

**Response to the Concluding Observations  
from Review of the ROC's Initial Report under the  
United Nations Convention against Corruption**

**April, 2022**



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## **A. Foreword**

After publishing the “Initial Report Under the United Nations Convention against Corruption” in March 2018, the Executive Yuan (EY) held an international review meeting with five international experts on anti-corruption in August 2018 to dialogue with representatives from Taiwan’s government departments and non-governmental organizations (NGOs). After the meeting, the five international experts put forward their 47 points of concluding observations, which named as ”Anti-corruption Reforms in Taiwan,” in a press conference. The concluding observations are the important reference for the government’s policies, legislation, and efforts relating to anti-corruption. The EY will present the status of implementation in the second report (published on a quadrennial basis) and receive a second domestic and international review.

The scope of concluding observations covers all aspects of anti-corruption work promoted and implemented through the coordination and collaboration of entities of both the central and local governments. To ensure that the concluding observations are enforced by all entities and optimize various anti-corruption actions, at the end of two years after the previous international review, an interim review is conducted and an interim report is published to present the progress of implementation and preliminary achievements of these concluding observations during this period, and the planning for future promotion of anti-corruption.

### **I. Preparation for implementation of concluding observations by entities**

At the 21st Central Integrity Committee Meeting on November 7, 2018, the Ministry of Justice (MOJ) reported the planning of implementing the concluding observations. With respect to the resolution made at the meeting, a meeting on the division of responsibility and labor was held with experts, scholars, and related entities on December 24, 2018 to confirm the organizing and sponsoring entities for each concluding observation. Including the MOJ, a total of 41 central government entities and 22 local governments (hereinafter called “Responsible Entities”) are responsible to conjointly promote and implement these concluding observations.

Responsible entities proposed the plans, measures, performance indicators, and projected date of completion of each concluding observation within their responsibility. During April 18-May 1, 2019, the EY and MOJ held four review meetings with experts, scholars, NGOs, and related entities to determine the actions for implementing the concluding observations. On August 12,

2019, a total of 371 performance indicators were approved for recordation and monitoring by the EY for the reference of implementation of all responsible entities, which should also review the status of achievement of these indicators periodically.

## **II. Follow-up and monitoring of 371 performance indicators**

To follow up and monitor the progress of implementation of responsible entities in terms of the 371 performance indicators, the National Development Council (NDC) has constructed the “Follow-Up, Oversight, and Evaluation” section on the “Government Project Management Network” (GPMnet) for responsible entities to report their performance every half a year. Then, MOJ would report the oversight and evaluation results over time to the Central Integrity Committee at the EY for continual follow-up. The progress updates and oversight and evaluation results of individual responsible entities are published on the “United Nations Convention Against Corruption” (UNCAC) section of the Agency Against Corruption (AAC) website for disclosure to the public.

Regarding the implementation progress of the 371 performance indicators, during December 2019, June and December 2020, and June 2021, the responsible entities completed five times of online registering. By the fourth report of the follow-up, control, and evaluation results, 188 performance indicators were achieved and delisted for monitoring, 143 performance indicators were changed into self-tracking indicators, and 40 performance indicators required continuous follow-up.

## **III. Implementation progress and results**

In December 2020, two years after the end of the last international review, Taiwan announced the “Mid-Term Report on Concluding Observations from Review of the ROC’s Initial Report under the United Nations Convention against Corruption (UNCAC),” explaining the government’s implementation progress and results pertaining to matters addressed in the concluding observations. Additionally, Taiwan will prepare the “UNCAC Second Report” (Second Report) and “Response to the Concluding Observations from Review of the ROC’s Initial Report” (this report) to elucidate its implementation progress and follow-up strategies. Once again, Taiwan welcomes everyone to examine it, demonstrating our efforts and conviction to promote anti-corruption.

This report was organized and compiled by the Agency Against Corruption (AAC), one of the affiliate of the MOJ. 18 domestic experts and scholars were invited as committee members to review both the Second Report and this report. In accordance with the committee members' recommendation, to allow for easier reading, comparisons, and reviews, this report will present both the Second Report and Concluding Observations from Review of the ROC's Initial Report together for each concluding observation.

In response to the outbreak of the COVID-19 pandemic during the draft and review period of this report, the review committee members each conducted their assigned written reviews in June 2021, producing a total of 178 concluding observations. Related authorities were subsequently informed to respond to the observations and make relevant revisions. Between August 9 and 13, 2021, the MOJ held five review meetings. On September 22, the AAC hosted a meeting on report editing. On November 1, the AAC convened a report finalization meeting. Later, it sent letters to NGOs in Taiwan asking for their suggestions and concerns in order to gather opinions from different parties for improvement. The MOJ will report subsequent results to the Executive Yuan for approval and will announce these results once approved.

**B. Interim progress of the concluding observations on the “Initial Report Under the United Nations Convention Against Corruption”**

To review the implementation of matters addressed in the concluding observations, the framework of Mid-Term Report on Concluding Observations from Review of the ROC's Initial Report under the United Nations Convention against Corruption will be maintained, the progress, as well as the related subsequent promotion actions, of the 47 concluding observations will be described in terms of the following six aspects: (1) strengthening anti-corruption in the private sector; (2) promoting preventive measures for anti-corruption; (3) strengthening the framework of the anti-corruption organization; (4) drafting, amending and implementing laws and regulations related to conviction and enforcement; (5) strengthening international mutual legal assistance and law enforcement cooperation for criminal cases; and (6) developing professional training.” If this report contains matters related to UNCAC law articles, please refer to the Second Report.



## **I. Strengthening anti-corruption in the private sector**

### **(I). More attention to preventive measures in the private sector. (Measure 5)**

*Measure 5 : As the preventive measures have focused mainly on the public sector, Taiwan should devote more attention to preventive measures in the private sector to meet the growing threat of private sector corruption.*

#### **1. Completing the establishment of the “Foundations Act”**

The “Foundations Act” was completed and promulgated on August 1, 2018 and took effect as of February 1, 2019 to stipulate the regulations governing the avoidance of interest conflicts, financial management, and information disclosure of foundations as follows:

##### **(1) Avoidance of conflicts of interest**

A foundation shall not transfer or use its property through collusion, fraud, or other undue means. The Act also stipulates the administrative fine for violation of this provision. A director or supervisor shall not seek profit by taking over the advantage of his/her power and shall voluntarily avoid a conflict of interest (Articles 14-16).

##### **(2) Optimization of financial management and establishment of accounting, internal control, and auditing systems.**

A. The methods for management and utilization of the foundation’s property are stipulated (Article 19). A foundation shall establish an accounting system.

A foundation shall also establish internal control and auditing system if its total property or annual income reaches a specified amount. The said foundation shall have its financial statements certified by an accountant and stipulate a code of ethical management (Article 24).

B. In response to private organizations’ demands for the financial information of medical foundation hospitals to be open and transparent, the Ministry of Health and Welfare has, since 2001, requested that medical foundation hospitals fulfill their obligations and promote public welfare by agreeing to have the ministry provide assistance on disclosing their financial statements on their websites, for the public’s right to know, and fulfill social expectations, thus enable the public to monitor the medical foundation hospitals.

Following the promulgation of the Foundations Act, medical foundations must actively disclose their operation plans, budgets, operation, and financial reports in compliance with the law. Additionally, the Ministry of Health and Welfare pays/performs counselling visits (business inspections) and financial report reviews to/on medical foundations annually in accordance with the Medical Care Act.

C. In 2019, the Ministry of Education (MOE) established the Integrity Management Guidelines for Nationwide Educational Foundations and issued edict to educational foundations overseen by the ministry. To gain insight into the financial statuses, property management and application situations of national educational foundations, the ministry, along with the Youth Development Administration and Sports Administration, complied with Article 27 of the Foundations Act and requested that their accounting firms establish inspection teams to conduct on-site inspections, identify problems, provide solutions, inform and guide nationwide educational foundations to comply with the law.

D. To monitor the financial affairs of school foundations and private schools that they have established, accounting firms are hired every year pursuant to Article 53, paragraph 2, Private School Law, where they visit schools to inspect various matters such as their financial statements, financial statement audit reports, and internal control. The inspection results are published on the Colleges and University Information Disclosure Platform, and related problems are monitored until they have been solved. As for the supervision of specific sports groups, pursuant to Article 33 of the National Sports Act and the Guidelines for Counseling, Visiting, and Evaluating Specific Sports Groups, external groups are entrusted to evaluate, provide counseling, and hold field inspections for matters including national team training, selection, and participation systems, organization affairs, accounting and financial systems, business promotion performance, and public participation planning. Evaluation results are announced within three months once the evaluations have been completed, and the evaluations may serve as the basis for the MOE to dole out subsidies. For groups that fail the evaluations, professional knowledge, counseling, and assistance are provided for improvement. To fully enforce avoidance of conflicts of interest-related laws, onsite inspections or interviews have been included (for example, according to Articles 36 and 39 of the National Sports Act,

specific sports group personnel avoiding conflicts of interest have been included in the personnel system of interview index “organization affairs”). Violations of conflicts of interest are timely dealt with.

**(3) Establishment of a system for the information transparency.**

- A. The principle of financial information disclosure for companies states that companies should submit to competent authorities for reference and voluntarily disclose their work plans, financial statements, and work reports (Articles 25, 26).
- B. Besides actively disclosing the said information, competent authorities have also set up websites to disclose information or disclose information on their entity websites. For example, the MOE building the “Colleges and University Information Disclosure Platform,” the MOE has established the “Educational Foundation Website,” “Youth Development Affairs Companies Online Management System,” “Nationwide Sports Foundations Information Website,” and “Sports Information Cloud Pilot System.” The MOE also discloses information in the “MOE-Supervised Government-Endowed Foundation Information” on the MOE website. On its website, the Ministry of Health and Welfare (MOHW) discloses information over the “Medical Foundation Management” and “MOHW-Supervised Government-Endowed Foundation Information” sections. The MOHW has also established the “Nationwide Health Foundations Information Management System” to manage related documents and data to strengthen the information disclosure of foundations for public supervision.

**2. Legislation (amendment) of bribery prevention in enterprises**

Please refer to the section on Article 21 of the UNCAC in ROC’s Second Report and the section B-IV-(I)-1-(1) Constantly promoting the legislation (amendment) of commercial bribery control in this report for details.

**3. Promoting the system for reporting the information of the responsible person and principal shareholders of enterprises**

Please refer to section B-I-(VI)-1 Promoting the system for reporting the information of the responsible person and principal shareholders of enterprises in this report for details.

**4. Pilot research project for building an anti-corruption mechanisms for the private sector**

During 2019 and 2020, the AAC, Ministry of Economic Affairs (MOEA), Financial Supervisory Commission (FSC), and Ministry of Justice Investigation Bureau (Investigation Bureau) co-organized the “Outsourced Research Project for Evaluating Private Sector Anti-Corruption Mechanisms,” exploring international anti-bribery-related management systems adopted by enterprises, and reporting results and feasible measures to build anti-corruption mechanisms of private sector in Taiwan to the Executive Yuan. Additionally, authorities in charge such as the MOEA and the FSC have also been notified.

**5. Expansion of the substantial review of financial statements and the audit of the internal control system of public companies**

- (1) Concerning the International Standards on Auditing (ISA) 250, the Accounting Research and Development Foundation (ARDF) in Taiwan published the Statements on Auditing Standards (SAS) No. 72 “Consideration of Laws and Regulations in an Audit of Financial Statements,” which took effect as of 2020. The requirements in SAS No. 72 “are designed to assist the auditor in identifying material misstatement of the financial statements due to non-compliance with laws and regulations (point #4); such as corruption and bribery that may significantly affect financial statements. The auditor is required to remain professionally alert and consider if the nonconformities in the financial statements have a direct influence to determine the audit procedures and countermeasures. For a better understanding of SAS No. 72, the FSC asked the CPA Associations in correspondence to evaluate the necessity to establish a set of guidelines for implementing the audit procedures in SAS No. 72 and enhance the education and training for auditors to raise their awareness of misstatement of the financial statements due to non-compliance with laws and regulations.
- (2) Concerning ISA 240, the ARDF published SAS No. 74 “The Auditor’s Responsibilities Relating to Fraud in an Audit of Financial Statements” taking effect as of 2021 to replace SAS No. 43 “The Auditor's Responsibility to Consider Fraud in an Audit of Financial Statements.” The Standard aims to define the auditor’s objectives: “To identify and assess the risks of material misstatement of the financial statements due to fraud... To enhance accountants’ abilities to identify non-compliance when conducting audit, identify and

assess the risks of material misrepresentation in financial statements, and analyze what measures to adopt once frauds are detected, the FSC issued a letter to CPA Associations (of the R.O.C.) requesting to provide relevant education and training.”

- (3) To strengthen industry activities and legal compliance, please refer to the section on Article 12 of the UNCAC in ROC’s Second Report.
- (4) To establish internal control and audit systems, please refer to the section on Article 12 of the UNCAC in ROC’s Second Report.

**6. Encouraging enterprises to publish corporate social responsibility (sustainability) reports**

- (1) The FSC requests listed companies to publish the CSR report (Corporate Governance 3.0: Sustainable Development Map, changed into “sustainability report” as of 2022), to ensure the transparency of governance information. As shown in the table below, the number of listed companies publishing the CSR report has been increasing in the last five years.

**Table 1 Number of companies releasing CSR reports**

<b>Year</b>	<b>Number of Companies Publishing CSR Reports</b>
2017	432 companies
2018	448 companies
2019	475 companies
2020	518 companies
2021	586 companies

Data source: FSC

- (2) In 2019 the Industrial Development Bureau (IDB) of the MOEA commissioned The Manufacturers United General Association of Industrial Park of ROC to conduct the “Survey on the Status and Invention of CSR Implementation of Industrial Park Manufacturers” to create a list of manufacturers intending to implement CSR in industrial parks. In the same year, the IDB provided guidance for 16 manufacturers (including 11 TWSE/TPEX-listed companies and 5 non-listed companies) to complete their CSR reports. In 2020, the IDB entrusted the Manufacturers’ United General Association of Industrial Park to initiate the “Industrial Park Management Efficiency Improvement and Policy Research Promotional Project,” conducting the “Industrial Park Manufacturers’ Corporate Social Responsibility Promotion Situation and Willingness

Survey” (110 survey results were collected). Moreover, the bureau guided eight companies in completing corporate social responsibility reports. In 2021, we assisted 9 companies completing the compilation of the corporate social responsibility practice guidebook, which will be the template for all the CSR practice guidebook of the Industrial Park.

- (3) In 2019, the Small and Medium Enterprise Administration assisted three non-listed (non-over-the-counter) companies complete their corporate social responsibility reports. In 2020, the administration helped one company to update its corporate social responsibility report.

## **7. Encouraging ethical management of enterprises**

### **(1) Amending the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies”**

On May 23, 2019 the TWSE and TPEX announced the amended “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies,” which included “ISO 37001 Anti-bribery management systems.” The key points of the amendment include the need for the approval of the board of directors for ethics-based policies and the establishment of mechanisms for assessing unethical behavior, which are already included in the Corporate Governance Evaluation Indicators and related documentation in 2020. The evaluation indicators were used to encourage companies to disclose individual communications between independent directors, internal audit supervisors, and accountants (e.g., how the parties engaged in communications regarding the companies’ financial reports and financial business situations; relevant matters; and the communication results) on the company websites.

### **(2) Revising the “The Handbook of Business Principles of Integrity for Small and Medium Enterprise”**

In September 2019, the Small and Medium Enterprises Administration (SMEA) of the MOEA announced and published the revised “The Handbook of Business Principles of Integrity for Small and Medium Enterprise,” and authorized Government Employee Ethics Units to download, reproduce, print in paper format, and use as publicity materials, providing the Government Employee Ethics Units nationwide to publicize

anti-corruption in the private sector.

**(3) Ethics (of the Ministry of Economic Affairs)**

To help the private sector to build integrity management-oriented corporate culture and to facilitate the sector's development, in July 2020, the Department of Government Employee Ethics (of the MOEA) compiled "A Lesson on Integrity Management." Additionally, the department released the content of the book on its website for the public and companies to download and use.

**8. Encouraging the organization of training and education on anti-corruption by enterprises**

In 2019, the MJIB established the anti-corruption contact person for TWSE/TPEX-listed companies, financial institutions, and high-tech companies in Taipei City, New Taipei City, and Taoyuan City. In 2019, a total of 366 exchanges of enterprise anti-corruption experiences were held in listed companies such as AU Optronics Corporation and Franbo Lines Corporation, with 28,309 participants from 1,924 companies. In 2020, the Investigation Bureau established anti-corruption contact windows for companies including listed (over-the-counter) companies, financial institutions, and technology companies across the country; and held 206 corporate anti-corruption experience exchanges. The participating companies and staff totaled 1,981 and 16,406, respectively, and included listed (over-the-counter) companies such as the Formosa Plastics Group and ATEN Taiwan. In 2021, the Investigation Bureau established anti-corruption contact windows for companies including listed (over-the-counter) companies, financial institutions, and technology companies across Taiwan; and held 223 corporate anti-corruption experience exchanges. The participating companies and staff amounted to 1,353 and 14,581, respectively, and included listed (over-the-counter) companies such as the G-Tech Optoelectronics Corp and IDT, Interactive Digital Technologies Inc.

**9. Promoting financial transparency to SMEs**

On November 8, 2018, the MOEA promulgated the "Company with a certain amount of capital and a certain scale" based on paragraph 2, Article 20 of the Company Act, which took effect as of January 1, 2019. This regulation stipulates: As claimed in paragraph 2, Article 20 of the Company Act, if a company's equity capital exceeds a certain amount

(with paid-in capital up to TWD 30 million or more at the closing date of financial report period), its financial statements shall be audited and attested by a certified public account before submitting to shareholders for approval or to a general meeting of shareholders for ratification. As claimed in the same article, if a company's equity capital does not exceed a certain amount but the company is with a certain scale (with paid-in capital less than TWD 30 million (excluded) at the closing date of financial report period but fulfill either of the following two conditions: (1) net revenue has reached TWD 100 million; or (2) the number of employees insured under the Labor Insurance Program has reached 100 people), this company shall have their financial statements audited and attested by a certified public account before submitting to shareholders for approval or to a general meeting of shareholders for ratification.

**(II). Further restricting political donations from companies and associations (Measure 14).**

*Measure 14 :Government, with the support of Legislative Yuan, should consider further restricting political donations from companies and associations.*

**1. Establishing a transparent mechanism for tracking the circulation of political donations**

In order to effectively manage political donations, the "Political Contributions Law" clearly stipulates that those who donate political donations are limited to individuals, political parties, private organizations and for-profit undertakings, and donations under specific circumstances are prohibited. It is explicitly stated that the legal person concerned (including those established by government donations) and public schools are not allowed to make political donations. Please refer to the section on Article 5 of the UNCAC in ROC's Second Report.

**2. Statistics on the income from political donations of campaigners, political parties, and political groups**

- (1) The table below shows the income from donations reported by campaigners of major elections between 2008 and 2020.

**Table 2 Income from donations reported by campaigners of major elections**

(expressed in NTD)

Year	Campaign	Total Income	Income from	Income from
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			<b>Individual Donations</b>	<b>Business Donations</b>	
2008	Presidential and Legislative Elections	1,081,368,252	304,427,310	402,422,080	
2009	County (City) Civil Servant Elections	1,542,896,510	700,145,973	475,192,432	
2010	Special Municipality Civil Servant Elections	2,740,270,822	1,656,736,309	951,544,767	
2012	Presidential and Legislative Elections	3,650,773,727	1,874,127,435	1,015,209,354	
2014	7-in-1 Local Civil Servant Elections	4,523,270,957	2,318,044,454	1,496,403,581	
2016	Presidential and Legislative Elections	3,908,203,162	1,939,673,150	1,074,479,038	
2018	9-in-1 Local Civil Servant Elections	4,105,356,576	2,461,127,650	1,466,156,049	
2020	Presidential and Legislative Elections	3,235,444,052	1,909,598,306	1,004,413,997	
<b>Year</b>	<b>Campaign</b>	<b>Income from Political Party Donations</b>	<b>Income from Civilian Association Donations</b>	<b>Income from Anonymous Donations</b>	<b>Other Income</b>
2008	Presidential and Legislative Elections	302,084,381	6,563,688	65,848,058	22,735
2009	County (City) Civil Servant Elections	344,940,840	16,476,678	5,792,488	348,099
2010	Special Municipality Civil Servant Elections	65,394,978	26,493,010	39,320,003	781,755
2012	Presidential and Legislative Elections	572,869,279	53,283,290	135,007,029	277,340
2014	7-in-1 Local Civil Servant Elections	625,831,195	45,785,545	36,760,222	445,960
2016	Presidential and Legislative Elections	733,297,958	63,389,325	96,873,057	490,634
2018	9-in-1 Local Civil Servant Elections	80,288,625	46,206,136	51,356,548	221,568
2020	Presidential and Legislative Elections	147,901,967	60,300,237	113,091,107	138,438

Note: Concerning Article 18, paragraph 1, Political Donations Act, the maximum amount of donations for the same (group) of campaigners each year shall be: Individuals: NTD 100,000; profit businesses: NTD1 million; civilian associations: NTD 5 million.

Data source: The Control Yuan

(2) The table below shows the income from donations reported by political parties and

political groups between 2014 and 2020.

**Table 3 Income from donations reported by political parties and political groups**

(expressed in NTD)

Year	Total Income	Income from Individual Donations	Income from Business Donations
2014	452,405,420	241,187,876	194,676,269
2015	427,210,792	266,337,532	142,323,683
2016	354,902,296	226,532,915	118,575,789
2017	234,997,686	188,622,278	40,757,200
2018	454,476,449	288,267,042	153,201,165
2019	496,305,545	313,059,714	165,237,800
2020	373,741,735	298,226,850	65,067,975

  

Year	Income from Civilian Association Donations	Income from Anonymous Donations	Other Income
2014	4,578,100	11,638,890	294,285
2015	5,504,803	12,806,994	237,780
2016	3,359,194	6,288,595	145,803
2017	1,329,804	4,169,799	118,605
2018	6,792,476	6,127,064	88,702
2019	5,464,801	10,436,265	2,106,965
2020	1,604,885	8,816,508	22,406

Note: Concerning paragraph 1, Article 17 of the Political Donations Act, the maximum amount of donations for the same (group) political party or political group each year shall be: Individuals: NTD 300,000; profit businesses: NTD3 million; civilian associations: NTD2,000,000.

