

Review of the Fourth Reports of the Government of Taiwan on the Implementation of the International Human Rights Covenants

Concluding Observations and Recommendations adopted by the International Review Committee Taipei, 15 May 2026

A. INTRODUCTION

1. In 2009, the President of Taiwan announced the ratification, as a matter of domestic law, of the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR). The act to implement the two Covenants also provided that a reporting system would be created to monitor the Government's compliance with the obligations it has undertaken. Initially, the review process was organised by the Office of the President. In 2020, that responsibility passed to the Executive Yuan.

2. In 2011, the Government initiated the process of preparing detailed initial reports on the rights contained in both Covenants. In 2013, 2017, 2022 and 2026, an independent panel of experts from different countries was invited to review these reports in light of information from all available sources. Details of the review process and committees dating back to 2011 are presented in annex 1.

3. In June 2025, the Government prepared a detailed Response to the 2022 Concluding Observations and Recommendations, along with Fourth Reports on both Covenants and a Common Core Document forming part of the Reports. From 11 to 15 May 2026, the Reports were subjected to review in Taipei by a Review Committee consisting of the following twelve independent experts, working in their personal capacities: Jochen von Bernstorff, David Boyd, David Kaye, Miloon Kothari, Dunja Mijatović, Rosslyn Noonan, Manfred Nowak, Síofra O'Leary, William Schabas, Olivier De Schutter, Heisoo Shin, and Rukka Sombolinggi.

4. As it did during the earlier reviews, the Review Committee followed established international monitoring procedures in all relevant respects and applied the accepted international legal interpretations. The Committee divided itself into two groups, one dealing with the ICCPR, chaired by Manfred Nowak, and one with the ICESCR, chaired by Heisoo Shin. On 15 May 2026, the Review Committee adopted a fourth set of Concluding Observations and Recommendations.

5. The Review Committee expresses its appreciation that the Government and the people of Taiwan continue to demonstrate their commitment to the process of monitoring compliance with the relevant human rights obligations. The Government has again provided valuable and detailed reports, and has engaged in a constructive manner with the Committee. Each of the sessions held over a period of three days (from 11 to 13 May 2026) was attended by a large number of Government officials, representing relevant departments of the Executive Yuan, the Judicial Yuan, the Control Yuan, including the National Human Rights Commission, and the Examination Yuan. The Committee regrets the lack of participation of the Legislative Yuan. The proceedings were interpreted into Mandarin, English and Mandarin sign language, webcast live and followed by civil society. The Committee is grateful to the Premier of the Executive Yuan, Cho Jung-Tai, the Minister Without Portfolio of the Executive Yuan, Lin Ming-Hsin, the Minister of Justice, Cheng Ming-Chien, the Deputy Minister of Justice, Huang Mou-Hsin, the Director of the Department of Legal Systems in the Ministry of Justice, Chang Chieh-Chin, the Deputy Minister of Labour, Lee Chien-Hung, the Deputy Minister of Health and Welfare, Lue Jen-Der, the Deputy Director of the Department of Legal Systems in the Ministry of Justice, Lin Dai-Li, the Vice Chairperson of the National Human Rights Commission, Chi Hui-Jung, and the Public Prosecutor, Yang Shih-Yu, and his team of colleagues from the Ministry of Justice for their highly efficient and helpful coordination of the overall endeavour.

6. The Review Committee commends the engagement of a wide range of civil society groups in all aspects of the review process. The Committee also received a large number of detailed parallel reports and supplementary information, and held focused hearings to enable non-governmental organisations (NGOs) to provide inputs into the process. The response enabled the Committee to develop a deeper understanding of many complex issues. In this regard, the Review Committee emphasises the importance of ensuring meaningful, inclusive, and sustained engagement by the Government with civil society throughout this review process and in the implementation of its recommendations. Civil society organisations, human rights defenders, academics, journalists and community groups play an essential role in democratic societies. They bring expertise, scrutiny, lived experience and perspectives that institutions alone cannot provide. Their participation helps ensure that this process reflects the realities, concerns, and aspirations of the diverse communities that make up Taiwanese society. At a time when civic space and independent voices are increasingly under pressure globally, safeguarding open dialogue and genuine participation of civil society is itself an important measure of democratic resilience and institutional maturity.

7. This Fourth Review takes place at a particularly consequential moment, not only for Taiwan, but for democracies worldwide. Respect for democratic principles, human rights, the rule of law, as well as independent institutions designed to protect all three, is being threatened around the globe. Polarisation, disinformation, hostility towards oversight bodies and efforts to weaken accountability mechanisms have become defining features of our era rather than isolated episodes. Taiwan, despite its democratic progress, is not immune to these global trends. In this challenging context, the Review Committee considers it important to emphasise the centrality of respect for human rights when it comes to effective, functioning democracies, underpinned by the rule of law, and to clarify the nature of its mandate and the purpose of the Concluding Observations and Recommendations.

8. Firstly, respect for human rights remains as vital to the health of Taiwanese democracy now as it was in 2009 when ratification, as a matter of domestic law, of the two Covenants was first announced. Human rights can act as counter-majoritarian checks and balances but they should not be portrayed as instruments which stymie democratic decision-making and the collective interest. Their purpose is to protect individuals, and society as a whole, enhancing democratic decision-making and strengthening the fabric of society in representative democracies which respect the rule of law.

9. Secondly, as regards the mandate of the Review Committee, it carries out its review of legislation, policy and practice at the request of the Government and pursuant to the reporting system required by the 2009 Act. The Review Committee does not seek to trespass into national democratic decision-making but rather to assess compliance with the obligations established by the relevant treaties given the voluntary decision by Taiwan to be bound by them. The primary responsibility when it comes to respect for international human rights standards falls on the Executive, Legislative, Judicial, Examination and Control Yuans, including the National Human Rights Commission. The monitoring provided by the Review Committee seeks to support, but is no substitute for, the fulfilment by those different State organs of their responsibilities in accordance with national and international law.

10. Thirdly, the purpose of the Concluding Observations and Recommendations is primarily to identify areas in which the Government should consider further measures in order to promote full compliance with the State's obligations. The observations seek to reflect the many positive achievements that have occurred in recent years. But their primary focus is necessarily on areas where there are gaps and omissions when it comes to implementation of international human rights law. Given its international obligations and commitment to democracy, Taiwan must ensure that the monitoring system which it established is not merely of symbolic value and continue to focus on the effective and sustained implementation of recommendations arising from the four Reviews. A significant number of key recommendations have remained unimplemented or have only been partially addressed (see further parts B, C and D below).

B. GENERAL ISSUES

National Human Rights Commission

11. National Human Rights Institutions (NHRIs) are a key component of national human rights protection frameworks, a crucial connection between international human rights standards and their application within each State. They help to build a culture of accountability and protecting fundamental freedoms at the local level. In 2022, the Review Committee welcomed the establishment of the Taiwan National Human Rights Commission (NHRC), given its potential to strengthen the promotion and protection of human rights in Taiwan.

12. This year, the Review Committee has benefitted from the NHRC's active participation in the Fourth Review. However, the NHRC faces significant institutional constraints, including the traditional limitations on its interaction with the Legislative Yuan, the absence of a dedicated enabling law, and a drastic budgetary cut and limited human resources. The Committee is concerned about whether the NHRC will be able to function effectively after the expiry of the current Commissioners' terms in July 2026, whether it can independently exercise its mandate and whether it can develop an institutional identity distinct from that of the Control Yuan.

13. The Review Committee recommends that:

- a. The Legislative Yuan provide an adequate budget so that the NHRC can effectively perform its functions;
- b. The President nominate competent Commissioner candidates and the Legislative Yuan conduct a substantive review of their qualifications, experience and suitability;
- c. The NHRC and the Control Yuan urgently clarify the institutional division of functions so that the seven full-time NHRC Commissioners can devote themselves fully to the functions of the NHRC. This would enable the NHRC to develop clear protocols for engagement with the Legislative Yuan and the Executive Yuan, both formally and informally, in order to strengthen their understanding of human rights and maximise the impact of the NHRC's recommendations and follow-up work.

14. The Committee also recommends that the NHRC:

- a. Strengthen its capacity to perform its core mandates, including by developing programmes and expertise in monitoring the human rights situation of specific groups and populations, conducting public inquiries, improving human rights education and promoting a society and public culture that respects the human rights of every person;
- b. Establish and implement a regular, independent and preventive visiting programme for places of detention and other closed institutions, with a view to preventing torture and other cruel, inhuman or degrading treatment or punishment, and to strengthen Taiwan's compliance with international human rights standards; and
- c. Facilitate informed public dialogue on potentially divisive human rights issues, including by providing accessible, evidence-based information and creating spaces for dialogue among different sectors of society.

National Human Rights Action Plan

15. The 2022 Review commended the Government for the adoption of the first National Human Rights Action Plan (2022-2024). The Committee was pleased to learn that implementation reviews under the Action Plan have involved consultations with civil society and the publication of information concerning its implementation on the Executive Yuan's Human Rights Information Portal. At that time, the Committee recommended that the Government adopt a concrete annual plan to implement, monitor and evaluate the National Action Plan, with the full and equal participation of civil society.

