

**公民與政治權利國際公約及經濟社會文化權利國際公約
中華民國第四次國家報告國際審查會議
135點結論性意見與建議各點次權責機關表**

115.09.11

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壹、緒論				
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. 2009 年，中華民國(臺灣)總統宣布批准公民與政治權利國際公約及經濟社會文化權利國際公約作為國內法。兩公約施行法也規定應建立報告機制，以監督政府遵循其所承擔的義務。最初，審查程序由總統府籌辦。2020 年起，此一職責移交予行政院。	無		原則性宣示，無須列管機關
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. 2011 年，政府展開就兩公約所載權利提出詳盡初次報告的程序。2013、2017、2022 及 2026 年，政府邀請來自不同國家的獨立專家小組，依據所有可得來源的資訊審查該等報告。關於 2011 年以來審查程序與委員會之細節載於附件一。	無		原則性宣示，無須列管機關
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	無		原則性宣示，無須列管機關

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	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. 2025 年 6 月，政府針對 2022 年結論性意見與建議提出詳盡回應，並提交兩公約第四次國家報告及構成報告一部分的共同核心文件。2026 年 5 月 11 日至 15 日，該報告在臺北由 12 位以個人身分工作的獨立專家組成的審查委員會進行審查：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 及 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. 與前幾次審查相同，審查委員會在所有相關方面皆遵循既定的國際監督程序，並採用公認的國際法解釋。委員會分為兩組，一組負責公民與政治權利國際公約，由 Manfred Nowak 擔任主席，另一組負責經濟社會文化權利國際公約，由 Heisoo Shin 擔任主席。2026 年 5 月 15 日，審查委員會通過第四次結論性意見與建議。	無		原則性宣示，無須列管機關
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,			原則性宣示，無須列管機關

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	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. 審查委員會讚賞臺灣政府與人民持續展現對人權監督程序的承諾。政府再次提供寶貴且詳細的報告，並以極具建設性的方式與委員會合作。在為期 3 天的審查會議中(2026 年 5 月 11 日至 13 日)，有許多政府官員出席，他們代表行政院、司法院、監察院(包括國家人權委員會)及考試院的相關部門。委員會對立法院欠缺參與表示遺憾。會議過程被翻譯成中文、英文及中文手語，並進行了網路直播，亦受到公民社會密切關注。委員會特別感謝行政院院長卓榮泰、行政院政務委員林明昕、法務部部長鄭銘謙、法務部政務次長黃謀信、法務部法制司司長張介欽、勞動部政務次長李健鴻、衛生福利部政務次長呂建德、法務部法制司副司長林黛利、國家人權委員會副主任委員紀惠容、檢察官楊石宇及其來自法務部的團隊對整個工作高效率且極具助益的協調。			
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			原則性宣示，無須列管機關

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	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. 審查委員會稱許廣大公民社會團體從各個面向積極參與審查程序。委員會還收到為數眾多詳盡的平行報告及補充資料，並舉行集中審查會，使非政府組織能夠在過程中提供意見。反應十分熱烈，並使委員會得以更深入了解許多複雜的問題。在這方面，審查委員會強調，政府在整個審查過程以及落實建議的過程中，確保與公民社會進行有意義、具融合性且持續的參與至關重要。公民社會組織、人權捍衛者、學者、記者與社群團體在民主社會中扮演著不可或缺的角色。他們帶來了體制本身無法提供的專業知識、監督、生活經驗及觀點。他們的參與有助於確保此一過程反映出構成臺灣社會之多元群體的現實、關切與願望。在全球公民空間與獨立聲音日益受到壓力的時代，保障公開對話與公民社會的真正參與，本身就是民主韌性與體制成熟度的重要指標。			
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. 本次第四次審查正值一個特別關鍵的時刻，不僅對臺灣而言，對全球民主國家亦是如此。對民主原則、	無		原則性宣示，無須列管機關

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	人權、法治以及旨在保護這三者的獨立機構的尊重，正受到全球性的威脅。兩極分化、假訊息、對監督機構的敵意以及削弱問責機制的企圖，已成為我們這個時代的決定性特徵，而非孤立的事件。臺灣儘管取得了民主進步，亦無法免於這些全球趨勢。在此充滿挑戰的背景下，審查委員會認為，當涉及以法治為基礎的有效運作之民主政體時，必須強調尊重人權的核心地位，並釐清其任務授權之性質以及結論性意見與建議的目的。			
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.	無		原則性宣示，無須列管機關
	首先，尊重人權對目前臺灣民主的健全而言，與 2009 年首次宣布批准兩公約作為國內法時同等重要。人權可以作為對抗多數主義的制衡，但不應被描繪成阻礙民主決策與集體利益的工具。其目的在於保護個人及社會整體，在尊重法治的代議制民主中加強民主決策並鞏固社會結構。			
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.	無		原則性宣示，無須列管機關
	其次，關於審查委員會的職責，它是應政府要求並根據 2009 年施行法所要求的報告機制，對立法、政策與實務進行審查。審查委員會並非試圖侵越國家			

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	民主決策，而是基於臺灣受其約束的決定，評估其對相關條約所確立之義務的遵守情況。在尊重國際人權標準方面，首要責任落在行政院、立法院、司法院、考試院及監察院，亦包括國家人權委員會。審查委員會提供的監督旨在支持，但不能取代這些不同國家機關依照國內法與國際法履行其職責。			
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). 第三，結論性意見與建議的目的主要是指出政府為促進全面遵守國家義務而應考慮採取進一步措施的領域。這些意見試圖反映近年來發生的許多積極成就。但其主要焦點必然集中在落實國際人權法方面存在差距與遺漏的領域。鑑於其國際義務與對民主的承諾，臺灣必須確保其建立的監督系統不僅具有象徵意義，並繼續專注於有效且持續地落實 4 次審查產生的建議。有相當數量的關鍵建議仍未落實或僅為部分處理(詳見下述貳、參及肆部分)。	無		原則性宣示，無須列管機關
貳、一般議題				
國家人權委員會				
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.	無		涉及國家人權委員會點次，無須列管其他機關

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	國家人權機構是國家人權保障框架的關鍵組成部分，是國際人權標準與其在各國內部應用之間的關鍵連結。它們有助於在地方層級建立問責文化並保護基本自由。在 2022 年，審查委員會樂見臺灣國家人權委員會的成立，因為其具有加強臺灣人權促進與保護的潛力。			
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. 今年，審查委員會受益於國家人權委員會在第四次審查中的積極參與。然而，國家人權委員會面臨著顯著的體制限制，包括其與立法院互動的傳統限制、缺乏專門的作用法及預算大幅削減與人力資源有限。委員會對於國家人權委員會於現任委員於 2026 年 7 月任期屆滿後，能否有效運作、獨立行使其職權及發展出有別於監察院的機關認同，表示關切。			涉及國家人權委員會點次，無須列管其他機關
13.	The Review Committee recommends that: - The Legislative Yuan provide an adequate budget so that the NHRC can effectively perform its functions; - The President nominate competent Commissioner candidates and the Legislative Yuan conduct a substantive review of their qualifications, experience and suitability; - 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			涉及國家人權委員會點次，無須列管其他機關

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	maximise the impact of the NHRC's recommendations and follow-up work. 審查委員會建議： (1) 立法院提供充足的預算，使國家人權委員會能夠有效履行其職能； (2) 總統提名稱職的委員候選人，立法院對其資格、經驗及適任性進行實質審查； (3) 國家人權委員會與監察院盡快釐清體制上的職能分工，使七位專任的國家人權委員會委員能夠全心投入國家人權委員會的職能。這將使國家人權委員會能夠制定與立法院及行政院在正式與非正式互動上的清晰規約，以加強他們對人權的理解，並最大化國家人權委員會建議及後續工作的影響力。			
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. 1. 委員會還建議國家人權委員會： (1) 強化其履行核心任務的能力，包括制定計畫與專業知識，以監測特定群體及人口的人權狀況、進行公開調查、改善人權教育，並促進尊重每個人人權的社會與公共文化；			涉及國家人權委員會點次，無須列管其他機關

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	(2) 對於拘束人身自由場所或其他封閉機構，建立並實施定期、獨立及預防性的訪視計畫，以防止酷刑及其他殘忍、不人道或有辱人格的待遇或處罰，並加強臺灣對國際人權標準的遵守；以及 (3) 就具有潛在分歧的人權議題促進有資訊為基礎的公眾對話，包括提供得取得、有證據基礎的資訊，並為社會各界間創造對話空間。			
國家人權行動計畫				
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. 2022 年的審查稱許政府通過首部國家人權行動計畫（2022 年至 2024 年）。委員會很高興得知，行動計畫下的執行情形審查包括了與公民社會的諮詢，並在行政院的人權資訊網公布有關執行情形的資訊。當時，委員會建議政府在公民社會充分與平等的參與下，制定具體年度計畫，以執行、監測及評估國家行動計畫。	行政院人權處		
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. 審查委員會關切的是，第一部國家人權行動計畫已於 2024 年底屆期，而第二部國家行動計畫仍在制定中。在第 3 次審查中，委員會建議未來國家行動計畫的諮詢過程對社會各界，包括人權非政府組織以及處境不利與邊緣化群體，應具有包容性、透明性及參與性。	行政院人權處		