Data source: The Control Yuan

**(III). Active participation of chambers of commerce, the federation of (sectoral) industries, and SMEs (Measure 17)**

*Measure 17 : The Taiwanese Chamber of Commerce, Federation of (sectoral) Industries, Small and Medium Enterprises (SMEs), among others, should participate more actively to combat corruption and to promote good governance and combat corruption in the private sector.*

**1. Encouraging chambers of commerce, federation of (sectoral) industries, and SMEs to establish related self-disciplinary regulations for promoting anti-corruption**

- (1) Apart from establishing the “Self-Disciplinary Convention for Members of the Bankers’ Association of the Republic of China” to urge members to demonstrate the self-disciplinary spirit; enhance professional ethics, and uphold to not boycott the transactions of other members or acquire the trade secrets of other members or the data of their counterparts by unfair means; the Bankers’ Association (BA) has set up a

Financial Regulations and Disciplinary Committee to review related complaints and conduct related investigations. Pursuant to Article 17, The Bankers Association of the Republic of China may revoke the membership rights or fine up to NT\$500,000 if the members violate the convention and continue to do so after warnings.

- (2) The Taiwan Securities Association has established the “Self-Disciplinary Convention for Members of the Taiwan Securities Association” to urge members to demonstrate the self-disciplinary spirit; enhance professional ethics; abide by the laws and regulations, and uphold the principle of good faith. The Taiwan Securities Association has also established related self-disciplinary regulations for related services. For example, in the “Taiwan Securities Association Rules Governing Underwriting and Resale of Securities by Securities Firms,” Article 3-1 stipulates that underwriters shall not be influenced by an issuing company; and Article 5-3 stipulates that a securities firm shall not pay any unreasonable commission. For member companies that violate self-regulatory regulations, the Taiwan Securities Association will form a committee based on the seriousness of the circumstances and take disciplinary actions.
- (3) The Securities Investment Trust & Consulting Association has established the “Securities Investment Trust & Consulting Association Employee’s Code of Ethical and Integral Conduct” and the “Self-Disciplinary Convention for Members of the Securities Investment Trust & Consulting Association of the Republic of China.” The Securities Investment Trust & Consulting Association of the R.O.C. supervises the implementation of regulations such as the self-discipline convention and examines statistics on the take disciplinary action taken: the association then discloses information such as disciplinary actions taken on investment trust personnel, investment advisors, and related practitioners on its official website.
- (4) The Chinese National Futures Association has established the “Self-Disciplinary Convention for Members of Chinese National Futures Association” to urge members to strictly supervise their practitioners’ professional practice, business conduct, and professional service quality; and request members do to not engage in behavior against the principle of good faith to maintain the actual employee conduct of members and avoid conflicts of interests. In addition, the Chinese National Futures Association has

also established the “Chinese National Futures Association Employee’s Code of Ethical and Integral Conduct” for employees. Regarding the various business operations of the futures industry, the Chinese National Futures Association has also formulated related self-regulatory regulations. For example, the association formulated guidelines (e.g., form, content, production, and dissemination guidelines) governing members and futures trust fund sales institutions engaging in advertising, business solicitation, and sales promotion activities. For member companies that violate these self-regulatory regulations, the association then discloses information such as disciplinary actions taken on investment trust personnel, investment advisors, and related practitioners on its official website.

- (5) The Non-Life Insurance Association and the Life Insurance Association have also established their self-disciplinary conventions to prevent insurers from engaging in corruption and urge them to maintain conduct to ensure that they engage in business activities correctly, honestly, and properly and prevent conflicts of interest. For example, the “Self-Disciplinary Rules for Business Solicitation and Policy Underwriting” of both associations stipulates that insurers shall request agents to uphold general social ethics, the principle of good faith, and the spirit to protect the applicants, insured, and beneficiaries while selling life insurance products. In addition, Article 28-1 of the “Corporate Governance Best Practice Principles for the Insurance Companies” stipulates the establishment of an informant (whistleblower) protection system; Article 33-2 of the “Regulations Governing Implementation of Internal Control and Auditing System of Insurance Enterprises” stipulates that an insurance company shall establish a whistleblower system and designate a unit at the head office with independent functions to accept and investigate the reported cases. It also stipulates that the protection for whistleblowers shall include the anonymization of identity and the protection of the right to work.
- (6) The associations of real estate brokers and real estate marketing agencies have established related self-regulatory regulations to prevent the real estate brokerage industry from being involved in corruption activities and engaging in conflict of interest-related behavior; to maintain its ethics. For instance, the “Ethical Code of Real

Estate Brokerage” and the “Ethical Code of Real Estate Marketing” clearly stipulate that real estate brokers and marketing personnel uphold the principles of fairness and integrity when fulfilling their job duties, and not misinform customers about market prices or manipulate sales and purchase agreements to make profits from price discrepancy. Members are reminded to report to the associations of real estate brokers and real estate marketing agencies in charge when they suspect others of engaging in money laundering; and also, report to the Investigation Bureau.

## **2. Encouraging chambers of commerce, the federation of (sectoral) industries, and SMEs to organize anti-corruption education and training**

- (1) FSC collaborated with the MOJ, the Taiwan Financial Services Roundtable, and six major financial associations to host the “2020 National Seminar on Corporate Integrity and Regulatory Compliance for the Financial Industry” on August 21, 2020, inviting the legal compliance, corporate governance, and audit department supervisors from financial institutions to the event. Through this seminar, 300 seminar participants were able to communicate with financial industry senior managers face to face, allowing people from the industry, government, and academic sectors to engage in relevant law and empirical discussions and exchanges and form anti-corruption partnerships.
- (2) The FSC cooperated with the MOJ, Taiwan Stock Exchange, and Taipei Exchange to host four sessions of the “2020 Corporate Governance and Corporate Integrity Director and Supervisor Promotion Conference” between October and November, 2020. Yung-chin Hsu, vice chairperson of the FSC, held a special lecture on advocating “private sector anti-corruption.”
- (3) In 2021 the Banking Bureau of the FSC supervised bankers’ associations under its jurisdiction or training organizations to organize 315 sessions of education and training on topics relating to anti-money laundering (AML) and constantly supervised bankers’ associations within its jurisdiction or training organizations to organize seminars on anti-money laundering/combating the financing of terrorism (AML/CFT) (at least 120 sessions each year) for members and perform periodic audits.
- (4) In 2021 the Securities and Futures Bureau of the FSC supervised the Taiwan Securities Association to organize 5 sessions of anti-corruption courses and publicity activities; 71

training sessions on anti-money laundering related issues; Securities Investment Trust and Consulting Business Association to organized 35 training courses relating to anti-corruption; the Chinese National Futures Association to organize three anti-corruption publicity activities at the AML/CFT regulation analysis and case study seminar ; 176 training sessions on anti-money laundering.

- (5) In 2021 the Insurance Bureau of the FSC supervised the insurance associations under its jurisdiction and training organizations to organize 143 sessions of education and training on topics relating to AML/CFT.
- (6) In 2020, the above organizations organizing education and training activities will be requested to adjust the contents of education and training courses according to the recommended measures disclosed in the third round of Mutual Evaluation Report published by the Asia-Pacific Group on Money Laundering (APG) and invite related law-enforcement departments to give related courses to enhance Taiwan's AML/CFT effectiveness.
- (7) The FSC also listed anti-money laundering as its annual inspection focus, which includes institutional risk assessments, internal control structure, customer review measures and risk level assessments, continuous monitoring of accounts and transactions, suspicious transaction reporting procedures and quality, education and training of designated personnel, and independent tests performed by internal audit units and accountants to determine the quality, reliability, and effectiveness of anti-money laundering systems. In 2020, the FSC punished violators in seven cases for violating anti-money laundering and CFT-related regulations.
- (8) To promote anti-money laundering in land administration agents and the real estate brokerage industry, during 2017 to 2018, the Ministry of the Interior, special municipality/county/city governments, and related associations held 106 anti-money laundering educational training or seminars, attracting more than 12,000 participants.

### **3. Encouraging enterprises to organize anti-corruption education and training**

- (1) On October 16, 2019, the AAC organized the "2019 Foreign Business and Enterprise Integrity Forum," including a keynote on "Business Integrity and Legal Compliance: International Trends and Taiwan's Challenges," providing benchmarking learning for

foreign businesses “Implementing Business Integrity and Legal Compliance with Digital Technology,” and a keynote discussion on “Creating a Home of Integrity Through Public-Private Partnership: From Corporate Social Responsibility to Building Corruption Prevention Mechanism in the Private Sector.” Over 100 enterprises and foreign businesses participated in the forum.

- (2) On July 14, 2020, the MOJ and Ministry of Finance (MOF) organized session 1 of the “2020 Foreign Business and Enterprise Integrity Forum” and invited experts in corporate governance to give a keynote speech “Promoting Business Integrity and Sustainable Development from Legal Compliance,” representatives of foreign businesses with outstanding performance to share the experience of the “Best World’s Employers 2020,” and representatives from the industry, government, academia, and NGOs to discuss on topics including “International Benchmarking Examples and Opportunities for Taiwan’s Implementation,” “The Importance of Integrity, Legal Compliance, and Corporate Social Responsibility on Business Sustainable Development.” Over 100 enterprises and foreign businesses participated in the forum. Session 2 will be held on September 2, 2020, with topics covering business integrity and enforcement of legal compliance.
- (3) On September 2, 2020, MOJ worked jointly with the Taipei City Government to organize the second foreign company and corporate integrity forum titled “Investment Transparency in Taiwan and Compliance with International Laws,” inviting experts to present special reports on “Competitive advantages and Challenges of Taiwan Corporations in the International Market: Legal Risks and Legal Compliance Perspective.” Representatives from benchmark foreign corporations were invited to address “Legal Compliance by Foreign Banks in Corporate Business Development.” Industry, government, academic, and NGO representatives conducted discussions on “Realizing legal compliance and risk management,” “International benchmark cases and opportunities for incorporating these cases in Taiwan,” “How to build a mechanism to prevent corporate dishonesty,” and “How public and private sectors can work together to build a better management environment.” Overall, more than 100 foreign corporations participated in the forum.
- (4) The MOJ collaborated with the Ministry of Science and Technology on October 6, 2021

to organize the first foreign company and corporate integrity forum titled “Navigating the Future with Technology: Compliance to Integrity Laws Leads to Recognition on the International Stage.” For this forum, benchmark foreign corporations were invited to share their experiences in “Honest Management: Business Conduct and Ethical Standards.” Technology industry leaders were invited to address “Discussing the Implementation of Corporate Integrity from a Trade Secret Management Perspective.” Industry, government, and academic representatives conducted discussions regarding “the impact of realizing legal compliance and risk management on corporate management,” “the importance of CSR to sustainable corporate management,” and “mutual impact between operating secrets and corporate integrity.” The organization of the forum is used to build a platform for dialogue and to promote the formation of honest management strategic alliance between public and private sectors. A physical forum was held simultaneously via online-streaming, with over a hundred foreign corporations and viewers participated.

- (5) In response to Taiwan's high-tech industry’s focus on international trends, such as 5G, Vehicle-to-Everything(V2X) and Smart Cities, the MOJ and the Ministry of Transportation and Communications co-organized the “Strengthening Mobility With Smart Transportation, Connecting Globally With Compliance - 2021 Foreign Business and Enterprise Integrity Forum” at the National Central Library on November 24th 2021, inviting elites from the industry, government agencies, academic field and NGOs to share their experiences, exchange opinions and participate in discussions on integrity and compliance. The forum attracted hundreds of senior managers and compliance officers, and with positive feedback, the event was a tremendous success.
- (6) The MOJ, MOEA, Ministry of Science and Technology, Taipei City, New Taipei City, Taoyuan City, Tainan City, and Kaohsiung City Governments had held ten large vendor forums from June 2019 to December 2021. In total, 2,551 participated, including 1,363 vendor representatives.
- (7) In June 2019, the IDB of the MOEA organized four enterprise anti-corruption publicity activities in Taipei, Taichung, Kaohsiung, and Nantou. Experts were invited to give courses on “Building Corruption Prevention Mechanisms in Public and Private Sectors



and Implementation of ISO 37001 Anti-Bribery Management Systems,” with a total of 258 participants. In 2019, an English keynote speech on “Sustainable Development, Corporate Social Responsibility, and Anti-Corruption” was given at the “Green Productivity Consultant Training Course.” In 2020, there were four “anti-corruption management mechanism” advocacy events, attracting a total of 332 participants. The content of the events included introductions to corporate integrity and descriptions of related certification standards, which can help corporations to establish a comprehensive integrity management mechanism. In addition, the MOEA held three “Integrity Ethics Manual” advocacy forums in 2020, with 210 participants. The content of the advocacy included integrity ethics, the Sunshine Law, profitability and convenience, charity fraud exposure, honest management principles, honest governance trends, and anti-corruption measures in private sectors. On September 24th, 28th, and October 5th, 2021, four sessions on social responsibility "integrity in management and ethics" were jointly presented with PSR park with the curriculum "Lessons on Integrity and Ethics” and “Lessons on Corporate Honesty," designed by the Department of ethics of the MOEA, to forge and deepen the consensus of zero-tolerance policy towards corruption. There were in total 200 people attended.

- (8) The Petrochemical Business Division and Chiayi Area Division (Solvent & Chemical Business Division and the Chiayi Branch Office) of the CPC corporation organized a session of the “Corporate Integrity and Corruption-Free Forum” on both July 31 and August 14, 2020, using case analyses to highlight possible breaches in procurement process as well as opinion exchange, to establish a better procurement environment. A total of 160 employees and vendor representatives attended the two events. In 2021, 3 sessions of large publicity campaign addressing corporate integrity were hosted by the Marketing Business Division of Chinese Petroleum Corporation Chiayi Division, Tainan Division and Chiayi Regional operation units (Solvent & Chemicals Business Division and Refining & Manufacturing Research Institute), with the publicity of more than 40 reports through cable TV and print media. On December 1st of the same year, with the MOEA, hosted "Seminar on Corporate Integrity Management," with 250 representatives from production, government officials, academia and research facilities attended.

- (9) In 2020, the Taiwan Water Corporation conducted a series of 16 lectures “Pipeline Construction Open Contract and Project Procurement Officer Anti-Corruption Advocacy” for its pipeline construction open contract and project procurement employees and vendors with 1,056 participants. A total of 902 expert scholars, prosecutors, and the AAC personnel were invited to speak in 13 events on private sector anti-corruption mechanisms and corporate integrity, as well as issues regarding UNCAC international review implementation. The Taiwan Water Corporation also published the “Pipeline Project and Material Management Work” anti-corruption guidelines, including a “criminal offense section” and “administrative breach section.” In 2021, a series of lectures were organized on water purification, distribution equipment construction and maintenance, replacement of procurement staffs, in total 18 sessions, and with 1,763 participants; experts, scholars, prosecutors or ICAC officials were also invited to lecture on the private sector corruption prevention mechanism, corporate integrity or UNCAC international review and implementation of concluding opinions issues, in total 13 sessions, and with 890 participants. The company has also compiled a corruption prevention guidebook for "Water Purification and Distribution Equipment Construction/Maintenance, Cases of Replacement Procurement," including "Travel," "Outsourced Operation" and "Contract Performance Management."
- (10) In response to the revision of the “Management Manual for Small and Medium-Sized Enterprises” completed in September 2019, the Small and Medium Enterprise Administration (of the Ministry of Economic Affairs) organized the “2020 Small and Medium Enterprise Management Law Forum” on March 31, 2020. The agency also organized the “2020 County and City Chambers of Commerce Small and Medium Enterprise Service Center Administration Seminar” on June 2, 2020, promoting corporate integrity to corporations as well as business organizations such as national, county, and city-level chambers of commerce. On August 19 and 24, 2020, the Administration and the Hsin-chu City Government and the New Taipei City Government each organized a special topic seminar, drawing in 249 participants. The participants were given the “Management Manual for Small and Medium-Sized Enterprises” (available on both physical and electronic copies). The seminar report was printed in the workshop manual

to provide the participants with reference information. In 2021, 10 Seminars on "Promotion of Small and Medium-Sized Business Regulations" were organized to promote the concept of corporate integrity to leaders of business organizations in various counties and cities, with a total of 364 participants. Please refer to the revised "Management Manual for Small and Medium-Sized Enterprises" in II. I (I), 4, (2) of this report.

#### **4. Encouraging NGOs to participate in anti-corruption education, training, and publicity**

- (1) In 2021, the Banking Bureau of the FSC invited training organizations such as the Taiwan Academy of Banking and Finance (TABF) to organize 313 training activities on anti-corruption for employees of listed companies and banks. The FSC Insurance Bureau invited the Taiwan Insurance Institute to incorporate topics including corporate integrity, whistleblower protection, and UNCAC into its "Series of Pre-employment Training Course for Insurance Agents, Brokers, and Notaries," providing two total hours training hours to 86 insurance practitioners.
- (2) To strengthen the understanding of and support for the current anti-corruption policies and corruption prevention work of non-governmental groups, the AAC supervises the Government Employee Ethics Units of competent authorities to organize anti-corruption activities and publicity for NGOs under the jurisdiction or having business with competent authorities. For example, in 2020, the National Taxation Bureau of Taipei (of the MOF) held the "Corporate Integrity and Tax Transparency" forum, inviting representatives from NGOs such as Transparency International Taiwan, the Association of Certified Fraud Examiners, and the CPA Associations R.O.C. (Taiwan) to participate. On July 8, 2020, the National Taxation Bureau of the Northern Area (of the MOF) hosted the 2020 "Honest and Convenient Tax Filing: Tax e-Filing with Volunteers" ceremony to award the volunteers. The hospital will continue to invite NGOs to participate in education and training activities relating to anti-corruption to increase the energy of social participation.

#### **5. Promoting financial transparency to SMEs**

Please refer to section B, I, (I), 6 Promoting financial transparency to SMEs in this report

for details.

#### **(IV). Combat corrupt practices in the private sector (Measures 26)**

*Measures 26 : To combat corrupt practices in the private sector (A.21), the Ministry of Justice Investigation Bureau established the Enterprise Anti-Corruption Section in 2014 to investigate corporate corruption cases, such as bribery, manipulation of stock prices, insider trading, kickbacks, and asset draining. This work is supported by outposts around the country staffed with specialized personnel to investigate corporate corruption.*

##### **1. Effectiveness in corruption investigation in enterprises**

On July 16, 2014, the Investigation Bureau founded the Corporate Anti-Corruption Department responsible for investigating and prosecuting corporate corruptions across the country. Cases investigated and prosecuted from July 2014 to 2020 are disclosed in the UNCAC Second Report Article 21 (Table 18).

##### **2. Holding the “Prevention and Investigation of Economic Crime Meeting” to review the effectiveness of combating and focus of the investigation of corrupt practices in the private sectors**

On November 20, 2019 the MJIB invited supervisory entities and law-enforcement entities to the “132nd Prevention and Investigation of Economic Crime Meeting.” Apart from reporting the progress in “cryptocurrency illegal fund-raising,” “violations of The Banking Act of The Republic of China,” “violation of the Securities and Exchange Act,” “insurance crimes,” “financial examination cases,” “trans-border phone scams,” “inventory of not operating companies,” “sharing of major shareholders’ information,” “trade secret cases,” and “gold smuggling investigation,” a keynote report on “Preliminary Investigation of Recommendations for Taiwan in the APG’s Mutual Evaluation Report Round 3” was presented, and cross-entity investigations was coordinated for the following: “Discussion of Deferred Prosecution Cases on Authorized Capital Fraud,” “Statistics on Securities Crimes and Important Cases Sharing,” “Discussion on Passport Fraud,” and “Sharing and Coordination of Intelligence on Election Invention with Offshore Capital. ” On November 25 2020, and November 30 2021, the 133rd and 134th "Fighting Economic Crimes Implementation Conference,

presented performance report on strengthening anti-money laundering the “Current Situation and Recommendations of Taiwan’s Anti-Money Laundering Mechanism” , “Amendment of national security law to protect Taiwan’s critical technology” , and also coalesced trans-agency effort on “bolstering measures on preventing Chinese influence and investment via offshore account” and “transnational hustlers scam investors in Taiwan using Hong Kong stocks.”

**(V). Private-Sector Whistle-blower Protections (Measure 29)**

*Measure 29 : Prepare and implement Private-Sector Whistle-blower Protections (whether through a new Act or through amendments to existing legislation).*

**1. Developing and establishing the “Whistleblower Protection Act” covering both the public and private sectors**

After integrating the recommendations of all entities and reaching a consensus with them, the AAC drafted the “Whistleblower Protection Act” by combining the versions for the public and private sectors. Please refer to the section on Article 33 of the UNCAC in ROC’s Second Report.

**2. Completing the amendment of related regulations governing the internal control and internal audit of financial institutions to include the whistleblower system and related protections**

- (1) On March 31, 2018, the Banking Bureau of the FSC added Article 34-2 to the “Implementation Rules of Internal Audit and Internal Control System of Financial Holding Companies and Banking Industries,” stating that financial holding companies and banks shall establish a whistleblower system, including designating a unit with independent functions at the head office to accept and investigate the reported issues, a standing operating procedure (SOP) shall be established for handling a reported issue, and the protections for the whistleblower, including the anonymization of identity and protection of the right to work.
- (2) On May 30, 2018, the Securities and Futures Bureau of the FSC added Article 28-1 to the “Regulations Governing the Establishment of Internal Control Systems by Service Enterprises in Securities and Futures Markets,” stating that a service enterprise shall

establish a whistleblower system. Apart from designating a unit with the independent exercise of powers to take charge of the processing and investigation of whistleblower reports, it shall also provide protections for the whistleblower, including the anonymization of identity and protection of the right to work.

- (3) On May 29, 2018, the Insurance Bureau of the FSC added Article 32-2 to the “Regulations Governing Implementation of Internal Control and Auditing System of Insurance Enterprises,” stating that an insurance company shall establish a whistleblower system. Apart from designating a unit at the head office with independent functions to accept and investigate the reported cases, it shall also provide protections for the whistleblower, including the anonymization of identity and protection of the right to work.
- (4) To encourage insurance companies to establish a whistleblower system and protections for employees and outsiders, the Non-Life Insurance Association and the Life Insurance Association added Article 28-1 to the “Corporate Governance Best Practice Principles for the Insurance Companies” to cover the whistleblower protection system. The principles were approved for recordation by the FSC on April 7, 2017.
- (5) The “Financial Holding Company Governance Guidelines,” “Banking Industry Corporate Governance Guidelines,” and Financial Bill Finance Company Governance Guidelines” all have their own whistleblower protection mechanism.