16. The Review Committee is concerned that the first National Human Rights Action Plan expired at the end of 2024, and that the second National Action Plan is still being developed. In its Third Review, the Committee recommended that the consultation process for future National Action Plans be inclusive, transparent and participatory for all sectors of society, including human rights NGOs and disadvantaged and marginalised groups.

17. The Review Committee recommends that the Government:

- a) Formulate and adopt the second National Action Plan for a five-year term as soon as possible;
- b) Ensure that the process of the formulation of the second National Action Plan be transparent, inclusive and participatory, in consultation with all sectors of society, including human rights NGOs and disadvantaged and marginalised groups;
- c) Review the current system for implementing, monitoring and evaluating the National Action Plan, establish specific and measurable indicators and accountability mechanisms, and regularly publish information on implementation status and progress;
- d) Integrate the existing multiple human rights action plans and clarify the respective roles and responsibilities under the National Human Rights Action Plan and the follow-up plans for the concluding observations under each human rights treaty, so as to avoid duplicating monitoring, waste of resources and policy fragmentation; and
- e) Consider developing more forward-looking, long-term action plans for structural human rights issues, such as long-term care, social security and the rights of migrant workers, in order to promote systemic reform and sustained progress.

United Nations Core Human Rights Treaties

18. The Review Committee once more welcomes Taiwan's acceptance, without reservations, of the obligations contained in six of the nine core human rights treaties of the United Nations (UN): the two Covenants (ICCPR and ICESCR), the International Convention on the Elimination of All Forms of Racial Discrimination (CERD), the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), the Convention on the Rights of the Child (CRC) and the Convention on the Rights of Persons with Disabilities (CRPD).

19. However, in the period under review, no progress has been achieved in relation to the acceptance and implementation of the Convention Against Torture (CAT) including its Optional Protocol (OPCAT), the International Convention on the Protection of the Rights of All Migrant Workers and Members of their Families (CMW) as well as the Convention for the Protection of All Persons from Enforced Disappearance (CED). The same is true for other UN treaties, such as the 1951 Geneva Convention on the Status of Refugees and its Protocols.

20. The Review Committee urges the Government to accelerate the adoption of the remaining core human rights instruments.

The Constitutional Court

21. The Review Committee emphasises that the continuous and effective functioning of independent and impartial courts, including the Constitutional Court, is essential in a genuine, representative democracy underpinned by the rule of law as follows from the provisions of the ICCPR, particularly Article 14. Amendments to Constitutional Court procedure, as well as the nomination and legislative review of the appointment of Justices, should be guided by the need to preserve the authority and legitimacy of this core institution.

22. The Review Committee is concerned that prolonged judicial vacancies or procedural changes which affect the Constitutional Court may undermine its ability to discharge its constitutional mandate, with consequent risks for the stability of the constitutional order and the protection of human rights. It notes that, at present, only eight of the fifteen judicial positions mandated by the Constitution are occupied

and that, of those eight remaining Justices, four will step down in September 2027. The Review Committee also notes that, given changes to Constitutional Court procedure, judgments are currently being issued by only five Justices.

23. The Review Committee urges the Government to work with all parties to ensure the effective functioning of the Constitutional Court.

Business and Human Rights

24. Under the Guiding Principles on business and human rights and the Guiding Principles on extreme poverty and human rights, endorsed by the Human Rights Council in resolution 17/4 (2011) and in resolution 21/11 (2012) respectively, States are expected to protect human rights against the risk of abuses by corporations. Corporations also have a duty to respect human rights, including by practicing human rights due diligence. The Committee on Economic, Social and Cultural Rights has further clarified these obligations in General Comment 24 (2017).

25. The Review Committee recommends that consultations led in preparation of the second iteration of the National Action Plan on Business and Human Rights (National Action Plan 2.0) seek inspiration from the guidance provided by the UN Working Group on the issue of human rights and transnational corporations and other business enterprises (A/69/263 (2014)). The Review Committee recalls its previous recommendation that Taiwan enact legislation regulating the activities of all business entities over which Taiwan exercises jurisdiction, in all sectors including agriculture and fisheries, as well as foreign businesses in Taiwan, requiring them to abide by human rights obligations throughout their supply chains, including redress and remedies. Indeed, the UN Working Group on the issue of human rights and transnational corporations and other business enterprises expects Governments to state in their National Action Plans on Business and Human Rights the expectation that business enterprises will carry out human rights due diligence in line with the second pillar of the Guiding Principles, and that they take into account this obligation when defining the terms of human rights conditionality in public procurement; when export credit agencies are involved; or when outlining the specificities of reporting requirements. Human rights elements should be incorporated in company law, by imposing on corporations, in accordance with Guiding Principle 17, that they assess actual and potential human rights impacts, integrate and act upon the findings, track responses, and communicate about how impacts are addressed.

26. The Committee notes with regret the lack of any guidance provided to business enterprises about human rights impact assessments and the absence, in the current draft of the National Action Plan 2.0, of a human rights due diligence obligation. The Committee also encourages the Government to take the opportunity of the National Action Plan on Business and Human Rights to clarify the steps that will be taken to guarantee the rights of fish workers.

27. The Committee also recommends that the Government establish a National Contact Point in accordance with the OECD Guidelines on Multinational Enterprises, to provide an accessible claims mechanism to victims whose rights have been violated by Taiwanese businesses operating at home and abroad, as well as foreign businesses in Taiwan. This should be in addition to, and not instead of, access to judicial remedies.

Rights of Indigenous Peoples

28. The Review Committee reiterates its previous recommendation to amend the Constitution and the Indigenous Peoples Basic Law in line with the two Covenants and the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP). As part of this process, the Committee recommends that the Government develop a National Strategy on Indigenous Peoples in cooperation with them.

29. The Committee remains concerned that free, prior and informed consent procedures continue to be implemented through frameworks that may not fully reflect Indigenous self-determination. In particular, concern persists regarding administrative interference in the convening of Indigenous decision-making bodies, the use of household-based representation systems, and uncertainties surrounding voting and participation modalities. The Committee is further concerned that, despite judicial findings, relevant regulatory provisions continue to be applied or remain under prolonged deliberation, thereby creating legal uncertainty and potentially undermining effective implementation of Indigenous Peoples' rights.

30. The Committee expresses concern that Indigenous Peoples are not being given equal access to key domains, including education, the judiciary, public administration and examinations, in their Indigenous languages. It considers that existing frameworks may not adequately address this issue and emphasises the need for measures to ensure equality and non-discrimination, including in education, legal proceedings and administrative services.

31. The Review Committee recommends that the Government ensure that the recognition of Pingpu Indigenous Peoples is accompanied by full and equal substantive rights, including clear legal guarantees and a defined implementation timeline; that free, prior and informed consent procedures fully respect Indigenous self-determination by eliminating administrative interference in Indigenous decision-making processes; and that it adopt effective measures to address structural linguistic inequality, including by strengthening the use of Indigenous and other local languages in education, public administration and judicial proceedings.

32. The Review Committee welcomes the formal recognition of the Pingpu Indigenous Peoples through the Pingpu Indigenous Peoples Status Act. However, the Committee remains concerned that the standalone legal framework for this group risks creating differentiated categories of Indigenous Peoples, in the absence of a clearly defined legislative process and timeline to ensure substantive equality of rights for the Pingpu Peoples, particularly in relation to land rights, self-determination, political participation and access to State resources. The Committee recommends the Government abandon use of the term 'Pingpu Peoples' and respect and protect their right to self-identification, including their right to identify as Indigenous Peoples, the right to self-governance, to land and to economic benefits.

Human Rights, Environment and Climate Change

33. A major development in international human rights law over the past decade involves understanding that environmental degradation (e.g. pollution, climate change and loss of biodiversity) affects the enjoyment of human rights, including the rights to life, health, an adequate standard of living, food and water, cultural rights, and the rights of the child. Since 2021, the right to a clean, healthy and sustainable environment has been recognised by the UN Human Rights Council, General Assembly, Committee on the Rights of the Child in General Comment 26 (2023), Committee on Economic, Social, and Cultural Rights in General Comment 27 (2025), and the International Court of Justice in its Advisory Opinion on the Obligations of States in respect of climate change (2025). More than 165 nations now recognise this right in law.

34. The Review Committee recommends that the Government amend the Basic Environment Act to recognise the human right to a clean, healthy and sustainable environment.

35. The Review Committee commends Taiwan for its impressive improvements in air quality in recent years. However, the fact that thousands of people are dying prematurely every year because of air pollution underscores the importance of ongoing efforts. Air pollution in Taiwan is not equally distributed, with worse air quality afflicting residents of some regions (e.g. south, central) and some cities (e.g. Kaohsiung). The Committee recommends that the Government prioritise actions to reduce air pollution in these areas, with a particular focus on the health and well-being of vulnerable and marginalised populations.

