

# TAIWAN BUSINESS TOPICS



## 2026 Taiwan White Paper

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Moderna is a pioneer and leader in the field of mRNA medicine. Through the advancement of its technology platform, Moderna is reimagining how medicines are made to transform how we treat and prevent diseases. Since its founding, Moderna's mRNA platform has enabled the development of vaccines and therapeutics across infectious diseases, cancer, rare diseases, and more.

With a global team and a unique culture, driven by the company's values and mindsets, Moderna's mission is to deliver the greatest possible impact to people through mRNA medicines.

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# Moderna in Taiwan: Building an mRNA Innovation Ecosystem



**A**s Taiwan strengthens its leadership in healthcare innovation, Moderna is deepening its commitment – advancing mRNA science, partnerships, and long-term capabilities that help shape the future of medicine.

At the center of this effort is Wenchi Liu, General Manager of Moderna Taiwan, whose leadership reflects more than two decades of experience across the healthcare sector. Known for her patient-first philosophy and strong execution mindset, Liu is translating global advances in healthcare into tangible community impact.

“My role is to bridge global innovation with local needs,” Liu explains. “What matters most is whether patients here in Taiwan can benefit from the latest scientific advancements in a timely and meaningful way.”

One of the most significant developments in this mission is the continued advancement of mRNA science, which is enabling new approaches to address changing healthcare needs.

Over the past few years, Moderna has worked with the Taiwan government to support healthcare initiatives, particularly for vulnerable populations following the Covid-19 pandemic.

“Moderna will continue to collaborate with the government and healthcare partners to strengthen preparedness for ongoing health challenges,” Liu says.

Positioning Taiwan as a priority market is a deliberate strategic decision. With its advanced healthcare infrastructure, strong regulatory environment, and proactive health policies, Taiwan plays a critical role in Moderna’s Asia-Pacific vision.

“Taiwan has consistently demon-

strated leadership in public health and preparedness,” Liu notes. “That is why we see Taiwan not just as a market, but as a key partner in driving innovation and setting an example for the region.”

Liu is also focused on building a sustainable mRNA research network in Taiwan. This includes strengthening collaboration with academic institutions, healthcare providers, and research organizations to support scientific progress and local capability building.

“Innovation does not happen in isolation,” she says. “We are committed to working closely with partners in Taiwan to build an ecosystem where research, talent, and technology can thrive together.”

These initiatives are closely linked to strengthening health security. By combining Moderna’s global expertise with Taiwan’s local strengths, the company aims to contribute to a more resilient healthcare system – better prepared for major public health risks.

“Moderna’s mRNA scientific expertise is critical in responding to health threats,” Liu emphasizes. “Preparedness is about building the right infrastructure, partnerships, and capabilities in advance so that we are ready – no matter what comes next.”

She adds that globally, several governments – including the UK, Australia, Canada, and Mexico – are exploring the role of mRNA science as part of their pandemic preparedness strategies, reflecting growing recognition of its potential in strengthening long-term healthcare resilience.

Beyond strategy, a defining aspect of Liu’s leadership is her focus on

people. She has prioritized building high-performing local teams that are empowered to take ownership and drive execution excellence. By fostering a culture of collaboration, accountability, and purpose, she is ensuring that Moderna Taiwan is positioned for sustainable growth. “I’m truly grateful for the strength of our local team here in Taiwan, and for the close collaboration we have with our regional and global colleagues, which enables us to move faster and deliver better outcomes for patients,” she adds.

Looking ahead, Liu sees investment in next-generation talent as essential to unlocking the full potential of mRNA science. Moderna is supporting initiatives that promote scientific exchange, education, and the development of the next generation of innovators in Taiwan.

“The future of healthcare will depend on the next generation of scientists, researchers, and leaders,” she says. “We want to support that journey by creating opportunities for learning, collaboration, and innovation.”

For Liu, leadership is ultimately about delivering impact beyond business outcomes. It is about contributing to society, strengthening health systems, and improving lives.

“Innovation is only meaningful when it reaches people,” she reflects. “Our ambition is to build something lasting – an ecosystem that continues to create value for patients and society for years to come.”

As Moderna advances its next chapter in Taiwan, Liu’s leadership underscores a clear vision: combining global innovation with local commitment to shape a healthier, more resilient future. ■

# Novartis and Taiwan Advance a New ASCVD Framework

Cardiovascular disease remains one of Taiwan’s leading public health challenges, with atherosclerotic cardiovascular disease (ASCVD) – a condition caused by plaque buildup in the arteries – accounting for a significant share of morbidity and mortality.

“If you’re not motivated to address the second leading cause of death in Taiwan – and the leading cause globally – then that’s a problem,” says Judith Love, president of Asia Pacific, Middle East & Africa (APMA) for Novartis. “Around 85% of cardiovascular disease is ASCVD-related, so the scale is enormous.”

The disease has long been primarily associated with older adults, but recent data indicates that the problem is far broader. Through the joint efforts of National Health Insurance Administration (NHIA), Novartis Taiwan, and academic and medical community partners, the research found that nearly 60% of hospitalized ASCVD patients in Taiwan were under the age of 70, highlighting persistent gaps in testing and monitoring among working-age adults.

The project was conducted under the first memorandum of understanding (MOU) signed between the NHIA and a pharmaceutical company for research focusing on ASCVD prevention and reassessment. Drawing on ASCVD health insurance data, the collaboration identified major gaps in testing and care planning after acute cardiovascular events.

As many as 35% of patients did not receive LDL-C testing during their first hospitalization, while rehospitalization rates reached 40% during the first year after discharge. These findings helped shape Taiwan’s ASCVD Clinical Pathway, supported by nine major medical societies, which established clearer standards for acute-phase testing, reassessment, and treatment adjustment in high-risk patients.

“These are not just numbers,” says Love. “They are our friends, colleagues,



From left to right: Prof. Hsiao Fei-Yuan, Graduate Institute of Clinical Pharmacy, National Taiwan University; Judith Love, President of Asia Pacific, Middle East & Africa, Novartis; Chung-Liang Shih, Minister of Health and Welfare; Lian-Yu Chen, Director General of National Health Insurance Administration; Dr. Chen Wen-Jone, Superintendent of Min-Sheng General Hospital; and Keizo Miyazawa, Country President of Novartis Taiwan.

neighbors. This MOU has been beautifully executed and implemented, which helps communities understand what we can do with a shared ambition.”

The company’s work with government agencies, medical societies, and healthcare institutions also helped to address the consequences of fragmented follow-up timelines. Only 34.1% of patients achieved recommended cholesterol control targets one year after an ASCVD event, while nearly 40% of patients did not receive regular lipid-lowering treatment after discharge.

Particular emphasis was placed on the first six to eight weeks following discharge, a period increasingly viewed as critical for reassessing whether patients are meeting health targets and determining whether therapy adjustment is necessary.

“We’ve contributed our expertise to the publication of the ‘Clinical Pathway,’” Love says. “And that pathway is important because it creates consistency – patients can visit different hospitals and still receive care aligned with international guidelines.”

The broader significance of the initiative extends beyond ASCVD alone. Under

Taiwan’s “Healthy Taiwan” and related chronic disease programs, policymakers are increasingly focusing on sustaining medical supervision, reducing recurrence risk through earlier intervention, and creating more standardized disease management approaches.

Love spoke of Taiwan’s ability to align policy direction, funding, medical societies, and healthcare infrastructure around shared objectives as one of the country’s greatest advantages.

“The difference is not just technical capability – it’s alignment,” she says. “The Healthy Taiwan initiative starts from the top levels of government. Funding has been allocated, there’s a long-term vision, medical societies are aligned, and industry is focused on the same objectives.”

That level of coordination has shaped how Taiwan approaches implementation. In 2026, the NHIA formally launched its ASCVD Pay-for-Performance program, investing NT\$113 million (US\$3.5 million) to encourage hospitals and clinics to adopt the clinical pathway, including the six-to-eight-week follow-up and treatment-adjustment process.

The introduction of new digital tools

aimed at improving ASCVD risk awareness and long-term outcomes has further strengthened Taiwan's broader cardiovascular strategy. Through a dedicated ASCVD section within the NHI app, patients can view cholesterol test results and associated risk levels directly through their phones.

“Patients today are far more proac-

tive in managing their own health,” Love says. “They're no longer passive recipients of care.” For Novartis, moving discussions beyond policy into practical implementation models not only enables a more health-conscious Taiwan, but also positions Taiwan as an example of how cross-sector engagement translates into public health impact for patients.

While challenges remain, Love notes that Taiwan already possesses many of the foundations needed to continue improving the lives of those managing heart health.

“Taiwan has approached this as an ecosystem, not just a single policy initiative,” she says. “It's practical, measurable, and will stand the test of time.”

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## 諾華與台灣 攜手推動全新 ASCVD 防治模式

**心** 血管疾病仍是台灣最重要的公衛挑戰之一，其中動脈粥狀硬化心血管疾病（ASCVD）這種因動脈內斑塊堆積所引起的疾病，更占了相當高比例的發病與死亡案例。

「如果連台灣第二大死因、也是全球首要死因的疾病，都無法驅使我們採取行動，那就真的有問題了，」諾華亞太中東非洲區總裁 Judith Love 表示。「大約 85% 的心血管疾病都與 ASCVD 有關，可見其影響規模之龐大。」

過去，這項疾病長期被認為主要發生於高齡族群，但最新資料顯示，實際影響遠比想像中更廣。透過中央健康保險署、台灣諾華，以及學術與醫療界夥伴共同合作，研究顯示，台灣近六成住院 ASCVD 患者年齡低於 70 歲，這代表工作年齡族群的檢測與監測方面仍有明顯缺口。

這項計畫是在健保署與諾華簽署的首份合作備忘錄（MOU）架構下推動，研究重點聚焦於 ASCVD 的預防與再評估。此次合作運用 ASCVD 的健保資料，找出急性心血管事件發生後，在檢測與照護規劃方面的重大缺口。

多達 35% 的患者在首次住院期間未接受低密度脂蛋白膽固醇（LDL-C）檢測，而出院後第一年的再住院率則高達 40%。這些研究結果進一步促成《台灣血脂管理臨床路徑共識》，獲九大醫學會支持，為高風險患者建立更明確的急性期檢測、再評估與治療調整標準。

「我們看到的是數據，但那些不只是冰冷的數字，」Love 表示。「那些人是我們的朋友、同事與鄰居。這份合作備忘錄的執行與落實都非常成功，也讓更多人看見，當大家朝著共同目標努力時，能夠帶來什麼樣的改變。」

諾華與政府機關、醫學會及醫療機構的合作，也進一步改善了後續追蹤時程不一致的問題。ASCVD 事件發生一年後，僅有 34.1% 的患者達到建議的膽固醇控制目標，且近四成患者出院後未持續接受規律的降脂治療。

其中，出院後六至八週特別受到重視，這段時間愈來愈被認為是重新評估患者是否達到健康目標，以及是否需要調整治療的重要時機。

「我們也提供專業協助，參與《臨床路徑共識》的制定與發布，」Love 表示。「這個路徑之所以重要，是因為它建立了更一致的照護標準——即使患者前往不同醫院，也能接受符合國際指引的照護。」

這項計畫的重要性並不僅止於 ASCVD 本身。在「健康台灣」及相關慢性病方案推動下，政策制定者也日益重視如何維持持續性的醫療監測、透過更早介入降低復發風險，以及建立更標



準化的疾病管理模式。

Love 強調，台灣能夠讓政策方向、資源投入、醫學會與醫療體系圍繞共同目標協同推動，已是最大的優勢之一。

「真正的差異不只在於技術能力，而是在於整體協調與整合，」她表示。「『健康台灣』是由政府最高層級推動的政策，資源已經到位，也有長期願景，醫學會方向一致，產業界也聚焦於相同目標。」

這樣的協調能力，也造就了台灣推動政策落地的方式。2026 年，健保署正式啟動高血脂醫療給付改善方案（Pay-for-Performance, P4P），投入新台幣 1.13 億元，鼓勵醫院與診所導入臨床路徑，包括六至八週追蹤與治療調整流程。

新一代數位工具的導入，也進一步強化台灣整體心血管照護策略，協助提升民眾對 ASCVD 風險的認識，以及長期健康管理成效。患者可以透過健保快易通 App 中的 ASCVD 專區，直接用手機查看膽固醇檢測結果和相關風險等級。

「現在的患者對自己的健康積極許多，」Love 表示。「他們不再只是被動接受照護的人。」對諾華而言，將政策層面的討論進一步落實到實際執行，不僅有助於打造更重視健康的台灣，也讓台灣成為跨領域合作轉化為公衛成果的示範案例。

Love 認為，台灣雖然仍面臨不少挑戰，但其實已經具備許多持續改善心血管健康照護所需的基本條件。

「台灣是以整體生態系的角度來推動這件事，而不只是單一政策方案，」她表示。「這套模式既務實、可衡量，也經得起時間考驗。」

# Novo Nordisk Taiwan and the Shift From Weight Loss to Long-Term Health

In a society where more than half of adults are overweight or obese, obesity is more widely understood not simply as a lifestyle issue for Taiwanese, but as a chronic disease with implications for public health, health-care sustainability, and workforce productivity.

“For us, it’s not so much a matter of belief anymore,” says Hans Duijf, general manager of Novo Nordisk Taiwan. “Increasingly, the evidence clearly indicates that the downstream health burden of obesity is enormous.”

Scientific understanding of obesity has evolved significantly in recent years. Research links obesity to cardiometabolic disease and to inflammation-related conditions, including certain cancers. At the same time, advances in biology and metabolic science have reshaped understanding of why sustained weight loss is often difficult to achieve.

“We know now for a fact that your body will fight when you lose weight,” Duijf says. “Willpower alone is just very difficult to overcome that challenge. People need help with it.”

Taiwan’s “Healthy Taiwan” initiative and chronic disease programs such as the “888” Program reflect growing attention toward prevention and disease management. Duijf notes that obesity management may benefit from a comprehensive approach that includes prevention, lifestyle support, and appropriate medical care under professional supervision.

Historically, obesity has often been framed as a matter of personal responsibility centered around diet and exercise. While lifestyle changes remain important, Duijf argues that the scale and persistence of obesity-related disease indicate broader approaches are necessary.

He also points to adolescent obesity as an area where earlier intervention could have a significant long-term health



**Hans Duijf, general manager  
of Novo Nordisk Taiwan**

impact, given the cumulative risks associated with chronic metabolic disease over a lifetime.

“If you really want to change obesity and the global health burden of it, you need to do a little bit more than just advise people to live more healthfully,” he says.

In Taiwan, population aging and declining birth rates are placing greater attention on how to extend healthy working years and maintain workforce productivity. Obesity and metabolic diseases continue to affect absenteeism, long-term health costs, and quality of life during peak working years.

“Anything that can be done to maintain a productive workforce is important,” Duijf says. “Longevity and longer years of health are super critical components of that.”

Novo Nordisk Taiwan has introduced internal employee support initiatives focused on obesity and long-term health management, combining wellness activ-

ities with treatment support programs focused on earlier intervention and long-term health. “If this is really something that we believe in, we also need to offer it to our own employees,” Duijf says.

The company’s work extends beyond treatment itself into disease awareness, public education, screening initiatives, and collaboration with healthcare organizations and policymakers.

“Neither us, nor a ministry, nor a hospital can fix this on their own,” Duijf says. “There is definitely a need to collaborate and bring different parties together.”

One area of focus has been metabolic dysfunction-associated steatohepatitis (MASH), a serious liver disease closely associated with obesity and diabetes. Novo Nordisk has supported efforts to increase awareness of the disease as well as expand screening programs for earlier risk identification and follow-up care before conditions progress.

Taiwan’s annual health examinations and advanced electronic health record systems create opportunities for earlier detection and more proactive intervention. Recent advances in GLP-1 therapies have accelerated discussion surrounding obesity treatment and long-term metabolic health.

“It’s incredible how overwhelming the evidence is around the positive impact of GLP-1 on a broad number of cardiometabolic diseases and organs,” he says.

Duijf adds that improving access involves discussions surrounding telemedicine, supervised digital consultations, and physician-guided prescribing models that could reduce barriers to treatment while maintaining appropriate clinical oversight.

Taiwan’s strong healthcare infrastructure provides an important foundation, says Duijf, while continued dialogue may help support timely access to innovation within appropriate regulatory and clinical frameworks.

## 台灣諾和諾德：從減重走向長期健康管理



員工CSR活動合照：台灣諾和諾德在公司內部推動肥胖與長期健康管理相關員工支持計畫，結合健康促進活動與治療支持方案，從員工健康實踐長期健康管理理念。

**在**台灣，超過半數成年人屬於過重或肥胖，肥胖也不再只是個人生活習慣的議題，而是攸關公共衛生、醫療體系永續性和勞動生產力的慢性疾病。

「對我們來說，這早已不是相不相信的問題，」台灣諾和諾德 (Novo Nordisk) 總經理杜翰思 (Hans Duijf) 表示。「愈來愈多證據清楚顯示，肥胖所帶來的健康負擔極為龐大。」

近年來，科學界對肥胖的理解已有顯著進展。研究指出，肥胖不僅與心血管代謝疾病有關，也與發炎相關疾病，包括某些癌症，有所關聯。同時，生物學與代謝科學的發展，也改變了人們對於為何長期減重往往難以維持的理解。

「現在我們已經很清楚，當你減重時，身體會自然產生對抗機制，」杜翰思表示。「光靠意志力，其實很難克服這項挑戰。人們需要適當的協助。」

台灣的「健康台灣」倡議，以及「三高防治888計畫」等慢性病相關計畫，顯示社會對預防醫學與疾病管理的重視日益提升。杜翰思指出，肥胖管理需要更全面的方法，包括預防、生活型態支持，以及在專業監督下提供適當的醫療照護。

長期以來，肥胖經常被視為個人責任問題，重點聚焦於飲食與運動。儘管生活型態調整依然重要，但杜翰思認為，肥胖相關疾病日益普遍且長期存在，也顯示著社會需要更全面的因應方式。

他也指出，青少年肥胖是值得及早介入的重要領域，因為慢性代謝疾病的風險會隨著人生歷程不斷累積，進而對長期健康造成重大影響。

「如果真的想改變肥胖和隨之而來的全球健康負擔，就不能只是建議人們活得更健康一點，」杜翰思表示。

在台灣，人口老化與少子化，使社會更加關注如何延長健康工作年限並維持勞動生產力。肥胖和代謝疾病也逐漸影響缺勤情況、長期醫療成本，以及人們在職涯黃金時期的生活品質。

「任何有助於維持勞動生產力的做法都很重要，」杜翰思表示。「延長壽命，以及延長健康生活年限，都是其中非常關鍵的一環。」

台灣諾和諾德也在公司內部推動關於肥胖問題與長期健康管理的員工支持計畫，結合健康促進活動，以及著重早期介入與長期健康的治療支持方案。「如果我們真的相信這件事的重要性，就更應該先從自己的員工做起，」杜翰思表示。

台灣諾和諾德的工作不僅限於治療本身，也涵蓋疾病認知推廣、公共教育、篩檢計畫，以及與醫療機構和政策制定者的合作。

「無論是我們、政府部會，還是醫院，都無法單靠自己解決這個問題，」杜翰思表示。「確實有必要整合各方力量，共同合作。」

其中一項重點領域，是代謝功能異常相關脂肪性肝炎 (MASH)，這種嚴重的肝病與肥胖及糖尿病有著密切關聯。台灣諾和諾德支持提升大眾對此疾病的認知，並擴大篩檢計畫，希望能在病情惡化前，更早辨識風險並進行後續照護。

台灣的年度健康檢查制度，以及先進的電子病歷系統，也有助於讓疾病能及早被發現，並更積極介入治療。近年來 GLP-1 療法的發展，更加速了針對肥胖治療與長期代謝健康的討論。

「GLP-1 對於多種心血管代謝疾病的效益，以及對人體器官帶來的正面影響，都已有非常充分的研究證據，令人相當驚豔，」杜翰思說道。

杜翰思表示，改善醫療可近性，也包括遠距醫療、受監督的數位諮詢，以及由醫師主導的處方模式等討論面向。這些方式有助於在降低治療門檻的同時，維持適當臨床監督。

他指出，台灣完善的醫療基礎設施奠定了重要基礎，而透過持續溝通與協調，也有助於讓創新醫療在合適的法規與臨床條件下，更快落實於醫療現場。



# 美商科林研發

## 全球領先半導體設備商 為晶圓廠注入智慧動能

AI 的快速發展讓半導體產業正邁入全新階段，未來晶圓廠不僅需要高速運轉，更需要智慧製造。透過 Equipment Intelligence<sup>®</sup>，將設備與製程數據轉化為可執行的洞察，加速量產上市、優化良率，並推動自主化智慧製造。Lam Research 正在打造真正運行於智慧之上的未來晶圓廠。



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聯博投信



# 聯博 債券投資巨擘 主動 超越極限

- + 連續3年榮獲亞洲資產管理雜誌 台灣最佳債券管理公司<sup>1</sup>
- + 全台最大主動債券基金公司<sup>2</sup>
- + 聯博-全球非投資等級債券基金(基金之配息來源可能為本金)全台最大主動非投資等級債券基金，全球榮獲96座獎項殊榮<sup>3</sup>

## 全力成就無限可能

過往績效不代表未來之保證。1.連續3年所獲獎項分別為2026年、2025年、2024年-台灣最佳債券管理公司。資料來源：亞洲資產管理雜誌Best of the Best Awards，資料日期：2026年2月。2.聯博投信在台發行之債券基金資產管理規模為574億新台幣，為全台最大主動型債券基金公司。資料來源：投信投顧公會；資料日期：2026年4月30日。3.本基金規模為3,993億新台幣，以在台銷售之境外基金及在台募集之境內基金規模比較，聯博投信為聯博境外基金在台灣之總代理，資料來源：投信投顧公會及基金資訊觀測站、聯博，資料日期：2026年4月30日。獎項統計2010年以來，來自台灣、香港、新加坡、韓國、奧地利、法國、德國、波斯灣、北歐、西班牙、瑞士、義大利、荷蘭、英國等國獲得理柏、彭博、香港指標雜誌(BENCHMARK)、亞洲資產管理雜誌、晨星所頒基金獎項。資料日期：2026年3月。

聯博投信獨立經營管理。聯博境外基金在台灣之總代理為聯博證券投資信託股份有限公司。聯博證券投資信託股份有限公司。台北市110信義路五段7號81樓及81樓之1，02-8758-3888。投信新字021號。所列之境外基金經金管會核准或同意生效，惟不表示絕無風險。基金經理公司以往之經理績效不保證基金之最低投資收益；基金經理公司除盡善良管理人之注意義務外，不負責本基金之盈虧，亦不保證最低之收益，投資人申購前應詳閱基金公開說明書。有關基金應負擔之費用(含分銷費用)及投資風險等已揭露於基金公開說明書及投資人須知，投資人可至境外基金資訊觀測站www.fundclear.com.tw或聯博網站www.abfunds.com.tw查詢，或請聯絡您的理財專員，亦可洽聯博投信索取。基金並無受存款保險、保險安定基金或其他相關保障機制之保障。投資人應了解並承擔交易可能產生之損失，最大可能損失為原始投資金額。基金配息不代表基金實際報酬，且過去配息不代表未來配息；基金淨值可能因市場因素而上下波動。基金的配息可能由基金的收益或本金中支付。任何涉及由本金支出的部份，可能導致原始投資金額減損。投資人於申購時應謹慎考量。配息可能涉及本金之個別基金最近12個月內配息組成相關資料已揭露於聯博投信網站。投資人投資以非投資等級債券為訴求之基金不宜占其投資組合過高之比重。由於非投資等級債券之信用評等未達投資等級或未經信用評等，且對利率變動的敏感度甚高，故基金可能會因利率上升、市場流動性下降、或債券發行機構違約不支付本金、利息或破產而蒙受虧損。若基金非投資等級債券佔顯著比重者，適合「能承受較高風險之非保守型」投資人。本基金有相當比重投資於符合美國Rule 144A規定之私營性債券，較可能發生流動性不足，財務訊息揭露不完整或因價格不透明導致流動性風險、利率風險及債券發行人違約之信用風險等，投資人需留意相關風險。本基金可投資於具損失吸收能力債券(包括應急可轉換債券及具總損失吸收能力債券，下稱CoCo Bond及TLAC債券)，該類債券可能包括金融領域集中度風險，當金融機構出現資本適足率低於一定水平、重大營運或破產危機時，得以契約形式或透過法定機制將債券減記面額或轉換股權，可能導致客戶部分或全部債權減記、利息取消、流動性風險、債權轉換股權、修改債券條件如到期日、票息、付息日、或暫停配息等變動。本基金不適合無法承擔相關風險之投資人，投資人宜斟酌個人風險承擔能力及資金可運用期間之長短後投資。基金投資於以外幣計價之有價證券，匯率變動可能影響其淨值。依金管會之規定，目前境外基金直接投資大陸地區證券市場之有價證券以掛牌上市有價證券及銀行間債券市場為限，且投資總金額不得超過本基金淨資產價值之百分之二十，投資香港地區之紅籌股及H股則無限制。但若該年度獲得境外基金深耕計畫豁免者不在此限，比例可達百分之四十。另投資人亦須留意中國市場特定政治、外匯、經濟與市場等投資風險。境外基金設有「擺動定價政策」，擺動定價政策之目的藉由避免或減少因某一營業日大量淨流入或淨流出而對子基金受益憑證價值產生績效稀釋效果，以保護基金之現有投資人。投資人於申購前應詳閱公開說明書與投資人須知。本文提及之經濟走勢預測不必然代表本基金之績效，本基金投資風險請詳閱基金公開說明書。投資於新興市場國家之風險一般較成熟市場高，也可能因匯率變動、流動性或政治經濟等不確定因素，而導致投資組合淨值波動加劇。本文件反映聯博於編製日之觀點，其資料則來自於聯博認為可靠之來源。聯博對資料之正確性不為任何陳述或保證，亦不保證資料提及之任何估計、預測或意見將會實現。投資人不應以此作為投資決策依據或投資建議。本文件資料僅供說明參考之用。投資人申購本基金係持有基金受益憑證，而非本文提及之投資資產或標的。投資人應留意衍生性工具/證券相關商品等槓桿投資策略所可能產生之投資風險(詳見公開說明書或投資人須知)。因基金交易所生紛爭，投資人可向中華民國證券投資信託暨顧問商業同業公會或財團法人金融消費評議中心提出申訴。[A/B]是聯博集團之服務標誌，AllianceBernstein®為聯博集團所有且經允許使用之註冊商標。©2026 AllianceBernstein L.P. ABITL26-0313-01

# Coupang Accelerates Investments to Drive Growth in Taiwan

*TOPICS* magazine interview with Robert Porter, Coupang Chief Global Affairs Officer, and Bill Owens, Head of Coupang Logistics Services (CLS), Taiwan

*Porter is chief global affairs officer at Coupang, a U.S. technology company that provides digital retail, logistics, and other AI-driven services in Taiwan, South Korea, Japan, and 190 countries and regions around the world. Before joining Coupang, Porter held a variety of senior positions in the public sector.*

*Owens is head of Coupang Logistics Services (CLS) in Taiwan. Owens served for seven years in the U.S. Army before transitioning to leadership roles with plastics manufacturer Pregis and Amazon Robotics Fulfillment prior to joining Coupang.*

**Rob, we'll start with you. Coupang has been expanding rapidly in Taiwan. How do you see Taiwan's role in Coupang's global strategy?**

Taiwan is central to Coupang's global strategy in every respect. We invest in markets where consumers value a broad selection of high-quality goods and services, attractive prices, and extremely fast delivery. Our investments here reflect our confidence that the technology enabled customer experience Coupang pioneered would be embraced by Taiwan customers, and that's proven true.

From the outset, we've also approached Taiwan with a long-term strategic mindset. As we continue to grow our business here, we also see Taiwan helping develop next generation AI-driven capabilities that will support broader growth across Asia and beyond.

As a U.S. technology company, we're especially pleased that Taiwan has become one of Coupang's most important growth markets. And we will continue to promote Taiwan's many strengths – forward-thinking leaders, sophisticated consumers, world-class digital infrastructure, and innovative business culture – in policy discussions around the globe.

**Rob, continuing on that theme – as a U.S. technology company investing in Taiwan, how do you see Coupang contributing to deeper U.S.-Taiwan economic ties?**

We're very pleased that Coupang has helped boost trade and investment flows between the United States and Taiwan.



**Robert Porter, Chief Global Affairs Officer (right), and Bill Owens, Head of Coupang Logistics Services (CLS), Taiwan (left)**

Coupang is now one of the largest U.S. investors in Taiwan and has established an important channel for bilateral commercial activity, selling billions of dollars' worth of American and Taiwanese goods and services each year.

We see Taiwan as an essential partner to enhance economic cooperation and strengthen technology supply chains. Investments by American companies can help reinforce confidence in Taiwan as a long-term economic partner. For example, investing in our AI-driven logistics network supports resilient domestic distribution capabilities – an area where we can help advance policy objectives for both countries.

We hope that accelerating our investments here will continue to promote economic and security ties between the U.S. and Taiwan, and we are always

pleased to work with government leaders in both countries to help do so.

**Bill, Coupang is widely recognized for developing innovative technology that redefines the customer experience through speed and convenience. How is technology shaping your operations in Taiwan?**

As a technology company, we're using AI to break traditional trade-offs like speed versus cost. In Taiwan, we've built a highly integrated network connecting our customer interface, fulfillment centers, and delivery network into one consistent operation.

A key differentiator is our orchestration of control through real-time data, using live tracking systems to oversee product flow from placement through delivery. With our fourth smart logis-

tics center in Taoyuan, we're deploying advanced automation to help ensure a resilient commerce backbone.

Over the long term, we see opportunities to continue to introduce innovative capabilities that will strengthen the service we provide and help further develop Taiwan's digital infrastructure for the future.

**As Head of CLS Taiwan, what are your priorities for Coupang's continued development in Taiwan over the next few years?**

Our priority is to accelerate our long-term investments in Taiwan to help set even higher standards for speed, choice, cost, and service quality for our customers here.

For example, we use comprehensive planning software to predict demand, ensuring "WOW" delivery even during peak periods. WOW is our program whereby we deliver orders to customers at the highest speeds in the industry, often within a day. This infrastructure also enables local businesses to reach customers faster by giving them access to sophisticated distribution capabilities.

We're focused on delivering consistently excellent service and results at scale for customers across Taiwan. Our goal is to deploy the same high-standard, frictionless experiences that have delighted our customers globally, ensuring we exceed expectations and "WOW" every household in Taiwan.

**Rob, looking ahead, how do you see Coupang's role evolving as Taiwan continues to strengthen its position in the global digital economy?**

Taiwan is already one of the world's leading innovation economies. As it continues to deepen its engagement with global markets, Coupang hopes to play an important role in developing advanced logistics systems, facilitating increased digital trade, and promoting market-oriented regulatory approaches.

Most importantly, we hope to continue to invest in and grow our business in ways that benefit customers and empower entrepreneurs in Taiwan, while contributing to deeper global economic engagement that helps ensure a better future for all.

## Coupang 酷澎加速在台投資 展現強勁成長動能

《TOPICS》雜誌專訪：Coupang 酷澎全球事務長 Robert Porter 與 Coupang 酷澎台灣通運負責人 Bill Owens

**Robert Porter** 現酷澎全球事務長。Coupang 酷澎是一家總部位於美國的科技公司，在台灣、南韓、日本以及全球190個國家和地區提供數位零售、物流及其他人工智慧 (AI) 驅動的服務。在加入酷澎前，Porter 曾在公部門擔任多項高階要職。

**Bill Owens** 為酷澎台灣通運 (Coupang Logistics Services, CLS) 負責人，先於美國陸軍服役七年，後轉入民間企業，在塑料製造商 Pregis 公司與 Amazon Robotics Fulfillment 擔任領導職務，直至加入酷澎。

**Rob，酷澎在台灣的擴展速度非常驚人，您如何看待台灣在酷澎全球戰略中扮演的角色？**

無論從哪個角度來看，台灣都處於酷澎全球戰略的核心地位。我們所投資的市場中，消費者高度重視多元且優質的商品與服務、具吸引力的價格，與極致的配送速度。投資台灣反映了我們的堅定信念：酷澎開創由科技驅動並帶來顛覆性改變的體驗，受到台灣顧客青睞，事實也證明如此。

從一開始，我們便以長期戰略的思維來布局台灣。隨著業務持續擴大，我們看好台灣能協助開發次世代 AI 驅動科技，進而支持整個亞洲乃至全球更廣泛成長。

作為美國科技公司，我們特別高興看到台灣已成為酷澎最重要的成長動能之一。我們也將在全球的政策討論中，持續推廣台灣的諸多優勢——包括具前瞻性的領袖、成熟消費群、世界級數位基礎設施，以及創新商業文化。

**Rob，作為投資台灣的美國科技公司，您認為酷澎如何為深化美台經濟關係做出貢獻？**

我們非常高興酷澎能協助促進美台貿易與投資流動。酷澎目前是台灣領銜投資美商，為雙邊建立商業活動的重要管道，每年創造價值數十億美元的美台商品與服務貿易。

我們將台灣視為加強經濟合作與鞏固科技供應鏈不可或缺的夥伴。美商投資有助於增強外界對台灣作為長期經濟夥伴的信心。例如，我們投資建置的 AI 驅動物流網路，能支持具韌性的配送能力——在這一領域，我們能協助推動美台兩國的政策目標。

我們希望藉由加速在台投資，持續促進美台經濟與安全紐帶，我們也始終非常樂意與兩國政府首長通力合作，共同達成此目標。

**Bill，酷澎在開發創新科技以藉由速度與便利性顛覆客戶體驗這方面，受到廣泛肯定。科技如何形塑酷澎在台營運架構？**

作為美國科技公司，酷澎正運用 AI 打破傳統在「速度」與「價格」間權衡取捨。在台灣，我們建立高度整合網絡，將顧客介面、物流中心和配送網路串聯成流暢且一致的營運模式。

我們最核心的競爭優勢，在於透過即時數據進行整體指揮調度。我們利用即時追蹤系統，監控商品從下單到送達的完整流程。隨著桃園的第四座智慧物流中心啟用，我們導入先進自動化技術，協助確保建立具備韌性的商業骨幹。

從更長遠的角度來看，我們看到引進創新的契機。不僅能提升服務品質，還能進一步協助打造台灣未來的數位基礎設施。

**Bill，酷澎未來在台灣持續發展，有哪些優先策略？**

我們的首要任務是加速在台長期投資，為台灣顧客提供在速度、選品、價格和服務品質樹立更高標竿。

例如，我們使用全方位的規劃軟體來預測需求，確保在尖峰期間也能實現「WOW」配送服務。「WOW會員」是我們的核心計畫，提供隔日到貨服務，同時賦能在地企業能夠使用先進的物流配送。

我們專注於為台灣顧客提供規模化、始終如一的優質服務。我們的目標是引進在全球深受顧客喜愛的高標準、順暢體驗，為台灣家家戶戶帶來「WOW」的購物體驗。

**Rob，展望未來，隨著台灣持續鞏其在全球數位經濟中的地位，酷澎所扮演的角色將如何演變？**

台灣已是全球領先的創新經濟體之一。隨著台灣持續深化與全球市場的連結，酷澎希望發揮重要作用，協助開發先進的物流系統、促進數位貿易增長，推動以市場為導向的法規環境。

最重要的是，我們希望能持續擴大在台投資與業務成長，造福台灣顧客並賦能企業主，同時為深化全球經濟參與做出貢獻，攜手共創更美好未來。

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# Breakthroughs that Change Patients' Lives

*Pfizer Taiwan Recognized with Dual Honors from the “SNQ / National Biotechnology and Medical Care Quality Award” and “National Innovation Award”*

**P**fizer Taiwan has been recognized with two major innovation and quality accolades, reaffirming the impact of its innovative medicines. In the 2025 evaluations for the SNQ/National Biotechnology and Medical Care Quality Award, as well as the National Innovation Award, three of its products spanning oncology treatment and preventive medicine received top honors, highlighting the company's excellence in innovative drug development, medical advancement, and product quality.

Pfizer earned SNQ 2025 recognition for three products: a next-generation conjugate vaccine designed to prevent invasive pneumococcal disease, a prefusion antigen-based bivalent vaccine for the prevention of respiratory viral infections, and a therapy for recurrent or refractory multiple myeloma. Among these, the prefusion antigen-based bivalent respiratory vaccine was further awarded the Bronze Prize in the Prescrip-

tion Drug International Pharma category of the National Biotechnology and Medical Care Quality Award, and was the only product recognized in that category. These honors reflect strong recognition by the judging panel of Pfizer's high standards in safety, quality, and innovative clinical value.

In addition, at the 22nd National Innovation Award, Pfizer Taiwan was honored for two major respiratory vaccines – the next-generation pneumococcal conjugate vaccine and the prefusion antigen-based bivalent respiratory vaccine – highlighting its progress and breakthroughs in vaccine technology and preventive medicine innovation.

Cellina Yeh, country manager of Pfizer Taiwan, notes that over its 175-year history, Pfizer has continuously advanced pharmaceutical innovation. Since the discovery of penicillin in 1928, which marked the beginning of antibiotic research and helped protect humanity

from fatal bacterial threats, the company has continued to shape the global biotechnology and healthcare landscape. By integrating transformative technologies with cutting-edge science, Pfizer has become a pioneer in biopharmaceutical innovation, delivering not only treatments for complex diseases, but also cures and preventive solutions.

Yeh adds that as Taiwan faces rapid population aging alongside declining birth rates, the importance of preventive medicine continues to grow. The design philosophy behind these award-winning products aligns closely with these societal trends, and Pfizer remains committed to advancing vaccine innovation to help build a more resilient public health system in Taiwan.


Beyond preventive medicine, oncology remains a central focus of Pfizer's innovative drug development. Through advanced clinical trials and precision medicine, the company is deliver-



ing breakthrough therapies for breast cancer, lung cancer, hematologic malignancies, and genitourinary cancers – aiming to ensure that more patients can benefit from scientific innovation.