**3. Including the whistleblower system and related protections in the “Regulations Governing Establishment of Internal Control Systems by Public Companies”**

Article 23 of the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies” and Article 28-3 of the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” have stipulated that TWSE/TPEX listed companies shall establish a whistleblower system and related protections to encourage TWSE/TPEX listed companies to establish the whistleblower system and include it in the internal control system.

**(VI). Fight against money laundering: Amending the “Company Act” and implementing the new forfeiture policy (Measure 32)**

*Measure 32 : Strengthen the fight against money laundering and to recover proceeds of crime. The committee notes that Taiwan is currently amending the Company Act to regulate and identify the beneficial ownership of companies and the issuing of bearer shares. The committee encourages Taiwan in this effort including the need to consider prohibiting nominee shares and nominee directors, or to provide other mechanisms to ensure they are not misused for money laundering purposes. Taiwan is also implementing new rules (announced in 2016) for confiscation of proceeds of crime (A. 31) and to improve the management system for frozen and confiscated property.*

**1. Promoting the system for reporting the information of the responsible person and principal shareholders of enterprises**

**(1) Completing the amendment of the “Company Act”**

The amendment to the “Company Act” was promulgated on August 1, 2018 and took effect on November 11 in the same year. Article 22-1 added the Act stipulates, a company shall report the information of the responsible person(s) and shareholders (only those holding more than 10 percent of the company’s total shares, without strict request on natural persons, which is different from the “natural person” with “final” ownership or control as defined by international practices) for identification through the crosscheck of an information system, in order to comply with the AML policy and help to construct a well-planned AML system to enhance AML actions and the transparency of corporate bodies. In addition, as the consensus to amend the laws and regulations relating to the beneficial owner is pending, including international organizations such as the European Union (EU), Organization for Economic Co-operation and Development (OECD), and Financial Action Task Force on Money Laundering (FATF), or countries including Australia, Canada, and Norway make strong requests for member states to invest in considerable resources to help to publicize the information transparency of beneficial owners and corporations, it is hoped that through the concern about related issues of different parts of society in the future, the public will support and urge the amendment of the “Company Act” in the future.

**(2) Completing the construction of the “Company Transparency Platform”**

In response to the addition of Article 22-1 to the “Company Act” to request for

information reporting, the MOEA has designated the Taiwan Depository & Clearing Corporation (TDCC) to build the “Company Transparency Platform” (<https://ctp.tdcc.com.tw>) and establish the operating guide and FAQ for the reference of companies and different parts of society. Statistics show that as of 2021, there are approximately 605,519 companies that people in charge and major shareholders had reported their annual stakeholder’s information, achieving a reporting rate of 89.73%; and the number of companies reporting for the first time was 678,525, achieving a reporting rate of 94.16%.

**2. Effectiveness of forfeiture of criminal gains**

Please refer to Table 4 in General Discussion III.D of the Second Report.

**3. Effectiveness on enhancing the auction of forfeited criminal gains**

**(1) Auctioning seized items during the investigation**

A. The table below shows the number of seized items during the investigation and the total amount of income from auctioning such items by district Prosecutors’ offices across Taiwan in the last five years:

**Table 4 Number of seized items auctioned and the total income from auctioning such items by district prosecutors’ offices**

Year	Number of Auctioned Items	Total Amount of Income from Auctioning
July 2016-June 2017	3,690 pcs	63,605,037
July-December 2017	177 pcs	21,095,650
2018	389 pcs	36,124,884
2019	664 pcs	55,808,286
2020	895 pcs	55,502,255
2021	570 pcs	57,139,713

Note: Statistics for July 2016-June 2017 were retrospective statistics of the Taiwan High Court at the request of the MOJ in June 2017, and data has since been summarized biannually as of July 2017. Hence, the total amount of 2017 was unavailable.

Data source: MOJ

B. On April 2, 2018, the MOJ promulgated the “Directions for Communication of Assignments Between Prosecution Entities and Administrative Enforcement Entities,” stating that prosecution entities may entrust the branches of the MOJ’s Administrative Enforcement Agency to engage in the auction, allocation, payment, and investigation of the force-collected property and other related matters to improve the management system



of property freezing or confiscation. In 2018, 346 items were entrusted and 135 items were auctioned with a designated amount of NTD4,802,160. In 2019, 5 items were entrusted and 67 items were auctioned with a designated amount of NTD2,383,000. In 2020, 58 items were entrusted and 27 items were auctioned for NTD 35,120,952.

**(2) Promoting joint auctioning to enhance the effectiveness of enforcement**

Through the “123 Nationwide Joint Auction Day” organized by the 13 branches of Administrative Enforcement Agency, the MOJ across Taiwan, prosecution entities implemented joint auctioning with these branches. The table below shows the performance for the last five years.

**Table 5 Amount of money generated in joint auctions held by the Administrative Enforcement Agency, MOJ**

<b>Year</b>	<b>Auctioned Amount</b>
2017	1,390,198,159
2018	1,059,739,901
2019	1,481,804,667
2020	1,221,011,913
2021	2,469,976,431

Data source: MOJ

**4. Completing the amendment and constant review of the “Money Laundering Control Act”**

The “Money Laundering Control Act” was amended and promulgated on December 28, 2016 and took effect on June 28, 2017. According to Article 7, when verifying the identity of the customer, financial institutions and designated non-financial businesses or personnel shall also verify the beneficial owner. The beneficial owner is also defined in related authorized by-laws to meet FATF’s international standard and provide a reference for verification of organizations, industries, and personnel. In the future, we will continue to gather information regarding the comments on the beneficial owner system for reference to plan amendments to laws and regulations relating to money laundering control.

**5. Amending the “Code of Criminal Procedure” and the forfeiture regulations eight financial acts.**

To maintain a balance between the forfeiture of criminal gains and the protection of the

right to claim of the obligee or victim, the Judicial Yuan (JY) have drafted the amendment to Article 473 of the “Code of Criminal Procedure” to adjust the duration and sequence for the obligee or victim to claim for the return or release of the forfeited items. Based on the status of the amendment, the FSC will timely amend related provisions in the eight financial acts to protect the rights to claim of the victims of financial crimes.

**(VII). The whistleblower system and protections for the financial industry (Measure 35)**

*Measure 35 : Consider incorporating whistleblower complaint channels and related protection mechanisms into the norms for internal control measures for the banking, financial holding, securities, and insurance industries, as well as into future inspection items; and to ensure the financial services industry to treat whistle-blowers and complaints properly, protect whistleblowers’ rights and interests, and promote enhanced corporate governance in the financial industry.*

**1. Listing the whistleblower system and protections as featured financial examination items.**

The whistleblowing system is identified as the focus of the 2021 financial inspection of financial holding companies, local banks, securities firms, bills finance businesses and insurance companies, in order to conduct the audit on the independence and validity of the whistleblowing system (including internal and external whistleblower channels, whistleblower protection and other internal operating procedures and internal control mechanisms). In 2021, the Financial Examination Bureau of the FSC examined 57 financial institutions. The bureau listed related comments or requests for improvements for companies with improper whistleblower systems or procedures to urge them to make improvements.

**2. Completing the amendment to the internal control and internal audit regulations of the financial industries.**

Please refer to section B-I-(V)-2 Completing the amendment of related regulations governing the internal control and internal audit of financial institutions to include the whistleblower system and related protections in this report for details.

**II. Promoting corruption prevention measures**

## **(I). Enforcing the “National Integrity Building Action Plan” (Measure 1)**

*Measure 1 : The formulation of the nine strategies of the National Integrity Building Action Plan and the implementation of 39 of the 46 measures.*

There are 44 performance indicators (2 of the original 46 have been deregulated) in the 2018 “National Integrity Building Action Plan,” and 40 of them were achieved, with an achievement rate of 91%. There were 43 performance indicators (3 of originally 46 have been deregulated) in 2019, and 40 of them were achieved, with an achievement rate of 93%. In 2020, there were 41 performance targets (5 of the original 46 targets had been delisted), of which 38 items were achieved as a whole, reaching a 93% of achievement rate. All relevant agencies also explained the reasons for the unachieved targets and continued to keep these items on the watch list. For more information, please refer to the section on Article 5 of the UNCAC in ROC’s Second Report.

## **(II). Promoting corruption prevention measures through both central and local government agencies (Measure 3)**

*Measure 3 : The emphasis on corruption prevention in Taiwan is reflected in the adoption of preventive measures in 6 ministries, National Development Council, 2 directorates-general, Customs Administration, 2 commissions, National Audit Office, Central Bank, AAC, MJIB, and the Government Employee Ethics Units of the central agencies and local agencies.*

### **1. Promoting social participation**

In 2021, the AAC continuously enhanced the understanding and support of the government’s anti-corruption policies in individuals and groups outside the public sector through various participation channels, such as integration with the publicity activities of entities, supplier seminars, online quizzes, media audiovisual publicity, and recruitment and utilization of anti-corruption volunteers, in order to raise the awareness of zero tolerance to corruption in the public. The status of implementation for different groups is as follows:

- (1) 180 sessions were held for companies and vendors. For example, the AAC worked with the Kaohsiung City and Keelung City Governments to organize large-scale vendor seminars.

- (2) 27 sessions were hosted for private and NGOs. For example, the Directorate General of Highways held the “Cultivate Corporate Integrity and Social Responsibilities through Operation Inspections” discussion seminar, and the Taiwan Power Company organized the “Promoting Business Transparency Seminar.”
- (3) 190 sessions were organized for school teachers and students. For example, the AAC cooperated with government ethics agencies nationwide to host the “Integrity Education Campus Promotion Series.”
- (4) 3,293 sessions were held for the general public. For example, the Judicial Yuan organized the courts events, and the Taitung County Government hosted the “Connecting Taitung to the World Promotional Event,” and various publicity activities organized through stalls by Government Employee Ethics Units of the central and local governments.

## **2. Enhanced actions relating to government procurements**

### **(1) Establishing the Integrity Platform**

The AAC constantly plans the integrity platform policy with respect to the “Government Procurement Integrity Platform Implementation Plan” for entities to establish own integrity platforms as necessary, with the civil service ethics unit assisting in the liaisons and communication between the establishing entity and the prosecution and investigation units and experts and scholars of public and private sectors. The platform can be realized in various ways, such as establishing a transparency section on the entity’s website; holding periodic meetings with a representative from the public and private sectors or experts to report the progress, problems, issues that concern society, and evaluation of integrity risks of procurement projects; development and proposition of countermeasures; or holding pre-tendering conferences to explain the tender contents to businesses and contractors, and conducting onsite inspections to optimize the planning and implementation of procurement projects. Currently, the AAC and Government Employee Ethics Units have implemented 17 integrity platform projects. Please refer to the section on Article 5 of the UNCAC in ROC’s Second Report.

### **(2) Auditing government procurement projects and the quality of public construction projects**

The government procurement audit is a mechanism for correcting improper behavior and

reducing defects in government procurement projects to enhance the efficiency of government procurement. In addition, through the quality audit of public construction projects, entities are required to implement construction projects by law to ensure the quality of public construction projects. In 2021, the Public Construction Commission (PCC) of the EY conducted 350 audits on government procurement projects and referred 1 case to the prosecution and investigation authorities. The PCC also conducted 120 quality audits on public construction projects, found 8 severe defects and 84 moderate defects, and requested procuring entities to claim punitive penalties from contractors in 55 cases.

### **3. Enhancing transparency**

#### **(1) Assisting entities in establishing administrative transparency measures**

In 2021, the AAC supervised various government ethics agencies to help to establish 180 administrative transparency measures, which consisted of 122 application measures, 11 subsidy measures, 14 important budget execution measures, and 33 other measures. Including the “real estate brokerage industry online application” for the Department of Land Administration, Taoyuan; and the “long-term care building construction project design planning progress and project progress” for the Taichung Veterans General Hospital, Veterans Affairs Commission, and Executive Yuan. Additionally, the AAC supervised The 5th River Management Office, WRA when the management office hosted the “Honest and Transparent River Dredging Operation Seminar”; and the Ministry of Transportation and Communications. Recently Taichung City Government and Taipei City Government coalesced to promote administrative transparency such as issuing the “Integrity and Transparency Award.”

#### **(2) Statistics of Government Open Data Platform**

We routinely open government data and increase the use of them. Until December 2021, over 51,824 government data sets have been opened on the government open data platform (<https://data.gov.tw/en>) with over 90.53 million views and 16.85 million downloads.

#### **(3) Transparency of Companies**

A. Please refer to section B-I-(VI)-1-(1) Completing the amendment of the “Company Act”

in this report for details.

B. The shareholder registered as ultimate beneficiary or possessing ultimate control over a financial institution or a legal person. Please refer to the section on Article 12 of the UNCAC in ROC’s Second Report.

**4. Enforcing sunshine laws**

**(1) Amending the policy of avoidance of conflicts of interest for public servants**

“Act on Recusal of Public Servants Due to Conflicts of Interest” amended on June 13, 2018 and took effect on December 13, 2018. The contents of the amendment include the scope of “public servant” and “related persons of a public servant,” the definition of “interests,” the obligation of recusal (avoidance), the prohibition of making profit through authority abuse, the prohibition of asking for a favor or lobbying, and the prohibition of trading or sponsoring. The current amendment aims to protect the property rights and right to work to which public servants and their related persons are entitled in conformity with the constitution and to ensure that the means to prevent the avoidance of conflicts of interest conform with the principle of proportionality, in order to cohere with the purpose of the legislation.

**(2) Review of cases involving the property declaration and avoidance of the conflict of interest of public servants**

The MOJ continuously reviews the cases involving the property declaration and avoidance of the conflicts of interest of public servants and punishes those who have violated the regulations governing the property declaration and avoidance of the conflict of interest of public servants to inhibit them from recurrence. The table below shows the statistics for related cases. Please refer to the section on Article 5 of the UNCAC in ROC’s Second Report.

**Table 6 Number of MOJ civil servant property declaration and conflict of interest avoidance cases reviewed**

Case Year	Cases involving the property declaration of public servants		Cases involving the avoidance of the conflict of interest of public servants	
	Cases Punished	Fine Amount (NTD)	Cases Punished	Fine Amount (NTD)
2017	157	17,514,000	10	169,750,000

2018	88	14,887,000	1	500,000
2019	120	33,876,000	5	1360,000
2020	149	25,241,000	10	68,041,000
2021	52	11,189,000	10	2,533,000

Data source: MOJ (AAC)

## **5. Holding meetings for integrity affairs**

The AAC urges entities of all levels to hold the meeting for integrity affairs to review, supervise, evaluate, and consult work relating to integrity affairs. In principle, the entity chair shall chair the meeting, and external supervision and consultation powers shall be introduced by hiring experts, scholars, and impartial individuals to study and analyze integrity risks and enhance risk control. In 2021, a total of 1,165 meetings for integrity affairs were held by entities, with 84.89% of meetings chaired by the entity chair to demonstrate the concern about and determination to implement integrity affairs of entity chairs. A total of 4,279 items of integrity affairs were listed for follow-up, control, and evaluation as resolved by the meetings, as only 991 items were still required for follow-up, control, and evaluation, the completion rate of follow-up, control, and evaluation was 76.84%.

## **6. Other preventive actions for anti-corruption**

### **(1) Preventive actions for risks or corrupt practices**

The AAC requests all Government Employee Ethics Units to take preventive actions for risks or corrupt practices that may occur or have occurred

- A. Entities shall take precautionary actions on potential breaches and risk events or personnel to block probable administrative breaches and reduce the risk of corruption. In 2021, a total of 209 early warning actions were taken.
- B. Project audits shall be implemented on affairs with integrity risks to effectively control the entity's integrity risks. In 2021, the AAC launched the "government ethics employees collaborating to perform national fire safety-related honest government service inspections (reinspections) and project audits" and "public medical institution national drug procurement project audits." 83 project audits were performed by the corresponding agencies.
- C. For issues with high integrity risk, public discontent, or public concern, the AAC

supervised all Government Employee Ethics Units to apply Case Review on 63 cases in 2021 to effectively reduce the integrity risk of corruption-prone affairs to maintain public interests, and ease public discontent and thereby realize the value of integrity.

**Table 7 Number of early warning actions, project auditing, and case reviews performed by the AAC**

Effectiveness		Early Warning Action	Project Auditing	Case Review
<b>Number of Cases in 2021</b>		209 cases	83 cases	63 cases
<b>Financial Benefits</b>	<b>Increased Revenue</b>	NT\$181,205,098	NT\$24,227,629	NT\$17,346,060
	<b>Saved Public Expenditure</b>	NT\$75,704,905	NT\$9,957,110	NT\$22,943,454
<b>Corrected Procurement Defects</b>		95cases	--	--
<b>Amended Regulation and Control Measures</b>		147 cases	133 cases	--
<b>Discovered Corruption Clues</b>		--	1 case	48 cases
<b>General Violations</b>		--	1 case	104 cases
<b>Request for Administrative Responsibility</b>		182 people	38 people	267 people (including administrative anti-corruption cases)

Data source: MOJ (AAC)

D. Government Employee Ethics Units are requested to review and analyze the causes, process, and loopholes in internal control and monitoring activities of corruption cases catching social attention to develop and propose recommendations and measures for corruption prevention and submit them to entity heads for approval and follow up their progress. In 2021, there were 77 Further Corruption Prevention Cases.

E. Please refer to the section on Article 5 of the UNCAC in ROC’s Second Report.

**(2) EY and EY entities and organizations sign the “Internal Control System Statement”**

To raise the awareness of the importance of internal control in the premier and ministers, and strengthen self-management and accountability in entities, the Executive Yuan and its affiliated agencies (institutions) have all signed the internal control declaration ,”which have all been disclosed in the government open information section on the website of respective entities and organizations. The review and improvement of the internal control detects have been implemented on entities and organizations with “partially effective” and “lowly effective” internal control systems to strengthen related



internal control measures. In addition, the EY also asks competent authorities to supervise respective entities to review the improvements of their internal control defects and take timely exception management of the establishment and implementation of the internal control system of EY entities. In the future, the EY and EY entities and organizations will continue to assess the effectiveness of their internal control system and issue an internal control system statement each year to enhance the effectiveness of the overall internal control.

## **7. Other related measures**

- (1) The Directorate General of Budget, Accounting and Statistics (DGBAS) of the EY constructed the Expenditure Application and Verification System to reduce the probability of data forgery (fabrication). The risk of corruption is reduced through cross-checking the feedback of remittance data and the exception management with the anomaly alert function. In 2019, the system was implemented in 150 government entities, and application items including small-amount procurement; fuel (patrol card); pension and compensation funds; insurance fee; an allowance for weddings, funerals, and giving birth were added. In 2020, the system will be implemented in 129 government entities, and application items including honorarium, pay for additional jobs, seminar hourly pay, translation/editing fee, health check-up, postage, and telephone expense, and pension and resignation funds will be added. In 2021, the Directorate-General of Budget, Accounting and Statistics continued to expand the application items including Taiwan Traveler Card vacation allowances, funds for personnel expenses, and general applications. Additionally, it promoted and introduced the Expenditure Application and Verification System, scheduling to expand to another 128 agencies.
- (2) The Audit Act regulates auditing authorities including supervising budget implementations, reviewing revenue and expenditure, verifying annual accounts, inspecting illegal property and financial activities or operational misconduct, assessing financial efficiency, and examining financial responsibilities.

### **(III). Implementing the anti-corruption volunteer program (Measure 8)**

*Measure 8 : The implementation of the AAC's Anti-Corruption Volunteers Programme has resulted in the recruitment of 8,745 integrity volunteers from 2011-2017.*

1. Currently, there are 31 anti-corruption volunteer teams with a total of 1,757 volunteers. They provide comprehensive services including “anti-corruption publicity,” “anti-corruption and integrity education,” “all-out supervision,” “anti-corruption survey,” and “review of administrative transparency measures” and stand on the frontline of anti-corruption to assist Government Employee Ethics Units in publicizing anti-corruption to communities, schools, and villages. The recent focus of service includes:
  - (1) Anti-corruption publicity: Assist Government Employee Ethics Units in publicizing anti-corruption. With stage games, prize quizzes, and questionnaires, anti-corruption volunteers drive the public’s attention to anti-corruption to market the concept of government integrity.
  - (2) Anti-corruption and integrity education: Professional instructors of children’s play are hired to write anti-corruption stories as the public materials for anti-corruption volunteers. Through lively and interactive story-telling or drama, anti-corruption volunteers guide preschoolers and elementary school students to realize the importance of integrity and anti-corruption. For example, in 2020, anti-corruption volunteers organized 563 campus publicity activities with the heat participation of about 17,624 schoolchildren.
  - (3) All-out supervision: After professional competence training, anti-corruption volunteers assist in infrastructure projects such as roadworks and local construction projects to demonstrate the power of external supervision and enhance the quality of government construction projects.
2. In 2021, nationwide Government Employee Ethics Units of competent authorities organized a total of 103 professional training activities for anti-corruption volunteers. Besides disclosing related training and service achievements on the Anti-Corruption Volunteer Service (ACVS) website (<https://www.acvs.com.tw>) with text, photos, and videos, anti-corruption volunteers were invited to gatherings with the press to share their experience in the anti-corruption volunteer service and interaction with schoolchildren and the public to keep the public posted with the contents of anti-corruption volunteer service and thereby publicize integrity and anti-corruption in society through the social communication power of the press.

#### **(IV). Conducting the integrity assessment on public institutions (Measure 13)**

*Measure 13 : Conducting, annually, the Integrity Assessment on public institutions to encourage internal efforts for better governance and integrity.*

##### **1. Introducing the “Integrity Awards”**

In response to this recommended measure, the AAC outsourced the “Feasible Incentives to Encourage Integrity Assessment on Public Institutions” research project to the Transparency International Chinese Taipei (TICT) in 2019 and introduced the “Integrity Awards” to promote information and administrative transparency, enforce risk control and accountability, with focus on “strengthening corruption early warning” and “innovating and implementing anti-corruption,” in order to disclose the credits of government entities through incentivizing assessments. An onsite trial has been implemented on 10 government entities of three local governments (Taichung City, Kaohsiung City, and Hsinchu City governments), and the anti-corruption highlights of three award-winning entities were shared. In 2020, the trial will be implemented on 16 entities from the central and local governments, hoping to set a standard and an example for learning to encourage the heads of nationwide government entities to promote anti-corruption and thereby drive the positive circle of integrity. In 2021, 17 central and local administrative agencies issued trialed The Integrity Award, to accumulate relevant experiences to ensure the completion of the award evaluation system. In the future, the AAC will consider the feasibility of using “quantitative integrity assessment indicator data” together with other indicators for selecting candidates, transforming data into specific results and setting benchmarks.