36. The human rights to water and sanitation were recognised by the UN General Assembly in 2010. The proportion of people in Taiwan with access to running water increased from 91% in 2012 to 96% in 2025. The remaining 4% who lack access includes primarily Indigenous Peoples living in rural communities. The Committee recommends that improving access to safe and sufficient water and adequate sanitation for these communities should be a priority for the Government.

37. The Review Committee applauds the Government for making progress in eliminating the sale and use of several highly hazardous pesticides, including paraquat, that pose a grave risk to human health, human rights and the environment. Paraquat is notorious because long-term exposure increases the risk of Parkinson's disease, and this acutely toxic pesticide is used by people to commit suicide. However, businesses in Taiwan continue to manufacture and export paraquat. The Committee recommends that the Government prohibit manufacturing and exporting paraquat because it jeopardises the health and human rights of people in the importing nations.

38. Taiwan is acutely vulnerable to the adverse impacts of climate change, including heat waves, floods, droughts, typhoons, sea level rise, and ocean acidification, jeopardising a wide range of human rights. Taiwan's Nationally Determined Contribution commits to reducing greenhouse gas emissions 26-30% below 2005 levels by 2030. However, between 2005 and 2023, emissions declined only 4.5%, and recent decisions to add new Liquefied Natural Gas Plants and increase the combustion of coal place upward pressure on emissions.

39. The Review Committee encourages the Government to accelerate investments in renewable energy and energy storage, while establishing firm deadlines for the closure of coal-fired power plants. All climate policies and actions, regarding both mitigation and adaptation, should employ a human rights-based approach, involving access to information, inclusive public participation and access to justice.

40. The Review Committee has previously addressed the problematic storage of 100,000 barrels of nuclear waste on Orchid Island, and is concerned by the lack of progress in identifying an acceptable alternative storage location. Providing compensation to the Tao people for storing radioactive waste on Orchid Island without their consent, and committing not to store hazardous waste on the land of any Indigenous Peoples without their consent are positive developments. The Committee reiterates its recommendation for the Government to set a concrete timetable for the removal of nuclear waste from Orchid Island and rehabilitation of the affected environment. The Committee also recommends that the Government commission an independent report on the health status of Indigenous Peoples who may have been impacted by nuclear waste disposal.

41. Taiwan became nuclear-free in 2025 with the closure of the Maanshan nuclear power plant. The Government is now considering the possibility of restarting one or more nuclear power plants. The Committee is concerned about the risks to human rights related to the generation of additional nuclear waste in the absence of a solution for nuclear waste storage, as well as the immense safety and health risks, illustrated by the Fukushima disaster in 2011. Like Japan, Taiwan is highly vulnerable to natural disasters including earthquakes, tsunamis and typhoons.

Equality and Non-Discrimination (Common Article 2 ICESCR & ICCPR)

Comprehensive Anti-Discrimination Legislation

42. While non-discrimination provisions are scattered across different sector-specific laws or regulations, Taiwan lacks a comprehensive anti-discrimination legislation, covering different spheres of life (employment, housing, education, and the provision of services), and the private sector as well as the public sector; referring to the full range of prohibited grounds of discrimination; and relying on a comprehensive definition of discrimination, including both direct and indirect discrimination, failure to provide reasonable accommodation for people with disabilities, and positive action in order to address systemic discrimination. The adoption of a comprehensive anti-discrimination framework could increase the visibility of the prohibition of discrimination and thus encourage victims to file complaints.

It would also allow to close the existing gaps: for instance, while LGBTQI+ persons currently enjoy some protection from the Gender Equity Education Act and the Gender Equality in Employment Act in schools and workplaces, they are not protected from discrimination in other contexts.

Persons with Disabilities

43. Article 2 of both Covenants requires State Parties to ensure or guarantee “that the rights enunciated in the present Covenant will be exercised without discrimination of any kind...”. The Convention on the Rights of Persons with Disabilities (CRPD) has among its principles the full and effective participation and inclusion in society and equal opportunity of persons with disabilities.

44. According to the most recent official 2026 statistics, in Taiwan, 1.1 million people are registered as disabled, approximately 5% of the population. They are amongst the poorest and most disadvantaged of any group in Taiwan. Persons with disabilities have significantly lower employment rates, with only about 19.1% employed, 5.0% unemployed, and a large portion (over 75%) classified as non-labourers.

45. Taiwan adopted the CRPD in 2014 when it promulgated the Act to Implement the Convention on the Rights of Persons with Disabilities (the CRPD Enforcement Law). It grants the CRPD legal status in Taiwan and requires any other laws and policies that are not in compliance with the Convention to be amended by a specified deadline. Article 5 of the Law requires the Government to establish standards and guidelines to assess the implementation of the CRPD and its impact on human rights as well as to develop mechanisms to assess and evaluate the impact of policies and the act.

46. The Review Committee received submissions highlighting the discrimination experienced by persons with disabilities in their daily lives and the multiple barriers that prevent their participation and inclusion in society. They emphasised the multiple layers of disadvantage and the lack of adequate accessibility, personal assistance, assistive devices, and other forms of support that make it difficult for them to have a voice or to engage in social and political life. Of the over a million people registered as disabled, only 1,326 people across Taiwan have been able to access personal assistance services for independent living, with an average of less than one hour of support per person per day. The burden and stress on families supporting members with disabilities is a factor in the abuse reported in submissions, with one providing documentation of the annual average of 8.8 long-term care related homicides.

47. While this report touches on some of the issues raised with the Review Committee, including access to housing, inclusive quality education, inadequate financial support and the lack of consideration of the intersectionality elements in service provision for persons with disabilities, the Committee welcomes the International Review by an independent expert committee on the rights of persons with disabilities scheduled for later this year and notes that it will provide more comprehensive recommendations.

Gender Equality and Gender-Based Violence (Common Article 3 ICESCR & ICCPR)

48. The Review Committee recognises that, since the last review, there has been some progress in reducing gender inequality. The gender pay gap has narrowed slightly and the National Action Plan for the Prevention of Gender-Based Violence (2025-2027) has been adopted. However, the Committee is concerned that women continue to face discrimination and violence in the workplace, in the family and in society at large. The Committee is also concerned that strong gender role stereotyping keeps women primarily responsible for care work and managing the household.

49. As regards gender equality, the Review Committee recommends that the Government:

- a) Tackle the root causes of gender discrimination and take enhanced measures to eliminate gender role stereotyping in all areas of civil, political, economic, social and cultural life;
- b) Take more effective and proactive measures to recognise and value unpaid care and domestic work through the provision of public services, social infrastructure and protection policies and the promotion of shared responsibility within the household and the family; and

- c) Expedite reducing the gender pay gap and seek equal representation of women in political and public life.

50. In relation to domestic and gender-based violence, traditionally, criminal justice systems have fallen short in this area for a number of different reasons, not least discriminatory attitudes towards girls and women. The Review Committee welcomes the attention devoted to this issue by the relevant Government bodies. Statistical evidence presented to the Committee confirms that measures exist to tackle these forms of violence. Nevertheless, this is an area that requires ongoing vigilance. The Committee thus recommends that the Government continue to strengthen the available measures to prevent such violence, which is particularly directed at women and girls, and that they strengthen protection from and compensation for victims.

Digitalisation and Rapid Technological Change

51. The Review Committee is mindful that in Taiwan, as throughout the world, society is undergoing rapid and massive change driven in part by digitalisation and the introduction of Artificial Intelligence (AI) technologies. Such rapid change has implications across all areas of human rights, some of which will be evident in these Concluding Observations. For instance, digitalisation has implications for older persons adjusting to technological change, access to scientific progress for those in remote and rural areas, the spread of hate speech and disinformation online supercharged by AI, the growth of technology-facilitated gender-based violence, the use of facial recognition technologies (FRT) in a variety of official contexts, and gender inequalities in technological design and development. The Committee takes note of the fact that the Government included digital human rights in its 2022-2024 National Human Rights Action Plan and recommends that, in developing a new Action Plan, it devotes particular attention to the impact of technological changes on the enjoyment of human rights.

C. SPECIFIC ISSUES RELATING TO THE ICESCR

Right to Work (Article 6)

52. The right to work should be recognised for all workers, without discrimination. The Review Committee has concerns about two categories in particular.

Sex Workers

53. Sex work is, in principle, authorised in certain areas ("red-zones") designated by local governments in accordance with Article 91-1(1) of the Social Order Maintenance Act. However, no such area has yet been established. This approach is not an appropriate response to the 2009 Constitutional Court decision which held that the 1991 criminalisation of sex work (Article 80, Special Order and Maintenance Act) was unconstitutional. The Review Committee heard about the discrimination experienced by sex workers, including being denied housing, access to financial assistance, medical treatment and loss of child custody. Transgender sex workers experience compounded discrimination.

54. The Review Committee emphasises that sex workers are entitled to equality under the law, to freedom from discrimination on the same basis as others and that the Government has responsibility to protect their human rights. Sex workers should be covered by the protections in the Labour Standards Act.

