政署分別於臺南、彰化等地辦理綠能產業交流，與產業界、公協會及地方意見領袖進行跨域交流及實務對話。

(c) 企業誠信：持續推動與私部門之多元交流，針對簡政便民、法令遵循等相關廉政議題，偕同中央主管機關及地方政府，透過平臺機制，以主題式對話方式，與企業界廣泛交流並研析實務疑義問題。2025 年及 2026 年相關成效例如：「中華民國開放性製藥研究協會（IRPMA）」首次自主響應政府廉能政策，舉辦「2025 誠信論壇」，共同展現公私協力推動廉潔治理之決心。

(3) 為鼓勵營造業者提升工程品質、健全財務及落實法令遵循，內政部依「優良營造業複評及獎勵辦法」推動優良營造業評選，由政府機關結合學者專家、會計師及營造業公會共同辦理複評。業者通過複評後，可取得「優良營造業」資格，並於 3 年內享有承攬政府工程相關獎勵，藉此提升業者商譽及市場競爭力。此外，「優良營造業複評及獎勵辦法」相關作業包含資格審查、書面審查、實地查核、委員利益迴避、結果公告及資格定期檢核等機制，業者如發生重大違規或提供不實資料，得撤銷或廢止資格。透過獎優汰劣的誘因及監督，引導營造業者持續提升施工品質與法令遵循能力，以及促進誠信治理作為。

(4) 農業部動植物防疫檢疫署持續與各縣市獸醫師公會、屠宰業者等私部門跨域協力合作，建構嚴密防疫檢疫網絡。為強化合作成效，定期透過聯繫會議或舉辦研討會、論壇方式，共同參與政策討論。例如：舉辦獸醫倫理論壇，明

確檢疫、屠宰過程必須堅守的倫理分際，大幅降低違規裁罰可能面臨的人情壓力、裁量濫用；並以參與論壇得累積獸醫師「繼續教育學分」為激勵方式，及公開違規案例，確保守規者塑造優良聲譽為誘因，鼓勵踴躍參與論壇，深化法遵與廉潔意識。

(5) 環境部每年辦理「國家企業環保獎」，並於評選指標納入「推動企業誠信相關計畫或措施」，引導企業將誠信經營與反貪腐法遵轉化為爭取永續形象之條件。近 5 年累計吸引逾 589 家次國內指標性企業參選，促使受評企業自主建立內部誠信檢舉與法遵制度；其中獲獎企業（如台灣積體電路製造股份有限公司、日月光半導體製造股份有限公司）更進一步將廉潔條款納入供應鏈合約，或建置智慧化環保申報防弊系統。此獎項機制成功催化私部門自主深化誠信文化，為公私協力落實反貪腐法遵之具體成效。

(6) 臺北市政府於 2024 年 4 月 19 日函頒修正採購招標文件「企業社會責任評選項目表」，將「誠信治理」子項修正為「加分項目」之「必選項目」，並同步修正給分標準，藉以鼓勵企業建立完善之誠信經營管理制度。同時，透過辦理「企業誠信工作坊」方式，邀集與政府往來企業參與推動誠信治理，協助企業訂定及落實誠信守則、供應商管理、資訊揭露、多元反映管道及政府採購法令遵循等制度。為提高企業參與意願，完成工作坊課程並通過評測者可獲頒完訓證書，此證書可作為前述「企業社會責任－誠信治理」評選加分之依據（最高 3 分），並可認列上市櫃公司董事進修時數。此一公私協力合作機制，除了有助提升企業商譽及競爭力，亦可強化企業高階管理者誠信治理之實務能力。

76. 第 2.15-2 回應內容

(1) 臺灣證券交易所股份有限公司及財團法人中華民國證券櫃檯買賣中心已訂定「上市上櫃公司誠信經營守則」，建立三層控管機制：第一層，公司應設置隸屬於董事會之專責單位，負責誠信經營政策之監督執行，並定期（至少一年一次）向董事會報告。第二層，公司內部稽核單位應評估不誠信行為風險，擬訂稽核計畫，進行查核並作成稽核報告提報董事會。第三層，公司應訂定檢舉制度，指派檢舉受理專責人員或單位，如經調查發現重大違規情事或公司有受重大損害之虞時，應立即作成報告，以書面通知獨立董事或審計委員會。

(2) 有關金管會、臺灣證券交易所股份有限公司、財團法人中華民國證券櫃檯買賣中心針對私部門大型企業（如上市櫃公司）訂有法令遵循主管或誠信手冊之相關規範，調查局並無法律依據要求企業配合辦理。雖然調查局無強制性

行政監督權，惟為強化企業誠信及凝聚私部門反貪腐共識，調查局仍持續積極辦理企業肅貪經驗交流，提供實際偵辦案件經驗及多元舉報管道，同時透過與企業建立企業肅貪聯繫窗口，保持良好互動關係，促使企業在面對內部誠信危機或內部舞弊時，願意主動向調查局告發及實務探討。

● **Response：**

75. Response to Question 2.15-1

(1) In recent years, Taiwan has actively used cross-departmental collaboration to bring together government agencies, enterprises, and private-sector operators and establish transparent, integrity-based, and resilient governance mechanisms for integrity governance and legal compliance. The following examples from the AAC, the National Land Management Agency, Ministry of the Interior, the Animal and Plant Health Inspection Agency, Ministry of Agriculture, and the Ministry of Environment illustrate the results of Taiwan’s public-private cooperation in advancing anti-corruption measures.

(2) In developing incentives for legal compliance and strategies for industry participation, the AAC uses public-private cooperation and cross-sector integration to direct and supervise Government Employee Ethics Units in collaborating with relevant public-sector administrative agencies. Based on the characteristics of each industry, they conduct exchanges on topics including enterprise integrity, legal compliance, distinguishing the abuse of power for private profit and bringing convenience to people, green-energy transparency, financial integrity, medical and pharmaceutical ethics, transportation, and construction procurement. Furthermore, by sharing benchmark cases and providing legal compliance education, enterprise integrity initiatives, and thematic seminars and discussions, the AAC increases the willingness of the private sector to independently establish integrity governance and internal control mechanisms. Examples are as follows:

(a) Professional ethics advocacy: In accordance with the spirit of the UNCAC, the “Professional Ethics and Integrity Leadership” Project Implementation Plan was formulated. Focusing on professional fields, the plan brings together private-sector entities such as trade and professional associations, enterprises, and schools to promote professional ethics and legal compliance and deepen legal compliance awareness among industry personnel and students. Examples of related achievements in 2026 include the Nantou County Government’s focus on ethical issues concerning long-term care professionals; the National

Fire Agency, Ministry of the Interior's examination of professional ethics in firefighting; and the Taipei City Government's in-depth discussions centered on police ethics, addressing integrity in policing, the boundaries of law enforcement, and police cybersecurity.

(b) Green energy transparency advocacy: The "Green Energy Transparency Measures and Project Promotion Plan" was formulated to clarify the boundary between the abuse of power for private profit and bringing convenience to people through the analysis of green energy-related cases. It provides guidance for civil servants in performing their duties, helps enterprises understand green energy-related regulations, reduces disputes, and enhances public understanding of and trust in the development of the green energy industry. Examples of related achievements in 2026 include: Under the theme "Anti-Corruption and Integrity Promotion on the Front Line: Green Energy Transparency Is Key," the AAC organized green energy industry exchanges in Tainan, Changhua, and other locations and conducted cross-sectoral exchanges and practical dialogues with industry representatives, trade and professional associations, and local opinion leaders.

(c) Enterprise integrity: The AAC continues to promote diverse exchanges with the private sector. In collaboration with central competent authorities and local governments, it uses platform mechanisms and theme-based dialogues to engage extensively with the business community and analyze questions arising in practice concerning integrity-related issues such as administrative streamlining, public convenience, and legal compliance. Examples of related achievements in 2025 and 2026 include: For the first time, the "International Research-Based Pharmaceutical Manufacturers Association (IRPMA)" voluntarily responded to the government's integrity policy by holding the "2025 Integrity Forum," jointly demonstrating the determination of the public and private sectors to advance integrity governance through public-private cooperation.

(3) To encourage construction contractors to improve construction quality, maintain sound financial management, and ensure compliance with applicable laws and regulations, the Ministry of the Interior has implemented the Regulations Governing the Re-evaluation and Incentives for Outstanding Construction Contractors. Under this mechanism, government agencies, together with academic

experts, certified public accountants, and representatives of construction industry associations, jointly conduct the re-evaluation process. Contractors that successfully pass the re-evaluation are granted the status of Outstanding Construction Contractor and are eligible to receive incentives related to government procurement projects for a period of three years, thereby enhancing their business reputation and market competitiveness. The re-evaluation mechanism established under the Regulations includes eligibility screening, document review, on-site inspections, conflict-of-interest recusal requirements for review committee members, public announcement of results, and periodic qualification verification. Contractors that commit major violations or submit false information may have their qualification revoked or rescinded. Through a combination of incentives for high-performing contractors and regulatory oversight, the program encourages continuous improvement in construction quality, legal compliance, and corporate integrity within the construction industry.

(4) The Animal and Plant Health Inspection Agency (APHIA) continues to collaborate across sectors with local veterinary associations, slaughterhouse operators, and other private stakeholders to build a robust prevention and quarantine network. To strengthen the effectiveness of cooperation, regular liaison meetings, seminars, and forums are held to jointly engage in policy discussions. For example, a Veterinary Ethics Forum was organized to clearly define the ethical boundaries that must be upheld during inspection and slaughter processes, significantly reducing the potential pressure from personal connections and abuse of discretion in penalizing violations. As an incentive, participation in such forums also allows veterinarians to accumulate "continuing education credits", while the disclosure of violation cases ensures that compliant practitioners build a positive reputation, all of which encourage active participation and deepen awareness of integrity and legal compliance.

(5) The Ministry of Environment organizes the "National Enterprise Environmental Protection Awards" annually and incorporates "promoting corporate integrity programs or measures" into its evaluation indicators, guiding enterprises to transform ethical management and anti-corruption compliance into advantages for building a sustainable image. Over the past five years, the Awards have attracted more than 589 entries from leading domestic enterprises, prompting participating companies to voluntarily establish internal integrity whistleblowing and legal

compliance systems. Among them, award-winning enterprises (such as Taiwan Semiconductor Manufacturing Co., Ltd. (TSMC) and Advanced Semiconductor Engineering, Inc. (ASE Group) have further incorporated integrity clauses into supply chain contracts or established intelligent environmental reporting and fraud-prevention systems. This award mechanism has successfully catalyzed the private sector to voluntarily deepen a culture of integrity, serving as a concrete outcome of public-private partnerships in implementing anti-corruption compliance.

(6) On April 19, 2024, the Taipei City Government promulgated amendments to the "Corporate Social Responsibility (CSR) Evaluation Item Table" in its public procurement bidding documents. Under these amendments, the sub-item "Integrity Governance" was revised from a general bonus item into a mandatory bonus item, accompanied by corresponding updates to the scoring standards, thereby encouraging enterprises to establish robust ethical management systems. Furthermore, through the "Corporate Integrity Workshops," the City Government actively engages partner enterprises to promote integrity governance, assisting them in formulating and implementing codes of integrity, supplier management, information disclosure, diversified reporting channels, and compliance with government procurement laws. To incentivize corporate participation, participants who complete the workshop and pass the assessment will be awarded a certificate of completion. This certificate serves as documentary evidence to claim bonus points (up to 3 points) under the aforementioned "CSR – Integrity Governance" evaluation criteria, and may also be counted toward the required continuing education hours for directors of TWSE/TPEx-listed companies. This public-private partnership (PPP) mechanism not only enhances corporate reputation and competitiveness but also strengthens the practical capacity of senior executives in implementing integrity governance.

76. Response to Question 2.15-2

(1) The Taiwan Stock Exchange Corporation (TWSE) and the Taipei Exchange (TPEx) have established the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies," implementing a three-tier control mechanism:

TWSE/TPEx listed companies shall establish a dedicated unit positioned under the Board of Directors, responsible for supervising and executing ethical management policies, and reporting to the Board regularly (at least once a year).

The internal audit unit shall assess the risk of unethical conduct, devise audit plans, conduct reviews, and prepare audit reports to be submitted to the Board of Directors.

TWSE/TPEx listed companies shall establish a whistleblowing system and appoint a specific person or unit to handle the system. When material misconduct or likelihood of material impairment to the TWSE/TPEx listed company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the independent directors or audit committee in written form.

(2) Regarding the regulations stipulated by the Financial Supervisory Commission, the TWSE, and the TPEx for large private enterprises (such as TWSE/TPEx-listed companies) concerning compliance officers or Enterprise Integrity Handbook, the Ministry of Justice Investigation Bureau (MJIB) has no legal basis to require enterprises to comply. Although the MJIB lacks compulsory administrative supervisory power, to strengthen corporate integrity and build a consensus on anti-corruption in the private sector, the MJIB continues to actively conduct enterprise anti-corruption experience exchanges. It provides practical investigation experiences, offers diverse reporting channels, and establishes corporate anti-corruption liaison windows with enterprises. By maintaining positive interactions, the MJIB encourages enterprises to proactively report and engage in practical discussions with the MJIB when facing internal integrity crises or internal fraud.

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<tr><td>原文</td><td>Vol. 2 /Art. 14；
Vol. 1 / Rec.12 / Para. 64
Vol. 1 / BP 3 J / Para. 34</td><td>〔Strengthen cooperation among anti-money laundering agencies〕
1. Taiwan appears to have made significant institutional progress, including the AML/CFT/CPF Information Exchange Platform, the strengthened FIU legal basis under the 2024 Money Laundering Control Act amendments, and increased FIU disseminations: 2,855 in 2022, 5,514 in 2023, 7,769 in 2024 and 7,820 in 2025. The key effectiveness question remains whether corruption-related financial</td></tr>
</table>

		intelligence is consistently reaching the AAC, MJIB, prosecutors and other competent authorities, and whether it is producing investigations, prosecutions, restraint, confiscation or recovery outcomes. Could Taiwan provide a breakdown of corruption-related STRs, FIU disseminations, agency recipients, follow-up action and results for 2022–2026? 2. To whom has the MJIB sent the 179 corruption reports? 3. Isn't it a bit low that only 8 joint money laundering cases were filed by the AAC and the AMLD between 2022 and 2025?
參考翻譯	第2冊/第14條; 第1冊/第12項結論性意見/第64點; 第1冊/第3項最佳實務第J項/第34點	〔強化洗錢防制機關間合作〕 1. 臺灣似乎已取得了顯著的制度性發展，包含「防制洗錢打擊資恐及資武擴資訊交流平臺」、2024《洗錢防制法》修正案強化了國家金融情報中心（FIU）之法律基礎，以及國家金融情報中心（FIU）分送件數之增長；2022年為2,855件、2023年5,514件、2024年7,769件與2025年7,820件。有關成效的關鍵問題，仍在於貪腐相關的金融情資是否持續穩定地傳遞至法務部廉政署、法務部調查局、檢察官與其他主管機關，並促成調查、起訴、扣押、沒收或資產追回等成果。請問臺灣能否提供2022年至2026年間，與貪腐相關之可疑交易報告、國家金融情報中心（FIU）之情資分送件數、接收機關，及後續行動與成果等資料？ 2. 法務部調查局將179份貪瀆案件相關情資分送予哪些單位？ 3. 2022年至2025年間，法務部廉政署與法務部調查局洗錢防制處只提交了8件涉及洗錢之《貪污治罪條例》犯罪案件，這樣的數量是否偏低？

● **回應：**

77. 第 2.16-1 題回應內容

調查局自 2022 年至 2026 年 6 月 22 日（即資訊提供日）止，調查局洗錢防制處分送疑似貪瀆案件之可疑交易報告（Suspicious Transaction Report, STR）件數共計 197 件，分送機關涵蓋調查局（含廉政處等單位）、廉政署、各級檢察機關及外國金融情報中心（FIU）；截至 2026 年 7 月 15 日，該等 STR 分送後處理結果為檢察機關起訴 7 案、不起訴 1 案，執法機關移送檢察機關 35 案，2 案簽結，其餘尚由檢察機關或執法機關偵查中。

78. 第 2.16-2 題回應內容

自 2022 年至 2025 年止（原統計期間）調查局洗錢防制處分送之貪瀆案件 STR 件數計 178 件（註：原提報 179 件係誤植），分送機關同前述包含調查局（廉政處等單位）、廉政署、檢察機關及外國 FIU。

79. 第 2.16-3 題回應內容

為配合調查局向 APG 秘書處提交洗錢態樣國家報告，廉政署針對 2022 年至 2025 年間所偵辦並經移送或起訴之 11 案洗錢案件（其情資來源不以調查局分送者為限），擇選具指標性之合適案件，除其中 2 案分別經判決無罪及緩起訴外，共計提供去識別化案例 8 案，展現廉政署偵辦洗錢案件符合質量並重原則之高標準，未來將依據「法務部廉政署與法務部調查局肅貪業務聯繫作業要點」及「法務部廉政署及各機關政風機構與檢察、司法警察機關聯繫作業要點」規定，持續與調查局辦理業務聯繫會議，強化跨機關合作關係，以提升金融情資之運用效能。

● **Response：**

77. Response to Question 2.16-1

From 2022 to June 22, 2026 (the date of information provision), the AMLD disseminated a total of 197 Suspicious Transaction Reports (STRs) related to suspected corruption cases. The receiving agencies included the MJIB (including the Division of Anti-Corruption, etc.), Agency Against Corruption Ministry of Justice (AAC),Public Prosecutors Office and foreign Financial Intelligence Units (FIUs).

As of July 15, 2026, based on the outcomes of follow-up actions on those disseminated STRs, the prosecutorial authorities have filed indictments in 7 cases and issued 1 non-prosecution disposition. 35 cases have been referred by law enforcement agencies to the prosecutors' offices, 2 cases have been closed, and the remaining cases are under investigation by the prosecutorial authorities or law enforcement agencies.

78. Response to Question 2.16-2

From 2022 to 2025 (the original statistical period), the AMLD disseminated 178 STRs related to corruption and malfeasance cases (Note: the previously reported figure of 179 was a clerical error). The receiving agencies remain the same as aforementioned, namely the MJIB (including the Anti-corruption Division, etc.), the AAC, prosecutors' offices at all levels, and foreign FIUs.

79. Response to Question 2.16-3

To support the Ministry of Justice Investigation Bureau (MJIB) in submitting a national report on money laundering typologies to the APG Secretariat, the AAC selected suitable representative cases from 11 money laundering cases that it investigated between 2022 and 2025 and that were subsequently referred or prosecuted (the sources of intelligence were not limited to cases disseminated by the MJIB). After excluding 2 cases that resulted, respectively, in an acquittal and deferred prosecution, the AAC provided a total of 8 de-identified case examples. This demonstrates the AAC's high standards in investigating money laundering cases, with equal emphasis on quality and quantity. In the future, in accordance with the "Ministry of Justice Agency Against Corruption and Investigation Bureau Collaboration Guidelines" and the "Directions for Liaison among the Ministry of Justice Agency Against Corruption, Government Employee Ethics Units of Various Agencies, Prosecutorial Agencies, and Judicial Police Agencies," the AAC will continue to hold operational liaison meetings with the MJIB, strengthen inter-agency cooperation, and improve the effective use of financial intelligence.

第3部分、公約第三章(含結論性意見)之問題清單及政府回應

Part III. List of Issues on UNCAC Chapter 3 (including the Concluding Observations) and Reply

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<tr><td>原文</td><td>Vol. 3 /Art. 18 / Para. 26、33</td><td>The report confirms no explicit criminalization of trading in influence, relying instead on judicial interpretation. Please explain:
1. Why legislation has not yet been enacted.
2. Whether there are plans to introduce a standalone offence.</td></tr>
<tr><td>參考翻譯</td><td>第 3 冊/第 18 條/第 26、33 點</td><td>報告證實，目前尚未將「影響力交易」明確定為刑事犯罪，而是依賴司法解釋。請解釋：
1. 為何尚未頒布相關立法？
2. 是否有計畫設立一個獨立的罪名?</td></tr>
</table>

● **回應：**

80. 影響力交易罪因結合德國及美國立法例，立法技術複雜，行政院審查過程中與會代表對構成要件明確性及處罰範圍仍有不同意見，尚待凝聚共識。行政院已召開數次審查會議，廣納審檢辯學之意見，朝增訂獨立罪名方向擬具修正草案。

● **Response：**

80. The offense of trading in influence involves complex legislative drafting as it integrates legislative models from Germany and the United States. During the Executive Yuan's review process, participating representatives still held differing opinions regarding the clarity of the elements of the offense and the scope of punishment, indicating that a consensus has yet to be reached.

The Executive Yuan has held a number of review meetings, broadly incorporating the views of members of the judiciary, prosecution, defense bar, and academia. On this basis, it has prepared a draft amendment proposing the creation of a standalone offense.

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<tr><th colspan="2">Vol./Art./Para.
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問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 3 /Art. 20 / Para. 43~45；</td><td>Please clarify whether Taiwan has mechanisms addressing illicit enrichment or unexplained wealth, and how these are enforced in practice.</td></tr>
<tr><td>參考翻譯</td><td>第 3 冊/第 20 條/第 43~45 點</td><td>請說明臺灣是否有針對不法致富或財產來源不明之機制，以及這些機制在實務上是如何執行的。</td></tr>
</table>

● **回應：**

81. 我國對於不法致富或財產來源不明之機制，在刑事犯罪不法追訴方面，於《貪污治罪條例》中定有財產來源不明罪；在行政不法裁罰方面，於《公職人員財產申報法》中定有公職人員財產異常增加說明義務之機制，以查核財產異常增加是否具有合理來源。

82. 《貪污治罪條例》第 6-1 條、第 10 條關於財產來源不明及來源可疑財產推定犯罪所得。執法機關結合銀行帳戶、金流紀錄、不動產及車輛登記、稅務資料、公司登記資料、金融情報中心分析結果及相關偵查資料綜合判斷追查是否涉及賄賂、圖利、回扣、背信、洗錢或其他不法利益輸送情事。若偵查中足認特定財產來自犯罪所得，檢察官得聲請扣押，並於起訴或審判中請求法院宣告沒收或追徵其價額。現行沒收新制以「任何人不得保有犯罪所得」為核心，不限於犯罪行為人本人名下財產；如犯罪所得移轉至配偶、子女、公司、人頭帳戶或第三人名下，仍可在符合法定要件下聲請沒收。

83. 《公職人員財產申報法》第 12 條第 2 項規定，受理申報機關於比對公職人員前後年度財產申報資料後，如發現其財產增加總額超過本人、配偶及未成年子女全年薪資所得總額一倍以上，應通知其於一定期間內提出財產來源說明，未據實說明者將處以行政罰鍰。例如某縣政府工務主管，於 2023 年申報財產金額較 2022 年申報財產金額增加 1,500 萬元，已超過其本人及配偶 2023 年全年薪資所得總額 160 萬之 1 倍以上，經通知該工務主管提出說明，於期限屆滿無法提出合理說明，違反真實合理說明義務，而遭裁罰 112 萬元。

● **Response：**

81. Taiwan has mechanisms for addressing illicit enrichment or assets of unexplained origin. In terms of criminal prosecution, the “Anti-Corruption Act” establishes the offense of an unaccounted-for increase in property or income. Regarding administrative penalties for unlawful conduct, the “Act on Property-Declaration by Public Servants” establishes a mechanism requiring public servants to explain abnormal increases in their assets so that the authorities can verify whether such increases have a reasonable source.

82. Taiwan has established legal mechanisms under Article 6-1 and Article 10 of the Anti-Corruption Act concerning unexplained wealth and the presumption of suspicious assets as proceeds of crime. In terms of practical enforcement, law enforcement authorities would generally conduct comprehensive assessments by combining property declaration records, bank account information, fund-flow records, real estate and vehicle registration data, tax information, company registration data, analyses by the Financial Intelligence Unit (FIU), and other relevant investigative materials, in order to determine whether a case involves bribery, illegal gain, kickbacks, breach of trust, money laundering, or other illicit benefit transfers. If there is sufficient basis to believe that certain assets constitute proceeds of crime, the prosecutor may apply for seizure and further request the court to order confiscation or collection of the equivalent value. The current confiscation regime is based on the principle that " no person should be allowed to retain proceeds of crime." It is not limited to assets registered under the name of the offender. If the proceeds of crime have been transferred to a spouse, children, a company, nominee accounts, or a third party, confiscation may still be sought where the statutory requirements are met.

83. Article 12, Paragraph 2 of the “Act on Property-Declaration by Public Servants” stipulates that, after comparing a public servant’s property declarations for 2 consecutive years, if the agency accepting property declarations finds that the total increase in the public servant’s assets exceeds the total annual salary income of the public servant, their spouse, and minor children, it shall notify the public servant to explain the sources of the assets within a specified period. Those who fail to provide a truthful explanation will be subject to an administrative fine. For example, a public works supervisor at a county government declared an increase of NT$15,000,000 in assets in 2023 compared with the amount declared in 2022. This increase exceeded 1 time the combined total annual salary income of NT$1,600,000 earned by the

supervisor and the supervisor's spouse in 2023. After being notified to provide an explanation, the supervisor failed to provide a reasonable explanation by the deadline, thereby violating the obligation to provide a truthful and reasonable explanation, and was fined NT$1,120,000.

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<tr><th colspan="2">Vol./Art./Para.
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問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 3 /Art. 15、17；
Vol. 1 / Rec.13 /Para. 65</td><td>〔Revise definition of corruption〕
1. There has been criticism of the lack of a definition of Bribery in statute. One has been developed by the courts, but the absence of a statutory definition means the boundaries of the offence have evolved through case law rather than being fixed by Parliament? Please comment.
2. Isn't two years and four months too long to pass the Anti-Corruption Act?</td></tr>
<tr><td>參考翻譯</td><td>第 3 冊/第 15、17 條/；
第 1 冊/第 13 項結論性意見/第 65 點；</td><td>〔修正貪腐行為定義〕
1. 各界對於成文法中缺乏「賄賂」的法定定義多有批評，雖然法院已發展出相關定義，但由於缺乏法定定義，意味著該罪之適用範圍主要是透過判例發展形成，而非由國會以法律明確界定。請分享您的看法。
2. 《貪污治罪條例》(研議修法)經歷了 2 年 4 個月才通過，這個時間是否過於冗長？</td></tr>
</table>

● **回應：**

84. 我國現行《貪污治罪條例》已明文處罰對於違背職務之行為、職務上行為要求、期約、收受「賄賂或其他不正利益」之行為，具體個案是否屬於賄賂或不正利益、與職務行為有無對價關係，由法院依個案事實加以判斷，並透過長期判決累積形成具體、可操作之標準，在面對複雜或新興貪腐態樣時，有助於兼顧法律適用之彈性，避免過度僵化。

85. 《貪污治罪條例》涉及國家廉能，屬於重大刑事法律，修法內容涉及法律體系整併、法人行賄責任、跨國行賄及小額貪污案件量刑等重要議題，須廣納意見、慎重研議，且在修法完成前，現行《貪污治罪條例》及《刑法》仍可適用於主要貪腐犯罪，並無執法空窗。未來仍會在兼顧程序周延與立法效率下，持續推動後續

修法。

● **Response：**

84. Taiwan’s current Anti-Corruption Act expressly criminalizes the demanding, promising to accept, or accepting of a “bribe or other improper benefit” in connection with acts in breach of official duties or acts within the scope of official duties. Whether, in a specific case, a benefit constitutes a bribe or other improper benefit, and whether there is a quid pro quo relationship with an official act, is determined by the courts based on the facts of each case. Through long-standing judicial decisions, the courts have developed concrete and workable standards. This approach helps preserve flexibility in legal application when addressing complex or emerging forms of corruption, and avoids excessive rigidity.