##### **2. Reporting quantitative indicators for integrity evaluation**

In 2016, the AAC developed the quantitative indicators for integrity evaluation through commission research. These indicators (including 35 performance indicators in 11 aspects) are divided into four categories: “entity integrity involvement and chairperson support,” “entity transparency,” “wellness of entity accountability and internal control,” and “entity integrity achievements.” Every year, nationwide administrative entities (entities with a civil service ethics unit of the central and local governments) are requested to fill in related data. In 2019, a total of 884 entities completed the reporting process. After selecting 38

entities with a lower score (the last 3%) in two or more aspects, the research team analyzed the possible causes of these results and made corresponding recommendations for improvement. These recommendations have been forwarded to the civil service ethics unit of respective competent authorities for the reference of subsequent business supervision and promotion of related anti-corruption work. In addition, to optimize reporting system functions, integrate data reporting interfaces, and elevate the self-examination effectiveness of various agencies, in 2020, AAC used the anti-corruption business management system commonly used by the AAC and government ethics institutions across the country to introduce the “Quantitative Integrity Assessment Indicator Data Collection Platform.” Old system data has been transferred to the new system. Starting from 2021, the new platform will be used for online reporting operations.

### **3. Preparation for Government Defense Integrity Index (GDI) Evaluation**

The third global “Government Defense Integrity Index” (GDI) evaluation was performed between August 2019 and December 2020. As of November 2021, the Ministry of National Defense had held 10 major project control meetings, three inter-ministry coordination meetings, 12 academic seminars with external experts, and 15 group seminars. On November 16, 2021, the Defense & Security Programme of Transparency International released the third “Government Defense Integrity Index” evaluation results, rating Taiwan as “B” (i.e., low corruption risks) for the third time, signifies the integrity of Taiwan’s national army is recognized by the world. The aforementioned evaluation assessed 86 participating countries around the globe, in which New Zealand was the only country given a rate of “Band A.” Meanwhile, Taiwan was ranked 6th in the world, also the only country that was given a rate of “Band B” among the 14 participating countries in Asia, demonstrating that the integrity of Taiwan’s national army is comparable to that of advanced countries worldwide.

### **4. Organizing integrity survey**

Every year the MOJ organizes an integrity survey to measure the public’s subjective feeling of government integrity, in order to constantly observe the public’s opinion on government integrity and corruption tolerance over time. The 2020 results show significant progress from 2018 in the “overall performance of the central government” and the

“overall performance of the government’s anti-corruption efforts.” The score of “corruption tolerance” is 1.35 (from 0-10, where 0 is zero tolerance), which is lower than 0.98 in 2019 and 1.34 in 2018, suggesting that citizens are increasingly intolerant to the corrupt behavior of civil servants. Details are shown in the table below.

**Table 8 Integrity surveys organized by the MOJ**

Year	Overall Performance of the “Central Government”		Overall Performance of the “Government’s Anti-Corruption Efforts”		Corruption Tolerance
	Tend to be uncorrupted.	Tend to be corrupted.	Tend to be satisfied.	Tend to be unsatisfied.	
2018	29.3	37.1	33.2	47.5	1.34
2019	34.9	35.8	41.7	43.5	0.98
2020	42.4	30.9	48.0	38.0	1.35

Data source: MOJ (AAC)

## **5. Corporate governance evaluation of state-owned enterprise under MOEA**

- (1) Every year the State-Owned Enterprise Commission (SOEC) of the MOEA conducts the “Corporate Governance Evaluation” on the four state-owned enterprises (SOEs) under its jurisdiction: Taiwan Power Company, Taiwan Chinese Petroleum Corporation, Taiwan Sugar Corporation, and Taiwan Water Corporation) in terms of nine aspects: (a) fairness of state ownership; (b) the owner’s role of the state; (c) SOEs in the market; (d) fair treatment of shareholders and other investors; (e) related and responsible enterprises of stakeholders (interested parties); (f) information disclosure and transparency; (g) board responsibility of SOEs; (h) internal control and internal audit systems; and (i) accounting system. The results of the evaluation will serve as an important reference for SOE governance of the MOEA.
- (2) The 2020 “Corporate Governance Evaluation” was completed on February 24, 2021. In 2021, the evaluated were the nine aspects described above. The contractor subsequently completed the review of all materials submitted by each company, and conducted on-site evaluations starting January 13, 2022. A summary report was later presented, and the whole verification is planned to complete at January 28, 2022.

## **6.The Corporate Governance Evaluations of State-owned Enterprises under the Ministry of Finance**

The “Corporate Governance Evaluation,” is conducted annually by the MOF on three of

its state-owned enterprises including Taiwan Financial Holdings Co., Ltd., Land Bank of Taiwan, and Taiwan Tobacco and Liquor Corporation but with exclusions of the Export-Import Bank of the Republic of China and the MOF's Printing Plant due to their non-company nature, contains information in four aspects: 1. information transparency; 2. operations of the management levels; 3. functions of the board directors; and 4. stakeholders' rights and interests and social responsibilities, and serves as an important reference for the MOF when examining the corporate governance of its affiliated enterprises. The "Corporate Governance Evaluation" of FY 2021 was completed on January 28, 2022.

**(V). Considering the establishment of a Clean Procurement Committee (Measure 15)**

*Measure 15 : The Government should consider the establishment of a Clean Procurement Committee. Such a committee should also include representatives from civil society, academia, experts and the private sector.*

1. To understand the "Clean Procurement Committee" recommended in this measure and compared to Taiwan's procurement system, the following conclusions are made after reading the documents, including "Views on the functions of a Central Procurement Committee," "Procurement Oversight and Procurement Review Committees," and "Project Administration Instructions," provided by Professor Jon Quah of Singapore,

- (1) According to the above documents, a "Central Procurement Committee" aims to: ensure a fair procurement procedure; maintain a blacklist of unqualified suppliers; review and amend procurement specifications; and assist in the investigation of illegal acts. The Complaint Review Board for Government Procurement (hereinafter called the "CRBGP") of PCC have similar functions and duties described. CRBGP is in charge of matters stipulated in Article 76 (supplier complaint), Article 85-1 (i.e., dispute mediation), and Article 102 (i.e., supplier files complaint) of the GP Act. The committee is comprised of 26 members, including one chairperson, one vice chairperson, and 24 members who are impartial persons having professional knowledge in legal or procurement affairs (i.e., 13 engineering committee members and 11 legal committee members) as follows:

- A. "Ensure a fair procurement procedure": According to Articles 75-85 of the Government

Procurement Act (GPA): “A supplier may...file a protest in writing with an entity if the supplier deems that the entity is in breach of laws or regulations... to impair the supplier’s rights or interest in a procurement” (Article 75); “where the value of procurement reaches the threshold for publication, a supplier may file a written complaint to the CRBGP...if the supplier objects to the disposition” (Article 76). “A review decision (deemed as a decision on an administrative petition) prepared by the CRBGP shall be in writing, contain the facts and reasons, and indicate whether the procurement was conducted by the procuring entity in a manner that is in breach of Acts and Regulations” (Article 82); “where a review decision specifies that the procuring entity is in breach of Acts and Regulations, the procuring entity shall proceed with a lawful alternative within twenty days from the date following the date of receipt of the review decision” (Article 85). Please refer to the section on Article 9 of the UNCAC in ROC’s Second Report.

- B. “Maintain a blacklist of unqualified suppliers”: According to Articles 101-103 of the GP Act, after discovering a supplier’s breach of law or the contract as stated in paragraph 1 of Article 101, the procuring entity shall activate the notification procedure as specified. If the supplier is found unreasonable after a protest and a complaint, the entity shall immediately publish the name of this supplier as a rejected supplier on the Government Procurement Gazette. During the suspension period, this supplier is prohibited from participating in tendering, or being awarded or sub-contracted of any government tendering.
- C. “Review and amend procurement specifications”: According to Articles 9-10 of the GP Act, “The term ‘responsible entity’ referred to in this Act means the Procurement and Public Construction Commission” (Article 9); “the responsible entity shall be in charge of the following matters: researching and formulating government procurement policies and system and promoting and advocating government procurement policies and regulations; researching, formulating, amending and interpreting government procurement laws and regulations...; reviewing and approving standard procurement contracts; training government procurement professionals; coordinating, supervising, and assessing all entities in connection with procurement affairs” etc. (Article 10).
- D. “Assist in the investigation of illegal acts”: According to Article 6 of the GP Act,

“Judicial, control or other entities may request the PCC to provide assistance, examination service, or professional opinions when conducting investigation, indictment, trial, impeachment, censure, etc. against a procuring entity or personnel” (Article 6).

(2) In aforementioned documents, the function of the aforementioned “Procurement Oversight and Procurement Review Committees” is to give written advice to procurement personnel and review the procurement procedure. The function of the “Procurement Committee” is to advise on procurement decisions. Procuring entities in Taiwan may establish a “Working and evaluation Group” (hereinafter referred to as the “Group”)” Similar measures have already been adopted. The Group shall contain at least five members appointed or recruited from the entity or other entities by their professional capabilities. When necessary, the Group may invite the personnel from other relevant entities experts, or scholars to attend the meeting in assisting evaluation and providing consultation on matters related to the procurement. To help with the reviews and offer advice as follows:

A. After the amendment on May 22, 2019, Article 11-1 of the GP Act stipulates: “In conducting a large procurement of construction, an entity shall, based upon the characteristics of the procurement and actual needs, establish a working and evaluation group to assist in reviewing the needs, expenditure, and strategies of procurement, tender documentation, etc., and provide consultations on matters related to the procurement (paragraph 1). Except for the procurement referred to in the preceding paragraph, where it is necessary to establish a working and evaluation group at an entity’s discretion basing upon the characteristics of the procurement and actual needs, the preceding paragraph shall apply *mutatis mutandis* to the procurement (paragraph 2). The regulations on organization, tasks, evaluation, and the related matters for the working and evaluation group referred to in the preceding two paragraphs, shall be prescribed by the responsible entity ( paragraph 3 ).

B. On November 22, 2019, the PCC established the “Regulations Governing the Organization and Operation of the Working and Evaluation Group of Procurement by Entities.” Article 2 stipulates: “In conducting a large procurement of construction, an entity shall establish a working and evaluation group (hereinafter referred to as the



“Group”). The duties of the Group are as follows: 1. Assisting in reviewing the scope of procurement, expenditure, strategies of procurement, tender documentation, etc.; 2. Providing consultations on matters of procurement.” Article 8 stipulates: “These regulations shall apply mutatis mutandis to a procurement of property, service, or non-large construction when the procuring entity decides that it is necessary to establish a working and evaluation group, and at the entity’s discretion basing upon the characteristics of the procurement and actual needs.” On July 15, 2020, the PCC amended Article 8-1 which stipulates that where an entity establishes a working and evaluation group of procurement pursuant to Article 101 of the GP Act, its organization and operating procedures may refer to provisions of this Regulation.

2. With the business information system, the PCC selects abnormal government procurement projects and report anomalies by members in the “Most Advantageous Tender Projects Management System” to the Audit Platform for further investigation. Illegal or negligent acts will be closely inspected, and the administrative responsibility will be reviewed. From August 2018 to October 2021, the PCC forwarded the AAC a total of 220 cases reported by aforementioned committee members. One was later referred to prosecutors’ offices, and three were submitted to government ethics agencies for reviewing the involved administrative responsibility.
3. Please refer to section B-II-(II)-2-(1) Establishing the Integrity Platform in this report for the integrity platforms established for major national construction projects by entities with the assistance of Government Employee Ethics Units.

#### **(VI). Obligation to report improper approaches by lobbyists (Measure 16)**

*Measure 16 : The Government should consider making it mandatory for public officials to declare to the AAC any improper approach to them by lobbyists.*

##### **1. Continue to Enhance and Implement the Lobbying Act**

Please refer to the section on Article 5 of the UNCAC in ROC’s Second Report for information on the “Lobbying Act.” To improve agency staff’s understanding of the Lobbying Act, the Ministry of the Interior organizes Lobbying Act promotional seminars every year. In 2021, the promotional videos are broadcasted on TV and the Internet, in

order to reach more viewers/audience.

## **2. Enforcing the registration and transparency of “requests for making an intercession”**

- (1) According to the current “Integrity and Ethics Directions for Civil Servants” and “Directions for Registration and Investigation of Lobbying of EY and Its Entities and Organizations,” civil servants shall report to lobbying, if any, to the civil service ethics unit of respective entities for registration and reference. If there is a likelihood of crime in the lobbying contents, respective entities shall refer the registration data to the AAC for reference. With such policy, civil servants will be held accountable. Lobbying activities that not being registered or being deliberately concealed, delayed, or backlogged and not reported will be dealt with according to “Guidelines for Rewarding and Punishing the Recording and Inspecting of Lobbying Activities Involving the Executive Yuan and Its affiliated Agencies.”
- (2) The AAC constantly publicizes the lobbying event registration regulations in collaboration with Government Employee Ethics Units to strengthen the concept of registration on occurrence of lobbying event. In addition, the AAC asks all ethics units to provide assistance in registering lobbying events and give advice on handling such events to ensure the rights and interests of the civil servants involved.
- (3) In 2021, a total of 261 lobbying events were registered by entities of the central and local governments. Besides disclosing the categories and number of lobbying events with a likelihood of crime in the “Corruption Prevention/requests for making an intercession/Statistics” section on the AAC website, with the legitimacy randomly inspected, in order to maintain the public trust in the integrity of civil servants.

## **3. Misconduct by lobbyists in government procurement projects**

In a letter to all entities circulated on April 13, 2019, the PCC states: In the event of entreating or lobbying on any procurement case, a procuring entity shall report to the AAC or civil service ethics unit either in writing or orally. On May 23, 2019, the PCC also amended the teaching materials for the “Code of Ethics and Handling of Illegal Acts” in the fundamental training course for procurement professionals to include the above statement.

## **(VII). Promoting integrity and combating corruption by civil society organizations**

## **(Measure 18)**

*Measure 18 : Taiwanese civil society organizations and academia have played an important role during the previous decade in promoting integrity and combating corruption, and have been a role model in the Asia Pacific region.*

### **1. Continuous participation of civil society organizations and the academia**

In Taiwan civil society organizations and academia constantly participate in combating corruption and promoting integrity. NGOs including Transparency International Chinese Taipei (TICT), Association of Certified Fraud Examiners Taiwan Chapter (ACFE Taiwan Chapter), Citizen Congress Watch (CCW), New Era Society of Law (NEWERAASSN), To Sun Foundation (TOSUN), Taiwan Foundation for Democracy (TFD), Taiwan Technology Law Institute (TTLI), Taiwan Institute of Ethical Business and Forensics (TIEBF) combine the power of the government, enterprises, and the public to promote issues and activities for anti-corruption in the public and private sectors. For example, National Defense University and the TICT signed the “Agreement on Cooperation of Integrity Education” in 2015; the TICT assisted the Tainan City Government in organizing the “Transparency International Asia Pacific Annual Meeting” in June 2018; the TIEBF organized a total of 22 anti-corruption forums during November 2015 to December 2021; the CCW hosted 26 evaluations on legislators during 2007-2021; In November 2017, the Taiwan Technology Law Institute organized the “New Confiscation System Application and Explanation Seminar. In July 2020, the New Era Law Association hosted the “Technological Investigation and Human Rights Protection Seminar.” National Defense University and National Taiwan University co-organized the “Asia Youth Defense Integrity Summer School”; social media GOV.NEWS committed to promoting government information transparency by launching the “Open Political Donations Project.” All these NGOs and academic institutions actively promote cultivating integrity culture in Taiwan to raise the public awareness of anti-corruption. The Taiwan Financial Services Roundtable organized the “2020 National Seminar on Corporate Integrity and Regulatory Compliance for the Financial Industry: Collaborating to Achieve Integrity, Engaging in Friendly Whistleblowing, and Co-creating Sustainable Financial Development”; while Taiwan

Institute for Sustainable Energy hosted the “Taiwan Corporate Sustainability Awards (TCSA)””; and the Common Wealth Magazine hosted the “Common Wealth Magazine CSR Award.”

## **2. Transparency International publishes the Corruption Perceptions Index (CPI)**

The CPI measures the perceived levels of public sector corruption based on surveys drawn on businesspeople and experts. The AAC reviewed and analyzed items with lower CPI scores, apply preventive measures recommended in the UNCAC Concluding Observations of the Review Committee of Internal Experts, promoted administrative transparency in all entities, established honest agency procurement platforms, advocated corporate integrity, executed the “National Integrity Building Action Plan,” and facilitated the drafting of the “Whistleblower Protection Act.” In 2021, 180 countries and regions were undergone evaluation, where Taiwan scored 68 points and ranked 25th place in the world, exceeding 86% of the evaluated countries and marking a new record since the first CPI report was published in 1995. Taiwan, while maintaining our best performance in recent years, demonstrate the integrity construction has grown steadily. In the future, the AAC will continue the endeavor to fulfilling various UNCAC requirements, enhancing integrity governance measures that in compliance to the world standards, demonstrating our commitment to promote honest governance

## **3. Organizing the “2019 Seminar on the United Nations Convention Against Corruption”**

On August 7, 2019, the AAC held the “2019 Symposia on the United Nations Convention Against Corruption” which attracted a total of 173 participants. At the seminar, active participants presented papers on “Determination and Forfeiture of Criminal Gains from Corruption,” “Whistleblower Protections in Public and Private Sectors,” and “Integrity Assessment of Government Entities.” The conference proceedings included two papers: “Special Investigation Method: GPS” and “Media Involvement in Anti-Corruption Efforts and Promotion of Integrity” were also published for the reference of implementing the recommended preventive measures in the concluding observations.

## **(VIII).Media involvement in anti-corruption efforts and promotion of integrity (Measure 19 and 22)**

*Measure 19 : There should be greater recognition of the role played by the media in promoting a corruption-free society, and the media to continue their involvement in anti-corruption efforts (eg investigative journalism) and promotion of integrity.*

*Measure 22 : The media should continue their involvement in anti-corruption efforts (investigative journalism) and promotion of integrity.*

1. In 2011 “The Foundation for Excellent Journalism Award” established the “Excellence in Investigative Reporting” award to recognize reports on facts unknown to the public through in-depth coverage, data collection and analysis, such as structural injustice, political corruption, and enterprise scandals, in order to expose the evil acts deliberately covered or hidden by those with powers.
2. To promote the anti-corruption policy through marketing and mass communication, in order to win the public’s support, trust, and cooperation, the AAC and Government Employee Ethics Units exposed a total of 625,647 and 647 reports related to anti-corruption in 2019,2020 and 2021 separately to encourage the media to cover stories on anti-corruption.
3. From August 2018 to December 2020, the Ministry of Foreign Affairs (MOFA) published a total of 18reports on how Taiwan’s government departments promote a corruption-free society and involve in anti-corruption efforts and promotion of integrity in the Taiwan Today newsletter.

**(IX). Reinforcing or enhancing the preventive functions of the AAC (Measure 20)**

*Measure 20 : The Government considers the reinforcement or enhancement of the preventive functions of the AAC to encourage proactive prevention of corruption and to promote integrity in the public sector.*

**1. Organizing the “Regional Corruption Prevention Business Expertise Training”**

Every year the AAC selects a small number of Government Employee Ethics Units to implement the two-day “Regional Corruption Prevention Business Expertise Training” during the “Capacity Enhancement for Civil Service Ethics Personnel.” In 2019-2021, the AAC implemented four sessions of “Regional Corruption Prevention Business Expertise Training” total 12 sessions.

## **2. Promoting the “Anti-corruption Guideline”**

Please refer to section B-II-(II)-2-(6) Other Preventive Actions for Anti-Corruption in this report for how AAC optimized the “Anti-corruption Guideline” in collaboration with Government Employee Ethics Units. Please refer to the section on Article 5 of the UNCAC in ROC’s Second Report.

### **(X). Integrity education in kindergarten and elementary schools (Measure 21)**

*Measure 21 : The Government considers integrity education in kindergarten and elementary schools should be included as a core task of the education sector in anti-corruption efforts.*

#### **1. Revising the “Guidelines for Facilitating Character and/or Moral Education Programs”**

- (1) In response to this measure, the MOE revised the “Guidelines for Facilitating Character and/or Moral Education Programs” to include “integrity” as the core value of character. The MOE also requested colleges and universities and the education authority of local governments to include character education as an indicator for granting related funding, subsidies and sponsored projects and a reference for the selection and commendation of headmistresses/headmasters, principals, and presidents. The MOE has prioritized subsidization for schools with robust achievements in promoting character education under the “2019 K-12 Education Administration Subsidization for Promoting Character/Moral Education and Deepening Implementation Program.” In addition, the Hualien County Government has included a character/moral education implementation and performance as a reference for the school operation performance of headmistresses/headmasters, principals, and presidents.
- (2) According to the “Guidelines for Facilitating Character and/or Moral Education Programs,” the K-12 Education Administration began to implement the “Subsidization for Promoting Character/Moral Education and Deepening Implementation Program” on nationwide schools under senior high schools in 2004. In 2019, the K-12 Education Administration subsidized a sum of NTD 10,010,941 for 263 schools under senior high schools. In 2020, the K-12 Education Administration subsidized 238 schools below the senior high school level for a total of NT\$5,757,030. In 2021, the K-12 Education

Administration subsidized 237 schools below the senior high school level for a total of NT\$5,691,616. The administration will continue to grant subsidies in 2022 to promote morality cultivation and integrity education.