Asylum Seekers

55. The Review Committee also regrets that asylum seekers have access neither to employment, nor to public assistance. As a result, they have the choice either to depend on charity, or to be subjected to exploitation by unscrupulous employers, in informal work. In its 2017 statement on the duties of States towards refugees and migrants under the ICESCR, the Committee on Economic, Social and Cultural Rights noted that employment can be an important channel for integration within the host country and will reduce the dependence of migrants on public support or private charity. This Committee has made clear that protection from discrimination cannot be made conditional upon an individual having a regular status in the host country. Any difference in treatment in access to employment would only be acceptable if it is in accordance with the law, pursues a legitimate aim and remains proportionate to the aim pursued.

56. The Review Committee recommends that the Government consider allowing access to employment to asylum seekers upon registration when arriving on the national territory.

Just and Favourable Conditions of Work (Article 7)

Minimum Wage

57. The Minimum Wage Act provides that the minimum wage is regularly updated by the Minimum Wage Deliberation Committee, on which trade unions and employers each occupy one third of the seats. The components of the Consumer Price Index (on which, according to this Act, the minimum wage should be based) could be improved by giving a greater weight to essential items such as food, energy and transportation costs.

58. The main concern of the Review Committee in relation to the Minimum Wage Act is effective enforcement. The Committee received information according to which a significant number of employers are in fact in violation of the Minimum Wage Act, in the absence of sanctions that are proportionate and sufficiently dissuasive. According to the Committee on Economic, Social and Cultural Rights, "the failure of employers to respect the minimum wage should be subject to penal or other

sanctions. Appropriate measures, including effective labour inspections, are necessary to ensure the application of minimum wage provisions in practice” (General Comment 23 (2016), para. 24). A situation in which employers prefer to pay fines when found not to comply with the requirements to pay a minimum wage is not acceptable.

Domestic Workers

59. The Review Committee also remains concerned that domestic workers, including migrant domestic workers, continue to be excluded from the protection of the Labour Standards Act, and that no tangible progress has been made towards the adoption of a comprehensive Domestic Workers Protection Act despite longstanding recommendations. The Committee is not persuaded that the specific nature of domestic work justifies the exclusion of domestic workers from existing standard labour protections, in particular from those on minimum wage and rest periods. While acknowledging measures aimed at regulating recruitment agencies and addressing cases of abuse, including orientation briefings for migrant domestic workers on labour rights upon arrival in Taiwan, the Review Committee remains concerned about the continued vulnerability of domestic workers to exploitation, including debt bondage and excessive working hours. The Committee is also concerned that the minimum wage for live-in migrant domestic workers remains significantly below the national minimum wage. It welcomes the Government’s planned establishment of a cross-border recruitment centre in the Philippines to reduce workers’ reliance on private brokers.

60. The Review Committee recommends that the Government take further steps to ensure that domestic workers are afforded full and equivalent labour protections, including through their inclusion under the Labour Standards Act or the adoption of comprehensive standalone legislation within a clear timeline. The Committee further recommends that the Government: align domestic legislation with the standards set out in the ILO Domestic Workers Convention, 2011 (No. 189); guarantee fair remuneration on an equal basis with other workers; strengthen public care systems in order to reduce caregiving burdens on families; and intensify efforts to prevent exploitative recruitment practices through effective regulation, monitoring and enforcement. The Committee also recommends that the Government adopt new legal and regulatory measures prohibiting debt bondage and other forms of recruitment-related coercion in sectors employing migrant workers by amending the accreditation requirements for foreign recruitment agencies and imposing effective sanctions against agencies and employers involved in exploitative practices.

Distant Water Fishers’ Rights

61. The Review Committee welcomes the measures adopted by the Government through the Action Plan for Fisheries and Human Rights to improve the protection of foreign fishers employed on Taiwanese distant water fishing vessels, including increased inspections, stricter regulation of recruitment agencies, measures to ensure direct wage payment, and efforts to improve onboard living conditions including the provision of free and private Wifi access on board. Nevertheless, the Committee remains concerned by continuing reports of serious human rights violations, including debt bondage arising from recruitment fees, withholding of wages, excessive working hours, inadequate food and water, and physical and psychological abuse onboard vessels. The Committee is also concerned that the current regulatory framework relies primarily on administrative action plans and guidance rather than on a comprehensive legislative framework imposing binding obligations and effective sanctions proportionate to the gravity of such abuses.

62. The Review Committee recommends that the Government adopt comprehensive and binding legislation addressing labour and human rights protections for foreign fishers in the distant water fishing sector in line with ILO Work in Fishing Convention, including effective sanctions for forced labour and other serious abuses.

Trade Union Rights (Article 8)

63. Article 8 ICESCR guarantees the right of everyone to form trade unions and join the trade union of their choice, for the promotion and protection of their economic and social interests. The Committee on Economic, Social and Cultural Rights has interpreted this provision as guaranteeing the right to collective bargaining, and it has linked Article 8 to the full implementation of the ILO Freedom of Association and Protection of the Right to Organise Convention and the ILO Right to Organise and Collective Bargaining Convention. Article 22 ICCPR guarantees the right of everyone to freedom of association with others, including the right to form and join trade unions for the protection of their interests. Although this provision is more succinct than Article 8 ICESCR, there is significant overlap between the two provisions. The Human Rights Committee has interpreted Article 22 ICCPR to include a duty to guarantee workers' right to organise, the right to collective bargaining and the right to strike.

64. The Review Committee welcomes the most recent reforms to the Taiwan Labor Union Act protecting union rights and prohibiting retaliation against workers joining or organising a union or taking part in union activities, which increased the levels of fines for employer misconduct against unions and introduced public naming as a penalty (Articles 35 and 45 of the Labor Union Act). The Committee is concerned, however, that Article 10(2) of the 2015 Collective Agreement Act provides that collective agreements negotiated in the public sector, including publicly owned enterprises and the public education sector, will only be valid once approved by the superior competent authority.

65. The Review Committee recommends reconsidering Article 10(2) of the 2015 Collective Agreement Act, since, in effect, it gives to one party to the collective agreement, the Government, the possibility of unilaterally setting aside the result of negotiations with workers' unions, thus undermining the very essence of collective bargaining.

Social Security (Article 9)

66. The Review Committee welcomes the plans to amend the Public Assistance Act, which provides basic income support for the most destitute. In this reform process particular attention should be paid to the need to reduce the risks of non-take-up of benefits, which could result from exceedingly complex procedures, from shame and potential stigmatisation of beneficiaries and especially from the reimbursement requirements imposed on claimants if they are considered to have provided false or incomplete information to the authorities (Article 9 of the Public Assistance Act). The Review Committee notes that the complexity of rules determining eligibility for public assistance, including who constitutes the household and responsible family members, the valuation of the assets of the household and the calculation of the various sources of income, as well as the decentralised assessment process and its periodical revisions, may make it extremely cumbersome for potential claimants to assess whether they qualify for the living support provided for under the Public Assistance Act. This complexity may have a chilling effect on the filing of claims and explain the high rates of non-take-up.

67. Consistent with Article 9 ICESCR, the level of living support should be sufficient to guarantee an adequate standard of living. Most importantly, the provision of public assistance should not be denied on the ground that the claimant does not reside where he or she is registered (*hukou*), as is currently the case under Article 4 of the Public Assistance Act. Public assistance should not be based on the presumption that family members will discharge their duties under the applicable provisions of the Civil Code. The purpose of the Public Assistance Act (Article 1) is to ensure that persons in need can “live independently”. This implies that the assessment of the need for public support should be made on an individual basis, rather than on a household basis.

68. The Review Committee recommends that in calculating the household disaggregated income, the presumption that claimants who are able to work but are unemployed have an income corresponding to the minimum wage, currently established under the Public Assistance Act (Article 5-1, B), should be abandoned. Public assistance should be a lifeline for individuals who have no other source of income because they cannot find suitable employment, although they are able and willing to work.

Family Protection and Assistance (Article 10)

Maternity, Paternity and Parental Leave

69. While recognising the additional sporadic leaves for pre-natal check-ups and added measures of relaxing parental leaves to increase male participation in the sharing of parenthood, the Review Committee is concerned that, compared to ILO standards, paid maternity leave for eight weeks is not enough for maternity protection, and paid paternity leave for seven days is far too short.

70. The Committee recommends that the Government consider extending the term of both paid maternity and paternity leave, with efforts to secure the additional resources needed and to amend other relevant legislation if required.

Right to Housing and Land (Article 11)

71. The Review Committee remains concerned with the direction of Taiwan's housing policies, in particular the 'market', 'land consolidation' and 'fragmented' approaches. As indicated in the Review Committee's recommendations in 2017 and 2022, a comprehensive human rights-based approach to housing and land is missing. This is the result of a housing, land and property regime built around the policies of land expropriation, urban land consolidation, readjustment, urban redevelopment and management of public property. This 'reliance on the market' approach is compounded by a debilitating failure to establish nationwide statistical and monitoring mechanisms to capture the scale of dislocation due to forced evictions, displacement, informal settlements and adverse resettlement outcomes.

72. The Review Committee recognises the efforts made by different ministries to address these situations, including through laws, plans and policies such as the amendment to the Housing Act and the ongoing amendment process for the Public Assistance Act. However, these efforts remain largely on paper, with evidence on the ground showing a continued negative trend of dislocation of people and communities.