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17.	The Review Committee recommends that the Government: - Formulate and adopt the second National Action Plan for a five-year term as soon as possible; - 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; - 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; - 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 - 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.	行政院人權處	農業部、經濟部、衛福部、內政部、勞動部	
	審查委員會建議政府： - 儘速制定並通過為期五年的第二部國家行動計畫； - 確保第二部國家行動計畫的制定過程具透明性、包容性及參與性，並與社會各界，包括人權非政府組織以及處境不利與邊緣化群體進行諮詢； - 檢視目前執行、監測及評估國家行動計畫的制度，建立具體且可衡量的指標與問責機制，並定期公布執行狀況與進度資訊； - 整合現有的多項人權行動計畫，釐清國家人權行動計畫與各項人權條約結論性意見後續計畫各自的角色與職責，以避免重			

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	複監督、資源浪費及政策破碎化；以及 (5) 考慮針對結構性人權議題(如長期照顧、社會安全及移工權利)制定更具前瞻性、長期的行動計畫，以促進系統性改革與持續進步。			
聯合國核心人權公約				
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 (ICERD), 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).	內政部、 勞動部、 法務部(檢察司)		
	審查委員會再次樂見臺灣毫無保留地接受聯合國九部核心人權公約其中六部所包含的義務：兩公約、消除一切形式種族歧視國際公約、消除對婦女一切形式歧視公約、兒童權利公約以及身心障礙者權利公約。			
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.	內政部、勞 動部、法務 部 (檢 察 司)		
	然而，在本次審查期間，在接受及落實禁止酷刑和其他殘忍不人道或有辱人格的待遇或處罰公約及其任擇議定書、保護所有移徙工人及其家庭成員權利國際公約以及保護所有人免遭強迫失蹤國際公約方面，並未取得任何進展。對於其他聯合國條約，如1951年關於難民地位公約及其議定書也是如此。			
20.	The Review Committee urges the Government to accelerate the adoption of the remaining core human rights instruments.	內政部、勞 動部、法務 部 (檢 察		

點次	結論性意見與建議	主辦機關	協辦機關	備註
	審查委員會敦促政府加速採納其餘的核心人權文書。	司)		
憲法法庭				
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.	司法院		
	審查委員會強調，如同公民與政治權利國際公約，特別是第 14 條的規定，獨立且公正的法院，包括憲法法庭的持續與有效運作，在一個以法治為基礎的真正代議制民主中是不可或缺的。對憲法法庭程序的修正及對大法官任命的提名與立法審查，應維護此一核心機構的權威與正當性的需求為指引。			
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.	司法院		
	審查委員會關切的是，長期的大法官空缺或影響憲法法庭的程序變更，可能會削弱其履行憲法職責的能力，從而對憲政秩序的穩定與人權的保護帶來風險。它注意到，目前憲法規定的 15 名法官職位中僅 8 名在任，而這 8 名剩餘的大法官中，將有 4 名於 2027 年 9 月卸任。審查委員會還注意到，由於憲法法庭程序的變更，目前的判決僅由 5 名大法官做出。			
23.	The Review Committee urges the Government to work with all parties to ensure the effective functioning of the Constitutional Court.	司法院		

點次	結論性意見與建議	主辦機關	協辦機關	備註
	審查委員會敦促政府與各方合作，確保憲法法庭的有效運作。			
企業與人權				
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). 根據聯合國人權理事會分別在第 17/4 號決議(2011 年)及第 21/11 號決議(2012 年)中認可的企業與人權指導原則以及極端貧窮與人權指導原則，各國應保護人權免受企業濫用行為的風險。企業也有尊重人權的義務，包括踐行人權盡職調查。經濟社會文化權利委員會在第 24 號一般性意見(2017 年)中進一步釐清了這些義務。	經濟部	金管會	
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;	經濟部	金管會、農業部、勞動部	

點次	結論性意見與建議	主辦機關	協辦機關	備註
	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. 審查委員會建議，為準備第二版企業與人權國家行動計畫而主導的磋商，應從聯合國跨國企業與其他人權問題工作小組提供的指導中尋求啟發。審查委員會回顧其先前的建議，即臺灣應制定立法，規範所有臺灣行使管轄權之企業實體，涵蓋農業及漁業等所有部門，以及在臺灣的外國企業的活動，要求它們在整個供應鏈中遵守人權義務，包括糾正與補救措施。事實上，聯合國跨國企業與其他人權問題工作小組期望各國政府在其企業與人權國家行動計畫中聲明，期望企業將按照指導原則第二支柱進行人權盡職調查，並期望它們在界定政府採購中的人權條件條款時；在涉及出口信貸機構時；或在概述報告要求的具體內容時，將此一義務納入考量。應透過對公司施加義務，符合指導原則第 17 條，要求它們評估實際及潛在的人權影響、整合調查結果並採取行動、追蹤回應，並就如何解決影響進行溝通，從而將人權要素納入公司法。			
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. 委員會遺憾地注意到，目前缺乏向企業提供關於人權影響評估的任何指導，並且目前的第二版企業與人權國家行動計畫草案中缺乏人權盡職調查義務。委員會亦鼓勵政府藉由企業與人權國家行動計畫的機會，釐清為保障漁工權利將採取的步驟。	經濟部	農業部	
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	經濟部		

點次	結論性意見與建議	主辦機關	協辦機關	備註
	to, and not instead of, access to judicial remedies.			
	委員會還建議政府根據經濟合作暨發展組織跨國企業指導綱領建立一個國家聯絡處，為權利受到在國內外營運的臺灣企業以及在臺灣的外國企業侵害的受害者，提供一個可及的申訴機制。這應是司法救濟之外的補充，而非替代司法救濟途徑。			
原住民族權利				
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. 審查委員會重申其先前的建議，即應配合兩公約與聯合國原住民族權利宣言修正憲法及原住民族基本法。作為此進程的一部分，委員會建議政府應與原住民族合作制定一項國家原住民族策略。	原民會		
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. 委員會仍感關切的是，自由、事前且知情下的同意程序繼續透過可能無法充分反映原住民族自決權的框架來實施。特別令人擔憂的是行政機關對原住民族決策機構召開的干預、以家戶為基礎之代表制度的使用及圍繞投票與參與方式的不確定性。委員會進一步關切的是，儘管有司法裁定，相關監管規定仍繼續適用或處於長期審議中，從而造成法律不確定性，並可能破壞原住民族權利的有效落實。	原民會		
30.	The Committee expresses concern that Indigenous Peoples are not being given equal access to key domains, including education, the judiciary, public	原民會	教育部、法務部(檢察司)、司法	

點次	結論性意見與建議	主辦機關	協辦機關	備註
	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. 委員會對於原住民族未能以其族語平等進入教育、司法、公共行政與考試等關鍵領域表示關切。它認為現有框架可能無法充分解決此一問題，並強調需要採取措施確保平等與不歧視，包括在教育、法律程序與行政服務方面。		院	
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. 審查委員會建議政府確保對平埔原住民族的承認伴隨著充分且平等的實質權利，包括明確的法律保障與既定的執行時間表；確保自由、事前且知情下的同意程序透過消除對原住民族決策過程的行政干預，充分尊重原住民族的自決；並採取有效措施解決結構性語言不平等問題，包括加強原住民族語及其他本土語言在教育、公共行政與司法程序中的使用。	原民會	教育部、法務部(檢察司)、司法院	
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,	原民會	內政部	

點次	結論性意見與建議	主辦機關	協辦機關	備註
	including their right to identify as Indigenous Peoples, the right to self-governance, to land and to economic benefits. 審查委員會樂見透過平埔原住民族身分法正式承認平埔原住民族。然而，委員會仍然關切的是，在缺乏明確界定的立法程序與時間表以確保平埔族群實質權利平等，特別是在土地權、自決、政治參與及獲取國家資源方面的情況下，針對該群體的獨立法律框架可能會有創造差異化原住民族類別的風險。委員會建議政府放棄使用「平埔族群」一詞，尊重並保護其自我認同的權利，包括他們認同為原住民族的權利、自治權、土地權以及獲取經濟利益的權利。			
人權、環境與氣候變遷				
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. 過去十年間國際人權法的一項重大發展涉及認識到環境退化(例如污染、氣候變遷與生物多樣性喪失)會影響人權的享有，包括生命權、健康權、適足生活水準權、糧食權與水權、文化權利以及兒童權利。自2021年起，享有清潔、健康與永續環境的權利已獲得聯合國人權理事會、聯合國大會、兒童權利委員會第26號一般性意見(2023年)、經濟社會文化權利委員會第27號一般性意見(2025年)及國際法院在其關於國家氣候變遷義務的諮詢意見(2025年)中的承認。目前有超過165個國家在法律上承認了這項權利。	環境部	農業部、經濟部、文化部	
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.	環境部		

點次	結論性意見與建議	主辦機關	協辦機關	備註
	審查委員會建議政府修正環境基本法，以承認享有清潔、健康與永續環境的人權。			
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. 審查委員會稱許臺灣近年來在改善空氣品質方面取得的顯著進步。然而，每年仍有數千人因空氣污染而過早死亡的事實凸顯了持續努力的重要性。臺灣的空氣污染分佈不均，某些地區(例如南部、中部)及某些城市(例如高雄)的居民面臨著不良的空氣品質。委員會建議政府優先採取行動減少這些地區的空氣污染，並特別關注易感與弱勢群體的健康與福祉。	環境部	經濟部	
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. 享有水及衛生的權利於 2010 年獲聯合國大會承認。臺灣能取得自來水的人口比例從 2012 年的百分之九十一增加到 2025 年的百分之九十六。其餘無法取得的百分之四主要包括居住在農村社區的原住民族。委員會建議，改善這些社區獲得安全與充足水分及適足衛生設施的機會應成為政府的優先事項。	經濟部	環境部	
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	農業部	經濟部	