- (3) During the 2017-2019 academic years (August 1, 2017 to July 31, 2020), a total of 1,356 senior schools officially included “Civics and Social Studies” as a compulsory course in their school curricula. Concerning civil law education, a subject of integrity education, the MOE followed the 2019 curriculum guidelines and integrated various fields and subjects into said education, implementing law education in elementary schools. Regarding course teaching in preschools, Article 13 of the Implementation Guidelines for Early Childhood Education and Care Services stipulates that early childhood educator adopt an integrated educational approach rather than dividing courses into different subjects, providing children with appropriate preschools education services, allowing them to develop comprehensively and maintain their physical and mental development, ensuring that knowledge and skills taught become a part of their daily lives.

## **2. Diversifying publicity of campus integrity education**

- (1) Integrity education is a part of character and moral education. To ensure that schools implement character and moral education, the MOE established Guidelines for Facilitating Character and/or Moral Education Programs. County and city governments have subsequently formulated their own regulation based on these guidelines. The MOE has also built a Character and/or Moral Education website as a platform offering teaching resources (e.g., picture books, books, audio and visual materials, and case studies). Schools of all levels can upload their character and moral education-related teaching materials for all teachers for reference.
- (2) To strengthen law education in schools, since 1997, the MOE has subsidized college and university law departments to implement law education projects in communities as well as elementary, and high schools. The ministry plans to include UNCAC as one of the subsidized items in the “Operation Guidelines for College and University Law Departments Implementing Law Education Projects In Communities and Elementary, Junior-High, and Senior-High Schools” in the future.
- (3) AAC actively combines the resources of various agencies to design diversified educational

tools such as integrity-related early childhood education materials and animations videos. For example, AAC collaborated with the Ocean Conservation Administration (of the Ocean Affairs Council) to co-create maritime integrity education picture books “Little Sea Turtles Fighting Back” and “Bravo Taiwan Cetaceans”; worked with the Taipei City Government to coproduce animations “Junior Integrity League: Raise Your Hand if You See Illegal Activities (Chapter: Whistle-blow with Courage)” and “Baby Integrity Alliance: Integrity is the Way to Go”; and joined forces with the New Taipei City Government in designing AR-based teaching material and online game “Finding Oliver.” In addition to requesting that schoolteachers, assistance AAC had government ethics personnel and integrity volunteers visit schools to tell stories, guiding schoolchildren into the world of integrity to demonstrate the importance of integrity education, winning the support and recognition from parents and schools. In the future, the AAC will continue to invest in integrity education in schools, and cooperate with professionals in the preschool education fields so that integrity education can be built from the ground up, starting at an early stage.

### **III. Strengthening the structure of anti-corruption organizations**

#### **(I). Demonstrating the functions of the Central Integrity Committee (CIC) (Measure 2 and 24).**

*Measure 2 :The establishment of the Central Integrity Committee (CIC) to ensure the coordination of the anti-corruption efforts of the various agencies in Taiwan.*

*Measure 24 : Promoting effective cooperation between national authorities (A. 38) under the guidance of the CIC.*

1. When the Central Integrity Committee of the Executive Yuan encounters issues related to inter-ministerial integrity, the participating members can fully discuss them at the meeting, and implement the measures determined according to the chair’s instructions, or they can be coordinated by the Ministers of State of the Executive Yuan, so that the relevant ministries and committees can make improvement on the concerned issues of integrity as an effective solution and cooperation plan. The table below shows the resolutions made according to the chairperson’s instructions at the committee meetings over time.

**Table 9 Resolutions of Central Integrity Committee (of the Executive Yuan) for relevant**



**ministries and departments to follow**

<b>CIC Meeting</b>	<b>Issue</b>	<b>Summary of Resolution</b>
2nd	Proposal by the MOEA: Report on “Strengthening the Promotion of Riverbed Quarry Management and Prospects”	Related units including MOEA and MOTC should plan and progressively strengthen the promotion to effectively improve riverbed quarry management.
3rd	Proposal by the MOJ: Report on “Review of Major Corruption Cases and Improvement of Local Systems”	The MOJ should draft explicit strategies for the Directorate-General of Personnel Administration (DGPA) overall planning to facilitate the cross ministerial discussion between Judicial Yuan and Examination Yuan.
4th	Proposal by the TICT: Report on “Anti-Corruption Actions in the Private Sector: The Overlooked Part in Integrity Governance”	The FSC should direct the MOEA, MOF, MOTC, Council for Economic Planning and Development, EY (now NDC), PCC and MOJ, to discuss and establish various handbooks relating to integrity governance, and invite related departments to discuss how to implement the integrity evaluation, and appropriately incentivize enterprises.
6th	Proposal by the MOJ: Report on “Functions, Positioning, and Linkage with the Upcoming MOJ-AAC of the CIC”	The CIC is an important platform to increase the productivity of policies for integrity improvement and supervise the anti-corruption efforts. Department heads are expected to attend the CIC meetings in person. All important policies, bills, or projects of the CIC should be reported.
11th	Proposal by the MOJ: Discussion of “Including Integrity-Related Courses in the Compulsory Training Length of Civil Servants”	The DGPA should make proper planning for the design of the contents and administration methods of integrity-related courses in collaboration with the MOJ.
14th	Proposal by member Chih-Chieh Lin: Discussion of “Request for the Establishment of the Whistleblower Protection Regulations for both the Public and Private Sectors: ”	For the corruption exposure of the private sector, the MOF can assess the feasibility of establishing related laws and regulations in collaboration with the commercial, financial, political, economic, banking, transportation, and labor departments.
20th	Proposal by the MOJ: Report on “Current Anti-Corruption Trends and Analysis”	Regarding councilors’ claiming assistant fees with dummy accounts, the AAC, MOI, DGPA, and related departments should study and discuss how to prevent similar crimes from recurrence.
22nd	Proposal by the MND: Report on “Preparations for the Evaluation of the Government Defence	Competent authorities including the MOJ, MOI, MOEA, and PCC should give full support for the MND. Besides providing the resources required for evaluation, these departments should help review and make

	Anti-Corruption Index (GDAI)”	improvements.
23rd	Proposal by the FSC : “Strengthening the Integrity Management and Corporate Social Responsibilities of Listed and Over-the-Counter Companies”	The FSC and Taiwan’s state-owned banks are to strengthen their supervision, ensuring that laws and regulations are complete, their implementations are efficient, and cultural shaping and changes are made. Competent authorities are to request that companies enhance their employees’ on-the-job education to create atmospheres that deter corruption.
24th	Ministry of Justice addressed the “The description and analysis of current integrity situation” report.	The long-occupied posts shall all be supervised and properly managed by head of agency, thus maintaining inside and outside control. The MOJ shall tally all such posts and inform all the agencies, including those that have not yet have any progress.

Data source: MOJ (AAC)

2. In the 23rd committee meeting held on November 26, 2020, three proposals were presented, which were “Progress of Chairperson’s Assignments in Previous Meetings” (NDC), “Current Anti-Corruption Trends and Analysis” (MOJ), and “Strengthening the Integrity Management and Corporate Social Responsibilities of Listed and Over-the-Counter Companies” (FSC). A mid-term report, that is, “Concluding Observations from Review of the ROC’s Initial Report” (MOJ), was also presented. The 24<sup>th</sup> committee meeting at September 3<sup>rd</sup>, 2021, addressed the “Progress of Chairperson’s Assignments in Previous Meetings” (by NDC), “The description and analysis of current integrity situation” (by MOJ) and a session of discussion of “the criminal responsibility of organizations” (by external expert committee members). One of the aforementioned operation was in the end marked as under close scrutiny. According to the chairperson’s instructions, and all are subject to subsequent follow-up. The minutes of the meeting have been published on the MOJ and AAC websites.
3. At the CIC meetings over time, a total of 54 reports were released, 23 discussions were conducted, 11 extempore motions were made, and 140 cases were under monitoring, including 133 were deregulated for monitoring.

**(II). Maintaining close cooperation between AAC and MJIB (Measure 6 and 11)**

*Measure 6 : The establishment of the Ministry of Justice Investigation Bureau (MJIB) in 1949 and the Agency Against Corruption (AAC) in 2011 as the two agencies conducting anti-corruption work.*

*Measure 11 : In the meantime, the MJIB and AAC should continue to work closely together in the investigation of corruption cases in both the public and private sectors.*

With respect to the “Organic Act of the Agency Against Corruption, Ministry of Justice,” the AAC is in charge of combating corruption in the public sector and command and management of the administrative resources of the Government Employee Ethics Units of all administrative entities under its jurisdiction; while the MJIB is in charge of corruption and economic crimes in the private sector. The cooperation can thus synergize their strengths to prevent corruption in both the public and private sectors.

**1. Collaboration in corruption investigation**

The AAC and MJIB establish a responsible window as a liaison mechanism and collaborate in corruption investigation to effectively enforce a compound deployment mechanism and demonstrate the synergy of individual investigations and joint operations.

The table below shows the achievements in the last five years.

**Table 10 Number of cases co-investigated by the AAC and the Investigation Bureau**

Year	Frequency of Collaborations	Joint Investigation Cases
2017	102 times	19 cases
2018	62 times	29 cases
2019	66 times	39 cases
2020	89 times	25cases
2021	61 times	28 times
From the MOJ’s establishment of the “Agency Against Corruption and Investigation Bureau of Ministry of Justice Collaboration Guidelines” in August 2013 until 2021	642 times	184 cases

Note: “Frequency of Collaborations” refers to the liaisons between AAC and MJIB responsible personnel according to the “Agency Against Corruption and Investigation Bureau of Ministry of Justice Collaboration Guidelines,” such as confirmation of case establishment and the sequence of case establishment. “Joint Investigation Cases” refers to the joint investigation of the same or related corruption case by the AAC and MJIB under the direction of a responsible (chief) prosecutor.

Data source: MOJ (AAC)

**2. Liaisons of anti-corruption work**

- (1) On November 29, December 5, and December 10 in 2018, the Taipei City Field Office, Taichung City Field Office, and Kaohsiung City Field Office of the MJIB and the Northern Investigation Office, Central Investigation Office, and Southern Investigation Office of the

AAC organized the northern, central, and southern region anti-corruption liaison meetings respectively.

- (2) On October 6 2020, the AAC and MJIB co-organized the “2020 Anti-Corruption Business Joint Meeting” for a business exchange on matters requiring joint operations, matters requiring mutual coordination and cooperation, case investigation and handling, safety status reporting, coordination, and support. After the proposal discussion, they decided on implementation based on the resolutions. Both entities maintain constant liaisons and cooperation to make anti-corruption smoother. AAC and the Investigation Bureau have established a business communication platform to solve the problems of overlapping operations and the difficulty of determining the authorities. When necessary, prosecutors are involved to command both institutions to investigate the same cases to maximize the synergy of “individual investigations and joint operations.” Additionally, meetings such as the “Anti-Corruption Supervisory Team Meeting” (of the Supreme Prosecutors Office), “Litigation Jurisdiction Anti-Corruption Liaison Meeting” (of the Taiwan's Higher Prosecutors Office and its branches), and “Anti-Corruption Implementation Team Meeting” (of district prosecutors offices) are regularly held to enable communications and coordination between different institutions.
- (3) In between 2020 and 2021, there are three and four “Anti-Corruption Supervisory Team Meetings” held by Supreme Prosecutors Office, with the presence of the Department of Prosecutorial Affairs and Investigation Bureau of the MOJ, AAC, and Prosecutors offices at all levels to analyze and discuss the corruption cases that was vindicated, internal control and audit mechanisms of civil service ethics personnel, and the corruption prevention system in local infrastructure projects. The Taiwan High Prosecutors Office, and the Taichung Branch, Tainan Branch Office, and Kaohsiung Branch of the Taiwan High Prosecutors Office, held a total of six “Litigation Jurisdiction Anti-Corruption Liaison Meetings” in the presence of prosecution, investigation, and anti-corruption entities to strengthen the communication and liaison of anti-corruption work.
- (4) Cooperation in anti-corruption for the private sector

- A. In 2017, AAC hosted the APEC Workshop Enhancing Whistleblower Protection in Corruption Cases, inviting 12 APEC economy representatives to participate. During the workshop, the Investigation Bureau remarked “private sector’s whistleblowing handled by law enforcement agencies,” sharing empirical cases in whistleblower protection.
- B. Please refer to section B-I-(IV)-2 Holding the “Prevention and Investigation of Economic Crime Meeting” to review the effectiveness of combating and focus of the investigation of corrupt practices in the private sectors report, regarding liaisons and cooperation in anti-corruption for the private sectors.

**(III). Reviewing the current anti-corruption organizational framework; considering a single dedicated anti-corruption agency (Measure 4 and 10)**

*Measure 4 : The CIC should review the current anti-corruption organizational framework to identify any obstacles to cooperation and coordination among the agencies involved in combating and preventing corruption and to minimize overlapping and duplication of functions.*

*Measure 10 : As the international best practice is to rely on a single dedicated anti-corruption agency (ACA), the government should consider adopting this practice and provide the ACA with the necessary resources to function effectively.*

1. In terms of corruption prevention, the most effective way to eliminate corruption crimes is the adoption of an intersected-network approach to investigate corruption and cooperate with anti-corruption work. For the work of “corruption investigation,” the AAC supervises the Government Ethics Units to uncover clues of corruption within the agencies while the Investigation Bureau is responsible for uncovering corruption clues outside the agencies, in which the AAC and MJIB will form an intersected network to jointly combat all corruption. For corruption prevention, the AAC cooperates with the implementation and establishment of sunshine laws and related preventive measures, which can effectively improve the level and effectiveness of Taiwan’s integrity promotion work. Please refer to section B-III-(II)-1 Collaboration in corruption investigation in this report for details.
2. The AAC and MJIB establish a horizontal liaison platform and set up stationary liaison windows. Apart from maintaining mutual communication, coordination, and support through the periodic “Anti-Corruption Supervisory Team Meeting” of the Supreme

Prosecutors Office, the “Litigation Jurisdiction Anti-Corruption Liaison Meeting” of the Taiwan High Prosecutors Office and its branches, the “Anti-Corruption Implementation Team Meeting” of district prosecutors offices, and the “AAC and MJIB Business Liaison Meeting,” the AAC and MJIB resolve the case overlapping and authorization conflicts through cooperation or collaborative investigation under the direction of prosecutors. Where necessary, prosecutors can command both entities to investigate the same case to maximize the synergy of “individual investigations and joint operations and the crossfire network.” Please refer to section B-III-(II)-2 Liaisons of anti-corruption work in this report for details.

3. The table below shows the investigation results of accepted corruption intelligence by AAC of the last 5 years.

**Table 11 Corruptions investigated by AAC**

Case Year	Corruption intelligence filed under the “Corruption-Ready” category after acceptance	Corruption intelligence filed under the “Corruption Investigation” category after filtering	Corruption intelligence referred to the prosecution for investigation.	Non-corruption cases referred to the police and district prosecution by correspondence	Cases filed for reference
2017	939	440	117	5	284
2018	1, 016	230	120	6	195
2019	879	218	138	2	99
2020	869	177	109	0	27
2021	900	214	104	0	20

Data source: MOJ (AAC)

4. The table below shows the corruption cases investigated by the MJIB in the last 5 years.

**Table 12 Corruptions investigated by the Investigation Bureau**

Year	Referred (including by correspondence) corruption cases		Number of Suspects		Amount of found criminal gains (NTD)
	Prosecuted election corruption cases	Grand Total	Civil Servants	Grand Total	
2017	85	466	265	1, 777	2, 116, 519, 318
2018	114	522	299	2, 041	10, 813, 474, 463
2019	357	851	274	3, 316	556, 577, 522
2020	47	507	237	2, 001	644, 391, 749

2021	42	481	207	1,620	1042,685,951
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Data source: MOJ (MJIB)

**(IV). Ensuring the independence of AAC (Measure 7 and 12)**

*Measure 7 :The system of “resident prosecutors” stationed in the AAC to direct investigations and ensure their independence and the establishment of an advisory committee to provide external monitoring.*

*Measure 12 : To ensure better independence of the AAC’s Advisory Committee, the Taiwan Government should consider the appointment of its AAC’s members by the Premier.*

**1. Directing investigations through “resident prosecutors” stationed in the AAC**

The investigation of criminal cases confirmed by the AAC is directed by resident prosecutors who studies and analyzes in detail the situation and elements of crimes of individual cases to plan and design the investigation implementation plan before initiating the investigation. From 2019 to 2021, a total of 305 cases requiring a search and seizure were reported to the prosecution for approval and application for search warrants to the court, with a total of 9,552 personnel involved, to effectively capture the progress and enhance the efficiency of investigation.

**2. Holding Advisory Committee Meeting**

- (1) The AAC has established an Advisory Committee with 11-15 members hired by the justice minister, with the AAC director-general being the convener and the AAC one deputy director-general being the deputy convener concurrently. Cross-ministerial members include one from each of the Department of Prosecution Affairs of the MOJ, the PCC, and the DGBAS. Other members are selected from experts, scholars, and partial individuals specialized in law, finance, economics, engineering, and healthcare. Each member holds a term of two years to strengthen the committee’s external supervisory power. The sixth committee consists of 15 members, including 9 males and 6 females, with a term of two years starting from September 1, 2021. Table 13 shows the cases reviewed by the Clean Politics Advisory Committee from 2017 to 2021.

**Table 13 Number of cases reviewed by the Clean Politics Advisory Committee**

Year	Number of cases reviewed	Review result	
		Passed	Further review

			<b>required</b>
2017	343	342	1
2018	294	292	2
2019	146	144	2
2020	158	157	1
2021	134	133(1 reserved)	0

Data source: MOJ (AAC)

### **3. Levels of committee members**

With respect to the “Directions for Establishment of the AAC Advisory Committee,” the number of experts, scholars, and impartial individuals shall be no less than one-half of all seats in the committee, and each enjoys a term of two years to strengthen the committee’s external supervisory power. The collegiate system applies to the committee operation. Committee members advise on various anti-corruption policies promoted by the AAC. Before a committee meeting, committee members are entitled to freely access the records of cases filed for reference after an investigation by the AAC and make comments. The practice is absolutely independent. The assessment shows that the composition of the Advisory Committee is independent and diversified by nature. Each member can exercise his/her authority independently. Under the current appointment system and operation model, the committee is interdisciplinary and independent. Future adjustments can be made based on its operational effectiveness and opinions from different parts of society.

## **IV. Promoting the amendment and enforcement of laws and regulations relating to the conviction and implementation of the UNCAC**

### **(I). Holding the “Working Team Preparatory Meeting on the Concluding Observations on the Initial Report Under the United Nations Convention Against Corruption”**

On October 29, 2019, the MOJ held the “Working Team Preparatory Meeting on the Concluding Observations on the Initial Report Under the United Nations Convention Against Corruption” with the presence of the AAC, MJIB, and all responsible prosecutors to study and discuss the implementation of measures 27, 30, 31, 33, 34, 37, and 43 in the Concluding Observations. The progress is described as follows:

#### **1. Establishing the liability of legal persons and natural persons (Measure 27)**

*Measure 27 : Establishing the liability of legal persons (A. 26) for participation in corruption and*



*bribery offences including civil and administrative sanctions.*

**(1) For details on legal person responsibilities, please refer to the section on Article 26 of the UNCAC in ROC's Second Report.**

**(2) Constantly promoting the legislation (amendment) of commercial bribery control**

**A. Status of legislation and practice in Taiwan**

(A) In Taiwan's "Criminal Code," only the act of conscious natural persons can be considered as an act of crime and being assessed with punishments. In addition, only the illegal act committed by a liable natural person will be punished. In the case of legal persons, punishment only takes effect on the subject of punishment admitted under the "Criminal Code," and legal persons are only the subject of punishment in only a total of 59 regulations, such as Article 127-4 of the "The Banking Act of The Republic of China," Article 37 of the "Fair Trade Act," Article 49 of the "Act Governing Food Safety and Sanitation."

(B) Under the "Criminal Code," only "civil servants" and "arbitrators" are the subject of punishment for the offenses of bribery, while private enterprises are uncovered. Regulations regarding "commercial bribery" are scattered in various financial laws and regulations (e.g. the "Financial Holding Company Act" and "The Banking Act of The Republic of China"), no related regulations have been established for commercial bribery in non-financial institutions.

(C) In most cases, commercial bribery in Taiwan is charged as an offenses of breach of trust under the "Criminal Code" and an offense of special breach of trust under the "Securities and Exchange Act." However, as only employees of an enterprise can be the subject of punishment for the offenses of breach of trust, the offense is ineffective to enterprises committing commercial bribery. In addition, the elements of both offenses are strict, it is always difficult to prove in a suit. When charging a person with the "offenses of breach of trust," for example, in addition to the subjective intention to benefit oneself or cause losses or damage to a company, it is also necessary to prove that his/her breach of duty (trust) has "caused losses or damage to a company's property of interests." In practice, it is always difficult to give hard evidence to prove the cause

and effect between “acceptance of kickback” and the “damage” on a company.

- (D) In addition, the term “enterprise” still awaits further defining, as the same term is defined differently in the “Company Act,” “Financial Holding Company Act,” and “Business Registration Act” currently in force with respect to companies (enterprises) in different fields and scales. Currently, there are over 660,000 companies registered by law in Taiwan, and over 500,000 of them are companies with limited liability. Most of these limited companies are very small in scale and family businesses. When establishing the dedicated “Commercial Bribery Control Act,” how can these “enterprises” be defined? Therefore, integrated considerations are required.

## **B. Directions and methods of future promotion and implementation**

- (A) Apart from studying and discussing topics including “Flaws and Omissions of Punishment for Commercial Bribery in Existing Legal System,” “Specifying the Subject Matters and Behavioral Patterns for Commercial Bribery Control,” “Assessment of the Impacts and Risks on Enterprises for Specifying Commercial Bribery,” and “Legislative Models for Specifying Commercial Bribery Control,” the MOJ will seek opinions from the academia and the field to draft the feasible plan for legislation and amendment.
- (B) The MOJ plans to co-organize the “Enterprise Anti-Corruption Responsibility Seminar” with the “Economic Criminal Law Association” to invite the academia and field experts to discuss issues relating to enterprise anti-corruption responsibility for the reference of prospective research and discussion. It was then postponed due to the COVID-19 pandemic.