Forced Evictions and Displacement

73. In 2017 and 2022, the Review Committee expressed serious concern regarding demolitions, land dispossession, and forced evictions, and recommended that the Government strengthen protections for security of tenure and prevent forced evictions and displacement. The Committee reiterates the importance of those concluding observations.

74. The Review Committee recommends that the Government adopt a more human rights-based understanding of forced evictions, including displacement occurring under significant structural, economic, or administrative pressure. To reinforce this approach the Committee reiterates its 2017 recommendation that the Government adopt a National Displacement, Resettlement and Rehabilitation Act consistent with the Government's international human rights obligations, including General Comment 7 of the Committee on Economic, Social and Cultural Rights and the UN Basic Principles and Guidelines on Development based Displacement and Eviction.

75. The Review Committee also recommends that the Government establish a nationwide monitoring framework covering forced evictions, displacement, informal settlements, and resettlement outcomes, consistent with the relevant international human rights instruments.

The Role of the National Human Rights Commission

76. In this context, the Review Committee notes the alternative human rights-based approach by the NHRC. In its submissions to this review process, the NHRC identified elements of a human rights-based

approach to housing and land in Taiwan, including a constructive critique of the ‘market’-based approach of current Government policies. The Committee recommends close collaboration between relevant sections of the Government and the NHRC. Increasing budgetary support to the NHRC would allow it to continue its valuable work on housing and land, including through its project entitled ‘Exploring the Impact of Forced Displacement on the Right to Adequate Housing in Taiwan’.

The Human Rights of the Homeless

77. Regarding the continued prevalence of homelessness in Taiwan, the Review Committee recommends that the Government strengthen the legal foundation for the protection of homeless persons’ rights to housing, health, and an adequate standard of living. Homeless persons should be legally defined as an independent welfare status category with corresponding legal rights and statutory budget allocations, rather than merely being treated as service recipients based on household registration by local governments. The Committee reiterates that Taiwan should implement the recommendations issued in 2017 and 2022 by enacting, within one year, a Homeless Rights Protection Act, in order to establish an accurate nationwide database on homelessness and informal housing. The Committee also recommends that the Government address urgent situations of direct or indirect forced evictions from places where homeless persons currently reside, including the redevelopment of Mengjia Park in Taipei.

Land Expropriation, Land Consolidation and Development Projects

78. The Review Committee remains concerned that Taiwan’s current land development framework, including zone expropriation, urban renewal, and urban land consolidation systems, continues to generate risks of development-induced displacement, including in large-scale projects such as the Taoyuan Aerotropolis (the largest zone expropriation project in Taiwan’s history) and Shezidao (278 hectares), Taoyuan Green Line G12-13A (300 hectares), and Hsinchu Puyu projects (390 hectares), as well as private-initiated urban land consolidation cases such as the Kaohsiung Daliao District Phase 81 project and the Taichung Shengang Dafudi case. The Committee is further concerned that participation and consultation procedures in large-scale development projects often remain merely procedural, while alternatives aimed at avoiding or minimising forced evictions are not adequately considered. This is illustrated by the extremely limited number of successful exclusion applications in the Shezidao.

79. The Review Committee recommends that the Government undertake a comprehensive review of the Land Expropriation Act and urban land consolidation-related regulations to ensure that forced evictions are used only as a genuine measure of last resort, and strengthen meaningful participation and consultation mechanisms as also recommended by the NHRC.

80. The Review Committee remains concerned that Taiwan’s current housing and land governance framework remains overly ownership-centred, providing insufficient legal protection and housing security for residents of informal settlements, long-term occupants, tenants, Indigenous Peoples, and other residents lacking formal ownership. The Committee recommends that the Government strengthen legal protections and security of tenure for all residents regardless of tenure status.

Urban Indigenous Communities

81. The Review Committee is concerned that many urban Indigenous communities, including the Ravak community and the Zhongzheng Public Housing case in New Taipei City, continue to face insecure tenure, forced eviction, displacement, and housing insecurity. The Committee recommends that the Government strengthen housing rights and security of tenure protections for urban Indigenous communities.

Housing Rights of People with Disabilities

82. The Review Committee is concerned about the continued lack of accessibility of persons with disabilities to housing and public services. Accessibility is not only an issue of access to buildings but also access within the housing units. The Committee recommends that the percentage of accessible social housing units be increased substantially from the current 5%. The current system does not provide adequate protection and support for individuals facing multiple and intersecting forms of disadvantage (e.g., Indigenous persons with disabilities). The Committee also notes that the problem is not only the insufficient quantity of social housing for persons with disabilities, but also that existing housing and social housing policies have not adequately responded to the accessible housing needs of persons with disabilities.

Right to Health (Article 12)

Sexual and Reproductive Health

83. The Review Committee is concerned that sexually transmitted infections (STIs) have been increasing, in particular among adolescents. The Committee is also concerned that there is no reliable data and information officially collected or surveyed on abortion and prevention of unwanted pregnancies.

84. The Review Committee recommends that the Government increase its efforts to prevent STIs and provide age-appropriate, evidence-based and comprehensive education on sexual and reproductive health to all adolescents at schools and in the society. The Committee also recommends that the Government collect data and statistics on abortion, in particular among adolescent girls, with a view to develop appropriate policies to prevent unplanned and unwanted pregnancies.

Access to Assisted Reproduction

85. The Review Committee is informed that the draft amendments to the Assisted Reproduction Act now include the categories of married lesbian spouses and single women. The Committee recommends that the Government make efforts to swiftly enact these proposed amendments. It also recommends that the Government conduct research on the social need of assisted reproductive technologies, with the participation and input of relevant organisations.

Institutionalisation, Health and Community Life

86. The Review Committee reiterates its concern (expressed in its 2017 report) for the protection of the human rights of the frail, elderly residents of Lo-sheng Sanatorium. The Review Committee notes a recent trend towards the privatisation of lands and buildings (e.g., the Penglai House) that were used by the residents for cultural purposes, including as community spaces. The recent reorganisation of the Sanatorium premises has also removed the possibility for family members to stay with residents. These changes occurred without any consultation with the residents or civil society groups assisting the residents. The Review Committee urges the Government to restore the public, community nature of the sanatorium because the current situation is clearly having a detrimental impact on the mental health of the residents.

Right to Education (Article 13)

87. During the fourth review of the ICESCR, the two issues most frequently raised under Article 13 concerned the rights of students with disabilities to education of a quality equivalent to that provided to others and the effectiveness of sexuality education.

Education of Children and Young People with Disabilities

88. Factors undermining the right to education for students with disabilities include families' economic disadvantage, lack of school resources, living in remote locations, transportation costs, lack of adequate support for those who are in school and the persistence of bullying and harassment. Submissions from LGBTQI+ groups also highlighted bullying, harassment, and lack of respect for their sexuality from teachers and administrators as well as other students.

89. The Review Committee recommends that the Government:

- a. Establish an education policy that mainstreams the human rights model of inclusive education, improve statistics on inclusive education and intersectionality, ensure reasonable accommodation, strengthen the complaints mechanisms and ensure adequate supervision;
- b. Provide permanent, in-school assistance, accessible teaching materials, access to information, sign-language interpretation, real-time captioning, personal assistance and daily living support;
- c. Review the use of low-income household status as a threshold for support and instead provide resources based on actual support needs, so that students with disabilities are not excluded from educational support because of their family's economic situation.

Sexuality Education

90. In 2022, the Review Committee expressed concern about the number of teenage pregnancies and abortions and recommended evaluation of the effectiveness of current education programmes. In 2026, the Committee heard a diversity of perspectives and concerns about sexuality education, including from parents' organisations, disabled persons' organisations, LGBTQI+ groups and others.

91. The Review Committee welcomes the Ministry of Education's initial steps to promote Comprehensive Sexuality Education. However, the Committee also notes that the Government has not yet systematically incorporated Comprehensive Sexuality Education into teacher education or in-service teacher training, nor has it developed Comprehensive Sexuality Education teaching materials and guidelines covering all age groups.

92. The Review Committee recommends that the Government:

- a. Incorporate Comprehensive Sexuality Education into teacher training and in-service teacher professional development, in order to strengthen teachers' professional capacity to implement it in the classroom, and to fill gaps in gender equality and human rights knowledge among school administrators;
- b. Centre Comprehensive Sexuality Education on human rights and gender equality as the framework for amending relevant curriculum content and continue to develop teaching materials for all age groups.

Language and Culture (Article 15)

93. Issues were raised with the Review Committee relating to linguistic equality, non-discrimination, and the survival of Indigenous languages. Issues were raised also as regards the accessibility of information and public services in Taiwanese Taigi language.

94. The Review Committee welcomes the Government's commitment to ensuring the survival of the 40 languages and dialects of 16 recognised Indigenous Peoples. Currently the Government provides

interpretation services when required for access to justice and other services, and students and their families may request language classes for an hour a week in their mother-tongue. In 2019, the Government set out a revitalisation of Indigenous languages project with initiatives focused on ensuring the survival of the endangered languages. The Review Committee was told, however, that funding for the “Program of Indigenous Peoples” and Indigenous knowledge research centres had been suspended.