Pfizer is also deeply committed to

six core ESG pillars: Climate Change; Product Innovation; Equitable Access & Pricing; Diversity, Equity & Inclusion; Product Quality & Safety; and Business Ethics. Guided by its philosophy of acting with purpose, putting people

first, and prioritizing quality, Pfizer continues to harness innovation, quality, and science to strengthen Taiwan's public health system and support the health of every family. 

PP-A1G-TWN-0221-202605

## 創新改變病患生命：

### 輝瑞獲「SNQ 國家品質標章暨國家生技醫療品質獎」 及「國家新創獎」雙料殊榮

**台** 灣輝瑞大藥廠創新藥品榮獲二項新創品質大獎肯定，分別在 2025 年「SNQ 國家品質標章暨國家生技醫療品質獎」及「國家新創獎」評選中再傳捷報，獲得的三項產品橫跨腫瘤治療與預防醫學領域，展現其在創新藥品研發，醫藥創新與產品品質上的卓越表現。


輝瑞大藥廠榮獲 2025 年「SNQ 國家品質標章」的產品分別有「新一代預防肺炎細菌侵襲性感染的結合型疫苗」、「預防病毒性呼吸道感染之融合前抗原蛋白雙價疫苗」以及「治療多發性骨髓瘤領域之產品」。其中，「預防病毒性呼吸道感染之融合前抗原蛋白雙價疫苗」更榮獲「處方藥品-國際藥廠組」國家生技醫療品質獎銅獎，為該組別唯一獲獎產品。這些獎項也代表評審對輝瑞產品在安全性、品質與臨床價值的高度肯定。

同時，台灣輝瑞在第 22 屆國家新創獎評選中，也以「新一代預防肺炎細菌侵襲性感染的結合型疫苗」及「預防病毒性呼吸道感染之融合前抗原蛋白雙價疫苗」二大呼吸道傳染病預防疫苗獲得創新獎殊榮，肯定台灣輝瑞精進疫苗科技預防醫學創新與突破。

台灣輝瑞總裁葉素秋指出，輝瑞 175 年來在藥品研發上不斷創新，自 1928 年發現青黴素，開啟抗生素的研究，造福世人免於細菌肆虐，從這一起步，輝瑞在全球生技醫療開創新局，結合促進轉型的技術與尖端科學，成為生物製藥創新的先驅，不僅治療棘手的疾病，更能治癒或預防這類疾病。

葉素秋說，台灣正面臨急劇少子與高齡化，預防醫學愈顯重要，這些獲獎產品的設計理念契合社會趨勢，輝瑞也持續致力疫苗創新，為台灣打造強韌的公共衛生防護網。

此外，腫瘤醫療亦是輝瑞創新藥品研發領域的重中之重，透過前沿臨床試驗、精準醫療，為乳癌、肺癌、血液與泌尿生殖系統腫瘤帶來突破性療法。致力讓更多患者從創新科學中受惠。

輝瑞深耕 ESG 的六大核心：產品創新、藥品可近性、用藥安全、氣候變遷、多元平等與融合、企業治理，輝瑞將秉持「以心為溫度、以人為出發、以品質為先」的理念，用創新、品質與科學，為台灣公衛防護貢獻心力，守護每一個家庭健康。 

PP-A1G-TWN-0221-202605



# Johnson & Johnson

## Connects Innovation to Patient Access for a Healthier Taiwan

Taiwan's "Healthy Taiwan" initiative sets out a vision for healthcare transformation, centered on prevention, earlier diagnosis, digitalization, and more sustainable long-term care. For Johnson & Johnson Taiwan, the significance of that vision lies in expanding access to innovation and in redesigning how patients move through care itself.

"When I came here and listened to discussions around Healthy Taiwan, what struck me was that it's very ambitious, but it's pulling the right levers for healthcare transformation," says Managing Director of Johnson & Johnson Innovative Medicine Taiwan, Jayashri Kulkarni.

Taiwan's medical ecosystem, she says, is especially well positioned to support that transition. Beyond strong hospital infrastructure and universal coverage, Taiwan has demonstrated a clear willingness to adopt digital tools, integrate multidisciplinary care, and bring a wider range of stakeholders into clinical and policy discussions, including patient advocacy groups.

Within that environment, J&J Innovative Medicine's work in Taiwan spans oncology, neuroscience, immunology, and specialty care, with particular focus on areas where treatment gaps remain significant. In oncology – to help improve remission rates and support longer-term independence – the company points to growing emphasis on earlier intervention, precision-guided therapies, and longer-term disease control across conditions, including lung cancer, bladder cancer, prostate cancer, and multiple myeloma.

Taiwan's healthcare system is also adopting more innovative approaches to care delivery as newer therapies enable more forms of treatment to move closer to home. "With an aging society, we're going to see many more challenges around capacity utilization, and the need for staff and expertise for both acute and chronic episodes," Kulkarni says. "Having innovation that allows you



*Managing Director of Johnson & Johnson Innovative Medicine Taiwan, Jayashri Kulkarni.*

to treat patients with the same outcomes outside traditional hospital settings is a big advantage. It frees up resources where they're needed most."

That shift is becoming more important as Taiwan expands cancer screening efforts under Healthy Taiwan. Earlier detection can significantly improve outcomes, but it also creates new demands around diagnosis, referral, and treatment coordination.

One example is Johnson & Johnson MedTech's robotic-assisted bronchoscopy system designed to support precision diagnosis for lung cancer. Unlike conventional percutaneous biopsy approaches, which may require physicians to pass a needle through healthy lung tissue, the system navigates through the bronchus to reach suspicious lesions in a less invasive way.

The system was introduced alongside Taiwan's expanding low-dose CT screening initiatives, which strengthens clinical evaluation pathway and supports more precise and evidence-based treatment decisions.

"This system plays a critical role within that process," says Country Lead of MedTech Taiwan and General Manager of Surgery, Tracy Chen.

The implications extend beyond the procedure itself. More accurate diagnosis can help reduce potentially avoidable surgeries, shorten periods of patient uncertainty, selection of the most appropriate approach, and ultimately improve patient outcomes. Johnson

& Johnson also sees opportunities to further streamline the patient journey by integrating diagnostics, biopsy, and treatment planning into more coordinated care pathways.

"A lot depends on the hospital support system and how quickly biopsy results can be processed," Chen says. "Ultimately, we want to create a more streamlined, one-stop solution that enables the most appropriate use of medical approaches and resources to improve the patient experience and clinical outcomes."

As technologies become more software- and AI-driven, however, hospitals and regulators also face new regulatory and operational challenges. While Taiwan has accelerated approval timelines for some advanced medical technologies, software upgrades for AI-enabled platforms can still require lengthy review processes even after core systems receive approval.

"The problem is that software evolves extremely quickly," Chen says. "By the time one version receives approval, newer versions may already be available internationally."

Hence accelerating patient access is always a priority for J&J Taiwan. "The question we ask ourselves is simple: are patients benefiting earlier, more equitably, and in a way the system can sustain?" Kulkarni shares.

Johnson & Johnson works across the full pathway – clinical development, evidence, talent, and system readiness.

The MOU with Chang Gung Medical Foundation is the company's latest milestone in bringing the plan to life. Kulkarni explains, "We're expanding collaboration in oncology and immunology to strengthen Taiwan's clinical research capability, so more patients can participate earlier in global development and Taiwan can be a trusted site for

evidence generation."

For talent, J&J Innovative Medicine partners with Taipei Medical University, co-developing industry-linked programs, internships, and international exposure, to help students build practical experience and a clearer view of what it takes to bring innovation into routine care.

"Taken together, these all reflect our long-term commitment to Healthy Taiwan – innovation, partnership, talent, and sustainability," Kulkarni says. "We want global science and Taiwan's healthcare strengths to reinforce each other, so more patients benefit earlier and the system stays resilient over time."

## Johnson & Johnson

### 持續創新提升病患醫療可近性 共創更健康的台灣

台灣的「健康台灣」倡議勾勒出醫療保健轉型的願景，並以預防、更早期診斷、數位化以及更具永續性的長期照顧為核心。對 Johnson and Johnson 而言，這個願景的意義在於提升創新治療之可近性，並重新設計病患接受醫療照護的流程。

「當我初次來這裡聆聽健康台灣的願景時，令我印象深刻的是，這項計畫非常目標遠大，而且更切中了驅動醫療體系轉型的關鍵核心。」Johnson and Johnson 創新製藥台灣市場總經理 Jayashri Kulkarni(古佳成)表示。

她表示，台灣的醫療生態系統特別具備推動這場轉型的良好優勢。除了完善的醫院基礎設施及全民健保外，台灣還展現出明確意願，接納數位工具、整合多學科照護，並把更廣泛的利害關係人（包括病患倡議團體）帶入臨床與政策討論。

在這樣的環境下，Johnson and Johnson 創新製藥在台灣的工作橫跨癌症學、神經科學、免疫學、專科照護，並特別專注於治療差距仍然顯著的領域。針對癌症治療，為提升疾病緩解率、並維持病患長期自主生活能力，公司增加了對早期介入、精準導向療法及慢性化癌症控制的投入，涵蓋肺癌、膀胱癌、攝護腺癌與多發性骨髓瘤等。

隨著更新的療法讓更多形式的治療得以走入家庭，台灣的照護體系也與時俱進，積極採用更多創新的醫療方式。「面對高齡化的社會，不論是急性病症或慢性病調養，我們在醫療體系負載力、醫護人力、專業技術上，都會迎來嚴峻考驗，」Kulkarni 表示。「如果創新科技能讓病患在家也能獲得同等成效的治療，這會是極大優勢，能把珍貴的醫療資源保留給最需要的人。」

在健康台灣政策擴展癌症篩檢的方針下，這一醫療型態的轉變顯得至關重要。及早發現能大幅提升治癒率，但相對也對後續的精準診斷、轉診網路、跨團隊治療協調帶來全新挑戰。

其中一個實例，就是 Johnson and Johnson MedTech 的機械手臂輔助支氣管鏡檢查系統，這個系統旨在為支援肺癌的精準診斷。相較於傳統經皮穿刺切片可能造成健康肺組織的損傷，這個系統透過支氣管內導航到達可疑病灶，以較低侵入性的方式進行檢測。

該系統的引進，正值台灣低劑量電腦斷層掃描 (LDCT) 篩檢計畫持續擴展之際，有助於強化臨床路徑評估，並協助醫師做出更精準且基於證據為基礎的治療決策。

「這套系統在過程中扮演關鍵角色，」Country Lead of



Country Lead of MedTech Taiwan and General Manager of Surgery, Tracy Chen.

MedTech Taiwan and General Manager of Surgery, Tracy Chen 表示。

這項科技的實質效益，遠超越了本就具有的效益。更準確的診斷可以幫助減少潛在可避免的手術、縮短病患漫長等待煎熬、協助選擇最合適的治療方針、並最終改善病患的治療成效。Johnson and Johnson MedTech 也致力於把將臨床診斷、切片檢驗、治療規劃一體化整合，建構相互協調的照護路徑，簡化繁瑣的就醫流程。

「這極度依賴醫院端的後勤支持系統，以及切片結果的處理速度，」Tracy Chen 表示。「最終，我們希望打造一個更流暢的一站式解決方案，使醫療方法和資源得到最適當的利用，改善病患體驗和提升臨床成效。」

然而，當醫療科技轉向由軟體與 AI 驅動，不論是醫院或主管機關，都必須面對法規及實務營運的新挑戰。即便台灣已針對部分先進醫療科技開設快速審查通道，但對於 AI 功能平台的軟體，即便其核心系統已獲得核准，其後續軟體升級可能仍然需要耗費漫長的審查程序。

「問題在於軟體技術的迭代極其迅速，」Tracy Chen 說。「當某個版本的軟體獲得核准時，更新的版本可能已經在國際上推出了。」

因此，如何加速患者之於治療的可近性，始終是 Johnson and Johnson 的首要任務。「我們問自己的問題很簡單：病患是否能以更早且更公平的方式受益，並且這個方式是否能讓醫療體系永續運作？」Kulkarni 分享道。

Johnson and Johnson 在臨床開發、實證醫學、人才、系統就緒度等全方面布局，而日前與長庚醫療財團法人簽署的備忘錄，正是該公司落實這項計畫的當前里程碑。Kulkarni 解釋道：

「我們正擴大癌症學和免疫學領域的合作，加強台灣的臨床研究能力，讓更多病患可以更早參與全球開發，並讓台灣成為值得信賴的實證醫學起源處。」

在人才方面，Johnson and Johnson 創新醫學與台北醫學大學合作，共同開發產學連結課程、實習機會、國際拓展經驗，幫助學生累積實務經驗，並更清楚了解把創新融入常規照護的必經歷程。

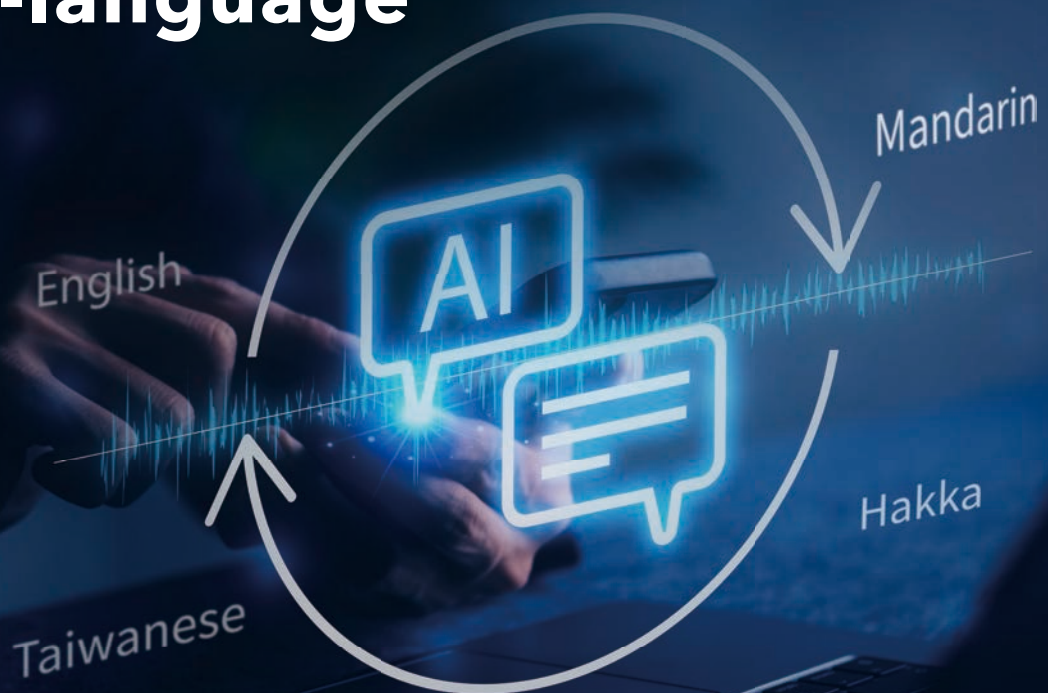
「總結來說，這些都反映了我們對健康台灣的長期承諾，創新、夥伴關係、人才、永續發展，」Kulkarni 表示。「我們希望全球科學與台灣的醫療照護優勢能夠相輔相成，讓更多病患更早受益，且讓醫療體系能長時間維持韌性，真正落實健康台灣。」



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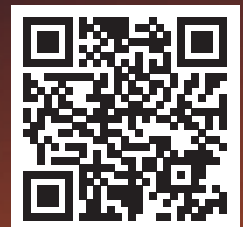
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# Taiwan FilBetter & Sustainability Association: Project FilBetter x ESG

*Sustainability is not just about reports or commitments; it is about truly cleaning our cities.*

TFBSA is the only organization in Taiwan dedicated exclusively to the recycling and upcycling of cigarette filters. Since Earth Day 2024, Project FilBetter has collaborated with pilot neighborhoods, campuses, ports, and commercial districts to recover over 47,000 cigarette filters. This effort has prevented 20.5 kilograms of microplastics from entering our oceans—the equivalent of properly processing the filters from 2,361 packs of cigarettes. Building on these tangible achievements, we have launched a sustainability action module designed specifically for corporations:

## “Project FilBetter x ESG” — Building Brand Sustainability Through Action

This is neither merely a donation nor a one-off event. What we offer includes:

- ✔ **Quantifiable sustainability metrics:**  
Data-driven results for impact assessment
- ✔ **Visible urban transformation:**  
Tangible improvements in the communities you support
- ✔ **Long-term ESG / CSR integration:**  
Sustainable solutions with reliable data for annual reporting

### Total cigarette butts collected:

47,229 butts (20.5 kg)  
Equivalent to recycling approximately 2,361 packs of cigarettes

*Based on 20 cigarette butts per pack*

### Estimated pollution reduction:

Equivalent to preventing the contamination of approximately 47,229 liters of water

*One cigarette butt contains enough toxins to pollute up to 1 liter of water*

The greatest challenge of sustainability is bridging the gap between “knowing” and “doing.”

If you want your company to go beyond mere participation and instead drive real urban improvement with a lasting legacy, we invite you to join us. Together, we can take practical steps toward building a smoke-free city.

Let sustainability move beyond words and become visible impact.

## Project FilBetter

Not just feeling better, but delivering better solutions for cigarette filters.

We are Taiwan FilBetter & Sustainability Association.



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Medicine isn't just about sickness.  
**MEDICINE IS ABOUT HEALTH.**

*Lilly*  
**150**  
YEARS OF MEDICINE



**150 YEARS OF**  
healthy enough to be yourself

Medicine isn't just about sickness.  
**MEDICINE IS ABOUT HEALTH.**

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# 2026

## TAIWAN WHITE PAPER



AMERICAN CHAMBER OF COMMERCE IN TAIWAN

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The annual *Taiwan White Paper* is written and published by the American Chamber of Commerce in Taiwan (AmCham). It includes an overall assessment of Taiwan's business climate, a review of the status of last year's priority issues, and statements of the current priority issues identified by AmCham's industry-specific committees. An additional section offers recommendations to the U.S. government.

The primary purposes of the *Taiwan White Paper* are information and advocacy. The document outlines AmCham's suggestions to the Taiwan government and public on legislative, regulatory, and enforcement issues that have a major impact on the quality of the business environment. It is also used to inform government officials, elected representatives, and other interested parties in the United States about Taiwan's business climate.

Although the *Taiwan White Paper* represents the immediate business interests of AmCham's approximately 1,150 members representing over 540 companies. Its ultimate goal is to foster the upgrading of Taiwan's economic conditions to the benefit of both local and multinational businesses. It is also in the interest of the Taiwan public at large, as it encourages the growth of a broad spectrum of high-quality goods and services to improve the quality of life for all Taiwan residents.

The *Taiwan White Paper* is available online at [amcham.com.tw/advocacy/white-paper/](http://amcham.com.tw/advocacy/white-paper/)

# The Close-Knit U.S.-Taiwan Relationship

A major milestone such as AmCham Taiwan’s observance this year of the 75th anniversary of its founding is always a time for reflection – on past achievements, current trends, and future opportunities.

The Chamber is proud of the role it has played over the decades in helping deepen the U.S.-Taiwan relationship and contribute to Taiwan’s global economic competitiveness. The crowning moment came in December 1979 after the Carter administration announced its plan to shift formal diplomatic recognition from Taipei to Beijing. As the American embassy in Taiwan began winding down operations, AmCham (then AmCham Taipei) stepped into the vacuum and presented the U.S. Congress with policy recommendations that were soon incorporated into the Taiwan Relations Act, the bedrock of the robust bilateral relationship ever since. To preserve Taiwan’s attractiveness for investors, the Chamber also worked closely with the Taiwan government to enable U.S. community institutions such as the Taipei American School, American Club, and English-language radio station to continue operating smoothly despite the change at the diplomatic level.

That AmCham dedication and commitment has continued through the years. In the 1990s, it campaigned on behalf of Taiwan’s efforts for formal recognition as a valued member of the international trading community, leading to Taiwan’s accession to the World Trade Organization in January 2002. In recent decades, the Chamber’s advocacy for stronger intellectual property rights protection and good regulatory practice in Taiwan have benefited both domestic and multinational companies, as well as enhancing Taiwan’s global reputation as a reliable commercial partner.

Throughout, the Chamber has also recognized that for business to be successful, companies must operate with assurance of security for their personnel and property. AmCham has consistently called for appropriate American support to help ensure Taiwan’s ability to defend itself and deter any aggressive intent.

AmCham’s accomplishments have been facilitated by the

great reservoir of friendship and goodwill between the two countries. Even when frictions have arisen – over particular trade practices, for example – the two sides worked diligently to narrow the gap.

Taiwanese affinity for the United States is the result of many years of smooth and mutually beneficial business engagement, common national security interests, the positive experience of many Taiwanese in attending American universities or working for American companies, shared values of democratic principles and human rights, and a host of cultural and people-to-people connections.

Just as much of the remarkable success of Taiwan’s most prominent enterprise, the Taiwan Semiconductor Manufacturing Co. (TSMC), maker of the world’s most advanced chips, has been attributed to the tight bonds of trust it developed with its corporate clients, a similar central core of mutual friendship and trust has persisted between the United States and Taiwan, despite the occasional challenges in their relationship.

That trait was exemplified earlier this year following the Trump administration’s declaration of its unprecedented reciprocal tariff policy, with its potential negative impact for Taiwan as a major trading economy. Overcoming the initial shock that it shared with most of the rest of the world, Taiwan put together a high-level negotiating team that entered into a series of rounds of candid talks with American counterparts.

What eventually emerged was an agreement satisfying both sides. Notably, several of the committee papers in this volume allude to the resulting U.S.-Taiwan Agreement on Reciprocal Trade (ART), commending it for reducing trade barriers and strengthening supply chain resilience. The agreement restored Taiwan’s market competitiveness by putting its U.S. tariffs on an equal level with regional rivals, safeguarded Taiwan’s vital semiconductor sector from further tariff volatility, and provided trade protections for key traditional industries such as machine tools.

## STRONG MOMENTUM

Some in both countries have gone so far as to refer to current bilateral conditions as a “golden age” in U.S.-Taiwan economic relations. The data bears out that assessment. Boosted by the close collaboration between Taiwanese and American tech companies in building artificial intelligence capabilities, Taiwan’s exports to the United States soared last year by nearly 35% and imports by almost 30% for total two-way trade of over US\$256 billion. That made the United States Taiwan’s largest export market and number-one overall trading partner for the first time in years. At the same time, Taiwan surpassed Germany to become the fourth largest trading partner of the United States – the highest it has ever ranked. Only Mexico, Canada, and China did more business with the United States last year.

The momentum is continuing. Over the first four months of 2026, total U.S.-Taiwan trade registered another huge jump of some 70% year-over-year.

That explosive increase in trade volume, led by advanced semiconductors, servers, and other equipment to support the AI revolution, has been matched by massive growth in investments in both directions. Leading American tech giants such as AWS, Nvidia, Google, Microsoft, and Micron are carrying out large-scale new investment projects in Taiwan, chiefly AI-related. To help support the shipment and handling of the increasing quantity of cargo, both FedEx and UPS recently launched state-of-the-art new logistics hubs near the Taoyuan International Airport.

In the other direction, Taiwanese investment in the United States has been led by TSMC’s enormous project in Phoenix, Arizona – already in first-stage production and eventually due to consist of six chipmaking fabs employing some 12,000 people and amounting to US\$165 billion in investment. The project has further established TSMC – and Taiwan – at the forefront of the global semiconductor industry and will tie the American and Taiwanese high-tech sectors even more closely together, with its “silicon shield” implications for Taiwan’s security.

Substantial expansion in the United States by Global-Wafers, MediaTek, and other Taiwanese companies – combined with Taiwan government plans to help fund and organize tech-oriented industrial parks in Arizona and Texas – will additionally cement the bilateral connection.

Underscoring that tighter economic partnership has been Taiwan’s participation in Pax Silica, the international strategic initiative launched by the Trump administration in late 2025, designed to secure and coordinate trusted global supply chains for advanced technologies. Originally invited as a “guest contributor,” Taiwan was soon recognized as an indispensable partner in light of its prowess in hardware manufacturing. Taiwan’s participation in the initiative is centering on the four strategic pillars of AI and non-China

supply chains, critical minerals, digital infrastructure resilience, and drone and robotics integration.

## REVIEWING PROGRESS

How can Taiwan best leverage its current robust relationship with the United States – frequently described as “rock-solid” by representatives of both governments – to assure continued dynamic economic performance and concomitant security going forward?

One crucial way for Taiwan to achieve that objective would be to act on the insights of companies with abundant on-the-ground experience operating in Taiwan – not only AmCham member companies but also those belonging to the European and Japanese chambers, as well as domestic industry associations. For AmCham, this annual *Taiwan White Paper*, now in its 31st edition, is just such a reference, designed to offer practical and constructive suggestions to Taiwan’s policymakers. It contains a total of 221 separate recommendations from a total of 24 committees and industry groups from the Chamber.

Each year when issuing the *White Paper*, AmCham reviews the progress made toward solving the issues raised the year before. This volume introduces a departure from the previous tracking methodology, which looked only at the broad suggestions offered by committees (a maximum of five each) and not the numerous specific sub-issues within. In this 2026 edition, we have done both, as the top-line suggestions are often too general to be easily rated as resolved.

As shown in the charts elsewhere in this volume, a total of seven Suggestions out of the 237 proposed in the 2025 *White Paper* were found to have been fully resolved (see the sidebar for more details). More encouragingly, 49 of the issues were regarded as “showing good progress.”

The challenge for the coming one-year cycle will be to bring as many of those “good progress” issues to fruition as possible. Although all 221 of the specific suggestions in the present volume deserve serious consideration, AmCham would like to call the attention of the authorities to the following Priority Issues:

### **Economic Security, Trade, and Investment**

- ***Collaborate closely with U.S. counterparts to ensure smooth implementation of the Agreement on Reciprocal Trade for the benefit of both sides.*** The ART offers the potential for deepened interaction between the two economies in terms of trade, investment, and supply chains. The opportunity needs to be carefully nurtured.
- ***Update the foreign investment approval process and otherwise enhance the investment environment for foreign investors.*** The world and the way businesses are run have changed dramatically since Taiwan’s investment

rules were last revised. It's time to refresh them.

- **Align with international standards and practices in policymaking, regulation setting, and legislation.** Taiwan is an excellent market for many products and services, but not so large as to be able to go its own way without regard for accepted international norms and standards. Relative diplomatic isolation should not be allowed to hinder adoption of practices embraced by the world's leading economies.

#### **Energy and Infrastructure Resilience**

- **Treat energy sufficiency and grid resilience as national security issues.** Year after year, energy supply reliability has been at or near the top of the concerns of respondents to AmCham Taiwan's annual Business Climate Survey. Every industry sector, as well as the defense posture, is potentially impacted. The issue has been amplified by the AI-driven surge in demand and now the supply and cost pressures due to the war in Iran. Stakeholders require frequently updated energy roadmaps to guide their business decision-making.
- **Build a resilience-by-design digital infrastructure across sectors.** Digital technologies now underpin nearly all essential services. Safeguard critical infrastructure by embedding continuity, recoverability, and adaptability as core design principles.


#### **Collaboration on Strategic Technologies**

- **Foster creation of a comprehensive ecosystem to facilitate AI development and application.** With Taiwan poised to play a key role in the global AI transformation, ensure that the proper support is in place in terms of policy, infrastructure, and regulatory framework.

- **Promote cooperation between the U.S. and Taiwan defense industries in developing drones and other asymmetric systems.** American and Taiwanese defense companies have much to gain through innovative collaboration on development and production, in the process contributing to the security of both countries.

#### **Governance, Talent, and Public Trust**

- **Improve the regulatory process for increased effectiveness and efficiency.** AmCham committees are calling for better coordination among ministries and between the central and local governments, greater reliance on risk-based rather than rules-based regulatory frameworks, and regular consultation with stakeholders.
- **Strengthen tax and other incentives to attract and retain highly-skilled professionals.** Taiwan is in stiff competition with other countries in the drive for top talent to help propel the economy to the next level. Providing a financially and socially comfortable environment is vital.
- **Enhance transparency and predictability in the National Health Insurance reimbursement-setting process for pharmaceuticals and medical devices.** Ensure that Taiwanese patients have timely access to the latest life-saving and life-prolonging therapies, while strengthening Taiwan's advantages as a venue for international clinical trials.

In all of these areas, AmCham looks forward to close cooperation in the coming year with the relevant government ministries and agencies to bring about concrete progress for the benefit of all those living and working in Taiwan. 



# 台美關係緊密相連

台灣美國商會今年邁入第75週年，值此重大里程碑，正是回顧過往成就、審視當前趨勢、展望未來機會的好時機。

美國商會對過去數十年所扮演的角色深感為傲，不僅協助深化台美關係，亦促進台灣在全球經濟的競爭力。最關鍵的一刻莫過於1979年12月，卡特政府當時宣布終止與台灣的正式外交關係，轉而與中國建交。隨著美國駐台大使館啟動關閉程序，美國商會出面填補了這段空窗期，向美國國會提出政策建議，這些建議隨後被納入《台灣關係法》，奠定後來台美雙邊關係的基石。為維持台灣對投資人的吸引力，美國商會當時亦與台灣政府密切合作，確保台北美國學校、台北市美僑協會、台北國際社區廣播電台（ICRT，前身「駐台美軍廣播電台」）等在台美國社群持續順暢運作，不受外交關係生變的影響。

多年來，美國商會的堅持與承諾始終不變。1990年代，美國商會積極為台灣爭取參與各大國際貿易組織，促成台灣最終在2002年1月加入世界貿易組織（WTO）。近幾十年來，美國商會持續倡議加強台灣的智慧財產權保護，推動落實良好法規實務（GRP），除了裨益本土與跨國企業，亦提升了台灣在全球的商業信譽。

美國商會向來亦深知，企業若要經營有成，人員與財產的安全保障必不可缺，因此持續呼籲美方提供適當支持，協助台灣維持自我防衛能力，嚇阻任何侵略意圖。

細數美國商會的諸多成就，背後是台美兩國深厚的友誼與善意。即便偶有摩擦，例如在特定貿易實務出現歧異，但雙方總是努力縮小落差。

台灣對美國的情感由多重因素交織而成，包括多年順暢互惠的商務往來、共同的國家安全利益、許多台灣人赴美求學或任職美商的正面經驗、共享民主與人權價值，以及豐富多元的文化與民間交流。

以先進晶圓大廠台積電為例，這家台灣第一大企業之所以交出優異成績單，要歸功於它與客戶建立起深厚的信任感。

而美國與台灣的關係亦是如此，儘管偶有考驗，但友誼與信任向來是雙邊關係的核心。

這點在今年初彰顯無疑。川普政府去年宣布實施空前的對等關稅政策，對台灣這個重要貿易經濟體帶來潛在衝擊。跟全球多數國家一樣，台灣起初亦難免震驚，但後續積極展開行動，組成高層談判團隊，與美方展開多輪坦誠協商，最終更達成雙方滿意的協議。

值得注意的是，本年度白皮書的數個委員會章節均提及《臺美對等貿易協定》，肯定其有助於降低貿易壁壘與加強供應鏈韌性。這項協議將美國對台關稅降至亞洲其他競爭國家的水準，讓台灣得以重拾市場競爭力；保障攸關台灣國力的半導體產業免受進一步關稅波動的衝擊；並為工具機等傳統重要產業提供貿易保障。

### 動能勢不可擋

對於當前雙邊關係，兩國不乏有人形容這是台美經貿的「黃金時代」。數字會說話；在台灣與美國科技業者密切合作、共同打造AI產能的帶動下，台灣對美出口去年大幅攀升近35%，自美進口亦成長近30%，雙邊貿易總額突破2,460億美元，使得美國成為台灣最大出口市場與第一大貿易夥伴，為多年來首見。在此同時，台灣亦超越德國，躍升為美國第四大貿易夥伴，達史上最高排名，僅落後墨西哥、加拿大與中國。

這股動能仍在不斷累積。2026年前四個月，台美貿易總額較去年同期大幅成長約70%，成長引擎包括先進半導體、伺服器與其他AI變革所需的設備，亦帶動雙邊投資同步大幅攀升。亞馬遜（AWS）、輝達（Nvidia）、Google、微軟、美光（Micron）等美國科技龍頭，正在台灣推動新的大規模投資計畫，又以AI為主軸。為支援日益增加的貨運量，聯邦快遞（FedEx）與優比速（UPS）近期均已在桃園

國際機場周邊啟用先進的物流中心。

台灣對美投資方面，則由台積電率先在亞利桑那州鳳凰城推出大規模建廠計畫，第一期廠區已投產，最終將打造六座晶圓廠，雇用約1萬2千名員工，投資規模達1,650億美元。這項投資案進一步鞏固台積電、乃至於台灣在全球半導體產業的領先地位，未來亦將進一步緊密連結台美的高科技產業，形成對台灣安全具有深遠影響的「矽盾」。

環球晶、聯發科等台灣企業積極擴大在美布局，加上台灣政府規劃在亞利桑那州與德州協助資助並設立科技產業園區，均可望進一步加深雙邊關係。

台灣參與川普政府於2025年底發起的國際戰略倡議「矽盛世（Pax Silica）宣言」，更突顯出兩國更加緊密的經濟夥伴關係。該倡議聚焦先進科技，旨在確保供應鏈安全與可靠。台灣最初以「客座貢獻者」的身分受邀，隨即以其卓越的硬體製造實力，公認是不可或缺的夥伴。台灣的參與聚焦於四大戰略支柱，包括AI與非紅供應鏈、關鍵礦物、數位基礎建設韌性，以及無人機與機器人整合。

## 盤點進展

台美雙邊關係目前緊密穩固，兩國政府代表更經常以「堅若磐石」形容這份情誼，但台灣如何善用此一優勢，確保未來經濟動能持續強勁，並同步鞏固安全保障？

其中一大關鍵在於，向深耕台灣多年、擁有豐富實務經驗的企業取經，對象不僅限於美國商會的成員企業，也涵蓋歐洲商會、日本工商會與台灣各產業公會。對美國商會而言，今年邁入第31屆的年度《台灣白皮書》，正是這樣的參考指引，旨在向台灣決策機關提供務實且具體的建議，內容涵蓋來自商會24個委員會與產業小組的211項建議。

透過白皮書的發表，美國商會每年檢視前一年所提議題的進展。白皮書過去僅追蹤各委員會提出的整體建議（每委員會最多五項），並未深入各項建議下的多項子議題，但2026年版調整做法，兩者並行追蹤，因為整體建議往往過於概括，難以判定是否解決。

正如本年度白皮書其他部分的圖表所示，2在2025年白皮書239項建議中，共有7項建議獲得完全解決，分別來自四個不同產業委員會（詳見側欄說明）。更值得正面看待的是，另有49項整體建議被評定為「進展良好」。

未來一年的挑戰在於，盡力將「進展良好」的議題化為具體成果。本年度白皮書列出共221項具體建議，儘管皆值得正視，但美國商會籲請主管機關優先關注以下議題：

### 經濟安全、貿易與投資

- 與美方密切合作，確保《臺美對等貿易協定》順利落實，裨益雙方。透過落實該協定，兩國經濟可望在貿易、投資與供應鏈層面加深互動，如此契機需要精心培養維護。

- 更新外資審核程序等措施，全面加強外資投資環境。自台灣投資法規上次修訂以來，全球環境與企業營運模式已經大幅轉變，如今已有必要與時俱進。
- 政策制定、法規訂定與法制作業應與國際標準及實務接軌。台灣是許多產品與服務的絕佳市場，但市場規模相對有限，不應自行其是而不顧國際公認的規範與標準。即使外交處境相對艱難，但不應成為接軌全球主要經濟體通行做法的障礙。

### 能源與基礎建設韌性

- 將能源供應充足與電網韌性列為國安議題。觀察美國商會每個年度的《商業景氣調查》，能源供應的可靠性往往高居受訪企業關切事項的前幾名。無論是各產業或整體國防態勢，均可能受到能源供應的影響。除了AI相關需求大幅攀升，加上適逢伊朗戰爭帶來供應與成本壓力，更加深能源議題的重要性。唯有能源路徑圖定期更新，各方利害關係人才能做出恰當的商業決策。
- 跨產業打造「以韌性為設計核心」的數位基礎建設。數位科技如今已是幾乎所有基本服務的核心支柱，核心設計原則應納入營運不中斷（continuity）、營運回復（recoverability）與營運適應力（adaptability），保障關鍵基礎建設安全無虞。

### 科技領域之策略合作

- 推動打造完整生態系，促進AI發展與應用。台灣可望在全球AI轉型中扮演關鍵角色，因此應確保政策、基礎建設與法規框架提供完善支持。
- 促進台美國防產業合作研發無人機與其他不對稱系統。台美國防業者若能在研發與生產方面推動創新合作，雙方均可望從中大幅受惠，亦能促進兩國安全。

### 治理、人才與公眾信任

- 提升監管流程的效能與效率。美國商會各委員會呼籲政府各部會加強協調、中央與地方政府加強溝通；法規框架以風險為考量、而非純粹規則導向；定期諮詢利害關係人。
- 強化稅務與其他誘因，以吸引並留住高技能專業人才。為帶動經濟升級，台灣與其他國家正爭相搶奪全球一流人才，因此有必要提供理想的財務條件與生活環境。
- 提升健保藥品與醫療器材給付定價流程的透明度與可預測性。確保台灣病患能及時取得最新創新療法以挽救與延長生命，同時強化台灣作為國際臨床試驗場域的優勢。

展望未來一年，美國商會期盼在上述領域與相關政府部門密切合作，促成具體進展，裨益在台灣生活與工作的所有民眾。

## The Seven Solved | 七項議題獲得解決

Two complete Suggestions raised in the 2025 *Taiwan White Paper* were rated by the relevant AmCham Taiwan committee as totally resolved:

**Cosmetics Suggestion 2 – Enhance the communication process for regulatory changes.** In last year's paper, the committee noted two situations needing correction: Issuance of press releases by the regulatory authority before notifying industry stakeholders, and the public announcement of new regulations and their effective dates before conclusion of the 60-day public hearing process. As no such instances have recurred, the committee rated the problem as resolved.