點次	結論性意見與建議	主辦機關	協辦機關	備註
	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. 審查委員會讚賞政府在消除包括巴拉刈在內的數種對人類健康、人權與環境構成嚴重風險的高危害農藥的銷售與使用方面取得了進展。巴拉刈之所以惡名昭彰，是因為長期接觸會增加罹患帕金森氏症的風險，而且人們會使用這種劇毒農藥自殺。然而，臺灣的企業仍繼續製造及出口巴拉刈。委員會建議政府禁止製造及出口巴拉刈，因為其危害進口國人民的健康與人權。			
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. 臺灣極易受到氣候變遷的不利影響，包括熱浪、洪水、乾旱、颱風、海平面上升與海洋酸化，這危及了廣泛的人權。臺灣的國家自定貢獻承諾到 2030 年將溫室氣體排放量減少至低於 2005 年水準的百分之二十六至三十。然而，在 2005 年至 2023 年間，排放量僅下降了百分之四點五，而且最近增加新建液化天然氣廠與增加燃煤燃燒的決策，造成排放量上升的壓力。	環境部	經濟部	
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. 審查委員會鼓勵政府加速對再生能源與儲能的投資，同時為燃煤發電廠的關閉制定明確的最後期限。所有關於減緩與調適的氣候政策及行動，都應採用以人權為本的方法，涉及資訊獲取、融合性的公眾參與及訴願權。	經濟部	環境部	

點次	結論性意見與建議	主辦機關	協辦機關	備註
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. 審查委員會先前曾處理過蘭嶼十萬桶核廢料儲存的問題，並對在尋找可接受的替代儲存地點方面缺乏進展感到關切。為未經同意在蘭嶼儲存放射性廢棄物而向雅美(達悟)族人提供補償及承諾未經同意不將危險廢棄物儲存在任何原住民族的土地上，這些都是積極的發展。委員會重申其建議，政府應制定具體的時間表，將核廢料自蘭嶼遷出並復原受影響的環境。委員會亦建議政府委託對可能受核廢料處置影響的原住民族的健康狀況進行獨立報告。	經濟部、核安會	原民會、衛福部	
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. 隨著第三核能發電廠的關閉，臺灣於 2025 年成為無核家園。政府目前正在考慮重啟一座或多座核能發電廠的可能性。委員會對在缺乏核廢料儲存解決方案的情況下，產生額外核廢料所帶來的人權風險及由 2011 年福島災難所說明的巨大安全與健康風險表示關切。與日本一樣，臺灣極易遭受包括地震、海嘯及颱風在內的自然災害。	經濟部、核安會		
平等與不歧視(經濟社會文化權利國際公約及公民與政治權利國際公約共同第 2 條)				
綜合性反歧視立法				

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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.	行政院人權處		
	雖然不歧視條款散見於不同的特定部門法律或法規中，但臺灣缺乏一部綜合性反歧視立法，以涵蓋生活的不同層面(就業、住房、教育與服務的提供)，涵蓋私部門及公部門；提及所有被禁止的歧視理由；並對歧視採取完備的定義，包括直接與間接歧視、未能為身心障礙者提供合理調整及為解決系統性歧視而採取的積極平權措施。採用綜合性反歧視架構可以提高禁止歧視的能見度，從而鼓勵受害者提出申訴。這也將允許彌補現有漏洞：例如，雖然 LGBTQI+ 者目前在學校及工作場所受到性別平等教育法及性別平等工作法的若干保護，但他們在其他情況下並未受到免遭歧視的保護。			
身心障礙者				
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.	勞動部	衛福部	
	兩公約第 2 條要求締約國確保或保證「本公約所載權利之行使，不因任何種類之歧視而受限制……」。身心障礙者權利公約原則包括身心障礙者完整且有			

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	效的社會參與及社會融合，以及機會均等。			
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. 依據 2026 年最新統計數據顯示，臺灣目前領有身心障礙證明(手冊)之人口已達 110 萬人，約占全國總人口的 5%。他們是經濟與社會處境相對弱勢族群之一。身心障礙者的就業率偏低，就業人數僅占約 19.1%，失業人數約 5%，其中絕大多數(逾 75%)為非勞動力。	勞動部	衛福部	
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. 臺灣於 2014 年頒布身心障礙者權利公約施行法時採納了身心障礙者權利公約。該法賦予了身心障礙者權利公約在臺灣的法律地位，並要求任何不符合該公約的其他法律與政策必須在規定期限內進行修正。該法第 5 條要求政府建立標準與指導方針，以評估身心障礙者權利公約的執行情況及其對人權的影響，並制定機制來評估及評價政策與法案的影響。	衛福部		
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	衛福部		

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	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. 審查委員會收到多份意見陳述，指出身心障礙者在日常生活中所面臨之歧視，以及阻礙其參與及融入社會的多重障礙。相關陳述強調多重不利因素，以及無障礙設施不足、個人協助服務、輔具與其他支持措施之缺乏，使得身心障礙者難以表達意見並參與社會及公共事務。在臺灣超過一百萬名登記在冊之身心障礙者中，僅有 1,326 人獲得獨立生活所需的個人協助服務，且平均每人每天獲得的支持不足一小時。相關意見亦指出，家庭於支持及照顧身心障礙成員過程中所承受之沉重負擔與壓力，亦為相關虐待事件發生之重要因素之一。其中一份陳述顯示，與長期照顧相關的致命案件，平均每年達 8.8 件。			
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. 雖然本報告觸及了向審查委員會提出的一些問題，包括獲得住房、融合性的優質教育、財政支持不足以及在為身心障礙者提供服務時缺乏對交織性因素的考量，但委員會樂見計畫於今年稍後由獨立專家委員會進行的身心障礙者權利國際審查，並指出其將提供更全面的建議。	衛福部	內政部、教育部	主席裁示維持原案
性別平等與性別暴力(經濟社會文化權利國際公約及公民與政治權利國際公約共同第 3 條)				
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	行政院性平處	教育部、衛福部、法務部(檢察司)、勞動部、文化部、通傳會	

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	Committee is also concerned that strong gender role stereotyping keeps women primarily responsible for care work and managing the household. 審查委員會認知到，自上次審查以來，在減少性別不平等方面取得了一些進展。性別薪資差距略有縮小，且已通過了性別暴力防治國家行動計畫(2025年至2027年)。然而，委員會關切的是，女性在職場、家庭及整個社會中仍繼續面臨歧視與暴力。委員會亦關切的是，強烈的性別角色刻板印象使女性主要負責照顧工作與管理家務。			
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. 關於性別平等，審查委員會建議政府： (1) 解決性別歧視的根本原因，並採取強化措施，消除公民、政治、經濟、社會及文化生活所有領域的性別角色刻板印象； (2) 採取更有效且積極的措施，透過提供公共服務、社會基礎設施及保護政策及促進家庭與家戶內部共同分擔責任，來承認與重視無償照顧及家事工作；並且 (3) 加速減少性別薪資差距，並尋求女性在政治與公共生活中的平等代表權。	行政院性平處	教育部、衛福部、勞動部、內政部、行政院人事總處、文化部、通傳會、金管會、農業部	
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	法務部(保護司)	衛福部、司法院、法務部(檢察司)、行政院性平處	

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	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. 關於家庭及性別暴力，傳統上，刑事司法系統在這一領域表現不盡理想，原因有很多，特別是對婦女及女孩的歧視態度。審查委員會樂見相關政府機構對此問題的關注。向委員會提交的統計證據證實了有措施來處理這些形式的暴力。儘管如此，這是一個需要持續保持警惕的領域。因此，委員會建議政府繼續加強現有措施，以防止此類特別針對婦女及女孩的暴力行為，並加強對受害者的保護與補償。			
數位化與快速科技變遷				
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 devote particular attention to the impact of technological changes on the enjoyment of human rights. 審查委員會注意到，與世界各地一樣，臺灣社會正經歷著部分由數位化與人工智慧技術的引入所驅動的快速且巨大的變革。這種快速變革對人權的所有領域都有影響，其中部分亦在本結論性意見中敘及。例如，數位化對適應科技變遷的長者、偏遠及農村地區獲得科學進步的機會、人工智慧加劇的線上仇恨言論與假訊息的傳播、科技促成的性別暴力增長、臉部辨識技術在各種官方場合的使用及科技設計與開發中的性別不平等都有影響。委員會注意到政府	數發部、行政院人權處		