95. The Review Committee recommends that the Government fully implement the Education Act for Indigenous Peoples and maintain the continuity of building Indigenous knowledge systems.

D. SPECIFIC ISSUES RELATING TO THE ICCPR

Emergency Measures (Article 4)

96. The Review Committee appreciates that the Government of Taiwan, despite the current threats to its national security, has not declared a state of emergency and derogated from its human rights obligations in accordance with Article 4. At a time of growing regional tensions and legitimate security concerns, it is essential that measures adopted in the name of national security remain grounded in human rights principles and the rule of law. Taiwan's security challenges are real, but protecting national security and protecting human rights should not be seen as competing objectives. Respect for fundamental freedoms, proportionality, transparency, and effective oversight ultimately strengthens democratic resilience and public trust.

Death Penalty (Articles 6 and 7)

97. Twenty-five years ago, the UN Secretary-General's report on capital punishment observed that Taiwan was conducting approximately 25 executions every year. The 2025 report of the Secretary-General recorded a single execution in Taiwan during the previous five years. There has been a constant and progressive decline in the use of capital punishment. Taiwan has thus joined an unrelenting trend in the progressive development of human rights since, over the course of the first 25 years of the twenty-first century, the number of States that continue to conduct executions has declined by more than half, from 63 to 30. Regrettably, however, Taiwan remains a member of that dwindling group of countries.

98. The Review Committee recalls that Article 6(1) ICCPR enshrines the inherent right to life and proclaims that no one shall be arbitrarily deprived of life. Several paragraphs of Article 6 apply to countries where the death penalty has yet to be abolished. Indeed, when the ICCPR was adopted some sixty years ago, a considerable majority of States still imposed the death penalty. It was necessary to impose limitations on its use. But this in no way can be invoked today to support a claim that the Covenant authorises capital punishment. Article 6(6) makes this quite clear: 'Nothing in this article shall be invoked to delay or to prevent the abolition of capital punishment by any State Party to the present Covenant.'

99. The Review Committee expresses deep concern that reliance continues to be placed upon public opinion surveys as a justification for the failure to impose an official moratorium on the death penalty. The Human Rights Committee has never considered that governments may justify a failure to fully implement the core provisions of the ICCPR because this may be unpopular with certain sectors of the population.

100. The Review Committee reiterates its call for Taiwan to proclaim an official moratorium on the death penalty. The appropriate Government organs should undertake energetic and persistent measures to engage with the public about the reasons why capital punishment is inconsistent with Article 6, and rebut claims that are sometimes invoked to support capital punishment, such as that it offers a superior deterrent effect as compared to lengthy terms of imprisonment, for which there is no evidence, or that it provides relief to victims of violent crime. Human rights tribunals and monitoring bodies have consistently held that it is incompatible with human dignity as well as pointed to the risk of execution of the innocent.

101. When the ICCPR was adopted in 1966, many States still practiced the death penalty which was not then considered to constitute cruel, inhuman or degrading punishment. However, the ICCPR, like other human rights treaties, is a living instrument and needs to be interpreted in light of present-day circumstances, as has been the case with corporal punishment. Since capital punishment constitutes the most severe form of corporal punishment, it is qualified today as cruel, inhuman and degrading punishment in violation of the right to personal integrity and human dignity in Article 7 ICCPR. This

important change in international law has been underlined by biannual General Assembly resolutions calling upon all States to apply a moratorium as a first step to the total abolition of capital punishment.

Prohibition of Torture, Cruel, Inhuman or Degrading Treatment or Punishment (Article 7)

102. In 2013, 2017 and 2022, the Review Committee recommended that the Government insert the crime of torture (as defined in Article 1 of the UN Convention Against Torture) as a separate crime with adequate penalties in its Criminal Code. The Committee notes with regret that although thirteen years have passed this recommendation has not been implemented. The Government asserts that different provisions in the Criminal Code (Articles 125, 126 and 134) would cumulatively amount to a distinct crime of torture. However, torture, as defined in international law, i.e. the deliberate infliction of severe pain or suffering, whether physical or mental, on a powerless individual for a specific purpose, is one of the most severe international crimes. Contrary to what the Government contends, torture can occur irrespective of whether this practice leads to physical injury or even death of the victim. This abhorrent practice can only be eradicated if torture is established as a separate crime entailing severe penalties. Since fighting impunity is one of the most effective means to eradicate torture and other forms of ill-treatment, the Committee, in the strongest terms, reiterates its earlier recommendations to incorporate, without further delay, a separate and specific crime of torture with adequate penalties into the Criminal Code.

103. The Review Committee has also repeatedly recommended that all allegations or suspicions of torture should be thoroughly and promptly investigated by an independent and impartial body with full criminal investigative powers with a view to bringing perpetrators to justice with adequate punishment. In the absence of a distinct crime of torture in the Criminal Code, it cannot be properly investigated. For this reason, the Government is also not in a position to provide accurate statistics about allegations, investigations, prosecutions and judicial convictions relating to torture. The information provided by the Government clearly shows that there are many allegations of torture against law enforcement officials in Taiwan. These allegations appear not to have been properly recorded and investigated. The very few cases that are investigated appear to lead, if at all, to disciplinary action rather than criminal prosecution. The few criminal convictions cited by the Government relate to cases of homicide rather than torture.

104. The second most important measure for the prevention of torture and other forms of ill-treatment, including inhuman and degrading conditions of detention, is the creation of an independent body, consisting of experts from various disciplines, with the authority to carry out visits to all places where persons can be deprived of liberty, such as police lock-ups, pre-trial detention centres, prisons, immigration detention centres, psychiatric hospitals and various forms of institutions, such as longer-term care facilities for older persons, orphanages, juvenile detention centres, correctional schools or institutions for persons with disabilities. Since torture and ill-treatment primarily take place behind closed doors, such preventive visits, if carried out unannounced and on a regular basis, may have a deterrent effect. In addition, unsupervised interviews with detainees, if carried out by experienced investigators and forensic experts, may be an effective method for identifying cases of torture and assessing conditions of detention. This is the rationale behind the Optional Protocol to the Convention Against Torture (OPCAT), which requires States parties to establish independent national preventive mechanisms (NPMs). Since Taiwan has failed to ratify OPCAT, despite previous recommendations by the Review Committee, the Government has also not established an NPM. Instead, the Government has introduced external inspection teams that conduct a maximum of one quarterly visit, which are previously notified and last approximately two hours. It is obvious that such visits have no deterrent effect and cannot prevent torture.

105. The Committee concludes that the Government has failed to adopt the necessary measures to fight impunity and prevent torture. The Committee, in the strongest terms, reiterates its earlier recommendations that the Government should include the distinct crime of torture, as defined in international law, with adequate penalties in the Criminal Code. It should also ensure that all allegations of torture are promptly investigated by a special body, which is independent from all law enforcement

bodies (above all the police and the prosecutors) and which is vested with full criminal investigative powers. In addition, the Committee recommend that the Government ratify OPCAT and establish an independent body (NPM) with the full authority to carry out regular and unannounced visits to all places of detention and to conduct unsupervised professional interviews with detainees.

Principle of Non-Refoulement and the Refugee Act (Articles 6, 7 and 13)

106. The Review Committee recalls its previous recommendations concerning respect for the principle of non-refoulement and the adoption of a Refugee Act. The Committee notes that Taiwan still lacks a comprehensive legal framework governing asylum, refugee protection, and statelessness, despite repeated recommendations in previous review cycles.

107. The Review Committee reiterates that, although the ICCPR does not contain an explicit provision on non-refoulement, the Human Rights Committee has consistently held that States parties must not remove, deport, extradite, or otherwise transfer individuals to a country where there are substantial grounds for believing that they would face a real risk of arbitrary deprivation of life, torture, or cruel, inhuman or degrading treatment or punishment.

108. The Review Committee remains concerned that Taiwan has not yet incorporated into domestic law key international instruments relevant to the protection against refoulement, including the 1951 Refugee Convention and its Protocol, the Convention against Torture, and the Convention for the Protection of All Persons from Enforced Disappearance. The Committee is further concerned that claims relating to asylum, non-refoulement, statelessness, and inability to return continue to be addressed primarily through ordinary immigration procedures and on a case-by-case basis, without sufficiently clear legal standards or comprehensive procedural safeguards.

109. The prolonged uncertainty faced by persons who cannot safely be returned, including lack of secure legal status and limited access to employment, healthcare, education, and effective remedies while in Taiwan, requires attention.

110. The Review Committee reiterates its recommendation that Taiwan adopt, without further delay, a comprehensive Refugee Act incorporating the principle of non-refoulement and providing effective protection for asylum seekers, refugees, stateless persons, and other persons in need of international protection.

Right to Personal Liberty (Article 9) and Conditions of Detention (Article 10)

111. The Review Committee observes that immigration detention remains the default response for foreigners found to have overstayed their visas, while alternatives to detention are rarely accessible in practice. Regulations issued by the National Immigration Agency (NIA) authorise measures such as solitary confinement, restrictions on communication and visitation, and the use of restraints, without sufficient legal safeguards.