**Insurance Suggestion 2 – Adjust the cash dividend return mechanism for life insurance companies.** The Insurance Bureau has circulated draft regulations on this subject and is due to publish the drafts and host public hearings for related regulations. The committee considers this matter resolved.

In addition, five sub-Suggestions were considered fully resolved, including three from the Semiconductor Committee, all related to easing the process for foreign professionals to work in Taiwan:

**Retail 2.5 – Accept electronic health certificates for imported compound food additives at Customs.** The authorities are now accepting electronic certifications for the import of these products.

**Semiconductor 2.1 – Enhance transparency and timelines in work permit processing.** The Ministry of Labor

2025年《台灣白皮書》所提整體建議中，有2項獲相關委員會評定為完全解決：

**化粧品 | 建議二：改善法規異動的溝通流程。**委員會於去年度白皮書指出兩項有待改善的情況：主管機關未事先通知產業利害關係人，即發布新聞稿；新增法規內容及其生效日期在60天公眾諮詢期之前，即對外宣布。由於前述情形未再發生，委員會將此議題評定為已解決。

**保險 | 建議二：調整壽險業的現金股利分配審查機制。**金管會保險局已就此議題研擬法規草案，並預計公告草案、召開相關法規的公聽會。委員會認定此議題已獲得解決。

此外，另有5項子建議獲評定為完全解決，其中3項來自半導體委員會，均與簡化外籍專業人士申請來台工作之程序相關：

**零售 | 建議2.5：允許輸入複方食品添加物檢附電子簽署文件辦理通關。**主管機關現已接受檢附電子文件辦理上述產品的進口通關。

**半導體 | 建議 2.1：提升工作許可流程的透明度與及時性。**勞動部已簡化相關系統，加速審核速度，且審核時程更具

has streamlined the system to make it faster and more predictable. Processing is now regularly completed in 5-10 business days, with an even faster 3-5 business days for cases handled by certain science park administrations. Onboarding of foreign professionals and related personnel planning is now easier to organize.

**Semiconductor 2.2 – Expand electronic processing and acceptance of work permits from all authorities.** Previously, delays were often encountered in the issuance of Alien Residence Certificates for foreign professionals and their family members, as the National Immigration Agency accepted such applications only from the Ministry of Labor and not from other authorities such as the science park administrations. Expansion of the online mechanism has now reduced manual paperwork and improved visibility across the application chain.

**Semiconductor 2.3 – Streamline document legalization requirements for foreign professionals and dependents.** Procedures have been simplified, shortening the administrative burden and preparation time for employers and reducing compliance friction. The need for repetitive document handling has been lessened for routine cases.

**Travel and Tourism 5.2 – Simplify immigration procedures for business travelers.** The committee last year noted that “current procedures, which require QR code scanning and real-time data entry upon arrival, often result in confusion due to unstable internet access and unclear instructions.” The problem was resolved by the government's launching of an e-visa system.

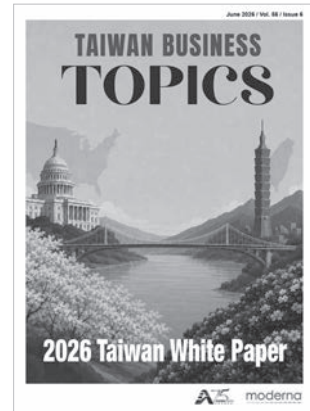
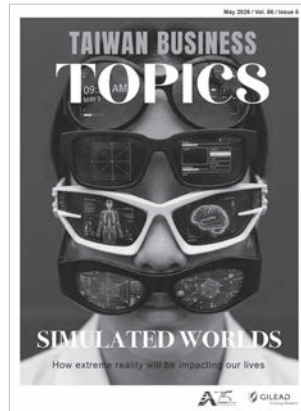
可預測性。目前工作許可審核時間通常可於5至10個工作日完成，部分科學園區管理局受理的案件更可縮短至3至5個工作日。外籍專業人士的入職安排與相關人力規畫如今更加順暢。

**半導體 | 建議 2.2：擴大所有主管機關對電子化申辦工作許可的接受程度。**過去，外籍專業人士及其家屬在申辦居留證 (ARC) 時，經常遇到延誤，原因在於內政部移民署的線上申請僅受理勞動部核發的工作許可，而不接受科學園區管理局等其他單位核發的工作許可。隨著線上申請機制擴大適用，紙本作業目前已大幅減少，申辦流程的透明度亦有提升。

**半導體 | 建議 2.3：導入「值得信賴雇主」模式，簡化外籍專業人士及其眷屬文書工作。**相關程序已經過簡化，有效減輕雇主的行政負擔與文件準備時間，並降低法遵摩擦。就例行案件而言，重複處理文件的必要性已明顯降低。

**旅遊與觀光 | 建議5.2：簡化商業旅客抵台入境流程。**委員會去年指出：「現行入境程序要求旅客在現場掃描QR Code並輸入個人資料，惟旅客經常因為網路不穩定且缺乏明確指引，進而造成旅客困擾。」台灣政府推出電子簽證系統後，前述問題已獲解決。

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## MESSAGES TO WASHINGTON

### **Taiwan is an excellent and growing market for American companies.**

- The U.S.-Taiwan Agreement on Reciprocal Trade (ART) opens huge additional opportunities for American business. These include preferential market access for U.S. agricultural, automotive, and certain other exports; Taiwanese commitments for massive liquefied natural gas (LNG) and aircraft procurements; and easier market entry for American-made cars and pharmaceuticals.
- Taiwan is a leader in the Indo-Pacific region in intellectual property rights protection. American companies receive fair and non-discriminatory treatment in the Taiwanese judicial system.
- Americans find Taiwan to be a safe, comfortable, and friendly place to live and work.

### **Taiwan is a vital partner for U.S. tech companies and a crucial link in their supply chains.**

- Driven by the AI boom, two-way trade in goods reached US\$256 billion in 2025, making Taiwan the United States's fourth largest trading partner. Only Mexico, Canada, and China did more business with the United States. The United States was Taiwan's top trading partner.
- With their deep-seated manufacturing expertise and experience, Taiwanese suppliers of components, materials, and services are an integral part of the supply chain for leading high-tech American companies, helping boost these companies' competitiveness in global markets.
- Taiwan's participation in the U.S. government's Pax Silica initiative is further tightening those relationships. Taiwan is focusing on the strategic areas of AI and non-China supply chains, critical minerals, digital infrastructure resilience, and drone and robotics integration.

### **Taiwan is a leading source of job-creating investment in the United States.**

- In the ART agreement reached earlier this year, Taiwan

committed to US\$250 billion in new investments, with government financial support through loan guarantees.

- TSMC has already started operations at two huge semiconductor fabs in Arizona and has plans for four more. With total investment of US\$165 billion, the project will create up to 12,000 direct high-tech jobs, with employment for another 40,000 construction workers.
  - Other Taiwanese companies are also investing heavily in the United States. Among them are GlobalWafers (silicon wafers), the Chang Chun Group (specialized chemicals and components for semiconductors), United Microelectronics (chipmaking), MediaTek (chip design), and Foxconn (advanced electronic assembly and automotive technology), as well as Quanta, Wistron, Wiwynn, and companies involved in high-end servers and other sophisticated equipment.
  - Scores of smaller enterprises are also potential investors as critical contributors to the supply chains of the larger companies. To ease entry into the U.S. market for these enterprises, the Taiwan government is helping to fund and develop specialized industrial parks in Arizona and Texas.
- √ To attract investment, a double-taxation avoidance agreement is needed between the United States and Taiwan. Enabling legislation has been tied up in the Senate for technical reasons, despite bipartisan support. Early enactment would spur the flow of additional Taiwanese investment into the United States.*

### **Taiwan shares American values of democracy and human rights.**

- Since Taiwan began transitioning to a liberal democracy in the 1990s, it has made big strides in advancing the political and economic rights of its people. It consistently ranks among the top democracies in the world, and especially in Asia.
- Its open democratic environment and adherence to free market principles make Taiwan an ideal location for American businesses to invest and conduct trade

with, and for entities from both sides to communicate and cooperate.

### Taiwan is an ally in providing stability and security in the Asia Pacific.

- Located between Japan and the Philippines in the first island chain off the Asian mainland, Taiwan occupies a strategic position for the maintenance of regional security and stability.

- Due to their prowess in electronics, Taiwanese companies have been among global leaders in developing drones and other asymmetric-warfare equipment. Opportunities for cooperation with U.S. partners in R&D and co-production are enormous.
- Amid worldwide concern about the availability of critical minerals, Taiwan's research institutions are developing ways to access those resources through e-waste recycling.

## 建言華府

### 對美國企業而言，台灣是一個優異且持續成長的市場。

- 台美對等貿易協定（ART）為美國企業進一步開啟龐大商機，涵蓋以下幾個面向：美國農產品、汽車與部分其他出口品享有優惠市場准入；台灣承諾大規模採購液化天然氣（LNG）與飛機；美製汽車與藥品可享更便捷的市場准入管道。
- 智慧財產權保護方面，台灣是印太地區的領導者。美國企業在台灣司法體系中享有公平且無差別的對待。
- 對在台美國民眾而言，台灣是一個安全、舒適、友善的地方，適合居住與工作。

### 台灣是美國科技企業的重要夥伴，也是其供應鏈不可或缺的一環。

- 受惠於AI熱潮，2025年台美雙邊商品貿易總額達2,460億美元，台灣躍升為美國第四大貿易夥伴，僅落後墨西哥、加拿大與中國。美國亦為台灣的第一大貿易夥伴。
- 在零組件、材料與服務等領域，台灣供應商擁有深厚的製造專業知識與經驗，成為美國高科技領導企業供應鏈的重要環節，有助於這些企業提升全球競爭力。
- 台灣參與美國政府的「矽盛世倡議」（Pax Silica initiative），進一步深化上述合作關係。台灣聚焦於幾個戰略領域，包括AI與非中國供應鏈、關鍵礦物、數位基礎建設韌性，以及無人機與機器人整合等。

### 台灣積極赴美投資，成為創造就業機會的一大來源。

- 在今年初達成的台美對等貿易協定中，台灣承諾對美新增投資2,500億美元，由政府提供赴美企業的信用擔保。
- 台積電已在亞利桑那州啟動兩座大型晶圓廠，並規畫再增建四座，總投資額高達1,650億美元，將創造1萬2千個製造業工作，另為4萬名建築工人帶來就業機會。

- 其他台灣企業亦積極在美大舉投資，包括環球晶圓（矽晶圓）、長春集團（半導體專用特殊化學品與零組件）、聯電（晶片製造）、聯發科（晶片設計）、鴻海（先進電子組裝與車用科技），以及廣達、緯創、緯穎等高階伺服器與精密設備業者。
- 許多在大型企業供應鏈舉足輕重的中小企業，同樣是潛在投資者。為協助這些企業前進美國市場，台灣政府正在亞利桑那州與德州協助資助並籌設產業園區。
- 為吸引台商赴美投資，台美之間必須簽署避免雙重課稅協定。儘管相關立法已獲美國兩黨支持，卻因技術性理由擱置於參議院。若能及早立法頒行，將可進一步促進台灣對美投資。

### 台灣與美國擁有相同的民主與人權價值。

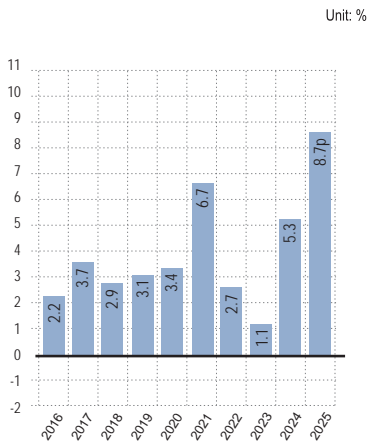
- 台灣自1990年代開始民主轉型後，人民的政治與經濟權利已大幅提升，在全球民主國家的排名中始終名列前茅，在亞洲更是數一數二。
- 台灣享有開放的民主環境，亦堅守自由市場原則，不僅是美國企業投資與貿易的理想地點，亦有利於雙方的溝通合作。

### 台灣是維護亞太地區穩定與安全的盟友。

- 台灣位在亞洲大陸外緣的第一島鏈，介於日本與菲律賓之間，在維護區域的安全與穩定上占有戰略地位。
- 台灣企業挾其電子專業優勢，在無人機與其他不對稱作戰裝備的研發實力引領全球，與美國夥伴蘊藏龐大的合作機會，包括研發與共同生產等。
- 在關鍵礦物供應日益引發全球隱憂之際，台灣研究機構正投入相關研發，以期透過回收電子廢棄物取得這類資源。

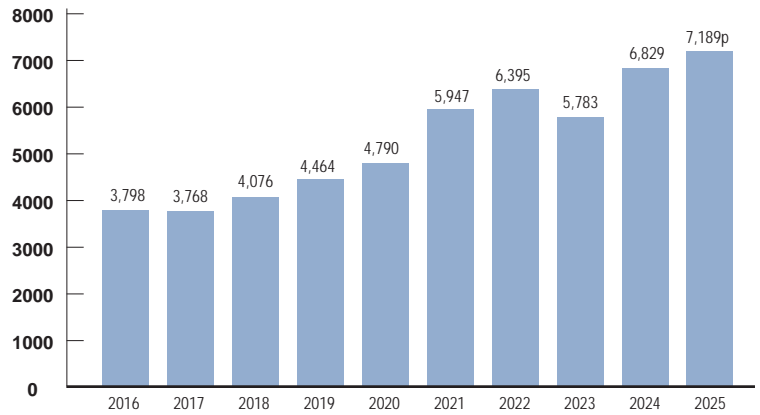
# BY THE NUMBERS

**GRAPH 1: ECONOMIC GROWTH RATE**



Source: DGBAS  
Note: p=preliminary

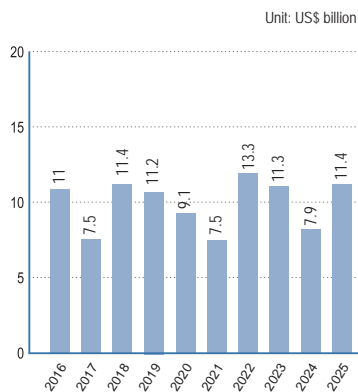
**GRAPH 3: GROSS DOMESTIC INVESTMENT**



Note: p=preliminary Source: National Statistics, R.O.C.

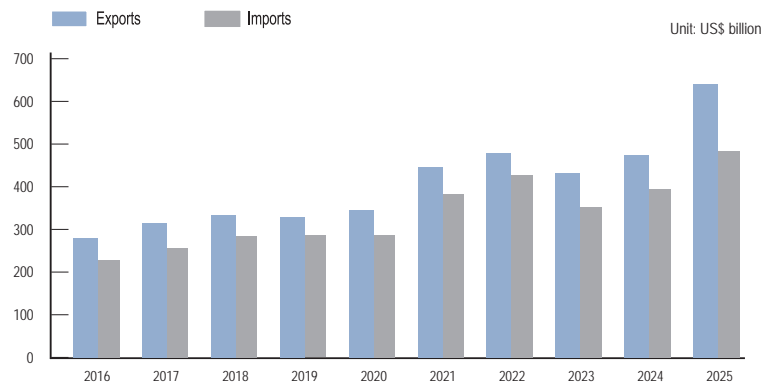
Unit: NT\$ million

**GRAPH 2: FOREIGN DIRECT INVESTMENT**



Source: MDEA

**GRAPH 4: TOTAL FOREIGN TRADE**

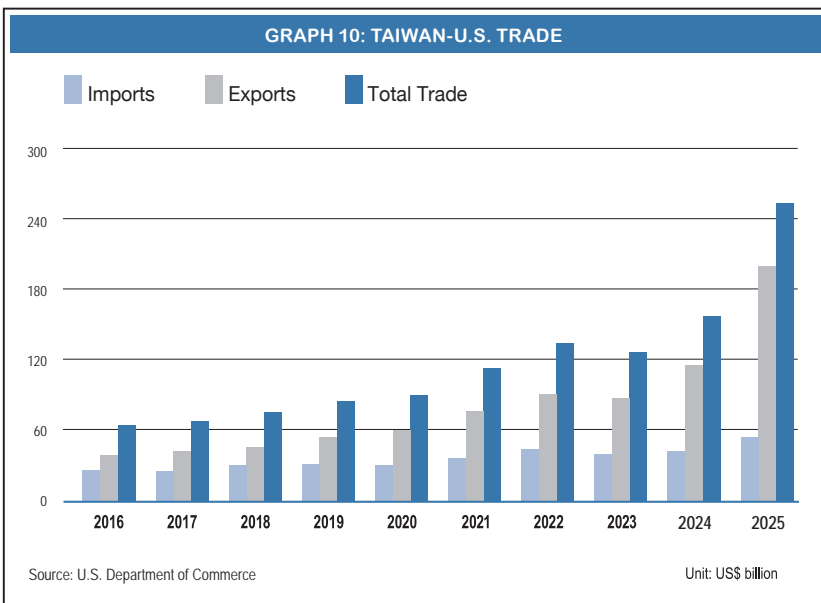
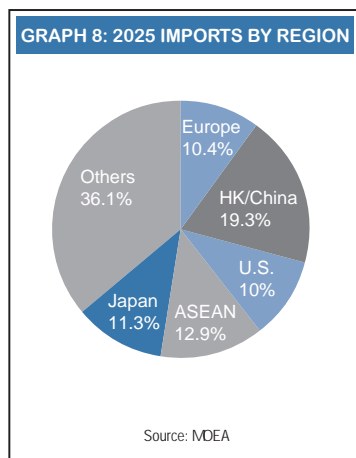
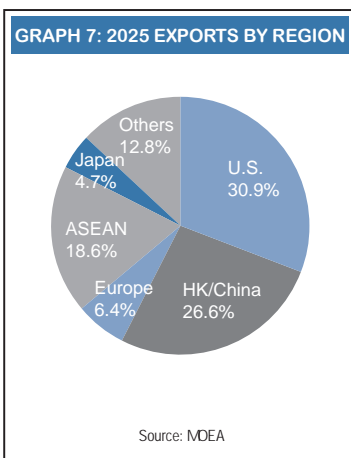
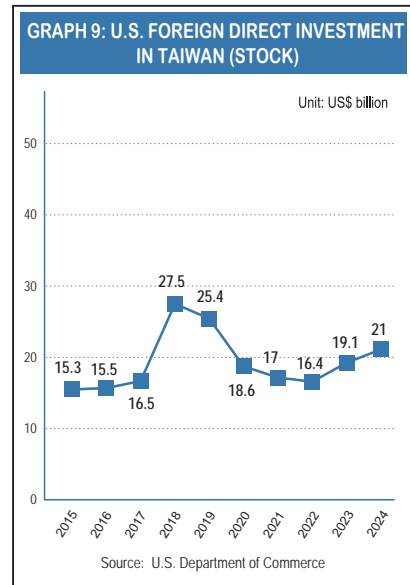
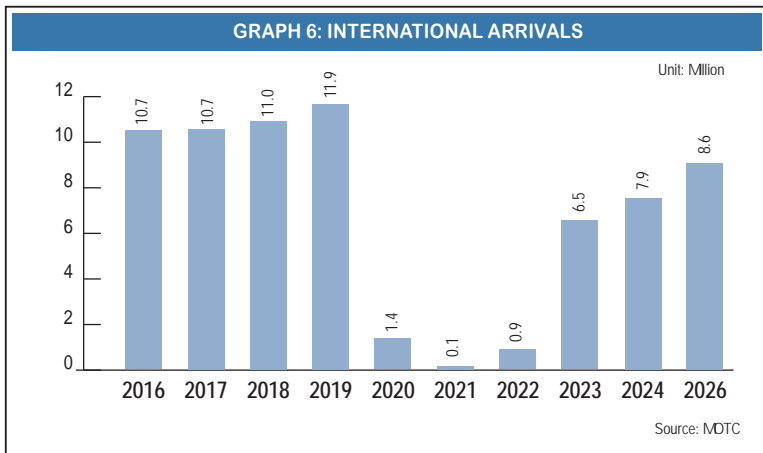


Source: MDEA

**GRAPH 5: KEY ECONOMIC INDICATORS**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Gross Domestic Product	US\$543 bn	US\$592 bn	US\$611 bn	US\$613 bn	US\$677 bn	US\$777 bn	US\$766 bn	US\$757 bn	US\$802 bn	US\$922 bn
Per Capita GDP	US\$23,091	US\$25,121	US\$25,901	US\$25,998	US\$28,705	US\$33,111	US\$32,827	US\$32,444	US\$34,238	US\$39,492
Unemployment	3.79%	3.66%	3.66%	3.67%	3.68%	3.64%	3.52%	3.33%	3.32%	3.30%
Inflation (CPI)	1.40%	0.62%	1.36%	0.55%	-0.23%	1.97%	2.95%	2.49%	2.18%	1.67%
Foreign Exchange Reserves	US\$434 bn	US\$452 bn	US\$462 bn	US\$478 bn	US\$530 bn	US\$548 bn	US\$555 bn	US\$571 bn	US\$577 bn	US\$603bn

Sources: DGBAS, CBC



## AMCHAM TAIWAN 2026 TAIWAN WHITE PAPER

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## REVIEW OF 2025 WHITE PAPER ISSUES

The chart below is a status review of all priority issues in the **2025 Taiwan White Paper**. The progress of each issue is rated according to the following standards:

- 1—Solved:** Conclusive action has been taken on the issue, with a fair and transparent record of implementation. It is no longer considered a problem.
  - 2—In Good Progress:** The issue is currently receiving satisfactory follow-up action from the government.
  - 3—Under Observation:** The government has given the issue some initial attention, but it is too early to assess the prospects for resolution.
  - 4—Stalled:** No substantial discernible progress has occurred.
  - 5—Dropped:** Although not resolved, the issue is no longer a committee priority.
- Out of 237 issues raised in the 2025 **White Paper**, 7 are rated Solved, 49 In Progress, 108 Under Observation, 53 Stalled, and 20 Dropped. Issues from Defense have been excluded.

Committee	2025 White Paper Issues	Rating	2025 WP	Notes on 2026 Status
<b>Agro-Chemical</b>	1. Broaden and clarify amendments to Article 14 of the Agro-pesticides Management Act and related labeling regulations	2	*	Suggestion 1: Reduce unnecessary relabeling requirements and promote the adoption of e-labels for pesticide products to protect farmers and consumer safety.
	2. Ensure consistent and predictable pesticide registration and review management.	4	*	
	3. Establish administrative procedures to accelerate the approval of pesticide residue tolerances.	3	*	Suggestion 3: Optimize the review procedures for pesticide MRLs.
	4. Strengthen intellectual property protection for new active ingredient registration, label expansion, and extrapolations.	4	*	Suggestion 4: Strengthen monitoring and enforcement against illegal pesticides to safeguard food safety and protect intellectual property rights.
	5. Adopt a product-based regulatory approach for gene-edited products to ensure harmonization with Taiwan's major trading partners.	3		
<b>Asset Management</b>	1. Enhance administrative efficiency to foster a more attractive and responsive investment environment for foreign asset managers.		*	Suggestion 1: Enhance operating efficiency for asset managers registering offshore funds in Taiwan and the activities of SITE-employed individual asset managers.
	1.1 Accelerate the review timelines for the introduction of overseas public offerings.	2	*	1.1 Accelerate the review and approval timeline for offshore mutual fund registrations
	1.2 Establish a single window for the supervision of foreign asset managers.	3		
	2. Exempt active bond exchange-traded funds from the securities transaction tax.	2	*	
	3. Remove the restrictions on investment in non-investment-grade bond funds through investment-linked policies	4	*	
<b>Banking</b>	4. Lift investment restrictions on Rule 144A securities for onshore securities investment trust enterprise funds and offshore funds	2		
	5. Proactively support and communicate progress on efforts to sign a double taxation agreement with the United States.	2		
	1. Relax the application scope of the operating rules for security measures of financial institutions using electronic signature mechanisms	2	*	Suggestion 3: Continue to relax restrictions on the use of electronic signatures in financial services.
	2. Allow foreign bank subsidiaries and branches in Taiwan to assist their overseas group members with related cross-border financial services.	3	*	Suggestion 1: Allow foreign banks to support Taiwanese multinational corporations in accessing cross-border financial services.

	1. Enhance fairness and competitiveness for foreign warrant issuers and market makers in Taiwan.	5	
	2. Approve the introduction of 3X Daily Leverage Certificates, U.S. stock warrants, and warrant day trading in Taiwan.	5	
	3. Adopt a principles-based supervision method for the information security and resilience of international securities firms.	3	
	4. Take concrete steps to improve the efficiency of Taiwan's capital market.		
	4.1 Abolish or extend the tenor limit from 6 months to 18 months for securities borrowing and lending (SBL) transactions and permit foreign institutional investors (FINIs) to pay SBL fees to brokers monthly as a commercial arrangement.	2	
	4.2 Abolish the pre-delivery and pre-funding requirements applicable to FINIs when trading in securities classified as "Full Delivery Securities."	4	
	4.3 Allow overseas custodian banks to participate in the blockchain platform operated by the Financial Information Service Co. (FISC) for the issuance of audit confirmations to Certified Public Accountants (CPAs) in Taiwan.	5	
	5. Address unresolved issues raised in the 2024 <i>White Paper</i> .		
	5.1 Enable electronic tax payment transfers.	2	
	5.2 Remove the Foreign Investment Approval (FIA) requirement for FINIs holding delisted shares.	5	
	5.3 Standardize shareholder entitlement calculations.	5	
	1. Develop a balanced PFAS management policy based on scientific evidence, international standards, and socioeconomic considerations.		*
	1.1 Establish a science-based regulatory framework for PFAS.	2	Suggestion 1: Establish a risk-based and internationally aligned PFAS management policy grounded in scientific evidence, international standards, and socioeconomic considerations. 1.3 Provide differentiated regulatory treatment for fluoropolymers.
	1.2 Align PFAS regulations with international standards and best practices.	2	1.2 Align PFAS regulatory frameworks with international practices and timelines.
	1.3 Support a feasible industry transition and compliance strategy.	2	
	1.4 Strengthen industry-government engagement for effective regulation.	3	
	1.5 Enhance public health protections without disrupting industry.	3	
	2. Optimize new chemical substances registration mechanisms and measures to promote innovation and align with international principles.	2	Suggestion 2: Close gaps in data requirements, exemptions, and review consistency for chemical registration. Suggestion 3: Amend the "Regulations for the Labeling and Hazard Communication of Hazardous Chemicals" to improve clarity, reduce the compliance burden, and align with international practices.
	3. Streamline downstream use and exposure information to enhance industry compliance efficiency.	2	
	4. Optimize new chemical substances registration mechanisms and measures to promote innovation and align with international principles.	2	
	Incorporate chiropractic services into the national healthcare system	2	Suggestion: Establish a cohesive regulatory framework for spinal manipulation that provides a pathway for the legal recognition of chiropractic.
<b>Capital Markets</b>			
<b>Chemical Manufacturers</b>			
<b>Chiropractic</b>			

Committee	2025 White Paper Issues	Rating	2025 WP	Notes on 2026 Status
	<ol style="list-style-type: none"> <li>1. Implement e-labeling for cosmetics and establish supporting regulations to promote sustainability, meet consumer needs, and align with digital trends.</li> <li>2. Enhance the communication process for regulatory changes.</li> <li>3. Establish an audit plan and guidelines for Product Information Files based on the principles of integrity and consistency.</li> </ol>	3	*	Suggestion 1: Initiate meaningful communication between industry and government on cosmetics e-labeling policies.
<b>Cosmetics</b>	<ol style="list-style-type: none"> <li>4. Optimize the cosmetic notification system.                             <ol style="list-style-type: none"> <li>4.1 Update the cosmetic notification system in real time.</li> <li>4.2 Continue to optimize the system.</li> <li>4.3 Waive additional notification fees due to regulatory changes.</li> </ol> </li> <li>1. Revise the Industrial Cooperation Policy to support national security and economic development.                             <ol style="list-style-type: none"> <li>1.1 Enhance stakeholder engagement.</li> <li>1.2 Reinstate a minimum offset percentage to improve predictability.</li> <li>1.3 Realign offset agreement timing with FMS contract milestones.</li> <li>1.4 Implement confidentiality safeguards for offset project cost disclosures.</li> <li>1.5 Align with global best practices.</li> </ol> </li> </ol>	3	*	Suggestion 2: Establish audit guidelines and a risk-based regulatory framework for cosmetic product information files. Suggestion 3: Enhance the efficiency and responsiveness of the cosmetic product notification system through user-centered design and proportionate implementation measures.
<b>Defense</b>	<ol style="list-style-type: none"> <li>2. Strengthen supply chain integrity by addressing made-in-China risks in defense articles.                             <ol style="list-style-type: none"> <li>2.1 Adopt a tiered classification system.</li> <li>2.2 Implement supply chain traceability and certification.</li> <li>2.3 Enhance contractual language.</li> <li>2.4 Align with U.S. regulations.</li> </ol> </li> </ol>	4	4	
	<ol style="list-style-type: none"> <li>1. Establish clear intermediary liability frameworks to strengthen Taiwan's digital economy.                             <ol style="list-style-type: none"> <li>1.1 Establish overarching guidelines.</li> <li>1.2 Adhere to core principles.</li> <li>1.3 Implement central oversight for cross-ministry adherence.</li> </ol> </li> <li>2. Establish clear guidelines and safeguards for government requests for user data.                             <ol style="list-style-type: none"> <li>2.1 Develop and publish a clear and comprehensive regulatory framework.</li> <li>2.2 Provide training and education for government officials in the technical capabilities and limitations of digital service providers.</li> <li>2.3 Establish a centralized monitoring system to monitor government requests for user data.</li> <li>2.4 Ensure formal and transparent request channels.</li> <li>2.5 Introduce robust due process protections for data subjects and digital services providers, including the right to appeal and challenge government requests.</li> <li>2.6 Eliminate the mandatory data retention period.</li> </ol> </li> </ol>	3	3	Suggestion 2: Ensure adherence to internationally recognized intermediary liability principles by all government agencies.
<b>Digital Economy</b>	<ol style="list-style-type: none"> <li>3. Prioritize Edge AI and Provide Incentives to Developers and SMEs to Accelerate AI Deployment                             <ol style="list-style-type: none"> <li>3.1 Integrate hybrid and edge AI into government AI training programs.</li> <li>3.2 Provide targeted incentives to promote AI adoption among SMEs.</li> </ol> </li> </ol>	3	3	Suggestion 3: Adopt a whole-of-government framework for lawful and accountable government data requests. Suggestion 4: Support streamlined and effective pilot-program deployment.

<p>4. Establish a Universal Regulatory Sandbox for Innovation in Taiwan.</p> <p>4.1 Appoint the National Development Council (NDC) as the lead coordinating agency.</p> <p>4.2 Develop a clear, business-friendly testing framework.</p> <p>4.3 Ensure predictable pathways to full market entry.</p> <p>4.4 Use sandbox outcomes to inform broader regulatory reform.</p>	<p>4</p>	<p>Suggestion 4: Support streamlined and effective pilot-program deployment.</p>
<p>1. Support Taiwan's renewable energy transition by strengthening policy clarity, administrative efficiency, and electricity pricing mechanisms.</p> <p>1.1 Improve policy transparency and predictability.</p> <p>1.2 Enhance government review efficiency.</p>	<p>3</p>	
<p>2. Accelerate decarbonization by investing in carbon capture and low-carbon fuel technologies.</p> <p>2.1 Accelerate CCS development.</p> <p>2.2 Invest in hydrogen and ammonia.</p>	<p>2</p>	<p>Suggestion 2: Accelerate decarbonization through carbon capture and low-carbon fuel technologies.</p> <p>2.1 Enable CCS commercialization.</p> <p>2.2 Deploy hydrogen and ammonia in thermal power generation to accelerate decarbonization.</p>
<p>3. Strengthen energy security and resilience through stable supply, market reform, and transparent long-term planning.</p> <p>3.1 Ensure power supply stability through improved project coordination.</p> <p>3.2 Advance fair market design through transparent separation of generation and transmission/distribution.</p> <p>3.3 Improve long-term planning through international consultation and data transparency.</p> <p>3.4 Expand market mechanisms to improve efficiency and attract investment.</p> <p>3.5 Clarify participation rights for energy storage and distributed energy resources (DERs).</p>	<p>3</p>	<p>Suggestion 3: Strengthen energy security and system resilience through stable power supply, market reform, and transparent long-term planning.</p>
<p>4. Maintain a competitive industrial electricity environment and improve corporate renewable energy procurement process.</p> <p>4.1 Expand access to green tariff mechanisms.</p> <p>4.2 Improve PPA-regulated charges transparency and predictability.</p> <p>4.3 Minimize surplus energy and provide T-REC transfer flexibility.</p> <p>4.4 Transition from feed-in tariff to feed-in premium.</p> <p>4.5 Continue supporting the development of Taiwan Smart Electricity and Energy Co. (TSEE).</p> <p>4.6 Stabilize industrial electricity prices.</p>	<p>4</p>	<p>3.1 Improve the fairness, transparency, and resilience of the power market</p> <p>3.2 Fully liberalize the electricity market by expanding beyond renewables-only transactions to include wholesale, spot, and balancing markets aligned with distinct operational timeframes.</p>
<p>5. Bolster the operational environment for renewable energy developers.</p> <p>5.1 Clarify the regulatory framework for renewable energy and emerging technologies.</p> <p>5.2 Accelerate spatial planning for offshore wind development.</p> <p>5.3 Enhance grid coordination to support power system stability.</p> <p>5.4 Facilitate equipment supply through streamlined certification processes.</p>	<p>2</p>	<p>Suggestion 4: Enhance electricity market design and corporate renewable energy procurement mechanisms.</p> <p>4.1 Expand access to green tariff mechanisms.</p> <p>4.2 Improve the transparency and predictability of PPA surcharges.</p> <p>4.3 Minimize surplus energy and provide T-REC settlement flexibility.</p> <p>4.4 Transition from a feed-in tariff (FIT) to a feed-in premium (FIP) system.</p>
<p>5.1 Accelerate identification and release of offshore wind development areas.</p> <p>5.2 Strengthen the integration of wind and solar energy and with energy storage systems.</p> <p>5.3 Optimize existing assets and streamline repowering to strengthen supply security.</p>	<p>4</p>	<p>Suggestion 5: Improve the operational environment for renewable energy developers.</p>

**Energy**

Committee	2025 White Paper Issues	Rating	2025 WP	Notes on 2026 Status
<b>Human Resources</b>	1. Implement a modernized labor policy that promotes flexibility and protection for the digital economy.	3	*	Suggestion 1: Revise regulations to facilitate cross-border data flows by HR consulting firms.
	2. Establish a “trusted employer” framework to simplify paperwork for foreign workers and families.	2	*	Suggestion 2: Adopt policies to promote employment of skilled persons with disabilities, including special-education graduates.
	1. Remove the reference to Article 227-2 of the Civil Code from Public Construction Committee model contracts.	3	*	1.1 Ensure that liability provisions are in line with international standards.
	2. Take concrete steps to foster a more favorable environment for international companies to participate in government procurement projects.		*	Suggestion 2: Enhance the government procurement environment for international participation.
	2.1 Extend the procurement tendering cycle.	2	*	2.1 Extend and standardize tender preparation periods.
	2.2 Encourage early contractor involvement (ECI).	2	*	2.2 Institutionalize early contractor involvement.
	2.3 Provide “cash-neutral” payment terms.	3	*	2.3 Adopt cash-neutral payment frameworks as a default practice.
	2.4 Select representative protest cases and issue corrective opinions to the relevant tendering agencies.	2		
	3. Address challenges constraining battery energy storage services.		*	
	3.1 Provide long-term planning and transparency.	4	*	3.1 Improve the fairness and transparency of the power market.
	3.2 Enable the full capabilities of ESS.	3		
	3.3 Continue Taiwan’s electricity market liberalization.	3	*	3.2 Continuously develop Taiwan’s electricity market.
<b>Infrastructure &amp; Engineering</b>	3.4 Strengthen the regulatory and institutional framework.	4		
	4. Align government procurement contract provisions with international standards.		*	Suggestion 4: Further align procurement contract provisions with international best practices.
	4.1 Include internationally aligned dispute resolution clauses in model contracts.	3	*	4.1 Adopt standardized international dispute resolution mechanisms.
	4.2 Establish payment assurance mechanisms for owner-issued variation instructions.	3	*	4.2 Codify variation payment provisions in model contracts.
	5. Strengthen workforce and labor policies to support critical infrastructure projects.			
	5.1 Adjust overtime policies for skilled foreign construction workers on critical projects.	4		
	5.2 Streamline workforce mobilization to address skilled labor shortages in major infrastructure projects.	4		
	1. Continuously deepen the application of fintech to accelerate innovation and digital development.		*	Suggestion 1: Enable cross-border purchasing of digital insurance products.
	1.1 Expand the scope and insured amounts of online protection insurance products.	2	*	
	1.2 Simplify identity verification requirements.	2	*	
	1.3 Continuously encourage cross-sector collaboration and streamline the trial process for innovative insurance services.	2		
	<b>Insurance</b>	2. Adjust the cash dividend return mechanism of the life insurance company	1	
1. Amend the Copyright Act to extend protection and address generative AI.				
1.1 Extend the copyright protection term to strengthen global competitiveness.		4	*	Suggestion 1: Amend the Copyright Act to extend the term of protection to life of the author plus 70 years.
1.2 Introduce AI-specific copyright regulations to ensure responsible use.		3	*	Suggestion 2: Establish a dedicated copyright framework governing the use of artificial intelligence.