## **2. Strengthening measures against obstruction of justice (Measure 30)**

*Measure 30 :Strengthen measures against obstruction of justice (A. 25) through The Criminal Law Amendment Taskforce of the Ministry of Justice, which is soliciting opinions from academia and the field of law enforcement and adjudication regarding potential improvements to offences and penalties.*

### **Amending related regulations in the “Criminal Code”**

According to the resolution made at the 5th meeting of group 5 of the 2017 “National

Conference on Judicial Reform” of The Office of the President, the offenses of perverting the course of justice (obstruction of justice) have to be studied and discussed, including the review of the offense of destruction of criminal evidence, the addition of the offense of an order with the effect of seizure issued by a public official pursuant to law and the offense of absconding, as well as the addition of the offense of interference or retaliation of whistleblowers and witnesses, and judicial lobbying. After reviewing the existing regulations, the MOJ plans to submit a draft amendment of the “Criminal Code” to the Executive Yuan to review the crime of destruction of criminal evidence and the addition of the crime of interfering with and retaliating against informants and witnesses. Please refer to the section on Article 25 of the UNCAC in ROC’s Second Report.

**3. Undertaking further consideration of time limits for the right to prosecute (Measure 31)**

*Measure 31 : Undertake further consideration of time limits for the right to prosecute corruption and bribery offences (ie. statute of limitations, A. 29), ideally to arrive at consensus on the appropriate length of limitation periods, or the suspension of limitations in some circumstances.*

To further consider the time limit for the right to prosecute corruption and bribery offenses, the MOJ invited field experts to write a research paper titled “Review of the Statute of Limitation of Criminal Prosecution: the Case of Offense of Bribery of Public Servants” by means of comparative law, published on *Law Journal* in January 2020, as a reference of subsequent research and discussion.

**4. Protection of experts (Measure 33)**

*Measure 33 : To examine potential future measures to protect experts (A. 32) from retaliation for giving testimony regarding corruption or bribery offences.*

- (1) The MOJ had drafted the additional Chapter 10-1 Offenses of Obstruction of Justice (Article 172-1 to 172-8) of the Criminal Code and submitted it to the EY for evaluation. Review meeting were held on November 26, 2019, March 24, August 24, and September 13, 2021. Regarding whether expert witnesses should be included in the regulations, whether intimidation, contact, and stalking behavior are to be recognized as harassment, and the justification of the punishments, all will be discussed by the MOJ. Proposed

amending articles for the protection of expert witness are as follows:

- A. To ensure that a witness, expert witness, and interpreters can make a full expression of their opinions without any influence and prevent them from giving false testimony, assessment, or interpretation in order for the proper exercise of jurisdiction and acquisition of accurate litigatory data to discover the truth, a person who commits harassment, bribery, and misconduct against a witness, forensic expert, expert witness, interpreters, or anyone closely related to them will be punished. (Amended Article 172-3)
  - B. A person who commits crimes other than harassment, bribery, and improper behavior against a witness, forensic expert, expert witness, interpreter and anyone closely related to them, the degree of punishment shall be increased by an amount up to one half. (Amended Article 172-4)
- (2) The MOJ is engaging in active liaisons with the JY to discuss and draft legal opinions regarding the measures relating to the protection of expert witness in the “Code of Criminal Procedure.” Also, it is discussed that whether Article 15 of the “Witness Protection Act” (The provisions set forth in this Act shall apply to the whistleblower, informer, complainant or victim.) shall apply *mutatis mutandis* to expert witness. Besides, it is under consideration that “Project for Promoting the Attendance of A Witness in Court” shall apply to expert witness.
- (3) The MOJ plans to co-organize the “Appraiser Protection Seminar” (including expert witness) with the “Economic Criminal Law Society” for the reference of subsequent study and discussion. The seminar was later postponed due to the COVID-19 pandemic.

#### **5. Trading in influence (Measure 34)**

*Measure 34 : Clarify, regarding trading in influence (A. 18), whether Articles 4, 5, and 6 of Anti-Corruption Act shall be applicable to a person acting as a “middle broker” who has real or supposed influence over a public official who carries out the actual administrative act, or failure to act.*

- (1) The AAC, after forming the “Anti-Corruption Amendment Implementation Team” and holding three roundtable conferences in 2018 to study the amendment of “Part II Specific Offenses: Chapter 4 Offenses of Malfeasance in Office” of the “Criminal Code” and one

seminar on the amendment to the offenses of bribery, gratuity, and trading in influence of the “Criminal Code,” submitted the drafts for the amendment and additional articles to the “Offenses of Malfeasance in Office” to the MOJ. In the same year, the MOJ submitted the drafts to the EY for evaluation on July 18. Heretofore, the EY has held six evaluation meetings to continue examining such drafts. The MOJ continued to study and drafted the structural amendment to the “Anti-Corruption Act” and “Part II Specific Offenses: Chapter 4 Offenses of Malfeasance in Office” of the “Criminal Code.” The amendment included:

- A. Amendment for Offenses of Gratuities (Article 121-1): To punish public servant for taking bribes by the acts related to the official duties, though its consideration relationship (*quid pro quo*) may not be confirmed.
- B. Amendment for Offenses of Trading in Influence (Article 123-1): A public servant or an influential person in government entities, who accepts an unlawful profits and abuses his/her influence, will commit a crime, since it may consequently leads to a danger of improper exercise of public power. This draft focuses on that the “behavioral wrong” (German: Handlungsunwert) of the trading counterpart in these offenses is determined by the abused influence of the bribee on national/governmental acts. The subject covers not only cover public official, but person other than that.

(2) Whether the “substantial influence theory” is utilized in Articles 4-6 of the “Anti-Corruption Act,” it has not been widely recognized or determined. Currently, the EY version of the amendment to the “Criminal Code” still does not cover these articles in the “Anti-Corruption Act,” and the feasibility study of combining them will continue. In the long run, criminal legislation aims to effectively achieve the purpose of punishment through appropriate regulations and to play the role of crime prevention under the principle of the rule of law. If the punishment of corruption in the public sector is better stipulated in the “Criminal Code” after the amendment than the “Anti-Corruption Act,” it is possible to investigate the possibility of combining the latter to the former to avoid the excess and redundancy of so many special criminal laws.

## **6. Criminalizing the solicitation or acceptance of bribes by foreign public officials (Measure 37)**

*Measure 37 : Criminalise the solicitation or acceptance of bribes by foreign public officials (A. 16).*

- (1) In October 2020, the AAC commissioned Professor Heng-da Hsu to prepare an article on the “Reasons and Amendment Directions for the Punishment of the Crime of Bribery of Foreign Public Servants” which was submitted to the MOJ for discussion and reference. In addition, the opinions of experts and scholars will be integrated, and the legislative direction of the bribery of foreign public servants or personnel of international organizations will continue to be discussed.
- (2) Upholding the principle of reciprocity, the AAC and MJIB actively engage in external cooperation and liaison, follow the agreements on cooperation in combating crimes and mutual judicial assistance, and constantly search for intelligence if any citizen gets involved in foreign (including mainland China, Hong Kong, and Macau) bribery, analyze suspicious money flows, and commence investigation immediately when a case has been discovered.
- (3) Starting December 2020, the Investigation Bureau sets the tracking of criminal gains as the focus of its anti-corruption operations, guiding the units in charge to actively investigate overseas criminal gains during investigation and prosecution, to strengthen investigations on corruptions that take place overseas.

#### **7. Promoting legislation of special investigation techniques (Measure 43)**

*Measure 43 : In relation to special investigation techniques, Taiwan is able to use controlled delivery mechanisms and has done so in successful investigations. However, unlike in many other countries, it is not yet legally able to use undercover operations or access computer systems in the investigation of corruption or other serious crimes. The committee encourages Taiwan to proceed with consideration of the draft Undercover Investigation Act and to consider legal means by which evidence and intelligence can be obtained from computer systems during authorized investigations.*

- (1) On August 6, 2019, the MOJ held the “Undercover Investigation Act Research and Discussion Meeting” with Coast Guard Administration (CGA) of the Ocean Affairs Council (OAC), Military Police Command (MPC) of the MND, National Police Agency (NPA) of the MOI, MJIB, AAC, Taiwan High Prosecutors Office, and Department of Civil Service. The meeting comes to the conclusion that “related entities are obliged to survey

the opinions of basic-level employees and the needs for crime investigation before the next meeting.” During September 20-30, 2019, the NPA surveyed criminal investigators of all police departments of special municipality/county/city and the Criminal Investigation Bureau (CIB, subordinate to NPA) on their opinions regarding “undercover investigation” (with a total of 7,359 responses). The NPA already submitted the “Summary Sheet of NPA Employee Opinions” and “Issues Relating to the Rights and Interests of Undercover Investigators” to the MOJ for reference. On January 30, 2020, the MOJ forwarded MJIB’s practical advice to the NPA for analysis. On March 10, 2020, the NPA submitted the “Recommended Amendments to the Undercover Investigation Act” to the MOJ for study and discussion.

- (2) In response to legislation needs for scientific and technological investigation skills (e.g. GPS tracking, telecommunication tapping, and other compulsory measures) required for combating serious crimes and preventing cybercrime, and in order to: (a) avoid that scientific and technological investigation approaches taken may interfere fundamental human rights and arouse legal disputes or executive obstacles, (b) prevent that investigation skills may not keep up with the development of technology; and (c) ensure the legitimacy of criminal investigation, the MOJ, referring to foreign legislative examples and practical needs of Taiwan, held over 10 consultation meetings with scholars and experts, field workers, and the Judicial Yuan (JY), prosecution, and law-enforcement entities (police) to draft “Scientific and Technological Investigation Act,” which was promulgated on September 8, 2020. The content includes authorizing implementation measures in general as well as individual operations such as aerial photography drones and location tracking investigations; adopting software communication software-related communication monitoring procedures in compliance with the Communication Security and Surveillance Act; and formulating regulations on the methods and scope of collecting evidence , and usage of electromagnetic records and digital data afterwards. The MOJ will continue to gather opinions and recommendations from society and discuss the amendment of the draft to optimize the legislation of scientific and technological investigation.

**(II). Controlling money laundering (Measure 25).**

*Measure 25 : Combating money laundering and to identify, trace, freeze and confiscate proceeds of crime (A. 31). Taiwan promulgated a revised version of the Money Laundering Control Act in December 2016 which aims to bring the legal basis for anti-money laundering into line with the FATF standards. In the view of the committee it largely accomplishes that objective, and this will provide a more comprehensive basis for anti-money laundering efforts including dealing with proceeds of crime derived from corruption and the seizure and confiscation of illegally acquired property.*

- 1. For details on freezing, seizure, and confiscation,** please refer to the section on Article 31 of the UNCAC in ROC's Second Report.
- 2. For details on measures preventing money laundering,** please refer to the section on Article 14 of the UNCAC in ROC's Second Report.

**3. The APG published the MER 3**

In October 2019, the APG officially published the third round of Mutual Evaluation Report. For "effectiveness ratings," Taiwan achieved "substantial" level in seven items (namely, "risks, policy and coordination," "international cooperation," "money laundering and financing terrorism-related financial intelligence," "confiscation," "financing of terrorism-related investigations and prosecutions," "financing of terrorism preventive measures and financial sanctions," and "proliferation financing financial sanctions") out of 11; and for "technical compliance ratings," Taiwan received only four partial compliance out of 40, with zero non-compliance rating. In the end, Taiwan reached the ranking of "regular follow-up" (best in Asia), an improvement from the "enhanced follow-up" ranking before. These results show that Taiwan's anti-money laundering endeavors and CFT are in compliance with FATF international standards in terms of legislation, supervision, and law enforcement, the best feat compare to other Asian countries. In terms of handling criminal proceeds as well as seizing and confiscating ill-gotten gains (Recommended Item No. 30, which involves law enforcement and responsibilities of investigation agencies), Taiwan was rated "fully compliant" (C). With respect to Item 30.5, which was about anti-corruption law enforcement agencies, Taiwan was rated "fully compliant" (C), the highest international standard.

**4. Strengthening AML actions of accountants**



Since June 2017, “Money Laundering Control Act” had requested accountants, when operating their business or practicing their profession, to undertake customer due diligence measures for verifying the identity of the customer and beneficial owner, and keep all information obtained through the customer due diligence measures as well as all necessary records on transaction. Accountants are also requested to report suspicious transactions to the MJIB to strengthen the AML actions of accountants. Taiwan’s ARDF has pronounced “Statements on Auditing Standards (SAS)” No. 72 “Consideration of Laws and Regulations in an Audit of Financial Statements,” which emphasizes that the auditor’s responsibility is to obtain reasonable assurance that the overall financial statements are free from material misstatement. During audits, accountants who identify (suspect) money laundering activities or notice the preparation of financial statements failing to comply with major laws (that may result in the accountants being unable to issue unqualified opinion only able to issue qualified opinion) should consider terminating the delegation if management integrity may be compromised, regardless of whether the non-compliance poses serious effects on the financial statements. Business liaison meetings hosted by the FSC and law enforcement agencies will be facilitated to promote FSC-law enforcement agency cooperation; and communication platforms between FSC and CPA Associations R.O.C. (Taiwan) will be facilitated to supervise the anti-money laundering guidelines formulated by the associations.

**5. Statistics on bribery and corruption cases involving confiscation**

Investigating bribery and corruption cases, please refer to Table 3 in the General Remark III.D of the Second Report.

**6. Receiving financial intelligence**

The AMLD of MJIB receives financial intelligence from financial institutions and designated non-financial institutions for money laundering control. The table below shows the statistics in the last 5 years.

**Table 14 Statistics on financial intelligence reported by financial institutions and designated non-financial institutions**

Year	Suspicious Transaction Reports (STR)	Over-Amount Cash Transaction Reports (CTR)	International Currency Transportation Reports (ICTR)	Number of Requests for financial intelligence from the competent authorities to AMLD (In number of visits)
	Number of reports analyzed and disseminated by AMLD to competent authorities for reference			
2017	23,651	3,543,807 1,328	196,822	61,515 entries
2018	35,869	3,207,299 1,942	337,467	69,019 entries
2019	26,481	3,092,985 2,512	36,0336	50,765 entries
2020	24,398	3,052,858 2478	242,891	46,162 entries
2021	22,845	3,080,890 2092	270,137	64,941 entries

## **7. Organizing education and training activities, meetings, and seminars for combating money laundering**

- (1) The MOJ invited experts and scholars from both academia and in the field relating to combating money laundering to actively organized education and training activities for combating money laundering at prosecution entities, including the “2019 Seminar on the Practice of Money Laundering Control Act: Applicability to Dummy Accounts and Assistance in Frauds” ,on June 11, 2019, “5th Financial Industries and Legal Affairs Training Seminar” on November 7 and 8, 2019 in collaboration with the BA, From September 21 to 25, 2020, the MOJ and the Securities & Futures Institute co-organized the “89th Seminar on Securities and Futures Market-related Legal Affairs and Cases.” On November 12, 13, 19, and 20, the MOJ, The Bankers Association of the Republic of China, and Judges Academy cohosted the “6th Financial Business and Legal Affairs Seminar.”
- (2) From May 13 to June 25, 2019, the AMLD held 18 traveling workshops at field offices of MJIB and there were totally 955 agents joined the workshop for improving the knowledge and skill of tracing illegal funds flow.
- (3) Every year, the AMLD participates in periodic anti-money laundering meetings, legal compliance forums, or seminars to share trends and cases related to money laundering and

specific crime. Additionally, every year, the AMLD cooperates with the FSC to host seminars introducing trends and cases presented in the annual crime reports published by MJIB.

A. In 2019, the AMLD reporting entities in organizing 81 education and training activities for 7,091 participants to improve the knowledge of anti-money law and the capacity of corruption identification financial institutions and non-financial institutions or personnel designated by the “Money Laundering Control Act.” Major training activities are listed as below:

(A) The “2019 Seminar on Fouds Flow Analysis and Suspicious Transaction Indicators” was co-organized with the Banking Bureau of the FSC on May 24, 2019. Total 291 practitioners of financial institutions attended this seminar.

(B) The legal compliance forum “2019 AML Practice and Case Study” was held on November 6, 2019 in collaboration with the BA of the Republic of China with 250 participants.

(C) The legal compliance forum “AML/CFT for Securities Firms” was convened on November 29, 2019 in collaboration with the Taiwan Securities Association with 300 participants.

B. In 2020, the AMLD assisted reporting entities in organizing 42 education and training courses for 3,232 participants.

C. Major training activities included:

(A)On March 12, 2020, the AMLD assisted the Securities Investment Trust & Consulting Association in organizing the legal compliance forum “AML/CFT for Securities Investment Trust & Consulting Companies” with 59 participants.

(B)On September 28, 2020, provided assistance to the Taiwan Securities Association to host the “Forum on Anti-Money Laundering and CFT Legal Compliance for Securities Firms,” with 75 participants.

(C)On December 10, 2020, the AMLD organized the “2020 Seminar on fouds flow Analysis and Suspicious Transaction Indicators,” with 140 participants.

(D)On December 24, 2020, the AMLD assisted the FSC to hold the “The Mechanism and Practice on Virtual Assets Transactions,” with 30 participants.

- (E) December 6, 2021, the AMLD assisted the Taiwan Security Association organizing the online " Legal Compliance forum over Securities Enterprises : Money-Laundering Control Act and Counter-Terrorism Financing Act"
- (F) December 8, 2021, the AMLD assisted the Securities Investment Trust and Consulting Association of the ROC to hold the " Legal Compliance Forum on Anti-Money Laundering and Combating Terrorism Financing," with 100 participants.
- (4) FSC continues to supervise annual legal compliance forums held by the Taiwan Securities Association and Chinese National Futures Association, where they invite the Investigation Bureau to share experiences in money laundering operations performed by law enforcement agencies and effectively improve the 'brokerage firms' quality of registration. Through participating in the business liaison meetings held by the FSC and law enforcement agencies, cooperation between brokerage firms, FSC, and law enforcement agencies are promoted. Additionally, by using communication platforms between the FSC and CPA Associations R.O.C. (Taiwan), supervising the formulation of the anti-money laundering guidelines by the two aforementioned associations.
- (5) To promote anti-money laundering in land administration agents and the real estate brokerage industry, in 2017 and 2018, the Ministry of the Interior, municipality/county/city governments, and related associations held 106 anti-money laundering educational training or seminars, attracting more than 12,000 participants.
- (6) To raise the awareness of bookkeepers regarding anti-money laundering, CFT, and relevant laws and regulations, the National Taxation Bureau held lectures and seminars to introduce relevant laws and regulations. Also, to raise the awareness of bookkeepers regarding legal compliance, the bureau promoted the aforementioned concepts using outdoor advertisements, electronic media, and online media.
- (7) The FSC guides the financial industry to practice favorable anti-money laundering/CFT operations, and builds a cross-industries communication platform, FSC, and other law enforcement agencies. All financial industry associations have formed their own anti-money laundering/CFT teams, allocate resources and human resources, formulate relevant self-discipline standard templates and guidelines, identify suspected money laundering behavior, performance assessments, promote risk awareness, provide education and training

courses, and hold legal compliance forums, among others.

**(III). Rewarding exposure to cases of corruption (Measure 28)**

*Measure 28 : Providing rewards, under the Anti-Corruption Act, for people who help to expose cases of corruption.*

The MOJ held the “Review Meeting of Rewards for Reporting Corruption and Malfeasance Cases” as shown in the table below:

**Table 15 corruption and malfeasance cases reported to and investigated by the MOJ and the corresponding rewards doled out**

<b>Evaluation Meeting</b>	<b>Number of Applications</b>	<b>Approved Applications</b>	<b>Amount of Approved Rewards (NTD)</b>
1st of 2019	6 cases	2 cases	1,466,667
2nd of 2019	10 cases	3 cases	6,833,333
3rd of 2019	10 cases	5 cases	8,850,000
1st of 2020	9 cases	7 cases	5,033,332
2nd of 2020	10 cases	6 cases	7,733,334
3rd of 2020	6 cases	5 cases	4,216,668
1st of 2021	8 cases	5 cases	10,650,001
2nd of 2021	10 cases	10 cases	11,216,667

Data source: MOJ (AAC)

**(IV). Strengthening systems for compensation for damage from acts of corruption (Measure 36)**

*Measure 36 : Strengthen systems for compensation for damage from acts of corruption (A. 35) through a draft amendment to the State Compensation Law.*

**1. Studying the amendments of the “State Compensation Law”**

- (1) The amendment to the “State Compensation Law” was promulgated on December 18, 2019. After the amendment, Article 3 stipulates: “The State shall be liable for damage to any person’s life, body, physical liberty or property resulting from a defect in the installation or management of any public facility. (paragraph 1) Where the management of any facility set out in the preceding paragraph is delegated to a private organization or individual, the State shall be liable for damage to any person's life, body, liberty, or property resulting from a defect in the management of the facility. (paragraph 2) The compensating authority shall have the right to reimbursement from the said third person who is liable for the damage referred to in the first, second, and preceding paragraph.” (paragraph 5)

(2) Regarding the state's abuse of authority, the MOJ drafted amendments to the "State Compensation Law" on September 3, 2021, and submitted to the Legislative Yuan for evaluation. Please refer to the section on Article 35 of the UNCAC in ROC's Second Report.

## **2. State compensation and deprivation of corruption gains**

The purpose and elements of laws are inconsistent regarding the sanctions for corruption and the state compensation for the infringement of people's rights. According to paragraph 3 of Article 2, paragraph 5 of Article 3, and paragraph 2 of Article 4 of the "State Compensation Law, the state's right to claim is determined by the state's liability for compensation. As corruption may not infringe the rights and interests of specific citizens to constitute state compensation, the state may not be able to claim compensation from those committing corruption according to the "State Compensation Law." In addition, please refer to section B-IV-(V) Implementing a new system of asset confiscation in this report for the deprivation of illegal gains to stop crime.

### **(V). Implementing a new system of asset confiscation (Measure 45)**

*Measure 45 : Taiwan has implemented a new system of non-conviction-based asset confiscation. Taiwan is now able to confiscate assets that have been converted to cash.*

1. The amendment to the "Money Laundering Control Act" and the "Criminal Code" for a new system of asset confiscation makes thorough forfeiture of the illegal gains from corruption the policy goal of combating corruption. In 2017 the MOJ promulgated and implemented the "Directions for Prosecution Entities to Claim Criminal Gains" and published the "Seizure and Confiscation Handbook." The MOJ also urged the prosecution of all levels to form a task force for claiming criminal gains and train professionals to enhance the effectiveness of claiming criminal gains.

2. The MOJ will continue to supervise the prosecutorial agencies' establishment of the dedicated mechanisms for confiscating illegal proceeds, strengthen investigation on realization of goods under seizure, and create exclusive accounts dedicated to pursuing the assets gained from any high-profile major cases. Please refer to section B-IV-(II)-3 Statistics on bribery and corruption cases involving confiscation in this report for details.