112. The Review Committee urges the Government to reform its immigration detention system in accordance with international human rights standards. In particular, the Committee recommends revising the NIA detention regulations, establishing an independent external monitoring and inspection mechanism for immigration detention facilities, expanding access to alternatives to detention, including bail, designated residence, and periodic reporting, and abolishing the use of solitary confinement, restraints, and other disciplinary measures

113. The Review Committee is also concerned about the high number of children (i.e. persons under the age of 18, as defined in the Convention on the Rights of the Child) detained in juvenile detention centres, correctional schools, immigration detention centres and other institutions. The Convention on the Rights of the Child (Article 37(b)) provides that the detention of children ‘shall be used only as a measure of

last resort and for the shortest appropriate period of time'. This means that the detention of children should be an exceptional measure to be applied only if there are no available alternatives. The Committee recommends once more that the Government abolish immigration detention for children and increase its efforts to transfer children in conflict with the law from the justice system to the child welfare system, thereby applying methods of diversion and alternatives to detention.

114. Although the level of overcrowding of prisons and other detention facilities has been slightly reduced in recent years, the Review Committee remains concerned about reports of inhuman and degrading conditions of detention in violation of the right of all persons deprived of their liberty to be treated with humanity and dignity, as provided for in Article 10 ICCPR and reflected in the Nelson Mandela Rules. In particular, the Government should replace its purely retributive model of criminal justice, exemplified by the use of capital punishment, attempts to introduce life imprisonment without parole, solitary confinement and harsh prison conditions, with a system that primarily seeks the reformation and social rehabilitation of prisoners, as required by Article 10(3) ICCPR. The Government should ensure that the petitions and complaints submitted by persons deprived of liberty are reviewed thoroughly and effectively by an independent body or bodies external to the institutions concerned.

Travel Bans (Article 12)

115. Regarding travel bans imposed on the instructions of the Ministry of Finance, the Review Committee stresses that it is perfectly legitimate for States to frame and organise their fiscal policies and to make arrangements to ensure that unpaid taxes are recovered. Nevertheless, the lawfulness and proportionality of travel bans must be assessed on an individual basis, subject to judicial review and periodically reviewed. Given that the Government has not opted for prior judicial involvement, it is essential that respect for principles of proportionality and due process be properly ensured via *ex post facto* judicial review.

Administration of Justice (Article 14)

116. The Review Committee was informed that in trials where citizen judges participate, the relevant legislation has been interpreted in such a way as to require unanimity of the three professional judges on the panel but not unanimity of the six citizen judges. The Committee was told that it is possible for capital punishment to be imposed even if three of the six citizen judges do not support such a ruling. The logic of requiring unanimity for professional judges but not for citizen judges is difficult to fathom. When this was questioned during the sessions, no satisfactory explanation was forthcoming. If indeed legislation is interpreted and applied in the manner indicated above, the Review Committee urges that it be amended in such a way as to require unanimity of both citizen and professional judges.

117. In the 2022 Concluding Observations and Recommendations, the Review Committee made recommendations intended to promote Taiwan's engagement with the International Criminal Court. There are ways in which States that are not parties to the Rome Statute may participate in the investigation and prosecution of crimes under international law. To a large extent, the duties imposed by the Rome Statute operate in parallel with obligations imposed by customary international law. The latter apply to Taiwan, regardless of its legal position with respect to international treaties. The Review Committee recommends that Taiwan persist in striving to identify the role it can play in the enforcement of international criminal law. Taiwan could explore ways in which it might contribute to the progressive development of international criminal law, for example with respect to the ongoing negotiations in view of the adoption of a treaty on crimes against humanity.

Right to Privacy (Article 17)

Facial Recognition Technology

118. The Review Committee welcomes the Government's engagement with the issues raised in the last review regarding the need for regulation of facial recognition technology (FRT) and safeguards against its abuse. Based on the different uses of FRT, some of which do not entail the consent of the data subject, their knowledge of its use and the possible sharing of the information collected amongst different agencies, the Committee recommends the rapid adoption of the draft guidelines for Government agencies, preparation of which is pending. Data protection legislation should also be examined to ensure that non-consensual use of such technology by public and private actors is sufficiently regulated, with the provision of adequate and effective remedies.

Data Protection

119. The Review Committee notes that the Personal Data Protection Act (PDPA) has been revised and that its entry into force, following promulgation by the President, awaits the adoption of parallel legislation which seeks to clarify the mandate and enhance the independence of the Data Protection Commission. The latter draft legislation remains before the Legislative Yuan, despite a deadline specified in a Constitutional Court ruling concerning data protection gaps. When this legislation is enacted, it must ensure the truly independent nature of the Data Protection Commission given the important supervisory functions which that body should exercise.

120. The Review Committee emphasises the importance of effective remedies for data subjects to challenge the retrieval, use, sharing, storage and retention of their personal data. Such remedies are particularly important given that Taiwan has opted for a system of indiscriminate retention of, for example, internet traffic data, rather than a targeted mechanism based on specific conditions and authorised through procedures in particular cases. In addition, based on the evidence presented during the Review, the Committee recommends that the Government conduct an inventory of large-scale State-established databases, continue to fill remaining gaps in the legal regulations, and accurately disclose the categories and scale of personal data involved, the purposes of use, lists of third-party recipients, the legal basis for uses beyond the original purpose for which the data was retrieved, including acquisition by other agencies pursuant to statutory powers, and the multiple channels through which individuals may exercise data-control rights protected under the PDPA.

121. The Review Committee is concerned about the disparities which remain in relation to the consequences attached to data breaches by private actors and public agencies. While fines can be imposed on the former, breaches by public agencies are merely subject to publication of the name of the agency which committed the relevant breach and possible disciplinary sanctions against the personnel involved, even following the recent amendment of the PDPA. In addition, there appears to be no power for the supervisory authority to issue orders requiring public agencies to stop collection or use of data and/or delete data. Furthermore, although procedural and other safeguards must be observed when data protection orders are issued, the Committee considers that observance of those safeguards should be subject to review by an independent supervisory authority and/or judicial body. Finally, while judicial developments in relation to lawyer-client privilege and search and seizures in law firms are to be welcomed, the relevant legal protections should be clearly reflected in legislation. The Committee understands that draft legislation addressing these legal protections is pending before the Legislative Yuan since 2024.

Transgender Rights

122. In 2023, the Supreme Administrative Court held that requiring gender affirmation surgery for the purposes of registration of a change in gender identity infringes the rights to bodily integrity, health, human dignity and personality rights guaranteed by the Constitution. According to the information

available to the Review Committee, this position has been followed in more than ten cases decided by other courts. However, the Government has not amended the ministerial order mandating surgery, which was found in that judgment to lack a legal basis. This has led to legal uncertainty for persons seeking to register a change in their gender identity and for administrative bodies and judges confronted with such requests. The Committee emphasises the need for legal certainty in light of the judgment of the Supreme Administrative Court and urges the Government to proceed with enacting the relevant legislative changes.

Freedom of Religion (Article 18)

123. The Review Committee welcomes the protection afforded to freedom of religion and belief and notes the existence of a broad range of religious communities and activities in Taiwan. The Committee further notes the legal framework governing registration, public activities, and alternative military service for conscientious objectors. The Committee is nevertheless concerned about aspects of the regulatory framework governing religious organisations, including registration requirements, state oversight of internal affairs, and restrictions relating to public religious activities.

124. The Review Committee further notes concerns regarding eligibility criteria for conscientious objection, including requirements linked to officially registered religions and psychological assessments, which may disadvantage non-religious or ethical objectors. Additional concerns relate to privacy safeguards regarding religious affiliation data and the need to ensure that participation in religious activities and education, including in private schools, remains genuinely voluntary and consistent with the rights of the child.

Freedom of Expression (Articles 19 and 20)

125. The 2022 Review raised concerns about prosecutions under Article 63 of the Social Order Maintenance Act (“spreading rumours sufficient to affect public tranquility”), noting that the provision “lacks the precision required by criminal law”. During the present Review, the Committee was pleased to learn that prosecutions under Article 63 have been declining in recent years and that the Executive Yuan has instructed the Ministry of Interior to reevaluate the provision, acknowledging its vagueness and its impact on freedom of expression. Nonetheless, there appears to be no timeline or clarity about the outcome of that ministerial review, including whether it will result in legislation to revise Article 63 in order to be consistent with international standards. At the same time, several provisions of the Criminal Code also use vague terms that fail to meet legality standards under international human rights law, including but not limited to Article 140 (insult of public officials), Articles 309 and 310 (defamation), and Article 104 (electoral disinformation). Article 64 of the Social Order Maintenance Act (incitement to public disorder) is problematic for the same reasons. While Taiwanese courts have sought to provide clarity as to the scope and application of some of these laws, and while the Committee appreciates the national security and public order explanations put forward by the Government, the vagueness of key terms of these provisions renders them inconsistent with international standards and raises serious concerns about the chilling effects they likely have on lawful expression. The Committee recommends that the Government initiate a comprehensive review of the legal framework governing restrictions on expression related to national security, disinformation, public order and related topics with a view to bringing them into alignment with international human rights standards. The Committee would expect such a review to include robust engagement with civil society.