85. The Anti-Corruption Act concerns national integrity and clean governance, and is a major criminal statute. The proposed amendments involve important issues such as the integration of the legal framework, corporate liability for bribery, foreign bribery, and sentencing guidelines for minor corruption offences. Therefore, broad consultation and careful deliberation are necessary. Before the amendments are completed, the current Anti-Corruption Act and Criminal Code remain applicable to major corruption offences, ~~so~~ ensuring that there is no enforcement gap. On this basis, the MOJ will continue to advance the subsequent amendment process while balancing procedural thoroughness and legislative efficiency.

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<tr><th colspan="3">3.4</th></tr>
<tr><th colspan="2">Vol./Art./Para.
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問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 3 /Art. 16；
Vol. 1 / Rec.14 /Para. 66</td><td>〔Handle foreign bribery〕
1. Has there not been a single case of corruption in which Taiwanese companies or citizens have bribed foreign officials? (there is no publicly documented record of Taiwan ever successfully prosecuting an individual or company for bribing a foreign public official). How is it that Article 11 of the Anti-Corruption Act has never been enforced even once?</td></tr>
</table>

		2. There is some good legislation on bribery of foreign public officials. is not such good jurisdiction over the offence. 3. Is Taiwan considering putting in place deferred prosecution and non-prosecution agreements or other non-trial resolutions? 4. Would it be true to say that the lack of whistleblowing legislation applying to the private sector, no corporate liability legislation, no beneficial ownership register and no self reporting incentives (eg like UK or US where demonstrated compliance can significantly reduce or eliminate corporate liabilities) no external anti bribery review contribute to the lack of foreign bribery prosecutions in Taiwan. 5. Does Taiwan have or is it intending to put in place a systematic requirement for anti-bribery due diligence as a condition of government-backed export credit or overseas development contracts. 6. Does Taiwan include anti-corruption provisions including anti-bribery commitments in its trade agreements? 7. The report identifies partial compliance on foreign bribery. Please clarify timeline for adopting amendments covering international organizations, and enforcement track record for foreign bribery cases. 8. How is it that, after two years and four months of debate over the reform of the Anti-Corruption Act, it has still not been passed?
參考翻譯	第3冊/第16條； 第1冊/第14項結論性意見/第66點；	〔跨國行賄處置〕 1. 是否沒有任何臺灣企業或公民行賄外國公務員的貪腐案件？（目前並無臺灣成功起訴個人或法人行賄外國公務員的公開文件記錄）。為何《貪污治罪條例》第11條至今從未被執行過？ 2. 針對外國公務員行賄已有一些良好的立法，但對這類犯罪之管轄權規範並不完善？

		3. 臺灣是否正考慮建立緩起訴與不起訴協議或其他訴訟外解決機制？ 4. 是否係因缺乏適用於私部門之揭弊者保護立法、沒有法人責任規範、未建立實質受益人登記制度、缺乏自主通報誘因（例如在英、美兩國，若能證明合規則可大幅減輕或免除法人責任）以及缺乏外部反賄賂審查機制等，才導致臺灣沒有跨國行賄起訴案件？ 5. 臺灣目前是否已經建立、或正打算建立一套系統性的「反賄賂盡職調查」要求，並將其當作廠商取得政府支持的出口信貸或海外開發合約的必要條件？ 6. 臺灣是否在其貿易協定中納入反貪腐條款（含反賄賂承諾）？ 7. 國家報告指出跨國行賄的部分為「部分遵守」。請說明將處罰範圍擴及國際組織之修正案通過時間軸以及跨國行賄案件之執法追蹤紀錄。 8. 為何針對《貪污治罪條例》之改革已研議 2 年 4 個月之久，卻仍未通過立法？

● **回應：**

86. 第 3.4-1 題回應內容

依第三次國家報告，已有涉及對大陸地區公務員行賄之個案，且經法院依《貪污治罪條例》第 11 條規定判處有罪（請參閱國家報告第 3 冊第 14 點）。至於目前尚無對外國公務員行賄案件，主要原因在於跨國行賄通常發生於境外商業活動，交易安排隱密，金流可能透過境外公司、第三人或非正式管道處理，關鍵證據、證人及受賄公務員多在境外，偵查高度仰賴國際司法互助及外國執法機關提供資料，因此蒐證門檻較高。未來將持續透過修法、國際合作及企業反貪腐宣導，提升跨國行賄案件之偵查及追訴能力。

87. 第 3.4-2 題回應內容

依《貪污治罪條例》第 11 條第 3 項，對於外國、大陸地區、香港或澳門之公務員，就跨區貿易、投資或其他商業活動有關事項行賄者，依同條行賄罪規定處斷；同條第 6 項並明定，在中華民國領域外犯第 1 項至第 3 項之罪者，不問犯罪地法律有無處罰規定，均依本條例處罰。因此，就行賄外國公務員而言，現行法已設有域外管轄之特別規定，且不以雙重處罰為要件。

88. 第 3.4-3 題回應內容

我國《刑事訴訟法》第 253 條之 1 第 1 項規定被告所犯為死刑、無期徒刑或最輕本刑 3 年以上有期徒刑以外之罪，檢察官參酌《刑法》第 57 條所列事項及公共利益之維護，認以緩起訴為適當者，得定 1 年以上 3 年以下之緩起訴期間為緩起訴處分。依《貪污治罪條例》第 11 條第 3 項規定，對包含外國公務員在內的對象行賄，若是要求其為「違背職務」之行為，法定刑為「1 年以上 7 年以下有期徒刑」，如要求其為「不違背職務」之行為，法定刑為「3 年以下有期徒刑」，依上開《刑事訴訟法》規定，均得作成緩起訴處分。

89. 第 3.4-4 題回應內容

私部門揭弊保護、法人責任、實質受益人透明、自主通報誘因等制度，固然確實有助於提升案件發掘、企業合規及執法效率，但應非缺乏對外國公務員行賄案件之主要原因，主要原因應為相關事證多在國外，蒐證不易，業如前述。我國在尚無私部門揭弊者保護專法適用之情況下，仍有國內行賄案件之偵查、起訴及定罪案例，足見案件能否成功偵辦，仍須視個案線索、證據取得及調查條件而定。

90. 第 3.4-5 題回應內容

(1) 我國目前係透過金融監理、授信審查、洗錢防制、誠信經營及契約管理等制度，將反賄賂風險之辨識與管理納入政府支持之出口信貸及海外開發合約辦理流程，並依不同業務性質由相關主管機關及執行機構分工落實。

(2) 在政府支持之出口信貸部分，以經濟部辦理「強化貿易金融貸款方案」為例，該部運用推廣貿易基金提供資金由中國輸出入銀行（下稱輸出入銀行）辦理各項政策性出口貸款業務，以利我國廠商拓展外銷。經濟部並授權國際貿易署與輸出入銀行簽立協議書，協議書第四點提及：各項貸款之放貸(包括審核、准駁、擬定承貸條件等)均由輸出入銀行辦理，輸出入銀行再依銀行公會徵授信準則辦理徵授信審查，並遵循《洗錢防制法》、「資恐防制法」及「金融機構防制洗錢辦法」以及銀行公會「銀行防制洗錢及打擊資恐注意事項範本」等主管機關相關規定辦理客戶盡職調查。實務上輸出入銀行為進一步瞭解客戶背景、股權結構、經營模式以及貸款資金用途等，會運用外購資料庫或是公開資訊、媒體報導搜尋客戶負面新聞，如發現客戶涉有賄賂負面新聞，輸出入銀行依風險導向為原則，綜合評估列為高風險客戶，並對相關交易加強審查。此外政府推動企業海外投資之融資保證措施，例如國發會辦理的「企業投資美國融資保證機制」，亦由參與機制的所有放貸銀行遵循授信 5P 原則，依金融監理機關規定進行前述之盡職調查。

(3) 在海外開發合約部分，以外交部及經濟部為例

(a) 外交部依據《國際合作發展法》第 11 條第 1 項及《行政程序法》第 16 條第 1 項規定委託國際合作發展基金會（下稱國合會）執行國際合作發展事務。國合會現以其自有資金辦理國際合作發展投資業務，未來倘有外交部委辦投資案件，國合會將依據《國際合作發展事務貸款與投資及保證處理辦法》及「財團法人國際合作發展基金會投資處理辦法」(下稱投資處理辦法)辦理海外投資審查。依前述規定，投資案件申請時應提供投資案件說明書，載明投資標之主要營運項目、執行及營運方式、資金來源、主要股東或出資人背景資料及經營團隊資歷等資訊；國合會並就申請文件、案件目的、可行性及相關事項進行審查，必要時得進行事實調查及評估(《投資處理辦法》第 9、10 條)。對於違反受投資國法令、國際規範或涉及人權侵害等高風險活動，明定不得進行投資(《投資處理辦法第 8 條》)。此外，國合會為政府捐助成立之財團法人，目前已依據我國《財團法人法》及「外交部訂定財團法人法授權規定事項辦法」規定訂定「誠信經營作業程序及行為指南」，其中第 17 點明定，國合會為瞭解合作對象誠信經營之狀況，得就合作對象之誠信經營政策及執行情形等進行檢視，並評估其是否涉及貪腐、洗錢或資助恐怖主義等高風險因素，包含合作對象是否曾涉有貪腐、洗錢或資助恐怖分子等不誠信行為之紀錄；必要時並得透過公開資訊查詢、詢問政府機關（構）或其他具公信力之國內外機構，以取得相關資訊，作為合作對象誠信風險評估之依據。

(b) 經濟部轄管台灣中油股份有限公司於原油、天然氣購置、礦區聯合經營及台電公司於燃煤採購等海外合約，所簽訂之合約書皆有與反賄賂、誠信經營相關規範，確保永續經營、降低營運風險。此外，為持續宣導企業誠信治理，經濟部中小及新創企業署編撰之「中小企業誠信經營手冊」亦建議「企業有責任在選擇商業伙伴時採取適當步驟檢視合作伙伴是否為正派經營的廠商，以及有無訂定誠信經營管理制度。最重要的是，建立商業關係主要需考量二點：1.商業經營方式公平、透明；2.企業不會要求、提供或收受賄賂。」

91. 第 3.4-6 題回應內容

近年來，臺灣已將反貪腐議題納入新的貿易協定，舉例如下：

(1) 台美 21 世紀貿易倡議（U.S.－Taiwan Initiative on 21st Century Trade），是在我國已簽署之貿易或投資協定中，明確以專章形式納入反貪腐規範，其代表性與制度完整度均屬最高，堪稱台灣反貪腐與國際經貿法結合之重要里程

碑。此協定於 2023 年 6 月簽署，並於 2024 年 12 月正式生效，為台美近年最具代表性的高標準經貿協定之一，內容與 UNCAC 的基本原則高度一致，也是當代高標準貿易協定中常見的治理條款。上開反貪腐條款的核心目標在於預防及打擊公私部門的貪腐行為，主要涵蓋：

(a) 賄賂罪刑事化；

(b) 公務員廉政制度；

(c) 吹哨者保護；

(d) 政府透明化；

(e) 企業法遵與內控制度；

(f) 公民社會參與；

(g) 國際合作；

(h) 法律與政策的有效執行。

(2) 我國與加拿大簽署之臺加投資促進及保障協議(FIPA)第 15 條，規定負責任之商業行為，承認反貪腐是負責任商業行為的重要內容、政府應鼓勵投資人及企業遵循相關國際標準、鼓勵企業自願將反貪腐原則納入內部治理與合規制度。

(3) 我國於 2024 年 6 月 27 日簽署、8 月 9 日生效之臺泰投資促進及保障協定第 5 條，規定企業社會責任條款，透過企業社會責任與公司治理機制推動反貪腐。

(4) 我國與英國簽署之「臺英提升貿易夥伴關係協議中之投資支柱協議」第 6 條，規定有關投資與反貪腐條款，確認於公部門及私部門均促進問責、透明度和誠信之重要性。

92. 第 3.4-7 題回應內容

法務部於 2024 年 1 月 24 日召開修法研商會議後，擬具《貪污治罪條例》修正草案，將行賄對象擴及「國際組織公務員及國際組織授權代表執行職務之人」，並配合增訂更完整之域外適用及法人行賄責任規範，並於 2024 年 3 月 11 日辦理修正草案預告，2024 年 5 月 31 日送行政院審查；行政院於 2024 年 7 月 9 日、9 月 30 日、2025 年 8 月 15 日召開 3 次審查會，俟行政院院會通過後，送請立法院審議。至於跨國行賄案件之執法情形請參閱第 3.4-1 題回應內容。

93. 第 3.4-8 題回應內容

《貪污治罪條例》攸關國家廉能治理及反貪腐法制之完整性，屬於重大刑事法律，修法內容涉及法律體系整併、法人行賄責任、跨國行賄及小額貪污案件量刑等重要議題，須廣納意見、慎重研議，且在修法完成前，現行《貪污治罪條例》及《刑法》仍可適用於主要貪腐犯罪，並無執法空窗。未來仍會在兼顧程序周延與立法效率下，持續推動後續修法。

● **Response：**

86. Response to Question 3.4-1

According to the Third National Report, there has been a case involving bribery of public officials from Mainland China, in which the court convicted the defendant under Article 11 of the Anti-Corruption Act(please refer to Point 14 in Volume 3 of the report). As for the absence, to date, of cases involving bribery of foreign public officials, the main reason is that transnational bribery usually occurs in overseas commercial activities. Such transactions are often arranged covertly, and the flow of funds may be handled through offshore companies, third parties, or informal channels. Key evidence, witnesses, and the bribed public officials are often located abroad, making investigations highly dependent on mutual legal assistance and information provided by foreign law enforcement authorities. As a result, the evidentiary threshold is relatively high. In the future, Taiwan will continue to enhance its capacity to investigate and prosecute transnational bribery cases through legislative amendments, international cooperation, and corporate anti-corruption outreach.

87. Response to Question 3.4-2

Under Article 11, Paragraph 3 of the Anti-Corruption Act, any person who bribes a public official of a foreign country, Mainland China, Hong Kong, or Macao in connection with cross-border trade, investment, or other commercial activities shall be punished under the bribery provisions of the same Article. Paragraph 6 of the same Article further provides that where the offences under paragraphs 1 to 3 are committed outside the territory of the Republic of China, they shall be punished under the Act regardless of whether the conduct is punishable under the law of the place where the offence was committed. Therefore, with respect to bribery of foreign public officials, the current law already provides a special rule on extraterritorial jurisdiction and does not require dual criminality.

88. Response to Question 3.4-3

Article 253-1, paragraph 1 of Taiwan's Code of Criminal Procedure provides that, where the offence committed by the defendant is not punishable by death, life imprisonment, or a minimum statutory penalty of imprisonment for not less than three years, the prosecutor may, after considering the factors listed in Article 57 of the Criminal Code and the maintenance of the public interest, issue a deferred prosecution disposition for a period of not less than one year and not more than three years, if the prosecutor deems deferred prosecution appropriate. Under Article 11, paragraph 3 of the Anti-Corruption Act, bribery of persons including foreign public officials is punishable under the same Article. If the bribery is intended to induce an act in breach of official duties, the statutory penalty is imprisonment for not less than one year and not more than seven years. If the bribery is intended to induce an act not in breach of official duties, the statutory penalty is imprisonment for not more than three years. Therefore, under the above-mentioned provision of the Code of Criminal Procedure, both types of offences may be eligible for a deferred prosecution disposition.

89. Response to Question 3.4-4

Mechanisms such as private-sector whistleblower protection, corporate liability, beneficial ownership transparency, and incentives for voluntary self-reporting certainly help improve case detection, corporate compliance, and enforcement efficiency. However, it would be difficult to conclude that their absence is the main reason for the lack of cases involving bribery of foreign public officials. As noted above, the main difficulty lies in the fact that relevant evidence is often located abroad, making evidence collection difficult. Even without a special whistleblower protection law fully applicable to the private sector, Taiwan has still investigated, prosecuted, and obtained convictions in domestic bribery cases. This shows that whether a case can be successfully investigated still depends on the leads available, the accessibility of evidence, and the specific investigative conditions of each case.

90. Response to Question 3.4-5

(1) Taiwan currently incorporates the identification and management of anti-bribery risks into the processes for government-backed export credits and overseas development contracts through systems such as financial supervision, credit review, anti-money laundering, integrity management, and contract management. These measures are implemented through a division of labor among relevant

competent authorities and executing agencies based on the nature of the specific operations.

(2) Regarding government-backed export credits, taking the "Program for Strengthening Trade Finance Loans" administered by the Ministry of Economic Affairs (MOEA) as an example, the MOEA utilizes the Trade Promotion Fund to provide funding. This funding is administered by the Export-Import Bank of the Republic of China (Eximbank) to conduct various policy-based export loan operations, thereby facilitating the export expansion of Taiwanese enterprises. The MOEA has authorized the International Trade Administration to enter into an agreement with Eximbank; Point 4 of the agreement states that the disbursement of all loans (including review, approval/rejection, and formulation of lending terms, etc.) shall be handled entirely by Eximbank. Eximbank conducts credit investigations and reviews in accordance with the credit extension guidelines of the Bankers Association and performs customer due diligence (CDD) in compliance with regulations such as the "Money Laundering Control Act," the "Counter-Terrorism Financing Act," the "Regulations Governing Anti-Money Laundering of Financial Institutions," and the Bankers Association's "Template of Directions Governing Anti-Money Laundering and Countering the Financing of Terrorism of Banks".

In practice, to obtain a better understanding of a customer's background, ownership structure, business model, and purpose of the loan, Eximbank utilizes commercial databases, public media, or publicly available information to search for adverse media about the customer. If adverse media involving bribery is found, Eximbank adopts a risk-based approach to classify the customer as high-risk and applies enhanced due diligence (EDD) to the relevant transactions. Furthermore, for financing guarantee measures promoted by the government for overseas investment—such as the "Financing Guarantee Mechanism for Taiwanese Enterprises Investing in the United States" administered by the National Development Council (NDC)—all participating lending banks also follow the 5P principles of credit extension and conduct the aforementioned due diligence in accordance with the regulations of financial supervisory authorities.

(3) Regarding overseas development contracts, taking the Ministry of Foreign Affairs (MOFA) and the Ministry of Economic Affairs (MOEA) as examples:

(a) Pursuant to Article 11, Paragraph 1 of the International Cooperation and Development Act and Article 16, Paragraph 1 of the Administrative Procedure Act, MOFA has entrusted the Taiwan International Cooperation and Development Fund (TaiwanICDF) with the implementation of international cooperation and development affairs. TaiwanICDF currently conducts international cooperation and development investment operations using its own funds. In the event of any investment cases entrusted by MOFA in the future, TaiwanICDF will conduct overseas investment reviews in accordance with the "Regulations Governing Loans, Investments and Guarantees for International Cooperation and Development" and the "TaiwanICDF Regulations Governing the Handling of Investment" (the "Investment Regulations"). According to these regulations, investment applications must include an investment case description detailing the main business items, execution and operation methods, sources of funds, background information of major shareholders or investors, and the qualifications of the management team. TaiwanICDF reviews the application documents, case purpose, feasibility, and related matters, and may conduct fact-finding investigations and assessments if necessary (pursuant to Articles 9 and 10 of the Investment Regulations). It is explicitly stipulated that investments shall not be made in high-risk activities that violate the laws of the host country, international norms, or involve human rights violations (pursuant to Article 8 of the Investment Regulations).

Furthermore, as a government-endowed foundation, TaiwanICDF has adopted its "Integrity Management Procedures and Code of Conduct" in accordance with the *Foundations Act* and the *Regulations Governing Matters Authorized under the Foundations Act Prescribed by the Ministry of Foreign Affairs*. Point 17 thereof stipulates that to understand the status of a partner's integrity management, TaiwanICDF may review the partner's integrity management policies and implementation, and assess whether high-risk factors such as corruption, money laundering, or terrorist financing are involved. This includes checking whether the partner has a record of dishonest behavior such as involvement in corruption, money laundering, or supporting terrorists; when necessary, information may be obtained through public inquiries, inquiries with government agencies, or other credible domestic or foreign institutions to serve as a basis for evaluating the partner's integrity risk.

(b) Overseas contracts managed by the MOEA, such as those signed by CPC Corporation, Taiwan for the procurement of crude oil and natural gas and joint operations of exploration blocks, and by Taiwan Power Company (Taipower) for coal procurement, all incorporate provisions related to anti-bribery and ethical management to ensure sustainable operations and mitigate operational risks. Furthermore, to continue promoting corporate integrity and governance, "The Handbook of Business Principles of Integrity for Small and Medium Enterprises" compiled by the Small and Medium Enterprise and Startup Administration of the MOEA suggests that "enterprises have a responsibility to take appropriate steps when selecting business partners to verify whether they operate with integrity and whether they have established integrity management systems." Most importantly, establishing business relationships primarily requires two considerations: 1. Business operations must be fair and transparent; 2. Enterprises must not solicit, offer, or accept bribes.

91. Response to Question 3.4-6

In recent years, Taiwan has started to incorporate anti-corruption provisions into its trade agreements, such as the following:

(1) Among Taiwan's trade and investment agreements, the U.S.–Taiwan Initiative on 21st Century Trade is the first agreement to explicitly incorporate anti-corruption provisions through a dedicated chapter. The initiative is formally known as the Agreement between the Taipei Economic and Cultural Representative Office in the United States (TECRO) and the American Institute in Taiwan (AIT) regarding Trade between Taiwan and the United States. Signed in June 2023 and entered into force in December 2024, this agreement is unprecedented in both its representativeness and institutional comprehensiveness, standing as a landmark in the integration of Taiwan's anti-corruption framework with international economic law. It also represents one of the most significant high-standard trade arrangements between Taiwan and the United States in recent years. Its provisions align with the core principles of the UNCAC and reflect governance disciplines commonly found in contemporary high-standard trade agreements. The anti-corruption chapter aims to prevent and combat corruption in both the public and private sectors. Its key elements include:

(a) Criminalization of bribery;

(b) Integrity standards for public officials;

(c) Protection of whistleblowers;

(d) Government transparency;

(e) Corporate compliance and internal controls;

(f) Participation of civil society;

(g) International cooperation; and

(h) Effective implementation and enforcement of laws and policies.

(2) Article 15 of the Taiwan-Canada Foreign Investment Promotion and Protection Agreement (FIPA) stipulates responsible business conduct. It recognizes anti-corruption as an important component of responsible business conduct, indicates that governments should encourage investors and enterprises to adhere to relevant international standards, and encourages enterprises to voluntarily incorporate anti-corruption principles into their internal governance and compliance systems.

(3) Article 5 of the Taiwan-Thailand Investment Promotion and Protection Agreement, signed on June 27, 2024, and entered into force on August 9, 2024, sets out corporate social responsibility (CSR) provisions, promoting anti-corruption through CSR and corporate governance mechanisms.

(4) Article 6 of the Investment Pillar Agreement under the Enhanced Trade Partnership (ETP) between Taiwan and the United Kingdom, established between the Taipei Representative Office in the UK and the British Office Taipei, contains provisions concerning investment and anti-corruption, recognizing the importance of promoting accountability, transparency, and integrity in both the public and private sectors.

92. Response to Question 3.4-7

After convening a consultation meeting on January 24, 2024, the MOJ drafted amendments to the Anti-Corruption Act. The draft expands the scope of bribery targets to include “public officials or authorized representatives of international organizations,” while introducing more comprehensive provisions on extraterritorial application and corporate liability for bribery. The draft amendment was announced for public notice on March 11, 2024, and submitted to the Executive Yuan for review on May 31, 2024. The Executive Yuan convened three review meetings on July 9, 2024, September 30, 2024, and August 15, 2025. After approval by the Executive Yuan Council, the draft will be submitted to the Legislative Yuan for deliberation. Regarding the enforcement status of transnational bribery cases, please refer to the response to Question 3.4-1.

93. Response to Question 3.4-8

The Anti-Corruption Act is a major criminal statute that concerns national integrity and clean governance, as well as the completeness of the anti-corruption legal framework. The proposed amendments involve important issues such as the integration of the legal framework, corporate liability for bribery, foreign bribery, and sentencing guidelines for minor corruption offences. Therefore, broad consultation and careful deliberation are necessary. Before the amendments are completed, the current Anti-Corruption Act and Criminal Code remain applicable to major corruption offences, ensuring that there is no enforcement gap. On this basis, the MOJ will continue to advance the subsequent amendment process while balancing procedural thoroughness and legislative efficiency.

3.5		
Vol./Art./Para. 冊別/條文/點次		Questions / Comments 問題/意見
原文	Vol. 3 /Art. 21； Vol. 1 / Rec.15 /Para. 67	〔Criminalize bribery in the private sector〕 1. No corporate criminal liability or specific bribery offence in private sector. Is this likely to be progressed (indicates this is progressing, what is holding this up? 2. Please provide investigation and prosecution statistics over 5 years, enforcement challenges, and role of compliance programs. 3. Is there any reason why two years and four months after the proposed amendment to the “Anti-Corruption Act” to include the bribe-giver in cases of private corruption was introduced, it has still not been passed? 4. What is the difference between private corruption being?
參考翻譯	第3冊/第21條； 第1冊/第15項結論性意見/第67點；	〔私部門賄賂定罪〕 1. 目前私部門尚無法人刑事責任或特定的賄賂罪名。此議題有可能推進嗎（有指出正在進展中，請問是什麼阻礙了進程）？

		2. 請提供過去五年來偵查與起訴統計數據、執法挑戰，以及法令遵循計畫所發揮的功能。 3. 為何在《貪污治罪條例》修正草案（擬將私部門貪腐案件中之行賄者納入處罰範圍）提出 2 年 4 個月後，仍未通過修法？其原因為何？ 4. 私部門貪腐於《刑法》中規範與另以專法規範之差異為何？

● **回應：**

94. 第 3.5-1 題回應內容

法務部持續研議是否應在《刑法》新增私部門賄賂之罪名，或另外制定法律規範私部門賄賂（包含行賄及受賄）行為，經於 2025 年 1 月 14 日、2 月 11 日、3 月 11 日、4 月 8 日、11 月 18 日法務部刑法研究修正小組 5 次會議討論後，立法方向已確立以專法規範，法益保護則以維持公平競爭環境，並確保公共事業達成其公益目的為基準，現持續積極就草案內容研議中。

95. 第 3.5-2 題回應內容

(1) 目前刑法對於類似於私部門賄賂行為之規定在《刑法》第 342 條背信罪（請參閱國家報告第 3 冊第 49 點），尚無私部門之法人刑事責任或特定的賄賂罪名。此挑戰的核心在於背信罪以保護「財產法益」為前提。以公司採購人員為例，若買方廠商將回扣視為行銷成本自行吸收，未提高報價或降低履約品質，法院常認定公司並無財產損害而判決無罪。這導致採購人員即使收受回扣、破壞忠誠義務，只要「未致生損害於本人之財產或其他利益」，即與現行背信罪之要件不符。

(2) 依我國《公開發行公司建立內部控制制度處理準則》規定，公開發行公司應建立內部控制制度，以合理確保法令遵循等目標之達成。經濟部暨所屬機關編訂「中小企業誠信經營手冊」，內容援用國際透明組織所設計之「商業反賄賂守則中小企業版」中提及的實施步驟，供中小企業建立並落實有效誠信經營管理制度之建議，同時將「上市上櫃公司誠信經營守則」及「〇〇股份有限公司誠信經營作業程序及行為指南」作為本手冊附件供參考。

96. 第 3.5-3 題回應內容

(1) 法務部於 2024 年 1 月 24 日召開修法研商會議後，擬具《貪污治罪條例》修正草案，增訂法人行賄之刑事責任，並於 2024 年 3 月 11 日辦理修正草案預告，2024 年 5 月 31 日送行政院審查；行政院於 2024 年 7 月 9 日、9 月 30

日、2025 年 8 月 15 日召開 3 次審查會，俟行政院院會通過後，送請立法院審議。

(2) 《貪污治罪條例》攸關國家廉能治理及反貪腐法制之完整性，屬於重大刑事法律，修法內容涉及法律體系整併、法人行賄責任、跨國行賄及小額貪污案件量刑等重要議題，須廣納意見、慎重研議，且在修法完成前，現行《貪污治罪條例》及《刑法》仍可適用於主要貪腐犯罪，並無執法空窗。未來仍會在兼顧程序周延與立法效率下，持續推動後續修法。

97. 第 3.5-4 題回應內容

以專法規範私部門貪腐行為，可針對私部門特有之犯罪問題擬具對應之條文，如界定行為主體範圍、犯罪行為態樣、制定符合罪責之刑度及其他相關配套規範(如域外管轄權)等。

● **Response：**

94. Response to Question 3.5-1

The Ministry of Justice (MOJ) continues to deliberate on whether to introduce offenses of private sector bribery into the Criminal Code, or to enact a separate law to regulate private sector bribery (including offering and accepting bribes) in the private sector. Following discussions across five meetings of the MOJ's Criminal Code Research and Amendment Group held on January 14, February 11, March 11, April 8, and November 18, 2025, the legislative direction has been established to adopt special legislation. The protection of legal interest will be based on maintaining a fair competitive environment and ensuring that public enterprises achieve their public interest purposes. The draft is currently under active discussion.