**V. International mutual legal assistance and law-enforcement cooperation in criminal matters**

**(I). Promoting international mutual legal assistance in criminal matters (Measure 38)**

*Measure 38 : Taiwan has recently enacted a revised Act on Mutual Legal Assistance in Criminal Matters which is consistent with the requirements of the UNCAC and has entered into agreements and arrangements with several countries in order to implement the Act. Where that is not possible Taiwan can provide mutual legal assistance in criminal matters based on the principle of reciprocity.*

**1. Status of international mutual legal assistance**

- (1) Apart from signing agreements on mutual legal assistance in criminal matters with the USA (effective as of March 26, 2002), the Philippines (effective as of April 19, 2013), the South Africa (effective as of November 28, 2014), and Poland (effective as of February 23, 2021) respectively, Taiwan also engages in the liaison and holds consultative meetings or bilateral working meetings on the status of cases requiring mutual judicial assistance. Please refer to the section on Article 46 of the UNCAC in ROC’s Second Report.
- (2) For countries where there is no treaty or agreement but substantial cooperative relationship, bilateral cooperation can be carried out on the basis of reciprocity, and continue to promote the negotiation and mutual legal assistance agreement, to effectively combat transnational crime.

**2. Statistics on cases based on the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement”**

- (1) The table below shows the judicial document delivery, investigation and evidence collection, reports on the restriction of personal freedom, and return of criminal proceeds under the “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement” (Cross-Strait Judicial Mutual Assistance Agreement) in the last 5 years.

**Table 16 Number of Cases Conducted Under the Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement**

Year	Judicial Document Delivery (pcs)				Reports on Restriction of Personal Freedom	
	Request by Taiwan	Completed by Mainland	Request by Mainland China	Completed by Taiwan	Reported by Taiwan	Reported by Mainland China

		China				
2017	4,724	4,919	2,842	2,846	639	756
2018	3,590	3,819	2,405	2,394	1,057	815
2019	3,158	3,546	2,132	2,223	1,103	879
2020	2,987	3,363	1,788	1,739	360	246
2021	2795	3372	1727	1766	342	301
Year	Investigation and Evidence Collection (cases)				Return of Criminal Gains (NTD)	
	Request by Taiwan	Completed by Mainland China	Request by Mainland China	Completed by Taiwan	Returned to Taiwan	Returned to Mainland China
2017	229	153	345	300	0	2,380,570
2018	195	120	242	254	0	0
2019	171	146	328	282	0	10,400,000
2020	124	106	260	240	0	13,368,907
2021	139	266	301	284	0	0

Data source: MOJ

- (2) Please refer to section B-V-(IV)-3 Status of cross-strait intelligence exchange in this report for cross-strait cooperation in combating crime.

## (II). Extradition practice and amending “Law of Extradition” (Measure 39 and 40)

*Measure 39* : With regard to extradition, Taiwan has a number of practical and legal mechanisms in place to effect the removal and return of fugitives to requesting countries in accordance with the type of relationship existing with requesting countries.

*Measure 40* : One of those mechanisms is through the Law of Extradition and the current law is being revised in order to remedy some deficiencies and improve its coverage including, for example, the acceptance of bribes by public officials of a foreign country. The committee recognizes these proposed improvements and encourages the finalization and enactment of the revised draft.

### 1. Studying the amendments of the “Law of Extradition”

- (1) MOJ has sent the draft amendments to Article 16, Paragraph 4, Article 29, Paragraph 2, and Article 30 of the Law of Extradition to the Executive Yuan in April 2020 to facilitate a subsequent evaluation by the Legislative Yuan.
- (2) According to the current version of the first part of paragraph 1 of Article 2 of the “Law of Extradition”: “Extradition may be approved if the offense is committed within the territory of the country making requisition therefor and if it is punishable both under the laws of the



Republic of China and those of the country making such requisition.” That is, extradition is granted when a case is punishable in both Taiwan and the requesting country (i.e. double criminality). According to Article 10 of the amendment, however, extradition is possible in the absence of a “double criminality.” For example, although some crimes determined under the UNCAC are not covered in Taiwan’s law, under the amended “Law of Extradition,” the request of extradition for these crimes may be rejected, but not shall be rejected.

- (3) For related content, please refer to the section on Article 44 of the UNCAC in ROC’s Second Report.

## 2. Entering into bilateral extradition agreements

Signing a bilateral extradition agreement with a foreign country can ensure a legal basis for requesting extradition between both countries. Currently, no extradition request based on extradition agreements for any specific case has been made. If there is a case, extradition can be requested for or accepted accordingly to extradite the requested person(s) to the requesting country for investigation, criminal proceeding, or execution of penalty, in order to let criminal justice be served.

## 3. Status of implementation of the “Cross-Strait Judicial Mutual Assistance Agreement”

The table below shows the number of fugitives extradited in the last 5 years until 2021 from the signing of the “Cross-Strait Judicial Mutual Assistance Agreement” in April 2009.

**Table 17 Implementation situations of the Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement**

Year	Request by Taiwan	Completed by Mainland China	Request by Mainland China	Completed by Taiwan
2017	114 persons	13 persons	0 person	0 person
2018	98 persons	11 persons	6 persons	3 persons
2019	123 persons	11 persons	6 persons	6 persons
2020	67 persons	4 persons	3 persons	1 person
2021	85 persons	3 persons	2 persons	0 person

Data source: MOJ

### (III). Transfer of sentenced persons (Measure 41)

*Measure 41: With regard to the transfer of sentenced prisoners Taiwan has, where possible, adequate agreements and arrangements in place to transfer sentenced prisoners.*

1. Since the “Transfer of Sentenced Persons Act” promulgated on January 23, 2013 and took

effect as of July 23, 2013, Taiwan has signed five bilateral agreements regarding the transfer of sentenced persons and has transferred nine sentenced persons. On July 8, 2019, the ambassador of the Taipei Representative Office in Denmark and director of the Trade Council of Denmark, Taipei signed the “Arrangement between the Taipei Representative Office in Denmark and the Trade Council of Denmark, Taipei on the Transfer of Sentenced Persons,” in MOFA of Taiwan, and one sentenced person was transferred back to Denmark to serve his term in December 2019, as shown in the table below. The MOJ will continue to actively sign agreements on the transnational transfer of sentenced persons with other countries to set out a reference for the bilateral or multilateral arrangements of the transfer of sentenced persons. Please refer to the section on Article 45 of the UNCAC in ROC’s Second Report.

**Table 18 Bilateral agreements on transnational transfer of persons signed by Taiwan**

<b>Signatory Country</b>	<b>Date of Conclusion</b>	<b>Name of Agreement</b>	<b>Completed Transfer</b>
Germany	7 February, 2014	Arrangement between the Taipei Representative Office in the Federal Republic of Germany and the German Institute in Taipei on the Transfer of Sentenced Persons and Cooperation in the Enforcement of Penal Sentences	7 German citizens
UK	May 13, 2016	Arrangement Between the Justice Authorities of Taiwan and the Authorities of the United Kingdom of Great Britain and Northern Ireland on the Transfer of Sentenced Persons	1 UK citizen
Kingdom of Eswatini	May 8, 2019	Agreement between the Government of the Republic of China (Taiwan) and the Government of the Kingdom of Eswatini on the Transfer of Convicted Offenders and Cooperation in the Enforcement of Penal Sentences	None so far
Kingdom of Denmark	July 8, 2019	Arrangement Between the Taipei Representative Office in Denmark and the Trade Council of Denmark, Taipei on the Transfer of Sentenced Persons	1 Denmark citizen
Switzerland	December 11, 2020	Agreement between the Taipei Cultural and Economic Delegation and the Trade Office of Swiss Industries on the Transfer of Sentenced Persons	None so far

Data source: MOJ

2. The table below shows the number of sentenced prisoners transferred in the last 5 years according to the “Cross-Strait Judicial Mutual Assistance Agreement.”

**Table 19 Statistics on prisoners transferred from China to Taiwan and those from Taiwan to China**

<b>Year</b>	<b>Request by Taiwan</b>	<b>Completed by Mainland China</b>	<b>Request by Mainland China</b>	<b>Completed by Taiwan</b>
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2017	11 persons	0 person	0 person	0 person
2018	2 persons	0 person	0 person	0 person
2019	4 persons	0 person	0 person	0 person
2020	2 persons	0 person	0 person	0 person
2021	1 person	0 person	0 person	0 person

Data source: MOJ

**(IV). Engaging in international law enforcement cooperation with various means (Measure 42)**

*Measure 42: In relation to law enforcement cooperation Taiwan has various means available to it. These include mutual legal assistance in the investigation, pursuit and prevention of crime as well as joint law enforcement cooperation and exchanges of information on crimes such as economic crimes, narcotics, corruption and malfeasance and repatriation of fugitives. It can also, in some circumstances, access INTERPOL information, use dispatched police liaison officers and exchange information with foreign FIUs and through financial supervisory agencies. The committee recognizes the proactive nature of these efforts.*

**1. Participating in international organizations, seminars, and forums**

- (1) In addition to signing agreements on mutual legal assistance with countries such as the USA, the Philippines, South Africa, Nauru, Belize, and Poland, Taiwan has also participated in various important international networks, such as the Asset Recovery Inter-Agency Network of Asia/ Pacific (ARIN-AP), Asia-Pacific Economic Cooperation (APEC), Network on Anti-Corruption Authorities and Law Enforcement Agencies (ACT-NET), and the AGP, and become an official member of these organizations, Taiwan has successfully provided member countries with criminal intelligence over the ARIN-AP. In addition, Taiwan is a partner and designated contact point of the European Union Agency for Criminal Justice Cooperation (EUROJUST) and an observer of the European Judicial Network (EJN). Taiwan also attends the EJN annual meeting as an observer every year. Please refer to the section on Article 43 of the UNCAC in ROC's Second Report.
- (2) In September 2019 the MOJ sent prosecutors of the Department of International and Cross-Strait Legal Affairs to share Taiwan's experience at the 6th Annual Conference of the ARIN-AP in Mongolia. The contents included the status of mutual legal assistance in criminal matters and a case on asset tunneling and offshore money laundering of insurance companies in recent years.

- (3) The international conferences and forums participated by the MOJ in 2019 are described as follows:
- A. The MOJ recommended prosecutors of the Taipei District Prosecutors Office to participate in the cross-border cybercrime seminar held by the US Inland Revenue Services (IRS) and the World Bank in Washington DC to discuss issues including computer-based financial crime, the dark web, virtual currency, encrypted information, and cross-border recovery of assets.
  - B. In September 2019, the MOJ sent personnel to participate in the 24th IAP Annual Conference of the International Association of Prosecutors in Buenos Aires, Argentina. At the conference, attendees exchanged opinions on international cooperation and established relationships. The MOJ also sent personnel to participate in the 2019 NAAG Winter Meeting held by the National Association of Attorneys General (NAAG), the EJM Summer and Winter Annual Conferences, and the Cambridge International Symposium on Economic Crime. In addition, at the “Combating Transborder Drug Crime Seminar” co-organized with the MOI and related units, the MOJ invited prosecutors from different foreign countries to speak at the event in Taiwan.
  - C. In December 2019 the MJIB sent personnel to participate in the “2019 Cross-Strait Criminal Law Forum” in Chongqing, mainland China to present three keynote reports and act as the host and presenter of group discussion. The forum will be held by Taiwan in 2020, with the College of Law of Fu Jen Catholic University as the organizer and the MJIB as the sponsor. However it was postponed due to the Covid-19 pandemic.
- (4) To understand the international trends of AML regulations and deepen international cooperation, the AMLD proactively participate in relevant international organizations and conferences on AML/CFT described as follows:
- A. Financial Action Task Force on Money Laundering (FATF): Since the 18th FATF Conference in October 2006, the AMLD has participated in FATF conference and related working group meetings for global and regional AML cooperation and constantly reviewed and enhanced the legal regulations and supervisory mechanism in Taiwan.
  - B. Asia-Pacific Group on Money Laundering (APG): Taiwan is a founding member of the APG in the name of Chinese Taipei. Every year the AMLD participates in the APG annual

conference, seminars on money laundering patterns, and assessor training. Taiwan is also a member of APG’s Donors and Providers (DAP) Group and began to participate in APG’s projects from 2011 to provide members and observers of Pacific islands to improve AML/CTF capacity.

C. Egmont Group (EG): In 1998 the MJIB joined the EG to enhance the cooperation on international money laundering control through information exchange, training, and operational experiences sharing. In recent years, the AMLD has assisted EG in organizing training courses with technical and financial support for non-EG members, including AML training courses for Mongolia, Nepal, Cambodia, and Vietnam. The AMLD has also assisted these countries in developing human resources on AML/CFT. The AMLD exchanges AML/CFT information via the EG network with foreign financial intelligence units. Please refer to the section on Article 14 of the UNCAC in ROC’s Second Report.

D. Asset Recovery Inter-Agency Network of Asia/ Pacific (ARIN-AP): In January 2014, Taiwan participated in the ARIN-AP to establish an efficient and coordinative network for recovering criminal assets through regional cooperation. By participating in ARIN-AP’s annual conference and related activities, Taiwan captures the progress in establishing an efficient and coordinated network. Based on the examples and experience in criminal asset recovery of foreign countries, Taiwan actively participates in the international cooperation of cross-border recovery of criminal assets.

E. The table below shows the international conferences that the AMLD participated in 2019-2021.

**Table 20 International meetings participated by the Anti-Money Laundering Division, Investigation Bureau**

Time	Conference	Place
January 27-31, 2019	EG Working Group Meeting	Jakarta, Indonesia
June 16-21, 2019	The 3rd Meeting of the 30th FATF Annual Meeting and Working Group Meetings	Orlando, USA
June 30-July 5, 2019	The EG Annual Conference	The Hauge, the Netherlands
August 18-23, 2019	The APG Annual Conference	Canberra, Australia
September 2-6, 2019	APG Appraiser Training Seminar	Bandung, Indonesia
September 23-24, 2019	The ARIN-AP Annual Conference	Ulaanbaatar, Mongolia
November 7-8, 2019	No Money for Terror Ministerial	Melbourne, Australia

	Conference on Counter-Terrorism Financing	
January 27-31, 2020	EG Working Group Meeting	Republic of Mauritius
June 2020	The 3rd Meeting of the 31st FATF Annual Meeting and Working Group Meetings	Video Conference
October 2020 (planned to participate)	The 1st Meeting of the 32nd FATF Annual Meeting and Working Group Meetings	Paris, France
December 2020 (planned to participate)	The ARIN-AP Annual Conference	Queenstown. New Zealand
All year around in 2020	Six APG governance committee meetings	Online meeting
All year around in 2020	Six APG mutual evaluation committee meetings	Online meeting
All year around in 2020	Four APG Donors and Providers (DAP)	Online meeting
February 1-10 2021	EG Working Group Meeting	Online meeting
June 28-9 July 2021	The EG Annual Conference	Online meeting
April 28 2021	APG Regional Webinar Series - DNFBP Supervision: Jurisdiction's Application of Risk-Based Supervision on Specific DNFBP Sectors	Online meeting
June 16 2021	APG Regional Webinar Series on DNFBPs Supervision: "Risk Assessments and DNFBPs: Regulatory and Supervisory Strategies to Address Risk".	Online meeting
October 5-7 2021	APG Data Analysis Seminar	Online meeting
October 27 2021	APG Regional Webinar Series on DNFBPs Supervision: "Risk-Based Supervision of DBFBPs	Online meeting
November 9-11 2021	The virtual 23rd APG Typologies Workshop	Online meeting
November 25-December 3 2021	APG Assessor Training Seminar	Online meeting
All year around in 2021	1 APG annual meeting, 1 special annual meeting, 3 governance committee meetings, 9 mutual evaluation committee meeting, 1 executive committee meeting and 6 special subcommittee meetings.	Online meeting

Data source: MOJ (MJIB)

F. During April 20-28, 2019, the CGA sent personnel to attend the 16th "International Conference on Transnational Organized Crime and Terrorism" (ICTOCT) in the USA and presented oral and written reports on "CGA's Performance in Drug Smuggling Tracking and Major Cases Sharing." No personnel were dispatched in 2020 because of the COVID-19 pandemic.

## 2. Developing continuous cooperation channels with other countries

- (1) Since the establishment in 2011 and until October 2021, the AAC has established liaison and cooperation mechanisms with the anti-corruption entities in 11 countries to exchange corruption intelligence for a total of 70 cases (including 6 with mutual judicial assistance and 64 with intelligence exchange). Upholding the principle of reciprocity, the AAC actively expands and establishes transborder cooperation mechanisms through different channels.
- (2) The MJIB has established liaison channels with over 80 law enforcement units and organizations in more than 50 countries. In addition, it has sent legal secretaries to 26 cities in 27 countries across the world. The legal secretary in Russia was sent in mid-July 2019. The legal secretary in Ho Chi Minh City, Vietnam was dispatched in mid-July 2021 to engage in criminal intelligence exchange, personnel training, and investigation cooperation, and to establish continuous, unofficial cooperation channels with the host country. Through cooperation with equivalent entities in the host country, the MJIB investigates and repatriates fugitives escaping overseas. The **Table 21** below shows the achievements in the last five years.

**Table 21 Number of criminals arrested abroad and repatriated to Taiwan following the collaboration between the Investigation Bureau and relevant agencies abroad where the criminals escaped to**

Year	Number of fugitives escaping overseas repatriated
2017	3persons(one for a fraud case and two for violating The Banking Act)
2018	5 persons (one for corruption, one for narcotics, and one for a counterfeiting valuable securities)
2019	2 persons(one for a narcotics and one for a corporate corruption)
2020	5persons (two for loan fraud, one for a fraud, and two for violating The Banking Act)
2021	0 persons

Data source: MOJ (MJIB)

- (3) Through cooperation agreements, the police liaison officers in foreign countries, or short-term mission dispatch, the cooperation channels between the NPA and other countries include: The NPA engages in cooperation with and requests for assistance from the police of other countries and the Interpol. The **Table 22** below shows NPA's achievements in cracking cross-border criminal cases and arresting/repatriating fugitives escaping overseas for the last

four years.

**Table 22 Statistics on fugitives of cracking cross-border criminal cases, arresting and repatriating by the NPA**

Year	Cracking transborder criminal cases	Arrest and repatriation fugitives escaping overseas
2017	49 cases	54 persons
2018	61 cases	42 persons
2019	60 cases	37 persons
2020	16 cases	42 persons
2021	29 cases	55 persons

Data source: MOI (NPA)

Note: The cases on this table are frauds and narcotics, and 13 regions cover the United States, South Africa, Indonesia, Malaysia, Thailand, Vietnam, the Philippines, Japan, South Korea, Australia, Singapore, the Netherlands and Macau and others, mainland China excluded.

- (4) The National Immigration Agency of the Ministry of the Interior (hereinafter referred to as the NIA) maintains a network of 28 liaisons around the world, partnering with foreign counterparts, to combat transnational crime and repatriate fugitives hiding overseas. Taiwan has signed MOUs and Agreements on cooperation in immigration affairs, human trafficking prevention and border management with Indonesia, Vietnam, Paraguay, the US, Japan, Belgium, Australia and the Philippines, etc. which enable Taiwan to collaborate with international partners. For the statistics about repatriation from 2017 to 2021, please see Table 23.

**Table 23 Statistics on Number of criminals being repatriated to Taiwan by the NIA in the past five years**

Year	Number of fugitives escaping overseas repatriated
2017	86 persons(three for counterfeiting securities, two for violating the Anti-Corruption Act, one for counterfeiting currency, and two for violating The Banking Act)
2018	88 persons(one for a counterfeiting securities case, one for violating the Anti-Corruption Act, one for violating The Banking Act, one for violating the Agricultural Finance Act, one for violating the Securities and Exchange Act, and one for a major fraud)
2019	87 persons(one for a counterfeiting securities case, one for violating the Securities and Exchange Act, and one for violating the Business Entity Accounting Act)
2020	92 persons(one for a counterfeiting securities case, one for violating the Anti-Corruption Act, three for violating The Banking Act, and one for violating the Securities and Exchange Act)
2021	88 persons



Data source: MOI (NIA)

### 3. Status of cross-strait intelligence exchange

- (1) The **Table 24** below shows the intelligence exchange requested by both sides in the last 5 years according to the “Cross-Strait Judicial Mutual Assistance Agreement” signed in April 2009 until 2021.

**Table 24 Statistics on criminal intelligence**

Year	Statistics on the Cross-Strait Requests for Intelligence Exchange	
	Intelligence from Taiwan	Intelligence from Mainland China
2017	658 cases	98 cases
2018	549 cases	73 cases
2019	589 cases	84 cases
2020	305 cases	67 cases
2021	342 cases	41 case

Data source: MOJ

- (2) Since “Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement” has been signed from April 2009 to Dec 31<sup>st</sup> 2021, through exchanging intelligence for investigation cooperation with mainland China, the CIB, MJIB, and CGA cracked 242 cases, as shown in the **Table 25** below.

**Table 25 Number of investigations cases where Taiwan and China shared intelligence and cooperate**

Entity	Investigation Cooperation Through Intelligence Exchange with the Mainland China Police
CIB	Cracked 170 cases and arrested 9,013 persons together, including fraud, narcotics, kidnapping for ransom, murder, robbery, embezzlement through money laundering, and distribution of child/youth pornography.
MJIB	Cracked 27 cases on transborder drug smuggling and arrested 211 persons, including 74 Taiwanese citizens, together. Cracked 6 cases and arrested 44 persons together in investigation cooperation on other cases.
CGA	Cracked 28 drug cases (10,128 kg of different kinds of drugs), 6 smuggling cases, and 5 illegal immigration cases and arrested 267 persons together.

Data source: MOJ

- (3) From signing the “Cross-Strait Judicial Mutual Assistance Agreement” in April 2009 until now, the NIA and the mainland China police cracked human trafficking gangs together. The NIA arrested 5 Chinese suspects and 11 Taiwanese suspects, while the mainland China

police arrested 7 Taiwanese suspects and 2 Chinese suspects.