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	將數位人權納入其 2022 年至 2024 年國家人權行動計畫的事實，並建議在制定新行動計畫時，應特別關注科技變革對享有人權的影響。			
參、與經濟社會文化權利國際公約相關的特定議題				
工作權(第 6 條)				
52.	The right to work should be recognised for all workers, without discrimination. The Review Committee has concerns about two categories in particular.	勞動部		
	工作權應對所有勞工予以承認，不應有歧視。審查委員會特別對兩個類別表示關切。			
性工作者				
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.	勞動部	內政部	
	根據社會秩序維護法第 91 條之 1 第 1 項之規定，性工作原則上被允許在地方政府指定的特定區域(「紅燈區」)內進行。然而，目前尚未建立任何此類區域。這種做法並不是對 2009 年憲法法庭判決的適當回應，該判決認定 1991 年將性工作定為犯罪(社會秩序維護法第 80 條)違憲。審查委員會聽取了關於性工作者遭受歧視的情況，包括被拒絕提供住房、獲得經濟援助、醫療及喪失子女監護權。跨性別性工作者經歷了複合性的歧視。			
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.	勞動部		
	審查委員會強調，性工作者在法律上有權獲得平等、在與他人平等的基礎上免受歧視，政府有責任保護她們的人權。性工作者應受到勞動基準法中的保護			

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	所涵蓋。			
尋求庇護者				
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.	內政部、勞動部	陸委會	
	審查委員會亦對尋求庇護者既無法獲得就業，也無法獲得社會救助表示遺憾。結果，他們別無選擇，只能依賴慈善機構，或在非正式勞動中遭受無良雇主的剝削。經濟社會文化權利委員會在其 2017 年關於各國在經濟社會文化權利國際公約下對難民及移民責任的聲明中指出，就業可能是融入接納國的一個重要管道，並將減少移民對公共支持或私人慈善的依賴。該委員會明確指出，免受歧視是基本人權，不能因為這個人有沒有合法居留身分為前提。政府如果在就業上對不同身分的人有差別待遇，除非這個做法有法律依據、目的是正當的，且與所追求之目的保持相稱的情況下，才是可以接受的。			
56.	The Review Committee recommends that the Government consider allowing access to employment to asylum seekers upon registration when arriving on the national territory.	內政部、勞動部	陸委會	
	審查委員會建議政府考慮允許尋求庇護者在抵達本國領土後，於完成登記手續時即可獲得就業資格。			
公正與良好的工作條件(第 7 條)				
最低工資				
57.	The Minimum Wage Act provides that the minimum wage is regularly updated by the Minimum Wage Deliberation Committee, on which trade unions and	勞動部		

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	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. 最低工資法規定，最低工資由最低工資審議會定期審議，工會與雇主各佔三分之一的席位。消費者物價指數(根據該法，最低工資應以此為基礎)的組成部分可以透過賦予基本項目，如糧食、能源與交通成本，更大的權重來改善。			
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. 審查委員會對最低工資法的主要關切在於有效執行。委員會收到的資訊指出，由於缺乏合乎比例且具充分嚇阻效果的制裁，有相當數量的雇主仍有違反最低工資法之情形。根據經濟社會文化權利委員會的意見，「雇主未能遵守最低工資的行為應受到刑事或其他制裁。必須採取適當措施，包括有效的勞動檢查，以確保最低工資規定在實務上獲得落實」(第23號一般性意見(2016年)，第24段)。雇主在被發現不遵守最低工資的要求時傾向以支付罰款的方式處理是不被接受的。	勞動部		
家事勞工				
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	勞動部		

點次	結論性意見與建議	主辦機關	協辦機關	備註
	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. 審查委員會亦仍感關切的是，家事勞工，包括外籍家事移工，繼續被排除在勞動基準法的保護之外，並且儘管有長期的建議，在通過綜合性的家事勞工保障法方面仍未取得任何實質性進展。委員會不認為家事工作的特殊性證明了將家事勞工排除在現有標準勞動保護，特別是關於最低工資與休息時間的保護)之外是合理的。雖然承認旨在規範仲介機構與解決虐待案件的措施，包括為 5 年內未參加入國講習之新聘家事移工，在抵達臺灣時提供的一站式入國講習服務，但審查委員會仍對家事勞工繼續容易受到剝削，包括債務約束與超時工作表示關切。委員會還關切的是，住家外籍家事移工的最低工資仍大幅低於全國最低工資。它樂見政府計畫在菲律賓建立一個跨國直聘中心，以減少勞工對私人仲介的依賴。			
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	勞動部	衛福部	

點次	結論性意見與建議	主辦機關	協辦機關	備註
	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. 審查委員會建議政府採取進一步措施，確保家事勞工獲得充分且同等的勞動保護，包括透過將其納入勞動基準法或在明確的時程內通過綜合性的單獨立法。委員會進一步建議政府：使國內立法符合國際勞工組織 2011 年家事勞動者公約(第 189 號)中規定的標準；保證與其他勞工在平等基礎上的公平報酬；加強公共照顧系統，以減輕家庭的照顧負擔；並透過有效的監管、監測與執法，加緊努力防止剝削性的招募行為。委員會還建議政府採取新的法律及監管措施，透過修正外國仲介機構的認可要求，並對參與剝削行為的機構與雇主實施有效制裁，以禁止僱用移工的部門中出現債務束縛與其他形式的招募相關脅迫行為。			
遠洋漁工權利				
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. 審查委員會樂見政府透過漁業與人權行動計畫採取的措施，以改善對受僱於臺灣遠洋漁船上的外籍漁工的保護，包括增加檢查、對仲介機構進行更嚴格	農業部	海委會、勞動部、內政部	

點次	結論性意見與建議	主辦機關	協辦機關	備註
	的規範、確保直接支付工資的措施及努力改善船上生活條件，包括在船上提供免費且私密的 Wi-Fi 網路。儘管如此，委員會仍然對持續出現的嚴重侵害人權報告表示關切，這些報告包括因招募費用引起的債務束縛、扣發工資、超時工作、糧食及水不足及在船上的身心虐待。委員會亦感到關切的是，目前的監管框架主要依賴行政行動計畫與指導，而不是一個施加具有約束力的義務及與此類虐待嚴重程度相稱之有效制裁的綜合立法框架。			
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.	農 業 部	海委會、勞動部、內政部、法務部(檢察司)	
	審查委員會建議政府採用符合國際勞工組織漁業工作公約的綜合性且具約束力的立法，處理遠洋漁業中外籍漁工的勞工及人權保護問題，包括對強迫勞動與其他嚴重虐待行為實施有效制裁。			
工會權利(第 8 條)				
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.	勞 動 部		
	經濟社會文化權利國際公約第 8 條保障人人有權組織工會及加入其所選擇的工會，以促進及保護其經濟和社會利益。經濟社會文化權利委員會將此條文解釋為保障集體協商權，並將第 8 條與國際勞工組			

點次	結論性意見與建議	主辦機關	協辦機關	備註
	織結社自由與保護組織權公約以及國際勞工組織組織權與集體協商權公約的全面落實相連結。公民與政治權利國際公約第 22 條保障人人有與他人結社自由之權利，包括為保護其利益而組織及加入工會的權利。儘管此一條款比經濟社會文化權利國際公約第 8 條更為簡潔，但這兩條規定之間有顯著的重疊。人權事務委員會將公民與政治權利國際公約第 22 條解釋為包括保證勞工有權組織、集體協商權以及罷工權的義務。			
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. 審查委員會樂見近期對臺灣工會法進行的改革，這些改革保護工會權利並禁止對加入或組織工會或參與工會活動的勞工進行報復，提高了對雇主針對工會的不當行為的罰款額度，並引入了公布名稱作為一種處罰(工會法第 35 條及第 45 條)。然而，委員會關切的是，2015 年團體協約法第 10 條第 2 項規定，包括公營事業與公立教育部門在內之公部門協商的團體協約，只有在獲得上級主管機關核可後才有效。	勞動部		
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. 審查委員會建議重新考慮 2015 年團體協約法第 10 條第 2 項的規定，因為實際上它賦予了團體協約的一方(政府)單方面擱置與工會協商結果的可能性，從而損害了集體協商制度的本質。	勞動部		
社會保障(第 9 條)				

點次	結論性意見與建議	主辦機關	協辦機關	備註
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. 審查委員會樂見修訂社會救助法的計畫，該法為最貧困的人提供基本收入支持。在這一改革過程中，應特別注意減少未申請領取福利的風險，這種風險可能來自極其複雜的程序、受益人的羞恥感及潛在的污名化，特別是由於如果申請人被認為向當局提供了虛假或不完整的資訊(社會救助法第9條)，則對他們施加退還要求。審查委員會指出，決定公共救助資格規則的複雜性，包括誰構成家戶及負有責任的家庭成員、家戶資產的估值與各種收入來源的計算及分散的評估過程及其定期修訂，可能使得潛在申請人極難評估自己是否符合社會救助法規定的生活支持資格。這種複雜性可能會對提出申請產生寒蟬效應，並解釋了高未申請領取率的原因。	衛福部	內政部	

點次	結論性意見與建議	主辦機關	協辦機關	備註
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 (<i>hukou</i>), 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.	衛福部		
	與經濟社會文化權利國際公約第 9 條一致，生活支持的水準應足以保證適足的生活水準。最重要的是，公共救助的提供不應以申請人未在註冊地(戶籍)居住為由而被拒絕，而這正是目前社會救助法第 4 條的情況。公共救助不應基於家庭成員將根據民法適用條文履行其職責的假設。社會救助法(第 1 條)的目的是確保有需要的人能夠「自立生活」。這意味著對公共支持需求的評估應以個人為基礎，而非以家戶為基礎。			
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.	衛福部	勞動部	
	審查委員會建議，在計算家戶分離收入時，應廢止目前根據社會救助法(第 5 條之 1 第 1 項第 1 款第 2 目)確立的、假設有工作能力但失業的申請人具有相當於最低工資收入的推估機制。公共救助應該成為沒有其他收入來源的個人的生命線，因為儘管他們有能力並願意工作，卻無法找到合適的就業機會。			
家庭保護與協助(第 10 條)				
產假、陪產假與育嬰假				
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	勞動部	行政院人事總處	