95. Response to Question 3.5-2

(1) The current “Criminal Code” specifies similar acts of bribery in the private sector under Article 342, the crime of breach of trust (please refer to Point 49 in the Volume 3 of the report). Currently, there is no criminal liability for legal persons in the private sector, nor are there specific bribery offenses [applicable to the private sector]. The core of this challenge lies in the fact that the offense of breach of trust under Taiwan’s law is premised on the protection of "property interests." Taking company procurement personnel as an example, if a supplier treats kickbacks as a marketing expense and absorbs the cost on its own without increasing the quoted price or reducing the quality of performance, courts often determine that the company has not suffered property damage and therefore render

a not-guilty verdict. This results in a situation where, even if procurement personnel accept kickbacks and breach their fiduciary duties, such conduct does not satisfy the elements of the existing offense of breach of trust as long as it "does not cause damage to the property or other interests of the principal."

(2) According to the Regulations Governing Establishment of Internal Control Systems by Public Companies, a public company shall establish an internal control system to reasonably ensure the achievement of the objective of compliance with applicable laws and regulations.

The Ministry of Economic Affairs and its affiliated agencies have compiled the "Handbook of Business Integrity for Small and Medium Enterprises. "The Handbook draws on the implementation steps set out in Business Principles for Countering Bribery: Small and Medium Enterprise (SME) Edition, developed by Transparency International, to provide practical recommendations for SMEs in establishing and effectively implementing integrity management systems. For ease of reference, the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Ethical Corporate Management Procedures and Guidelines of ◯◯ Co., Ltd. are also included as appendices.

96. Response to Question 3.5-3

(1) After convening a consultation meeting on January 24, 2024, the MOJ drafted amendments to the Anti-Corruption Act to introduce corporate criminal liability for bribery. The draft amendment was announced for public notice on March 11, 2024, and submitted to the Executive Yuan for review on May 31, 2024. The Executive Yuan convened three review meetings on July 9, 2024, September 30, 2024, and August 15, 2025. After approval by the Executive Yuan Council, the draft will be submitted to the Legislative Yuan for deliberation.

(2) The Anti-Corruption Act is a major criminal statute that concerns national integrity governance and the completeness of the anti-corruption legal framework. The proposed amendments involve important issues such as the integration of the legal framework, corporate liability for bribery, foreign bribery, and sentencing for minor corruption offences. Therefore, broad consultation and careful deliberation are necessary. Before the amendments are completed, the current Anti-Corruption Act and Criminal Code remain applicable to major corruption offences, so there is no enforcement gap. The Ministry of Justice will continue to advance the

subsequent amendment process while balancing procedural thoroughness and legislative efficiency.

97. Response to Question 3.5-4

Regulating private sector corruption through a special law allows for the drafting of tailored provisions targeting crime problems unique to the private sector. This includes defining the scope of subject entities, modes of criminal conduct, and appropriate sentencing guidelines commensurate with criminal culpability, alongside other relevant supporting regulations, such as extraterritorial jurisdiction.

<table>
<tr><th colspan="3">3.6</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 3 /Art. 25；
Vol. 1 /Rec.16 /Para. 68</td><td>〔Add obstruction of justice in the criminal code〕
This recommendation now appears substantially implemented at the legislative level. Taiwan reports that the Legislative Yuan passed amendments in May 2025 adding obstruction of justice offences to the Criminal Code, and the current official Criminal Code records an amended date of 1 August 2025 and includes Chapter 10-1, “Offenses of obstruction of justice”, Articles 172-1 to 172-3. Can Taiwan provide any information on whether and how the new provisions are being used in corruption, bribery and serious economic crime cases?</td></tr>
<tr><td>參考翻譯</td><td>第3冊/第25條；
第1冊/第16項結論性意見/第68點；</td><td>〔《刑法》增訂妨害司法公正規範〕
此項建議似已於立法層面實質落實。臺灣報告指出，立法院已於2025年5月通過修正案，於《刑法》中增訂「妨害司法公正罪」，且現行官方《刑法》紀錄之修正日期為2025年8月1日，並包含第十章之一「妨害司法公正罪」，即第172-1條至第172-3條之規定。請問臺灣能否提供新增條文是否及如何適用於貪腐、賄賂與重大經濟犯罪等案件之相關資訊？</td></tr>
</table>

● **回應：**

98. 《刑法》新增第 10 章之 1 妨害司法公正罪章，增訂《刑法》第 172 條之 1、第 172 條之 2、第 172 條之 3，於 2025 年 5 月 13 日經立法院三讀通過，同年 5 月 28 日經總統公布施行，迄今甫經過 1 年。現行檢察機關就上開 3 罪名，僅有《刑法》第 172 條之 2 對證人等施以犯罪行為加重其刑二分之一之規定，於今年 5 月間甫有一案提起公訴，且尚待法院審理；至於《刑法》第 172 條之 1 及第 172 條之 3 則尚無案件經提起公訴、聲請簡易判決處刑，法院自無相關判決可供參考。

99. 上開案件之簡要犯罪事實，係被告 A 為替販賣毒品之友人 B 脫免販賣毒品罪責，故對指認 A 販毒之證人 C 施以恐嚇行為，要求 C 於偵查中改變證詞。依《刑法》第 305 條、第 172-2 條，被告 A 恐嚇證人之犯行，應加重其刑二分之一。然該案仍與《貪污治罪條例》或重大經濟案件無涉，從而後續仍有待司法實務累積相關案例。

● **Response：**

98. The Criminal Code was amended to add Chapter 10-1, “Offenses Against the Fair Administration of Justice,” introducing Articles 172-1, 172-2, and 172-3. These amendments were passed by the Legislative Yuan on third reading on May 13, 2025, promulgated by the President on May 28 of the same year, and have been in force for only approximately one year.

    To date, with respect to the foregoing three offenses, prosecutorial authorities have brought only one indictment under Article 172-2 of the Criminal Code, which provides for a one-half increase in the penalty where criminal means are employed against witnesses or other relevant persons. That case was indicted in May of this year and remains pending before the courts. As for Articles 172-1 and 172-3, no cases have yet resulted in an indictment or a petition for summary judgment; consequently, no judicial decisions are currently available for reference.

99. The essential facts of the aforementioned case are as follows. Defendant A sought to help his friend B avoid criminal liability for drug trafficking. To that end, A threatened witness C, who had identified A as a drug dealer, and demanded that C alter his testimony during the investigation. Pursuant to Articles 305 and 172-2 of the Criminal Code, A’s offense of intimidating a witness is subject to an increase of one-half in the prescribed penalty. However, the case bears no connection to the Anti-Corruption Act

or to any major economic crime. Consequently, further guidance will depend on the accumulation of relevant cases and judicial precedents in future practice.

<table>
<tr><th colspan="3">3.7</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 3 /Art. 26；
Vol. 1 / Rec.17 /Para. 69~71</td><td>〔Establish legal liability for corporate corruption〕

Taiwan has made progress, but the recommendation does not yet appear fully completed for corruption offences. Taiwan explains that legal persons are not generally direct criminal subjects and that liability is mainly imposed through a “two-penalty” model. The 2024 Money Laundering Control Act amendments increased legal-person liability, and the draft Anti-Corruption Act would allow fines against legal persons up to ten times the applicable fine, or two to ten times the proceeds where proceeds exceed the maximum fine, subject to an “all efforts to prevent” defense.

Can Taiwan confirm the current legislative status of the Anti-Corruption Act amendment and provide statistics on any legal persons sanctioned in corruption, bribery, and corporate corruption?

1. Can Taiwan demonstrate whether the framework is sufficient to sanction corporate corruption, foreign bribery, intermediaries and failure to prevent bribery?
2. Have you assessed in how many countries with a civil law tradition the law has been amended over the past decade to include legal entities as active perpetrators of crimes?
3. Has it been considered that, when a corporation is criminally punished, the legal entity is being punished for having been used to commit a crime, and it is not a sanction imposed on shareholders?
4. Should companies created for the specific purpose of committing crimes be punished only with a fine?</td></tr>
</table>

		5. Please describe enforcement of corporate liability, including the number of legal persons prosecuted and sanctions imposed.
參考翻譯	第3冊/第26條；第1冊/第17項結論性意見/第69~71點	〔訂定法人貪腐之法律責任〕 臺灣已取得一定進展，但此項建議有關貪腐犯罪的部分似乎尚未完全落實。臺灣的說明是法人通常不直接被視為犯罪主體，其法律責任大多透過「兩罰制」加以課責。2024年《洗錢防制法》修正案加重了法人責任，而《貪污治罪條例》修正草案擬對法人處以各該項最高十倍之罰金，或於不法利益超過最高罰金數額時，處以不法利益二至十倍之罰金，並設有「已盡力防止」之免責抗辯。 1. 臺灣能否確認《貪污治罪條例》修正草案目前的立法進度，並提供法人因貪污、賄賂與企業貪腐而受制裁之相關統計數據？ 2. 臺灣能否具體說明其法制架構是否足以制裁法人貪腐、跨國行賄、中間人及法人未妥善控管致使發生賄賂之行為？ 3. 是否曾評估在過去十年內，有多少大陸法系國家已修法將法人納入犯罪主體範圍內？ 4. 是否曾考慮過，當一間公司受到刑事處罰，受罰主體係該法人（因其被利用於犯罪），而非針對其股東施加處罰？ 5. 針對那些「為了犯罪而專門設立」之公司，難道只用罰金來處罰嗎？ 6. 請說明法人責任之執法情形，包含受起訴之法人數量及所採取之制裁措施。

● **回應：**

100. 第3.7-1題回應內容

法務部於2024年1月24日召開修法研商會議後，擬具《貪污治罪條例》修正草案，增訂法人行賄之刑事責任，並於2024年3月11日辦理修正草案預告，2024年5月31日送行政院審查；行政院於2024年7月9日、9月30日、2025年8

月 15 日召開 3 次審查會，俟行政院院會通過後，送請立法院審議。至於法人責任之執法情形請參閱第 3.7-6 題回應內容。

101. 第 3.7-2 題回應內容

(1) 臺灣已建立有效制裁企業貪腐之究責框架。刑事責任部分，透過《洗錢防制法》、《銀行法》、《營業秘密法》及《政府採購法》等規定，當企業的代表人、代理人或受僱人因執行業務而犯罪時，除處罰行為人外，亦會對該法人科處高額「罰金刑」。另企業若在政府採購案，對採購人員行賄，機關得依《政府採購法》撤銷決標、終止或解除契約，並得刊登為不良廠商，限制其一定期間內參與政府採購；涉及不法利益者，亦得追繳押標金、追究民事責任或依相關刑事規定處理。

(2) 就跨國行賄及中間人責任而言，現行《貪污治罪條例》第 11 條已可處罰實際行賄外國、大陸地區、香港或澳門公務員之自然人，並設有域外適用規定。行為人如透過代理人、顧問、仲介等「白手套」安排、交付或處理賄款，仍得依其具體參與情形，分別論以共同正犯、教唆犯、幫助犯，或視個案事實另依洗錢罪等相關規定追究責任。因此，中間人並不因其形式身分或角色安排，而得以免除刑事責任。實務上，以國家報告中所載鴻〇公司 SMT 技委會收受回扣案為例（請參閱國家報告第 3 冊第 51 點），企業高階主管透過「白手套業者」向供應商索取回扣，最終白手套與涉案主管均經法院判處共同背信罪。

(3) 目前已有個別法律納入「未能預防賄賂」精神，如《營業秘密法》第 13-4 條及新修正的《洗錢防制法》第 23 條中，均規定法人之從業人員執行業務犯罪，法人將併同受罰；但若法人能證明其「已盡力為防止行為」，則設有免責條款，實質上處罰「未能有效預防犯罪」之企業。

102. 第 3.7-3 題回應內容

法務部司法官學院犯罪防制研究中心於 2023 年委請學者進行「我國訂立法人刑事專法（專章）可行性之評估—以外國法制深度研究為核心」之研究案，研究對象除美國法外，亦包含德國、日本、奧地利等大陸法系國家，研究內容為上開國家關於以法人作為犯罪主體的立法現狀及趨勢，奧地利雖已承認法人刑事責任，惟德國、日本目前尚未承認法人為《刑法》犯罪行為主體。

103. 第 3.7-4 題回應內容

(1) 為維持金融體系安定，遏阻金融舞弊案件，金管會於各金融法規制定特別背信罪，包含《證券交易法》第 171 條第 1 項第 3 款、《銀行法》第 125-2 條、《金融控股公司法》第 57 條、《保險法》第 168-2 條等，藉以律定自然人從

事經濟活動時違背職務行為之刑責規範。前述行為之犯罪所得多歸屬實際行為的自然人所有，若以處罰法人之立法方式，將會使刑罰的結果由法人之股東來分擔，實際上即處罰法人之全體股東，爰現行規定係採處罰法人之董事、監察人或經理人及銀行業、保險業職員。

(2) 法務部委託的「我國訂立法人刑事專法（專章）可行性之評估」研究報告也同樣點出這個傳統難題。報告分析指出，當國家對法人施加重罰（無論是高額罰金，或是採取「停業」等非金錢制裁手段），法人必然會在收入與資產上遭受重大損失，而這些損失最終都會直接折損股東投資於該法人的財產價值，此一「法人處罰間接導致股東受罰」的現象，是法人犯罪理論中難以完全避免的傳統問題，報告建議若未來要全面將法人作為刑事處罰的對象，可能必須考量搭配其他的社會機制（例如保險等）進行整體配套，才能防止無辜股東因法人受處罰而受到牽連。

104. 第 3.7-5、3.7-6 題回應內容

(1) 針對為犯罪目的而專門設立，或實質上作為犯罪工具之公司，除以科處罰金為手段外，我國已有多元制裁及處理機制。首先，《刑法》沒收制度可針對犯罪所得予以沒收或追徵；如犯罪所得由犯罪行為人以外之法人取得，且符合明知取得、無償或以顯不相當對價取得，或犯罪行為人為法人實行違法行為而使法人取得犯罪所得等情形，亦得對該法人宣告沒收或追徵其價額，以剝奪其不法利益。

(2) 另於政府採購領域，廠商如對採購有關人員行求、期約或交付不正利益，除得追究相關刑事責任外，機關亦得依《政府採購法》追繳押標金、撤銷決標、終止或解除契約，並刊登為不良廠商，限制其一定期間內不得參與政府採購，藉此切斷不法廠商繼續取得政府交易機會之管道。

(3) 綜上，對於為犯罪目的而專門設立或實質上作為犯罪工具之公司，我國現行法制並非僅以罰金作為唯一回應，而係得依個案情形，透過剝奪不法利益、終止其交易機會等方式，達成制裁與預防目的。

(4) 法人責任執法情形：各地方檢察署辦理法人違反《貪污治罪條例》案件統計資料如下表 3。

表 3、各地方檢察署辦理法人違反《貪污治罪條例》案件統計表

單位：人

項目別 / 期間	偵查終結人數	起訴人數
2021	4	–
2022	–	–
2023	–	–
2024	–	–
2025	–	–
合計	4	–

資料來源：法務部（統計處）

● **Response：**

100. Response to Question 3.7-1

After convening a consultation meeting on January 24, 2024, the MOJ drafted amendments to the Anti-Corruption Act to introduce corporate criminal liability for bribery. The draft amendment was announced for public notice on March 11, 2024, and submitted to the Executive Yuan for review on May 31, 2024. The Executive Yuan convened three review meetings on July 9, 2024, September 30, 2024, and August 15, 2025. After approval by the Executive Yuan Council, the draft will be submitted to the Legislative Yuan for deliberation. Regarding the enforcement status of the liability of legal persons, please refer to the response to Question 3.7-6.

101. Response to Question 3.7-2

(1) Taiwan has established an effective accountability framework for sanctioning corporate corruption. With respect to criminal liability, under laws such as the Money Laundering Control Act, the Banking Act, the Trade Secrets Act, and the Government Procurement Act, where a company's representative, agent, or employee commits an offence in the course of performing business duties, the individual offender may be punished, and the legal person may also be subject to substantial criminal fines. In addition, where a company bribes procurement personnel in a government procurement case, the procuring entity may, pursuant to the Government Procurement Act, revoke the award, terminate or rescind the contract, and publish the company as a debarred supplier, thereby restricting it from participating in government procurement for a specified period. Where improper

benefits are involved, the bid bond may also be recovered, civil liability may be pursued, or the matter may be handled under relevant criminal provisions.

(2) With respect to transnational bribery and the liability of intermediaries, Article 11 of the current Anti-Corruption Act already criminalizes the conduct of natural persons who actually bribe public officials of foreign countries, Mainland China, Hong Kong, or Macao, and also provides for extraterritorial application. Where an offender arranges, delivers, or handles bribe payments through agents, consultants, brokers, or other so-called “white-glove” intermediaries, criminal liability may still be imposed according to the intermediary’s specific degree of participation, including liability as a co-principal, instigator, or aider and abettor. Depending on the facts of the case, liability may also be pursued under relevant offences such as money laundering. Accordingly, intermediaries are not exempt from criminal liability merely because of their formal status or the role arrangement adopted in the transaction. In practice, as illustrated by the rebate-taking case involving the SMT Technical Committee of Company, as cited in the National Report (please refer to Point 51 in the Volume 3 of the report), senior corporate executives solicited rebates from suppliers through “white-glove” intermediaries. Ultimately, both the intermediaries and the executives involved were convicted by the court as co-principals for breach of trust.

(3) Certain existing laws have already incorporated the spirit of the “failure to prevent bribery” concept. For example, Article 13-4 of the Trade Secrets Act and Article 23 of the newly amended Money Laundering Control Act both provide that, where a legal person’s employee commits an offence in the course of performing business duties, the legal person shall also be subject to punishment. However, if the legal person can prove that it “has made every effort to prevent the offence,” an exemption clause applies. In substance, these provisions impose liability on enterprises that “fail to effectively prevent criminal conduct.”

102. Response to Question 3.7-3

In 2023, the Crime Prevention Research Center of the Academy for the Judiciary, Ministry of Justice, commissioned scholars to conduct a research project titled 'Feasibility Assessment on Enacting a Special Corporate Criminal Law (or Chapter) in Taiwan: Centered on an In-depth Research of Foreign Legal Systems'. In addition to US law, the study also examined civil law countries such as Germany, Japan, and Austria. The research focused on the current legislative status and trends in these countries regarding legal persons as the subjects of crimes. While Austria has already recognized corporate criminal liability, Germany and Japan currently do not yet recognize legal persons as general subjects of criminal acts.

103. Response to Question 3.7-4

(1) To maintain the stability of the financial system and deter financial fraud, the Financial Supervisory Commission has introduced special breach of trust offences in various financial statutes, including Article 171, paragraph 1, subparagraph 3 of the Securities and Exchange Act, Article 125-2 of the Banking Act, Article 57 of the Financial Holding Company Act, and Article 168-2 of the Insurance Act. These provisions are designed to prescribe criminal liability for natural persons who breach their duties in the course of economic activities. The proceeds of the foregoing offences are often attributable to the natural persons who actually committed the acts. If the legislative approach were to punish the legal person instead, the punitive consequences would ultimately be borne by the shareholders of that legal person. In substance, this would amount to punishing all shareholders of the legal person. For this reason, the current provisions impose punishment on the directors, supervisors, or managers of the legal person, as well as employees of banking and insurance enterprises.

(2) The research report commissioned by the MOJ, titled An Assessment of the Feasibility of Enacting a Special Law or Chapter on Corporate Criminal Liability in Taiwan, also identifies this as a traditional difficulty. The report notes that when the state imposes severe sanctions on a legal person, whether in the form of substantial fines or non-monetary sanctions such as suspension of business, the legal person will inevitably suffer significant losses in revenue and assets. These losses will ultimately reduce the value of the shareholders' investment in the legal person. This issue, namely that sanctions imposed on a legal person may indirectly result in adverse consequences for its shareholders, is a traditional problem in the theory of corporate crime that is difficult to avoid entirely. The report therefore suggests that, if Taiwan were in the future to comprehensively include legal persons as subjects of criminal punishment, it may be necessary to consider complementary social mechanisms, such as insurance, as part of the overall institutional design, in order to prevent innocent shareholders from being adversely affected as a result of sanctions imposed on the legal person.

104. Response to Question 3.7-5、3.7-6

(1) For companies that are specifically established for criminal purposes, or that in substance serve as instruments of crime, Taiwan has a range of sanctions and handling mechanisms in addition to the imposition of fines. First, under the confiscation regime of the Criminal Code, criminal proceeds may be confiscated or their value may be collected. Where criminal proceeds are obtained by a legal person other than the offender, confiscation or collection of the equivalent value may also be ordered against that legal person if the statutory requirements are met, such as where the legal person knowingly obtained the proceeds, obtained them gratuitously or for a manifestly disproportionate consideration, or where the offender committed the unlawful act for the legal person and thereby enabled the legal person to obtain the criminal proceeds. This mechanism serves to deprive the legal person of its illicit gains.

(2) In addition, in the field of government procurement, where a supplier offers, promises, or gives improper benefits to personnel involved in procurement, the relevant criminal liability may be pursued. The procuring entity may also, pursuant to the Government Procurement Act, recover the bid bond, revoke the award, terminate or rescind the contract, and publish the supplier as a debarred supplier, thereby prohibiting it from participating in government procurement for a specified period. These measures cut off the channels through which unlawful suppliers may continue to obtain government business opportunities.

(3) In sum, with respect to companies specifically established for criminal purposes or used in substance as instruments of crime, Taiwan's existing legal framework does not rely solely on fines. Depending on the circumstances of each case, sanctions and preventive objectives may also be achieved by depriving such companies of illicit gains and terminating their access to business opportunities.

(4) Enforcement regarding liability of legal persons: Statistical data on cases involving legal persons in violation of the Anti-Corruption Act handled by District Prosecutors Offices are shown in Table 3 below.

Table 3: Statistical data on cases involving juridical persons in violation of the Anti-Corruption Act handled by District Prosecutors Offices

Unit: Persons

Category / Period	Number of Persons Concluded	Persons Prosecuted
2021	4	-
2022	-	-
2023	-	-
2024	-	-
2025	-	-
Sum	4	-

Data source: Department of Statistics, MOJ

<table>
<tr><th colspan="2">3.8</th><th></th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 3 /Art. 27；
Vol. 1 / Rec.18 /Para. 72~74</td><td>〔Criminalize conspiracy〕
1. Taiwan explains that, as a civil law jurisdiction, it relies on accomplice liability, instigators, co-perpetrators and conspiring co-perpetrators, rather than a common law-style general conspiracy offence. This may be sufficient in many cases. In cases involving complex corruption schemes perpetrated by criminal organizations, has any form of conspiracy charge – as an aggravating factor – been considered to impose stricter penalties on their members, as proposed by the Palermo Convention?
2. Has there been any investigation into how many countries with a civil law tradition have adopted such provisions in recent years?
3. Has Taiwan identified any practical gap in complex corruption, public procurement, foreign bribery, organized bribery or money laundering cases where early agreement, planning or preparatory conduct could not be prosecuted</td></tr>
</table>

		adequately because there is no stand-alone conspiracy offence?
參考翻譯	第 3 冊/第 27 條； 第 1 冊/第 18 項結論性意見/第 72~74 點	〔共謀定罪〕 1. 臺灣說明其作為大陸法系國家，係依賴共犯責任、教唆犯、共同正犯及共謀共同正犯之規範，而非普通法系的一般共謀罪。此種模式在許多案件中雖已足夠，但對於由犯罪組織策劃實施之複雜貪腐案件，臺灣是否曾考慮參考《巴勒莫公約》之作法，將任何形式的「共謀罪」作為加重處罰事由，以對組織成員施加更嚴格之刑罰？ 2. 請問是否曾調查過，有多少大陸法系國家，在近年已採行此類規定？ 3. 請問臺灣是否曾於複雜性貪腐、政府採購、跨國行賄、集團性賄賂或洗錢案件中，辨識出任何實務落差，即在這些領域中，是否因缺乏獨立的共謀罪(Conspiracy)，導致早期協議、規劃或預備行為無法獲得適當之追訴？

● **回應：**

105. 第 3.8-1 題回應內容

依《刑法》第 28 條及司法院釋字第 109 號解釋，若行為人以自己共同犯罪之意思，參與實施犯罪構成要件以外之行為，或以自己共同犯罪之意思，事先同謀，而由其中一部分人實施犯罪之行為者，均為共同正犯。換言之，我國司法實務對共謀共同正犯，亦有刑事處罰規範。至於是否參考巴勒莫公約之規範，涉及刑罰權之擴張，後續將廣納審檢辯學及各方意見，審慎評估研議。

106. 第 3.8-2 題回應內容

我國刑事法律制度主要是參考德國法制，該國迄今亦維持共謀共同正犯的立場，且與大多數大陸法系國家之立場相同，原則上不處罰單純共謀行為（未如英美法系設有獨立之共謀罪(Conspiracy)），而是透過共同正犯理論（共謀共同正犯）或組織犯罪專法（如我國組織犯罪條例第 3 條參與犯罪組織罪等）來規範。

107. 第 3.8-3 題回應內容

在實務運作上，我國刑事追訴機制仍必須以「著手實行」為構成要件，若犯罪集團僅具備預備意圖而尚未「著手」，執法機關自無從以共謀行為單獨論罪。然調查局近年配合地檢署打詐預警中心，已主動偵辦數起早期詐欺及非法吸金案件，在投資人大規模抗議或蒙受血本無歸之損害前，憑藉前置情資之深度佈建、金流交叉比對、人員關聯分析等，一旦查得該當法定犯罪構成要件，即立即偵辦，避免損害持續擴大。現行實務上尚查無相關案例有因欠缺獨立共謀罪而無法獲得適當追訴之實例。

● **Response：**

105. Response to Question 3.8-1

Pursuant to Article 28 of the Criminal Code and Judicial Yuan Interpretation No. 109, a person who, with the intent to jointly commit an offense, participates in conduct outside the statutory elements of the crime, or who, with such intent, conspires in advance and allows only some of the conspirators to carry out the criminal act, shall nevertheless be deemed a co-principal offender. In other words, Taiwan's judicial practice already provides criminal liability in cases of conspiratorial joint perpetration, a point that should be clarified at the outset.