**Intellectual Property & Licensing**

2. Strengthen PTE and linkage systems through centralized oversight and international alignment.	2.1 Designate TIPO as the sole authority for PTE and patent linkage oversight.	4		
	2.2 Recognize the Clinical Study Report date as the end of foreign clinical trials.	3		
	2.3 Amend the Patent Examination Guidelines to reinstate harmonization with U.S. and Japanese practice.	4		
	2.4 Update the patent linkage system to accurately reflect extension applications.	3		
1. Streamline the Quality System Documentation review process and clarify the definition of manufacturers under the Medical Devices Act.		*		Suggestion 1: Enhance the medical device license registration framework to allow multiple global production sites under a single license / Suggestion 2: Advance alignment with international regulatory frameworks and otherwise transform Taiwan's pre-market medical device review system
1.1 Align Quality System Documentation (QSD) requirements with Article 10 of the Medical Devices Act.	3	*		Suggestion 1: Enhance the medical device license registration framework to allow multiple global production sites under a single license
1.2 Extend review streamlining to include all Medical Device Single Audit Program (MDSAP) countries.	3	*		Suggestion 2: Advance alignment with international regulatory frameworks and otherwise transform Taiwan's pre-market medical device review system
2. Streamline Certificate to Foreign Government and Certificate of Free Sale requirements to support timely product registration and launch.		*		2.5 Evaluate phased relaxation of Certificate of Free Sale or equivalent proof-of-sale requirements under a reliance-based framework
2.1 Accept electronic CFGs or CFSs with verifiable authenticity in lieu of requiring legalized hard copies.	3	*		2.5 Evaluate phased relaxation of Certificate of Free Sale or equivalent proof-of-sale requirements under a reliance-based framework
2.2 Permit applicants to submit alternative documentation.	3	*		2.5 Evaluate phased relaxation of Certificate of Free Sale or equivalent proof-of-sale requirements under a reliance-based framework
2.3 Exempt CFG/CFS submission during the license renewal process for products already approved in Taiwan.	3	*		2.5 Evaluate phased relaxation of Certificate of Free Sale or equivalent proof-of-sale requirements under a reliance-based framework
3. Facilitate timely access to innovative medical devices in NHI-contracted hospitals.	3	*		Suggestion 4: Allow hospitals to charge for newly approved medical devices before NHI reimbursement is completed / 5.2 Provide an NHI sandbox mechanism that includes imported innovative medical devices
4. Accelerate the implementation of evidence-based differential payment mechanisms for special medical devices in alignment with the Healthy Taiwan Action Plan.	2	*		Suggestion 5: Establish an NHI sandbox mechanism for imported innovative technologies and create a Taiwan Medical Innovation Acceleration Fund
4.1 Expand reimbursement for special medical devices in critical and acute care through balance billing.	3	*		Suggestion 4: Allow hospitals to charge for newly approved medical devices before NHI reimbursement is completed
4.2 Broaden the application of balance billing and define a clear pathway to full reimbursement.	3	*		Suggestion 4: Allow hospitals to charge for newly approved medical devices before NHI reimbursement is completed / 5.2 Provide an NHI sandbox mechanism that includes imported innovative medical devices
4.3 Improve pricing competitiveness to attract medical innovation.	3	*		5.1 Adopt a reimbursement pricing methodology that reflects real market conditions for new medical devices

## Medical Devices

Committee	2025 White Paper Issues	Rating	2025 WP	Notes on 2026 Status
<b>Medical Devices</b>	5. Enhance transparency in the NHI reimbursement review process and ensure pricing rationality.		*	Suggestion 3: Enhance transparency and predictability in the NHI medical device reimbursement review process
	5.1 Improve transparency in the NHI reimbursement and pricing review processes.	3	*	3.1 Upgrade the NHI/A online platform for tracking the status of new functional medical device reimbursement applications / 3.2 Increase transparency in the review scheduling and evidence update process for non-reimbursed medical devices
	5.2 Refine classification and pricing for procedure-based devices and high-value reimbursement items.	3	*	5.1 Adopt a reimbursement pricing methodology that reflects real market conditions for new medical devices
	1. Utilize public-private partnerships to advance the Healthy Taiwan agenda.			
	1.1 Strengthen communication channels to deepen public-private dialogue.	2	*	Suggestion 1: Establish a regularized policy dialogue mechanism to strengthen healthcare collaboration and align with international practices
	1.2 Enhance policy development by promoting international collaboration and strengthening Taiwan's clinical trial environment.	3	*	1.2 Align drug reimbursement with international treatment guidelines to enhance global clinical value positioning / 2.1 Implement evidence-based funding mechanisms to support innovative therapies and strengthen health system resilience
	2. Ensure the sustainability of the NHI system by means of equitable funding growth and social fairness while supporting continued access to innovative therapies			
	2.1 Increase funding to support long-term sustainability.	2	*	2.1 Implement evidence-based funding mechanisms to support innovative therapies and strengthen health system resilience
	2.2 Strengthen budget planning in alignment with reimbursement policy.	4	*	2.1 Implement evidence-based funding mechanisms to support innovative therapies and strengthen health system resilience / 2.3 Strengthen due process and predictability to optimize pharmaceutical reimbursement agreement mechanisms
<b>Pharmaceutical</b>	2.3 Ensure reasonable drug pricing reform.	4	*	2.2 Review drug pricing regulations and introduce new incentive mechanisms to maintain Taiwan's advantage in innovative drug launches / 3.2 Address the issue of price gaps and take steps to reduce uncertainty and enhance competitiveness
	3. Promote transparent, predictable, and globally aligned healthcare regulations			
	3.1 Strengthen regulatory impact assessments to improve transparency and predictability.	4	*	2.3 Strengthen due process and predictability to optimize pharmaceutical reimbursement agreement mechanisms / 3.3 Adopt a balanced approach in setting subordinate regulations under the amended Pharmaceutical Affairs Act
	3.2 Enhance transparency and stakeholder engagement.	4	*	Suggestion 1: Establish a regularized policy dialogue mechanism / 2.3 Strengthen due process and predictability
	1. Enhance the regulatory and operational environment to support foreign direct investment, transactions, divestments, and mergers and acquisitions.	2	*	Suggestion 1: Amend the Act for Investment by Foreign Nationals to streamline the foreign investment approval process. (Alternative Assets Committee)
	2. Allow the establishment of single-family offices without requiring an asset management license and establish a Taiwan family office task force.	3	*	Suggestion 2: Establish a comprehensive framework to support family office development. (Alternative Assets Committee)

<p>1. Strengthen chronic disease risk stratification and establish a patient-centric multimorbidity care network.</p>	<p>*</p>	<p><b>Suggestion 1: Strengthen chronic disease governance and healthcare system resilience through precision care</b>  1.1 Strengthen precision care for diabetes and chronic kidney disease / 1.2 Align incentives and governance through a cross-sector chronic disease management mechanism  1.1 Strengthen precision care for diabetes and chronic kidney disease</p>
<p>1.1 Adopt a risk-based stratification model.</p>	<p>3</p>	<p>1.1 Strengthen precision care for diabetes and chronic kidney disease / 1.2 Align incentives and governance through a cross-sector chronic disease management mechanism</p>
<p>1.2 Strengthen screening initiatives for high-risk kidney disease individuals.</p>	<p>3</p>	<p>1.1 Strengthen precision care for diabetes and chronic kidney disease</p>
<p>2. Strengthen disease prevention, early diagnosis, and intervention for the elderly to prolong healthy life expectancy</p>	<p>*</p>	<p><b>Suggestion 2: Strengthen early intervention to prevent age-related disability and extend healthy life expectancy</b></p>
<p>2.1 Introduce a paper-based Senior Health Handbook to improve vaccination coverage and health literacy.</p>	<p>3</p>	<p><b>Suggestion 3: Strengthen immunization and infection prevention to support Healthy Taiwan objectives / 3.2 Strengthen public communication and public-private collaboration to improve vaccine uptake</b></p>
<p>2.2 Establish a screening-diagnosis-treatment pathway for early Alzheimer's disease.</p>	<p>3</p>	<p>2.1 Advance early-stage dementia policies and brain health management</p>
<p>3. Design a post-pandemic strategy to strengthen universal vaccination and antimicrobial resistance management.</p>	<p>*</p>	<p><b>Suggestion 3: Strengthen immunization and infection prevention to support Healthy Taiwan objectives</b></p>
<p>3.1 Continue ensuring that the public budget covers at least 60% of total national vaccination costs.</p>	<p>3</p>	<p>3.3 Ensure sustainable vaccine financing and clear pathways for new vaccine inclusion</p>
<p>3.2 Fortify vaccination for all ages.</p>	<p>3</p>	<p>3.1 Integrate vaccination into chronic disease management and care delivery systems / 3.2 Strengthen public communication and public-private collaboration to improve vaccine uptake</p>
<p>3.3 Integrate public and private vaccination data to improve coverage and access.</p>	<p>3</p>	<p>3.2 Strengthen public communication and public-private collaboration to improve vaccine uptake</p>
<p>4. Promote the diverse application of smart healthcare to enhance resource integration and care quality.</p>	<p>*</p>	<p><b>Suggestion 4: Scale up the Health Coin ecosystem and advance contactless smart healthcare</b></p>
<p>4.1 Encourage the expanded implementation of smart healthcare and various evaluation trials or incentive programs.</p>	<p>2</p>	<p>4.1 Scale up the Health Coin ecosystem by integrating preventive behaviors and home-based care / 4.2 Bolster public-private collaboration through a data-enabled incentive framework</p>
<p>4.2 Promote the transformation of home healthcare and the application of self-care platforms at home.</p>	<p>2</p>	<p>4.1 Scale up the Health Coin ecosystem by integrating preventive behaviors and home-based care / 4.3 Advance contactless care through integration of telehealth and service delivery systems</p>
<p>4.3 Provide incentives and strengthen reimbursement mechanisms to accelerate smart healthcare adoption.</p>	<p>2</p>	<p>4.2 Bolster public-private collaboration through a data-enabled incentive framework</p>
<p>5. Enhance cancer prevention and treatment to align with international standards and reduce mortality.</p>	<p>*</p>	<p><b>Suggestion 5: Establish a comprehensive cancer control framework</b></p>
<p>5.1 Establish clear cancer screening and treatment targets to advance the Healthy Taiwan vision.</p>	<p>2</p>	<p>5.1 Expand and target screening to improve early detection and prevention outcomes. / 5.2 Improve access to timely diagnosis and treatment through strengthened performance indicators.</p>
<p>5.2 Align cancer treatment with international benchmarks.</p>	<p>2</p>	<p>5.2 Improve access to timely diagnosis and treatment through strengthened performance indicators.</p>
<p>5.3 Strengthen implementation of the CDF through clear targets, transparent processes, and sustained collaboration.</p>	<p>2</p>	<p>5.3 Strengthen sustainable financing through expansion and institutionalization of the Cancer Drugs Fund.</p>

**Public Health**

Committee	2025 White Paper Issues	Rating	2025 WP	Notes on 2026 Status
<b>Retail</b>	1. Promote trade facilitation through clearer customs and food safety regulations.	5		
	1.1 Enhance clarity in the application of Article 13 of the Regulations Governing the Implementation of Automated Cargo Clearance Procedures.	4		
	1.2 Remove the requirement for overseas sales evidence or trial reports in infant and follow-on formula registrations.	3		
	1.3 Increase transparency in the food additive review process.	3		
	1.4 Adjust avian influenza import restrictions and diversify poultry supply sources.	2		
	2. Adopt measures to improve efficiency in the food import process.	5	*	2.1 Use AI to avoid issues with company-name declarations during border inspections.
	2.1 Replace paper-based requirements with electronic procedures to advance digital governance and efficiency.	3	*	1.1 Provide a clear timeline for dietary supplement tariff reductions and regulatory definitions. 2.2 Adopt a mechanism to manage naturally occurring substances.
	2.2 Allow multiple packers to be listed as manufacturers of fresh produce to improve inspection efficiency and reduce redundancy.	4	*	
	2.3 Adjust tariff rates on dietary supplements to support preventive health.	1		
	2.4 Refine regulatory handling of carried-over natural substances.	3	*	3.4 Ensure transparency and predictability in the review process for novel ingredients. Suggestion 4: Deploy age-verification technology to responsibly unlock restricted products in new online markets. 2.3 Advance trade facilitation and regulatory transparency for dual-use Chinese herbal ingredients.
	2.5 Accept electronic health certificates for imported compound food additives at Customs.	4	*	
	3. Improve regulatory transparency and efficiency in the review of food ingredients and additives.	4	*	
	3.1 Enhance the transparency and timeliness of the TFDA review of nontraditional food ingredients and food additives.	4	*	
	3.2 Modernize online alcohol transaction regulations for a digitally driven and responsible marketplace.	4	*	
	4. Enhance regulatory clarity and international alignment for dual-use substances in food and traditional Chinese medicine.	4	*	3.3 Prohibit the sale of imported alcoholic beverages with altered or removed original manufacturing lot codes.
4.1 Enhance transparency of administrative procedures.	3	*		
4.2 Align regulations with international standards.	4	*		
4.3 Strengthen government-industry collaboration.	4	*		
5. Strengthen consumer protection and trade facilitation by aligning the Tobacco and Alcohol Administration Act with international best practices.	2	*		
1. Ensure electricity affordability and market flexibility to sustain semiconductor competitiveness	3			
1.1 Maintain a stable and competitive electricity rate to support semiconductor industry growth.				
1.2 Ensure renewable energy market flexibility to sustain semiconductor competitiveness.				
<b>Semiconductor</b>	2. Facilitate the recruitment and retention of foreign talent in the semiconductor sector by enhancing regulatory efficiency and reducing administrative barriers.	1		
2.1 Enhance transparency and timeliness in work permit processing.	1			
2.2 Expand electronic processing and acceptance of work permits from all authorities.	5			
2.3 Streamline document legalization requirements for foreign professionals and dependents.				
2.4 Facilitate recruitment of Filipino white-collar talent by adjusting bilateral requirements.				



Committee	2025 White Paper Issues	Rating	2025 WP	Notes on 2026 Status
<b>Technology</b>	2. Strengthen government cybersecurity and procurement policy through sustainable investment and alignment with international standards.		*	Suggestion 3: Align public ICT procurement with risk-based cybersecurity management.
	2.1 Ensure adequate and sustained cybersecurity funding to support full implementation of ZTA.	2		
	2.2 Align government cloud service procurement with international security and data protection standards.	2		
	2.3 Base ICT procurement decisions on international cybersecurity standards rather than country of origin.	3	*	3.2 Harmonize PCC model contracts with the CSMA framework.
	3. Ensure that AI regulation supports innovation through a principles-based, risk-proportionate framework.		*	
	3.1 Adopt a principles-based framework and implement regulations grounded in a risk-based approach.	2	*	
	3.2 Align with international standards.	2	*	
	3.3 Prioritize the application of existing regulations and incorporate industry opinions through public-private collaboration.	2	*	
	3.4 Tailor data protection requirements to application-specific risk levels	2	*	Suggestion 5: Advance AI policy through continued public-private collaboration.
	3.5 Revise public sector guidelines to align with AI Basic Act principles.	2	*	
	4. Initiate cross-agency efforts to build Taiwan's quantum leadership through a multi-pronged approach		*	Suggestion 4: Foster Taiwan's quantum ecosystem through trusted international partnerships and strengthened national preparedness.
	4.1 Expand R&D to accelerate quantum integration.	2		
	4.2 Cultivate a quantum-ready workforce.	2		
	4.3 Incentivize private-sector engagement.	3	*	4.3 Support domestic industry players and emerging startups to develop quantum applications.
	4.4 Develop a national strategy for post-quantum cryptography.	3		
5. Enable Taiwan's digital future by ensuring fair treatment for internet data centers and cloud service providers.				
5.1 Ensure fairness in electricity pricing for IDCs.	4			
5.2 Promote transparency and consultation in electricity pricing policy.	5			
5.3 Implement performance-based energy standards for CSPs.	5			
1. Establish a well-developed communications ecosystem to promote AI-related applications and development.		*	Suggestion 1: Establish a comprehensive telecommunications ecosystem to facilitate the development and application of Artificial Intelligence.	
1.1 Provide continuous incentive mechanisms and rewards.	3	*	1.1 Provide continuous incentives and rewards to reduce regulatory burdens and improve the development environment for the digital industry.	
1.2 Establish a reasonable and flexible regulatory framework for the telecommunications industry.	3	*	1.4. Continue to loosen regulations on the telecommunications industry.	
1.3 Alleviate the financial and operational pressures on the telecommunications industry.	3			
1.4 Remove obstacles to network infrastructure deployment.	2			
1.5 Enhance spectrum planning and infrastructure resilience to safeguard Taiwan's communications network.	3	*	1.2. Strengthen telecommunications network infrastructure and digital resilience.	
1.6 Allow flexibility in implementing the Personal Data Protection Act to safeguard public interests and promote data economy development.	3	*	1.5. Adopt flexible implementation of the Personal Data Protection Act to safeguard the public interest and promote development of the data economy.	
1.7 Leverage 5G to broaden telemedicine access across Taiwan.	3	*	1.6. Leverage 5G to expand nationwide telemedicine coverage.	

**Tele-communications & Media**

	2. Relax regulatory and procedural requirements for channel operators to maintain Taiwan's competitiveness.	3	*	Suggestion 2: Relax regulatory and procedural requirements for channel operators so as to maintain Taiwan's competitiveness.
	3. Foster growth in the video-on-demand sector through open and collaborative policies.	3	*	Suggestion 3: Foster VOD sector growth through open and collaborative policy.
	4. Strengthen copyright protections to safeguard Taiwan's creative economy and promote fair market practices.		*	Suggestion 4: Strengthen copyright enforcement and improve CMO music licensing governance.
	4.1 Continue to enhance measures to combat online piracy.	3	*	4.1. Enhance enforcement to combat online piracy.
	4.2 Enhance oversight of collective management organizations.	3	*	4.2. Promote transparency and balance in CMO music royalty rate-setting.
<b>Tobacco</b>	1. Ensure that amendments to the Tobacco Hazards Prevention Act enforcement rules are practical and avoid unintended consequences.	4		
	2. Leverage next-generation technology to combat new tactics in the illicit tobacco trade.	3		
	1. Fortify transportation policy through technology to support future mobility needs.		*	Suggestion 3: Modernize mobility options through public-private partnerships to advance digital services. (Tourism and Transport Committee)
	1.1 Modernize transportation regulations and allow digital solutions.	3	*	3.1 Modernize market entry and pricing frameworks to improve service availability and efficiency.(Tourism and Transport Committee)
	1.2 Expand digital mobility solutions and enhance operational flexibility.	3	*	3.2 Update fleet structure definitions to recognize digital service models. (Tourism and Transport Committee)
	1.3 Redefine fleet structure.	3	*	3.3 Enable cross-jurisdictional operations to improve service continuity and efficiency. (Tourism and Transport Committee)
	1.4 Facilitate seamless operations across cities.	3	*	Suggestion 4: Improve the international visitor experience through coordinated planning and service enhancements. (Tourism and Transport Committee)
<b>Transportation &amp; Logistics</b>	2. Optimize airport taxi services to enhance Taiwan's global competitiveness and visitor experience.	3	*	3.5 Accelerate commercial-vehicle electrification through targeted incentives and partnership frameworks. (Tourism and Transport Committee)
	3. Accelerate commercial electric vehicle adoption through incentives and regulatory reform.		*	
	3.1 Expand the range of U.S.-specification electric vehicles eligible for import to enhance market diversity.	4		
	3.2 Implement import tax exemptions for commercial electric vehicles.	3		
	3.3 Provide targeted subsidies for commercial electric vehicle purchases.	4		
	4. Balance pedestrian safety with the practical needs of urban logistics.	3		
	1. Adopt data-driven decision-making for the tourism sector.	5		
	2. Reimagine tourism governance to unlock Taiwan's trillion-dollar potential.	5		
	2.1 Revise the ADT to reflect the current tourism landscape and empower non-traditional tourism operators.	5		
	2.2 Strengthen the role of local governments in tourism development.	5		
	2.3 Establish tourism-specific regulatory sandboxes.	5		
<b>Travel &amp; Tourism</b>				

Committee	2025 White Paper Issues	Rating	2025 WP	Notes on 2026 Status	
Travel & Tourism	3. Provide incentives and streamline services to unlock Taiwan's transit tourism potential.				
	3.1 Enhance information accessibility.	3			
	3.2 Simplify baggage transfer and storage services.	3			
	3.3 Promote and subsidize half-day tours.	3			
	3.4 Strengthen shuttle transportation.	3			
	3.5 Accelerate third runway construction.	3			
	4. Strengthen tourism branding and marketing to meet growth targets.				
	4.1 Clarify the tourism mission, vision, and messaging.	3			
	4.2 Target high-potential feeder markets.	3			
	4.3 Promote regional diversity.	3			
	4.4 Intensify marketing campaigns and partnerships.	3			
	4.5 Implement quarterly marketing performance reviews.	3			
	4.6 Elevate digital marketing strategy.	3			
	4.7 Establish regular dialogue with industry stakeholders.	3			
	5. Strengthen cross-government collaboration and operational capacity to enhance Taiwan's tourism offerings.				Suggestion 4: Improve the international visitor experience through coordinated planning and service enhancements. (Tourism and Transport Committee)
	5.1 Promote cross-agency product development and international engagement.	3		*	4.1 Strengthen cross-government coordination and implementation for tourism development. (Tourism and Transport Committee)
	5.2 Simplify immigration procedures for business travelers.	1			
5.3 Expand foreign student intern criteria to non-university students.	4				

Note: \* indicates the issue has been raised again in the 2025 White Paper.  
By Kelly Hsu, Ferrando Chen, and Pixie Pang  
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## ONLINE ACCESS

The full 2026 *Taiwan White Paper* is available in the Advocacy section on the AmCham Taiwan website ([www.amcham.com.tw](http://www.amcham.com.tw)). Individual Committee position papers are also posted in each Committee's section of the Chamber's website.

## 2025 白皮書議題處理進度

以下為2025白皮書優先議題的處理進度，各議題評估標準如下：  
 1—已解決：政府已針對議題達成結論性的決定並付諸實行，或已有公開、透明的執行續效。換言之，所提的議題已不再是問題。

2—有具體進展：該議題目前正由政府進行後續追蹤，其進度令人滿意。

3—觀察中：政府相關單位已注意到該議題，但後續發展仍待觀察。

4—擱置中：該議題無實質可見的進度。

5—已刪除：該議題雖尚未解決，但已不再是委員會優先議題。

《2025台灣白皮書》所提出237項議題，其中7項已解決，49項有具體進展，110項觀察中，53項擱置中，20項已刪除。

委員會	2026白皮書議題	進度	2025白皮書	2026年白皮書備註
農化委員會	建議一：加速修訂《農藥管理法》第14條及相關標示規定	2	*	建議一：標示變更內容若不影響農民用藥安全與消費者權益時，不須回收重製，並建議積極推行 E-label
	建議二：確保農藥登記及審查管理之一致性與可預測性	4	*	
	建議三：建立行政程序，加速農藥殘留容許量審查程序	3	*	建議三：優化農藥殘留容許量審查程序
	建議四：強化新有效成分登記、標示擱置，及延伸登記之智慧財產權保護	4	*	建議四：全面強化非法農藥殘留監測與查緝機制；建立以維護食安誠信市場並保障智慧財產權
	建議五：針對基因編輯產品採用依產品為導向的監管方式，確保台灣與主要貿易夥伴的法规接軌	3		
資產管理委員會	建議一：提升行政效能，打造更加吸引外商資產管理業者的投資環境	2	*	建議一：提升在台資產管理營運效率
	1.1 建立引進境外公募產品的審查時程	3	*	
	建議二：暫停課徵主動式債券 ETF 之證券交易稅	2	*	
	建議三：取消非投資等級債券基金不得作為投資型保單連結標的之法令限制	4	*	
	建議四：放寬境內證券投資信託基金及境外基金對美國 Rule 144A 債券的投資限制	2		
銀行業委員會	建議五：積極加速推動與美國洽簽避免雙重課稅協定，降低境內投信基金投資美國公司股票所收取之扣繳率	2		
	建議一：放寬《金融機構使用電子簽名機制安全控管作業規範》之適用範圍	2	*	建議三：放寬《金融機構使用電子簽名機制安全控管作業規範》之適用範圍
	建議二：允許在臺外銀子行及分行協助其境外集團成員針對跨境金融服務提供相關協助	3	*	建議一：允許在臺外銀子行協助其境外集團成員就台灣跨國企業客戶提供跨境金融服務
	建議一：提升外國權證發行人參與台灣市場競爭力與公平性	5		
	建議二：核准在台引進3倍日內槓桿證券(DLC)、美股權證及權證當沖交易	5		
資本市場委員會	建議三：對跨國公司資訊安全與作業韌性要求採取「原則為基準 (principle-based)」的監理方式	3		
	建議四：採取具體步驟增進資本市場效率			
	4.1 取消有價證券借貸 (Securities Borrowing and Lending, SBL) 期間或延長現行6個月借貸期間為18個月，並允許外國機構投資人 (Foreign Institutional Investors, FIIs) 給付證券商之借券費用依商業運作為月給付	2		
	4.2 取消外資 (FIIs) 適用預收款券進行全額交割股 (Full Delivery Securities) 等證券交易之規定	4		
	4.3 准許境外保管銀行參與財金資訊公司 (Financial Information Services Co., FISC) 之金融區塊鏈平台提供國內會計師 (Certified Public Accountants, CPAs) 函證服務	5		
其他	建議五：處理未解決之2024年白皮書建言	2		
	5.1 准許使用電子化轉帳繳納稅款	5		
	5.2 撤銷「華僑及外國人投資國內證券管理辦法」之外資持有下市證券超過一年須依經濟部《外國人投資條例》申請 (Foreign Investment Approval, FIA) 核可規定	5		
	5.3 制定標準化股東權益計算公式	5		

委員會	2026年白皮書議題	進度	2025白皮書	2026年白皮書備註
化學品製造商 委員會	議題一：依據科學證據、國際標準與社會經濟考量，制定兼顧平衡的 PFAS 管理政策		*	改為以科學證據、國際標準及社會經濟考量為基礎，建立以風險導向及與國際接軌之 PFAS 管理政策
	1.1 建立以科學證據為基礎的 PFAS 法規管理架構	2	*	1.3 對氟聚合物採取差異化管理方式。
	1.2 接軌國際 PFAS 管理方針	2	*	1.2 與國際社會之 PFAS 管理制度及施行時程接軌。
	1.3 支持產業切實順應立法過渡與合規策略	2		
	1.4 強化產官交流以促進有效的法規制定	3		
脊骨神經醫學	1.5 增強公共衛生保護，並避免對產業造成干擾	3		
	議題二：改進新化學物質登錄制度及其配套機制與措施，以促進產業研發創新並接軌國際實務	2	*	議題二：補強化學物質登錄制度之數據要求、豁免規範與審查一致性落差。
	議題三：完善登錄案件下游使用與暴露資訊蒐集流程，提高業者合規效率	2		
	議題四：透過改善溝通、促進業界參與和協調監管，建構國家化學品管理政策之長遠願景	2	*	建議：建立一套整合性的整脊 (spinal manipulation) 監管架構，以提供脊骨神經醫學合法認可的途徑。
	建議：將脊骨神經醫學納入國家醫療保健體系	2	*	建議一：開啟產官間就化粧品電子化標籤政策進行有意義的溝通
化粧品委員會	建議一：推行化粧品電子化標籤 (e-labeling) 及訂定相關法規，以推廣永續發展、貼近消費者需求並因應數位化潮流	3	*	建議二：建立化粧品產品資訊檔案 (Product Information Files, PIF) 之稽查指引與風險導向監管體系
	建議二：改善法規異動之溝通流程	1		
	建議三：針對化粧品產品資訊檔案 (Product Information Files, PIF)，基於誠信及一致性原則建立稽查計畫與準則	3	*	建議三：透過以使用者為中心的設計與比例原則之配套措施，提升化粧品產品登錄系統之效率與回應性
	建議四：優化「化粧品產品登錄系統」	3	*	
	4.1 即時更新「化粧品產品登錄系統」	3	*	
國防委員會	4.2 持續優化「化粧品產品登錄系統」	3	*	
	4.3 免除因應法規變更所產生的額外登錄費用	3	*	
	建議一：調整工業合作政策，以支持國防安全與經濟發展			
	1.1 加強利害關係人參與	4		
	1.2 恢復最低工業合作比例以提升可預測性	4		
	1.3 使工業合作協議的時程與 FMS 合約進度一致	4		
	1.4 建立工業合作項目成本揭露的保密機制	4		
	1.5 接軌國際最佳實務	4		
	建議二：透過針對「中國製」風險的管控，強化國防物資供應鏈的完整性			
	2.1 採用分級分類系統	4		
數位經濟委員會	2.2 實施供應鏈可追溯與認證機制	4		
	2.3 強化合約用語	4		
	2.4 與美國法規接軌	4		
	建議一：建立明確的網路中介者責任框架，強化臺灣數位經濟發展		*	建議二：確保所有政府機關皆遵循國際公認的數位中介者責任原則
	1.1 制定全面指導方針	3	*	
	1.2 遵循核心原則	3	*	
	1.3 建立一套跨部會一致性適用的中央監督機制	3	*	
	建議二：針對政府對使用者資料的請求制定明確的指導方針和保障措施			建議三：建立「全政府」框架，確保政府調取資料請求之合法性與可問責性
	2.1 制定並發佈清晰、全面的法規架構	4	*	
	2.2 為政府官員提供有關數位服務提供者的技術能力和局限性的培訓和教育	4	*	3.5 提升各機關的技術與法制量能
2.3 建立集中監督系統來監督政府對使用者資料的請求	4	*	3.1 建立跨機關的資料調取治理架構	
2.4 確保請求管道正式、透明	4	*	3.4 將透明度義務與問責機制制度化	
2.5 為資料主體和數位服務提供者引入強而有力的正當程序保護，包括上訴和質疑政府要求的權利	4	*	3.2 引入完善的程序保障與正當法律程序機制	
2.6 取消強制性資料保留期	4	*	3.3 避免僅基於行政便利而強制業者保留資料	

能源委員會	建議三：優先考慮邊緣 AI，並為開發者和中小企業提供獎勵措施，以加速 AI 部署			
	3.1 將混合 AI 和邊緣 AI 整合到政府的 AI 培訓計劃中	3	*	
	3.2 提供特定的獎勵措施以促進中小企業的 AI 採用	3	*	建議四：簡化試辦計畫機制，促進創新有效落實
	建議四：建立標準化且支持創新的監管沙盒機制			
	4.1 由國家發展委員會擔任統籌協調角色	4	*	
	4.2 建立明確、投資友善的試驗框架	4	*	
	4.3 建立可預期的市場導入機制	4	*	
	4.4 沙盒試驗成果應成為推動整體法規改革的重要依據	4	*	
	建議一：透過強化政策明確性、行政效率與電價機制，支持臺灣的再生能源轉型			
	1.1 政策透明與可預測性	3		
	1.2 強化政府審效率	2		
	建議二：投資碳捕捉與封存以及低碳燃料技術，以加速減碳進程			
	2.1 加速推動碳捕捉技術發展	3	*	建議二：以碳封存與低碳燃料技術加速推動減碳進程 2.1 推動碳封存 (CCS) 商業化
	2.2 投資氫能與氫能	4	*	建議三：透過穩定的電力供應、電力市場改革與透明的長期規劃，以強化能源安全與系統韌性。
	建議三：透過穩定電力供應、市場改革與透明的長期規劃，強化能源安全與系統韌性。			
	3.1 改善專案協調，確保電力供應穩定	3		
	3.2 透過發電與輸配電分離，推動公平且透明的市場設計	4	*	3.1 提升電力市場的公平性、透明度與韌性
	3.3 藉由國際顧問參與和數據透明，提升長期規劃品質	3		
	3.4 擴大市場機制，提升效率並吸引投資	3	*	3.2 全面推動電力市場自由化，將現有僅限於再生能源的交易模式，擴展至擴展至批發市場、現貨市場及平衡市場等不同營運時段之市場機制
	3.5 明確儲能與分散式能源資源 (DERs) 的市場參與權利	3	*	建議四：改善電力市場設計與企業再生能源採購機制
建議四：維持工業電價競爭力，並改善企業再生能源採購機制				
4.1 擴大綠電費率機制之適用範圍	2	*		
4.2 增進購電合約相關規費之透明度與可預測性	4	*		
4.3 降低剩餘電力浪費，並提供再生能源憑證轉移彈性	3	*		
4.4 從躉購費率轉型為躉購溢價機制	4	*		
4.5 持續支持台灣智慧電能公司 (TSEE) 之發展	4	*		
4.6 穩定工業用電價格	4	*	4.5 穩定電價並建立能源發展的戰略藍圖以確保能源安全	
建議五：改善再生能源開發商之營運環境				
5.1 明確建立再生能源與新興能源技術之法規架構	2			
5.2 加速離岸風電海域空間規劃	4	*		
5.3 強化電網協調機制以維護系統穩定	2	*	5.1 加速盤點離岸風電開發區位	
5.4 簡化設備認證流程以促進供應穩定性	3	*	5.2 強化風力、太陽能發電與儲能系統整合	
建議一：推動並實施兼顧彈性與保障的現代化勞動政策，以因應數位經濟發展				
建議二：導入「值得信賴雇主」模式，簡化外籍專業人士及其眷屬文書工作	3	*	5.3 活化資產及簡化設備汰換流程以促進供電穩定性	
建議三：將《民法》第 227 條第 2 項從公共工程委員會的契約範本中刪除	2	*	建議三：落實整合性經濟政策規劃，以推動產業永續發展	
建議二：在政府採購市場裡，建立一個對國際工程公司與開發商更加友善的投標環境	3	*	建議五：提升外國專業人才及其家庭文件要求之彈性與一致性	
2.1 延長等標期	3	*	1.1 確保損害賠償責任條款符合國際標準	
2.2 鼓勵工程公司早期介入	2	*		
2.3 將付款節點訂為「現金中性」	2	*		
2.4 提供標準文件的英文翻譯	3	*		
建議三：解決限制能源儲存產業發展的挑戰				
3.1 提供長期規劃與透明度	2	*	建議三：透過穩定的電力供應、市場改革及透明的長期規畫，以強化能源安全與系統韌性	
3.2 發揮能源儲存系統的全面能力	4	*	3.1 改善電力市場的公平性與透明度	
3.3 持續推動臺灣電力市場建置	3	*		
3.4 強化市場與法規制度	3	*	3.2 持續發展台灣電力市場	
4	4	*		

人力資源委員會

基礎建設與工程設計委員會

委員會	2026年白皮書議題	進度	2025白皮書	2026年白皮書備註
基礎建設與工程設計委員會	建議四：政府採購合約條款與國際標準接軌		*	
	4.1 在示範合約中納入國際接軌的爭議解決條款	3	*	4.1 採納標準化的國際爭議解決機制
	4.2 建立發出的變更指令的付款保證機制	3	*	4.2 在契約範本中將契約變更付款條款明文化
	建議五：加強勞動力和勞工政策以支持關鍵基礎設施專案	4		
	5.1 調整重點專案熟練外籍建築勞工之加班政策	4		
保險委員會	5.2 簡化勞動動力調動，解決重大基礎建設專案中熟練勞動動力短缺之問題			
	建議一：持續深化金融科技之應用，加速臺灣保險市場的創新及數位發展		*	建議一：持續推進數位保險，開放本國境外客戶購買保險商品
	1.1 持續開放保障型保險商品於網路線上銷售的種類與金額	2	*	
	1.2 簡化身分驗證要求	2	*	
	1.3 持續鼓勵保險業與異業合作，並簡化創新保險服務之試辦申請程序	2		
智庫財產權與授權委員會	建議二：調整壽險業的現金股利分配審查機制	1		
	建議一：修正著作權法以擴大保護範圍，並因應生成式 AI 相關議題			
	1.1 延長著作權保護期限以提升國際競爭力	4	*	
	1.2 制定專屬 AI 著作權法規，以確保負責之使用模式	3	*	
	建議二：透過集中管理並與國際接軌，強化專利權期間延長及專利連結制度	4		
醫療器材委員會	2.1 建議指定經濟部智慧財產局為專利期間延長及專利連結制度之唯一主管機關	3		
	2.2 以臨床試驗報告所載「報告日期」作為國外臨床試驗之「訖日」	4		
	2.3 修訂《專利審查基準》，使專利期間延長規範重新與美國、日本實務接軌	3		
	2.4 更新專利連結系統，以準確反映專利權期間延長之申請狀態	3		
	建議一：簡化國外醫療器材製造業者品質系統文件 (QSD) 審查、優化製造業者定義		*	建議一：優化醫療器材許可證登記制度，同一許可證同一產品可登記多個個別產線 建議二：推動國際法規接軌，優化醫療器材上市前審查制度
製藥委員會	1.1 品質系統文件 (QSD) 之要求應與《醫療器材管理法》第十條規定相符	3	*	建議一：優化醫療器材許可證登記制度，同一許可證同一產品可登記多個個別產線 建議二：推動國際法規接軌，優化醫療器材上市前審查制度
	1.2 擴大審查簡化措施之適用範圍，涵蓋所有醫療器材單一稽核計畫 (MDSAP) 成員國	3	*	建議二：在國際信賴機制下，逐步放寬或免除製售證明 (CFG/CFS) 要求
	建議二：簡化製售證明要求、加速產品上市	3	*	2.5 在國際信賴機制下，逐步放寬或免除製售證明 (CFG/CFS) 要求
	2.1 檢附製售或製造證明的正本文件，或可以驗證文件真實性的電子化製售證明可免除註外機構驗證	3	*	2.5 在國際信賴機制下，逐步放寬或免除製售證明 (CFG/CFS) 要求
	2.2 建議主管機關允許申請人提供具同等效力之替代文件	3	*	2.5 在國際信賴機制下，逐步放寬或免除製售證明 (CFG/CFS) 要求
醫療器材委員會	2.3 建議免除已於臺灣核准上市產品於許可證展延時提交輸出國證明書 (CFG) 或銷售證明書 (CFS) 之要求	3	*	2.5 在國際信賴機制下，逐步放寬或免除製售證明 (CFG/CFS) 要求
	建議三：加速創新醫療器材於健保特約醫療機構使用	3	*	建議四：允許新核准醫療器材於健保給付完成前，醫院可先行收費使用 5.2 建立納入進口創新醫療器材之健保沙盒機制
	建議四：加速推動實證基礎的特材差額支付方式，呼應健康台灣之行動方案	2	*	建議五：建立納入進口創新科技之健保沙盒機制與臺灣醫療創新加速基金
	4.1 針對治療急重症病人之特材，建議使用自付差額來擴增特材給付規定	3	*	建議四：允許新核准醫療器材於健保給付完成前，醫院可先行收費使用 5.2 建立納入進口創新醫療器材之健保沙盒機制
	4.2 擴大採用自付差額方式將創新及功能改善醫材納入給付，並訂定自付差額轉全額給付之相關規範	3	*	5.1 採用反映市場實際狀況之醫療器材核價機制
製藥委員會	4.3 採具競爭力之核價方式	3	*	建議三：提升健保醫療器材給付審查流程之透明度與可預測性 3.1 升級健保新機能特材給付案件線上查詢平台 3.2 提升未納保醫療器材之審查排程與證據更新流程透明度 5.1 採用反映市場實際狀況之醫療器材核價機制
	建議五：納入健保給付審查流程透明化及核價合理化	3	*	建議一：建立常態化政策對話機制，強化醫衛交流與國際接軌
	5.2 精進特材及診療項目過程面醫材分類及核價	3	*	1.1 持續深耕醫藥政策對話平台，以因應全球變局 1.2 藥品給付接軌國際治療指引，優化國際臨床價值地位 2.1 科學創新方式導入投資，讓創新治療強化國家健康韌性
	建議一：公私協力，共創健康台灣	2	*	
	1.1 機制流程溝通層面：建立透明且具實質效益的政府與產業意見交流平台，打造實質工作小組，推動公私協力合作機制	3	*	