點次	結論性意見與建議	主辦機關	協辦機關	備註
	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. 雖然認可了增加零星的產前檢查假及放寬育嬰假以增加男性參與分擔父母責任的附加措施，但審查委員會感到關切的是，與國際勞工組織標準相比，8 週的帶薪產假對於生育保護來說是不夠的，而 7 天的帶薪陪產檢及陪產假則過短。			
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. 委員會建議政府考慮延長帶薪產假與陪產檢及陪產假的給假期間，並努力確保所需的額外資源，並在必要時修正其他相關立法。	勞動部	行政院人事總處	
住房與土地權(第 11 條)				
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. 審查委員會對臺灣住房政策的方向仍感關切，特別是「市場化」、「土地重劃」與「碎片化」、缺乏統整的方法。正如審查委員會在 2017 年與 2022 年的建議中所指出的，臺灣缺乏一種以人權為本的綜合性住房與土地處理方法。這是圍繞土地徵收、市地重劃、都市更新及公有財產管理政策而建立的住房、土地與財產體制的結果。這種「依賴市場」的方法因為無法建立全國性的統計及監測機制來掌握因迫遷、流離失所、非正式住居與不利安置結果而加劇社會失衡的程度。	內政部	財政部	

點次	結論性意見與建議	主辦機關	協辦機關	備註
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.	內政部	衛福部	
	審查委員會認可不同部會為解決這些情況所做的努力，包括透過法律、計畫及政策，如住宅法的修正及社會救助法正在進行的修正過程。然而，這些努力在很大程度上仍停留在紙面上，實地證據顯示了人民與社會結構失衡的持續負面趨勢。			
強迫驅逐與流離失所				
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.	內政部	交通部、財政部	
	在 2017 年與 2022 年，審查委員會對拆遷、剝奪土地與迫遷表達了嚴重關切，並建議政府加強對使用權保障的保護，防止迫遷與流離失所。委員會重申這些結論性意見的重要性。			
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.	內政部	財政部	
	審查委員會建議政府採用更以人權為本的迫遷理解，包括在重大結構性、經濟或行政壓力下發生的流離失所。為加強這一方法，委員會重申其 2017 年的建議，即政府應通過一項符合政府國際人權義務，包括經濟社會文化權利委員會第 7 號一般性意見與聯合國關於基於開發目的的驅離及迫遷的基本原則及準則的國家迫遷、安置與重建法。			

點次	結論性意見與建議	主辦機關	協辦機關	備註
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.	內政部	財政部、衛福部	
	審查委員會還建議政府建立一個涵蓋迫遷、流離失所、非正式住居及安置結果的全國性監測框架，以符合相關的國際人權文書。			
國家人權委員會的角色				
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’.	內政部		涉及國家人權委員會點次
	在這背景下，審查委員會注意到國家人權委員會採取的另一種以人權為本的方法。在向此次審查程序提交的意見書中，國家人權委員會指出了臺灣基於人權的住房與土地方法的要素，包括對目前政府政策中基於「市場」方法的建設性批評。委員會建議政府的相關部門與國家人權委員會密切合作。增加對國家人權委員會的預算支持，將使其能夠繼續其在住房與土地方面的寶貴工作，包括透過其名為「探討迫遷對臺灣適足住房權之影響」的專案。			
無家者的人權				
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	內政部	衛福部	

點次	結論性意見與建議	主辦機關	協辦機關	備註
	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. 關於臺灣持續普遍存在的無家可歸現象，審查委員會建議政府加強保護無家者享有住房、健康及適足生活水準權利的法律基礎。無家者在法律上應被定義為具有相應法定權利與法定預算分配的獨立福利身分類別，而不應僅僅被視為基於地方政府戶籍登記的服務接受者。委員會重申，臺灣應落實 2017 年及 2022 年發布的建議，在一年內頒布遊民權利保障法，以建立準確的無家可歸及非正式住房全國資料庫。委員會亦建議政府解決無家者目前居住地直接或間接迫遷的緊急情況，包括臺北艋舺公園的重建。			
土地徵收、市地重劃與開發專案				
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. 審查委員會仍感關切的是，臺灣目前的土地開發框架，包括區段徵收、都市更新與市地重劃系統，繼續產生由開發引起的流離失所風險，包括在桃園航空城(臺灣歷史上最大的區段徵收專案)與社子島(278公頃)、桃園綠線 G12-13A(300 公頃)及新竹璞玉專案(390 公頃)等大型專案中及在高雄大寮區第 81 期	內政部	交通部	

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	專案與臺中神岡大夫第案等民間自辦市地重劃案件中。委員會進一步關切的是，大型開發專案中的參與及協商程序通常僅具程序性意義，但在避免或盡量減少迫遷的替代方案並未得到充分考慮。社子島極少數成功的剔除申請就說明了這一點。			
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.	內政部		涉及國家人權委員會點次
	審查委員會建議政府對土地徵收條例及市地重劃相關法規進行全面審查，以確保迫遷僅被用作真正的最後手段，並加強有意義的參與及協商機制，這也是國家人權委員會所建議的。			
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.	內政部	原民會	
	審查委員會仍然關切的是，臺灣目前的住房及土地治理框架仍過於以所有權為中心，對非正式住居居民、長期占有人、租戶、原住民族與其他缺乏正式所有權的居民提供的法律保護與住房保障不足。委員會建議政府加強對所有居民的法律保護與使用權保障，無論其土地使用權狀況如何。			
都市原住民社區				
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.	內政部、原民會		
	審查委員會關切的是，許多都市原住民社區，包括拉瓦克部落及新北市中正國宅案，繼續面臨不安全的使用權、迫遷、流離失所與住房不安全。委員會建			

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	議政府加強對都市原住民社區的住房權利與使用權保障的保護。			
身心障礙者的住房權				
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. 審查委員會對身心障礙者持續缺乏無障礙住房及公共服務感到關切。無障礙設施不僅是進入建築物的問題，也是住房單元內部的無障礙問題。委員會建議將無障礙社會住宅單元的比例從目前的百分之五大幅增加。目前的系統沒有為面臨多重及交叉形式弱勢的個人(例如原住民身心障礙者)提供足夠的保護及支持。委員會還指出，問題不僅在於為身心障礙者提供的社會住宅數量不足，而且現有的住房及社會住宅政策未能充分回應身心障礙者的無障礙住房需求。	內政部	原民會、衛福部	
健康權(第 12 條)				
性與生育健康				
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. 審查委員會關切的是，性傳染病個案數持續增加，特別是在青少年群體中。委員會亦關切的是，沒有關於墮胎及預防意外懷孕的官方收集或調查的實證數據及資訊。	衛福部	教育部	
84.	The Review Committee recommends that the Government increase its efforts to prevent STIs and provide age-appropriate, evidence-based and	衛福部	教育部	

點次	結論性意見與建議	主辦機關	協辦機關	備註
	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. 審查委員會建議政府加大力度預防性傳染病，並在學校及社會向所有青少年提供適齡、基於實證且全面的性與生育健康教育。委員會亦建議政府收集關於墮胎的數據與統計，特別是青春女性的數據，以期制定適當的政策來防止意外與非計畫性懷孕。			
獲得人工生殖的機會				
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. 審查委員會獲悉，人工生殖法修正草案現已納入已婚女同性配偶及單身女性等適用對象。委員會建議政府努力推動該修正草案儘速完成立法程序。審查委員會亦建議政府在相關組織的參與及投入下，對人工生殖技術的社會需求進行研究。	衛福部		
機構化、健康與社區生活				
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.	衛福部	文化部	

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	審查委員會重申其對保護樂生療養院體弱的高齡居民人權的關切(在其 2017 年報告中表達)。審查委員會注意到最近一種將居民用於文化目的(包括作為社區空間)之土地與建築物(例如蓬萊舍)私有化的趨勢。最近對療養院處所的重組也取消了家庭成員與居民同住的可能性。這些變化是在沒有與居民或協助居民的公民社會團體進行任何協商的情況下發生的。審查委員會敦促政府恢復療養院的公共及社區性質，因為目前的情況顯然對居民的心理健康產生了不利影響。			
受教育權(第 13 條)				
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.	教育部		
	在對經濟社會文化權利國際公約的第四次審查期間，第 13 條下最常被提出的兩個問題涉及身心障礙學生獲得與其他人同等品質教育的權利及性教育的有效性。			
身心障礙兒童與青少年的教育				
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.	教育部	交通部	
	損害身心障礙學生受教育權的因素包括家庭的經濟弱勢、缺乏學校資源、居住在偏遠地區、交通成本、對在校學生的支持不足及霸凌與騷擾的持續存在。女同性戀者、男同性戀者、雙性戀者、跨性別者、酷兒及雙性人等團體提交的文件也強調了霸凌、騷擾及教師、管理人員與其他學生缺乏對其性取向的尊重。			
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	教育部		