As to whether the provisions of the Palermo Convention should be adopted as a reference, such a proposal would involve a further expansion of the State's power to impose criminal punishment. Accordingly, the matter will be carefully evaluated through broad consultation with members of the judiciary, prosecution, defense bar, academia, and other stakeholders.

106. Response to Question 3.8-2

Taiwan's criminal justice system is primarily influenced by German criminal law. Germany continues to adhere to the doctrine of conspiratorial joint perpetration, a position shared by most civil law jurisdictions. As a matter of principle, these jurisdictions do not criminalize mere conspiracy as an independent offense (unlike common law systems, which establish conspiracy as an independent crime). Instead, they address such conduct through the doctrine of co-principal liability based on conspiracy (conspiratorial joint perpetration) or through specialized legislation targeting organized crime, such as Article 3 of Taiwan's Organized Crime Prevention Act, which criminalizes participation in a criminal organization.

107. Response to Question 3.8-3

In practice, our country's criminal legal system must still meet the constitutive requirement of "commencing execution". If a criminal syndicate only possesses preparatory intent and has not yet "commenced execution," law enforcement agencies naturally cannot convict based on the act of conspiracy alone. However, in recent years, in cooperation with the Fraud Prevention Early Warning Center of the District Prosecutors Offices, The MJIB has proactively investigated several early-stage fraud and illegal fundraising cases. Before investors launched large-scale protests or suffered catastrophic losses where they could not recover their capital, the MJIB relied on the deep deployment of frontline intelligence, cross-referencing of fund flows, and correlation analysis of personnel, etc. Once the statutory constitutive elements of the crime are met, investigation is initiated immediately to prevent the damage from continuing to expand. To date, no cases have been identified in judicial practice in which the absence of an independent offense of conspiracy has prevented the authorities from undertaking an appropriate prosecution.

<table>
<tr><th colspan="3">3.9</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 3 /Art. 30(1) / Para. 138、140；
Vol. 1 / Rec.19 /Para. 75~78</td><td>〔Reducing the penalty for minor corruption offenses〕
1. Taiwan has recognized proportionality concerns in minor corruption cases. The current Anti-Corruption Act already provides mitigation where criminal proceeds or unjust gains do not exceed NT$50,000; the reported draft amendment would go further by allowing mitigation or waiver of punishment. Can Taiwan provide the present status of the Article 12 amendment, the proposed deferred-prosecution reform, and any data showing how minor corruption cases are currently resolved.
2. Why hasn't the reform been approved after two years and four months?
3. It would also be useful to know the status of the separate sentencing-guidelines reform, as Volume 3 notes that the draft Appropriate Sentencing for Criminal Cases Act was</td></tr>
</table>

		discontinued after the 2024 election and awaits resubmission.
參考翻譯	第 3 冊/第 30 條第 1 項/第 138、140 點； 第 1 冊/第 19 項結論性意見/第 75~78 點	〔考慮減輕小型貪腐犯罪刑度〕 1. 臺灣已體認小額貪污犯罪案件中存在比例原則之疑慮。現行《貪污治罪條例》針對犯罪不法所得或不正利益在新臺幣 5 萬元以下者，已訂有減輕其刑之規定，修正草案將更進一步允許減輕或免除其刑。請問臺灣能否提供該條例第 12 條修正案目前進度、所提之緩起訴制度改革，以及任何顯示目前小額貪污案件處理情形之相關數據？ 2. 為何此項改革在研議 2 年 4 個月後，仍未通過立法？ 3. 此外，若能瞭解獨立的量刑準則改革現況亦有其助益，如第 3 冊所述，《刑事案件妥適量刑法》草案在 2024 年大選後因屆期不連續而停止審議，目前正等待重新提交。

- **回應：**

108. 第 3.9-1 題回應內容

(1) 法務部於 2024 年 1 月 24 日召開修法研商會議後，擬具《貪污治罪條例》修正草案，修正小額貪污案件之量刑規定，並於 2024 年 3 月 11 日辦理修正草案預告，2024 年 5 月 31 日送行政院審查；行政院於 2024 年 7 月 9 日、9 月 30 日、2025 年 8 月 15 日召開 3 次審查會，俟行政院院會通過後，送請立法院審議。

(2) 在緩起訴制度改革方面，我國《刑事訴訟法》排除重罪案件，將適用緩起訴處分之案件種類限制在「被告所犯為死刑、無期徒刑或最輕本刑三年以上有期徒刑以外之罪」，而如前所述，現行《貪污治罪條例》之法定刑較重，故針對小額貪污案件，檢察官無法作成緩起訴處分，法務部亦將研議修訂檢察官得緩起訴處分案件之範圍，以因應個案強化檢察官裁量彈性，期能在堅守廉政核心價值同時，讓小型貪腐犯罪處理更合乎比例原則，兼顧社會對公平與正義的期待。

(3) 小額貪污案件統計數據如下表 4。

表 4、地方檢察署辦理違反《貪污治罪條例》第 12 條案件起訴後裁判確定情形(多罪多法條)

單位：人

項目別	計	有期徒刑					免刑
		六月以下	逾六月一年未滿	一年以上兩年未滿	兩年以上三年未滿	三年以上	
105 年至 115 年 3 月	6	-	1	3	-	1	1
105 年	-	-	-	-	-	-	-
106 年	-	-	-	-	-	-	-
107 年	-	-	-	-	-	-	-
108 年	-	-	-	-	-	-	-
109 年	-	-	-	-	-	-	-
110 年	-	-	-	-	-	-	-
111 年	1	-	-	1	-	-	-
112 年	3	-	1	-	-	1	1
113 年	-	-	-	-	-	-	-
114 年	2	-	-	2	-	-	-
115 年 1-3 月	-	-	-	-	-	-	-

資料來源：法務部(統計處)

109. 第 3.9-2 題回應內容

《貪污治罪條例》攸關國家廉能治理及反貪腐法制之完整性，屬於重大刑事法律，修法內容除小額貪污量刑外，另涉及法律體系整併、法人行賄責任、跨國行賄等重要議題，須廣納意見、慎重研議，且在修法完成前，現行《貪污治罪條例》及《刑法》仍可適用於主要貪腐犯罪，並無執法空窗。未來仍會在兼顧程序周延與立法效率下，持續推動後續修法。

110. 第 3.9-3 題回應內容

(1) 《刑事案件妥適量刑法草案》前經司法院於 2021 年 12 月 14 日第 198 次院會通過，並於同年月 22 日函請立法院審議，原規劃於立法完成後設立「刑事案件量刑準則委員會」，由該委員會訂定「刑事案件量刑準則」，以提升量刑之妥適性、透明性、公平性及可預測性，並逐步完善我國刑事案件量刑法制。惟因 2024 年立法委員改選後，法案因立法院屆期不連續而不予審議。

(2) 司法院於法案退回後，為持續精進法案內容並完備法制，於 2024 年 6 月 25 日召開「研商刑事案件妥適量刑法草案會議」，邀請審、檢、辯、學各界專

家代表與會，就「議題一、量準會組織型態是否採二級獨立機關」及「議題二、法案中載明量刑基本原則之必要性」兩項議題進行討論。

(3) 考量《刑事案件妥適量刑法》草案涉及獨立機關之設置及司法人員整體員額之增加，惟囿於司法機關總員額限制、現行司法人員相關負荷量及刑事司法政策走向而尚待討論。司法院將持續研究外國法制，觀察國際量刑趨勢之發展，以完善相關量刑法制並適時推動相關立法事宜。

● **Response：**

108. Response to Question 3.9-1

(1) After convening a consultation meeting on January 24, 2024, the MOJ drafted amendments to the Anti-Corruption Act to revise the sentencing provisions for minor corruption cases. The draft amendment was issued for public notice on March 11, 2024, and submitted to the Executive Yuan for review on May 31, 2024. The Executive Yuan convened three review meetings on July 9, 2024, September 30, 2024, and August 15, 2025. After approval by the Executive Yuan Council, the draft will be submitted to the Legislative Yuan for deliberation.

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

(3) Statistics on Minor Corruption Cases, please refer to Table 4.

Table 4: District Prosecutors Offices: Cases Involving Violations of Article 12 of the Anti-Corruption Act - Finalized Judgment Outcomes After Prosecution (Multiple Offenses/Multiple Statutory Provisions)

Unit：persons

Category	Total	Fixed-term Imprisonment					Exempt from Punishment
		6 months or less	Over 6 month to less than 1 year	1 year to less than 2 years	2 years to less than 3 years	3 years or more	
2016 to Mar. 2026	6	-	1	3	-	1	1
2016	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-
2022	1	-	-	1	-	-	-
2023	3	-	1	-	-	1	1
2024	-	-	-	-	-	-	-
2025	2	-	-	2	-	-	-
Jan.-Mar. 2026	-	-	-	-	-	-	-

Data source: Department of Statistics, MOJ

109. Response to Question 3.9-2

The Anti-Corruption Act is a major criminal statute that concerns national integrity governance and the completeness of the anti-corruption legal framework. In addition to sentencing for minor corruption offences, the proposed amendments also involve important issues such as the integration of the legal framework, corporate liability for bribery, and transnational bribery. Accordingly, broad consultation and careful deliberation are necessary. Before the amendments are completed, the current Anti-Corruption Act and the Criminal Code remain applicable to major corruption offences, and there is therefore no enforcement gap. The Ministry of Justice will continue to advance subsequent amendments while balancing procedural thoroughness and legislative efficiency.

110. Response to Question 3.9-3

(1) The draft of the Appropriate Criminal Sentencing Act was previously passed during the 198th Judicial Yuan Session on December 14, 2021, and was subsequently transmitted to the Legislative Yuan for deliberation via an official letter on December 22 of the same year. The original plan stipulated that upon the completion of the legislative process, a Criminal Sentencing Guidelines Commission would be established to formulate the Criminal Sentencing Guidelines. This initiative aimed to enhance the appropriateness, transparency, fairness, and predictability of sentencing, thereby progressively improving the legal framework governing criminal sentencing in our nation. However, following the re-election of legislators in 2024, the bill was not deliberated due to the Legislative Yuan's principle of discontinuation of bills across terms (discontinuity of legislative sessions).

(2) Following the return of the bill, and in order to continuously refine its content and consummate the legal system, the Judicial Yuan convened the "Meeting for Deliberation on the Draft of the Appropriate Criminal Sentencing Act" on June 25, 2024. Expert representatives from the judiciary, the prosecution, the defense, and academia were invited to attend and discuss the following two key agendas: Agenda 1: Whether the organizational structure of the Sentencing Guidelines Commission should adopt the form of a second-level independent agency. Agenda 2: The necessity of explicitly stipulating the fundamental principles of sentencing within the bill.

(3) Given that the draft of the Appropriate Criminal Sentencing Act involves the establishment of an independent agency and an increase in the overall headcount of judicial personnel, the matter remains subject to further discussion due to constraints imposed by the total headcount ceiling for judicial organs, the current workload of judicial personnel, and the orientation of criminal justice policies. The Judicial Yuan will continuously research foreign legal systems and monitor the development of international sentencing trends in order to perfect the relevant sentencing legal framework and promote pertinent legislative matters at an appropriate time.

<table>
<tr><th colspan="3">3.10</th></tr>
<tr><th colspan="2">Vol./Art./Para.
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問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 3 /Art. 48、49；

Vol. 1 / Rec.20 /Para. 79</td><td>〔Investigate international corruption and malfeasance〕
1. Taiwan reports only partial compliance with UNCAC Article 16. The current foreign bribery provision does not yet fully cover officials of public international organizations, and Taiwan states that the solicitation or acceptance of bribes by foreign public officials or officials of international organizations is not generally within Taiwan’s jurisdiction, although money laundering liability may be possible in some circumstances. Can Taiwan explain proposed legislative remedies to address foreign bribery; and practical international cooperation on corruption and bribery (e.g. monitoring foreign PEPs, corruption-related money laundering, FIU exchanges, MLA requests, confiscation and asset recovery)?
2. Can Taiwan explain how it assesses corruption and money-laundering risks arising from outbound public finance, ODA or development finance?
3. Are there any cases in Taiwan where Article 49 of the UNCAC has been applied to form joint investigation teams?
4. List multilateral and regional fora Taiwan participates in and provide concrete examples of how this participation leads to operational cooperation such as joint investigations or enforcement outcomes.</td></tr>
<tr><td>參考翻譯</td><td>第 3 冊/第 48、49 條；

第 1 冊/第 20 項結論性意見/第 79 點</td><td>〔國際貪瀆行為偵查〕
1. 臺灣報告指出，有關《聯合國反貪腐公約》（UNCAC）第 16 條之規定為「部分遵守」。現行跨國行賄條款尚未完全涵蓋國際組織官員，且臺灣政府也表示對外國公務員或國際組織官員之索賄或收賄行為，原則上不在臺灣的司法管轄權範圍內，即使在某些情況下可能涉及洗錢責任。臺灣能否說明為解決跨國行賄所研議之立法補救</td></tr>
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		措施以及針對貪腐與賄賂的國際實務合作案例（例如：監控外國重要政治性職務之人、與貪污相關的洗錢、金融情報中心情資交換、刑事司法互助請求、沒收與資產追繳）？ 2. 臺灣能否說明如何評估由跨境公共財政、政府開發援助(ODA)或開發性金融所產生的貪腐與洗錢風險？ 3. 請問臺灣是否有任何依據《聯合國反貪腐公約》（UNCAC）第 49 條規範而建立「聯合調查團隊」的案例？ 4. 請列出臺灣所參與的多邊或區域論壇，並提供具體案例說明其如何促成實務合作（例如：聯合調查或執法成果）？

● **回應：**

111. 第 3.10-1 回應內容

(1) 針對國際組織官員部分，法務部已研議修正《貪污治罪條例》，方向包括增訂對「國際組織公務員或受國際組織授權執行職務之人」行賄之處罰規定，並強化法人行賄責任，以補足現行規範不足，接軌 UNCAC 第 16 條及國際反賄賂標準。至於外國公務員或國際組織官員在境外索賄、收賄，如與臺灣欠缺管轄連結，原則上不屬臺灣刑事管轄範圍；但若賄款或犯罪所得經由臺灣金融體系流動、洗錢、藏匿或轉換，或涉及臺灣人民、法人、帳戶、公司或資產，仍可依洗錢防制、扣押沒收、刑事司法互助等機制處理。

(2) 實務上，臺灣已透過 PEP 監控、FIU 情資交換、刑事司法互助請求、扣押沒收及資產追回等工具處理跨境貪腐風險。例如，我國就涉及貪腐、洗錢或相關犯罪所得之跨境案件，得依已簽署之刑事司法互助條約、協定或協議，向受請求國提出刑事司法互助請求，以取得證據、調取相關金融交易資料、扣押、禁止處分財產、協助執行與犯罪有關之沒收或追徵確定裁判或命令，以及返還犯罪所得。對於尚未簽署刑事司法互助協定之國家，仍得依《國際刑事司法互助法》第 2 條、第 6 條、第 23 條及第 34 條等規定，於不違反我國法律、相關文書及互惠原則之範圍內，依法審核並提供搜索、扣押、禁止處分、承認及執行外國沒收或追徵裁判、犯罪所得返還、沒收物或變價所得之整筆返還等協助。

(3) 具體如拉法葉艦採購弊案，犯罪所得分散於多個法域，臺灣透過長期司法互助、境外帳戶凍結、沒收裁判及資產返還程序，促成海外犯罪所得返還程序，

已自列支敦斯登追回約 1,100 萬美元，並自瑞士追回 1 億 3,804 萬餘美元之海外不法所得；臺美司法互助資產分享案中，我國返還美金近 1,600 萬元予美方，並獲美方分享刑事沒收不法資產約 700 萬餘美元；臺韓跨境返還贓款案中，則成功返還韓元 4,510 萬 9,000 元。

(4) 此外，調查局洗錢防制處亦曾於 2025 年間協助某國金融情報中心(FIU)之情資請求，提供該國重大貪瀆案所涉我國境內銀行帳戶之金融情報資料。原則上，調查局洗錢防制處均得依《洗錢防制法》第 17 條、第 28 條與「洗錢防制法第十七條第四項申報通報資料管理運用辦法」第 3 條規定及「艾格蒙聯盟金融情報中心情資交換原則」進行各類案件之資訊分享，涉犯貪瀆之案件依風險基礎方法及國家洗錢風險評估結果並列為優先處理事項。

112. 第 3.10-2 回應內容

(1) 臺灣係以風險基礎方法評估跨境公共財政、政府開發援助或開發性金融所可能產生之貪腐與洗錢風險。評估重點包括資金來源及流向、受援國或合作國之貪腐及洗錢風險、計畫採購及發包程序、受益人及承包商背景、是否涉及外國重要政治性職務之人、資金是否經由高風險金融機構或司法管轄區，以及是否存在不合理付款、轉包、人頭公司或實質受益人不透明等情形。

(2) 在執行面上，相關機關會依計畫性質，結合預算審查、採購程序、內部控制、審計、廉政風險評估、金融機構客戶審查、可疑交易申報、FIU 情資分析及刑事司法互助等機制進行控管。若發現異常金流、利益衝突、回扣、浮報價格、虛偽交易或資金流向不明，即可由主管機關、廉政、調查或檢察機關依法進一步查處。

(3) 臺灣對此類風險納入貪腐防制、洗錢防制及跨境資產追查之整體架構，非僅從援助或財政政策角度觀察。未來也將持續強化跨機關資料交換、實質受益人辨識、PEP 監控及國際合作，以降低跨境公共資金遭濫用於貪腐或洗錢之風險。

113. 第 3.10-3 回應內容

目前法務部尚無依 UNCAC 第 49 條規範所成立之聯合調查團隊個案資料。惟我國已於部分司法互助條約或協定(協議)中納入聯合偵查或聯合調查之合作基礎。如我國與德國於 2023 年 3 月 23 日簽署《駐德國台北代表處與德國在台協會刑事司法互助協議》，並於 2025 年 5 月 12 日生效。該協議合作項目包含聯合偵查團隊、資產凍結與分享、視訊訊問等，且權責機關間司法互助請求得以書面或電子方式先行，以加速程序進行；另我國與吐瓦魯國於 2023 年 6 月 2 日簽署《中華民國（臺灣）政府與吐瓦魯國政府刑事司法互助條約》，該條約內容包括取得

證言或供述、提供文書證據、文書送達、搜索及扣押、協助凍結與沒收等事項，並納入兩國人員可共同組成聯合調查團隊及視訊訊問證人等設計。

114. 第 3.10-4 回應內容

(1) 我國積極參與各項多邊及區域合作機制，例如調查局自 2022 年迄今，每年均受亞洲公司治理協會（Asian Corporate Governance Association, ACGA）邀請，前往英國、印度、新加坡、韓國參與實體年會，與全球百餘名會員共同探討金融貪腐犯罪及金融監管制度等公司治理相關議題；2026 年 5 月間受邀參加歐洲刑警組織（Europol）歐洲網路犯罪中心（European Cybercrime Centre）關於「The Gentlemen」駭客組織網路犯罪案跨國視訊會議，強化與國際執法組織共同打擊跨境犯罪之夥伴關係等。其他相關活動內容請參閱國家報告第 1 冊第 30 項結論性意見內容。

(2) 在具體執法合作部分，列舉如下:

(a) 法務部為統合協調各機關就跨第三地電信詐騙案之處置作為，於 2026 年 6 月 3 日與大陸委員會、外交部、內政部警政署成立「打擊跨境詐騙犯罪跨部會平臺」，共同研商合作打擊跨境電信詐騙案件及跨國合作辦案機制。該平臺並已推動司法互助協定（協議）洽簽與個案合作、通過「打擊跨境詐欺犯罪任務型警察聯絡官」計畫、推動《國際刑事司法互助法》、完善相關法制、強化不法所得查扣及罪贓返還、制定罪贓整筆返還機制等事項。

(b) 調查局利用辦理「臺灣亞非論壇-區域安全與跨境犯罪國際研討會」（TWAF）及犯罪調查研習班等場合，加強與外國對等機關執法安全合作關係，近年與柬埔寨、泰國、新加坡及日本等國合作破獲多起大型跨境毒品走私案，2025 年 7 月間與菲律賓合作查獲跨境電信詐騙集團並逮捕 18 名國人，係與各國深化執法合作之重大成果。

(c) 其他跨國執法合作案例請參閱國家報告第 1 冊第 28 項結論性建議第 97、98 點內容。

● **Response：**

111. Response to Question 3.10-1

(1) With respect to officials of public international organizations, the MOJ has been studying amendments to the Anti-Corruption Act. The proposed direction includes criminalizing bribery of officials of public international organizations or persons authorized by such organizations to perform official functions, and strengthening corporate liability for bribery, in order to address the current gap and align more

closely with Article 16 of UNCAC and international anti-bribery standards. As for the solicitation or acceptance of bribes by foreign public officials or officials of public international organizations outside Taiwan, such conduct generally falls outside Taiwan's criminal jurisdiction if there is no sufficient jurisdictional link with Taiwan. However, if the bribe or proceeds of crime flow through Taiwan's financial system, are laundered, concealed, or converted in Taiwan, or involve Taiwanese nationals, legal persons, accounts, companies, or assets, the case may still be addressed through AML measures, seizure and confiscation, mutual legal assistance, or other relevant mechanisms.

(2) In practice, Taiwan has used PEP monitoring, FIU information exchange, mutual legal assistance requests, seizure, confiscation, and asset recovery tools to address cross-border corruption risks. For example, with respect to cross-border cases involving corruption, money laundering, or related proceeds of crime, the R.O.C. (Taiwan) may, pursuant to signed treaties, agreements, or arrangements on mutual legal assistance in criminal matters, submit requests for mutual legal assistance in criminal matters to requested countries in order to obtain evidence, obtain relevant financial transaction records, conduct seizure, prohibit the disposition of property, assist in the enforcement of final court rulings or orders concerning confiscation or collection of equivalent value relating to crime, and return proceeds of crime. With respect to countries with which no mutual legal assistance treaty or agreement in criminal matters has yet been concluded, the R.O.C. (Taiwan) may still, pursuant to Articles 2, 6, 23, and 34 of the Law on International Judicial Mutual Assistance in Criminal Matters, among other provisions, review and provide assistance in accordance with the domestic laws, relevant instruments, and the principle of reciprocity, including search, seizure, prohibition against disposition, recognition and enforcement of foreign confiscation or collection of equivalent value judgments, return of proceeds of crime, and return in whole of confiscated property or proceeds from its sale.

(3) Specifically, in the Lafayette frigate procurement case, the proceeds of crime were dispersed across multiple jurisdictions. Through long-term mutual legal assistance, freezing of overseas accounts, confiscation rulings, and asset return procedures, Taiwan secured the return of overseas criminal proceeds and demonstrated the effectiveness of cross-border asset recovery cooperation, and recovered approximately USD 11 million in overseas illicit proceeds from Liechtenstein and

more than USD 138.04 million from Switzerland. In the R.O.C. (Taiwan)-U.S. asset-sharing case via mutual legal assistance channel, the R.O.C. (Taiwan) returned nearly USD 16 million to the United States and received from the United States a share of criminally confiscated illicit assets amounting to more than USD 7 million. In the R.O.C. (Taiwan)-Korea cross-border return of criminal proceeds case, KRW 45,109,000 was successfully returned.

(4) Furthermore, in 2025, the AMLD assisted a foreign FIU with an intelligence request, providing financial reports on local bank accounts involved in a major corruption case of that country. In principle, the AMLD may share information on various types of cases in accordance with Articles 17 and 28 of the Money Laundering Control Act, Article 3 of the Regulations Governing the Management and Implementation of Reported and Notified Data under Paragraph 4 of Article 17 of the Money Laundering Control Act, and the Egmont Group's Principles for Information Exchange Between Financial Intelligence Units. Furthermore, cases involving corruption are designated as priorities for processing based on the risk-based approach and the results of the National ML/TF/PF Risk Assessment.

112. Response to Question 3.10-2

(1) Taiwan assesses corruption and money laundering risks arising from cross-border public finance, official development assistance, and development finance on a risk-based basis. The key factors considered include the source and flow of funds, the corruption and money laundering risks of the recipient or partner country, project procurement and contracting procedures, the background of beneficiaries and contractors, whether foreign politically exposed persons are involved, whether funds pass through high-risk financial institutions or jurisdictions, and whether there are unreasonable payments, subcontracting arrangements, nominee companies, or opaque beneficial ownership structures.

(2) Depending on the nature of the project, relevant authorities apply mechanisms such as budget review, procurement procedures, internal controls, audit, integrity risk assessment, customer due diligence by FI, STR, FIU analysis, and MLA to manage such risks. Where unusual fund flows, conflicts of interest, kickbacks, inflated prices, fictitious transactions, or unclear destinations of funds are identified, the matter may be further handled by the competent authority, anti-corruption agency, investigation authority, or prosecutors in accordance with law.

(3) Taiwan incorporates such risks into the broader framework of anti-corruption, AML, and cross-border asset tracing, rather than assessing them solely from the perspective of aid or fiscal policy. Taiwan will continue to strengthen inter-agency information exchange, BO identification, PEP monitoring, and international cooperation to reduce the risk that cross-border public funds may be misused for corruption or money laundering.

113. Response to Question 3.10-3

At present, there is no case information involving a joint investigation team established pursuant to Article 49 of the United Nations Convention against Corruption. However, the Republic of China (Taiwan) (hereinafter referred to as "R.O.C. (Taiwan)") has incorporated a basis for cooperation on joint investigations or joint investigative activities in certain treaties, agreements, or arrangements on mutual legal assistance.

For example, the R.O.C. (Taiwan) and Germany signed the Arrangement on Mutual Legal Assistance in Criminal Matters between the Taipei Representative Office in the Federal Republic of Germany and the German Institute Taipei on March 23, 2023, which entered into force on May 12, 2025. The scope of cooperation under the Arrangement includes joint investigation teams, asset freezing and sharing, and questioning by videoconference. In addition, mutual legal assistance requests between the competent authorities may be transmitted in writing or electronically in advance in order to expedite proceedings.

Furthermore, the R.O.C. (Taiwan) and Tuvalu signed the Treaty on Mutual Legal Assistance in Criminal Matters between the Government of the Republic of China (Taiwan) and the Government of Tuvalu on June 2, 2023. The Treaty covers matters including obtaining testimony or statements, providing documentary evidence, service of documents, search and seizure, and assistance in freezing and confiscation. It also incorporates mechanisms allowing personnel from the two countries to form joint investigation teams and to conduct questioning of witnesses by videoconference.

114. Response to Question 3.10-4

(1) Taiwan actively participates in various multilateral and regional cooperation mechanisms. For example,since the year 111 (2022) to date, the Economic Crime Prevention Division of The MJIB has been invited annually by the Asian Corporate Governance Association (ACGA) to attend physical annual meetings in the United Kingdom, India, Singapore, and South Korea. Together with more than a hundred

global members, it explores corporate governance-related issues such as financial corruption crimes and financial regulatory systems.Furthermore,in May 2026, the MJIB was invited to participate in a cross-border virtual conference organized by European Cybercrime Centre, Europol regarding the cybercrime case of the Gentlemen hacker group, further strengthening partnerships with international law enforcement organizations to jointly combat transnational crime. For contents of other relevant activities, please refer to Concluding Observation No. 30 in the Volume 1 of the report.