126. The Committee also notes that the Government provided information suggesting that “[p]rovisions for acts of advocating war propaganda and inciting ethnic, racial, or religious hatred or violence are not absent in Taiwan’s current criminal law.” The Committee believes these provisions do not clearly prohibit propaganda for war or national, racial or religious hatred that constitutes incitement to hostility, discrimination or violence, as required by Article 20 ICCPR. The Committee shares the view of the National Human Rights Commission that the draft amendment to the Social Maintenance Order Act, draft Article 64-1, conflates national security topics and hate speech and fails to provide clarity

consistent with international standards. The Committee recommends that the Government reconsider draft Article 64-1 and develop legislation that clearly implements Article 20 ICCPR, including standards articulated in the Rabat Plan of Action. The Committee also notes that, while Taiwanese law permits the import of film and other media from mainland China, it restricts such media that promotes communism, undermines public morals or order, or displays symbols of the Communist Party of China. While the Committee recognises the unique security situation that Taiwan faces, it is of the view that such restrictions, without further guidance in law, fail to meet international standards under Article 19(3).

Freedom of Peaceful Assembly (Article 21)

127. The Committee notes that Taiwan has adopted an Assembly and Parade Act that implements the right of peaceful assembly. The Government provided information suggesting it encourages a culture of public engagement through peaceful assembly. Nonetheless, the Committee is concerned that some of the regulations concerning the location of peaceful assemblies, particularly those applicable to “prohibited zones” and “security distances,” may limit peaceful assembly in ways that run counter to obligations under Article 21 ICCPR and interpretations of its requirements, especially General Comment 37 of the Human Rights Committee. The Review Committee recommends that the Government evaluate such restrictions and consult with civil society in order to determine what restrictions are necessary while not undermining the full exercise of the right of peaceful assembly. In addition, the Committee recommends to replace the authorisation system by one of notification.

Right to Marriage and Family Life (Article 23)

Same-sex Marriage

128. The Review Committee welcomes the adoption of the Act for Implementation of J.Y. Interpretation No. 748 in 2019 and the relaxation of restrictions on transnational same-sex marriages. However, cross-strait same-sex marriages or same-sex marriages between foreign nationals one or both of whose States do not recognise their union must seek recognition of that union in a third State for the marriage to be registered in Taiwan. This inevitably entails financial and administrative burdens for the couples concerned. The Committee encourages the Government to review this situation of differential treatment given the significant impact on family life.

Children of Same-sex Marriages

129. The Review Committee welcomes the positive developments since the Third Report as regards agency-mediated adoption procedures. However, although Taiwan now recognises same-sex marriage, children born from such marriages are not treated equally to children born to heterosexual spouses. Furthermore, unlike heterosexual spouses, the non-gestational spouse in a same-sex marriage must establish a parent-child relationship through step-parent adoption.

130. The Review Committee encourages the Government to ensure that the rights of the child remain paramount in any decisions relating to their residence, registration and nationality. If step-parent adoption by a non-biological parent is required, the conditions which govern such adoptions should be appropriate and the applicable procedure should enable a decision to be taken rapidly, thereby ensuring that the children concerned are not kept for a lengthy period in a position of legal uncertainty as regards their family relationship. The Committee is particularly concerned that some courts, pursuant to Article 54 of the Act Governing the Choice of Law in Civil Matters Involving Foreign Elements, may reject adoption petitions absent proof that the adoptee’s national law does not recognise same-sex marriage or has no legal framework for same-sex adoption. It is essential that children are not deprived of a legally protected family relationship on an arbitrary or discriminatory basis and that their best interests govern all decisions taken in their regard.

Rights of Children (Article 24)

131. The Review Committee welcomes measures undertaken to strengthen child protection, combat child sexual exploitation and trafficking, reform juvenile justice legislation, and improve social protection systems for children and families. The Committee also notes efforts to strengthen child welfare mechanisms and support services.

132. The Review Committee remains concerned, however, about persistent shortcomings in child protection systems, including reports of fatalities involving children previously known to authorities, risks of institutionalisation, gaps in oversight of residential and foster care, and limitations in ensuring meaningful child participation in decisions affecting them.

133. The Committee is further concerned about online sexual exploitation of children, child trafficking, child labour, and the situation of stateless children. Additional concerns relate to the use of compulsory measures in juvenile justice settings, procedural safeguards for children in placement or shelter systems, and the need to ensure that all measures affecting children are guided by the best interests of the child and consistent with rehabilitation and reintegration principles.

Right to Vote (Article 25)

134. Article 25 ICCPR provides that every citizen shall have “the right and the opportunity ... without reasonable restrictions” to vote. Taiwanese law does not deprive prisoners of their right to vote. However, as pointed out in the Third Report, while prisoners enjoy a right *de lege* to vote they cannot exercise that right *de facto*. During the course of its inquiries, the Review Committee learned that many categories of voters, such as police and military personnel in service or stationed elsewhere, diplomatic personnel, and Indigenous Peoples, are eligible to vote but unable to do so in practice because of the absence of an alternative means to cast their ballot, whether by absentee ballot, postal voting or other means. The Committee encourages the Government to examine what changes could be made to existing electoral laws to allow votes to be cast by persons who are eligible to vote but who are prevented by particular circumstances, whether it be public service, deprivation of liberty or other situations, from exercising that right. The Committee reiterates its 2022 recommendation that an effective opportunity to exercise the right to vote be established without further delay for all eligible voters in elections and referenda.

135. Pursuant to international law, Indigenous Peoples should not be restricted to voting in their place of origin. In line with the recommendation in the preceding paragraph, the Government is also encouraged to ensure that Indigenous Peoples outside of their ancestral territories are not deprived, in practice, of their right to vote.

Annex 1

Overview of the International Review Process of the Two Covenants in Taiwan

In 2011, the Government initiated the process of preparing detailed initial reports on the rights contained in both Covenants, and in 2013, an independent Review Committee from ten different countries was invited to review these reports in light of information from all available sources, and especially civil society. The Committee consisted of the following ten independent experts, working in their personal capacities: Philip Alston, Nisuke Ando, Virginia Bonoan-Dandan, Theodor van Boven, Jerome Cohen, Shanthi Dairiam, Asma Jahangir, Manfred Nowak, Eibe Riedel and Heisoo Shin. On 1 March 2013, the group adopted a set of Concluding Observations and Recommendations.

In 2016, the Government prepared a detailed Response to the Concluding Observations and Recommendations, along with Second Reports on both Covenants and a Common Core Document forming part of the Reports. On the invitation of the Government these reports were subjected to review in Taipei from 16 to 20 January 2017 by a Review Committee consisting of the following ten independent experts, working in their personal capacities: Virginia Bonoan-Dandan, Jerome Cohen, Shanthi Dairiam, Miloon Kothari, Jannie Lasimbang, Peer Lorenzen, Manfred Nowak, Eibe Riedel, Sima Samar and Heisoo Shin. The Committee divided itself into two groups, one dealing with the ICCPR, chaired by Manfred Nowak, and one with the ICESCR, chaired by Eibe Riedel. On 20 January 2017, the Review Committee adopted a second set of Concluding Observations and Recommendations.

In June 2020, the Government prepared a detailed Response to the 2017 Concluding Observations and Recommendations, along with Third Reports on both Covenants and a Common Core Document forming part of the Reports. Because of travel restrictions related to the COVID-19 pandemic, the invitation to a review in Taipei had to be postponed on several occasions. From 9 to 13 May 2022, the reports were subjected to review in Taipei by a Review Committee consisting of the following nine independent experts, working in their personal capacities: Virginia Bonoan-Dandan, Shanthi Dairiam, Peer Lorenzen, Rosslyn Noonan, Manfred Nowak, Eibe Riedel, William Schabas, Heisoo Shin and Rukka Sombolinggi. Miloon Kothari participated in the preparatory work but did not attend the Review. The Committee divided itself into two groups, one dealing with the ICCPR, chaired by Manfred Nowak, and one with the ICESCR, chaired by Eibe Riedel. On 13 May 2022, the Review Committee adopted a third set of Concluding Observations and Recommendations.

In June 2025, the Government prepared a detailed Response to the 2022 Concluding Observations and Recommendations, along with Fourth Reports on both Covenants and a Common Core Document forming part of the Reports. From 11 to 15 May 2026, the reports were subjected to review in Taipei by a Review Committee consisting of the following twelve independent experts, working in their personal capacities: Jochen von Bernstorff, David Boyd, David Kaye, Miloon Kothari, Dunja Mijatović, Rosslyn Noonan, Manfred Nowak, Síofra O’Leary, William Schabas, Olivier De Schutter, Heisoo Shin, and Rukka Sombolinggi. The Committee divided itself into two groups, one dealing with the ICCPR, chaired by Manfred Nowak, and one with the ICESCR, chaired by Heisoo Shin. On 15 May 2026, the Review Committee adopted a fourth set of Concluding Observations and Recommendations.