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	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.			
	審查委員會建議政府： (1) 建立一項將融合教育的人權模式主流化的教育政策，改進關於融合教育及交織性的統計數據，確保合理調整，加強申訴機制並確保充分監督； (2) 提供永久性的校內協助、無障礙教材、資訊獲取、手語翻譯、即時字幕、個人協助與日常生活支持； (3) 檢討將低收入戶身分作為支持門檻的做法，轉而根據實際支持需求提供資源，這樣身心障礙學生就不會因為家庭的經濟狀況而被排除在教育支持之外。			
性教育				
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. 在 2022 年，審查委員會對少女懷孕及墮胎的數量表示關切，並建議評估當前教育計畫的有效性。在 2026 年，委員會聽取了關於性教育的多種觀點與擔憂，包括來自家長組織、身心障礙者組織、女同性戀者、男同性戀者、雙性戀者、跨性別者、酷兒及雙性人等團體及其他人的意見。	教育部	衛福部	
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	教育部		

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	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. 審查委員會樂見教育部在推廣全面性教育方面採取的初步行動。然而，委員會也注意到，政府尚未系統地將全面性教育納入師資培育或在職教師訓練中，也沒有開發涵蓋所有年齡層的全面性教育教材與指導方針。			
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. 審查委員會建議政府： (1) 將全面性教育納入教師培訓與在職教師專業發展中，以加強教師在課堂上應用全面性教育的專業能力，並填補學校管理人員在性別平等與人權知識方面的差距； (2) 以人權及性別平等為核心的全面性教育作為修訂相關課程內容的框架，並繼續為所有年齡層開發教材。	教育部		
語言與文化(第 15 條)				
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. 向審查委員會提出了與語言平等、不歧視以及原住民族語的生存相關的問題。還提出了有關臺灣台語中資訊與公共服務可及性的問題。	文化部	教育部、客委會、原民會	
94.	The Review Committee welcomes the Government's commitment to ensuring the survival of the 40	原民會		

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	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. 審查委員會樂見政府承諾確保 16 個獲承認之原住民族的 40 種語言及方言的生存。目前，政府在需要時提供翻譯服務以獲取司法途徑及其他服務，學生及其家庭可依意願選習族語課程每週 1 小時。2019 年，政府制定了原住民族語言復振計畫，其倡議重點是確保瀕危語言的生存。然而，審查委員會獲悉，「原住民族計畫」及原住民族知識研究中心的資金已被暫停。			
95.	The Review Committee recommend that the Government fully implement the Education Act for Indigenous Peoples and maintain the continuity of building Indigenous knowledge systems. 審查委員會建議政府全面落實原住民族教育法，並維持建構原住民族知識體系的連續性。	教育部、原民會		
肆、與公民與政治權利國際公約相關的特定議題				
緊急措施(第 4 條)				
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. 審查委員會讚賞臺灣政府儘管目前面臨國家安全的	法務部(法制司)		

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	威脅，但並未宣布緊急狀態並根據第 4 條減損其人權義務。在區域緊張局勢加劇與合法的安全關切之際，以國家安全名義採取的措施必須根植於人權原則與法治。臺灣的安全挑戰是真實的，但保護國家安全與保護人權不應被視為相互競爭的目標。尊重基本自由、比例原則、透明度及有效的監督，最終將增強民主韌性與公眾信任。			
死刑(第 6 條及第 7 條)				
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. 25 年前，聯合國秘書長關於死刑的報告指出，臺灣每年大約執行 25 次死刑。秘書長 2025 年的報告記錄了過去五年中臺灣僅有 1 次執行。死刑的使用出現了持續且逐步的下降，臺灣因此加入人權逐步發展的堅定趨勢。在 21 世紀最初 25 年的過程中，繼續執行死刑的國家數量減少了一半以上，從 63 個減少到 30 個；然而，令人遺憾的是，臺灣仍然是那個數量不斷減少的國家群體中的其中一員。	法務部(檢察司)		
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.'	法務部(檢察司)		

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	審查委員會回顧，公民與政治權利國際公約第 6 條第 1 項載明了固有的生命權，並宣告任何人的生命不得被無理剝奪。第 6 條有幾個段落適用於尚未廢除死刑的國家。事實上，當大約六十年前通過公民與政治權利國際公約時，相當多數的國家仍然實行死刑。有必要對其使用施加限制。但這在今天絕對不能被用來支持聲稱該公約授權死刑的說法。第 6 條第 6 項對此作了非常清楚的說明：「本公約締約國不得援引本條，而延緩或阻止死刑之廢除。」			
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. 審查委員對於政府繼續依賴民意調查來為未能對死刑實施官方暫停執行辯護一節深感關切。人權委員會從未認為，政府得因此舉可能不受某些民眾歡迎，就以此為由未完全落實公民與政治權利國際公約的核心規定。	法務部(檢察司)		
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. 審查委員會重申其呼籲臺灣正式宣布暫停執行死刑。適當的政府機關應採取積極且持久的措施，與公眾溝通為何死刑不符合第 6 條的規定，並反駁有時被用來支持死刑的說法，例如無證據支持之死刑比長期監禁具有優越的嚇阻效果，或者死刑能為暴力犯罪的受害者提供慰藉。人權法庭及監督機構一直認為死刑與人性尊嚴不相容，並指出了處決無辜者的風險。	法務部(檢察司)	司法院	涉及國家人權委員會點次

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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. 當 1966 年通過公民與政治權利國際公約時，許多國家仍然實行死刑，當時這並不被認為構成殘忍、不人道或有辱人格的處罰。然而，與其他人權條約一樣，公民與政治權利國際公約是一份具有生命力的文書，需要根據當今的情況進行解釋，就像體罰的情況一樣。由於死刑構成最嚴重的體罰形式，今天它被定性為違反公民與政治權利國際公約第 7 條中人格完整性與人性尊嚴的殘忍、不人道及有辱人格的處罰。聯合國大會 2 年一次的決議強調了國際法中的這項重要變化，呼籲所有國家實施暫停執行，作為全面廢除死刑的第一步。	法務部(檢察司)		
禁止酷刑、殘忍、不人道或有辱人格的待遇或處罰(第 7 條)				
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	法務部(檢察司)		

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	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. 在 2013 年、2017 年與 2022 年，審查委員會建議政府在刑法中將酷刑罪(依聯合國禁止酷刑公約第 1 條之定義)列為具有適當罰則的獨立犯罪。委員會遺憾地注意到，儘管 13 年過去了，這項建議尚未落實。政府堅稱刑法中的不同條款(第 125 條、第 126 條及第 134 條)將累積構成一項獨立的酷刑罪。然而，國際法定義的酷刑，即為特定目的蓄意對無權力之個人施加嚴重的身體或精神上的疼痛或痛苦，是最嚴重的國際犯罪之一。與政府的主張相反，無論這種做法是否導致受害者的身體傷害甚至死亡，酷刑都可能發生。只有將酷刑確立為 1 項帶來嚴厲處罰的獨立犯罪，才能根除這種令人憎惡的做法。由於打擊有罪不罰是根除酷刑與其他形式虐待的最有效手段之一，委員會以最強烈的措辭重申其早先的建議，應毫不延遲地將具有適當罰則的單獨且具體的酷刑罪納入刑法。			
103.	The Review Committee has also repeatedly recommended that all allegations or suspicions of torture shall be thoroughly and promptly investigated by an independent and impartial body with full criminal investigative powers with a view to bringing the 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. 審查委員會也一再建議，所有對酷刑的指控或懷疑，應由具有充分刑事調查權的獨立且公正的機構進行徹底且迅速的調查，以期將犯罪者繩之以法並給予適當的懲罰。由於刑法中缺乏獨立的酷刑罪，因此	法務部(檢察司)	內政部、海委會、法務部(矯正署)	

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	無法對其進行適當的調查。基於這個原因，政府也無法提供有關酷刑指控、調查、起訴及司法定罪的準確統計數據。政府提供的資訊清楚表明，在臺灣有許多針對執法人員的酷刑指控。這些指控似乎沒有被妥善記錄與調查。即便有極少數被調查的案件，似乎僅為紀律處分而不是刑事追訴。政府列舉的少數刑事定罪係涉及殺人案件，而非酷刑。			
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. 預防酷刑與其他形式的虐待，包括不人道及有辱人格的拘禁狀態的第二項最重要措施，是建立一個由各個學科專家組成的獨立機構，該機構有權對所有會剝奪人員自由的場所進行訪視，例如警察拘留室、看守所、監獄、移民拘留中心、精神病院以及各種形式的機構，如長者的長期護理設施、孤兒院、少年觀護所、矯正學校或身心障礙者機構。由於酷刑及虐待主要發生在緊閉的門後，此類預防性訪視如果以	內政部、衛福部	法務部(矯正署)	涉及國家人權委員會點次