(2) Specific instances of law enforcement cooperation are as follows:

(a) In addition, in order to coordinate the responses of various agencies to telecommunications fraud cases involving third jurisdictions, the MOJ, together with the Mainland Affairs Council, the Ministry of Foreign Affairs, and the National Police Agency of the Ministry of the Interior, established the Inter-Agency Platform against Cross-Border Fraud on June 3, 2026. The platform jointly deliberates on mechanisms for cooperation in combating cross-border telecommunications fraud cases and handling cases through transnational cooperation. The platform has also promoted the negotiation and conclusion of mutual legal assistance agreements or arrangements, as well as case-specific cooperation; adopted the Task-Oriented Police Liaison Officer Program for Combating Cross-Border Fraud; promoted the Law on International Judicial Mutual Assistance in Criminal Matters; improved the relevant legal framework; strengthened the seizure of illicit proceeds and the return of proceeds of crime; and formulated a lump-sum return mechanism for proceeds of crime.

(b) By organizing TWAF（Taiwan-Western Asia & Africa Forum） and criminal investigation workshops, the MJIB has continuously strengthened law enforcement cooperation with its foreign counterparts. In recent years, these concerted efforts have led to the successful disruption of numerous large-scale, transnational trafficking drug cases in collaboration with Cambodia, Thailand, Singapore and Japan. Furthermore, a joint operation with the Philippines in July 2025 successfully dismantled a cross-border telecom fraud syndicate and resulted in the apprehension of 18 Taiwanese nationals, demonstrating the significant achievements of international law enforcement cooperation.

(c) For other cases of cross-border law enforcement cooperation, please refer to Point 97 and 98 of Concluding Observation No. 28 in the First Volume of the report.

3.11		
Vol./Art./Para. 冊別/條文/點次		Questions / Comments 問題/意見
原文	Vol. 3 /Art. 30 / Para. 142	The report provides statistics on prosecutions and convictions. Please provide analysis of: 1. Conviction rates vs prosecution 2. Average time to resolve corruption cases 3. Factors contributing to delays
參考翻譯	第 3 冊/第 30 條/第 142 點	國家報告提供了關於起訴與定罪的統計數據。請針對下列事項提供分析： 1. 定罪率與起訴之對比。 2. 處理貪腐案件之平均所需時間。 3. 造成延宕之因素。

● **回應：**

115. 第 3.11-1 題回應內容

(1) 國家報告第 3 冊表 3-11 所列資料，地方檢察署偵辦《貪污治罪條例》案件，2022 年至 2024 年起訴率分別為 60.3%、61.8%、52.7%，顯示檢察官係依個案證據強度、犯罪嫌疑程度及訴追必要性，審慎篩選適合提起公訴之案件。另 2022 年至 2024 年之定罪率分別為 77.9%、77.1%及 85.0%。此部分反映進入審判並經法院判決之案件結果，與同年度檢察官偵查終結或起訴之案件，未必屬於同一批案件。

(2) 對比上開數據可知，我國貪腐案件並非一律起訴，而係經檢察官依證據審慎判斷後提起公訴，而進入審判程序之案件，整體仍維持相當高之定罪率，且持續提升，顯示檢察官偵辦貪瀆案件，秉持「勿枉勿縱」原則，依個案證據狀況審慎決定是否起訴，並使進入審判程序之案件維持相當高之定罪比例，顯示現行偵查及公訴機制具有一定穩定性與實效。

116. 第 3.11-2、3.11-3 題回應內容

(1) 地方檢察署辦理違反《貪污治罪條例》案件，2021 年至 2025 年，偵查終結每件平均所需日數為 159.7 日。

(2) 貪腐犯罪具高度隱密性。行賄者與受賄者通常具有共同隱匿犯罪之動機，案件往往缺乏明顯被害人或即時報案來源，且不法利益可能以顧問費、佣金、回扣、贊助、政治獻金、第三人收受利益或其他名目包裝，必須透過長時間比對人流、金流、物流及決策流程，始能釐清是否存在對價關係及職務關聯。又貪腐案件之偵查仍須兼顧正當法律程序及人權保障，通訊監察、搜索、扣押、科技偵查、調取金融資料等偵查作為，均須符合法定程序，故部分偵查作為須經法院許可，勢必增加前置資料準備及取證時間，惟此為確保合法取證、維護人民權利所必須之配套措施。

● **Response：**

115. Response to Question 3.11-1

(1) According to the data set out in Table 3-11 of Volume III of the National Report, in cases handled by local prosecutors’ offices under the Anti-Corruption Act, the prosecution rates from 2022 to 2024 were 60.3%, 61.8%, and 52.7%, respectively. These figures show that prosecutors carefully selected cases suitable for public prosecution based on the strength of the evidence, the degree of criminal suspicion, and the necessity of prosecution in each individual case. The conviction rates from 2022 to 2024 were 77.9%, 77.1%, and 85.0%, respectively. These figures reflect the outcomes of cases that entered trial proceedings and were adjudicated by the courts. They do not necessarily correspond to the same group of cases that were concluded at the investigation stage or prosecuted by prosecutors in the same year.

(2) A comparison of the above data indicates that corruption cases in Taiwan are not prosecuted indiscriminately. Rather, prosecutors bring public prosecution only after carefully assessing the evidence. At the same time, cases that enter trial proceedings continue to maintain a relatively high conviction rate, with a notable increase in 2024. This demonstrates that, in investigating corruption cases, prosecutors uphold the principle of “neither wrongfully accusing the innocent nor allowing offenders to escape accountability,” carefully determine whether to prosecute based on the evidentiary circumstances of each case, and maintain a relatively high conviction rate for cases that proceed to trial. Overall, the data show

that the current investigation and prosecution mechanisms have a certain degree of stability and effectiveness.

116. Response to Question 3.11-2、3.11-3

(1) For cases handled by district prosecutors' offices involving violations of the Anti-Corruption Act, the average number of days required to conclude an investigation was 159.7 days per case from 2021 to 2025.

(2) Corruption offences are highly covert in nature. Bribe-givers and bribe-takers usually share a common motive to conceal the offence. Such cases often lack an obvious victim or an immediate source of reporting. In addition, improper benefits may be disguised as consulting fees, commissions, rebates, sponsorships, political donations, benefits received by third parties, or other forms of payment. It is therefore necessary to conduct long-term cross-checking of the movement of persons, funds, goods, and decision-making processes in order to determine whether a quid pro quo relationship and a connection with official duties exist. Furthermore, investigations of corruption cases must also take into account due process and the protection of human rights. Investigative measures such as communications surveillance, searches, seizures, technological investigation, and the acquisition of financial records must all comply with statutory procedures. Certain investigative measures therefore require court authorization, which inevitably increases the time needed for preliminary preparation and evidence collection. These procedural requirements are, however, necessary safeguards to ensure the legality of evidence collection and to protect the rights of individuals.

3.12		
Vol./Art./Para. 冊別/條文/點次		Questions / Comments 問題/意見
原文	Vol. 3 /Art. 32 / Para. 240~244、248、252	Please provide data on the use of witness protection mechanisms, including uptake and outcomes.
參考翻譯	第 3 冊/第 32 條 / 第 240~244、248 點	請提供關於證人保護機制運用情形之數據，包括採用（或申請）狀況與執行結果。

● **回應：**

117.《證人保護法》有關保護措施之規定，第 9 至 10 條賦予檢察官或法院在受保護人同意、違反規範或無保護必要時，彈性調整、停止或重新啟動保護措施之職權，並由執行機關隨時檢討情勢。第 11 條規範身分保密，強制公務員對重要證人以代號替代真實資料並予封存，同時透過隔離、變聲或視訊等方式避免身分曝光。第 12、13 條則針對立即危害或有生活變更必要者，提供派員隨身保護及最長兩年之短期生活安置，並核發證人保護書以執行禁止接近等限制。

118.此外，《證人保護法》第 14 條規定，被告或犯罪嫌疑人供出重要事證，使檢察官得以追查相關共犯，並經檢察官事前同意者，依不同情狀，可以或得以減免其刑。經統計，自 2022 年至 2025 年 6 月 30 日，檢察官提起公訴案件，共有 91 人適用《證人保護法》第 14 條規定，並經檢察官記載於書類。其中，以犯貪污罪最多，共 31 人(占 34%)；其次為犯詐欺罪，共 26 人(占 28.6%)；犯毒品罪則有 14 人(占 15.3%)。

● **Response：**

117. Regarding the protective measures under the Witness Protection Act, Articles 9 and 10 vest prosecutors and courts with the discretionary authority to flexibly adjust, suspend, or reinstate protective measures with the consent of the protected person, upon violation of applicable rules, or when protection is no longer necessary, while the executing authority shall review the situation on an ongoing basis. Article 11 governs identity confidentiality, mandating that public officials replace the true personal information of key witnesses with code names and seal such records, while preventing identity exposure through measures such as physical separation, voice alteration, or video conferencing. Articles 12 and 13 provide, for persons facing immediate danger or in need of lifestyle changes, personal protective accompaniment and short-term residential placement of up to two years, along with the issuance of a witness protection order to enforce restrictions such as no-contact orders.

118. Furthermore, according to Article 14 of the Witness Protection Act, if a defendant or criminal suspect provides key evidence that enables the prosecutor to track down other accomplices, and obtains the prosecutor's prior consent, their sentence shall or may be reduced or remitted based on the circumstances. Statistics show that from 2022 to June 30, 2025, a total of 91 individuals in cases prosecuted by prosecutors applied this provision, which was explicitly recorded in the legal documents. Among them, those who committed offenses under the Anti-Corruption Act constituted the largest group,

with 31 individuals (accounting for 34%), followed by fraud offenses with 26 individuals (28.6%), and drug offenses with 14 individuals (15.3%).

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Vol. 1 / Rec.21 /Para. 80~82</td><td>〔Promote the Whistleblower Protection Act〕
1. Why is there still no comprehensive system for protecting whistleblowers?
2. Whistleblower legislation is in place 22 July 2025. Great to see, but only for public sector and related organizations. All three major parties — DPP, KMT, and TPP — indicated intent to eventually extend coverage, so private sector legislation remains on the agenda but is not yet enacted. What is the timeline for this?
3. Whistleblowers must also file reports under their real name. What challenges does this pose?
4. Institutional protection measures for witnesses, technical experts, and victims of corruption remain deeply inadequate and operationally flawed. The Witness Protection Act is structurally tailored toward combating organized crime syndicates, leaving white-collar corruption witnesses exposed to professional ruin.Court procedural rules fail to guarantee complete and continuous anonymity for technical experts who testify against powerful political or corporate entities.
5. Post-trial relocation programs, identity alteration mechanisms, and career reintegration frameworks for critical witnesses are non-existent.
6. What is preventing the implementation of whistleblower protection in the private sector?</td></tr>
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參考翻譯	第 3 冊/第 33 條/第 240~244、248 點； 第 1 冊/第 21 項結論性意見/第 80~82 點	〔推動揭弊者保護法案〕 1. 為何至今仍未有全面性的揭弊者保護機制？ 2. 揭弊者保護法案已於 2025 年 7 月 22 日實施。很高興得知此訊息，然其適用範圍僅限公部門與相關組織。三個主要政黨，民主進步黨、中國國民黨與台灣民眾黨，均曾表明有意在未來逐步擴大揭弊者保護範圍，因此私部門揭弊者保護法案仍在議程中，但尚未完成立法。請問時間軸為何？ 3. 揭弊者須以真實姓名提出檢舉，這會帶來哪些挑戰？ 4. 針對證人、技術專家與貪腐受害人之制度性保護措施，目前仍顯不足且運作上存在缺失。《證人保護法》結構上是針對打擊組織犯罪集團所制定的，導致白領階級貪腐案件之證人面臨職業生涯毀滅之風險。法院訴訟程序規範未能確保對強大政治或企業實體作證之技術專家，獲得完整且持續之身分匿名性。 5. 對於關鍵證人而言，目前尚缺乏訴訟後遷居計畫、身分轉換機制及職涯重整框架。 6. 阻礙私部門揭弊者保護機制實施之原因為何？

● **回應：**

119. 第 3.13-1 題回應內容

廉政署蒐集學界及民間工業、商業公會等各界意見，私部門表示如設立揭弊保護制度須花費人力管理及內部管控成本，且擔憂員工濫用此制度，影響勞資雙方信任度，有造成人事管理困難等疑慮，另衡酌我國中小企業佔全體企業九成以上，貿然將私部門納入適用範圍，將造成一定衝擊。

120. 第 3.13-2 題回應內容

《公益揭弊者保護法》將行政法人、國營事業、政府捐助之財團法人及受政府控制之事業團體或機構等具私部門色彩之單位納入保障，至其他上市上櫃公司、中小企業等並非毫無保護，仍有其他單行法規，以分散式立法型式予以保護，例如《勞動基準法》第 74 條則明訂雇主對於申訴人不得予以解僱、降調、減薪等不利處分且不得洩漏足以識別其身分之資訊，其他諸如《性別平等工作法》、《職

業安全衛生法》、《食品安全衛生管理法》及「上市上櫃公司誠信經營守則」等法令亦有相關規範。私部門納入保護為未來持續努力方向，目前我國以泛公部門先行入法，作為主管機關滾動式評估依據，俟確保產業安全及私部門凝聚足夠入法共識後，穩健規劃私部門入法期程。

121. 第 3.13-3 題回應內容

《公益揭弊者保護法》以真實姓名檢舉作為揭弊要件，係為使受理揭弊機關足以判斷其揭弊者身分真實性與資格適格，始得有效啟動後續之保護措施，惟為避免揭弊者恐其身分曝光，將使揭弊者降低揭弊意願或增加保護成本，同法第 16 條搭配有揭弊者身分保密措施，揭弊者得請求以「代號」製作筆錄或文書，遮隱其姓名或其他得以直接或間接方式識別該個人之資料，且揭弊者簽名有保密之必要時，亦可以「按指印」或「簽寫代號」代之。

122. 第 3.13-4 題回應內容

《證人保護法》之適用範圍規定於第 2 條，並非僅侷限於打擊組織犯罪集團。以典型之白領犯罪為例，凡違反《證券交易法》、《銀行法》、《貪污治罪條例》及《洗錢防制法》等重大經濟與貪瀆案件，均有明文納入適用證人保護法範疇。此外，該法設有概括條款，將「最輕本刑為三年以上有期徒刑之罪」一併納入保障。因此，白領階級貪腐案件之證人，在法院訴訟程序中，絕非全然缺乏法律制度之保護。

123. 第 3.13-5 題回應內容

我國《證人保護法》已提供身分保密、人身安全保護、短期生活安置、變更生活及工作地點、協助轉業及生活照料等措施，足以因應多數案件中證人的安全需求。然目前尚未採行永久遷居計畫、身分轉換機制及長期職涯重整框架，現行實務面臨以下瓶頸：

(1) 環境不利保密：臺灣幅員狹小且各項公務系統高度整合，證人即便國內遷居亦極易因社交圈重疊而曝光。

(2) 身分轉換衝擊法制：澈底變更身分涉及證人過往之債權債務、婚姻及刑事前科，若無具體明確的法律授權，貿然抹除將嚴重侵害第三人權益。

(3) 資源與專業受限：司法機關現行經費僅能支應短期安全維護，且公權力常態性介入就業市場協助職涯重整，亦缺乏法制正當性。

124. 第 3.13-6 題回應內容

《公益揭弊者保護法》目前尚未全面涵蓋私部門，採取泛公部門先行示範的循序漸進策略，由政府與泛公部門率先建立保護與調查典範，藉此累積執法經驗與社會信任，作為未來擴大至私部門的基礎。其次，我國經濟高度仰賴中小企業，中小企業家數眾多，多屬微型、小型企業，組織規模、人力配置、法遵資源及內部控制制度均與公部門、大型企業或上市櫃公司有顯著差異，且私部門揭弊涉及複雜的勞資關係與商業機密，須避免全面適用專法造成企業過重成本與法遵負擔。再者，私部門的揭弊保護機制並非真空，在食安、金融、環保與勞工等領域早有單行法規保障吹哨者。例如，金管會為鼓勵上市上櫃公司建立及實施揭弊者保護機制，已督導證交所及櫃買中心訂定「上市上櫃公司誠信經營守則」，要求上市櫃公司應訂定具體檢舉制度並應確實執行，其中包含應對檢舉人身分及檢舉內容應予保密，以及保護檢舉人不因檢舉情事遭不當處置等。

● **Response：**

119. Response to Question 3.13-1

The AAC collected opinions from academia, private-sector industrial and commercial associations, and other sectors. The private sector expressed concern that establishing a whistleblower protection system would incur human-resource management and internal-control costs and that employees might abuse the system, potentially undermining mutual trust between employers and employees and creating difficulties in personnel management. Furthermore, considering that small and medium enterprises account for more than 90% of all enterprises in Taiwan, hastily including the private sector within the scope of application could have a considerable impact.

120. Response to Question 3.13-2

The “Public Interest Whistleblower Protection Act” extends protection to non-departmental public bodies, state-owned enterprises, government-endowed foundations, and government-controlled enterprises, groups, or institutions—entities with private-sector characteristics. Other TWSE/TPEx-listed companies and small and medium enterprises are not entirely unprotected; they remain protected by other individual laws and regulations under a decentralized legislative approach. For example, Article 74 of the “Labor Standards Act” expressly prohibits employers from subjecting complainants to adverse treatment, including dismissal, demotion, or reductions in pay, and from disclosing information sufficient to identify them. The “Gender Equality in Employment Act,” “Occupational Safety and Health Act,” “Act

Governing Food Safety and Sanitation," and "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies" also contain relevant provisions. Extending protection to the private sector remains an objective for continued efforts. At present, Taiwan has initially incorporated the broader public sector into the legislation, providing a basis for rolling assessments by the competent authority. Once industry security is ensured and sufficient consensus has been reached within the private sector regarding legislative inclusion, the timetable for incorporating the private sector into the legislation will be carefully planned.

121. Response to Question 3.13-3

The "Public Interest Whistleblower Protection Act" requires disclosures to be made using the whistleblower's real name. This enables the agency responsible for receiving disclosures to verify the whistleblower's identity and eligibility so that subsequent protection measures can be effectively initiated. However, because fear of identity exposure could reduce the willingness to make disclosures or increase protection costs, Article 16 of the Act provides confidentiality measures for whistleblowers. A whistleblower may request that transcripts or documents be prepared using a "code," with their name or any other information that could directly or indirectly identify them concealed. If it is necessary to keep the whistleblower's signature confidential, they may use a fingerprint or sign with a code instead.

122. Response to Question 3.13-4

The scope of application under the current Witness Protection Act is stipulated in Article 2, and it is by no means limited to combating organized crime groups. For instance, typical white-collar crimes—such as violations of the Securities and Exchange Act, the Banking Act, the Anti-Corruption Act, and the Money Laundering Control Act—are all explicitly incorporated into the framework of the law. Furthermore, the Act contains an omnibus provision that extends its coverage to any "crime with a minimum principal penalty of three or more years of imprisonment." Consequently, witnesses in white-collar corruption cases are absolutely not entirely left without legal protection in current court proceedings.

123. Response to Question 3.13-5

The Witness Protection Act already provides measures such as identity confidentiality, personal protection, short-term accommodation, relocation of living and working locations, employment transition assistance, and living assistance, which are sufficient to address the safety needs of witnesses in most cases. However, permanent relocation programs, identity alteration mechanisms, and long-term career restructuring frameworks have not yet been adopted. Current practice indeed faces the following bottlenecks:

(1) The environment is unfavorable for maintaining confidentiality. Taiwan's small territory and the high integration of various government systems mean that even if witnesses relocate domestically, they are highly susceptible to exposure due to overlapping social circles.
(2) Identity transformation disrupts the legal system. Thoroughly changing an identity involves a witness's past debts, liabilities, marital status, and criminal record; without robust and explicit legal authorization, abruptly erasing this information would severely infringe upon the rights of third parties.
(3) Resources and expertise are limited. The current funding of judicial authorities can only support short-term security maintenance, and regular state intervention in the job market to assist with career restructuring also lacks legal legitimacy.

124. Response to Question 3.13-6

The “Public Interest Whistleblower Protection Act” does not yet fully cover the private sector. Instead, it adopts a gradual approach, with the broader public sector serving as the initial model. The government and the broader public sector take the lead in establishing protection and investigation models to accumulate law enforcement experience and social trust, which will serve as the foundation for future expansion to the private sector. Second, Taiwan’s economy relies heavily on Small and Medium Enterprises (SMEs). With a vast number of SMEs, most of which are micro or small enterprises, their organizational scale, staffing, compliance resources, and internal control systems differ significantly from those of the public sector, large enterprises, or TWSE/TPEx-listed companies. Furthermore, private-sector whistleblowing involves complex labor relations and trade secrets. Therefore, comprehensive application of the special legislation must be avoided, as it would impose excessive costs and legal compliance burdens on enterprises.

Furthermore, the private sector is not without whistleblower protection mechanisms. There are already separate laws and regulations protecting whistleblowers in areas such as food safety, finance, environmental protection, and labor. For example, to encourage TWSE/TPEx-listed companies to establish and implement whistleblower protection mechanisms, the Financial Supervisory Commission has directed the Taiwan Stock Exchange and Taipei Exchange to formulate the “Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies.” These Principles require TWSE/TPEx-listed companies to establish specific whistleblowing systems and ensure their effective implementation. These systems include keeping whistleblowers’ identities and the content of their reports confidential, as well as protecting whistleblowers from improper treatment due to whistleblowing.

<table>
<tr><th colspan="3">3.14</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 3 /Art. 35 ；
Vol. 1 / Rec.22 /Para. 83、84</td><td>〔Definition of victim of corruption〕
It is disappointing that government is not considering a change, could it comment on the following options.
1. A statutory definition of victim covering both direct and indirect harm, and both individual and collective victims.
2. A requirement for prosecutors to actively identify potential victims at the investigation stage.
3. A structured pathway from asset confiscation to victim compensation, with transparency about how recovered funds are used.
4. Has the possibility been discussed in Taiwan of allowing victims of corruption other than the State to have legal standing in criminal proceedings?
5. Has it been considered that victims of corruption, in addition to seeking civil damages, -- recognition of non-pecuniary harm, not just quantifiable financial loss but the broader damage to communities, governance and trust -- have the right to comprehensive reparations for the harm suffered in criminal proceedings (satisfaction, non-repetition, symbolic redress, restitution, etc.)?
6. Has the possibility been considered that civil society organizations could be included as victims in corruption</td></tr>
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		cases because such cases affect diffuse or collective interests? 7. Why has the definition of a victim of corruption not been reformed to date? 8. Victims of systemic public corruption lack clear, accessible legal pathways to seek corporate restitution or state-level damages.
參考翻譯	第3冊/第35條；第1冊/第22項結論性意見/第83、84點	〔貪腐被害人之定義〕 對於政府目前未考慮進行制度改革一事，令人感到失望。請就以下各項改革方案發表看法。 1. 建立法定被害人定義，涵蓋直接與間接被害人，以及個人與集體被害人在內。 2. 要求檢察官在偵查階段主動辨識潛在被害人。 3. 建立一套從犯罪所得沒收到被害人補償的制度化機制，並確保對追繳資金的使用情形具有透明度。 4. 臺灣是否曾討論過，允許國家以外的貪腐案件被害人，於刑事訴訟程序中取得當事人地位？ 5. 是否已考慮到，貪腐犯罪被害人除請求民事損害賠償外，—亦肯認「非金錢損害」，即其所受損害並非僅限於可量化之財務損失，而包括對社群（communities）、治理（governance）及信賴（trust）所造成更廣泛的損害—是否有權於刑事程序中，就其所受損害獲得完整的救濟，例如：滿足措施（satisfaction）、不再發生之保證（non-repetition）、象徵性救濟（symbolic redress）及回復原狀（restitution）等？ 6. 是否曾考慮將公民社會組織納入貪腐案件被害人範圍，因為此類案件往往會影響擴散性利益與集體利益？ 7. 為何迄今尚未針對貪腐案件被害人之定義進行修法？ 8. 系統性公共貪腐之被害人，缺乏明確且可行的尋求企業賠償或國家賠償之法律途徑。

● **回應：**

125. 第 3.14-1 題回應內容

我國現行法制並未針對貪腐案件另行建立專屬之「貪腐被害人」定義，而係依各該實體法及程序法規定，判斷個案中是否有特定自然人、法人、政府機關或其他權利主體因貪腐行為受有損害，並據以賦予其程序地位及權利救濟途徑。至於集體性損害，例如人民對政府廉潔之信賴受損、公共資源配置不公或市場競爭秩序受侵害，因其損害主體、損害範圍及因果關係較不易具體特定，是否及如何將其明文化為刑事或民事訴訟中之被害人地位，仍須兼顧訴訟制度可行性、權利主體明確性等因素，審慎評估。

126. 第 3.14-2 題回應內容

檢察官偵辦貪腐案件時，除釐清犯罪構成要件、行為人責任及犯罪所得外，亦會依個案事實判斷是否存在受有具體損害之權利主體。惟貪腐案件之被害型態並非均可於偵查初期即明確辨識。部分案件主要侵害國家法益或公共信賴，未必存在單一、具體且可立即特定之個別被害人；部分案件則須待金流、契約履行、採購決策或犯罪所得歸屬釐清後，方能確認實際受損主體。

127. 第 3.14-3 題回應內容

我國現行法制已建立犯罪所得沒收、追徵及發還權利人之相關制度。依據《刑事訴訟法》第 473 條規定，沒收物、追徵財產，於裁判確定後一年內，由權利人聲請發還者，或因犯罪而得行使債權請求權之人已取得執行名義者聲請給付，除應破毀或廢棄者外，檢察官應發還或給付之；其已變價者，應給與變價所得之價金。此一制度設計係以避免犯罪行為人保有不法利益為核心，同時兼顧被害人或權利人之返還及求償權益，實質上已具備將犯罪所得轉化為被害補償之制度化機制。

128. 第 3.14-4 題回應內容

《貪污治罪條例》所保護之法益，旨在維護國家之廉潔性與公務執行之公正性，本質上屬於超個人之公共法益；是檢察官代表國家提起公訴，國家始為貪腐犯罪之主要被害主體。依《刑事訴訟法》第 240 條至第 242 條等規定，私人固得針對貪腐行為提出告發或告訴，然若強使私人居於當事人地位主導訴訟，將使程序淪為私人主導蒐集證據與遂行訴訟，恐將造成更難以有效打擊貪腐，亦有紊亂訴訟制度三方架構之虞。況現行法制已落實充分之救濟與保障管道，私人於貪腐案件中之權益，不僅得藉由告訴人或告發人之地位促使偵查發動並陳述意見，其若受有財產損害，亦得依法提起刑事附帶民事訴訟以資請求；此外，依現行《刑事訴訟法》第 455-12 條以下有關沒收特別程序之規定，更已賦予財產可能遭沒收之

第三人程序主體地位，足使私人之財產利益獲得周全之保全，現行制度之保障自屬完備。

129. 第 3.14-5 題回應內容

(1) 我國理解貪腐犯罪除可能造成財產損失外，亦可能對公共治理、社會信任及公共利益造成廣泛影響。然而，在現行刑事程序中，「被害人」仍以因犯罪而直接受有法律上權益侵害之人為原則，是否具有被害人地位，須依個案是否存在具體且直接之權利受侵害認定，而非僅因公共利益受影響即當然取得刑事程序上的被害人地位。至於恢復公眾信任及避免類似事件再次發生，我國主要係透過刑事追訴與審判、犯罪所得沒收追徵、行政責任追究、資訊公開、廉政制度改革及防貪機制等措施加以落實，而非另設公開道歉、象徵性救濟或其他非金錢救濟之獨立刑事程序。此一制度設計兼顧被害人權益保障、刑事程序功能及法律安定性。