	建議二：落實健保永續，實現財源合理成長與社會公平，支持創新醫療持續引入 2.1 財源成長：強化財源投入，透過現行健保新藥財源與「癌症新藥暫時支付專款」之雙軌協同機制，確保健保永續發展 2.2 預算編列符合新藥給付策略：調整新藥預算編列方式，且年度分享，精確反映醫療需求 2.3 穩定藥品供應鏈：合理校正藥品基期值，使藥價改革達成藥品穩定供應的政策目標						建議二：公平負擔創新治療研發成本對新藥全球布局的影響 2.1 科學創新方式導入投資，讓創新治療強化國家健康韌性 2.2 科學創新方式導入投資，讓創新治療強化國家健康韌性 2.3 強化程序正當及可預測性，優化藥品給付協議機制 2.2 檢視藥品核價法與新藥獎勵機制，維持台灣新藥引入之優勢 3.1 重視藥品供應韌性：籌劃調整應強智慧財產保護與調整之公平性 3.2 正視藥價對市場之影響，讓政策介入改善市場不確定性及競爭力	*		
	建議三：遵循國際法制規範，共創穩健投資環境 3.1 完備法規影響評估，提升政策透明與可預測性 3.2 完善意見整合機制，強化制度溝通與法制基礎						建議三：建構具保障創新、公私權力平衡且可預測性藥品週期管理制度 2.3 強化程序正當及可預測性，優化藥品給付協議機制 3.3 政府保障「公共衛生」目的之法規修訂，應秉持平衡公私權利之原則 1.1 持續深耕醫藥政策對話平台，以因應全球變局 2.3 強化程序正當及可預測性，優化藥品給付協議機制 3.3 政府保障「公共衛生」目的之法規修訂，應秉持平衡公私權利之原則	*		
私募股權基金	建議一：強化法制及營運環境，以支持外國直接投資 (foreign direct investment, FDI)、交易、撤資及併購 建議二：允許在資產管理執照之豁免下設立單一家族辦公室 (single-family offices, SFOs)，並建立台灣家族辦公室工作小組						建議一：修正外國人投資條例以促進外國投資人的投資環境，並簡化外國投資許可之程序 (另類資產委員會) 建議二：建立全面的架構以支持家族辦公室之發展 (另類資產委員會)	*		
委員會	建議一：強化慢病風險分級及共照機制 1.1 建議從高風險族群著手 1.2 建立以病人為中心的糖心腎共病全人照護網 建議二：因應超高齡社會，強化高齡族群疾病預防及早期診斷介入，提升健康餘命 2.1 導入紙本銀髮健康手冊，整合預防接種時程及衛教資訊以提昇年度接種完成率 2.2 針對阿茲海默病建立早期診斷銜接治療介入，打造健康餘命 建議三：擊盪疫情後防疫新戰略，強化全齡接種與抗藥性管理 3.1 擊盪國家新防疫戰略，持續六成公務預算投入疫苗基金 3.2 預防醫學朝「全齡」接種，因應超高齡，強化長者接種 3.3 健康存摺等整合公自費疫苗，參考英韓網站增強施打意願						建議一：以精準照護強化慢病治理與醫療韌性 1.1 建議提升糖尿病、腎病精準照護，打造醫療韌性 1.2 建議強化慢性病 P4P 管理與跨域協作以提昇全民健康 建議二：強化提早高齡失能提前介入，延長健康餘命 建議三：強化預防接種及抗感染，實現「健康台灣」願景 / 3.2 增強施打策略提升接種率，啟動定期對話實現公私協力 2.1 建議推動失智症前端政策，強化腦健康管理 建議三：強化預防接種及抗感染，實現「健康台灣」願景 3.3 疫苗基金永續並制定定期納入新疫苗規劃 3.1 整合跨體系預防接種提醒與誘因機制 3.2 增強施打策略提升接種率，啟動定期對話實現公私協力 4.1 擴大「健康幣」生態系：開放數位足跡認證，獎勵日常保健與居家醫療	*		
公共衛生委員會	建議四：多元鼓勵智慧醫療的應用，積極促進資源整合與品質提升 4.1 鼓勵智慧醫療擴大實施於各項評鑑試辦或鼓勵計畫 4.2 鼓勵居家醫療轉型及居家自我照護平台應用 4.3 強化給付機制以提供誘因，以利加速智慧醫療的推動與應用 建議五：精進癌症防治，加速國際接軌，減少癌症死亡 5.1 落實健康台灣新紀元，設定癌症篩檢與治療指標 5.2 癌症治療接軌國際，發揮新藥效益，扭轉疾病趨勢 5.3 透過資源盤點、執行率達標及定期溝通，公私協力推動「百億癌症新藥基金」落地 建議一：建立更明確確關務規範及食品安全法規，以促進貿易便捷化 1.1 提升《貨物通關自動化實施辦法》第 13 條適用的明確性 1.2 移除嬰兒及較大嬰兒配方食品查驗登記須提供國外販售證明或試用報告的要求 1.3 提升食品添加劑查驗過程的透明度 1.4 調整禽流感相關進口限制，並多元化家禽供應來源						建議四：擴大「健康幣」生態系並持續推動零接觸智慧醫療，賦能全民照護並促進照護轉型 4.1 擴大「健康幣」生態系：開放數位足跡認證，獎勵日常保健與居家醫療 4.2 推動公私協力「雙重獎勵」，解決產業數據落差 4.3 推動無接觸照護：整合遠距醫療與服務提供體系 4.4 推動公私協力「雙重獎勵」，解決產業數據落差 建議五：建構完整癌症防治體系，邁向降低癌症死亡率三分之一之目標 5.1 降低癌症死亡率 1/3：精準擴增篩檢，追上預防成效指標 5.2 優化診斷及治療可及性：導入國際可比較指標以提昇存活率 5.3 百億癌症新藥基金與永續財源：回應未被滿足醫療需求的關鍵布局	*		
零售委員會										

委員會	2026白皮書議題	進度	2025白皮書	2026年白皮書備註
零售委員會	建議二：採取增進食品進口流程效率的措施			
	2.1 以電子化流程取代紙本要求，以增進數位治理及效率	2		
	2.2 允許將多個包裝商列為新鮮農產品的製造商，以提高檢驗效率並減少冗餘	5	*	2.1 運用 AI 輔助避免邊境食品輸入查驗的公司名稱申報問題
	2.3 調整膳食營養補充品關稅稅率以支持預防保健	3	*	1.2 明定膳食補充品的減稅時程與法規定義
	2.4 改善天然物「原料帶入」(Carry Over) 管理之規範	4	*	2.2 建立天然物原料帶入 (Carry-Over) 管理機制
	建議三：提升食品原料及添加物電子簽署文件辦理通關	1		
	3.1 提升非傳統性食品原料 / 食品添加物審查作業的時效及透明度	3	*	
	3.2 推動台灣酒類線上交易法規現代化，打造兼顧數位發展與責任消費的市場環境	4	*	建議四：部署新興年齡驗證技術，負責任地開放受管制商品之線上市場
	建議四：提升法規透明度與國際接軌，促進食品與中藥材的雙重應用		*	
	4.1 提升行政程序透明度	4	*	
4.2 法規與國際標準接軌	4	*		
4.3 強化政府與產業的合作機制	4	*		
建議五：《菸酒管理法》應接軌國際實踐，以強化消費者保護並促進貿易便捷化	4	*	3.3 禁止銷售被移除或竄改原廠產製批號的進口酒精飲料	
建議一：確保電力可負擔性及市場彈性以維持半導體產業之競爭力	2	*	建議一：確保具韌性且具可預測性的電力供應	
1.1 維持穩定且具競爭力之產業電價以維持半導體產業之競爭力	3			
1.2 提升再生能源市場之彈性，以支持半導體產業永續發展				
建議二：透過提升行政效率與降低制度障礙，促進半導體產業招募與留用國際人才	1			
2.1 提升工作許可流程的透明度與及時性	1			
2.2 擴大所有主管機關對電子化申辦工作許可的接受程度	1			
2.3 擴大「值得信賴雇主」模式，簡化外籍專業人士及其眷屬文書工作	1			
2.4 協助招募非法律專業白領專業人才，調整雙邊僱傭規範	5			
建議三：強化台灣作為全球半導體技術研發中心的領導角色	3			
3.1 對於國際企業維持穩定且可預期的研發投資獎勵制度	3			
3.2 比照競爭對手國家調整補貼規模，以維持區域競爭力	3			
3.3 在研發補助中採取更具彈性的外籍研發人才條件，以符合企業營運需求	3			
建議四：在國家級人工智慧計劃中納入邊緣 AI 策略，抓住台灣半導體產業的 AI 機會	3	*	建議四：透過同步推進邊緣 AI 與雲端基礎設施，建構完整的 AI 發展策略	
4.1 將邊緣 AI 納入國家 AI 旗艦策略	3	*		
4.2 指定一個主管機構以跨部門協調邊緣 AI 政策	3	*		
4.3 支持以台灣主權 AI 模型開發和部署產業專用裝置上模型	3			
建議一：延長境外信託受託人申報截止日期並豁免相關罰則	5			
1.1 延長申報截止日期	5			
1.2 重新衡量罰款責任	5			
1.3 允許使用替代會計準則	5			
建議二：放寬目前海關針對一次性移轉訂價核定完稅價格作業的審核方式	5			
2.1 允許一次性移轉訂價調整之進口報單標註代碼要求的彈性	5			
2.2 解決當前海關環境下企業申請一次性移轉訂價調整之實務挑戰	5			
建議三：確保國際人才在持有就業金卡和特殊專業人才簽證期間完整享有稅務優惠	2	*	建議二：透過以風險導向且與國際接軌之法規，推動臺灣隱私保護框架現代化	
建議一：現代化台灣個人資料保護法規，平衡經濟發展與個資維護		*		
1.1 釐清資料控管者與資料處理者之區別	3	*	2.5 釐清資料控管者與資料處理者之責任歸屬架構	
1.2 賦予資料控管者通報個資外洩通報義務	3	*		
1.3 以損害門作為當事人通知之啟動條件	3	*	2.2 採用以風險導向之「損害門檻」作為資料外洩通報標準	
1.4 違反通報及紀錄保存規定者，應先給予改正期間再行處罰	3			
1.5 採行彈性化的安全維護機制	3			
1.6 設置至少兩年之過渡期，以利新版《個資法》之法遵作業	3	*	2.6 設定充足之法規過渡期	
1.7 針對個資法子法案進行完整公眾意見諮詢	3			
1.8 確保個人資料及其他資料得以持續跨境流通	3			
1.9 推動匿名化與去識別化資料之運用				
稅務委員會				
科技委員會				



委員會	2026白皮書議題	進度	2025白皮書	2026年白皮書備註
交通運輸與物流委員會	建議一：以科技強化交通政策，回應未來交通趨勢發展需求		*	建議三：建構公私夥伴關係推動移動服務現代化（觀光與交通運輸委員會）
	1.1 交通法規現代化，導入數位解決方案	3	*	3.1 現代化市場進入規定與費率框架以提升服務供給與效率（觀光與交通運輸委員會）
	1.2 擴大應用數位交通解決方案，提升營運彈性	3	*	
	1.3 重新定義「車隊」架構	3	*	3.2 更新車隊結構定義並認可非傳統數位服務模式（觀光與交通運輸委員會）
	1.4 允許跨縣市營運，打造無縫服務	3	*	3.3 推動跨行政區域營運以提升服務連續性與效率（觀光與交通運輸委員會）
	建議二：優化機場計程車服務，提升台灣國際競爭力與旅客體驗	3	*	建議四：提升跨部門溝通協調，以提升國際旅客體驗（觀光與交通運輸委員會）
	建議三：透過獎勵機制與法規改革，加速商用電動車普及	3	*	3.5 提供政策誘因而與補助計劃加速商用車輛電動化（觀光與交通運輸委員會）
	3.1 放寬美規電動車進口種類，增加市場多元選擇	4	*	
	3.2 實施商業電動車進口關稅豁免政策	3	*	
	3.3 針對商用電動車購置提供目標性補助	4	*	
	建議四：兼顧行人安全與都會區物流的實際需求	3		
	建議一：以數據驅動觀光產業決策	5		
	建議二：重新想像台灣觀光治理藍圖，實現兆元觀光產業願景	5		
	2.1 修訂《發展觀光條例》，反映觀光產業現況並擴大非傳統業者之政策參與	5		
	2.2 強化地方政府在觀光產業發展扮演的角色	5		
2.3 設立觀光產業的監理沙盒與試點計畫	5			
建議三：提升轉機旅客來台觀光誘因並簡化服務流程				
3.1 提升旅遊資訊的可近性	3			
3.2 簡化行李轉機及寄放服務	3			
3.3 推廣及補助半日遊方案	3			
3.4 強化機場接駁服務	3			
3.5 加速第三跑道建設	3			
建議四：強化台灣觀光品牌與行銷策略以達成旅遊成長目標				
4.1 界定觀光使命、願景及行銷傳達的訊息	3			
4.2 瞄準高潛力支線市場	3			
4.3 促進區域多樣性	3			
4.4 強化行銷活動及夥伴關係	3			
4.5 實施每季行銷績效評估	3			
4.6 提升數位行銷策略	3			
4.7 與產業利害關係人建立定期對話	3			
建議五：強化跨部會合作及效能，以提升台灣旅遊體驗				
5.1 促進跨部會旅遊商品開發與國際參與	3	*	建議四：提升跨部門溝通協調，以提升國際旅客體驗（觀光與交通運輸委員會）	
5.2 簡化商業旅客抵台入境流程	1	*	4.1 強化觀光發展之跨部會協調、執行與公私協力合作機制（觀光與交通運輸委員會）	
5.3 放寬來台外籍實習生標準適用非大專學生	4			

備註：\* 號代表該 2025 年議題於 2026 白皮書中再度提出  
 研究彙整：范家瑋、陳慶維、龐霽心、許凱琇  
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## AGRO-CHEMICAL

The Committee expresses its appreciation to the Ministry of Agriculture (MOA) for its engagement with industry over the past year and its collaborative approach in optimizing regulatory management. Building on this cooperation, we offer several recommendations to support continued modernization by aligning Taiwan's pesticide management framework with international standards and promoting a transparent, efficient, and sustainable agricultural production system.

The agrochemical industry continues to face several regulatory bottlenecks, including administrative delays in the approval of maximum residue limits (MRLs), and recent changes in pesticide registration procedures that have reduced regulatory predictability and slowed the introduction of new technologies. Addressing these challenges is essential to maintaining Taiwan's agricultural productivity and competitiveness. Equally important is the need for predictable registration procedures. Aligning Taiwan's data requirements with internationally recognized hazard- and risk-based assessment principles would encourage investment in next-generation crop protection products with improved efficiency and lower toxicity profiles, and better aligned with sustainability objectives.

At the same time, enhancing the digitalization of regulatory management could improve administrative regulatory efficiency. Adopting e-labeling would not only reduce unnecessary and operational burdens associated with physical labeling change and product recalls while lowering carbon emissions. Thorough digital labels could also enable real-time verification of product information, helping authorities and farmers identify illegal pesticides more effectively.

Stronger and more coordinated enforcement against counterfeit and illegal pesticide products remains necessary to protect Taiwan farmers' safety, ensure fair market competition, and safeguard consumer confidence in the safety and integrity of Taiwan's agricultural products.

By advancing these measures, the Committee seeks to close the gap between regulatory policy and practical implementation while supporting a resilient, innovative, and sustainable agricultural sector in Taiwan.

**Suggestion 1: Reduce unnecessary relabeling requirements and promote the adoption of e-labels for pesticide products to protect farmers and consumer safety.**

The Committee welcomes the amendments to Article 3 of the Regulations Governing Pesticide Labeling Management

announced on September 18, 2025, by the Animal and Plant Health Inspection Agency (APHIA) under the MOA.

The revised article relaxes the six-month deadline for label changes in cases involving updates to factory information, while reinforcing requirements for labeling accuracy and consistency with actual conditions. This adjustment is a pragmatic regulatory improvement that reduces unnecessary administrative burdens and maintains the integrity of labeling standards. The Committee looks forward to the effective implementation of the revised provision through supporting measures and administrative guidance.

To build on this progress and further balance farmer safety, consumer rights, and practical industry operations, the Committee makes the following recommendations:

**1.1 Waive product recall requirements for labeling changes that do not affect safety or public interest.** When labeling updates involve only administrative information and do not affect instructions for use, warning statements, or safety information, companies should not be required to conduct full product recalls or reprinting after a six-month grace period. Allowing exemptions in such cases would reduce unnecessary waste and administrative costs while maintaining protection for farmers and consumers.

**1.2 Facilitate the adoption of an e-label system for pesticide products.** Allowing the use of digital labels would improve access to product information, increase regulatory efficiency, and strengthen supply chain transparency. E-labels would allow farmers to obtain the most up-to-date product information while enabling license holders to update labeling information more quickly in line with international practices. Digital labeling systems could also incorporate QR-code verification tools to help identify counterfeit products and reduce the circulation of illegal pesticides.

In addition, replacing physical labels with digital systems would reduce paper use, printing emissions, and label waste, supporting Taiwan's sustainability and circular economy objectives. Integration of e-label systems with agricultural management platforms, such as electronic pesticide records and pesticide application history tracking, could further strengthen regulatory oversight and administrative efficiency.

The Committee recommends that APHIA establish a regulatory framework and support measures to enable the adoption of e-labels while allowing exemptions from recall and reprinting requirements when labeling changes do not affect product safety. This approach would enhance

flexibility and efficiency in Taiwan's labeling management system, supporting regulatory modernization and strengthening Taiwan's agricultural competitiveness.

**Suggestion 2: Ensure consistent and predictable pesticide registration and review management.**

This issue was first raised in the 2023 *White Paper* and has since been discussed on several occasions between the Committee and the MOA. However, the Ministry has officially convened only two meetings on this issue: the consultation meeting on improving review mechanisms for new pesticide registration in October 2023 and the Consultation Meeting on the Draft Amendments to the Pesticide Management Act and Related Subordinate Regulations in August 2025.

In raising the issue once again in last year's *White Paper*, the Committee stated: "In many developed countries, the information and standards required for pesticide management are clearly defined through laws, regulations, or published technical specifications, providing industry with a transparent and predictable compliance framework. In Taiwan, however, the absence of a consolidated and consistently published set of standards has resulted in persistent uncertainty for registrants." It noted that "as a result, companies continue to operate without a stable regulatory reference, hindering planning and investment."

Although the MOA responded in 2024 that revised regulations to remedy the problem would be completed before the end of that year, and repeated the pledge in 2025, the necessary revisions have yet to be finalized. Among the problems to be addressed is that the administrative and technical agencies under the MOA have not been applying a consistent interpretation of the data requirements for pesticide registration. As a result, the registration process lacks predictability. After initial submission, applicants are frequently required to provide repeated clarifications and supplementary submissions or incur additional investment to conduct tests. This wasteful situation creates uncertainty, increases compliance costs, and significantly delays the registration and market entry of new pesticide products.

To improve efficiency, the MOA in 2009 introduced a group registration system allowing data generated from trials on representative crops to be extended to similar crops or use against related pests. This approach was intended to address gaps in pesticide availability for minor crops and secondary pests, while supporting traceability and the principle of compliant pesticide use based on the approved application scope specified on pesticide labels.

In practice, however, current review procedures no longer reflect the original intent of the system. Even when applications fall within the scope of grouped registration, applicants are often required to submit additional field trial data, including studies on efficacy, phytotoxicity, and residue trials. The current framework has reverted to a pre-2009

model of single-crop, single-pest registration. Companies must conduct extensive additional trials to support expanded uses, significantly increasing time and financial burdens. At the same time, applicants are not granted a corresponding period of data protection for these additional studies. This imbalance reduces incentives for investment in expanded registrations and limits the availability of pesticide solutions for farmers, ultimately affecting the competitiveness of Taiwan's agricultural sector.

The Committee recommends that the MOA:

**2.1 Align pesticide data requirements with international hazard- and risk-based assessment principles.**

Data requirements under the "Guidelines for the Physicochemical and Toxicological Studies of Agro-Pesticides" (Article 3, Annexes 1 and 2) should be harmonized with international practices by allowing primary reliance on overseas test reports, rather than requiring additional local tests even when there are no domestic testing institutions able to conduct them. The current situation creates practical implementation difficulties and delays product registration.

**2.2 Complete revisions to pesticide testing and registration regulations within one year.**

This should include revisions to the "Guidelines for Physicochemical and Toxicological Studies of Agro-Pesticides" and regulatory provisions governing grouped crops or pest species, representative use scopes, and implementation methods for extended uses under Article 4, Paragraph 1, Subparagraph 2 of the Guidelines for Pesticide Field Trials. Until these revisions are completed, applicants should not be required to submit data beyond what is required under existing regulations.

**2.3 Provide data protection for additional trial data submitted to support extended-use registrations.**

When applicants are required to submit additional field trial data to support expanded uses, they should receive a corresponding period of data protection to prevent other parties from relying on that data. This structure would safeguard intellectual property and maintain incentives for continued investment in research and development.

**2.4 Promote minor-crop registrations through flexible acceptance of scientifically valid trial data.**

Allowing the use of internal trial data that may not fully meet the formal requirements of the guidelines for pesticide field trials, but still demonstrate scientific validity, would increase industry willingness to pursue registrations and help address pesticide use gaps faced by farmers.

**Suggestion 3: Optimize the review procedures for pesticide MRLs.**

The Committee extends its appreciation to MOA, APHIA and the Agricultural Chemicals Research Institute under the MOA for their continued cooperation. In 2025, the Pesticide Review

Committee convened monthly and worked to conclude application reviews within the same month. The Committee also acknowledges the efforts of the Taiwan Food and Drug Administration (TFDA) to improve transparency by regularly updating the status of pesticide MRL applications through the meeting minutes of the Food Sanitation, Safety, and Nutrition Advisory Committee.

Despite these improvements, delays remain in the overall review and approval process. In 2024 and 2025, the time taken by APHIA to forward approved cases to the TFDA frequently exceeded 60 days, compared with the originally planned 30-day timeframe. In addition, MRL review announcements were issued only twice in 2025, on March 11 and November 26. As multiple advisory committee review outcomes were consolidated into a single announcement, some cases took nearly one year to go from advisory committee review to official publication.

The establishment of pesticide MRLs is closely linked to national food security, the diversification of food import sources, and the introduction of high-efficiency, low-toxicity pesticides. The Committee therefore respectfully recommends that the MOA, in coordination with relevant agencies under the Ministry of Health and Welfare, continue to enhance the MRL review framework.

In particular, efforts should focus on strengthening alignment with international standards, improving review efficiency, and enhancing the transparency of decision-making processes. Advancing these measures would support timely access to safe agricultural inputs while safeguarding public health and food safety.

The Committee recommends that authorities prioritize the following actions:

**3.1 Ensure that MRL cases approved by the advisory committee are submitted to the TFDA within 30 days.**

The MOA should strengthen internal coordination and administrative procedures to ensure timely case forwarding in line with the original review timeline.

**3.2 Issue pesticide MRL announcements on a quarterly basis in accordance with advisory committee outcomes.**

Regular publication aligned with the meeting results of the Food Sanitation, Safety, and Nutrition Advisory Committee would improve transparency and reduce delays between review completion and official announcement.

**Suggestion 4: Strengthen monitoring and enforcement against illegal pesticides to safeguard food safety and protect intellectual property rights.**

The proliferation of illegal pesticides, including counterfeit and substandard products, continues to disrupt agricultural production and market order in Taiwan. These products are increasingly distributed through diverse and less regulated channels, further complicating detection

and enforcement. From an economic perspective, illegal pesticides create unfair competition through lower pricing and informal distribution practices, eroding the market share and intellectual property of companies that have invested in research and development.

In some cases, counterfeit versions of innovative pesticide products have entered the market before the original products have received regulatory approval. This situation undermines the integrity of the registration system and weakens incentives for industry investment. If such practices persist, they may discourage the introduction of new technologies in Taiwan by international agrochemical companies and increase the risk of unauthorized use during the registration period.

Illegal pesticide products also pose significant risks to food safety and environmental sustainability. Because these products may contain unknown or unverified ingredients and have not undergone proper toxicological or environmental assessments, their use can result in excessive residues, soil degradation, and potential contamination. Detection of illegal pesticide residues in agricultural products may trigger trade restrictions and damage the international reputation and export competitiveness of Taiwan's agricultural sector.

The Committee respectfully recommends the following actions:

**4.1 Strengthen residue testing and enforcement mechanisms for unregistered pesticides.**

For pesticides not yet registered in Taiwan but already commercially available overseas, the MOA should enhance residue testing at major domestic fruit and vegetable wholesale markets and establish clear and enforceable penalties. Doing so would address the current gap in enforcement, under which residues of unregistered pesticides may go undetected or cannot be effectively penalized.

**4.2 Strengthen source investigation and enforcement against illegal pesticides.**

The government should establish a dedicated enforcement mechanism to investigate the production and distribution of illegal pesticides. Regular training and policy guidance should be provided to police, prosecutors, investigators, and judicial personnel to strengthen understanding of the risks posed by counterfeit and substandard products. Enhanced investigative capacity and stronger source control would help curb the circulation of illegal pesticides and safeguard food safety.

## ALTERNATIVE ASSETS

The Committee, formerly the Private Equity Committee, changed its name to reflect its broader scope to include venture capital, hedge funds, family offices and other such activities.

The Committee sincerely appreciates the government's efforts to improve the business environment in the financial sector and specifically its responses to our recommendations in the 2025 *Taiwan White Paper*. We are pleased to note some of those issues have already shown positive and concrete progress.

We are grateful to the government, especially the National Development Council and Financial Supervisory Commission (FSC), for convening meetings for relevant agencies to review existing regulations and institutional frameworks, soliciting views from various stakeholders, and refining policy planning and implementation. We are encouraged to see these efforts translate into a more investor-friendly environment.

Building upon the strong foundation of cooperation and our shared vision, the Committee respectfully submits the following recommendations for the 2026 *White Paper*.

**Suggestion 1: Amend the Act for Investment by Foreign Nationals to streamline the foreign investment approval process.**

Foreign equity investments made in Taiwan for operational purposes are primarily governed by the Act for Investment by Foreign Nationals and require prior approval from the Department of Investment Review (DIR) under the Ministry of Economic Affairs (MOEA). However, the Act has remained largely unchanged for nearly 30 years. The framework lacks flexibility and as a result does not adequately reflect rapidly changing economic conditions or meet the evolving needs of foreign direct investment.

Although amending the Act would require approval by the Legislative Yuan, the development of draft amendments generally begins within the executive branch. As the frontline authority responsible for reviewing foreign investment, the DIR is best positioned to take the lead in developing and advancing such amendments. In addition, regulatory changes within the authority of the executive branch can be advanced in parallel with legislative amendments to the Act.

***Recommendations:***

**1. Lower approval thresholds for foreign direct investment and divestment, and establish a more flexible, investor-friendly registration and reporting regime.** The current regulations and restrictions are in many respects outdated. They were established 30 years ago and are no longer aligned with modern transaction practices or application efficiency. Some rules are also overly stringent, leaving room for improvement to enhance efficiency. Particularly, any amount of a foreign investment is currently subject to the DIR's prior approval, which may not be time and cost efficient for foreign investors. We suggest establishing a certain threshold of foreign investment

that may be registered or reported post-investment.

- 2. Provide greater flexibility in forms of capital contribution.** Article 6 of the Act currently permits capital contributions only in the following forms: (i) cash; (ii) machinery or raw materials for self-use; (iii) patent rights, trademark rights, copyrights, proprietary technologies, or other intellectual property rights; and (iv) other assets approved by the MOEA as the competent authority. This limitation in the forms of capital contribution does not adequately accommodate emerging transaction structures and diversified commercial needs. For example, it is very common to use shares as consideration for investments. However, foreign shares cannot be used as consideration in share acquisitions of Taiwanese companies or share exchanges.
- 3. Introduce a bundled application mechanism.** For transactions conducted in multiple stages, investors should be allowed to submit a single pre-filing application covering the overall transaction structure, with post-closing adjustments reported afterward, rather than requiring separate filings for each stage. Modern M&A transactions often involve complex structures. Under the current system, each step must be submitted as a separate application. This prevents regulators from seeing the overall transaction context, and requires additional efforts and time to complete the transaction.
- 4. Adopt a risk-based mechanism to accelerate the review process.** The Committee recognizes the government's need to carefully review matters such as beneficial ownership involving investors from the People's Republic of China (PRC), sources of funds, and investments in sensitive industries. However, applying the same level of scrutiny to all applications, particularly applications with no apparent PRC connection, by requiring disclosure of the entire corporate structure and all directors and supervisors of upstream affiliated entities, creates a substantial burden for large multinational groups and significantly prolongs the review process. The application of a uniform level of scrutiny to all applications is inefficient. The Committee therefore recommends adopting a risk-based review mechanism.
- 5. Relax restrictions on the remittance of investment funds.** Currently, foreign investment remittances must be made in cash and remitted directly by the investor in its own name. Such restrictions do not reflect the diverse structures commonly used in international M&A transactions. In particular, within corporate groups there are legitimate needs for affiliated entities to remit funds on behalf of the investor. Subject to appropriate disclosure and risk-based safeguards, the

Committee recommends allowing group companies to remit investment funds on behalf of the investor.

**Suggestion 2: Establish a comprehensive framework to support family office development.**

The Committee appreciates the responses and initiatives of the FSC relating to the establishment of family offices in Taiwan. In recent years, securities investment consulting enterprises have been permitted to provide integrated advisory services for family offices. This was further expanded in 2025, when banks and asset management institutions were permitted to conduct family office-related business within the Asian Asset Management Center in Kaohsiung. These developments demonstrate the regulator's commitment to advancing this sector, which is particularly relevant given Taiwan's high proportion of family-run enterprises, many of which are increasingly establishing investment vehicles both domestically and globally. Taiwan's strong technology and industrial sectors also continue to attract global investors, further supporting the case for a more developed family office ecosystem.

However, under the current regulatory framework, family office services are still primarily provided within the existing licensing structures of traditional financial institutions, which do not adequately accommodate the full scope and complexity of family office functions. A dedicated and comprehensive regulatory framework for family offices has yet to be established, resulting in a less integrated regulatory approach and limiting the development of a comprehensive family office ecosystem, and constraining Taiwan's ability to attract and retain global capital.

The Committee recommends designing a comprehensive family office framework centered on Taiwan's local assets and industrial development. This framework should address pressing needs arising from demographic changes, including an aging population and declining birth rates, particularly in areas such as corporate succession, retirement planning, and inheritance planning, as well as the growing importance of corporate transformation. These issues require long-term and cross-disciplinary policy planning to build a comprehensive ecosystem integrating expertise in law, finance, taxation, asset management, investment, and healthcare.

At the same time, future improvements to the regulatory framework will require coordinated legislative amendments and policy initiatives, driven by collaboration among multiple government agencies and institutions, including but not limited to the FSC, the National Taxation Bureau, Ministry of Health and Welfare, Taiwan Stock Exchange, and Ministry of Justice, as well as close coordination with the Legislative Yuan. Therefore, the Committee recommends establishing a cross-ministerial coordination platform or dedicated task force with a medium- to long-term mandate to

plan and promote relevant policies.

The Committee recommends explicitly exempting offices that manage wealth for a single family from licensing requirements applicable to investment trust, investment advisory, or discretionary investment management businesses. Similar exemptions exist in jurisdictions such as Hong Kong and Singapore for asset management services provided exclusively within a corporate group or among affiliated entities, reflecting the more limited regulatory concerns associated with services confined to a single economic group.

The Committee also continues to recommend allowing entities that are not securities investment trust enterprises or securities investment consulting enterprises to apply for a dedicated asset management license. For example, drawing on the concept of Type 9 regulated activities under Hong Kong's Securities and Futures Ordinance, which permits asset management services to be provided under a dedicated licensing regime, non-trust and non-advisory asset managers holding such a license should be permitted to provide services to multi-family offices, subject to appropriate regulatory oversight.

**Recommendations:**

1. Establish a cross-ministerial coordination platform to develop an industry-oriented family office ecosystem in Taiwan.
2. Relax and clarify licensing requirements applicable to family offices.

**Suggestion 3: Relax private placement rules to allow more investors greater access to private market products.**

We are encouraged by Taiwan's ongoing efforts to reform regulations to develop the Asian Asset Management Center. This pilot program has great potential to broaden access to high-quality, global private markets products to Taiwan's investors.

The Committee understands that the authorities are actively considering the relaxing of "99-investor limits" and single distributor requirements for private placement of non-securities funds. However, at present, offshore funds that are classified as non-securities funds remain limited to a maximum of 99 investors, comprising defined categories of qualified investors, including "professional institutional investors," "high net worth entities," and/or "high asset customers," but excluding professional investors (individuals with a financial capacity of NT\$30 million). Offshore managers of such funds are also prohibited from directly engaging multiple onshore distributors. These restrictions, in practice, limit participation by offshore fund managers to a single fundraising cycle in Taiwan.

Given the upfront time, cost, and effort required to

establish compliant local partnerships and distribution arrangements, as well as the ongoing obligations to service investors, such constraints may deter high-quality global asset managers from participating in Taiwan's market.

The anticipated relaxation of these rules will enable Taiwan to achieve its goal of creating a leading asset management hub. Such reforms would help to foster an environment that:

- Facilitates access to high-quality private markets investment products for a broader range of investors beyond high-net-worth individuals. High-quality, global private markets products have historically demonstrated strong risk-adjusted returns. These products also feature high levels of disclosure and transparency, promoting good governance standards.
- Attracts leading global asset managers to make long-term, sustainable investments in Taiwan. These asset managers can bring their global expertise to the local market, helping to train the next generation of Taiwan's financial services professionals. They can also contribute best practices in the responsible management of capital and serve as positive contributors to the local community, supporting the development of the broader ecosystem for both domestic and global asset managers in Taiwan.
- Extends comparable relaxation to private placements of offshore securities funds, which are subject to similar (but not identical) 99-investor limits.
- Promotes capital retention and broadens investable assets in Taiwan. Offering more investment opportunities promotes capital retention in the local asset management ecosystem over alternative offshore routes such as Singapore and Hong Kong, and can help alleviate upward pressures on the local property sector and stock market, while maximizing returns for retirement savings.

Markets like Japan, the United States, and Singapore have adopted best practices regarding private markets products, including lifting the investor limit entirely, broadening the eligibility of investors to access private market products, and allowing offshore fund managers to engage multiple licensed qualified onshore placement agents, trust banks, or securities brokers. These markets could serve as a useful reference for Taiwan as it works toward its strategic goals.

#### ***Recommendations:***

1. Expand investor eligibility beyond "High Net Worth Entities" and "High Asset Customers" (HACs) to also include "Professional Investors" (PIs) for non-securities funds, and exempt these categories of investors from numerical limit on investment in non-securities funds, recognizing best practices adopted in Japan and the United States, where banks

determine investor suitability.

2. Adopt a regime that, where a numerical investor limit is maintained, resets the limit on an annual or semi-annual basis, with a clear roadmap toward lifting the limit entirely, recognizing that a resettable limit can create regulatory uncertainty for asset managers seeking to make long-term commitments to Taiwan's market.
3. Allow offshore fund managers to directly engage multiple licensed, qualified onshore distributors, including banks and securities firms, for the private placement of offshore funds.

#### **Suggestion 4: Harmonize identification requirements for foreign responsible persons to streamline corporate bank account opening.**

The Committee appreciates the government's continued dedication to creating an investor-friendly environment and its strategic goal of transforming Taiwan into an Asian asset management hub. However, a significant operational bottleneck remains for foreign direct investment (FDI) and cross-border M&A. Foreign-invested companies encounter systemic difficulties when attempting to open corporate bank accounts if their designated responsible person is a foreign national who resides offshore and who does not have a Taiwan-issued Alien Resident Certificate (ARC).