點次	結論性意見與建議	主辦機關	協辦機關	備註
	不預先通知和定期的方式進行，可能會產生威懾作用。此外，如果在沒有監督的情況下由經驗豐富的調查人員與法醫專家對被拘留者進行面談，這可能是識別酷刑案件並評估拘留條件的有效方法。這是禁止酷刑公約任擇議定書背後的基本原理，它要求締約國建立獨立的國家預防機制。由於儘管審查委員會先前提出了建議，臺灣仍未批准禁止酷刑公約任擇議定書，因此政府也沒有建立國家預防機制。取而代之的是，政府引入了外部視查小組，每季度最多進行 1 次訪視，這些訪視是預先通知的，持續約兩小時。顯然，這種訪視沒有威懾作用，也不能預防酷刑。			
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), but 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. 委員會得出結論，政府未能採取必要措施打擊有罪不罰現象並預防酷刑。委員會以最強烈的措辭重申其早先的建議，即政府應在刑法中納入國際法定義的獨立酷刑罪，並給予適當的處罰。政府還應確保所有酷刑指控都由一個特別機構迅速調查，該機構獨立於所有執法機構(尤其是警察與檢察官)，但被賦予充分的刑事調查權力。此外，委員會建議政府批准禁止酷刑公約任擇議定書，並建立一個獨立機構(國家預防機制)，擁有對所有拘留場所進行定期和不預先通知訪視的充分權力，並在無監督情況下對被拘留者進行專業面談。	內政部、法務部(檢察司)		涉及國家人權委員會點次
不強制違反原則與難民法(第 6 條、第 7 條及第 13 條)				

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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.	內政部	陸委會	
	審查委員會回顧其先前關於尊重不遣返原則及制定難民法的建議。委員會注意到，儘管在先前的審查週期中反覆提出建議，臺灣仍然缺乏針對庇護、難民保護及無國籍狀態的全面法律框架。			
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.	內政部	陸委會	
	審查委員會重申，雖然公民與政治權利國際公約未包含關於不遣返原則的明確規定，但人權事務委員會一貫認為，締約國不得將個人驅逐、遣返、引渡或以其他方式轉移至有充分理由相信其將面臨被任意剝奪生命、酷刑或殘忍、不人道或有辱人格的待遇或處罰之真實風險的國家。			
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.	內政部	法務部(檢察司)	
	審查委員會仍然關切，臺灣尚未將與防止遣返相關的關鍵國際文書納入國內法，包括 1951 年難民地位公約及其議定書、禁止酷刑公約以及保護所有人免遭強迫失蹤公約。委員會進一步關切，與庇護、不遣返、無國籍及無法返回母國等相關的訴求仍主要透過普通移民法程序以個案方式處理，缺乏足夠明確			

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	的法律標準或全面的程序保障。			
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. 無法被安全遣返者所面臨的長期不確定性，包括缺乏有保障的合法身分以及在臺灣期間所能獲得的就業、醫療照護、教育及有效救濟管道的機會有限，需要被關注。	內政部	勞動部、衛福部、教育部	
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. 審查委員會重申其建議，即臺灣應不再延遲，制定一部納入不遣返原則，並為尋求庇護者、難民、無國籍人以及其他需要國際保護者提供有效保障的全面性難民法。	內政部		
人身自由權(第 9 條)與拘禁條件(第 10 條)				
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. 審查委員會觀察到，移民收容仍然是對逾期居留之外國人的預設處置，而在實務中甚少獲得收容的替代方案。內政部移民署發布的規定授權採取諸如獨居戒護、禁打電話與禁止會見以及使用約束工具等措施，而缺乏充分的法律保障。	內政部		
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	內政部		

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	confinement, restraints, and other disciplinary measures. 審查委員會敦促政府根據國際人權標準改革其移民收容系統。特別是，委員會建議修正內政部移民署的收容規定，建立一個針對移民收容設施的獨立外部監測與檢查機制，擴大獲得收容替代方案的機會，包括保釋、指定住所與定期報到，並廢除使用獨居戒護、約束工具及其他紀律措施。			
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. 審查委員會亦對被關押在少年觀護所、矯正學校、移民收容中心與其他機構的兒童(即兒童權利公約所定義之未滿 18 歲者)人數眾多表示關切。兒童權利公約(第 37 條第 b 款)規定，對兒童的收容「僅應作為最後手段，並應為最短之適當時限」。這意味著對兒童的收容應該是一種特殊措施，只有在沒有可用的替代方案時才適用。委員會再次建議政府廢除對兒童的移民收容，並加緊努力將觸犯法律的兒童從司法系統轉移至兒童福利系統，從而採用分流及收容替代方案的方法。	司法院、衛福部、內政部(移民署)、法務部(矯正署)		
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,	法務部(檢察司、矯正署)		涉及國家人權委員會點次

點次	結論性意見與建議	主辦機關	協辦機關	備註
	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. 儘管近年來監獄及其他收容設施的過度擁擠程度略有降低，審查委員會仍對拘留條件不人道及有辱人格的報告表示關切，這違反了所有被剝奪自由者應獲得人道且有尊嚴對待的權利，正如公民與政治權利國際公約第 10 條所規定並反映在曼德拉規則中。特別是，政府應以主要尋求囚犯改過自新及重返社會的體系來取代其純粹的報復性刑事司法模式，如死刑的使用、試圖引入不得假釋的無期徒刑、單獨監禁與嚴酷的監獄條件所例證，這是公民與政治權利國際公約第 10 條第 3 項所要求的。政府應確保被剝奪自由者提交的請願與投訴由相關機構外部的獨立機構澈底有效地審查。			
出境禁令(第 12 條)				
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 <i>ex post facto</i> judicial review. 關於根據財政部指示實施的出境禁令，審查委員會強調，國家制定與組織其財政政策並作出安排以確保追回未繳稅款是完全合法的。然而，出境禁令的合法性與合比例性必須逐案評估、接受司法審查並定期檢討。鑑於政府未選擇事先的司法介入，因此必須透過事後司法審查來妥善確保對比例原則與正當程序的尊重。	財政部		
司法行政(第 14 條)				
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	司法院	法務部(檢察司)	

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	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. 審查委員會獲悉，在有國民法官參與的審判中，相關立法的解釋方式要求國民法官法庭中的 3 名職業法官意見一致，但不要求 6 名國民法官意見一致。委員會被告知，即使 6 名國民法官中有 3 名不支持，也有可能判處死刑。要求職業法官一致同意而不要求國民法官一致同意的邏輯令人難以理解。在會議期間對此提出質疑時，並未提供令人滿意的解釋。如果確實以上述方式解釋與適用立法，審查委員會敦促對其進行修訂，以要求國民法官與職業法官雙方皆須一致同意。			
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. 在 2022 年之結論性意見與建議中，審查委員會提出旨在促進臺灣參與國際刑事法院之建議，認為非羅馬規約締約國可以透過多種方式參與國際法所稱罪行之調查與起訴。在很大程度上，羅馬規約規定締約國應負擔之義務與國際習慣法之規定並行；無論	法務部(國兩司、檢察司、法制司)	行政院人權處、外交部	

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	臺灣在國際條約上之法律地位為何，國際習慣法均適用於臺灣。審查委員會建議臺灣繼續致力確認其在執行國際刑法上可以扮演之角色，臺灣亦可研議如何為國際刑法之進展做出貢獻，例如為目前正在進行關於危害人類罪條約之談判工作做出貢獻。			
隱私權(第 17 條)				
臉部辨識技術				
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. 審查委員會樂見政府處理上次審查中所提出關於規範臉部辨識技術(FRT)之必要性及防止其濫用之保障措施等議題。鑒於臉部辨識技術之不同用途，其中部分用途並未取得資料當事人之同意、亦未經其知悉，且所蒐集之資訊可能於不同機關間共享，委員會建議儘速通過正在準備中之公務機關使用指引草案。並應檢視個資保護相關法規，以確保公部門及私部門在未經同意時使用該技術之行為受到充分規範，並提供適當且有效之救濟。	個資籌備處		
資料保護				
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.	個資籌備處		

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	審查委員會注意到個人資料保護法(PDPA)業經修正，而其於總統公布後之施行，仍等待個人資料保護委員會職權並提升其獨立性之平行立法之通過。儘管在關於個資保護缺漏之憲法法庭判決為附期限之宣告，組織法草案仍擱置在立法院。鑒於該機構應行使之重要監督職能，該組織法必須確保個人資料保護委員會之真正獨立性。			
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. 審查委員會強調，資料當事人就其個人資料之檢索、使用、共享、儲存及保留提出異議之有效救濟之重要性。此類救濟尤其重要，因為臺灣已選擇對例如網際網路通訊等數據採行不區分之保留制度，而非以特定條件為基礎並於個別案件中經程序授權之針對性機制。此外，依審查中所提出之證據，委員會建議政府對大規模國家建置之資料庫進行盤點，持續填補法規之餘存缺漏，並準確揭露所涉個人資料之類別及規模、使用目的、第三方接收方清單、超出資料檢索原始目的，包括其他機關依據法定權限取得之情形之使用用途的法律依據，以及個人得行使依個人資料保護法所保障之資料控制權之多元管道。	個資籌備處	法務部(調查局)、內政部	
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	個資籌備處、司法院、法務部(檢察司)		

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	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. 審查委員會關切私部門及公部門因個資外洩所附隨後果之間仍存在之不平等的差異。雖得對私部門處以罰鍰，但公部門之違反僅可公布違反機關名稱及對涉案人員可能予以懲戒之處分，即使於個人資料保護法近期修正之後亦復如此。此外，監督機關似無權令公部門停止蒐集或使用資料及(或)刪除資料。再者，雖然發布資料保護命令時必須遵守程序與其他保障措施，但委員會認為，遵守這些保障措施的行為應受到獨立監督機構及(或)司法機構的審查。最後，雖然在律師與客戶的保密特權以及律師事務所的搜索與扣押方面的司法發展值得樂見，但相關法律保護應明確反映在立法中。委員會了解到，處理這些法律保護的立法草案自 2024 年以來一直在立法院擱置。			
跨性別權利				
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	性平處	衛福部、內政部、法務部(法律事務司)	