**(V). Recovering assets (Measure 44)**

*Measure 44 : The Review Committee recognises the challenges faced by Taiwan in recovering assets from corruption cases involving citizens and organisations based in those countries which do not have diplomatic relations with Taiwan. Nevertheless, Taiwan has been able to recover substantial assets in some cases.*

1. Please refer to section B-IV-(II)-1 The APG published the MER 3 in this report. According to the MER 3, Taiwan was rated for “regular follow-up,” the best of the kind.
2. Pursuant to the Mutual Legal Assistance in Criminal Matters Act and related bilateral agreements on mutual legal assistance, MOJ actively assists domestic and foreign judicial authorities in investigating and adjudicating matters concerning the “immobilization of assets,” “implementation of final and irrevocable judgement or order for confiscation of assets or collection of proceeds value relating to a criminal offense,” and “restitution of proceeds of crimes”. For related important cases, please refer to the section on Article 51 of the UNCAC in ROC’s Second Report.

**VI. Promoting training and joint training for professional personnel**

**(I). Promoting training for professional personnel by AAC (Measure 9)**

*Measure 9 : The commitment to the training of specialised staff is reflected in the AAC’s conducting of 115 courses for 7,772 personnel from 2013-2017.*

**1. Training for new AAC personnel**

In 2020 the AAC organized two sessions of training for new personnel, with contents including general courses and the human rights generation education course, civil service ethics general course, civil service ethics professional competence course, support sources, and training preparation, including the course for the Accredited Purchasing Specialist. The **Table 26** below shows training activities in the last 5 years.

**Table 26 Number of new AAC employees and total training hours provided**

Year	Number of Sessions	Total Number of Training Hours	Number of Participants
2017	2	966	142

2018	2	959	132
2019	2	952	107
2020	2	952	155
2021	2	980	90

Data source: MOJ (AAC)

## 2. Strengthening the professional competence of in-service Ethics official

In 2021, the AAC organized 11 sessions of in-service training on the “Engineering Procurement Class (3 phases),” “Information Security Management Audit Specialist Course” and the “SOE Anti-Corruption Specialist Course” to strengthen professional competence training for Ethics official. The AAC also organized two training activities for grade nine personnel at the junior rank , “Human Resources Specialization Workshop,” “The 37th Integrity Personnel Refreshment and Reconnecting Training Course.” To enhance the leadership management and communication competencies of officers at medium and senior levels, three supervisor training sessions including the “First-Appointment and Recommended Ninth-level Government Ethics Supervisor Workshop” and “First-Appointment and Recommended Government Ethics Supervisor Workshop” to enhance the professional competencies of in-service Ethics official. The table below shows training activities in the last 5 years.

**Table 27 Number of AAC employees and total training hours provided**

Date	In-Service and Officer Training		
	Number of Sessions	Training Hours	Number of Participants
2017	3	113	181
2018	6	161	551
2019	10	296	751
2020	14	392	1076
2021	9	283	416

  

Date	Fighting Corruption Specialist Course		
	Number of Sessions	Training Hours	Number of Participants
2017	4	124	234
2018	3	91	177
2019	3	92	155
2020	4	124	188
2021	2	60	115

  

Date	Corruption prevention Work Specialist Course		
	Number of Sessions	Training Hours	Number of Participants

2017	7	92	430
2018	4	45	286
2019	4	50	326
2020	4	49.5	333
2021	3	9	320
	<b>Sessions</b>	<b>Maintenance Business Specialist Course</b>	
<b>Date</b>	<b>Number of Sessions</b>	<b>Training Hours</b>	<b>Number of Participants</b>
2017	4	16	267
2018	5	30	430
2019	5	15	923
2020	2	6	450
2021	4	46	210

Data source: MOJ (AAC)

### 3. **Recommending Ethics official for to participate in international training workshop**

- (1) During May 13-22, 2019, the AAC sent personnel to participate in the “7th International Anti-Corruption Training Course” which held by South Korea.
- (2) During September 9 to November 15, 2019, the AAC sent personnel to complete the course and acquire the certificate at the American International Institute of Polygraph (AIIP) in Georgia, USA.
- (3) Between October 19 and 20, 2020, AAC sent personnel to participate in the “Exposing the Invisible Hand: Revealing the ‘Beneficial Owners’ Behind the Scenes” online workshop hosted by the APEC.
- (4) On November 4, 2020, AAC held the International Polygraph Training via Video Conferencing, during which Japan’s Fukuyama University presented “The Current Polygraph Detection Situations in Japan and the Application of CIT Technology.”
- (5) Between November 17 and 26, 2020, AAC sent personnel to participate in the international anti-corruption online training course held by the Korean Anti-Corruption and Civil Rights Commission (ACRC).
- (6) Between February 5 and April 28, 2021, AAC sent personnel to participate in the Anti-corruption Initiative for Asia Pacific Group Training Course hosted by the Asian Development Bank and Organisation for Economic Co-operation and Development (ADB/OECD).
- (7) Between April 21 and 23, the AAC sent personnel to participate in APEC’s online workshop

“Gender Mainstreaming and Mentoring in Anti-Corruption Agencies Symposium.”

- (8) Between August 21 and 23, 2021, AAC sent personnel to participate in the online workshop “Preventing Corruption During Crises” jointly organized by the APEC and Organisation for Economic Co-operation and Development.
- (9) Between October 18 and 22, 2021, AAC sent personnel to participate in the anti-corruption online training course held by the Korean Anti-Corruption and Civil Rights Commission.

**(II). Training of related specialized staff (Measure 23 and 46)**

*Measure 23 : Establishment of specialised authorities to combat corruption (A. 36), the AAC and MJIB, with trained central and regional staff to prevent and combat corruption.*

*Measure 46 : The Review Committee recognises Taiwan’s commitment to the training of specialised staff as mentioned above.*

**1. Improve the Professional Competence of Judges Adjudicating Corruption Cases**

The Judicial Yuan hosts workshops and training for judges responsible for adjudicating corruption cases, and offers professional courses on subjects such as anti-money laundering and major economic crime cases. The professional course content includes new anti-money laundering trends, introduction to new amendments to the Money Laundering Control Act, studying anti-money laundering cases, expanded confiscation of money laundering proceeds, analyzing cases of money laundering behavior and identifying suspicious transactions, anti-money laundering practices and investigating abnormal funds, unconventional transactions, combating financing terrorism, and civil servant property declaration and avoidance of conflicts of interest. Related training held from 2017 to 2021 is shown in **Table 28**.

**Table 28 Number of people receiving corruption case-related training organized by the Judicial Yuan and the number of training hours provided**

Year	Number of training sessions	Training hours	Number of trainees
2017	6	18 hrs	283
2018	8	23 hrs	238
2019	10	29 hrs	454
2020	8	25 hrs	257
2021	7	18 hrs	113

Data source: The Judicial Yuan

## 2. Enhancing the prosecutors' professional competence in investigating corruption cases

- (1) Every year the MOJ organizes the “Anti-Corruption Business Seminar” for the (Head) prosecutors, administrative prosecutors, AAC resident (Head) prosecutors, agents, and the investigators of the MJIB. The table below shows the training situation in the last 5 years.

**Table 29 Number of people receiving corruption-related training organized by the MOJ and the number of training hours provided**

Date	Seminar	Training Hours	Number of Participants
November 9-10, 2017	2017 Anti-Corruption Seminar	14	56
December 17-19, 2018	2018 Anti-Corruption Seminar	14	78
May 8-10, 2019	2019 Anti-Corruption Seminar	17	75
September 9-11, 2020	2020 anti-corruption professional certificate course	16	48
January 13-15 2021	2020 anti-corruption professional certificate course(the 2 <sup>nd</sup> stage)	19	46
October 25-28 2021	2021 anti-corruption professional certificate course(the 1 <sup>st</sup> stage)	23	37

Data source: MOJ

- (2) The MOJ promotes and implements a three-level financial certification system. Prosecutors, prosecutor investigators, investigating officers, anti-corruption officials, and enforcement officers must be properly trained and passing tests to have an intermediate-level certificate or above before they can conduct investigation and prosecute major financial and economic crimes. As of December 2021, there are 1,195 officers/officials with elementary-level certificates, 606 with intermediate-level certificates, and 463 with advanced-level certificates.
- (3) The MOJ hires the Academy of the Judiciary to organize the “GPA Specialized Training Certificate Course for Judicial Personnel” for in-service prosecutors to enhance the professional competence of prosecutors and administrative prosecutors in GPA case investigation, reduce the gap about the procurement corruption cases involved in criminal laws between Prosecutors Office and engineering personnel. The “GPA Specialized Training Certificate Advanced Course for Judicial Personnel” and the “GPA Specialized Training Certificate Elementary Course for Judicial Personnel” were completed in 2019 respectively.

In 2020, the “Government Procurement Act Advanced Professional Certificate Course for Judicial Officers” was completed, with the MOJ issuing the professional certificates. Related statistics are shown in Table 30.

**Table 30 Number of staff receiving Government Procurement Act-related training organized by the MOJ and the number of training hours provided**

Date	Seminar	Training Hours	Number of Participants
Feb. 19-24, 2019	GPA Specialized Training Certificate Advanced Course for Judicial Personnel	24 hrs	25 people
Jul. 23-26, 2019	GPA Specialized Training Certificate Elementary Course for Judicial Personnel	26 hrs	35 people
Feb. 18-21, 2020	GPA Specialized Training Certificate Advanced Course for Judicial Personnel	24 hrs	17 people

Data source: MOJ

### 3. Training for the specialized staff of MJIB

- (1) Every year the MJIB cadre training center organizes the one-year and half-year training programs according to the “Training Program for Newcomers from the Civil Service Special Examination for Investigation Agent of Investigation Bureau.” In 2019, it organized the 56th Investigation Agent Training Program and the 6th Investigation Assistant Training Program for 118 newcomers; while in 2020, the 57th Investigation Agent Training Program for 96 newcomers had been held. In 2021, the Personnel Training Department of the Investigation Bureau organized the 58th Investigation Agent Training Program and the 7th Investigation Assistant Training Program for 116 trainees.
- (2) The AMLD encourages employees to improve expertise by taking the Certified Anti-Money Laundering Specialist (CAMS) test and organizes in-house study groups. From September 2019 to December 2021, 24 agents passed the CAMS test.
- (3) The table below shows the seminars and training activities on anti-corruption, economic crimes, and AML organized by the MJIB to enhance the professional competencies of personnel.

**Table 31 Professional training activities organized by the Investigation Bureau and the number of training hours provided**

Date	Activity	Number of Participants
March 26-May 30 2019	The Principle of Secret Investigation and Press Release Seminar (northern, central, southern, and eastern Taiwan)	450

	sessions)	
April 22-25 2019	Financial and Banking Elementary Certificate Course	50
May 13-June 25 2019	AML Traveling Workshop (18 sessions)	955
July 1-August 9 2019	Financial and Banking Intermediate Certificate Course (2 sessions)	60
July 24 2019	Seminar for Investigating Economic Crimes Derived from the Rise of Virtual Currency	100
September 26-October 30	Seminar on the Investigation Districts of the 2020 Presidential and Legislative Elections (northern, central, southern, and eastern Taiwan sessions)	371
January-April 2020	Investigation Work GIS Traveling Workshop	336
Late July 2020	Economic Crimes Prevention Specialist Workshop	80
3-5 November 2020	2020 Anti-Corruption Work Workshop	109
February 2021	Trade Secrets Symposium	50
April 2021	Financial and Banking Elementary Certificate Course	50
December 7 2021	Virtual Currency Money-Laundrying and tracking cash flows	124
December 23 2021	Seminar on Criminal Cash Flow and Transaction Abnormality Analysis	171

Data source: MOJ (MJIB)

- (4) Every year, the MJIB sends 1-3 personnel to pursue a master's or PhD degree overseas according to the "MJIB Directions for Selecting Agents for Further Study Overseas" and encourage anti-corruption agents to apply for further study overseas according to the Directions. Between April 1 and June 7, 2019, the Investigation Bureau sent personnel to participate in the 276th training held by the FBI National Academy in the U.S.A. From September 2-14, 2019, the MJIB sent two agents to participate in the "USA FBI's 31st Pacific Training Initiative" in Bangkok, Thailand. MJIB plans to send agents to participate in the "USA FBI's 32nd Pacific Training Initiative" in Bangkok, Thailand, in 2020(Cancelled due to COVID-19). The MJIB also strives to send agents to participate in the anti-corruption training courses held by the International Law Enforcement Academy (ILEA) of Bangkok in 2021. The Investigation Bureau sent agents to participate in the training held by the FBI National Academy in the U.S.A(Cancelled due to COVID-19).; and agents to participate in the Pacific Training Initiative held by the FBI and Royal Thai Police in Bangkok, Thailand(Cancelled due to COVID-19). The MJIB also strives to send agents to participate in the anti-corruption training courses held by the International Law Enforcement Academy (ILEA) of Bangkok in 2021(Cancelled due to COVID-19). MJIB is



currently planning to dispatch agents to the International Law Enforcement Academy Bangkok (ILEA) for anti-corruption training course, National Academy Training Program of Federal Investigation of Bureau (FBI) in United States, the FBI-Pacific Training Initiative in Bangkok which was held by FBI and Royal Thai Police.

**4. Enhancing the AML competence of related law-enforcement entities, financial institutions, and the non-financial institutions or personnel designated by the “Money Laundering Control Act”**

- (1) The Investigation Bureau shares information on the domestic and foreign anti-money laundering and anti-corruption cases and patterns with law-enforcement entities and financial institutions. In 2019-2021, it published the “Anti-Money Laundering Annual Report” respectively. In 2019-2021, it released volumes 1 to 7 of the Anti-Money Laundering Division Newsletter, respectively. Then following in 2020 the release of the the "Strategic Analysis Report on Online Dummy Accounts," "Taiwan Strategy Analysis Report on Preventing the Proliferation of Weapons of Mass Destruction in North Korea" and "Analysis of Abnormal Transactions Behavior of Financial Practitioners and Recommendations," among others.
- (2) Please refer to section B-IV-(II)-5 Organizing education and training activities, meetings, and seminars for combating money laundering in this report for information regarding the AMLD’s declaration assistance institutions and declaration institution self-regulation groups in organizing education and training activities on legal compliance, such as forums and seminars.

**5. Promoting the “Anti-Corruption Guidelines”**

Please refer to section B-II-(II)-2-(6) Other Preventive Actions for Anti-Corruption in this report for how AAC optimized the “Anti-Corruption Guidelines” in collaboration with government employee ethics units for the risky business.

**(III). Initiating joint training programs and participating in international conferences  
(Measure 47)**

*Measures 47 : Taiwan has implemented successful projects to share anti-corruption expertise in the region. For example, Taiwan led a project with APEC member economies on best practices for whistle-blower legislation and systems. Taiwan should continue to explore the possibility of*

*initiating joint training programmes with anti-corruption agencies in other countries and participation in regional or international anti-corruption workshops.*

**1. Participating in international anti-corruption conferences**

Between 2017 and 2021, the AAC participated in a series of anti-corruption conferences, including 9 Anti-Corruption and Transparency Experts Working Group (ACTWG) meetings of the APEC, the 8th Anti-Corruption Agency Forum (ACA Forum), and the 18th International Anti-Corruption Conference (IACC) organized by the TI. At these conferences, the AAC actively reported Taiwan’s latest progress in promoting the UNCAC, other corruption prevention measures, and the “Whistleblower Protection Act,” as shown in the below.

**Table 32 International Anti-Corruption Conferences that the AAC have attended**

<b>Time</b>	<b>Conference</b>	<b>Place</b>
February 17-21, 2017	The 24th ACTWG Meeting of the APEC	Nha Trang, Vietnam
May 23-26, 2017	The 8th International Anti-Corruption Authority Conference	Malaysia
August 17-23, 2017	The 25th ACTWG Meeting of the APEC	Ho Chi-Minh City, Vietnam
November 14-18, 2017	2017 The 9th Regional Anti-Corruption Conference of the ADB/OECD Anti-Corruption Initiative group	Seoul, South Korea
February 21-28, 2018	The 26th ACTWG Meeting of the APEC	Papua New Guinea
March 19-23, 2018	APEC Network on Anti-Corruption Authorities and Law Enforcement Agencies (ACT-NET): Training Workshop on Illegal Asset Recovery	Bangkok, Thailand
August 2-9, 2018	The 27th ACTWG Meeting of the APEC	Papua New Guinea
October 20-26, 2018	The 18th International Anti-Corruption Conference (IACC) of TI	Copenhagen, Denmark
February 27-March 2, 2019	The 28th ACTWG Meeting of the APEC	Santiago, Chile
August 18-22, 2019	The 29th ACTWG Meeting of the APEC	Puerto Varas, Chile
October 19-23, 2020	The 31 <sup>st</sup> ACTWG Meeting of the APEC	Malaysia (video conference)

Nov. 30-Dec. 6, 2020	The 19 <sup>th</sup> International Anti-Corruption Conference (IACC) of TI	South Korea (video conference)
February 18-19, 2021	The 32 <sup>nd</sup> ACTWG Meeting of the APEC	New Zealand (video conference)
Aug. 25, 2021	The 33 <sup>rd</sup> ACTWG Meeting of the APEC	New Zealand (video conference)

Data source: MOJ (AAC)

## 2. Signing Integrity Collaboration Agreement with Belize

On July 2, 2019, at the 30th anniversary of Taiwan’s diplomatic relationship with Belize and the 8th anniversary of the establishment of AAC and during the visit of the Governor of Belize, Taiwan signed the first agreement on anti-corruption cooperation at Taiwan’s Presidential Office with the Belize minister of justice in the presence of the heads of both countries. In the future, Belize and us will develop substantial cooperation on anti-corruption in terms of “exchange and mutual visit,” “professional competencies,” and “sharing of law-enforcement intelligence.”

## 3. Organizing international seminars and training camps on anti-corruption

- (1) The table below shows the international seminars and training workshops on anti-corruption organized by the MJIB in 2019.

**Table 33 International Anti-Corruption Conferences that the Investigation Bureau attended in 2019**

Time	Activity	Description	Participants
March 25-29, 2019	2019 Global Cooperation and Training Framework (GCTF): International Training Workshop on Anti-Corruption in Public and Private Sectors	Establish cooperation channels for the public and private sectors to combat corruption, business espionage, and transborder crimes.	Instructors included officials of the MJIB-Department of Prosecutorial Affairs, AAC, US Department of Justice, FBI, and Malaysian Anti-Corruption Commission; and experts from Japan. Apart from a total of 30 officials from anti-corruption entities in 20 Asia-Pacific countries, the MJIB also invited a total of 40 members, including the senior management and legal affairs officers, as well as officials from the Taiwan Intelligence Property Office and Intellectual Property Court to the workshop.
June 10-16, 2019	The FBINAA 22nd Asia Pacific Chapter Conference	Discuss current law enforcement issues and countermeasures, including	A total of 170 senior law enforcement officials from over 20 Asia-Pacific countries have finished training at the FBINAA and ambassadors and representatives from nearly 20 countries, including the USA.

		combating corruption in the public sector and global businesses.	
September 29-October 5, 2019	The 2019 National Anti-Corruption Commission (NACC) Anti-Corruption Training Camp from Thailand	Share our investigation of major corruption cases, evidence gathering techniques, and related operating procedures.	Employees of the Anti-Corruption Division, Northern Region Mobile Unit Work Station, Central Region Mobile Unit Work Station, and Taipei City Field Office of the MJIB were the instructors, with 22 NACC members including Secretary-General Worrawich Sukboong as participants.
November 11-15, 2019	The 4th Taiwan Western Asia Forum on Regional Security and Transnational Crime 2019	Domestic and foreign scholars gave keynotes on transnational crime prevention such as counterterrorism, anti-corruption, phone scam, and cybercrime.	About 500 law enforcement officers and experts from home and abroad were invited, including 150 guests from 35 countries.

Data source: MOJ (MJIB)

- (2) The **Table 34** below shows the international anti-corruption conferences and workshops planned by the MJIB in 2020 and 2021.

**Table 34 International Anti-Corruption Conferences that the Investigation Bureau attended in 2020 and 2021**

Time	Event	Status
June 2020	Transnational Crime African Workshop	Canceled due to COVID-19.
August 2020	2020 Transnational Crime Southeast Asia Workshop	Canceled due to COVID-19.
September 2020	Counter-Terrorism and Transnational Crime West Asia Workshop	Canceled due to COVID-19.
September 2020	Transnational Crime African Workshop	Canceled due to COVID-19.
October 2020	GCTF-2020 Global Cooperation and Training Framework: Workshop on Anti-Money Laundry	Implemented through online conferencing on October 28, 2020. In response to COVID-19, the workshop title was changed into Global Cooperation and Training Framework: Workshop on Combating COVID-19 Related Crimes.
May 2021	GCTF-2021 Global	Implemented through online conferencing.

Data source: MOJ (MJIB)

- (3) In the future, the MJIB will study the feasibility of organizing international conferences and workshops on issues relating to overseas bribery and invite worldwide experts and scholars through overseas legal secretaries.

#### **4. Proposing initiatives to strive for APEC funding**

In 2019, the MOFA assisted the AAC in applying to APEC's general project account (GPA) for funding the "Workshop on Strengthening Capacity Building for Government Transparency: Combining Digital Technology for Measure Innovation" initiative proposed by Taiwan and Chile. Although the initiative was also countersigned by countries including South Korea, Malaysia, Peru, Vietnam, and Papua New Guinea, the application was declined as there were too many proposals striving for funding. In the future, the Ministry of Foreign Affairs will continue to assist ministries in obtaining APEC subsidies, adjusting the application strategies, thus achieving the ultimate goal of actively participating in international organizations.

#### **5. Promoting international cooperation on law enforcement**

Please refer to section B-V-(IV)-1 Participating in international organizations, seminars, and forums in this report regarding the promotion of international cooperation on law enforcement.

### **C. Conclusions**

The UNCAC is a crucial reference for Taiwan to promote anti-corruption operations. However, anti-corruption operations are systematic operations that require supervision and collaboration between different fields, different classes, the public, government agencies, scholars, experts, private enterprises, NGOs, and other sectors. As a member of the international community, Taiwan has participated in international events for many years, understanding the latest trends, promoting and improving domestic anti-corruption operations, ensuring the fulfillment and autonomously committed to fulfilling UNCAC criteria, and actively welcoming inspections by everyone at home and abroad. By elevating government transparency and

integrity, Taiwan becomes a highly honest country, facilitates social fairness and justice, and achieves the ultimate goal of high-quality governance.