Under current practices, despite obtaining foreign investment approval from the DIR, commercial banks almost uniformly require the corporate responsible person to present a valid physical ARC to open a preparatory or corporate bank account. While the FSC permits the use of alternative forms of identification, such as a foreign passport combined with a uniform identification number (UIN), frontline bank branches rarely honor this pathway in practice. While a UIN is theoretically accepted, the approval process is subject to such extensive documentation checks that it functions as a de facto ARC requirement.

Because senior executives of global private equity funds and multinational corporations often reside in international financial hubs and do not possess ARCs, this rigid requirement creates a critical bottleneck in the investment lifecycle. Without a corporate bank account, foreign investors cannot remit their approved capital contributions, complete certified public accountant capital verification, or finalize corporate registration. This friction delays time-sensitive M&A transactions, degrades closing certainty, and actively deters capital investments and allocations to Taiwan.

To truly align Taiwan's regulatory environment with international standards, the banking sector must transition from relying on arbitrary physical residency documents to assessing the actual commercial legitimacy of the corporate entity.

**Recommendations:**

1. Issue explicit and binding FSC guidance to all commercial banks permitting the acceptance of a valid foreign passport or a copy of a foreign passport authenticated by a Taipei Economic and Cultural Office within the past three months, combined with a UIN, as sufficient identification for non-resident corporate responsible persons, strictly prohibiting branch-level deviations or de facto ARC requirements.
2. Convene a formal meeting with the FSC and the Bankers Association of the Republic of China to address and resolve specific concerns held by financial institutions regarding the acceptance of passports and UINs as primary identification for non-resident corporate responsible persons.
3. Establish a streamlined “Green Lane” account-opening procedure for foreign entities that have already secured DIR approval, allowing banks to rely on the government’s rigorous FDI vetting to satisfy core elements of corporate know-your-customer and anti-money laundering due diligence.

**Suggestion 5: Abolish arbitrary personal account tenure prerequisites and enforce digital corporate onboarding for foreign investors.**

Beyond the ARC requirement, an equally prohibitive barrier for foreign-invested companies is the arbitrary imposition of personal account tenure rules by local commercial banks. Currently, several major financial institutions demand that a foreign responsible person maintain a personal retail bank account with their institution for a period ranging from 6-12 months before considering an application for a corporate bank account.

This requirement is incompatible with international corporate governance practices. Non-resident directors appointed to Taiwanese subsidiaries are acting in a professional fiduciary capacity for global institutions; they are not retail banking consumers seeking local employment. Expecting an offshore managing director to establish a retail checking account in Taiwan and wait a full year simply to open a corporate bank account for a multi-million-dollar acquisition is commercially unfeasible and forces companies into sub-optimal regulatory workarounds.

Furthermore, while the Committee highly commends the FSC’s August 2024 approval of the “Guideline for Banks Accepting Customers Opening Digital Deposit Accounts Online,” which explicitly expanded online account opening to non-individual customers and relaxed regulations for non-ROC responsible persons to verify identities remotely, practical implementation at the commercial branch level remains severely lacking.

Taiwan’s regional competitors, such as Singapore and Hong Kong, have successfully integrated robust digital-

first onboarding and risk-based approaches that evaluate the corporate entity rather than penalizing the individual representative’s lack of local retail history. If Taiwan is to realize its macroeconomic objectives and attract top-tier global capital, these archaic tenure requirements should be eliminated.

**Recommendations:**

1. Prohibit commercial banks from requiring a foreign responsible person to have a pre-existing personal retail banking relationship (e.g., the six- to 12-month tenure rule) as a prerequisite for opening a corporate bank account.
2. Actively audit and enforce the implementation of the August 2024 digital deposit account guidelines, ensuring that commercial banks deploy functional digital onboarding portals capable of processing foreign corporate clients and their non-resident responsible persons remotely via video conference.

**ASSET MANAGEMENT**

The Committee would like to thank the Taiwan government for its continued efforts in developing the asset management industry, as well as enacting laws and regulations that encourage innovation and fair competition. These measures have helped expand the range of investment options available to investors and strengthen the confidence of foreign enterprises to invest in the market.

As Taiwan’s aspiration to become an asset management center in Asia remains a key policy priority, the government should take into account Taiwan’s unique economic structure, placing equal emphasis on both retaining domestic capital within the island and attracting global investors. On behalf of American asset management companies operating in Taiwan, the Committee hereby provides the following recommendations for consideration:

**Suggestion 1: Enhance operating efficiency for asset managers registering offshore funds in Taiwan and the activities of SITE-employed individual asset managers.**

**1.1 Accelerate the review and approval timeline for offshore mutual fund registrations.** International asset management firms generally regard Taiwan’s regulatory approval timelines as the longest in Asia. For example, offshore-fund registration in Taiwan under the UCITS (Undertakings for Collective Investment in Transferable Securities) regulatory framework, which constitute a large share of offshore funds’ assets under management (AUM) in this market, generally takes about five months and sometimes can extend to 7-12 months.

In Hong Kong, in contrast, the Securities and Futures

Commission's process of approving a standard UCITS fund for retail distribution typically takes about two months, with an expedited track of 15 days available for qualifying standard products. For the Monetary Authority of Singapore, the standard review period is 7-21 days, with a maximum of 28 days. Both jurisdictions operate under clearly defined and transparent review timelines.

In Taiwan, in the absence of a clearly defined review timetable, products are also required to comply with additional investment restrictions (such as investment limits on high-yield bonds and Rule 144A securities, as well as restrictions on permitted derivative types and their investment limits), which does not commonly occur in Hong Kong or Singapore. For example, even for filings subject to the accelerated 45-business-day registration, the application must first undergo substantive review by multiple authorities. As a result, the overall process still takes approximately three to four months.

An overly lengthy and unpredictable review process, together with the imposition of excessive investment restrictions, creates challenges for international asset managers in pursuing business opportunities and reduces the allocation of resources to the Taiwan market. Especially given the large increase in the number of exchange-traded funds (ETFs) available in the market, it is essential to be able to quickly introduce distinctive and innovative offshore fund products to attract investor interest, provide the benefit of diversification, and meet market demand. Otherwise, Taiwan investors and intermediation will look to offshore markets like Hong Kong or Singapore where the approval timeline is shorter and more innovative products may be available, leading to unregulated capital outflows and limiting the development of Taiwan's capital markets.

To build a principles-based, fair, and efficient financial market that can compete with major asset management hubs in Asia and attract greater participation from foreign investors, the Committee recommends that the Securities and Futures Bureau (SFB) align the review timeline with those of Hong Kong and Singapore. Also, for funds that comply with EU UCITS standards, a more effective accelerated review process should be adopted, along with adoption of global product-opening policies consistent with other major financial markets in the Asian region.

- 1.2 Relax qualification requirements for the concurrent appointment of individual SITE employed discretionary investment managers.** Under current rules, SITE-employed individuals serving as discretionary investment managers must meet additional criteria to also serve as fund managers. Under Jin Guan Zhen Tou Zi Letter No. 1130386274 dated December 30,

2024, even if a manager has more than two years of experience managing discretionary investment accounts of the same or similar asset class, the individual must still have at least one year of experience managing a mutual fund to qualify. This requirement deviates from international practice and limits the career development of discretionary investment managers.

In this regard, the Committee respectfully recommends that the SFB remove the requirement for a discretionary investment manager to have a minimum of one year of experience managing a mutual fund (or serving as a co-manager of assets of the same or similar nature) before being qualified to serve as the fund manager of a mutual fund of the same type. This change would align with international market practice and would allow experienced discretionary investment managers to manage mutual funds of a similar nature.

Furthermore, a fund manager of a balanced or multi-asset fund may also manage other balanced or multi-asset funds, and a manager of a fund of funds may also manage other funds of the same type. However, whether funds are considered to be of the "same type" is currently determined based on whether they are actively or passively managed and whether their investment strategy is equity- or fixed income-oriented. As a result, when a manager of a balanced or multi-asset fund seeks to manage a fund of funds, it is permitted only if the underlying assets of both funds follow a similar equity or fixed income approach.

Since the investment operations of balanced funds, multi-asset funds, and funds of funds are primarily driven by asset allocation strategies, with these strategies are often managed by the same investment teams within international asset management firms, the Committee urges the SFB, when determining whether funds are of the same type, to allow managers of balanced or multi-asset funds, as well as discretionary investment managers, to serve as fund managers of funds of funds without requiring an additional assessment based on whether the underlying assets are equity- or fixed income-oriented.

**Suggestion 2: Exempt active bond exchange-traded funds from the securities transaction tax.**

According to Article 2-1 of the Securities Transaction Tax Act, the securities transaction tax on ETF units (beneficial certificates) of listed or over-the-counter (OTC) ETFs primarily invested in bonds has been suspended for the period from January 1, 2017, to December 31, 2026. The tax suspension has served to promote development of the passive bond-type ETF market.

At the end of 2024, the FSC amended the "Regulations Governing Securities Investment Trust Funds" to allow

securities investment trust enterprises (SITEs) to issue active ETFs listed on the stock exchange or OTC market. Given that active bond-type ETFs, like passive bond-type ETFs, are listed and primarily invest in bonds, the Committee believes that the two product types should be afforded equal treatment under the securities transaction tax regime, irrespective of differences in structure or classification. However, current regulations do not extend the same tax exemption to active bond-type ETFs, even though promoting development of the active ETF market has been a key policy objective of the FSC and is integral to establishing Taiwan as a hub for asset management in Asia.

The regulatory inconsistency in which products with similar underlying characteristics are subject to different tax treatment is likely to constrain growth of the active bond-type ETF market, while also limiting investor access to a broader range of fixed-income investment products. To strengthen the competitiveness of Taiwan's ETF market, the Committee recommends that active bond-type ETFs be granted the same securities transaction tax exemption as their passive counterparts. The Committee also suggests that the definition of bond-type ETFs under the Securities Transaction Tax Act should align with the definition of those under the Regulations Governing Securities Investment Trust Funds.

**Suggestion 3: Remove the restriction on investment in non-investment-grade offshore bond funds through investment-linked policies.**

According to the “Regulations Governing Investment-Linked Insurance,” policyholders are allowed to invest in various investment targets through investment-linked policies (ILPs). However, based on the revised “Guidelines Governing the Custodians of Special Accounts for Investment-Linked Insurance and Investment Targets,” as of July 1, 2023, ILPs are prohibited from linking to offshore non-investment-grade bond funds (NGBFs), formerly known as high-yield bond funds.

This restriction limits the range of investment options available to policyholders and diverges from international regulatory practice. As Taiwan appears to be the only jurisdiction among the major markets prohibiting ILPs from linking to NGBFs, the Committee recommends that the FSC reassess the necessity of this restriction and lift it based on risk-return classification standards, or adopt a phased approach allowing ILPs to link to lower-risk global or developed-market NGBFs while maintaining restrictions on emerging market exposure.

In major markets, NGBFs are available to retail investors and provide diversified exposure across issuers. Relaxing the rules would support the FSC's efforts to position Taiwan as an asset management center in Asia, enhance market competitiveness, and enhance policyholders' ability to allocate risk appropriately.

With respect to the phased approach, the Committee provides the following specific suggestions:

**3.1 Amend Article 8-2 of the “Guidelines Governing the Custodians of Special Accounts for Investment-Linked Insurance and Investment Targets.”** Article 8-2 governs the investment targets linked to investment-linked insurance products that are beneficiary certificates of securities investment trust funds or offshore funds under Article 14, Paragraph 1 of these Regulations, and provides that:

- Insurers that entrust a business approved by the competent authority to manage and operate the assets of the special account, in accordance with Article 5, Paragraph 1, Subparagraph 2 of these Regulations, may invest in non-investment-grade bond funds and emerging market bond funds. The total investment shall not exceed 20%, and the proportion invested in non-investment-grade bond funds shall not exceed 10%.
- Investment-linked insurance products linked to investment targets other than those specified in the preceding paragraph shall not invest in non-investment-grade bond funds or emerging market bond funds.

The Committee recommends that this provision be revised to provide that:

- Insurers that entrust a business approved by the competent authority to manage and operate the assets of the special account, in accordance with Article 5, Paragraph 1, Subparagraph 2 of these Regulations, may invest in emerging market non-investment-grade bond funds and emerging market bond funds. The total investment shall not exceed 20%, and the proportion invested in emerging market non-investment-grade bond funds shall not exceed 10%.
- Investment-linked insurance products linked to investment targets other than those specified in the preceding paragraph shall not invest in emerging market non-investment-grade bond funds or emerging market bond funds.

**Suggestion 4: Relax restrictions on personal trading and on information and communication devices.**

**4.1 Loosen regulations on the use of mobile phones and other information and communication devices.**

Securities investment trust and consulting professionals, particularly investment managers, are subject to stringent restrictions on the use of mobile phones and other information and communication devices. Such restrictions are not common in major international asset management markets. Within the foreign asset management industry in Taiwan, industry participants report difficulties in arranging for overseas investment and research professionals to be seconded to Taiwan, as

prospective candidates often decline such assignments due to Taiwan's restrictive regulatory approach to communication device usage. These restrictions have become a serious impediment to both talent mobility and the ability of firms to attract and retain senior investment professionals, reducing Taiwan's competitiveness as a regional asset management hub and discouraging international firms from expanding their presence.

The Committee recommends the revision of relevant regulations governing the use of communication devices so as to allow such matters to be managed through firms' internal control and compliance frameworks, supported by appropriate supervisory oversight.

#### **4.2 Relax personal trading regulations applicable to managers not involved in Taiwan equity transactions.**

Investment managers are subject to stringent personal trading restrictions. Specifically, regardless of the type of assets they manage, all investment managers (including their related parties) are prohibited from trading a particular Taiwan-listed equity during any period in which a securities investment trust fund managed by their affiliated management company holds such equity.

These restrictions are intended to prevent improper conduct, including copy trading (replicating trades based on privileged knowledge of fund activity) and manipulation of Taiwan-listed equities, which could adversely affect the orderly operation of Taiwan's securities market. However, where investment managers are not involved in Taiwan equity investment activities, the application of the same restrictions may not be necessary to achieve this objective, provided that appropriate information barriers and control mechanisms are in place to prevent conflicts of interest or misuse of information.

Accordingly, the Committee recommends amendment of the relevant personal trading restrictions to exclude investment managers not involved in Taiwan equity trading from the scope of such restrictions, subject to the establishment of robust internal control mechanisms.

### **Suggestion 5: Enhance incentives under the Offshore Fund Deep Cultivation Program.**

**5.1 Combine Deep Cultivation Program incentives in the same application for offshore fund registration.** Under current FSC regulations governing the Offshore Fund Deep Cultivation Program (DCP), incentives cannot be applied concurrently within the same offshore fund registration application and must instead be utilized separately, even when an offshore fund institution is eligible for multiple incentive measures. This restriction limits the program's ability to achieve its objective of facilitating the rapid introduction of new products and

expanding investor choice.

The Committee therefore suggests that the FSC allow offshore fund institutions to determine how to apply multiple qualifying incentive measures, whether separately or in combination within the same offshore fund registration application, without restriction.

For example, an offshore fund institution could simultaneously apply Article 4-4 (eligibility for new types of offshore funds) and Article 4-6 (fast-track review mechanism) of the DCP, making it possible for a new type of offshore fund (or an offshore fund exempt from standard investment restrictions) to benefit from an accelerated review process. Such flexibility would encourage offshore fund institutions to expand their activities in Taiwan, accelerate time to market for new products, and support the development of foreign-funded enterprises in Taiwan.

#### **5.2 Provide additional or cumulative incentives for offshore fund institutions that maintain continuous participation in the DCP for four consecutive years.**

Where an offshore fund institution has obtained formal recognition status under FSC rules for three consecutive years, it may apply in the following year for a two-year recognition validity period. The Committee understands the FSC's intention to reduce the administrative burden of annual reapplication. Nevertheless, the Committee considers that institutions that continue to demonstrate a strong commitment to the Taiwan market and voluntarily maintain annual reporting should be further incentivized. In this regard, the Committee recommends that the FSC grant additional and cumulative incentive measures to offshore fund institutions that continue to actively participate in the DCP and apply for recognition on an annual basis, in addition to the existing two-year validity benefit. Such incentives would reinforce long-term participation and strengthen market commitment.

## **BANKING**

The Committee appreciates the government's attention to the recommendations outlined in the 2025 *Taiwan White Paper* and its continued engagement on key policy issues. In particular, the committee appreciates the continuing discussion on two outstanding items: allowing foreign bank subsidiaries and branches in Taiwan to support their overseas group entities in providing cross-border financial services and expanding the application scope of the operating rules governing security measures for financial institutions using electronic signature mechanisms. While these issues remain unresolved, the Committee welcomes the continued dialogue and has reiterated these recommendations this year.

In addition to these two continuing priorities, this year's *White Paper* highlights a new area for consideration. This is easing restrictions on the use of proceeds and issuance caps for New Taiwan dollar financial debentures issued by foreign bank branches in Taiwan.

Timely progress on these three issues would support further liberalization of Taiwan's financial sector and enhance its attractiveness as a regional financial hub. Advancing these reforms would also encourage greater participation by foreign institutions and strengthen the competitiveness and long-term development of Taiwan's financial industry.

**Suggestion 1: Allow foreign banks to support Taiwanese multinational corporations in accessing cross-border financial services.**

In the current global environment, Taiwanese multinational corporations (MNCs) must continuously adjust their international strategies in response to geopolitical and economic developments. Such adjustments include establishing overseas operations and financial networks to support cross-border payments, capital movements, and financing needs. Timely access to integrated financial services is therefore critical to maintaining their global competitiveness.

However, Taiwanese MNCs face practical challenges when entering new markets, including time zone differences, language barriers, and unfamiliarity with local regulatory and financial systems. In some jurisdictions, Taiwanese banks have limited or no presence, while in others their service offerings may not fully meet the operational needs of MNCs. As a result, many Taiwanese companies rely on international banks with global networks to support their overseas activities.

Foreign bank subsidiaries and branches in Taiwan play an important role in this process by serving as a point of contact for Taiwanese MNCs. Through coordination with their overseas affiliates, these institutions can facilitate access to cross-border financial services and support clients in establishing relationships with financial institutions in other jurisdictions and in providing ongoing assistance in client identification and verification, document handling, information handling and other non-transaction support functions. Such arrangements and assistance are consistent with common international banking practices, under which financial institutions assist clients in connecting with affiliated entities across markets.

Under the current regulatory framework, however, foreign bank subsidiaries and branches in Taiwan face restrictions in facilitating and assisting their overseas affiliates in certain client-related activities. Official letters issued in 2010 and 2014 limit the ability of these institutions to support client onboarding or account opening for

overseas entities without prior regulatory approval. While we understand that these measures may be necessary to prevent unregulated solicitation of offshore deposits and capital outflows, in practice their application also constrains the ability of Taiwanese MNCs to efficiently establish and effectively utilize overseas financial arrangements necessary for their operations.

In many cases, the assistance provided by foreign banks in Taiwan is limited to administrative and client service functions performed at the request of the client, while the underlying financial services are conducted offshore by appropriately licensed entities. Such activities are distinct from deposit-taking or financial intermediation conducted in Taiwan and are comparable to the cooperation permitted between domestic banks and their overseas branches in support of customer due diligence and account management processes.

The committee looks forward to continuing to work with the authorities to achieve permission for foreign bank subsidiaries and branches in Taiwan to assist their overseas affiliates providing cross-border financial services to Taiwan MNC clients without prior approval while at the same time putting in place regulatory oversight and internal controls that address regulatory concerns regarding unregulated solicitation of capital outflows or other financial abuses. Such assistance may include client identification and verification, document handling, information collection, and other non-transactional support functions. Enabling these activities would facilitate the development of cross-border financial networks for Taiwanese enterprises while maintaining regulatory safeguards.

**Suggestion 2: Ease restrictions on the use of proceeds and issuance caps for NTD financial debentures issued by foreign bank branches in Taiwan.**

Since the promulgation of the "Regulations Governing the Issuance of New Taiwan Dollar Financial Bonds by Branches of Foreign Banks in Taiwan" in 2018, key restrictions on the use of proceeds and total issuance limits have remained unchanged. Under Article 4, proceeds are limited to financing for major infrastructure projects, offshore wind power, other green energy industries, or sustainable economic activities designated by the Financial Supervisory Commission. Article 7 further stipulates that total issuance by a foreign bank branch may not exceed eight times its net worth in Taiwan.

These restrictions limit the ability of foreign bank branches to support the broader financing needs of Taiwanese enterprises. In particular, the exclusion of general corporate lending, including working capital and trade finance, and other general corporate purposes loans, does not reflect the primary funding needs of local businesses. However, the Taiwan branches lack a stable

source of medium/long-term New Taiwan dollar (NTD) funding, and therefore rely mainly on short-term funds – such as term deposits and interbank borrowings – to finance medium/long term NTD loans. At the same time, financial debentures have become an important component of foreign bank branches’ capital strategies, providing stable medium- to long-term local currency funding to support lending activities and fulfill liquidity ratio imposed by the Central Bank and internal medium- and long-term liquidity guidelines.

To address these constraints, the Committee recommends the following:

- 2.1 Expand the permitted use of proceeds to include general corporate lending.** Article 4 be amended to allow proceeds to be used for general corporate purposes, including working capital, trade finance, and capital expenditures. This would better align regulatory policy with the financing needs of Taiwanese enterprises; and
- 2.2 Increase flexibility in issuance limits for NTD financial debentures.** Article 7 be amended to change the cap from a fixed cap of 8 times net worth to a range, such as “8-15 times,” and then allow the Financial Supervisory Commission to adjust limits within that range based on macroprudential conditions.

While maintaining appropriate prudential oversight, these amendments would enable foreign bank branches to more effectively support corporate financing needs, deepen the local NTD bond market, and align Taiwan’s regulatory framework with international practices.

### **Suggestion 3: Continue to relax restrictions on the use of electronic signatures in financial services.**

Recent regulatory developments have resulted in a more complete legal framework for the use of electronic signatures in Taiwan. The Legislative Yuan passed amendments to the Electronic Signatures Act on April 30, 2024, which were promulgated on May 15, 2024, affirming the legal equivalence of electronic records and signatures. Previously, the Ministry of Digital Affairs in 2022 had assumed responsibility for implementation of digital signature regulations and has since issued interpretations to support financial digitalization. In addition, the Bankers Association of the Republic of China has introduced operating rules to support the use of electronic signatures in financial institutions.

However, inconsistencies remain between the operating rules and the Electronic Signature Act. While the Act affirms that electronic signatures should have the same legal effect as handwritten signatures when statutory requirements are met, the current operating rules limit the scope of permissible applications to specific transaction types defined under the guidelines for security measures of financial institutions for electronic banking services. As raised in our prior *White Paper* suggestions, these additional restrictions

create uncertainty for banks and constrain the broader use of electronic signatures in practice.

Electronic signatures are widely used across industries, including by multinational corporations that rely on digital tools to execute financial and commercial transactions. Current requirements, such as obtaining written consent verified by company seals and defining the scope of application in advance reduce operational efficiency and limit the flexibility of digital processes.

Given that banks are already required to conduct risk assessments and establish internal control mechanisms when offering electronic signature services, the Committee continues to recommend that regulatory restrictions on permissible application scenarios be relaxed. Banks and customers should be allowed to mutually determine the appropriate scope of electronic signature use in their dealings subject to adequate risk management.

Relaxing these restrictions would reduce regulatory inconsistency, enhance operational flexibility, and support the continued development of Taiwan’s digital economy while maintaining appropriate safeguards.

## **CAPITAL MARKETS**

The Committee appreciates the government’s attention to the recommendations outlined in the *2025 Taiwan White Paper* and acknowledges the continued communication and support provided by the National Development Council. Encouraging progress is underway on several items, while others involve complex considerations and cross-agency coordination that may require additional time to advance. We welcome the government’s continued efforts and remain committed to supporting the development of Taiwan’s capital markets.

Recent advancements in artificial intelligence and virtual assets are rapidly reshaping the financial sector and broader economic landscape. The Committee welcomes the government’s proactive efforts to establish an appropriate legal and regulatory framework for these emerging technologies. Given the potential of such technologies to fundamentally transform financial services, the Committee encourages early and structured engagement with industry stakeholders to ensure that regulatory approaches are principles-based, practical, effective, and aligned with international standards.

The Committee continues to focus on improving the efficiency and competitiveness of Taiwan’s securities market, with particular attention on creating efficient pre-matching mechanisms for securities borrowing and lending, and optimization of the tax refund and preapproval process. In addition, building on the development of the regional asset management center in Kaohsiung, the Committee encourages further efforts to strengthen the role of the

securities industry in asset management and in attracting international talent via relaxation of restrictions on holding concurrent positions and providing access to professional certifications in English. These efforts will be important to support the continued development and internationalization of Taiwan's capital markets.

In support of the above objectives, the Committee respectfully offers the following specific suggestions:

**Suggestion 1: Modernize outsourcing and data governance standards for virtual asset service providers to reflect cloud-based operating models.**

The Committee appreciates the government's continued efforts to establish a regulatory framework in Taiwan for virtual asset service providers (VASPs). As VASPs increasingly rely on cloud-based and distributed digital infrastructure to deliver secure and scalable services, it is vital that outsourcing and data governance standards continue to safeguard cybersecurity, service continuity, investor protection, and effective supervisory access.

At the same time, virtual asset services are inherently cross-border, technology-driven, and rapidly evolving. Taiwan's existing outsourcing frameworks were developed for financial services operating through centralized systems and a fixed infrastructure. While the underlying regulatory objectives remain unchanged, the mechanisms used to achieve them should be updated to reflect current technological realities.

In particular, applying concepts derived from existing frameworks, such as the "Directions for Operations Outsourcing by Securities Firms," does not fully align with the architecture of modern virtual asset services. Without appropriate adjustments, regulatory requirements may create unnecessary constraints without enhancing risk management outcomes. For example, expectations around localizing customer data, and more generally the systems supporting key operations, can make it more challenging for VASPs to leverage established global infrastructure and service models. This may add operational complexity and limit flexibility, without fully realizing the security and resilience capabilities that cloud-based approaches can offer.

The Committee therefore suggests that outsourcing and data governance standards applicable to VASPs be modernized to reflect cloud-native operating models while maintaining robust regulatory safeguards. In particular, we recommend:

**1.1 Enabling the use of secure global cloud infrastructure.**

Regulatory standards should allow VASPs to leverage global cloud service providers, provided that appropriate controls are in place, including strong encryption, key management, access controls, and incident response mechanisms. Security and resilience in the VASP context should be assessed based on governance and technical

controls rather than physical infrastructure location.

**1.2 Clarify the definition and scope of "important data" in the Directions for Operations Outsourcing by Securities Firms regulations.** Current terms such as "material" and "important data" are broad and open to interpretation. Clear definitions that distinguish between categories (such as personal data, transaction records, ownership information, and system logs) would enable proportionate regulation, targeted protection, and reduce unnecessary duplication and operational burden.

**1.3 Allowing flexible approaches to data localization.** Where data accessibility within Taiwan is required, this objective can be achieved through secure and controlled local replication of relevant datasets, without requiring full localization of primary systems. This approach would preserve supervisory access while maintaining system resilience and scalability.

**1.4 Prioritizing governance and risk oversight over location-based requirements.** Regulatory frameworks should emphasize governance, service provider due diligence, risk assessment, and ongoing monitoring. These elements provide more meaningful assurance of operational resilience than prescriptive requirements tied to infrastructure location.

Adopting a technology-neutral and risk-based approach would enable Taiwan to maintain high standards of investor protection and regulatory oversight while supporting innovation and competitiveness in the virtual asset sector.

**Suggestion 2: Ensure that subordinate regulations under the Artificial Intelligence Basic Act are aligned with international standards and developed through timely structured industry consultation.**

The Committee welcomes the promulgation of the Artificial Intelligence Basic Act on January 14, 2026. The Act establishes high-level principles for the development and application of artificial intelligence and introduces a risk classification framework to guide sector-specific regulation. It also provides a two-year transition period for authorities to review and align existing laws and administrative measures.

As implementation progresses, the formulation of subordinate regulations will be critical in determining how these principles are translated into practice. In the financial sector, the Financial Supervisory Commission (FSC) has already issued guidance on the use of artificial intelligence. These frameworks are expected to evolve in response to the Act and may be supplemented by more formal regulatory requirements.

At the same time, the increasing adoption of AI in financial services presents new regulatory challenges. Taiwan's existing supervisory approach has traditionally been rule-based and prescriptive. In the context of rapidly evolving technologies, overly detailed or inflexible

requirements may not adequately reflect how AI systems are developed, deployed, and governed, particularly within multinational financial institutions operating under group-level frameworks. Requirements of this nature result in practical implementation challenges, regulatory inconsistency, and increased compliance costs without corresponding improvements in risk management.

The Committee therefore recommends that, in developing subordinate regulations under the Artificial Intelligence Basic Act, relevant authorities adopt a principles-based and internationally aligned approach. In particular, regulatory development should reference widely adopted international frameworks and ensure compatibility with global governance structures, while avoiding overly prescriptive localized requirements that may limit innovation or create unintended barriers to implementation.

In addition, the Committee encourages the establishment of structured and ongoing consultation mechanisms with industry stakeholders throughout the regulatory development process. Early engagement will help ensure that regulatory measures are practical, proportionate, and responsive to rapidly evolving technological and operational realities.

A balanced and internationally aligned approach to AI regulation will support innovation, reduce regulatory fragmentation, and strengthen Taiwan's position as a competitive and forward-looking financial market.

**Suggestion 3: Establish a pre-matching mechanism for securities borrowing and lending transactions.**

The Committee notes that securities transactions in Taiwan benefit from the Virtual Matching Utility (VMU) platform operated by the Taiwan Depository & Clearing Corporation (TDCC). This mechanism, enabling pre-matching of transactions between securities firms and custodians prior to settlement, has significantly improved operational efficiency and reduced the risk of settlement errors and failed transactions.

However, no equivalent pre-matching mechanism exists for securities borrowing and lending (SBL) transactions. Since the participation of foreign institutional investors (FINIs) in SBL transactions was introduced in 2003, transaction volumes have increased steadily. In the absence of a centralized pre-matching platform, market participants must rely on manual processes, including email and telephone confirmations, to reconcile transaction details prior to settlement.

This operational gap increases the risk of mismatches, errors, and settlement failures, while also imposing an additional administrative burden on securities firms and custodian banks. As a result, SBL transactions in Taiwan are less efficient and carry higher operational risk compared with standard securities transactions.

In addition, FINIs engaging in SBL transactions face relatively higher transaction costs, including both brokerage commissions and SBL fees charged by the Taiwan Stock Exchange. These factors, combined with operational inefficiencies, may affect the attractiveness of Taiwan's SBL market relative to other jurisdictions.

The Committee therefore recommends that the Taiwan Stock Exchange and Taiwan Depository and Clearing Corporation establish a centralized pre-matching mechanism for SBL transactions, building on the existing VMU framework. Introducing such a platform would enable market participants to confirm transaction details prior to settlement, reduce operational risk, and improve overall market efficiency, as well as encourage greater participation by international investors, strengthen market competitiveness, and contribute to the continued development of Taiwan's capital markets.

**Suggestion 4: Relax restrictions on concurrent positions to enhance talent mobility and the internationalization of Taiwan's securities industry.**

The FSC has identified the development of Taiwan as an Asian asset management center as a key policy objective. Achieving this goal will require strengthening the internationalization of Taiwan's securities industry and attracting financial professionals with cross-market experience. Such talent is critical to introducing global expertise, supporting product innovation, and enhancing the overall competitiveness of Taiwan's capital markets.

The Committee notes that in the asset management sector, the FSC has already improved flexibility by allowing the personnel of securities investment trust and consulting enterprises to concurrently hold positions in overseas affiliated entities within the same group. This approach facilitates the deployment of global talent and supports cross-border business operations.

By contrast, Article 4 of the "Regulations Governing Responsible Persons and Associated Persons of Securities Firms" continues to prohibit securities firm personnel from holding concurrent positions with other domestic or foreign securities firms. Importantly, Article 4 already contains a limited, risk-managed carve-out, since legal compliance, internal audit, and risk-management personnel, as well as in-charge accountants, may concurrently hold same-nature positions at an overseas securities affiliate enterprise within the same group. However, the existing carve-out is too narrow to reflect the operational structure of international financial institutions, where senior professionals are often responsible for multiple markets or regional functions.

As a result, the current framework discourages foreign professionals from taking positions in Taiwan and reduce incentives for Taiwanese professionals working overseas to return. In practice, professionals with regional or global

responsibilities may be required to relinquish those roles in order to work in Taiwan, limiting talent mobility and constraining the transfer of international experience to the domestic market.

The Committee therefore recommends that the FSC expand Article 4 to allow securities firm personnel to concurrently hold positions with overseas securities affiliates within the same group, subject to appropriate safeguards, such as conflict-of-interest management mechanisms, inclusion within internal control systems, and prior filing or approval requirements.

Relaxing these restrictions would facilitate cross-border talent deployment, strengthen links between Taiwan and international markets, and support the development of more sophisticated financial products and services. It would also enhance Taiwan's attractiveness as a destination for global financial professionals and contribute to the long-term development of the securities industry.

In addition, the Committee recommends that the relevant authorities expand access to professional certification and licensing processes in English within Taiwan. Providing greater flexibility for both local and foreign professionals to obtain and maintain required certifications domestically would further support talent development and reduce barriers to participation in Taiwan's financial sector.

#### **Suggestion 5: Optimize the tax refund and preapproval processes.**

##### **5.1 Create a standardized approval and deposit procedure for tax refunds to Foreign Institutional Investors (FINI).**

It has become increasingly common for FINIs, under applicable tax treaties, to apply for tax refunds on overwithheld dividend taxes, making it important to enhance the consistency and efficiency of refund operations in order to improve Taiwan's investment environment. Currently, however, tax offices across different jurisdictions may use different methods to consolidate and release the approved refund amounts. For example, depending on the practices adopted by each tax office, these refunds may be processed by year, by tax withholder, or by any other classification. In addition, minor discrepancies sometimes occur between the originally requested amount and the approved refund.

As a result, custodian banks are usually unable to immediately identify the source or attribution of the received refund payments, often leading to time-consuming reconciliation efforts or clarification from the tax authorities before the refund payments can be credited to FINIs' accounts. Such inconsistent practice and insufficient remittance information has increased the administrative burden on custodian banks, tax agents, and tax authorities during the reconciliation

process, resulting in FINIs' inability to receive the refund payments in a timely manner.

The Committee therefore recommends the following:

- Instruction by the Ministry of Finance (MOF) to the National Taxation Bureaus for establishment of a standardized operational procedure for all tax offices to adopt when processing tax refund payments.
- Provision by the MOF and the regional National Taxation Bureaus of detailed refund information when approving tax refunds. When tax offices issue tax refund approval letters, for example, they would attach a list of the amounts covered by the refund payment being released. Copies of such approval letters and refund details should also be sent to the FINI's custodian bank in Taiwan.

If system or administrative constraints make it difficult for the tax authorities to provide a complete and reconcilable consolidated refund breakdown, each tax office could process the refunds on a per-item basis, which would allow custodian banks to correctly allocate each refund amount based on the corresponding transaction details. This approach would not only avoid the reconciliation issues arising from aggregated refund amounts, but also reduce the need for repeated followup contacts between foreign investors and the tax authorities, thereby substantially enhancing the transparency and operational efficiency of the refund process.

**5.2 Revise tax refund procedures for FINIs who use two or more custodian entities.** FINIs in Taiwan are now allowed to use two or more custodian entities, with separate accounts opened and accounting books/records maintained by both the primary and secondary custodian banks. Only the respective custodian bank at which the account is opened may provide the accounting data required for tax reclaim applications, such as withholding certificates, account information, and income details.

However, the FINI's tax reclaim applications are currently submitted based on the aggregate dividends received through both the primary and secondary custodian banks. Under the current tax-refund process the approved refund payments can only be remitted into a single bank account – the account at the primary custodian bank

The primary custodian bank who receives the tax-refunds payments then needs to manually notify each secondary custodian bank and transfer the respective refund amounts to their individual accounts. This process is lengthy, involves communication across multiple banks, creates information-timing gaps, and increases the risk of delays in the FINI's receipt of the tax refund.

The Committee recommends that when processing tax refunds for FINIs who are under a multi-custodian bank structure, the MOF and regional National Taxation Bureaus should allow them to include the account information for both the primary and secondary custodian banks in the application form and relevant appendixes, enabling the approved refund payments to be remitted to all such accounts.

This change would allow tax refunds to be received by the bank accounts that originally received the dividends, thereby avoiding additional communications and administrative burdens and enhancing the convenience and transparency of Taiwan's investment environment for foreign investors.

**5.3 Facilitate online applications for pre-approval of FINIs' reduced withholding-tax rate under tax treaties.** In recent years, the government has promoted digitalization of tax administration and has established an online application system for FINIs to apply for the preapproval of reduced withholding tax rates under tax treaties. However, implementation of the system has not begun due to some restrictions under current administrative practices.

The Committee recommends that the MOF and regional National Taxation Bureaus push for full implementation of the online application system as soon as possible and ensure that electronic applications are processed under the same review procedures as paper applications.

We also suggest that the tax authorities review and optimize the current electronic application platform – including its functions, document formats, and data transmission processes – to prevent situations in which electronically submitted applications must still be manually processed by paper for review purposes.

This step would align with the government's digitalization policy and ensure that electronic submission can truly function as a sustainable and formal application channel, strengthening the convenience and reliability of FINIs' tax compliance in Taiwan.

## CHEMICAL MANUFACTURERS

The Committee appreciates the government's efforts to maintain constructive dialogue with industry stakeholders over the past year.