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	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. 最高行政法院於 2023 年判決，要求進行性別確認手術作為性別變更登記之要件，侵犯了憲法保障的身體完整權、健康權、人性尊嚴與人格權。根據審查委員會獲得的資訊，其他法院在十多起訴訟案件中遵循了這一立場。然而，政府尚未修正強制要求手術的令釋，該令釋在該判決中被認定缺乏法律依據。這給尋求性別變更登記者、面臨此類請求的行政機構及法官帶來了法律不確定性。委員會強調，鑑於最高行政法院的判決，需要有法律依據，並敦促政府繼續進行相關的立法修正作業。			
宗教自由(第 18 條)				
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. 審查委員會支持臺灣對宗教信仰自由提供的保護，同時也注意現有各式各樣的宗教團體與宗教活動。委員會進一步注意到關於良心拒服兵役者登記、公共活動與替代役的法律框架。儘管如此，委員會對管理宗教組織的規範表示關切，包括登記要求、國家對內部事務的監督及與公開的宗教活動相關限制。	內政部		
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.	內政部、教育部		

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	審查委員會進一步注意到關於良心拒服兵役資格標準的擔憂，包括與官方註冊宗教及心理評估相關的要求，可能會使非宗教或出於道德原因拒服兵役者處於不利地位。其他關注涉及對宗教信仰資料的隱私保護，以及確保兒童參與宗教活動與教育，包括在私立學校的教育真正出於自願並符合其權利的必要性。			
言論自由(第 19 條及第 20 條)				
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.	內政部、法務部(檢察司)	司法院	

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	2022 年的審查對依據社會秩序維護法第 63 條(「散佈謠言，足以影響公共之安寧」)的起訴表示關切，並指出該規定「缺乏刑法所要求的精確度」。在本次審查期間，委員會很高興得知近年來依據第 63 條提起的起訴正在下降，並且行政院已指示內政部重新評估該規定，承認其模糊性及其對言論自由的影響。儘管如此，似乎沒有時間表或明確性來說明該部會審查的結果，包括這是否會導致修正第 63 條的立法，以使其符合國際標準。同時，刑法中的幾項規定也使用了不符合國際人權法下合法性標準的模糊術語，包括但不限於第 140 條(侮辱公務員)、第 309 條及第 310 條(誹謗)及第 104 條(選舉假訊息)。社會秩序維護法第 64 條(煽動擾亂公安)基於相同理由也存在問題。雖然臺灣法院試圖對其中一些法律的範圍與適用提供清晰度，而且委員會理解政府提出的國家安全與公共秩序解釋，但這些規定中關鍵術語的模糊性使其不符合國際標準，並引發了對其可能對合法言論產生寒蟬效應的嚴重擔憂。委員會建議政府啟動對有關國家安全、假訊息、公共秩序及相關主題的言論限制的法律框架的全面審查，以期使其與國際人權標準保持一致。委員會期望此類審查將包括與公民社會的積極互動。			
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	法務部(檢察司)、內政部、文化部		

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	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). 委員會亦注意到，政府提供的資訊表明，「臺灣現行刑法中並非沒有關於宣傳戰爭及煽動民族、種族或宗教仇恨或暴力行為的規定」。委員會認為，這些規定並沒有像公民與政治權利國際公約第 20 條所要求的那樣，明確禁止構成煽動敵意、歧視或暴力的戰爭宣傳或民族、種族或宗教仇恨。委員會同意國家人權委員會的觀點，即社會秩序維護法修正草案（第 64 條之 1）混淆了國家安全與仇恨言論，未能提供符合國際標準的明確性。委員會建議政府重新考慮草案第 64 條之 1，並制定明確執行公民與政治權利國際公約第 20 條的立法，包括拉巴特行動計畫中闡明的標準。委員會還注意到，雖然臺灣法律允許從中國大陸進口電影及其他媒體，但它限制宣傳共產主義、妨害公共秩序或善良風俗，或展示中國共產黨符號的此類媒體。雖然委員會承認臺灣面臨獨特的安全局勢，但它認為此類限制在法律上缺乏進一步指引的情況下，未能達到第 19 條第 3 項下的國際標準。			
和平集會自由(第 21 條)				
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. 委員會注意到，臺灣已通過了集會遊行法來實施和平集會的權利。政府提供的資訊表明，它鼓勵透過和平集會來培養公眾參與的文化。儘管如此，委員會關切的是，一些關於和平集會地點的規定，特別	內政部		

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	是適用於「禁制區」與「安全距離」的規定，可能會以違背公民與政治權利國際公約第 21 條下的義務及其要求之解釋，尤其是人權事務委員會第 37 號一般性意見的方式限制和平集會。審查委員會建議政府評估此類限制，並與公民社會磋商，以確定哪些限制是必要的，同時又不破壞和平集會權利的充分行使。此外，委員會建議將許可制改為報備制。			
婚姻與家庭生活權(第 23 條)				
同性婚姻				
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. 審查委員會樂見在 2019 年通過司法院釋字第七四八號解釋施行法及放寬對跨國同性婚姻的限制。然而，兩岸同性中單方或雙方外國國民所屬國家不承認其結合的同性婚姻，必須在第三國尋求承認該結合，才能在臺灣登記結婚。這不可避免地會給相關伴侶帶來經濟及行政負擔。委員會鼓勵政府審視這種差別待遇，因為對家庭生活有重大影響。	內政部、陸委會、法務部(法律事務司)		
同性婚姻的子女				
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. 審查委員會樂見自第三次報告以來在機構媒介收養程序方面取得的積極進展。然而，儘管臺灣現在承認同性婚姻，但這種婚姻所生的子女並未獲得與異性戀配偶所生子女同等的待遇。此外，與異性戀配偶不同，同性婚姻中的非妊娠配偶必須透過繼親收養來建立親子關係。	司法院、法務部(法律事務司)		

點次	結論性意見與建議	主辦機關	協辦機關	備註
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. 審查委員會鼓勵政府確保在任何有關兒童居住地、登記及國籍的決定中，兒童的權利都保持在首要地位。如果需要非生父/母進行繼親收養，規範此類收養的條件應該是適當的，且適用的程序應能迅速做出決定，從而確保相關兒童不會在關於其家庭關係的法律不確定性狀態下被長時間留置。委員會特別關切的是，一些法院可能會根據涉外民事法律適用法第 54 條，在缺乏證據證明被收養人的國家法律不承認同性婚姻或沒有同性收養的法律框架的情況下，拒絕收養聲請。至關重要的是，不得以任意或歧視性的方式剝奪兒童受法律保護的家庭關係，並且他們的最大利益應主導所有與他們相關的決定。	司法院、法務部(法律事務司)		
兒童權利(第 24 條)				
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. 審查委員會樂見為加強兒童保護、打擊兒童性剝削與販運、改革少年司法立法以及改善兒童與家庭的社會保護系統而採取的措施。委員會也注意到為加強兒童福利機制及支援服務所做的努力。	衛福部	司法院、法務部(檢察司)、內政部(警政署、移民署)	

點次	結論性意見與建議	主辦機關	協辦機關	備註
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.	衛福部	司法院、法務部(檢察司)、內政部(警政署、移民署)	
	然而，審查委員會仍對兒童保護系統持續存在的缺陷表示關切，包括涉及當局先前已知悉之兒童死亡的報告、機構化的風險、對安置及寄養照顧的監督漏洞及在確保兒童有意義地參與影響他們的決策方面的限制。			
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.	衛福部	內政部、司法院、法務部(檢察司)、勞動部、教育部	
	委員會進一步對兒童的線上性剝削、兒童販運、童工及無國籍兒童的處境表示關切。其他關切涉及在少年司法環境中使用強制措施、兒童在安置或庇護系統中的程序保障及需要確保所有影響兒童的措施都以兒童最佳利益為指導，並符合復健與重返社會的原則。			
投票權(第 25 條)				
134.	Article 25 ICCPR provides that every citizen shall have “the right and the opportunity ... without unreasonable 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 <i>de lege</i> to vote they cannot exercise that right <i>de facto</i> . 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	中選會、內政部		

點次	結論性意見與建議	主辦機關	協辦機關	備註
	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. 公民與政治權利國際公約第 25 條規定，每個公民應有「權利及機會……不受不合理的限制」進行投票。臺灣法律並沒有剝奪受刑人的投票權。然而，正如第三次報告所指出的，雖然受刑人在法律上享有投票權，但他們在事實上無法行使該權利。在其調查過程中，審查委員會了解到，許多類別的選民，如在職或駐紮在其他地方的警察與軍事人員、外交人員以及原住民族有資格投票，但由於缺乏替代的投票方式，無論是透過不在籍投票、郵遞投票或其他方式，在實務中無法投票。委員會鼓勵政府檢視可對現行選舉法進行哪些修改，以允許符合投票資格但因特殊情況，無論是公職、被剝奪自由還是其他情況而無法行使該權利的人進行投票。委員會重申其 2022 年的建議，即為所有符合條件的選民在選舉及公民投票中建立行使投票權的有效機會，不應再有任何延遲。			
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. 根據國際法，原住民族不應被限制在其原籍地投票。配合前段的建議，亦鼓勵政府確保原住民族在祖傳領域之外的投票權在實務中不被剝奪。	中選會		