(2) 貪腐案件中因犯罪而人格法益實際受損之主體得請求民事賠償，除請求財產上損害賠償外，尚得依《民法》第 195 條第 1 項規定，請求非財產上損害賠償，如受侵害者為名譽，並得請求回復名譽之適當處分，例如：刊登判決書於報紙。

(3) 另外我國設有修復式司法機制，提供與犯罪有關的當事人對話機會，藉以表達自己感受，修復犯罪造成的傷害，並共同處理犯罪後果的過程。被害人如符合以下要件，可獲得「修復」之權利：

(a) 貪腐案件經偵查，已明確辨識被害人須為國家以外之具體且特定人；

(b) 能確認被害人所受影響及損害之範圍；

(c) 需被害人受影響或損害範圍與貪腐案件有因果關係；

(d) 需由檢察官按《刑事訴訟法》據個案事實及當事人意願轉介修復。

130. 第 3.14-6 題回應內容

公民社會組織在反貪腐治理中具有重要角色，得透過監督、研究、倡議、揭弊協助及公共討論，促進政府透明與廉能。惟是否將公民社會組織概括納入貪腐案件之被害人範圍，仍須區分「公共利益代表者」與「具體權利受損者」二者。若公民社會組織本身因貪腐行為受有具體損害，例如其財產、契約權利、補助權益或其他法律上利益遭受侵害，依現行制度並不排除其作為受損主體，循民事訴訟、刑事附帶民事訴訟或其他法律程序主張權利。惟若僅係基於公共利益、社會監督或反貪腐倡議之立場，即一概賦予其刑事程序中之被害人地位，可能涉及被害人概念擴張、訴訟參與範圍、程序負擔及案件進行效率等問題，仍須審慎評估。

131. 第 3.14-7 題回應內容

(1) 目前尚未另行修正貪腐案件被害人之專屬定義，主要係因我國現行制度已透過民事法、《刑事訴訟法》、《國家賠償法》及犯罪所得沒收發還制度，提供因貪腐行為受損主體相應之救濟途徑。若自然人、法人或政府機關於具體個案中受有財產或權利損害，得依其請求權基礎尋求損害賠償；若係公務員行使公權力時因故意或過失不法侵害人民自由或權利，亦得依《國家賠償法》請求救濟。

(2) 此外，貪腐犯罪之保護法益常同時涉及國家法益、公共信賴、市場秩序及個人或法人權益。若以單一立法方式抽象擴張貪腐被害人定義，可能造成被害人範圍過度不確定，並影響刑事程序之安定性及可操作性。因此，目前係採取由個案事實及既有實體法、程序法整合判斷之方式，而非另以單一條文概括規定所有貪腐案件之被害人範圍。未來可視實務需求及比較法發展，評估是否就特定類型貪腐案件建立更明確之權利人通知、參與、求償或公益代表機制。

132. 第 3.14-8 題回應內容

(1) 系統性公共貪腐確可能造成公共資源浪費、政策執行扭曲、競爭秩序破壞及人民對政府信賴受損等擴散性損害。此類損害因受影響人數眾多、損害範圍不易量化、因果關係較難具體證明，確實較個別財產損害更難透過傳統民事賠償或國家賠償制度處理，惟現行法制並非完全欠缺救濟途徑，業如前述。

(2) 至於無法特定個別被害人之系統性公共損害，較適合透過犯罪所得沒收、行政責任、政府採購停權、不良廠商刊登、公務員懲戒、內部控制改善、機關風險管理及廉政制度改革等方式回應。未來如認有必要進一步強化集體或公共利益損害之救濟，可評估建立公益訴訟、代表訴訟、公益基金或追繳資金特定用途等制度，但此涉及訴訟法、財政法制及權利主體設計，仍須審慎研議。

● **Response：**

125. Response to Question 3.14-1

Taiwan’s current legal framework does not establish a separate, dedicated definition of “victim of corruption” for corruption cases. Instead, whether a specific natural person, legal person, government agency, or other rights-holder has suffered damage as a result of a corrupt act is determined under the applicable substantive and procedural laws in each individual case. Procedural status and available legal remedies are then granted accordingly. As for collective harm, such as damage to public trust in government integrity, unfair allocation of public resources, or impairment of market competition, the injured subject, scope of damage, and causal relationship are often difficult to identify with specificity. Therefore, whether and how such harm should be expressly recognized as giving rise to victim status in criminal or civil proceedings requires careful assessment, taking into account factors such as the feasibility of the litigation system and the need for clarity in identifying rights-holders.

126. Response to Question 3.14-2

When prosecutors investigate corruption cases, in addition to clarifying the elements of the offence, the liability of the offenders, and the criminal proceeds involved, they also determine, based on the facts of each case, whether there is any rights-holder who has suffered specific damage. However, the forms of harm in corruption cases cannot always be clearly identified at the initial stage of investigation. Some cases primarily infringe upon state interests or public trust, and may not involve a single, specific, and immediately identifiable individual victim. In other cases, the actual injured party can only be confirmed after the flow of funds, performance of contracts, procurement decisions, or the attribution of criminal proceeds has been clarified.

127. Response to Question 3.14-3

Taiwan’s current legal framework has established relevant mechanisms for the confiscation and collection of criminal proceeds, as well as their return to rights-holders. According to Article 473 of the Code of Criminal Procedure, with respect to criminal procedure, confiscated items and assets subject to surcharge recovery, within one year after a judgment becomes final, a rights holder may apply for the return of such property, or a person entitled to assert a claim arising from the crime who has obtained an enforceable title may apply for payment. Unless the items are to be destroyed or discarded, the prosecutor shall return or pay over the property; if the property has already been liquidated, the proceeds from such liquidation shall be paid. This institutional design is centered on preventing offenders from retaining illicit gains, while also taking into account the interests of victims or rights-holders in restitution and compensation.It reveals that an institutionalized mechanism for converting criminal proceeds into victim compensation is already in place.

128. Response to Question 3.14-4

The legal interests protected under the Anti-Corruption Act are aimed at safeguarding the integrity of the State and the impartiality of public administration, which are supraindividual public interests by nature. Accordingly, as prosecutors bring public prosecutions on behalf of the State, the State constitutes the primary victim of corruption offenses. Under Articles 240 through 242 of the Code of Criminal Procedure, private individuals may file complaints or accusations regarding corrupt conduct; however, compelling private individuals to assume the status of parties in control of the proceedings would reduce the process to one driven by private parties for the collection of evidence and pursuit of litigation, which could render effective prosecution of corruption more difficult and risk undermining the tripartite structural framework of the litigation system. Moreover, the existing legal framework already provides adequate channels for relief and protection: private individuals in corruption cases may, in the capacity of complainants or informants, initiate investigations and present their views; if they have sustained property damage, they may also file an incidental civil action in accordance with law. In addition, the existing provisions of the Code of Criminal Procedure from Article 455-12 onward concerning special forfeiture procedures already confer procedural party status upon third parties whose property may be subject to forfeiture, thereby ensuring full protection of private property interests. The safeguards afforded under the current legal framework are therefore comprehensive.

129. Response to Question 3.14-5

(1) Taiwan recognizes that corruption may cause not only financial losses but also broader harm to public governance, public trust, and the public interest. However, under Taiwan's current legal framework, a "victim" in criminal proceedings generally refers to a person whose legally protected rights or interests have been directly infringed by the criminal conduct. Whether a person qualifies as a victim is determined on a case-by-case basis, depending on whether there has been a concrete and direct infringement of legally protected rights or interests. Accordingly, the mere fact that the public interest has been adversely affected does not, by itself, confer victim status in criminal proceedings. With respect to restoring public trust and preventing similar misconduct from recurring, Taiwan primarily relies on criminal investigation and prosecution, criminal adjudication, confiscation and recovery of criminal proceeds, administrative accountability, government transparency, integrity reforms, and corruption prevention mechanisms. Rather than establishing separate criminal procedures for public apologies, symbolic redress, or other forms of non-monetary remedies, Taiwan

pursues these objectives through its existing legal and institutional framework. This approach seeks to strike an appropriate balance between the protection of victims' rights, the functions of criminal proceedings, and legal certainty.

(2) In corruption cases, where a victim's rights relating to personality are infringed, the victim may, in addition to claiming compensation for pecuniary damages, seek compensation for non-pecuniary damages pursuant to Article 195, Paragraph 1 of the Civil Code. Where the infringement involves the victim's reputation, the victim may also request appropriate measures to restore his or her reputation, such as the publication of the court judgment in a newspaper.

(3) In addition, Taiwan has established a restorative justice mechanism. It is a process that provides the parties involved in a crime with an opportunity for dialogue, allowing them to express their feelings, repair the harm caused by the crime, and jointly address the consequences of the offense. Victims who meet the following requirements may be entitled to restorative justice:

(a) Following the investigation of a corruption case, the victim has been identified as a specific individual other than the State;

(b) The scope of the impact and damage suffered by the victim can be confirmed;

(c) The impact or damage suffered by the victim must have a causal relationship with the corruption case; and

(d) The case must be referred by the prosecutor to the restorative justice process, in accordance with the Code of Criminal Procedure, based on the facts of the individual case and the wishes of the parties.

130. Response to Question 3.14-6

Civil society organizations play an important role in anti-corruption governance. Through oversight, research, advocacy, assistance in whistleblowing, and public discussion, they can promote government transparency and integrity. However, whether civil society organizations should be generally included within the scope of victims in corruption cases requires a distinction between “representatives of the public interest” and “persons whose specific rights have been infringed.” If a civil society organization itself suffers specific damage as a result of a corrupt act, such as infringement of its property, contractual rights, entitlement to subsidies, or other legally protected interests, the current system does not preclude it from being treated as an injured party and from asserting its rights through civil litigation, civil claims incidental to criminal proceedings, or other legal procedures. By contrast, if victim status in criminal proceedings were to be granted across the board solely on the basis of public interest, social oversight, or anti-corruption advocacy, this could raise issues such as the expansion of the concept of victim, the scope of participation in proceedings, procedural burdens, and the efficiency of case handling. Such matters therefore require careful assessment.

131. Response to Question 3.14-7

(1) Currently, no separate or alternative definition has been established for victims of corruption cases. This is primarily because the existing legal system in Taiwan already provides appropriate avenues of remedy for entities harmed by corrupt practices through civil law, the Code of Criminal Procedure, the State Compensation Law, and the asset forfeiture and restitution system. If a natural person, legal person, or government agency suffers damage to property or rights in a specific case, they may seek damages based on their underlying claim. If a public official, in the exercise of public authority, intentionally or negligently infringes upon the freedom or rights of the public unlawfully, remedies may also be sought pursuant to the State Compensation Law.

(2) Furthermore, the legal interests protected in corruption offenses often simultaneously involve state interests, public trust, market order, and the rights of individuals or legal persons. Attempting to abstractly expand the definition of corruption victims through a single piece of legislation could result in an overly uncertain scope of victims, thereby undermining the stability and operability of criminal procedures. Therefore, an integrated approach based on the facts of each case and existing substantive and procedural law is currently adopted, rather than broadly defining the scope of victims for all corruption cases under a single provision. In the future, in light of practical needs and developments in comparative law, consideration may be given to establishing clearer mechanisms for the notification and participation of rights holders, compensation claims, or public interest representation in specific types of corruption cases.

132. Response to Question 3.14-8

(1) Systemic public corruption can indeed cause diffuse damages, such as the wasting of public resources, the distortion of policy execution, the disruption of competitive order, and the erosion of public trust in the government. Because these damages affect a vast number of people, have a scope that is difficult to quantify, and involve causal relationships that are harder to concretely prove, they are admittedly more

challenging to address through traditional civil compensation or state compensation systems than individual property damages. However, as previously stated, the current legal system is not entirely devoid of avenues for remedy.

(2) As for systemic public damages where individual victims cannot be specifically identified, they are more appropriately addressed through mechanisms such as the forfeiture of criminal proceeds, administrative liability, government procurement debarment, the blacklisting of delinquent suppliers, the discipline of public officials, internal control improvements, agency risk management, and clean government institutional reforms. If it is deemed necessary in the future to further strengthen remedies for collective or public interest damages, assessments can be made regarding the establishment of systems such as public interest litigation, representative litigation, public interest funds, or designating recovered funds for specific purposes. Nonetheless, because this involves procedural law, fiscal legal systems, and the design of legal standing, it still requires careful and deliberate deliberation.

第4部分、公約第四章(含結論性意見)之問題清單及政府回應

Part IV. List of Issues on UNCAC Chapter 4 (including the Concluding Observations) and Reply

<table>
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問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 3 /Art. 44 ；
Vol. 1 / Rec.23 /Para. 85、86</td><td>〔Complete the amendment to the law of extradition〕
1. What has been the obstacle preventing the extradition law from being reformed for more than 40 years, despite the changes the world has undergone in terms of globalization?
2. What does “non-continuity of legislative terms” mean?
3. Can Taiwan provide the current timetable for resubmission, explain whether the amendment remains linked to a policy decision on the Rome Statute, and identify any practical difficulties in corruption, money laundering, fugitive return or asset recovery cases under the current law.</td></tr>
<tr><td>參考翻譯</td><td>第3冊/第44條；
第1冊/第23項結論性意見/第85、86點</td><td>〔修正完成《引渡法》〕
1. 儘管全球化發展已使國際環境發生重大變化，為何《引渡法》逾40年來仍未完成修正？其改革面臨哪些阻礙？
2. 文中所提「立法屆期不連續」的意涵為何？
3. 臺灣能否提供相關修法草案重新提交審議之最新時程表，以說明該修正草案是否仍與《羅馬規約》之政策決定有所關聯？並說明現行法規下辦理貪污、洗錢、逃犯遣返或資產追繳等案件所面臨的實務困境。</td></tr>
</table>

● **回應：**

133. 第4.1-1、4.1-2題回應內容

(1) 《引渡法》修法草案前於2022年3月31日經行政院審議通過後函送立法院，並於同年4月15日經立法院一讀通過。草案已增訂互惠原則，修正應拒

絕引渡事由，採重罪得引渡國民原則，並新增引渡羈押要件等，以符合國際標準並接軌 UNCAC 要求。上開草案嗣因立法院屆期不連續，須重行送行政院審查。

(2) 立法院屆期不連續，意指每屆立法委員任期屆滿時，除預算案及人民請願案外，尚未議決完成之議案，下屆不予繼續審議。

134. 第 4.1-3 題回應內容

(1) 修法關聯與時程：《引渡法》草案與「國際刑事法院羅馬規約」內容尚有部分扞格而有需調和之處，法務部尚在等待行政院針對羅馬規約內國法化之最後政策決定，俟獲決定後，將重新檢視並研擬符合政策方向之草案再行報院審議。

(2) 實務困境之解方：針對修法期間之實務挑戰，法務部並未停滯業務，於現行法制架構下，善用國際司法互助實務常用之「行政遣返替代引渡」合作模式，與外國政府合作將外逃犯罪嫌疑人遣返回臺。此模式較正式引渡更具彈性與時效性，近年已成功促成數件重大案件犯嫌遣返，實質達成與引渡相同之刑事追訴目的。

● **Response：**

133. Response to Question 4.1-1、4.1-2

(1) The draft amendment to the Law of Extradition was approved by the Executive Yuan on March 31, 2022, and subsequently submitted to the Legislative Yuan, where it passed the first reading on April 15 of the same year. The draft amendment incorporates the principle of reciprocity, revises the grounds for mandatory refusal of extradition, adopts the principle that nationals may be extradited for serious crimes, and adds requirements for detention pending extradition, all of which are designed to align with international standards and the requirements of the UNCAC. However, due to the principle of legislative discontinuity, the draft amendment is required to be resubmitted to the Executive Yuan for further review upon the expiration of the Legislative Yuan's term.

(2) Under the principle of legislative discontinuity, all bills that have not completed the legislative process—with the exception of budget bills and public petitions—at the end of a legislative term are not carried over for consideration in the next term.

134. Response to Question 4.1-3

(1) Legislative Alignment and Progress:

The draft amendment to the Law of Extradition requires further reconciliation with the Rome Statute of the International Criminal Court. The Ministry of Justice (MOJ) is currently awaiting a final policy decision from the Executive Yuan regarding the domestic implementation of the Rome Statute. Once such a decision is reached, the MOJ will re-examine and revise the draft amendment to ensure it remains consistent with the established policy direction before resubmitting it to the Executive Yuan for review.

(2) Pragmatic Solutions to Practical Challenges:

During the legislative process, the MOJ has continued to perform its functions. Within the framework of the current legal system, the MOJ effectively utilizes a cooperation model of administrative repatriation as a practical alternative to formal extradition, commonly used in international mutual legal assistance, to cooperate with foreign governments in repatriating fugitive criminal suspects to the Republic of China (Taiwan). This model is more flexible and time-efficient than formal extradition. In recent years, it has successfully facilitated the repatriation of suspects in several high-profile cases, thereby substantially achieving the same criminal prosecution objectives as those pursued through formal extradition.

<table>
<tr><th colspan="3">4.2</th></tr>
<tr><th colspan="2">Vol./Art./Para.
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<tr><td>原文</td><td>Vol. 3 /Art. 46/ Para. 508；
Vol.2 /Art. 51、54/Para. 440(3)、477</td><td>Please provide data on mutual legal assistance requests, including success rates and average processing times.</td></tr>
<tr><td>參考翻譯</td><td>第 3 冊/第 46 條/第 508 點；
第 2 冊/第 51、54 條/第 440(3)、477 點</td><td>請提供刑事司法互助請求之相關統計數據，包含案件成功率及平均處理時間。</td></tr>
</table>

● **回應：**

135. 刑事司法互助請求之相關統計數據

(1) 國際司法互助統計（如下表 5）：我方與美洲國家相互請求 484 件（完成 418 件），完成率達 86.3%。歐洲國家相互請求 272 件（完成 213 件），完成率約 78.3%。亞洲國家相互請求 368 件（完成 217 件），完成率約 58.9%、大洋洲 48 件（完成 23 件），完成率約 47.9%、非洲 13 件（完成 3 件），完成率達 23%。

表 5、國際刑事司法互助案件統計表

地區	相互請求	相互完成	完成率
美洲國家	484	418	86.3%
歐洲國家	272	213	78.3%
亞洲國家	368	217	58.9%
大洋洲國家	48	23	47.9%
非洲國家	13	3	23%
港澳地區	51	13	25.4%

資料來源：法務部(國兩司)

(2) 兩岸司法互助統計：自 2009 年兩岸簽訂「海峽兩岸共同打擊犯罪及司法互助協議」以來，迄 2026 年 5 月 31 日止，雙方相互請求案件數已達 15 萬 3,823 件，完成 14 萬 4,090 件，總體完成率達 93.6%，成效良好。其中，雙方相互完成調查取證 5,878 件，將通緝犯遣返回臺共計 524 人；港澳地區 51 件（完成 13 件），完成率約 25.4%。

(3) 另截至 2026 年 5 月 31 日止，辦理調查取證案件計 5,878 件；雙方並相互完成計 5,118 件。兩岸檢警機關亦透過情資交換、合作協查及共同打擊等方式，破獲各類重大刑案計 254 件，逮捕犯罪嫌疑人 9,644 人。

136. 平均處理時間：依法務部系統統計資料計算，我國對外國提供司法互助之請求平均處理時間為 537 天/件。

● **Response：**

135. Data on mutual legal assistance requests

(1) Statistics on International Mutual Legal Assistance (MLA), please refer to Table 5: The R.O.C. (Taiwan) has exchanged 484 mutual legal assistance requests with countries in the Americas, of which 418 have been completed, representing a completion rate of 86.3%. With European countries, 272 requests have been exchanged, of which 213 have been completed, representing a completion rate of

78.3%. With Asian countries, 368 requests have been exchanged, of which 217 have been completed, representing a completion rate of 58.9%. With countries in Oceania, 48 requests have been exchanged, of which 23 have been completed, representing a completion rate of 47.9%. With African countries, 13 requests have been exchanged, of which 3 have been completed, representing a completion rate of 23%.

Table 5: Statistics on International Mutual Legal Assistance in Criminal Matters

Region	Requests Made or Received	Cases Completed	Completion Rate
The Americas	484	418	86.3%
Europe	272	213	78.3%
Asia	368	217	58.9%
Oceania	48	23	47.9%
Africa	13	3	23%
Hong Kong and Macao	51	13	25.4%

Data source: MOJ

(2) Statistics on Cross-Strait Judicial Mutual Assistance:

Since the signing of the Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement in 2009, and as of May 31, 2026, a total of 153,823 mutual assistance requests had been made between the two sides, of which 144,090 had been completed, achieving an overall completion rate of 93.6%. Among these, the two sides have handled 5,878 investigation and evidence-gathering cases, of which 5,118 had been completed and repatriated a total of 524 wanted fugitives to Taiwan. In addition, 51 mutual assistance requests have been exchanged with Hong Kong and Macao, of which 13 have been completed, representing a completion rate of 25.4%.

(3) As of May 31, 2026, a total of 5,878 investigation and evidence-gathering cases have been handled, of which 5,118 have been completed through mutual assistance between the two sides. Furthermore, prosecutorial and police authorities from both sides have uncovered 254 major criminal cases through intelligence exchange, cooperative investigations, and joint efforts to combat crime, resulting in the arrest of 9,644 suspects.

136. Average Processing Time for MLA Requests: Based on statistics from the MOJ’s system, the average processing time for mutual legal assistance (MLA) requests

provided by the Republic of China (Taiwan) to foreign counterparts is 537 days per case.

4.3			
Vol./Art./Para. 冊別/條文/點次		Questions / Comments 問題/意見	
原文	Vol. 3 /Art. 48	Please describe mechanisms for informal cooperation with foreign authorities, particularly where formal diplomatic channels are limited.	
參考翻譯	第 3 冊/第 48 條	請說明臺灣與外國主管機關進行非正式合作之機制，尤其是在正式外交管道受限之情況下，如何推動相關合作。	

● **回應：**

137. 在正式外交與司法互助受限之情況下，我國採行務實之多軌並行與非正式合作機制：

(1) 「先個案合作，後深化關係」策略：鎖定重點國家，透過跨境遣返、視訊訊問、證據調取及贓款返還等實質個案合作累積互信。

(2) 強化境外聯繫網絡：推動駐外法務、警務及移民秘書與駐在國機關進行情資交換，並推展「短期任務型聯絡官」制度，必要時由法務部派員赴當地國協助洽談跨國共同打擊犯罪。以駐外法務及警務為例：

(a) 調查局於全球 23 個地區派駐 30 位法務秘書，透過法務秘書與駐地重要執法機關進行情資交換及案件合作；另與印尼、菲律賓、捷克等國簽署雙邊合作協定/備忘錄，擴大執法交流，並與越南、捷克等重要外國執法機關建立高層互訪機制，強化非制度性之交流合作平臺。此外，亦積極參與國際刑警組織（Interpol）、歐洲刑警組織（Europol）、艾格蒙聯盟（Egmont Group）及亞太區追討犯罪所得機構網絡（ARIN-AP）等國際合作網絡，同時透過定期舉辦 TWAF 及 GCTF 等國際會議，持續與各國共同建構犯罪防制合作網絡。

(b) 警政署自 2005 年起設置駐外警察聯絡組，目前於 14 個國家派駐 16 名警察聯絡官，並視個案情形派遣任務型警察聯絡官，透過警察對警察模式辦理緝捕外逃、人員遣返及急難救助等工作。此外，亦積極辦理國際執法人員訓練及交流，例如 2025 年辦理「打擊跨境詐欺犯罪實務偵辦經驗分享

與案件合作交流」，邀請 13 國 17 名執法人員來臺見習，透過經驗交流及案件研析，突破外交限制。

(3) 彈性機制：善用「行政遣返替代引渡」模式，並透過金融情報中心（FIU）進行金融情資交換與爭取暫時凍結與犯罪有關之款項，作為司法互助之重要輔助。

● **Response：**

137. Pragmatic Strategies for International Judicial Cooperation: Where formal diplomatic channels and formal mutual legal assistance mechanisms are constrained, the Republic of China (Taiwan) (hereinafter referred to as “R.O.C. (Taiwan)”) adopts pragmatic multi-track and informal cooperation mechanisms:

(1) Strategy of “Case-Specific Cooperation First, Followed by Deepening Relations”: Targeting key jurisdictions, the R.O.C. (Taiwan) accumulates mutual trust through substantive cooperation in individual cases, including cross-border repatriation, questioning by videoconference, evidence-gathering, and the recovery and return of illicit proceeds.

(2) Strengthening Overseas Liaison Networks: The R.O.C. (Taiwan) facilitates intelligence exchange through overseas legal, police, and immigration secretaries in their cooperation with competent authorities in host countries. Furthermore, the R.O.C. (Taiwan) advances the “short-term, task-oriented liaison officer” mechanism, complemented by dispatching personnel from the MOJ to host countries to assist in negotiations for joint cross-border crime-fighting efforts when necessary. Taking overseas legal and police as examples:

(a) The MJIB actively promotes international law enforcement cooperation through the following informal collaborative mechanisms:

Deploying 30 legal attaches across 23 international locations to facilitate intelligence exchange and case-specific cooperation with local law enforcement agencies.

Expanding law enforcement exchanges by signing bilateral cooperation agreements and Memorandum of Understanding with countries such as Indonesia, the Philippines and the Czech Republic.

Establishing high-level mutual visit mechanisms with major foreign law enforcement agencies, including those in Vietnam and the Czech Republic, to strengthen non-institutional platforms for exchange and cooperation.

Actively engaged with international law enforcement networks such as Interpol and Europol to establish communication channels with major law enforcement agencies worldwide.

Regularly hosting international conferences such as TWAF（Taiwan-Western Asia & Africa Forum） and GCTF（Global Cooperation & Training Framework）to jointly build cooperative networks for crime prevention and enforcement.

In addition to conducting international financial intelligence exchange via the Egmont Group Secure Web, the R.O.C. (Taiwan) also collaborates with the Asset Recovery Interagency Network Asia Pacific (ARIN-AP) to assist countries within the Asia-Pacific region in tracking transnational criminal proceeds.

(b) Since 2005, the National Police Agency, Ministry of the Interior (NPA) has posted overseas police liaison officers.The NPA currently has 16 liaison officers stationed in 14 countries, serving on the front line to promote cross-border police cooperation and exchanges. Depending on the needs of individual cases, the NPA also dispatches mission-specific police liaison officers to work jointly with foreign counterparts in combating crime. Through a police-to-police cooperation model, the NPA provides emergency assistance to nationals overseas, tracks and apprehends fugitives who have fled abroad, and facilitates the repatriation of relevant persons.

Furthermore, the NPA actively organizes training and exchange programs for international law enforcement officers, thereby deepening mutual trust with partner countries. In 2025, the NPA organized a program titled "Sharing Practical Investigation Experience and Case Cooperation Exchanges on Combating Cross-Border Fraud," inviting 17 law enforcement officers from 13 countries to Taiwan to observe cross-border fraud investigation operations. Through exchanges of investigative experience and case analysis, the program helped overcome diplomatic constraints.

(3) Flexible Mechanisms: The R.O.C. (Taiwan) effectively utilizes administrative repatriation as a practical alternative to formal extradition. In addition, the R.O.C. (Taiwan) uses financial intelligence exchange through Financial Intelligence Units (FIUs) to seek provisional administrative freezing of funds related to crime, which

serves as an important supplementary mechanism to formal mutual legal assistance in criminal matters.