As Taiwan's chemical regulatory framework continues to evolve, the Committee encourages the government to strengthen scientific rigor, regulatory consistency, and international alignment. In particular, we recommend establishing a risk-based PFAS (per- and polyfluoroalkyl substance) management policy grounded in scientific evidence, international standards, and socioeconomic

considerations; addressing gaps in data requirements, exemptions, and review consistency in chemical registration; and further amending the "Regulations for the Labeling and Hazard Communication of Hazardous Chemicals" to simplify compliance, reduce costs, and promote alignment with international practice.

**Suggestion 1: Establish a risk-based and internationally aligned PFAS management policy grounded in scientific evidence, international standards, and socioeconomic considerations.**

Per- and polyfluoroalkyl substances play important functional roles in a range of critical industries, including semiconductors, electronics, renewable energy, automotive manufacturing, and medical applications. At the same time, certain PFAS chemicals have raised environmental and human health concerns due to their resistance to degradation and potential to accumulate in the environment, prompting jurisdictions worldwide to develop regulatory frameworks.

The Committee recognizes the Ministry of Environment's (MOENV) efforts to advance PFAS management, including the release of the PFAS Management Action Plan in 2024 and the alignment of restrictions on substances such as perfluorooctanoic acid, perfluorooctane sulfonate, and perfluorohexane sulfonate with international conventions. Ongoing work on monitoring, risk assessment, and interministerial coordination represents meaningful progress toward a more structured regulatory framework.

However, the current regulatory approach raises several concerns. The proposed designation of 269 PFAS substances as chemicals of concern, combined with disclosure requirements for products containing PFAS levels above specified concentration thresholds, has increased compliance costs for importers and downstream users and created uncertainty regarding the protection of confidential business information. These impacts are particularly significant for fluoropolymers, which do not carry hazard classifications under the Globally Harmonized System (GHS) for the classification and labeling of chemicals and have risk profiles that differ from those of other PFAS substances, yet are subject to the same disclosure requirements. This approach does not fully reflect the principle that regulatory requirements should be proportionate to the level of risk posed by a substance.

Internationally, PFAS regulatory frameworks generally adopt risk-based, phased, and use-oriented approaches. In the European Union, regulatory decisions continue to be evaluated through scientific and socioeconomic assessment processes, and key sectors such as electronics and semiconductors have not yet been subject to broad restrictions. In the United States, regulatory efforts focus on data collection and risk assessment rather than class-wide

restrictions. Canada has proposed managing fluoropolymers separately, while Japan and South Korea have limited controls to a small number of substances for which there is established international consensus.

Compared to those jurisdictions, Taiwan's current approach differs in terms of scope, disclosure requirements, and implementation timelines. This discrepancy has raised concerns among international suppliers regarding compliance burdens and supply chain risks. In some cases, suppliers have raised the possibility of adjusting or withdrawing certain products from the Taiwan market, which could affect the stability of supply for high-tech industries.

The Committee urges the MOENV to prioritize the following actions:

- 1.1 Adopt a risk-based and use-specific approach to PFAS management.** Regulatory measures should differentiate among PFAS substances based on scientifically established risk profiles, including their hazard characteristics and potential exposure levels, rather than applying uniform requirements across all substances. A risk-based and use-oriented approach would better reflect differences in hazard and exposure and ensure that regulatory controls are proportionate.
- 1.2 Align PFAS regulatory frameworks with international practices and timelines.** Taiwan's PFAS management policies should be developed in line with approaches adopted in major jurisdictions, including phased implementation and ongoing scientific and socioeconomic evaluation. Greater alignment would reduce regulatory divergence and support supply chain stability.
- 1.3 Provide differentiated regulatory treatment for fluoropolymers.** Fluoropolymers that do not exhibit hazardous properties and do not meet GHS classification criteria should be assessed separately from other PFAS substances. Applying the same disclosure and management requirements does not reflect their distinct risk profiles and could create unnecessary compliance burdens, and avoid uncertainties related to the protection of confidential business information and the associated supply chain risks. Based on current international practices, approximately 20 commonly used and nonhazardous fluoropolymers such as polytetrafluoroethylene (PTFE) could be excluded, thereby further clarifying the regulatory scope and reducing compliance burdens on industry.
- 1.4 Incorporate socioeconomic considerations into PFAS policy design.** Regulatory measures should take into account the availability of alternatives, technological feasibility, and potential impacts on supply chains and key industries. A balanced approach would support environmental and health objectives while maintaining industrial competitiveness.

## **Suggestion 2: Close gaps in data requirements, exemptions, and review consistency for chemical registration.**

The Committee recognizes the efforts of the Ministry of Environment's Chemicals Administration to strengthen Taiwan's chemical registration framework. However, several aspects of the current system reduce regulatory predictability and increase compliance burdens, particularly for industries that depend on rapid material innovation. Addressing these gaps will be essential to maintaining Taiwan's competitiveness in the semiconductor and other high-tech sectors.

**2.1 Expand the use of existing scientific evidence for new chemical substance registration and clarify rules for the adaptation of the standard information requirements due to the properties of the substance.** Under the current framework, registrants face limitations in using existing scientific literature, international databases, and the weight-of-evidence approach in which multiple sources of existing scientific data are evaluated together rather than relying on a single test. Guidance documents are often interpreted as determinative rather than indicative, which restricts the use of credible existing data and leads to duplicative and time-consuming testing.

In addition, adaptations to standard testing or omissions of information requirements arising from the intrinsic properties of the substance are accepted in a narrowly limited manner. Existing criteria that allow waivers are often interpreted inflexibly, limiting their practical effectiveness.

The Committee recommends clarifying that data requirements should be applied based on scientific merit and allowing broader use of internationally recognized data sources. Exemption criteria should also be expanded to account for substance characteristics, with accredited laboratories permitted to provide justifications based on technical infeasibility.

**2.2 Improve review consistency and reduce overlapping regulatory requirements for new chemical substance registration.** Inconsistent review standards and overlapping requirements across regulatory authorities continue to create uncertainty for registrants. In some cases, previously accepted data is subject to re-evaluation, and identical submissions by different registrants may receive differing assessments. Further, the additional requirements sometimes duplicate existing regulations governing the handling and storage, and transportation of hazardous substances.

The Committee recommends establishing a more unified and transparent review mechanism to ensure consistency in regulatory decisions. The authorities should also assess whether existing regulatory frameworks already address certain risks and avoid introducing duplicative requirements unless clearly justified.

### 2.3 *Align new chemical substance registration requirements for low-volume substances with international practices.*

Current registration requirements for new chemical substances apply even at low annual volumes, increasing compliance costs and the administrative burden. In many jurisdictions, including the European Union and several Asian markets, substances below certain thresholds are subject to simplified notification mechanisms or are exempt from registration altogether. The Committee recommends aligning Taiwan's approach with international practices by introducing simplified requirements or exemptions for low-volume substances, meaning chemicals manufactured or imported in small annual quantities, particularly those below one ton per year. Such adjustments would reduce unnecessary regulatory burden while maintaining appropriate oversight.

### 2.4 *Enhance transparency in hazard-assessment and substance selection processes for following batches of existing chemical substance standard registration.*

Greater transparency is needed regarding prioritization criteria, assessment methodologies, and opportunities for stakeholder engagement in the hazard assessment of existing chemical substances. At the same time, uncertainty remains regarding how data gaps are addressed, including whether registrants will be required to generate additional data, cost sharing mechanism for authority-initiated testing, and whether the resulting data will be accepted internationally. The implementation of the new mechanism in the coming batches must respect the cost sharing and cost recovery rights of lead registrants and co-registrants in the first batch.

The Committee recommends establishing clear and publicly available procedures, including disclosure of prioritization approaches, candidate lists, and opportunities for stakeholder input at key stages of the assessment process. The authorities should also clarify data gap requirements and cost-sharing mechanisms, while allowing registrants to submit supplementary information where appropriate. In addition, prioritizing non-animal testing methods in line with international guidelines and supporting domestic capacity for alternative testing would facilitate implementation.

**Suggestion 3: Amend the “Regulations for the Labeling and Hazard Communication of Hazardous Chemicals” to improve clarity, reduce the compliance burden, and align with international practices.**

The Committee recognizes the ongoing efforts of the Occupational Safety and Health Administration (OSHA) to update Taiwan's regulatory framework for safety data sheets (SDS) and the GHS. However, several aspects of the current and proposed requirements may create unnecessary

compliance burdens and diverge from international practice. Addressing these issues would improve regulatory clarity and facilitate more efficient implementation across supply chains.

**3.1 *Provide a sufficient transition period for implementation of revised SDS and GHS requirements.*** Regulatory amendments to SDS and GHS labeling will require manufacturers and suppliers to update documentation and communicate changes throughout upstream and downstream supply chains.

The Committee recommends providing a minimum transition period of three years to allow sufficient time for compliance and ensure orderly implementation.

**3.2 *Align SDS content requirements with international standards.*** Certain SDS requirements in Taiwan are inconsistent with international practice. For example, the requirement to include “Person who prepared the SDS” and related data fields in Section 16 is not commonly required in other jurisdictions. In addition, the absence of a clearly specified edition of CNS 15030 (Taiwan's national standard for chemical classification, labeling, and safety data sheets under the GHS framework) creates uncertainty for suppliers preparing SDS and labels.

The Committee recommends removing non-standard SDS content requirements and clearly specifying the applicable version of CNS 15030 to ensure consistency and reduce ambiguity.

**3.3 *Align hazard classification and disclosure requirements with the global GHS framework.*** Current requirements for hazard classification and disclosure may not fully reflect internationally adopted GHS practices. For mixtures that present only physical hazards such as flammability, rather than health or environmental hazards, requiring disclosure of individual ingredients is unnecessary when classification can be based on mixture testing results. In addition, certain low-severity health hazard categories, such as Acute Toxicity Category 5, Skin Irritation Category 3, and Aspiration Hazard Category 2, are not widely adopted in other jurisdictions. Under the UN GHS Building Block Approach (GHS 1.1.3.1.5), competent authorities may selectively adopt hazard classes and categories based on regulatory needs. The Committee recommends aligning classification and disclosure requirements with international GHS guidance by focusing on substances relevant to health and environmental hazards and reviewing the necessity of including lower-severity categories.

**3.4 *Remove requirements that create unnecessary administrative burdens without clear safety benefits.*** Under Taiwan's current framework, SDS must be renewed every three-year. This unique requirement is not found in the EU, United States, and South Korea,

where SDS updates are prompted by newly available data, classification revisions, or regulatory amendments. The three-year renewal compels chemical manufacturers or suppliers to repeatedly engage upstream suppliers to secure timely SDS revisions, yet it doesn't enhance safety outcomes. The Committee recommends abolishing the three-year renewal requirement to align Taiwan's requirement with prevailing international practice. The Committee recommends reviewing and removing such requirements where appropriate to reduce compliance costs while maintaining effective hazard communication.

## CHIROPRACTIC

**Suggestion: Establish a cohesive regulatory framework for spinal manipulation that provides a pathway for the legal recognition of chiropractic.**

Taiwan's healthcare system is widely appreciated for its strength, accessibility, and comprehensive coverage. But official status has consistently been denied to the field of chiropractic, despite its being recognized by the World Health Organization and widely viewed in countries around the world as a valued contributor to the health and wellbeing of their citizens in dealing with neuromusculoskeletal conditions.

An administrative directive issued in 2003 by the Department of Health (precursor to today's Ministry of Health and Welfare) classifies spinal manipulation as a medical procedure, restricting its performance to licensed medical doctors and traditional-Chinese-medicine practitioners, or by physical therapists under the supervision of physician. Violators are subject to heavy penalties, including fines of up to NT\$1.5 million and potential criminal liability.

Given the definition of spinal manipulation as a form of medical intervention subject to legal control, it would be logical to expect a high level of education, training, and professional competence to be required for practitioners. Yet the directive was never followed up with establishment of a corresponding framework to set appropriate regulatory standards for training, qualification of professional competency, and systematic oversight.

As a result, a structural gap has emerged. While the medical act is clearly defined and regulated, there is no unified system to ensure consistent standards of training, competency, and accountability across its application.

In practice, spinal manipulation and related techniques are applied across diverse clinical and training backgrounds. This variability does not arise from any single professional group, but reflects differences in training pathways and practice contexts in the absence of a standardized and

coordinated governance framework.

This pattern suggests that spinal manipulation, as a defined medical intervention, is not confined to a single professional pathway, but appears across multiple clinical contexts. In such cases, effective governance requires not only profession-specific training, but also a coherent and inclusive framework that establishes consistent standards of competency, risk management, and accountability across all contexts in which the intervention is performed.

In contrast to many of those claiming to provide similar service, the chiropractic members of the American Chamber of Commerce in Taiwan have been licensed in the United States or other advanced countries after completing five or more years of rigorous university-level training and passing certification examinations confirming their expertise.

The 2025 AmCham *White Paper* urged Taiwan to affirm and utilize this resource. Incorporating chiropractic care into Taiwan's healthcare system would help address such public health challenges as the growing prevalence of neuromusculoskeletal ailments due to the aging population (Taiwan's is now regarded as "super-aged") and the increasingly sedentary nature of modern working environments.

The government response to that proposal was that the existing supply of healthcare providers in Taiwan is sufficient and that chiropractic overlaps with current scopes of practice. At the same time, the response raised the possibility of a gradual pathway to eventual recognition of chiropractic through academic exposure of the profession.

This cautious policy approach does not address the implications of the current lack of a sound regulatory framework. But given the existing regulatory deadlock, it has been difficult to forge a practical way forward.

The issue is often framed as how to introduce chiropractic into Taiwan as a new profession. However, the more immediate policy question is how to properly manage the already recognized medical intervention of spinal manipulation. In the absence of unified standards and accountability applicable to all practitioners, the risk to prospective patients remains.

Some policy discussions have framed chiropractic as a technical skill that can be acquired through short-term training. What that view ignores is that chiropractic constitutes a distinct and comprehensive clinical system rather than mere technique. It encompasses patient assessment, clinical judgment and treatment planning, risk management and contra-indication screening, and targeted therapeutic intervention.

Spinal manipulation is only one component of this broader system, and its safe and effective application depends on comprehensive training and clinical decision-making capabilities.

Taiwan's healthcare system already provides strong

coverage for neuromusculoskeletal conditions through multiple established professions. These professions, however, are structured around different primary clinical objectives. Western medicine is largely oriented toward diagnosis, pharmacological management, and surgical intervention. Physical therapy emphasizes rehabilitation, functional recovery, and movement-based therapy. Traditional Chinese medicine approaches care through holistic and system-based frameworks rooted in traditional theory.

These differences reflect the strength and diversity of Taiwan's healthcare system. At the same time, they highlight that spinal manipulation, including approaches used in chiropractic care, is not currently organized within a unified and standardized clinical framework.

From a policy perspective, the question is not whether existing professions are sufficient, but whether all relevant clinical approaches are adequately structured and governed within the system. Instead of framing the issue as a choice between recognition and enforcement, a third approach is available: managed integration.

Managed integration allows spinal manipulation, including chiropractic clinical approaches, to be incorporated into a standardized system with defined training requirements, competency benchmarks, scope of practice, and oversight mechanisms. This approach enables risk control through visibility, consistency, and accountability.

In countries such as United States, Canada, and Australia, chiropractic is regulated as part of the broader healthcare system, supported by structured education, licensure, and clearly defined scopes of practice. The World Health Organization has also emphasized the importance of standardized education and regulatory oversight in ensuring quality of chiropractic care and patient safety.

A positive first step would be formation of a cross-ministerial taskforce involving the Ministry of Health and Welfare, Ministry of Education, and the Ministry of Examination, with input from international professional organizations and other experts. The aim would be to provide a clear and evidence-based foundation for future policy development by considering such aspects as professional positioning, education pathways, national examination frameworks, and scope of practice.

The group's findings could then be followed by controlled pilot programs, the development of standardized education pathways, and eventual establishment of a comprehensive regulatory framework governing spinal manipulation practices.

Taiwan's healthcare system is robust, but the current handling of spinal manipulation reflects an incomplete governance framework. Effective regulation does not replace enforcement. Rather, it is what makes enforcement meaningful.

## COSMETICS

The Committee commends the Taiwan Food and Drug Administration (TFDA), the Ministry of Environment (MOENV), and other relevant authorities for their continued engagement with industry and for the progress made on key regulatory issues in 2025.

Taiwan remains an important and attractive market for the global cosmetics industry, supported by steady consumer demand, ongoing innovation, and continued international investment. At the same time, rapid advancements in digital technologies, including the use of artificial intelligence in product development, compliance, and supply chain management, are reshaping industry operations and increasing both market competition and regulatory complexity.

The Committee looks forward to continued constructive dialogue with regulators and to further collaboration in advancing regulatory transparency and international alignment. Key priorities include the development of a standardized and shareable product information file (PIF) audit FAQ, improvements to the cosmetic product notification system, the introduction of e-labeling, and the promotion of sustainable product design.

In addition, for any new or revised regulatory requirements that involve relabeling or product reformulation, the Committee encourages early government engagement with industry and the provision of sufficient implementation timelines, including clear public communication and appropriate transition periods. Such measures are essential to support effective compliance and minimize disruption to business operations.

### **Suggestion 1: Initiate meaningful communication between industry and government on cosmetics e-labeling policies.**

Cosmetic labeling is a core regulatory tool for ensuring product safety and enabling informed consumer use. Under the Cosmetic Hygiene and Safety Act and related requirements, manufacturers must provide accurate information on product use, ingredients, and precautions. As product portfolios expand and supply chains become more dynamic, maintaining accurate and up-to-date information through paper-based labeling alone is becoming increasingly complex.

Digital labeling offers a practical solution. E-labeling can improve accessibility by allowing consumers to access more detailed and current product information, while supporting sustainability objectives by reducing the use of packaging materials. It also enables more timely updates in response to regulatory changes, safety considerations, or product modifications.

While the TFDA has permitted the use of two-dimensional

barcodes, the continued requirement for full paper labeling has confined e-labeling to a supplementary function. As a result, digital tools cannot be used to streamline labeling, reduce the packaging burden, or provide real-time updates, leading to duplicative compliance requirements without corresponding regulatory benefit.

Without a clear regulatory pathway for partial or phased substitution of paper labeling with digital formats, Taiwan risks falling behind international developments and increasing compliance costs for companies operating across multiple markets. This trend may also constrain the growth of e-commerce and digital supply chain management.

The Committee therefore recommends that the TFDA establish a formal e-labeling framework that allows appropriate elements of labeling information – supported by clear standards on accessibility, data integrity, and consumer protection – to be provided digitally in place of paper labels. In developing such a framework, early and structured engagement with industry stakeholders will be essential to ensure that regulatory requirements are both practical and effective.

**Suggestion 2: Establish audit guidelines and a risk-based regulatory framework for cosmetic product information files.**

With the full implementation of the Cosmetic Product Information File (PIF) system on July 1, 2026, all cosmetics that fall within its scope are required to establish and maintain a PIF. The Committee appreciates the TFDA's efforts to support implementation of the system through such means as training programs, digital learning resources, and on-site advisory visits conducted by external experts. These initiatives have played an important role in facilitating industry understanding during the transition period.

However, as implementation progresses, several gaps have become apparent. Existing training materials and guidance focus primarily on how to compile PIF documentation, with limited clarity on audit expectations, evaluation criteria, and documentation standards. As a result, companies may adopt differing approaches to structuring their PIFs, while auditors may apply inconsistent interpretations during inspections. This lack of standardization reduces transparency and predictability in the audit process and may lead to increased compliance costs and potential disputes.

International practice, including in the European Union, generally emphasizes the completeness, accessibility, and scientific validity of PIF documentation rather than prescribing rigid formats or templates. Such approaches allow flexibility in documentation structure while maintaining clear expectations regarding safety assessment, good manufacturing practice (GMP) documentation, and supporting evidence.

As Taiwan transitions from implementation to enforcement, clear and standardized guidance regarding the scope, purpose, and schedule of audits is needed to ensure the effectiveness of the PIF system and create regulatory certainty.

The Committee therefore recommends that the TFDA establish a more structured and risk-based audit framework, supported by clear and publicly available guidance, to ensure consistency, transparency, and efficient allocation of regulatory resources.

**2.1 Issue clear audit guidelines and reference materials.**

The TFDA should develop and publish administrative guidance outlining audit procedures, evaluation criteria, and expectations for PIF documentation. Providing illustrative case examples of common deficiencies would enable industry to engage in self-assessment and promote consistent interpretation among auditors.

**2.2 Adopt a risk-based audit approach.** Audit frequency, depth, and scope should be aligned with product and company risk profiles, taking into account factors such as ingredient risk, product claims, target consumer groups, and compliance history. This process would improve regulatory efficiency and reduce unnecessary burdens on low-risk products.

**2.3 Strengthen pre- and post-audit communication mechanisms.** Prior to audits, the TFDA could provide briefings or guidance on audit focus areas and expectations. Following audits, in addition to required corrective actions, regulators should provide clear feedback and reasonable timelines for remediation to support effective compliance.

**2.4 Support digitalization and data integration in PIF management.** The audit framework should be designed to accommodate digital PIF systems, including standardized indexing or tagging approaches that facilitate efficient document access, review, and traceability.

Establishing clear audit guidelines and a risk-based framework would improve regulatory consistency, enhance transparency, and reduce unnecessary compliance costs, while strengthening the effectiveness of the PIF system as a core tool for ensuring cosmetic product safety.

**Suggestion 3: Enhance the efficiency and responsiveness of the cosmetic product notification system through user-centered design and proportionate implementation measures.**

The Committee appreciates the TFDA's continued efforts to improve the cosmetic product notification system – the online platform where companies must submit basic information about their cosmetic products (such as ingredients, product type, manufacturer details, etc.), before placing them on the market. This process allows regulators

to monitor product safety and ensure compliance with relevant regulations.

We also appreciate the TFDA's openness to industry feedback as it seeks to make those improvements. As the system has become a central platform for product registration and regulatory oversight, its performance directly affects compliance efficiency, the administrative burden, and the overall operating environment for the cosmetics industry.

As system usage increases, practical challenges related to usability, administrative processes, and the implementation of regulatory updates have become more apparent. Addressing these issues will be important to ensure that the system remains efficient, user-friendly, and aligned with the needs of both regulators and industry.

The Committee therefore recommends the following measures:

**3.1 Strengthen structured industry engagement and improve system usability.** Regular and structured engagement with industry representatives would allow the TFDA to identify operational challenges and prioritize system improvements based on real-world usage. Establishing periodic technical consultations or feedback mechanisms would also support continuous system optimization.

In addition, targeted improvements to system design would enhance efficiency. For example, the current separation of payment processes across various application types (such as new notifications, changes, and extensions) prevents consolidated payment and increases the administrative workload for authorities. Allowing integrated payment functionality would streamline operations and reduce processing time.

**3.2 Adopt proportionate implementation measures for regulatory updates.** When regulatory changes require companies to revise previously submitted notifications, such revisions are typically driven by compliance obligations rather than voluntary product changes. In such cases, applying standard amendment or re-notification fees may create unnecessary administrative burden without contributing to regulatory objectives.

The Committee therefore recommends that the TFDA waive or adjust such fees where revisions are required solely due to regulatory changes. Adopting a more proportionate approach would facilitate timely compliance, reduce administrative friction, and support effective implementation of new regulatory requirements.

**Suggestion 4: Strengthen incentive mechanisms for green design in the cosmetics industry and align cross-ministerial sustainability policies.**

The transition toward a circular economy and more sustainable production models is a key policy objective under Taiwan's Resource Circulation Promotion Act. As a consumer-facing industry with complex product formulations and packaging requirements, the cosmetics sector has a significant role to play in advancing green design, material reduction, and the use of recycled inputs across the product lifecycle.

The Committee recognizes the MOENV's efforts to promote circular economy principles and establish incentive mechanisms to encourage industry participation. However, current incentive structures are largely designed with other sectors in mind, particularly the food and beverage industry, and do not adequately reflect the technical and regulatory requirements of cosmetic products.

For example, preferential recycling fee conditions for plastic containers, such as no-label designs or simplified packaging structures, are often not applicable to cosmetics. Cosmetic products typically require more complex packaging to ensure product stability, safety, and shelf life, which can extend from three to five years. Requirements related to material opacity, durability, and labeling also differ significantly from those of simpler consumer goods. As a result, many cosmetics companies are unable to benefit from existing incentive schemes, limiting industry participation in green design initiatives.

Without adjustments to these policies, current incentive mechanisms may have limited effectiveness in driving sustainable practices within the cosmetics sector, despite the industry's willingness to contribute to Taiwan's environmental objectives.

The Committee therefore recommends that the MOENV strengthen and adapt incentive frameworks to better reflect industry-specific conditions. In particular, the Committee recommends that regulators engage with cosmetics industry stakeholders to develop feasible and targeted incentive measures, including adjustments to recycling fee structures and design criteria that encompass product safety and performance requirements.

In addition, closer coordination between the MOENV and TFDA would support the development of integrated sustainability policies. Aligning environmental and product safety regulations, for example through the promotion of digital labeling and other innovative approaches, would enable more effective implementation of green design strategies while maintaining consumer protection.

A more tailored and coordinated policy approach would improve industry participation in sustainability initiatives, enhance the effectiveness of existing regulatory frameworks, and support Taiwan's broader transition toward a circular economy.

## DIGITAL ECONOMY

The Committee recognizes the government's foundational role in advancing Taiwan's leadership within the global technology ecosystem. To fully realize the administration's focus on national resilience, there is a vital need for a unified digital governance roadmap that transcends fragmented, ministry-specific mandates. Establishing a coherent digital sovereignty framework is essential to facilitating the distributed architectures and global AI capabilities required for systemic operational resilience. Furthermore, formalizing mechanisms to ensure adherence to Intermediary Liability principles will translate abstract guidelines into the enforceable operational standards necessary to catalyze infrastructure investment and provide the legal certainty required for long-term digital growth and stability.

Developing transparent, standardized procedural frameworks for government data requests is critical to providing the principled oversight required for exercises of public authority that implicate constitutional privacy rights. Simultaneously, creating streamlined pathways for regulatory pilot programs will reduce administrative barriers and enable agile testing of frontier technologies to sustain continuous innovation. To maintain Taiwan's competitive edge, we urge the establishment of cross-ministerial coordination mechanisms led by key authorities including the Ministry of Digital Affairs (MODA), National Communications Commission (NCC), Personal Data Protection Commission (PDPC), and National Development Council (NDC). By accelerating policy development for distributed AI architectures and empowering local enterprises to leverage global innovation, Taiwan can ensure that its regulatory environment remains predictable and robust. Collectively, these institutional reforms will preserve Taiwan's democratic values while cementing its position as a secure, resilient, and innovation-driven hub.

### **Suggestion 1: Adopt a governance-based approach to digital sovereignty.**

The Committee welcomes the government's strong commitment to advancing artificial intelligence, digital services, and data-driven innovation across Taiwan's economy. Distributed digital infrastructure, an interconnected mesh of computing, storage, and network resources deployed across multiple locations, has become central to this transformation. As Taiwan advances its digital sovereignty objectives, ensuring that critical workloads remain secure, resilient, and under appropriate governance is a shared priority. In an environment of rising geopolitical risk, where escalating tensions and the threat of kinetic conflict increasingly make digital infrastructure a direct target, architectures that distribute critical workloads across multiple regions offer greater continuity and resilience than

those concentrated in a single location.

Yet in practice, sovereignty requirements have often been interpreted across public sector and regulated industries as necessitating that infrastructure, workloads, and data remain physically within Taiwan's borders, even where no explicit legal mandate requires it. In some cases, this interpretation has led to distributed digital infrastructure and AI solutions being excluded from higher security tiers in procurement evaluations. Broadening this framework to recognize governance-based approaches – meaning policy, access controls, and oversight ensuring secure, compliant AI use – could unlock access to global knowledge networks, international datasets, and computing resources, while reducing costs and expanding Taiwan's capacity to participate in the global digital economy.

Internationally, a growing number of governments have acknowledged that digital sovereignty and infrastructure resilience are complementary objectives, best achieved through governance frameworks rather than infrastructure location alone. Emerging policy approaches have sought to define clear national requirements for sensitive data and critical workloads, accept internationally accredited security certifications as credible evidence of compliance, and promote resilient architectures that ensure continuity and availability of critical services.

Recognizing Taiwan's distinct geopolitical context, the Committee is committed to working with the government on models that maintain national control while enabling access to advanced digital and AI capabilities. Where agencies develop sovereign cloud frameworks independently, as seen with the "sovereign cloud" guidelines announced by the Ministry of Health and Welfare (MOHW) in January 2026, there is a risk of divergent definitions emerging across sectors. The Committee underscores the value of a coordinated whole-of-government approach to ensure consistency and clarity for all stakeholders, and respectfully offers the following recommendations:

- 1.1 Consider designating MODA as the coordinating agency for digital sovereignty interpretation.** In this coordinating role as Taiwan's central digital governance authority spanning cybersecurity, digital infrastructure, and platform governance, MODA could help align interpretations across ministries and sector regulators, establish common compliance frameworks and technical standards, and support an interministerial review process with a public feedback portal for industry input.
- 1.2 Adopt a digital-sovereignty-by-design approach.** In advancing Taiwan's digital sovereignty objectives, it is important to recognize that sovereignty is not limited to data location or infrastructure ownership alone. Sovereign-by-design approaches instead define sovereignty through effective control over data and operational decision-making, supported by robust

governance and resilient architectures that are designed across on-premises, public cloud, and hybrid-cloud environments to ensure continuity, flexibility, and risk diversification. Such an approach allows governments to maintain jurisdictional authority and accountability while responsibly leveraging global innovation across cloud and AI technologies.

**1.3 Encourage MODA's Department of Digital Service to develop referential guidance on governance-based sovereignty.** The Committee encourages MODA to consider issuing referential guidelines that help agencies recognize deployment models meeting sovereignty objectives across core domains such as data governance, cybersecurity, regulatory compliance, technological resilience, and digital infrastructure continuity, alongside cross-government education to support consistent interpretation across ministries and sector regulators.

**1.4 Apply good regulatory practice (GRP) principles to sovereignty-related guidelines.** The Committee encourages relevant regulators to apply GRP principles, including advance notice, public consultation, and transparent feedback consideration, consistent with agreements reached under the U.S.-Taiwan Initiative on 21st-Century Trade.

Taiwan's ambition to become a trusted center for next-generation AI development demands more than physical infrastructure. It requires access to the full AI technology stack, ranging from secure and scalable compute capacity to advanced models, high-quality data, and specialized services. Clear and predictable regulations that safeguard digital sovereignty while enabling integration with global capabilities are essential. A governance-based approach to digital sovereignty, grounded in operational accountability rather than physical boundaries, provides a more durable foundation for AI-driven growth.

**Suggestion 2: Ensure adherence to internationally recognized intermediary liability principles by all government agencies.**

The Committee acknowledges the limited but meaningful progress that has occurred in Taiwan's approach to digital governance. The NCC's deliberation and development of rule-making guidance that incorporates principles from our previous recommendations is a welcome step. Additionally, the MOHW's enforcement guidelines on the Tobacco Hazards Prevention Act, while imperfect, demonstrate positive receptiveness to stakeholder concerns regarding platform liability.

However, these incremental improvements remain insufficient to address the fundamental challenge: the absence of a binding, government-wide mechanism ensuring that all agencies adhere to internationally recognized intermediary liability principles.

Our member companies have experienced significant disparities in regulatory awareness and practice across government agencies. While some ministries demonstrate an understanding of balanced digital governance, others continue to pursue approaches that conflict with international best practices and democratic norms. The lack of mandatory compliance mechanisms means that well-intentioned efforts, such as the preliminary discussions around rule-making principles currently underway at the NCC, risk becoming aspirational rather than operational standards.

This inconsistency creates legal uncertainty that discourages platform investment, regulatory fragmentation requiring platforms to navigate contradictory requirements, inadequate stakeholder engagement undermining multi-stakeholder governance, and potential conflicts with international commitments regarding freedom of expression.

The Committee urges the Executive Yuan to establish concrete institutional mechanisms ensuring consistent application of intermediary liability principles.

First, we urge the Executive Yuan to institutionalize a formal cross-ministerial review mechanism for all draft legislation, enforcement rules, and administrative measures affecting online intermediaries. Facilitated by the NCC and MODA, this mechanism should:

- a.) Conduct principle-conformity assessments to ensure alignment with safe harbor standards, including opposition to general monitoring obligations and recognition of service diversity;
- b.) Require transparent regulatory impact analysis addressing proportionality, innovation, cross-border trade, and freedom of expression; and
- c.) Mandate structured stakeholder consultation to reinforce multi-stakeholder governance and regulatory legitimacy.

Second, to translate principle into practice, we recommend that the government develop concrete model laws or template provisions embodying the intermediary liability standards articulated in the NCC's guidance. This effort should be facilitated and coordinated by the NCC to build upon, and not dilute, the substantial analytical groundwork already completed. By leveraging the NCC's prior deliberations, Taiwan can efficiently convert high-level guidance into standardized legislative language, including model safe harbor clauses, notice-and-takedown procedures, Good Samaritan protections, and due-process safeguards.

Such model instruments would function as regulatory infrastructure to foster accelerated policy development, enhance predictability for enterprises, and ensure that emerging sectoral regulations remain anchored in coherent digital governance norms.

Taiwan has made measurable progress in articulating the right principles. The next phase should focus on

institutionalization and implementation. By coupling centralized oversight with model legislative frameworks, Taiwan can embed consistency into its system, safeguard democratic values, and take a leading position as a trusted and innovation-forward digital economy in the region.

**Suggestion 3: Adopt a whole-of-government framework for lawful and accountable government data requests.**

The Committee remains concerned that Taiwan has not made substantive progress in addressing structural deficiencies in the government's approach to requesting user data. Over the past year, administrative agencies have continued to issue broad and inconsistent demands for user information in the context of administrative investigations, often without clear procedural safeguards or harmonized standards.

The PDPC Preparatory Office has indicated that sector-specific laws prevail and that individual agencies retain autonomy in exercising their statutory powers. While we acknowledge the complexities of inter-agency governance, this position inadequately reflects the PDPC's mandate as an independent supervisory authority responsible for safeguarding personal data and privacy rights.

Government requests for user data are exercises of state authority that directly involve the constitutional right to privacy and informational self-determination. As such, they warrant principled oversight and consistent implementation across sectors. International practice has shown that independent data protection authorities can align enforcement standards across government departments. Japan's Personal Information Protection Commission, for example, works with sector regulators to align guidance and enforcement practices across industries and the public sector.

The Committee recommends the following:

- 3.1 Establish a cross-agency data request governance framework.** The PDPC should lead the articulation of overarching principles governing all government requests for personal data, regardless of sector. These principles should reflect internationally recognized standards, necessity, proportionality, legality, transparency, accountability, and effective redress, consistent with international standard such as the OECD's "Declaration on Government Access to Personal Data Held by Private Sector Entities." Sectoral authorities may retain enforcement authority, but their practices should align with unified privacy guardrails applicable across government.
- 3.2 Introduce robust procedural safeguards and due-process mechanisms.** Requests for user data, particularly content data and sensitive personal information, should be subject to clearly defined legal thresholds, including judicial authorization where appropriate. Service

providers must have the ability to review and challenge overly broad or unlawful demands. Importantly, where notification would not undermine legitimate investigative purposes, data subjects should be informed by the requesting government agency. As the data request constitutes an act of state power, the responsibility for transparency and accountability to the affected individual should rest with the state. Data subjects should also have meaningful avenues to seek review or redress.

**3.3 Eliminate mandatory retention of data when only for administrative convenience.** Mandated retention of user data solely to facilitate potential future administrative access creates systemic cybersecurity and privacy risks. Data minimization should be the default principle. Any retention obligations must be narrowly tailored, demonstrably necessary, and subject to periodic review.

**3.4 Institutionalize transparency and accountability mechanisms.** Taiwan should establish a centralized reporting mechanism to document and categorize government data requests. Aggregated transparency reporting, covering the volume, legal basis, and outcomes of such requests, would strengthen public trust and align Taiwan with leading digital democracies.

**3.5 Enhance technical and legal capacity across agencies.** The PDPC should coordinate capacity-building initiatives to ensure that agencies understand the technical constraints, potential cross-border legal conflicts, and compliance risks faced by multinational providers.

A predictable, rights-respecting framework will reinforce Taiwan's democratic governance, reduce regulatory fragmentation, and strengthen its competitiveness as a trusted digital economy.

**Suggestion 4: Support streamlined and effective pilot-program deployment.**

When an established business operating in Taiwan seeks to initiate a self-funded pilot program requiring temporary regulatory flexibility, engagement with the relevant government agency is a necessary first step. But the typical response is that no existing legal basis permits the proposed activity, or political appointees may cite political sensitivities or the absence of social consensus as grounds for deferral. The ultimate outcome is inability to proceed without explicit legislative approval.

From an industry perspective, the absence in Taiwan of an institutionalized mechanism for innovators to test and gather real-life data on the implementation of new technologies and models in a temporarily regulation-exempt environment makes the risk of "being the first" unacceptably high. When that cost is prohibitive, it is not only private sector resources and innovation capacity that are impacted. The technologies themselves, including those with potentially significant public benefit, will migrate to

more receptive markets. The inability of companies and the government to engage in a good-faith mutually beneficial process for introducing promising technology puts Taiwan, which should be known for its technology leadership, in an unfavorable light.

Taiwan's highly cautious approach to public administration, reinforced by vibrant media scrutiny of government conduct and policies, creates a regulatory environment that is too rigid and costly for deployment of quick-launching pilot programs, stifling momentum in the digital economy and technology sectors. An institutionalized, clearly structured pilot pathway would enable the private sector, overcoming those obstacles to progress, to propose and execute pilot programs in partnership with government agencies, and without having to internalize the costs of political and administrative hurdles inherent to Taiwan.