<table>
<tr><th colspan="3">4.4</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 3 /Art. 50；
Vol. 1 / Rec.24 /Para. 87、88</td><td>〔Undercover and technological investigation laws〕
Taiwan has made substantial progress on technological investigation but not on undercover investigation. Taiwan reports that undercover investigation is not appropriate “at the current stage”, while the 2024 Code of Criminal Procedure amendments created special compulsory measures for GPS/location tracking, mobile device location and card-number investigation, and non-invasive technologies such as thermal imaging.
1. What are the reasons why the MOJ has decided that it is not appropriate to conduct undercover investigations “at this stage,” given that these investigative techniques are used all over the world?
2. Can Taiwan provide data on the extent to which these tools for location and tracking and thermal imaging have been applied in corruption and money-laundering-specific usage data and case examples?</td></tr>
<tr><td>參考翻譯</td><td>第3冊/第50條；
第1冊/第24項結論性意見/第87、88點</td><td>〔臥底與科技偵查法〕
臺灣在科技偵查方面已有顯著進展，但在臥底偵查制度上尚未有所進展。國家報告指出，「目前」臥底偵查尚不宜推動；然而，2024《刑事訴訟法》修正案已增訂特殊強制處分專章，包含GPS位置追蹤、行動通訊設備定位與卡號調查，以及熱顯像儀等非侵入性科技偵查措施。
1. 鑑於臥底偵查技術已被世界各國廣泛採用，法務部決定現階段不宜採行之理由為何？
2. 臺灣能否提供有關定位追蹤及熱顯像技術運用於貪污及洗錢案件之具體數據及實務案例？</td></tr>
</table>

● **回應：**

138. 第 4.4-1 題回應內容

我國目前不宜採行「臥底偵查法」主要受限於環境與制度。臺灣幅員狹小、人口稠密，極不利於偵查員身分保密；且現行保護機制不足，臥底人員在破案後易遭犯罪組織強烈報復，殃及自身與家屬安全；司法警察機關受限於人力與經費，無法提供貼身守衛等實質保護，僅能要求其遇險時報警。因此，在缺乏法制與安全保障下若貿然推行「臥底偵查法」，非但無益於案件偵辦，恐會將相關人員置於險境，衍生嚴重後遺症。

139. 第 4.4-2 題回應內容

《刑事訴訟法》中定位追蹤及熱顯像技術運用之規定，於 2024 年 7 月 31 日公布生效後，各機關運用於貪污及洗錢案件之具體數據及實務案例說明如下：

(1) 我國目前並無定位追蹤及熱顯像技術運用於貪污及洗錢案件之「全國性」具體數據相關統計及實務案例，個別機關如廉政署用於偵辦貪瀆案件計有定位追蹤 1 件、即時定位 25 件、熱顯像技術 1 件；調查局用於偵查貪瀆案件計有定位追蹤 2 件；警政署分別用於偵辦貪瀆及洗錢案件各計有定位追蹤 1 件。

(2) 實務案例：

(a) 第 1 案係為追查某篩洗砂石業者產生之廢水泥漿，以私設暗管於夜間繞流排放及可能涉嫌貪污之案件時，為追查某犯罪行為人實際居住之宿舍位置，利用鎖定其行動電話門號方式，掌握其居所，以便順利達成搜索及扣押有利證據之目的；

(b) 第 2 案係於偵辦某公務員涉嫌收受廠商賄賂案時，於執行搜索併同約談犯罪嫌疑人時，該犯罪嫌疑人於辦公室內驚覺調查人員即將進入時，竟趁機將其使用之手機往窗外草叢拋擲，調查人員即使用行動通訊設備之位置追蹤定位重新尋獲該手機，並順利破譯手機內重要證據資料。

● **Response：**

138. Response to Question 4.4-1

Taiwan is currently unsuited to implement an "undercover investigation law" due to environmental and institutional limitations. Taiwan's small territory and high population density make it extremely difficult to maintain agent confidentiality. Furthermore, the existing protective measures are severely lacking; undercover agents face fierce retaliation from criminal organizations after a case is cracked, endangering themselves and their families. Restricted by manpower and funding, judicial police cannot provide substantial protection like close guards, only advising them to call the police when in danger. Therefore, implementing an "undercover investigation law" without proper legal and safety safeguards would not only fail to aid investigations but would also put personnel in grave danger and lead to severe consequences.

139. Response to Question 4.4-2

Following the promulgation and entry into force of the provisions governing the use of location tracking and thermal imaging technologies in the Code of Criminal Procedure on July 31, 2024, specific data and practical cases regarding their use by various agencies in corruption and money laundering cases are provided below:

(1) Currently, Taiwan has no nationwide statistics or practical cases regarding the use of location tracking and thermal imaging technologies in corruption and money laundering cases. Individual agencies, such as the AAC, have used location tracking in 1 case, real-time location tracking in 25 cases, and thermal imaging technology in 1 case to investigate corruption and malfeasance cases. The Investigation Bureau used location tracking in 2 cases to investigate corruption and malfeasance cases. The National Police Agency used location tracking in 1 corruption and malfeasance case and 1 money laundering case.

(2) Case examples:

(a) Case 1: To track down a sand and gravel washing operator suspected of bypass-discharging wastewater sludge at night through privately installed underground pipes, as well as potential corruption, the Investigation Bureau of the MOJ tracked the location of a perpetrator's mobile phone number to pinpoint their actual residential dormitory. This allowed investigators to successfully execute search and seizure operations and secure favorable evidence.

(b) Case 2: During the investigation of a civil servant suspected of accepting bribes from contractors, the Investigation Bureau of the Ministry of Justice executed a search warrant and prepared to interview the suspect. Upon realizing that investigators were about to enter his office, the suspect seized the opportunity to throw his mobile phone out the window into the bushes. Investigators utilized mobile communication device location tracking to relocate and retrieve the phone, and subsequently successfully decrypted critical evidentiary data contained within it.

第5部分、公約第五章(含結論性意見)之問題清單及政府回應

Part V. List of Issues on UNCAC Chapter 5 (including the Concluding Observations) and Reply

5.1		
Vol./Art./Para. 冊別/條文/點次		Questions / Comments 問題/意見
原文	Vol. 2 /Art. 51 ； Vol. 1 / Rec.25 / Para. 89； Vol. 1 / BP 3 I / Para. 31； Vol. 3 /Art. 46(1) / Para. 435	〔Include asset recovery, clauses in agreement signed with other countries〕 Taiwan reports meaningful progress in expanding mutual legal assistance and judicial cooperation despite diplomatic constraints, including 16 MLA treaties or agreements, 7 transfer of sentenced persons agreements, 13 extradition treaties or agreements, and 3 judicial MOUs.Can Taiwan clarify the extent to which these agreements contain clauses on asset tracing, freezing, seizure, confiscation, return, sharing, disposal, non-conviction-based measures and victim compensation?
參考翻譯	第2冊/第51條； 第1冊/第25項結論性意見/第89點； 第1冊/第3項最佳實務第I項/第31點； 第3冊/第46條第1項/第435點	〔與他國簽署協議納入資產追繳條文〕 儘管遭遇外交困境，臺灣在刑事司法互助與司法合作等方面仍取得實質進展，包含已簽署16項刑事司法互助條約/協定、7項移交受刑人協定/協議、13項引渡條約或協定以及3項司法相關備忘錄。請臺灣說明，前揭協議中納入有關資產追索、凍結、扣押、沒收、返還、共享、處置、非以定罪為基礎的(沒收)制度以及犯罪被害補償等相關條款之具體程度？

- **回應：**

140. 整體而言，資產追索、凍結、扣押、禁止處分、沒收、犯罪所得返還、資產分享及處置等事項，主要規範於刑事司法互助條約、協定、協議及部分司法合作備忘

錄中；另跨國受刑人移交協定及引渡條約，均未規範前揭事項。有關題旨中資產追索事項於有簽署條約、協定或備忘錄者，依該文書之條款處理；未簽署上開文書之情形，或未約定相關條款，則回歸雙方內國法、依《國際刑事司法互助法》辦理。

141. 經逐項檢視我國所簽署之刑事司法互助及司法合作文書，資產凍結、扣押、禁止處分、沒收、返還及分享等條款之規範情形，可分為下列 3 類：

(1) 有針對資產凍結、扣押、沒收、返還或分享條款規範者：

(a) 美國、菲律賓、諾魯、貝里斯、聖文森及格瑞那丁、帛琉、吐瓦魯及聖露西亞、巴拉圭等刑事司法互助文書，均有規範資產追繳相關合作事項，內容涵蓋搜索、扣押、凍結、禁止或限制處分、沒收犯罪所得或犯罪工具、資產移轉、返還合法權利人、保障被害人或善意第三人權益，以及資產分享等事項。此類已於條約或協定明文規範之事項，個案辦理時自應依各該雙邊文書之特別規範優先適用。

(b) 具體而言，美國刑事司法互助協定第 15 條規範搜索、扣押及證物移轉，第 17 條規範暫時凍結、執行沒收犯罪所得、被害人求償、刑事判決罰金及相關財物或變賣所得之移轉。菲律賓刑事司法互助協定第 1 條第 2 項、第 14 條、第 18 條及第 19 條，分別規範搜索扣押、凍結及沒收資產、財產限制處分、沒收及資產分享。諾魯及貝里斯刑事司法互助條約，均已規範凍結、扣押、禁止處分、沒收、罰金執行、被害人及第三人權益保障，以及犯罪所得分享。聖文森及格瑞那丁刑事司法互助條約第 17 條至第 19 條，規範犯罪所得及犯罪工具之識別、追蹤、限制處分、扣押、沒收及資產分享。帛琉刑事司法互助協定第 16 條，規範犯罪所得或工具之追查、辨識、暫時凍結、扣押、禁止處分、沒收、移轉及分享，並尊重被害人及善意第三人權利。吐瓦魯刑事司法互助條約內容包括搜索、扣押、協助凍結與沒收、財產禁止處分及資產分享。聖露西亞刑事司法互助條約第 14 條、第 16 條至第 18 條，規範扣押犯罪不法資產、凍結、限制處分、沒收犯罪所得及資產分享。

(2) 對資產追繳為框架性規範，實際執行時需依各自國內法規定者：

(a) 德國、南非、波蘭、斯洛伐克、中國大陸及馬紹爾群島等刑事司法互助或司法合作文書，係以建立雙方得相互提供刑事司法協助之合作基礎為主要目的，部分文書未必逐一細列資產凍結、返還或分享之所有執行細節，而係將具體執行方式回歸並依循雙方各自內國法辦理。此類設計係國際司法互助常見之框架性或概括合作模式，並非規範不具體或欠缺合作基礎。

(b) 例如，德國刑事司法互助協議之合作項目包含資產凍結及資產分享；波蘭刑事司法合作協定第 3 條第 2 項規範司法互助包括搜索、扣押及協助禁止處分或沒收財產之程序；《海峽兩岸共同打擊犯罪及司法互助協議》第 8 條規範調查取證，範圍包括搜索及扣押，第 9 條規範雙方於不違反己方規定範圍內，就犯罪所得之移交或變價移交事宜給予協助；馬紹爾群島刑事司法互助條約目前可確認涉及搜索、扣押、檢查、凍結、沒收等協助事項。至南非刑事司法互助協議及斯洛伐克刑事司法合作協議，於個案有資產凍結、扣押、沒收、返還或分享需求時，亦得依各該文書所建構之合作框架，並銜接雙方內國法及互惠原則辦理。

(3) 可依刑事司法互助法來請求執行者：

(a) 個別未詳列資產追繳執行細節之文書，或無刑事司法互助條約、協定之個案，並不表示我國無法提供協助。依《國際刑事司法互助法》第 2 條、第 6 條、第 23 條及第 34 條等規定，我國得於不違反我國法律、相關文書及互惠原則之範圍內，依法審核並提供搜索、扣押、禁止處分、承認及執行外國沒收或追徵裁判、犯罪所得返還、沒收物或變價所得之整筆返還等協助。

(b) 故我國於所簽署之《駐韓國台北代表部與駐臺北韓國代表部司法相互合作瞭解備忘錄》、《臺灣日本關係協會與公益財團法人日本台灣交流協會關於法務及司法領域之交流與合作備忘錄》雖未規範資產追索、凍結等事項，仍可依《國際刑事司法互助法》來請求、執行。

142. 綜上，前揭刑事司法互助及司法合作文書中，已有相當數量文書明文規範資產凍結、扣押、禁止處分、沒收、返還或分享條款；其餘採框架性或概括合作模式者，則將具體執行方式回歸雙方內國法及個案合作程序辦理；如個別文書未詳列資產追繳程序，亦可由我國《國際刑事司法互助法》作為補充法制基礎。整體而言，我國已透過條約明文規範、框架性協議回歸內國法，以及《國際刑事司法互助法》補充適用等方式，建立跨境資產追繳、沒收、返還及分享之層級化合作機制。

143. 至於「非以定罪為基礎之沒收制度」部分，我國國內法已具備相關制度。自 2016 年 7 月 1 日施行之沒收新制，係基於任何人均不得保有犯罪所得之原則，採非以定罪為基礎之沒收制度；依《刑法》第 40 條第 3 項規定，於因事實上或法律上原因未能追訴犯罪行為人之犯罪或判決有罪者，仍得單獨宣告沒收，已完備我國非以定罪為基礎之法制，並可作為我國執行外國請求時之法律基礎。

144. 就「犯罪被害補償」部分，我國《國際刑事司法互助法》第 23 條規定請求方法院所為與犯罪有關之沒收或追徵之確定裁判或命令，符合該條各款規定者，請求

方得請求協助執行，因此如犯罪補償符合前揭可請求我方執行之確定裁判或命令之規定，我國自可依前開規定來審核執行。

● **Response：**

140. Overall, matters such as asset tracing, freezing, seizure, prohibition against disposition, confiscation, the return of proceeds of crime, asset sharing, and disposal are primarily regulated within treaties, agreements, and arrangements on mutual legal assistance in criminal matters, as well as certain memoranda of understanding (MOUs) on judicial cooperation. Conversely, it is stated at the outset that cross-border agreements on the transfer of sentenced persons and extradition treaties do not stipulate the aforementioned asset recovery matters. Where an instrument on judicial mutual assistance has been concluded, asset tracing and recovery matters are handled in accordance with the substantive provisions of that instrument. In the absence of such an instrument or where specific asset recovery provisions are not explicitly stipulated, cooperation reverts to the domestic laws of both sides and is processed pursuant to the Law on International Judicial Mutual Assistance in Criminal Matters.

141. Upon an item-by-item review of the mutual legal assistance and judicial cooperation instruments concluded by the Republic of China (Taiwan) (hereinafter referred to as "R.O.C. (Taiwan)"), the provisions concerning asset freezing, seizure, prohibition against disposition, confiscation, return, and sharing can be classified into the following three categories:

(1) Instruments containing explicit provisions on asset freezing, seizure, confiscation, return, or sharing

(a) The bilateral mutual legal assistance instruments with the United States, the Philippines, Nauru, Belize, Saint Vincent and the Grenadines, Palau, Tuvalu, Saint Lucia, and Paraguay explicitly regulate cooperation matters relating to asset recovery. These provisions cover search, seizure, freezing, prohibition or restraint of disposition, the confiscation of proceeds or instrumentalities of crime, asset transfer, return to lawful right holders, the protection of the rights and interests of victims or bona fide third parties, and asset sharing. For matters explicitly regulated within these treaties or agreements, the specific provisions of the respective bilateral instruments shall take precedence and apply preferentially in individual cases.

(b) Specific examples: Article 15 of the mutual legal assistance agreement with the U.S. regulates search, seizure, and the transfer of evidentiary items, while Article 17 regulates provisional freezing, the enforcement of confiscation of proceeds of crime, claims by victims, criminal fines, and the transfer of relevant property or proceeds from its sale. Article 1(2), Article 14, Article 18, and Article 19 of the mutual legal assistance agreement with the Philippines respectively regulate search and seizure, the freezing and confiscation of assets, the restraint of property, confiscation, and asset sharing. The mutual legal assistance treaties with Nauru and Belize both contain provisions on freezing, seizure, prohibition against disposition, confiscation, the enforcement of fines, the protection of the rights of victims and third parties, and the sharing of proceeds of crime. Articles 17 to 19 of the treaty with Saint Vincent and the Grenadines regulate the identification, tracing, restraint, seizure, confiscation, and sharing of proceeds and instrumentalities of crime. Article 16 of the agreement with Palau regulates the tracing, identification, provisional freezing, seizure, prohibition against disposition, confiscation, transfer, and sharing of proceeds or instrumentalities of crime, while respecting the rights of victims and bona fide third parties. The treaty with Tuvalu includes search, seizure, assistance in freezing and confiscation, the prohibition against disposition of property, and asset sharing. Articles 14 and 16 to 18 of the treaty with Saint Lucia regulate the seizure of illicit criminal assets, freezing, restraint of disposition, the confiscation of proceeds of crime, and asset sharing.

(2) Instruments establishing framework cooperation, where execution relies on respective domestic laws

(a) The mutual legal assistance or judicial cooperation instruments with Germany, South Africa, Poland, Slovakia, the Mainland Area, and the Marshall Islands are primarily intended to establish a cooperative foundation enabling both sides to provide mutual legal assistance in criminal matters. Certain instruments do not exhaustively detail every operational aspect of asset freezing, return, or sharing, but instead defer the specific methods of execution to the respective domestic laws of both sides. This design represents a standard framework or general cooperation model in international judicial assistance practice, rather than an absence of specific regulations or cooperative foundations.

(b) Specific examples: The scope of cooperation under the mutual legal assistance arrangement with Germany includes asset freezing and asset sharing. Article 3(2) of the criminal judicial cooperation agreement with Poland provides that judicial assistance includes search, seizure, and assistance in procedures for prohibiting the disposition or confiscating property. Article 8 of the Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement regulates investigation and evidence-taking, including search and seizure, while Article 9 provides that the two sides shall, to the extent not contrary to their respective regulations, provide assistance in the transfer of proceeds of crime or the transfer of their equivalent value after sale. The mutual legal assistance treaty with the Marshall Islands covers assistance in matters such as search, seizure, inspection, freezing, and confiscation. When an individual case requires asset freezing, seizure, confiscation, return, or sharing, cooperation can be executed pursuant to the cooperation frameworks established by the instruments with South Africa and Slovakia, in conjunction with the domestic laws of both sides and the principle of reciprocity.

(3) Requests executable pursuant to the Law on International Judicial Mutual Assistance in Criminal Matters:

(a) The fact that an individual instrument does not detail the operational specifics of asset recovery, or that no mutual legal assistance treaty or agreement exists for a specific case, does not preclude the R.O.C. (Taiwan) from providing assistance. Pursuant to Articles 2, 6, 23, and 34 of the Law on International Judicial Mutual Assistance in Criminal Matters, the R.O.C. (Taiwan) may legally review and provide assistance regarding search, seizure, prohibition against disposition, the recognition and enforcement of foreign confiscation or collection orders, the return of proceeds of crime, and the lump-sum return of confiscated assets or proceeds from their sale, provided that such assistance does not contravene the laws of the R.O.C. (Taiwan), relevant instruments, and the principle of reciprocity.

(b) Therefore, although the Memorandum of Understanding on Mutual Legal Cooperation between the Taipei Mission in Korea and the Korean Mission in Taipei and the Memorandum of Cooperation on Exchange and Cooperation in the Field of Legal and Judicial Affairs between the Taiwan-Japan Relations Association and the Japan-Taiwan Exchange Association do not explicitly regulate asset tracing or freezing, requests can still be made and executed pursuant to the Law on International Judicial Mutual Assistance in Criminal Matters.

142. In sum, a substantial number of the aforementioned mutual legal assistance and judicial cooperation instruments explicitly incorporate provisions on asset freezing, seizure, prohibition against disposition, confiscation, return, or sharing. Other instruments that adopt a framework or general cooperation model defer specific execution methods to the domestic laws of both sides and individual case cooperation procedures. In instances where individual instruments do not detail asset recovery procedures, the R.O.C. (Taiwan)'s Law on International Judicial Mutual Assistance in Criminal Matters serves as a supplementary legal basis. Overall, through explicit treaty provisions, framework agreements deferring to domestic law, and the supplementary application of the Law on International Judicial Mutual Assistance in Criminal Matters, the R.O.C. (Taiwan) has established a robust tiered cooperation mechanism for cross-border asset tracing, confiscation, return, and sharing.

143. With respect to "non-conviction-based confiscation," the R.O.C. (Taiwan)'s domestic law already provides for the relevant regime. The new confiscation regime, which came into force on July 1, 2016, is anchored on the core principle that "no one shall retain the proceeds of crime" and adopts a non-conviction-based confiscation model. Pursuant to Article 40, Paragraph 3 of the Criminal Code, where the prosecution of an offender or a conviction is not possible due to factual or legal impediments, confiscation may nevertheless be declared independently. This fully equips the R.O.C. (Taiwan) with a comprehensive non-conviction-based legal framework, which can also serve as the legal basis for executing requests submitted by foreign counterparts.

144. With respect to "crime victim compensation," Article 23 of the R.O.C. (Taiwan)'s Law on International Judicial Mutual Assistance in Criminal Matters provides that where a final court ruling or order concerning confiscation or collection of equivalent value relating to crime issued by a requesting party's court satisfies the requirements of each paragraph of the said Article, the requesting party may request assistance in its enforcement. Therefore, if a victim compensation order conforms to the legal prerequisites for execution by the R.O.C. (Taiwan) as detailed above, our competent authorities can legally review and execute it accordingly.

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<tr><td>原文</td><td>Vol. 2 /Art. 52(1)、(5) / Para. 383、385、390、394、425、427；

Vol. 1 / Rec.26 / Para. 90~91</td><td>〔Strengthen oversight mechanisms for PEP´s〕
1. The report refers to AML compliance and PEP monitoring. Please clarify how PEPs are identified and monitored in practice and whether enhanced due diligence is systematically applied?
2. Has Taiwan considered developing a list of positions or functions that would be held by a PEP. Compare European Union, UK, USA (list of functions). Consider also Australia, which requires financial institutions to identify three types of PEPs under the AML/CTF Act: domestic PEPs (prominent public positions in Australian government bodies), foreign PEPs (prominent public positions in foreign government bodies), and international organization PEPs. Australia publishes regulatory guidance on which categories qualify but relies on reporting entities to identify actual individuals.
3. Why is there no official information in Taiwan regarding domestic PEPs and their family members, nor any publicly available information?
4. The report describes asset declaration systems overseen by the Control Yuan and MOJ. Please clarify: the proportion of declarations subject to substantive verification, the number of false or incomplete declarations detected, and sanctions applied in such cases.</td></tr>
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第 1 冊/第 26 項</td><td>〔強化重要政治性職務之人監督機制〕
1. 國家報告提到洗錢防制（AML）相關法令遵循與重要政治性職務之人（PEP）監控。請說明在實務中如何識別與監控重要政治性職務之人，以及加強客戶審查措施（EDD）是否已系統化實施？</td></tr>
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	結論性意見/第 90~91 點	2. 臺灣是否曾考慮建立一份重要政治性職務之人所擔任職位或職責之清單？參照歐盟、英國及美國（職務列表）之做法，亦可斟酌澳洲的做法，其防制洗錢及打擊資恐法（AML/CTF Act）要求金融機構辨識三類重要政治性職務之人：國內重要政治性職務之人（在澳洲政府機關擔任顯要的公職者）、國外重要政治性職務之人（在外國政府機關擔任顯要的公職者），及國際組織重要政治性職務之人。澳洲政府雖發布監管指引說明符合資格之類別，但仍倚賴申報義務機構去識別具體個人。 3. 為什麼臺灣沒有關於國內重要政治性職務之人及其家庭成員的官方資訊或任何可取得的公開資料？ 4. 國家報告描述了由監察院與法務部監督的財產申報制度。請釐清：需進行實質審查之申報比例、被發現的不實或不完整申報數量，以及對這類案件所採取之制裁。

● **回應：**

145. 第 5.2-1 題回應內容

有關實務中如何識別與監控重要政治性職務之人及加強客戶審查措施(EDD)，以金融機構及提供第三方支付服務之事業或人員為例：

(1) 金融機構：

(a) 依《洗錢防制法》第 8 條第 3 項規定，金融機構及指定之非金融事業或人員應對重要政治性職務人士（PEPs）及其家庭成員、密切關係人，採取風險基礎之加強客戶審查措施。

(b) 實務上本國銀行對新客戶、既有客戶或客戶之實質受益人應就確認客戶身分作業取得之身分文件或資料所示中文、英文 姓名或名稱(如屬外國自然人或非自然人者，應以其英文姓名或名稱) 進行姓名檢核，確認是否為重要政治性職務之人或重要政治性職務之人之家庭成員或密切關係之人(PEPs)，並依檢核結果進行後續控管措施，如：提升風險等級、增加盡職調查頻率(強度)、加強交易監控措施等。另金融機構會透過系統輔助加強客戶審查措施（EDD），例如系統判定為高風險客戶，建立業務關係須經高階管理人員同意等。

(2) 提供第三方支付服務之事業或人員：

(a) 依《提供第三方支付服務之事業或人員防制洗錢及打擊資恐辦法》第 11 條規定，第三方支付服務業者應辨識客戶及其高階管理人員是否為重要政治性職務人士（PEPs），並對現任 PEPs 及其家庭成員、密切關係人採取強化客戶審查（EDD）措施。

(b) 實務上提供第三方支付服務之事業或人員應於內部控制與稽核制度中訂定確認重要政治性職務人士（PEPs）程序，要求客戶（負責人、實質受益人）、其高階管理人員提供重要政治性職務人士聲明書，並利用外部資料庫或資訊來源確認是否為現任或曾任國內外政府或國際組織之重要政治性職務人士。

(c) 第三方支付服務業者會利用臺灣集中保管結算所（Taiwan Depository & Clearing Corporation）建置之防制洗錢及打擊資恐查詢系統（AML/CFT Screening Platform）或其他資料庫（包含：Dow Jones、Dun & Bradstreet）查詢，以識別客戶（負責人、實質受益人）、其高階管理人員是否具 PEPs 身分。

(d) 第三方支付服務業者如確認客戶（負責人、實質受益人）、客戶之高階管理人員具有 PEPs 身分，應依據《提供第三方支付服務之事業或人員防制洗錢及打擊資恐辦法》第 10 條第 1 款規定：「第三方支付服務業者於辦理第七條第二款與前條規定之確認客戶身分措施及持續審查機制，應以風險基礎方法決定其執行強度，包括：1.對於高風險情形，應加強確認客戶身分或持續審查措施：（1）在建立或新增業務往來關係前，取得高階管理人員同意。（2）採取合理措施以瞭解客戶財富及資金來源。其中資金來源係指產生該資金之實質來源。（3）對於業務往來關係採取強化之持續監督。」

(3) 為確保相關機制已系統化落實，相關主管機關依據法規要求業者建立內部控制及稽核制度，每年辦理現地查核抽查是否落實辨識 PEPs，並加強確認客戶身分或持續審查措施。是以，EDD 已透過法規、內部控制、風險評分、交易監控及主管機關檢查系統化實施。

146. 第 5.2-2 題回應內容

現行《洗錢防制法》授權訂定之「重要政治性職務之人與其家庭成員及有密切關係之人範圍認定標準」已訂有 PEP 範圍。所提意見有關歐盟、英國、美國及澳洲作法，以「職務類型清單」輔助辨識之立法例，將作為日後修法方向之參考。

147. 第 5.2-3 題回應內容

臺灣目前未建立國內 PEP 及其家庭成員之完整公開名單，主要是考量個人資料保護、隱私權、資料正確性、更新成本及誤用風險。特別是家庭成員及密切關係人涉及非公職身分，如全面公開，可能逾越必要範圍。惟這不代表主管機關否定 PEP 監控之必要性。

148. 第 5.2-4 題回應內容

(1) 依《公職人員財產申報法》第 11 條規定，各受理財產申報機關應就有無申報不實或財產異常增減情事，進行「個案」及「一定比例」之查核。所稱「個案」查核係指有檢舉指明申報不實或涉有貪瀆之情事、申報人生活與消費顯超過其薪資收入時，應進行「個案」查核。所稱「一定比例」查核係指，受理申報機關於受理財產申報後，以公開抽籤自申報案件中抽出一定比例進行查核，以查核公職人員申報內容有無涉及違法情事，如有下列申報不實態樣，則應予裁罰：

(a) 公職人員不欲使財產狀況遭其他人知悉，進行移動、掩飾或藏匿財產，例如借他人名義隱匿自己所控制之財務內容，或藉其他手法增加財務資訊解讀的困難度，則構成故意隱匿財產為不實申報，應處 20 萬元以上 400 萬元以下罰鍰。

(b) 公職人員申報資料有漏報、短報、溢報等故意申報不實者，應處 6 萬元以上 120 萬元以下罰鍰。

(c) 公職人員前後年度財產比對後，如發現本人、配偶或未成年子女之前後年度申報財產總額增加超過本人、配偶及未成年子女全年薪資所得總額一倍以上，且無正當理由拒絕說明或故意虛偽說明者，處 15 萬元以上 300 萬元以下罰鍰。

(2) 法務部目前督同各政風機構每年度抽查一定比例為 10%，2022 年至 2025 年期間對違反《公職人員財產申報法》案件依法裁罰共 198 件，其中故意隱匿財產為不實申報 5 件、故意申報不實 149 件、前後年度比對財產有異常增加 1 件及逾期申報 43 件。

(3) 監察院於 2022 年至 2025 年，年度一定比例及個案查核合計為 5.3%，對違反《公職人員財產申報法》案件依法裁罰共 124 件，其中故意隱匿財產為不實申報 14 件、故意申報不實 104 件、前後年度比對財產有異常增加 4 件及故意未予信託 2 件。

● **Response：**

145. Response to Question 5.2-1

The identification and monitoring of politically exposed persons (PEPs) in practice, as well as the implementation of enhanced due diligence (EDD), taking financial institutions and providers of third-party payment services as examples:

(1) Financial Institutions

(a) Pursuant to Article 8, Paragraph 3 of the Money Laundering Control Act, financial institutions and designated non-financial businesses and professions (DNFBPs) shall implement risk-based enhanced customer due diligence (EDD) measures for politically exposed persons (PEPs), their family members, and close associates.

(b) In practice, domestic banks shall conduct name screening for new customers, existing customers, or beneficial owners of customers, using the Chinese and English names shown in their identity documents or information obtained during CDD procedures (if they are foreign natural persons or non-natural persons, their English names shall be used) to confirm whether they are PEPs, or their family members or close associates, and carry out follow-up control measures based on the screening results, such as raising the risk level, increasing the frequency and intensity of due diligence, and strengthening transaction monitoring measures. In addition, financial institutions utilize systems to support the implementation of enhanced due diligence (EDD) measures. For instance, if a customer is determined by the system to be high risk, the establishment of a business relationship requires the approval of senior management.

(2) Enterprises or Persons Providing Third-Party Payment Services：

(a) Pursuant to Article 11 of Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Enterprises or Persons Providing Third-Party Payment Services, Third-party payment service providers shall identify whether their customers and the customers' senior management are politically exposed persons (PEPs), and shall apply enhanced customer due diligence (EDD) measures to current PEPs, as well as to their family members and close associates.

(b) Practice: Third-party payment service providers shall establish procedures within their internal control and audit systems for identifying PEPs. They are required to obtain PEP declarations from customers (including responsible persons and beneficial owners) and senior management, and utilize external databases or information sources to verify whether these individuals are current or former PEPs entrusted with a prominent public function in a domestic or foreign government or international organization.

(c) Typically, providers utilize the AML/CFT Screening Platform established by the Taiwan Depository & Clearing Corporation (TDCC) or other databases (such as Dow Jones or Dun & Bradstreet) to verify the PEP status of customers (responsible persons, beneficial owners) and their senior management.

(d) Where a third-party payment service provider identifies that a customer (including the customer's responsible person or beneficial owner) or a member of the customer's senior management is a PEP, the provider shall act in accordance with Subparagraph 1 of Article 10 of the Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Enterprises or Persons Providing Third-Party Payment Services, which provides:

"When conducting customer due diligence (CDD) measures and ongoing review mechanisms pursuant to Subparagraph 2 of Article 7 and the preceding Article, third-party payment service providers shall determine the extent of such measures based on a risk-based approach, including the following: 1. For high-risk situations, enhanced CDD measures or ongoing review measures shall be implemented, including at least the following: (1) Obtaining approval from senior management prior to establishing or expanding a business relationship. (2) Taking reasonable measures to understand the customer's source of wealth and source of funds. "Source of funds" refers to the actual origin of the funds. (3) Applying enhanced ongoing monitoring to the business relationship."

(3) To ensure that the relevant mechanisms have been systematically implemented, the competent authorities require operators to establish internal control and audit systems under applicable regulations and conduct annual on-site examinations of third-party payment service providers to assess whether they are effectively carrying out PEP identification and enhanced due diligence measures, so as to

ensure operators' compliance with AML/CFT requirements. EDD has been systematically implemented through laws and regulations, internal controls, risk scoring, transaction monitoring, and inspections by competent authorities.

146. Response to Question 5.2-2

The current "Standards for Determining the Scope of Politically Exposed Persons, Their Family Members and Close Associates," established under the authorization of the Money Laundering Control Act, already define the scope of PEPs. The comments regarding the practices of the European Union, the United Kingdom, the United States, and Australia regarding the application of a list of position or function categories to assist in identifying PEPs, will be taken into account as a reference for future legislative amendments.

147. Response to Question 5.2-3

Taiwan has not established a complete public list of domestic PEPs and their family members, mainly due to considerations of personal data protection, privacy, data accuracy, updating costs, and the risk of misuse. In particular, family members and close associates may not hold public office themselves; fully disclosing such information could exceed the necessary scope. However, this does not mean that the competent authorities deny the necessity of PEP monitoring.

148. Response to Question 5.2-4

(1) According to Article 11 of the "Act on Property-Declaration by Public Servants," each agency accepting property declarations shall conduct "case-by-case" and "proportionate" inspections to determine whether declarations are untruthful or whether there are unusual increases or decreases in property. "Case-by-case" inspections refer to inspections conducted when a report indicates that a declaration is untruthful or involves corruption or malfeasance, or when the declarant's lifestyle and consumption significantly exceed their salary income. "Proportionate" inspections refer to the process by which an agency accepting property declarations publicly draws lots to select a certain percentage of declarations for inspection after receiving them. These inspections determine whether public servants' declarations involve any violations of law. If any of the following types of untruthful declarations are found, penalties shall be imposed:

(a) Where public servants, not wishing their property status to be known to others, transfer, disguise, or conceal property, such as by using someone else's name to conceal financial information under their control or by using other methods to make the financial information more difficult to interpret, such conduct constitutes intentional concealment of property and an untruthful declaration. The public servants shall be subject to a fine of not less than NT$200,000 and not more than NT$4,000,000.

(b) Public servants who intentionally make untruthful declarations, including by omitting, underreporting, or overreporting property, shall be subject to a fine of not less than NT$60,000 and not more than NT$1,200,000.

(c) If, after comparing property declarations from 2 consecutive years, the total property declared by a public servant, their spouse, and their minor children is found to have increased by more than 1 time their combined total annual salary income, and the public servant refuses to provide an explanation without justifiable reason or intentionally provides a false explanation, the public servant shall be subject to a fine of not less than NT$150,000 and not more than NT$3,000,000.

(2) The Ministry of Justice currently supervises Government Employee Ethics Units in conducting random checks on 10% of property declarations each year. From 2022 to 2025, penalties were imposed in accordance with the law in a total of 198 cases involving violations of the "Act on Property-Declaration by Public Servants," including 5 cases of untruthful declarations through intentional concealment of property, 149 cases of intentionally untruthful declarations, 1 case involving an abnormal increase in property between consecutive years, and 43 cases of late declarations.

(3) From 2022 to 2025, the combined rate of the Control Yuan's annual fixed-proportion and case-specific audits was 5.3%. A total of 124 cases involving violations of the Act on Property-Declaration by Public Servants were penalized in accordance with the law, including 14 cases of false declaration by intentionally concealing property, 104 cases of intentional false declaration, 4 cases involving abnormal increases in property identified through comparison between preceding and subsequent years, and 2 cases of intentional failure to place property in trust.

<table>
<tr><th colspan="3">5.3</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 2 /Art. 52(3)；
Vol. 1 / Rec.27 / Para. 92~95</td><td>〔Identify individuals who are the actual controllers of companies and flexibly disclose the information registered by beneficial owners〕
1. Why has it not been possible to standardize the criteria for identifying beneficial owners and obtaining adequate and accurate information across all sectors?
2. What has been the obstacle to identifying beneficial owners through means other than share ownership?</td></tr>
<tr><td>參考翻譯</td><td>第 2 冊/第 52 條第 3 項/；
第 1 冊/第 27 項結論性意見/第 92~95 點</td><td>〔辦識實際控制公司之個人及彈性公開實質受益人登記資料〕
1. 為何目前尚無法將辨識實質受益人之準則標準化，使各業別得以取得足夠且準確之資訊？
2. 針對透過持股比例以外之方式辦識實質受益人，目前遭遇到的困難是什麼？</td></tr>
</table>

● **回應：**

149. 針對實質受益人之定義，業經法務部提出《洗錢防制法》修正草案第 4-1 條明訂：「一、對客戶具最終所有權或控制權之自然人。二、由他人代理交易之自然人本人。三、對法人或法律協議具最終有效控制權之自然人。」目前規劃待草案通過後，各該洗錢防制辦法隨同修正統一認定標準。

150. 透過持股比例以外之方式辨識實質受益人，其主要困難在於實質控制權之形成未必會反映在公司登記資料或股東名簿上。除持股之外，其他實際控制公司之方式可能包括契約控制、表決權拘束、股東協議、關係人安排、家族或集團控制、融資或擔保安排等。此類資訊多屬公司內部契約或商業安排，屬於私權且具高度個案性及複雜度，並非現行公司登記或主要股東申報資料可直接掌握。

● **Response：**

149. The definition of beneficial owner has been expressly provided for in the draft amendment to Article 4-1 of the MLCA proposed by the MOJ. The draft defines a beneficial owner as: (1) the natural person who ultimately owns or controls a customer; (2) the natural person on whose behalf a transaction is conducted by another person;

and (3) the natural person who exercises ultimate effective control over a legal person or legal arrangement. It is currently planned that, following the passage of the draft amendment, the relevant AML/CFT regulations will be amended accordingly to establish uniform criteria for identifying beneficial owners.

150. The main difficulty in identifying beneficial owners through means other than shareholding percentages lies in the fact that the formation of actual control may not necessarily be reflected in company registration records or shareholders roster. Apart from shareholding percentages, actual control over a company may be exercised through methods including contractual control, voting arrangements, shareholders' agreements, related-party arrangements, family or group control, financing arrangements, or guarantee arrangements. The information regarding various types of control over a company often involves internal contracts or commercial arrangements of the company. It falls within the realm of private rights and is highly case-specific and complex. Therefore, it cannot be directly ascertained from existing company registration records or major shareholder reporting information.

<table>
<tr><th colspan="3">5.4</th></tr>
<tr><th colspan="2">Vol./Art./Para.
冊別/條文/點次</th><th>Questions / Comments
問題/意見</th></tr>
<tr><td>原文</td><td>Vol. 2 /Art. 54、55；

Vol. 1 / Rec.28 / Para. 96~98</td><td>〔Strengthen asset recovery and disposal〕

Taiwan reports significant asset recovery outcomes, including the 2022 return of nearly US$16 million in drug trafficking and money laundering proceeds to the United States, receipt of over US$7 million as a 50% asset share from the United States in 2024, collection of KRW45,109,000 for Korean victims, and recovery of over US$149.04 million in the Lafayette frigates matter.

1. Does Taiwan monitor incoming transactions related to foreign Politically Exposed Persons (PEPs).
2. Has Taiwan ever provided Suspicious Matter Reports to foreign FIUs regarding PEP transactions in, or through, Taiwan?
3. What is the amount of assets restrained or confiscated in Taiwan regarding domestic or foreign PEPs?</td></tr>
</table>

		4. Please provide case studies of international asset recovery cooperation, including any challenges arising from Taiwan’s non-UN status. 5. Please explain how recovered assets are managed, allocated, and reported publicly, including safeguards against re-corruption.
參考翻譯	第 2 冊/第 54、55 條/； 第 1 冊/第 28 項結論性意見/第 96~98 點；	〔加強資產追繳及處分〕 臺灣報告指出顯著的資產追繳成果，包含於 2022 年返還所偵辦之販毒與洗錢不法資產將 1,600 萬美元予美國、於 2024 年獲美國分享 50%（計 700 萬餘美元）之沒收款項、為韓國被害人領取犯罪不法所得韓元 4,510 萬 9,000 元，以及拉法葉艦案追繳不法所得逾 1 億 4,904 萬美元。 1. 在臺灣，外國重要政治性職務之人的相關入帳交易是否受到監控？ 2. 在臺灣，是否曾就發生於臺灣境內，或經由臺灣進行之涉及重要政治性職務人士（PEPs）交易，向外國金融情報中心（FIUs）提供可疑交易報告？ 3. 在臺灣，針對國內或國外重要政治性職務之人（PEPs）的限制處分（例如扣押、凍結）或沒收之資產金額為何？ 4. 請提供國際合作資產追繳的案例研究，包含臺灣因非屬聯合國會員國之處境所帶來的任何挑戰。 5. 請說明所追繳資產如何管理、分配與對外公開，包含對再次發生貪腐的防護機制。

- **回應：**

151. 第 5.4-1 題回應內容

依臺灣現行洗錢防制規範，金融機構於確認客戶身分時，應運用適當之風險管理機制，確認客戶、實質受益人及高階管理人員是否為國內外政府或國際組織之重要政治性職務人士。若客戶或其實質受益人為現任外國重要政治性職務人士，應直接視為高風險客戶，採取強化確認客戶身分措施，並納入持續交易監控。金融機構應依風險基礎方法，檢視其資金來源、交易目的、交易型態及是否與其身分、

收入或業務背景相符。如發現異常入帳、資金來源不明、與貪腐或洗錢風險相關之交易，應依規定進一步查證，必要時申報可疑交易。

152. 第 5.4-2 題回應內容

我國目前尚未受理涉及重要政治性職務人士（PEPs）相關之可疑交易報告或國際情資交換請求，未來如有相關情資，將依規定適時提供予外國金融情報中心(FIUs)。

153. 第 5.4-3 題回應內容

就國際司法互助案件而言，目前可參資料所列資產追繳成果，係以案件或合作國別呈現，例如拉法葉案、臺美司法互助資產分享案、臺韓跨境返還贓款案等，未涉及 PEPs 身分。倘個案涉及 PEPs 境外資產、犯罪所得或洗錢財產，法務部可依檢察機關或法院之需求，透過司法互助條約、協定、協議、《國際刑事司法互助法》或互惠原則，協助向外國請求辦理境外取證、扣押、禁止處分、執行與犯罪有關之沒收或追徵確定裁判或命令，以及犯罪所得返還等事項。

154. 第 5.4-4 題回應內容

(1) 國際合作資產追繳案例研究

(a) 拉法葉艦採購弊案：拉法葉艦採購弊案係我國透過國際合作追繳犯罪所得之重要案例。我國檢方就汪○浦等人海外犯罪所得，陸續透過司法互助與相關國家合作凍結及追回資產。列支敦斯登於 2023 年 2 月 2 日將所凍結之汪家名下資產約美金 1,100 萬元匯還我國，該款項由臺灣臺北地方檢察署依法執行刑事犯罪所得之沒收，於完成會計作業後，將款項依法入國庫。另瑞士於 2023 年 7 月 11 日將美金 1 億 3,804 萬餘元匯還我國。法務部並已協助臺灣臺北地方檢察署向其他國家提出返還不法所得之司法互助請求，持續追討本案不法所得。

(b) 臺美司法互助資產分享案：我國近年亦完成臺美司法互助資產分享案例，2024 年臺美司法互助資產分享案，我國返還美金近 1,600 萬元予美方；美方嗣分享刑事沒收不法資產之 50%，約美金 700 萬餘元予我國。此案顯示，我國可透過雙邊司法互助及個案協調，辦理跨境犯罪所得扣押、返還及分享。

(c) 臺韓跨境返還贓款案：2023 年 6 月 15 日，法務部促成臺韓跨境返還贓款案，由韓國法務部指派國際刑事課檢察事務官及承辦個案搜查官，在臺灣新北地方檢察署為韓國被害人領取犯罪不法所得韓元 4,510 萬 9,000 元，

折合約新臺幣 100 餘萬元。此案顯示，我國可透過司法互助、個案協調及與外國司法機關聯繫，促成犯罪所得返還被害人。

(2) 特殊國際處境所生挑戰及因應方式

為克服限制，我國採多軌並行策略：有協定者依協定辦理；無協定者，依《國際刑事司法互助法》及互惠原則提出或受理請求；涉及金流追查者，並可同步運用艾格蒙聯盟 FIU 情資交換機制，協助辨識可疑交易、追查資金流向與最終受益人，並在對方 FIU 法定權限內，爭取採取行政性暫時凍結或控管措施。惟 FIU 情資交換主要功能仍在資訊掌握與風險控管，涉及資產凍結、扣押或沒收者，實務上仍須視個案銜接司法機關裁定或正式刑事司法互助程序辦理。

155. 第 5.4-5 題回應內容

(1) 刑事案件經裁判確定後，檢察官依確定裁判主文執行沒收。已扣押之款項如不涉及其他民事、行政執行或特別法優先處理事項者，將沒入國庫。另依《刑事訴訟法》第 473 條及「檢察機關辦理沒收物及追徵財產之發還或給付執行辦法」規定，於裁判確定後一年內，權利人或因犯罪而得行使債權請求權且已取得執行名義之人，得依法聲請發還或給付，檢察機關將審認符合法定要件後，辦理退庫並發還或給付予請求權人，程序均於法有據，可供檢驗。境外扣押之犯罪所得經司法互助程序返還我國執行沒收之款項，即依前述程序辦理沒收事宜，如經執行發還程序後仍有剩餘款項，因具犯罪所得性質，其款項仍保留在國庫，非由檢察機關自行保管運用。

(2) 另依據《洗錢防制法》第 26 條「（第 1 項）犯本法之罪沒收之犯罪所得為現金或有價證券以外之財物者，得由法務部撥交檢察機關、司法警察機關或其他協助查緝洗錢犯罪之機關作公務上使用。（第 2 項）我國與外國政府、機構或國際組織依第二十八條所簽訂之條約或協定或基於互惠原則協助執行沒收犯罪所得或其他追討犯罪所得作為者，法務部得依條約、協定或互惠原則將該沒收財產之全部或一部撥交該外國政府、機構或國際組織，或請求撥交沒收財產之全部或一部款項。」法務部另訂有「洗錢犯罪沒收財產管理撥交及使用辦法」。

(3) 至於再次發生貪腐的防護機制，我國透過司法互助及資產返還合作，落實剝奪犯罪所得及促進被害回復之目的，並藉由凍結、扣押、沒收、返還及資產分享等制度，降低犯罪誘因。

● **Response：**

151. Response to Question 5.4-1

Under Taiwan's current AML regulations, when conducting customer due diligence, financial institutions must apply appropriate risk management mechanisms to determine whether the customer, beneficial owner, or senior management is a politically exposed person of a domestic or foreign government or an international organization. If the customer or beneficial owner is a current foreign politically exposed person, the customer must be directly treated as high-risk, subject to enhanced customer due diligence measures, and included in ongoing transaction monitoring. Financial institutions are required to apply a risk-based approach to examine the source of funds, transaction purpose, transaction patterns, and whether the transactions are consistent with the customer's status, income, or business background. If unusual incoming payments, unclear sources of funds, or transactions related to corruption or money laundering risks are identified, the financial institution must conduct further verification in accordance with applicable regulations and, where necessary, file a suspicious transaction report.

152. Response to Question 5.4-2

The R.O.C. (Taiwan) has not yet received any suspicious transaction reports or requests for international intelligence exchange related to politically exposed persons (PEPs). Should any relevant intelligence become available in the future, it will be provided to foreign FIUs in a timely manner.

153. Response to Question 5.4-3

With respect to international mutual legal assistance cases, the asset recovery results currently available in the relevant materials are presented by case or by cooperating country, such as the Lafayette frigate procurement case, the R.O.C. (Taiwan)-U.S. asset-sharing case under a mutual legal assistance framework, and the R.O.C. (Taiwan)-Korea cross-border return of proceeds of crime case. Such cases have no PEP involvement.

Where an individual case involves foreign assets, proceeds of crime, or property connected to money laundering involving PEPs, the MOJ may, at the request of prosecutors offices or courts, assist with evidence-taking abroad, seizure, prohibition against disposition of property, enforcement of final court rulings or orders concerning confiscation or collection of equivalent value relating to crime, and return of proceeds of crime, through applicable treaties, agreements, arrangements, the Law on International Judicial Mutual Assistance in Criminal Matters, or the principle of reciprocity.

154. Response to Question 5.4-4

(1) Case studies on international cooperation in asset recovery

(a) The Lafayette frigate procurement case

The Lafayette frigate procurement case is an important example of the Republic of China (Taiwan) (hereinafter referred to as “R.O.C. (Taiwan)”) recovering proceeds of crime through international cooperation. With respect to overseas proceeds of crime connected to Wang and other persons involved in the case, prosecutorial authorities of the R.O.C. (Taiwan) cooperated with relevant countries through mutual legal assistance and other channels to freeze and recover assets.

On February 2, 2023, Liechtenstein returned approximately USD 11 million in frozen assets held in the name of the Wang family to the R.O.C. (Taiwan). The Taiwan Taipei District Prosecutors Office enforced the confiscation of the proceeds of crime in accordance with the law and, after completing accounting procedures, deposited the funds into the National Treasury in accordance with the law. In addition, on July 11, 2023, Switzerland returned more than USD 138.04 million to the R.O.C. (Taiwan). The MOJ has also assisted the Taiwan Taipei District Prosecutors Office in submitting mutual legal assistance requests to other countries for the return of illicit proceeds, and continues to pursue the recovery of illicit proceeds in this case.

(b) The R.O.C. (Taiwan)-U.S. asset-sharing case involving mutual legal assistance

In recent years, the R.O.C. (Taiwan) has also completed an asset-sharing case involving mutual legal assistance with the United States. In the 2024 R.O.C. (Taiwan)-U.S. asset-sharing case involving mutual legal assistance, the R.O.C. (Taiwan) returned nearly USD 16 million to the United States. The United States subsequently shared 50% of the assets confiscated in criminal proceedings, amounting to more than USD 7 million, with the R.O.C. (Taiwan). This case demonstrates that the R.O.C. (Taiwan) is able to handle the seizure, return, and sharing of cross-border proceeds of crime through bilateral mutual legal assistance and case-specific coordination.

(c) The R.O.C. (Taiwan)-Korea cross-border return of proceeds of crime case

On June 15, 2023, the MOJ facilitated the R.O.C. (Taiwan)-Korea cross-border return of proceeds of crime case. The Ministry of Justice of the Republic of Korea designated a prosecutorial official from its International Criminal Affairs Division and the investigator in charge of the case to receive, at the Taiwan New Taipei District Prosecutors Office, KRW 45,109,000 in proceeds of crime, equivalent to more than NT$1 million, on behalf of the Korean victims. This case demonstrates that the R.O.C. (Taiwan) is able to facilitate the return of proceeds of crime to victims through mutual legal assistance, case-specific coordination, and liaison with foreign judicial authorities.

(2) Challenges arising from the R.O.C. (Taiwan)'s unique international circumstances and corresponding responses

To overcome relevant constraints, the R.O.C. (Taiwan) adopts a multi-track strategy. Where an agreement exists, cooperation proceeds pursuant to that agreement. Where no agreement exists, requests may be made or received pursuant to the Law on International Judicial Mutual Assistance in Criminal Matters and on the basis of the principle of reciprocity. Where the case involves tracing financial flows, financial intelligence exchange through the Egmont Group may also be used in parallel to assist in identifying suspicious transactions, tracing the flow of funds and beneficial owners, and seeking provisional administrative freezing or control measures within the statutory authority of the counterpart FIU.

However, the primary function of financial intelligence exchange remains information collection and risk control. Where asset freezing, seizure, or confiscation is involved, the matter must, in practice, be linked to a ruling by the competent judicial authority or handled through formal mutual legal assistance in criminal matters procedures, depending on the circumstances of the individual case.

155. Response to Question 5.4-5

(1) After a criminal judgment becomes final and binding, the prosecutor shall execute the confiscation in accordance with the main text of the final judgment. Seized funds that do not involve other civil or administrative executions, or priority matters under special laws, shall be forfeited to the National Treasury. In addition, pursuant to Article 473 of the Code of Criminal Procedure and the Regulations Governing the Execution of Return or Payment of Confiscated Objects and Property Collected of Equivalent Value by Prosecutors Offices, within one year

after the judgment becomes final and binding, a right holder, or any person who is entitled to exercise a creditor's claim as a result of the crime and has obtained an executive title, may apply for return or payment in accordance with the law. Upon reviewing and confirming that the statutory requirements are met, the prosecutors office will process the withdrawal of funds from the treasury to return or make payment to the claimant. All these procedures are fully grounded in law and open to verification. With respect to funds representing proceeds of crime seized abroad that are returned to our country through mutual legal assistance procedures for the execution of confiscation, the confiscation shall be processed in accordance with the aforementioned procedures. If there are any remaining funds after the execution of the return or payment procedures, such funds, due to their nature as crime proceeds, shall remain in the National Treasury and shall not be kept or utilized by the prosecutors' office itself.

(2) In addition, Article 26 of the MLCA provides that: "(Paragraph 1) Where the proceeds of crime confiscated for an offence under this Act consist of property other than cash or securities, the MOJ may allocate such property to prosecutors' offices, judicial police authorities, or other agencies assisting in the investigation of money laundering offences for official use.

(Paragraph 2) Where Taiwan and a foreign government, agency, or international organization, pursuant to a treaty or agreement concluded under Article 28 or on the basis of reciprocity, assist each other in enforcing the confiscation of proceeds of crime or other asset recovery measures, the MOJ may, in accordance with such treaty, agreement, or the principle of reciprocity, transfer all or part of the confiscated property to the foreign government, agency, or international organization, or request the transfer of all or part of the confiscated property." The Ministry of Justice has further promulgated the Regulations Governing the Management, Allocation, and Use of Confiscated Property in Money Laundering Cases.

(3) With respect to preventing corruption from recurring, the matters handled by the R.O.C. (Taiwan) primarily concern the implementation of the objectives of depriving offenders of proceeds of crime and facilitating victim restitution through mutual legal assistance and asset recovery cooperation. By means of mechanisms such as freezing, seizure, confiscation, return, and asset sharing, such cooperation helps reduce criminal incentives.