The NDC is already the designated convener of inter-agency discussions (according to the Executive Yuan's Circular No. 1072000064 of January 16, 2018), involving platform businesses and their associated service providers and users. To help fast-track digital transformation and AI-readiness to meet today's societal needs, the content of this circular requires updating to reflect today's innovation cycle involving platforms and non-platform businesses. The Committee urges the NDC to institute revisions in line with the following principles:

- Move beyond the current legal and policy coordination and actively facilitate pilot-program deployment, thereby helping to fast-track digital transformation and AI-readiness.
- Support technology pilot programs as a default position in the absence of material and imminent institutional blockers, such as human-rights violations or cybersecurity and national security threats.
- Set a maximum three-month review period for interagency deliberations convened by the NDC, with a further three-month implementation window from approval to launch.
- Require post-review documentation of failed applications, using the findings to identify problem areas in need of attention.

## ENERGY

As demand from the artificial intelligence and semiconductor industries accelerates, reliable power supply and grid stability are critical to maintaining Taiwan's position in global supply chains, supporting energy resilience, and achieving Taiwan's net-zero targets. The Committee recommends that the government establish a clear, long-term energy policy with defined implementation measures to provide stakeholders, including energy producers and

off-takers, with predictable conditions to plan operations and mitigate risks from supply disruptions and price volatility.

The Committee below outlines four policy priorities: strengthening governance through Presidential Office oversight and a unified national energy and marine spatial planning framework; accelerating deployment of scalable, domestically controlled renewable energy; advancing commercial deployment of carbon capture, utilization, and storage (CCUS) while integrating low-carbon hydrogen and ammonia into thermal power generation; and expanding corporate access to renewable energy through transparent Power Purchase Agreement (PPA) pricing mechanisms and more flexible Taiwan Renewable Energy Certificate (T-REC) settlement rules.

**Suggestion 1: Elevate grid resilience to a national security standard to close Taiwan's energy gap and safeguard semiconductor competitiveness.**

**1.1 Raise energy resilience and grid security to the level of national security.** Taiwan's reliance on imported fuels exposes it to geopolitical disruptions and price volatility, as reflected in recent instability in global oil and gas markets. These risks directly affect supply stability, electricity costs, and industrial continuity.

Current institutional arrangements are not equipped to manage the scale and coordination required for increasing demand growth. Fragmented authority and limited cross-ministerial coordination further constrain policy coordination and implementation.

Energy resilience and grid security issues should be elevated to the Presidential Office's National Climate Change Committee, and an Executive Yuan-level task force should be established to take responsibility for implementation with clear accountability, measurable milestones, and regular reporting.

We suggest the following policy roadmap:

- **Short-term:** Set a five-year national grid resilience target under the Presidential Office's National Climate Change Committee, aligned with national security requirements.
- **Medium-term (coordination):** Create a formal Executive Yuan-level coordination framework with defined ministerial responsibilities, KPIs, and a regular oversight schedule.
- **Medium- to long-term (institutional reform):** Establish a Ministry of Energy or equivalent agency to take overall authority.

**1.2 Strengthen offshore wind and large-scale ground-mounted solar deployment to expand energy supply and reduce import dependence.** Distributed solar photovoltaics (PV) paired with energy storage enables rapid deployment and flexible supply, while offshore wind provides large-scale, relatively stable capacity.

The Committee recommends that the government define national renewable energy capacity targets and development pathways. For large-scale ground-mounted solar PV, this includes specifying pathways such as agri-PV, fishery-solar, and land-use conversion mechanisms.

Building on the five-year renewable energy and grid resilience targets proposed by the Presidential Office's National Climate Change Committee, we recommend publishing annual targets for the next five years covering solar PV, offshore wind, energy storage, and grid enhancement, with annual capacity targets, project schedules, and responsible agencies.

The government should also establish a regular cross-ministerial review process to identify and resolve deployment barriers, with defined milestones and progress tracking. We further urge establishing clear transition mechanisms for regulatory changes, including advance notice, public explanation, and prospective implementation, with transitional arrangements where necessary to avoid affecting projects already under development and to support timely expansion of energy supply.

**1.3 Provide top-down energy land-use, national energy spatial and marine spatial planning.** Land-based and marine development both involve competing uses and overlapping authorities. Inconsistent local standards, procedural uncertainty, and repeated cross-agency reviews require developers to pursue approvals case by case, reducing predictability and slowing deployment such as solar PV and offshore wind.

Following the establishment of a five-year grid resilience target, the Executive Yuan should conduct a top-down review of suitable development areas, restricted zones, and protected agricultural land. It should then establish national energy and marine spatial planning frameworks with clear zoning, defined approval timelines, and consistent review standards.

**1.3.1 Establish Executive Yuan-level coordination for energy spatial planning.** The government should designate an energy authority, such as the Energy Administration, as the competent authority for energy facility land-use policy. This authority should coordinate planning for large-scale ground-mounted solar PV, substations and switching stations, transmission corridors, and energy storage hubs. These facilities should be designated as national critical energy infrastructure and integrated with grid layout and connection planning to align siting with available capacity.

A total capacity control and spatial allocation model should be adopted, with the central government determining total developable

capacity and spatial allocation of renewable energy based on national targets and grid capacity under the Enhancing Power Grid Resilience Construction Plan. Local governments should incorporate these allocations into spatial and urban planning to reserve and manage suitable areas.

A transparent allocation mechanism should replace case-by-case approvals, such as announced capacity quotas, project tenders, or auctions. We recommend defining non-negotiable protection boundaries, including prime agricultural land required for food security, important agricultural production zones, and environmentally sensitive conservation areas. Within these boundaries, authorities should apply rules-based management rather than blanket restrictions. Clear siting criteria, review pathways, and standardized timelines should apply according to project type and environmental risk. Existing regulations governing agricultural land use and permitted facilities should be reviewed and adjusted to balance agricultural protection with renewable energy deployment and accelerate project delivery.

**1.3.2 Establish a national marine spatial planning (MSP) system to address fragmented ocean governance.** Competing uses, including offshore wind, fisheries, shipping, environmental conservation, military zones, and submarine cable corridors, create coordination costs, project delays, and investment uncertainty.

We urge the Executive Yuan to designate a lead coordinating authority and a single government window. For example, under the coordination of the National Development Council (NDC), relevant agencies, including the Ministry of Economic Affairs (MOEA), Ocean Affairs Council, Ministry of Agriculture, Ministry of National Defense, and Ministry of Transportation and Communications, should complete a national marine spatial planning zoning framework within a defined timeline and with at least a 10-year planning horizon.

The MSP framework should integrate key spatial uses, including navigation routes, fisheries, environmental conservation areas, military zones, submarine cable corridors, and offshore wind development areas. The plan should also designate development, conditional, restricted, and prohibited zones, with clear spatial-use rules.

We further recommend that a standardized public geographic information system platform disclose environmentally sensitive area maps, regulatory constraints, baseline survey data, feasibility assessment requirements, and

update mechanisms. The MSP would function as the baseline framework for site selection, environmental impact assessment, permitting, and cross-ministerial coordination.

**1.3.3 Strengthen local government incentives and performance indicators for renewable energy deployment.** We recommend that the central government establish performance indicators and incentive mechanisms to align local governments with renewable energy deployment targets. Performance evaluations should incorporate metrics such as deployment capacity, grid infrastructure coordination, and energy transition outcomes. Fiscal subsidies, industrial development resources, and regional infrastructure programs should also be linked to these indicators to incentivize local government participation and alignment with national energy objectives.

**Suggestion 2: Accelerate decarbonization through carbon capture and low-carbon fuel technologies.**

The Committee notes the inclusion of CCUS and the hydrogen-ammonia supply chain in the Executive Yuan's 20 flagship carbon reduction projects approved in October 2025, as well as the release of draft regulations to manage carbon capture and storage (CCS) in December 2025.

To meet the MOEA's target of reducing the power sector carbon emission factor by about 50% by 2035 relative to 2023 levels, the Committee calls on the government to accelerate commercial deployment of CCUS to achieve annual storage capacity of six million metric tons by 2035, while advancing the development of low-carbon fuels.

**2.1 Enable CCS commercialization.** CCS is a proven solution for reducing emissions from hard-to-abate sectors, particularly the power sector, a major source of Taiwan's emissions. Taiwan is well positioned to deploy CCS at scale given its suitable geological conditions for storage. Accelerating commercial-scale CCS deployment is necessary to support the 2050 net-zero target.

To advance CCS, the Committee recommends:

- **Strengthening the regulatory framework.** The Ministry of Environment MOENV should finalize CCS regulations in 2026 and address key issues raised by project developers, including extending storage permit duration beyond the current 10-year limit and defining a clear timeframe for post-closure monitoring instead of a minimum 20-year requirement.
- **Developing incentive mechanisms.** Jurisdictions such as the United States, the United Kingdom, Japan, and Malaysia use tax credits, Contracts for Difference, investment allowances, and project-based subsidies to reduce early-stage risk and attract private investment. The Committee recommends introducing a phased

incentive framework by the end of 2026, aligned with the CCUS Flagship Project, with identified funding sources (e.g., the Greenhouse Gas Management Fund) and cross-agency coordination to ensure implementation.

- **Establishing certification for CCS-enabled low-carbon electricity.** The government should establish an energy attribute certificate mechanism for electricity generated from CCS-equipped thermal power plants. Existing standards include PAS 247, the standard of Carbon-Abated Electricity developer by Taiwan-U.S. Carbon Capture Utilization and Storage Association, and the CCS-specific energy attribute certificate standard developed by NorthBridge Group and supported by industry stakeholders. These frameworks can be applied in corporate power purchase agreements (CPPAs), enabling verification of low-carbon electricity and improving project bankability. We urge adopting a certification framework to support CPPAs, enabling off-takers to access carbon fee reductions while meeting decarbonization targets.

**2.2 Deploy hydrogen and ammonia in thermal power generation to accelerate decarbonization.** Under the hydrogen and ammonia power generation technologies outlined in the 20 flagship projects, the government targets carbon reductions of 4.4 million metric tons through gas-hydrogen substitution and 0.77 million metric tons through coal-ammonia substitution by 2030. However, these targets remain unchanged for 2031-2035, with no clear pathway for further scale-up.

**2.2.1 Designate a public-private communication platform for hydrogen and ammonia.** While the MOEA has established an inter-ministerial hydrogen promotion taskforce, the government should designate an industry-led entity as the platform, such as the SEMI Green Energy and Sustainability Alliance (GESA) Hydrogen Industry Steering Committee, to facilitate communication between the public and private sectors and support the development of regulatory frameworks.

**2.2.2 Elevate hydrogen and ammonia substitution targets in demonstration programs.** Coal-fired power plants provide backup capacity during supply disruptions but contribute to higher emissions. A 20% ammonia substitution rate in coal-fired generation has been shown to reduce carbon and sulfur oxide emissions without increasing nitrogen oxides. The government should set ammonia substitution demonstration program with a 20% target by 2030 and establish progressively higher targets for 2031-2035 to support emissions reduction and energy diversification.

2.2.3 *Recognize ammonia as a statutory energy source via administrative order.* The NDC has affirmed the “ammonia first” strategy under the 20 flagship projects. Hydrogen was designated as an energy source under the Energy Administration Act in 2023, but green hydrogen has not yet been classified as renewable energy under the Renewable Energy Development Act. The MOEA should issue an administrative order in 2026 to designate ammonia as a statutory energy source under the Energy Administration Act and classify green ammonia as renewable energy in the next amendment to the Renewable Energy Development Act, while tracking developing international trends to set domestic standards for low-carbon ammonia, including both green and blue ammonia.

**Suggestion 3: Strengthen energy security and system resilience through stable power supply, market reform, and transparent long-term planning.**

Rising electricity demand from industrial transformation, digitalization, and decarbonization requires a stable clean energy supply. We recommend strengthening market integrity and regulatory independence to advance electricity market liberalization and ensure neutral and efficient integration of power users.

**3.1 Improve the fairness, transparency, and resilience of the power market.** A transparent market design should guide participation, build investor confidence, and align stakeholder expectations. Following the 2025 amendment to the Electricity Act, which allows the Taiwan Power Co. (Taipower) to maintain its current business model, the relevant authorities should enforce transparent market mechanisms, including strict implementation of accounting unbundling within Taipower or legal unbundling, and establish an independent regulatory authority to ensure impartial oversight.

The government should regularly publish a clear roadmap for electricity market development and liberalization, including green energy and energy storage, and ensure consistent policy communication to avoid rolling adjustments that reduce predictability and increase investment risk.

The government should also reassess the “20-30-50” (20% renewables, 30% coal, 50% liquefied natural gas) energy roadmap with a focus on energy security and resilience. Given Taiwan’s reliance on imported energy, the authorities should limit concentration in any single energy source and promote a diversified power mix to reduce systemic and geopolitical risk.

**3.2 Fully liberalize the electricity market by expanding beyond renewables-only transactions to include wholesale, spot, and balancing markets aligned with distinct operational timeframes.** Relevant authorities should expand the T-REC system to recognize renewable energy stored and discharged by energy storage systems (ESS), support renewable-ESS integration, and address the surplus and mismatch issues in the current mechanism. Establishing a flexible ancillary services market would also improve system efficiency and optimize resource use.

**3.3 Adopt technology-neutral policy for high-consumption industrial facilities.** Governments across the Asia-Pacific are offering incentives to attract AI infrastructure investment, while Taiwan applies restrictions that specifically target data centers, creating a risk of perceived discriminatory treatment and reduced competitiveness. The authorities should avoid designating emerging technologies as distinct categories subject to additional restrictions, as such policies risk distorting competition, limiting investment, and undermining Taiwan’s position as a destination for digital infrastructure.

We urge the government to ensure transparency and provide at least six months’ notice before introducing policies affecting high-consumption or high-density sectors to allow for industry consultation and adjustment. The government should also apply technology-neutral regulation and avoid differential pricing or stricter requirements for data centers relative to other industries with similar characteristics.

**Suggestion 4: Enhance electricity market design and corporate renewable energy procurement mechanisms.**

The Committee recommends that relevant authorities expand renewable energy supply and access, improve the transparency and predictability of PPA surcharges, enhance T-REC flexibility, and ensure that electricity pricing remains industry-neutral and cost-reflective. A phased approach should address short-term price stability, medium-term diversification of energy sources, and long-term infrastructure development, including liquefied natural gas (LNG) terminals and decentralized grids, to support semiconductor and AI demand.

**4.1 Expand access to green tariff mechanisms.** The Committee recommends providing a broader range of renewable energy procurement options beyond bilateral PPAs, which are often too long-term and complex for medium-sized users. Taipower’s small-package renewable energy auctions and RE30 program offer standardized short-term options, but current volumes are insufficient to meet growing demand from commercial users with expanding digital infrastructure needs. Taipower should

increase program capacity to serve a wider range of buyers across the global supply chain.

**4.2 Improve the transparency and predictability of PPA surcharges.** The total cost of renewable energy in Taiwan includes regulated cost components such as wheeling fees (fees levied for transmitting power to consumption points through the grid) and reserve capacity charges. While PPAs are typically long-term, without a cap wheeling fees can change annually, and the reserve capacity market lacks reliable price signals for forecasting costs and supply. This uncertainty creates barriers for corporate renewable energy procurement. We recommend publishing clear, long-term guidance on these cost components and disclosing calculation methodologies.

**4.3 Minimize surplus energy and provide T-REC settlement flexibility.** Under take-or-pay PPA structures, companies pay for surplus energy they cannot consume during off-peak periods or when renewable generation exceeds demand. The government's green electricity market flexible allocation pilot program addresses this issue. However, the 15-minute matching requirement is too restrictive to resolve the mismatch. The current design also limits buyers' ability to increase their share of renewable energy. Expanding T-REC settlement flexibility by broadening time-matching requirements would allow surplus renewable energy to be offset across time-of-use periods and billing cycles.

**4.4 Transition from a feed-in tariff (FIT) to a feed-in premium (FIP) system.** Taiwan is one of the few APAC markets with a FIT system, which sets a high price floor for corporate PPAs. We urge the government to phase out fixed FITs and transition to an FIP model that maintains support while enabling price competition and lowering long-term costs. This approach aligns with international practice and supports more cost-competitive renewable energy supply for corporate off-takers.

**4.5 Stabilize electricity pricing and establish a strategic roadmap to ensure energy security.** While rates stabilized in 2025 following earlier adjustments, Taipower should implement cost-recovery mechanisms tied to actual generation costs. As of January 2026, the average cost of electricity was NT\$3.78/kWh, while industrial rates were NT\$4.27/kWh. The government should ensure equitable pricing by adopting technology-neutral regulations and removing differential rate adjustments for high-consumption facilities.

To further strengthen Taiwan's energy security, the Committee recommends the following measures:

- **Short-term:** Maintain measures to ensure uninterrupted energy supply and mitigate volatility in energy and electricity prices, with a focus on

sustaining price stability to support public welfare and industrial competitiveness.

- **Medium-term:** Diversify energy sources and increase energy self-sufficiency to reduce exposure to geopolitical risks.
- **Long-term:** Accelerate development of critical energy infrastructure, including LNG receiving terminals, decentralized grids, and power plants, and address renewable energy supply gaps to meet rising demand from AI and semiconductor sectors.

**Suggestion 5: Improve the operational environment for renewable energy developers.**

Project delivery continues to face unnecessary constraints. We recommend that the government improve regulatory clarity, strengthen cross-agency coordination, and enhance supply chain stability to support timely project execution, maintain investor confidence, and ensure renewable energy can meet rising electricity demand.

**5.1 Accelerate identification and release of offshore wind development areas.** As nearshore shallow-water sites are largely exhausted and remaining areas face administrative delays, future development will depend on access to more distant offshore zones. We recommend expediting the identification and public release of suitable offshore areas through cross-ministerial coordination. Early disclosure is necessary to sustain the project pipeline, provide visibility to off-takers and the supply chain, and enable developers to conduct feasibility assessments, supporting continued delivery of offshore wind targets.

**5.2 Strengthen the integration of wind and solar energy and with energy storage systems.** Such integration would enhance stability by mitigating intermittency, reducing grid congestion, and releasing feeder capacity. Integrated systems would also support development of virtual power plants and strengthen grid resilience.

**5.3 Optimize existing assets and streamline repowering to strengthen supply security.** The Committee recommends enabling life extension of existing projects by expediting permitting for equipment upgrades and ensuring continued access to feeder capacity. Streamlining repowering, including adoption of higher-efficiency technologies, will increase generation at existing sites and reduce reliance on new capacity with long development timelines.

## HUMAN RESOURCES

Since the pandemic, the HR Committee has been gratified by the attention that the National Development Council (NDC) and other government departments have been giving to our members' opinions on how to make Taiwan a more welcoming environment for foreign talent. This trend has been evident in the relaxation of regulations governing the employment of foreign white-collar personnel, as well as the broadening of social benefits available to such talent, streamlining of the relevant application procedures, and efforts to address concerns related to the gig economy. These measures will enable Taiwan to benefit more fully from the contribution that foreign professionals can make to the domestic economy.

Amid ongoing global uncertainty, attracting cross-border talent, increasing foreign investment, and adopting more flexible employment policies remain key concerns for the Committee. We therefore present the following five suggestions and look forward to follow-up discussions with the appropriate authorities.

### **Suggestion 1: Revise regulations to facilitate cross-border data flows by HR consulting firms.**

Multinational enterprises increasingly operate under regionalized HR models in which recruitment, workforce planning, and talent deployment decisions are coordinated through regional hubs such as a Greater China office. HR consulting firms play a critical role in supporting these operations by conducting external talent searches, collecting and screening resumes, and transmitting candidate information to client companies.

However, Taiwan's current regulations governing cross-border personal data transfers, including restrictions related to cross-strait HR activities, have prohibited HR consulting firms from engaging in recruitment-related data processing and transmission activities. As a result, these firms have been unable to legally perform essential recruitment-related services, even when such functions are standard in multinational HR operations.

The lack of clear compliance pathways for cross-border HR consulting activities diminishes Taiwan's attractiveness as a regional hub for HR or other professional services. Multinational companies have increasingly been reassigning recruitment support functions to jurisdictions with clearer and more predictable regulatory frameworks, weakening Taiwan's role in the regional HR ecosystem.

Additionally, existing restrictions apply primarily to external HR consulting firms, while internal corporate HR teams have been able to continue transmitting cross-border HR data for operational purposes. The result of this regulatory inconsistency is that professional consulting firms with stronger compliance systems are restricted, while less-

regulated internal processes continue unhindered. Imposing these restrictions only on external HR consulting firms reduces transparency without having any practical impact regarding potential national security concerns.

### ***Recommendations:***

1. Establish clear administrative guidelines for cross-border HR consulting services, defining the conditions, purposes, and safeguards under which HR consulting firms may conduct cross-border resume processing and data transmission necessary for external recruitment.
2. Develop operational and risk-based supervisory mechanisms for the cross-border data transmission by HR consulting firms. The government should introduce concrete, workable regulations outlining the scope and requirements for cross-border data processing, aligned with national security considerations. A risk-based supervisory framework would provide an effective regulatory structure while meeting the practical needs of multinational employers.

### **Suggestion 2: Adopt policies to promote employment of skilled persons with disabilities, including special-education graduates.**

The Ministry of Labor's (MOL's) 2024 "Survey on the Working Conditions of Persons with Disabilities" found that employment rates remain low for individuals with disabilities, despite the presence of vocational training and skills development pathways in Taiwan. Although special-education graduates receive structured skills training, they are not included in the mandatory employment quota system. As a result, a work-ready talent pool is not fully recognized or utilized, reducing both employer flexibility and the effectiveness of policies intended to promote inclusive employment. The impact has included:

- Limited access to skilled talent and reduced hiring flexibility. Excluding special-education graduates with valid or recently expired (within five years) special-education assessment certificates from the Mandatory Employment Quota System restricts employers' ability to match with trained candidates in administrative, technical, and digital-related roles. This constrains compliance options and weakens the effectiveness of quota-based policies.
- Weak linkage between education outcomes and industry needs. Special-education programs provide substantial vocational training, yet the exclusion of these graduates from the mandatory employment quota system limits their integration into the workforce. This weakens the translation of publicly funded skills development into actual employment outcomes. As a result, industries are unable to fully benefit from a trained and work-ready talent pipeline.

- Missed opportunities to advance ESG, DEI, and inclusive workforce development. Recognizing skilled persons with disabilities within the quota system would encourage more such persons to join the workforce, strengthen corporate ESG and DEI initiatives and enhance multinational companies' global sustainability positioning.

The Committee therefore recommends that holders of valid or recently expired (within five years) special-education assessment certifications be included in the mandatory employment quota system. Doing so would expand the recognized talent pool and enable more effective matching between employers and trained candidates. It would also strengthen the translation of vocational training into employment outcomes. A phased implementation, supported by assistance measures such as a trial period in which hires would count within the quota system, would facilitate effective integration and alignment with labor market demand.

**Suggestion 3: Adopt an integrated approach to economy policy planning for sustainable industry growth.**

Gig-economy business models are becoming increasingly prevalent globally, benefiting stakeholders by creating income-earning and market entry opportunities, spurring business innovation, expanding consumer choice, and strengthening community access to essential goods and services. Ensuring the sustainability of this trend will require regulatory frameworks that support both industry sustainability and worker welfare. Achieving that balance takes implementation experience and ongoing stakeholder dialogue.

Regulations that protect workers while undermining commercial feasibility ultimately diminish employment opportunities and economic dynamism. For Taiwan, establishing a balanced regulatory framework will be essential for attracting and retaining investment. This is particularly pertinent for Taiwan, which aims to be a leading global hub for digital innovation.

The Delivery Worker Rights Protection and Delivery Platform Management Act (hereinafter the Act) passed by the Legislative Yuan early this year serves as a pivotal example. The government's intent to address platform workers' concerns is admirable, but fundamental gaps in the design of the legislation have created implementation challenges that threaten industry viability by creating operational obstacles, added costs, compliance complexities, and constraints on innovation.

Regulations that inadvertently undermine industry health will reduce the very employment opportunities they aim to protect. The risk is to drive platform operators to cut back on operations and future investments, an outcome that serves no one's interests.

The Committee appreciates the government's commitment to worker protection but urges further actions to prevent unintended consequences and ensure long-term industry sustainability. We specifically urge the following:

**3.1. Establish a comprehensive implementation review process.** A mechanism for regular and systemic review of legislative outcomes, particularly regarding the Act, should leverage existing data to enable objective assessment of policy impact. This process should ensure that industry perspectives are meaningfully incorporated, including considerations of investment and business risk.

**3.2. Apply integrated policy principles to future gig-economy regulations.** The gig economy encompasses diverse segments beyond food delivery, including caregiving, household services, task-based service providers, and other platform-mediated work, each with distinct operational characteristics. As Taiwan develops frameworks for different platform-economy sectors, building in the necessary components from the outset, such as review mechanisms, multi-dimensional impact assessments, and structured industry-government dialogue channels, can avoid repeating the Act's shortcomings and avoid the need for reactive adjustments that damage business and investor confidence.

**Suggestion 4: Set clear and aligned definitions and guidelines governing various types of workplace misconduct to build work environments based on mutual respect and partnership.**

Taiwan has a variety of laws and regulations related to preventing mistreatment and misconduct in the workplace, such as violence, sexual discrimination, harassment, etc. In its recent updating of the Occupational Safety and Health Act (OSHA), the MOL added to the collection by including a new chapter on preventing workplace bullying.

While the Committee highly appreciates the MOL's proactive efforts to increase social awareness of mental health issues, the definitions of mental mistreatments (Article 22 in amended OSHA) remain vague, lacking specifics to relevant to workplace conditions.

In addition, the preventive actions and procedural justice measures outlined in latest OSHA amendments have not been aligned with the provisions in other Acts and Guidelines. For example, the minimum requirements of external investigators are unaligned (Subparagraph 2, Article 22) with the Gender Equality in Employment Act; the high-risk scenarios listed in the Guidelines for Preventing Unlawful Infringement while Performing Duties, extended from OSHA, are unclear as to how to distinguish mistreatment from rational and compliant managerial and supervisory responsibility. These discrepancies hinder

efficient and effective administration, including the ability of the MOL to provide timely action or response.

Further, given the MOL expectation of increased employer responsibility for maintaining proper workplace conduct, we look forward to more government-led resources and programs to train supervisory personnel on how to ensure more balanced and objective practices for dealing with workplace mistreatment and misconduct. These programs should be offered not only to HR/EHS/Legal personnel within enterprises, but also to such external experts as labor dispute arbitrators, inspectors, mediators, and employee assistance program providers.

Although the government's commitment to ensuring a more equal and respectful working environment is greatly appreciated, it would help both employers and employees if related regulations could be more aligned, with clear definitions and guidelines covering misconduct behavior of all kinds. That alignment would enable employers to meet their responsibilities more effectively in terms of personnel management and supervision. It would also help set a baseline to drive increasingly positive and healthy employee-employer relations.

#### **Recommendations:**

1. Modify the definitions of workplace mistreatment, together with aligned execution guidelines and workplace-focused scenario descriptors to distinguish mistreatment and misconduct from rational managerial and supervision responsibility.
2. Align the expectations and guidance set under different but related laws, regulations, and guidelines.
3. Provide professional training resources to develop specialists in the prevention, investigation, and judgment of misconduct cases, as well as to better support efforts to eliminate workplace mistreatment and misconduct.

#### **Suggestion 5: Enhance flexibility and consistency in documentation requirements for foreign professionals and their families.**

To strengthen Taiwan's ability to attract and retain foreign talent, the Committee urges the government to continue improving documentation procedures for foreign professionals and their families. Although recent measures to introduce digitalization and streamline processes have been welcome, notable challenges remain, particularly in the authentication process for dependents' documents.

In practice, the multistep process, from attestation at the local or state level through national certification to legalization at a Taipei Economic and Cultural Office (TECO), often prolongs family relocation by 2 to 5 months. The actual timelines vary significantly from one jurisdiction to another, and inconsistent documentation requirements among TECO

offices further complicate planning.

Such delays can affect onboarding schedules, school enrollment, and housing arrangements, creating uncertainty for foreign professionals and affecting Taiwan's overall competitiveness in the global talent market. As other countries in the region modernize their authentication systems, it will be increasingly important for Taiwan to continue refining its procedures to remain in step with emerging best practices.

The Committee recommends that the government adopt a more flexible and family-friendly approach by accepting local government-attested civil documents when central records are unavailable, provided these can be authenticated through credible channels. We further recommend establishing consistent, transparent documentation standards and service-level expectations across all TECO offices, including clear guidance on acceptable document types and processing timelines. These measures could conservatively shorten relocation timelines by 6-10 weeks and substantially reduce uncertainty for foreign professionals.

Vietnam's accession to the Apostille Convention on September 11, 2026, exemplifies a regional trend toward simplified, singlestep authentication that is expected to reduce costs and improve efficiency. Although Taiwan is not a signatory to the Apostille Convention, comparable improvements could be achieved through Apostille-equivalent recognition for family civil documents and consistent TECO practices.

Implementing these changes would reduce administrative burdens, enhance predictability, and further strengthen Taiwan's position as an attractive and competitive global talent hub. The Committee encourages continued interagency collaboration to advance practical solutions that support foreign professionals and their families.

## **INFRASTRUCTURE AND ENGINEERING**

The Committee's 2026 recommendations reflect both continuity and urgency. Taiwan's infrastructure and energy ambitions require policy frameworks that are transparent, predictable, and globally aligned. By completing contractual reforms, strengthening procurement practices, accelerating energy storage integration, and reinforcing regulatory institutions, Taiwan can further enhance its position as a trusted, investment-ready partner in the global infrastructure and energy landscape.

This year, our recommendations focus on several key areas: aligning Taiwan's model contracts with international standards; improving government procurement processes; ensuring that Taiwan's energy storage development

supports the growing demand driven by AI and data centers expansion while strengthening energy resilience; and introducing incentives to encourage early completion of projects.

The Committee remains committed to working with government stakeholders to translate these recommendations into concrete actions and to monitor their outcomes.

**Suggestion 1: Refine the content of model contracts for public construction projects.**

The Committee reiterates the importance of ensuring that the model contracts adopted by the Public Construction Commission (PCC) reflect balanced risk allocation and are consistent with internationally recognized contracting standards. While recent dialogue with government agencies indicates growing awareness of these issues, further action will be necessary to fully restore contractual equilibrium.

**1.1 Ensure that liability provisions are in line with international standards.** The continued reference in multiple PCC model contracts to Article 2272 of the Civil Code remains a concern. The broad application of the Article – which deals with the ability of parties to a contract to petition to modify or terminate the original provisions in the event of unforeseen events that would make performing the contract unfair – may result in disproportionate risk transfer to contractors, legal uncertainty, and misalignment with global contracting norms. Such provisions diverge from the original legislative intent of the article and from international standards governing liability caps and exclusions.

In 2026, as Taiwan pursues increasingly complex infrastructure and energy projects, contractual clarity and fairness are essential to attract qualified domestic and international contractors. The Committee therefore recommends:

- Removing references to Article 2272 from PCC model contracts and reinstating liability provisions consistent with international standards such as the United Kingdom’s New Engineering Contract and FIDIC frameworks.
- Clearly defining liability caps and exclusions to reflect balanced risk sharing and legal certainty.
- Ensuring that future amendments to model contracts are subject to structured consultation with industry stakeholders.

**1.2 Restore the “in principle” approach to using model contracts.** Article 63 of the draft amendment to the Government Procurement Act provides that procurement contracts should, in principle, adopt the model contract prepared by the PCC, removing the previous “in principle” qualifier. However, Taiwan’s diverse sectoral agencies operate within distinct regulatory environments and technical requirements

that necessitate tailored contractual arrangements. The digital economy, particularly cloud computing, artificial intelligence, and emerging technologies, evolves at a pace that challenges traditional standardized contracting approaches.

Mandatory template adoption risks creating regulatory rigidity that may: 1) Impede agencies’ ability to procure innovative solutions aligned with sector-specific operational needs; 2) Create misalignment between standardized terms and rapidly evolving international best practices in technology procurement; and 3) Reduce Taiwan’s competitiveness in attracting leading technology providers with advanced global service models.

We therefore strongly urge retention of the “in principle” framework, preserving the existing language to maintain proportionate flexibility, with standardization upheld as the default approach.

**Suggestion 2: Enhance the government procurement environment for international participation.**

Despite incremental progress, structural barriers continue to limit full international participation in Taiwan’s government procurement projects. Addressing these barriers will help attract global expertise, increase competition, and improve project outcomes for large-scale infrastructure and energy development. To meet these challenges in 2026 and beyond, the Committee recommends the following targeted actions:

**2.1 Extend and standardize tender preparation periods.**

Tender timelines for large-scale and technically complex projects should be extended and standardized to better reflect project size and associated risks. Longer preparation periods will enable more accurate pricing, reduce contingency-driven bids, and encourage value engineering and innovative delivery approaches. When contractors lack sufficient time to properly assess project risks, they often include larger contingencies to account for uncertainties. In addition, short tender periods may discourage international firms from participating, as they may lack adequate time to mobilize resources, complete internal compliance reviews, and translate procurement documents. The result is less overall competition.

Under Taiwan’s procurement regulations, procuring entities must publicly announce tenders and allow suppliers sufficient time to prepare bids. For procurements above supervision thresholds, tender notices and documentation must generally be made available several days before the bid deadline. However, this statutory minimum primarily serves as a procedural requirement and does not provide a practical preparation period for complex infrastructure projects.

In practice, tender preparation periods of approximately 30 to 45 days are common for large-scale public works

projects in Taiwan, which is relatively short compared with international practice. In major infrastructure markets such as the United States and Europe, bid preparation periods for complex projects typically range from 60 to 120 days, while multilateral development-bank and public-private partnership (PPP) projects often allow 90 to 180 days. Aligning Taiwan's tender timelines more closely with these international practices would improve pricing accuracy, encourage broader participation by international contractors, and strengthen overall project outcomes.

**2.2 Institutionalize early contractor involvement.** Early engagement with qualified contractors during project definition and pre-procurement stages should become standard practice for major infrastructure and energy projects. Institutionalizing early contractor involvement (ECI) mechanisms would enable the incorporation of constructability insights, risk mitigation strategies, and cost-saving solutions before the final tender issuance. Earlier collaboration serves to improve project planning, reduce downstream risks, and enhance overall project efficiency.

Many advanced procurement systems have adopted mechanisms that allow contractors to provide technical input during early project development. In the United States, project owners frequently adopt a system of two-phase, design-build procurement in which contractors are shortlisted through a qualifications-based process and then engaged to develop technical proposals in close dialogue with the owner before final bid submission. This process allows agencies to refine project scope, improve constructability, and better allocate risks before contract award.

Similarly, several European countries including the United Kingdom and the Netherlands have institutionalized early contractor involvement through procurement models such as competitive dialogue and early contractor involvement contracting, which enable structured engagement between project owners and contractors during the design and planning stages.

These approaches have been widely used for complex infrastructure projects to improve cost certainty, accelerate project delivery, and reduce disputes during construction. Adopting similar ECI mechanisms in Taiwan would help project owners benefit from industry expertise earlier in the project lifecycle, leading to more efficient procurement and better risk management.

**2.3 Adopt cash-neutral payment frameworks as a default practice.** Payment structures should be designed to align contractor cash inflows with project expenditures. Milestone-based payments, advance payments, and interim certification mechanisms are widely recognized international practices that reduce financing burdens

on contractors, improve project cash flow, and support more competitive pricing.

In the United States, public infrastructure contracts commonly include progress payments tied to completed work milestones, allowing contractors to receive regular payments as construction progresses. Federal and state agencies often use monthly progress payment systems under standard construction contracts, ensuring that contractors are compensated promptly for completed work and materials delivered to the project site.

Similarly, many European infrastructure contracts incorporate structured payment frameworks under widely used contract standards such as FIDIC-based agreements and national public works contracts. These frameworks typically include advance payments and interim payment certificates issued periodically based on verified work progress. Such mechanisms are designed to maintain healthy project cash flow, reduce financing costs, and ensure stable project execution.

Adopting cash-neutral payment frameworks as a standard practice in Taiwan would align contractor cash flow with project expenditure and reduce financing burdens, supporting more competitive pricing.

**Suggestion 3: Strengthen energy security and system resilience through stable power supply, market reform, and transparent long-term planning.**

Rising electricity demand, particularly from Taiwan's booming semiconductor and AI data center industry, makes power reliability enhancement a national priority. At the same time, Taiwan's commitment to achieving net-zero carbon emissions by 2050 underscores the urgent need to accelerate the energy transition.

These parallel objectives, ensuring a stable power supply while transforming the energy system, require a clear, transparent, and market-oriented policy framework. Investors, developers, and energy users all depend on predictable market signals and long-term planning to support the large-scale deployment of renewable energy, energy storage, and flexible power resources. Strengthening market transparency and regulatory independence, alongside continued electricity market liberalization, will be critical to ensuring sufficient investment in these resources and reinforcing system resilience.

At the same time, Taiwan must carefully balance decarbonization goals with energy security considerations. A resilient power system requires diversified energy sources, robust infrastructure, and flexible market mechanisms that can respond to rapidly changing supply and demand conditions. The following recommendations aim to support Taiwan in building a reliable, competitive, and resilient electricity system.

**3.1 Improve the fairness and transparency of the power**

**market.** A fair and transparent market design is essential to guide market participants, build investor confidence, and align stakeholder expectations.

When the Electricity Act was amended in 2025, Article 6 requiring the unbundling of generation and transmission ownership was removed. Nevertheless, current statutes still mandate that transmission enterprise – when concurrently operating generation or other businesses – must safeguard fair competition and prohibit cross-subsidization. Strict enforcement of these existing provisions to bolster the neutrality of the transmission enterprise is necessary for the cultivation of a liberalized and fair power market. Accordingly, the Committee urges the authorities to implement robust transparency mechanisms and independent oversight to ensure market integrity.

In addition, we request the regular disclosure of a comprehensive roadmap for Taiwan’s electricity market development and liberalization, including the green energy and energy storage industries, detailing installed capacities, assumptions, methodologies, current status, future plans, and annual measurable targets and timelines. The authorities should also minimize use of the “rolling-basis” policy mandate (involving frequent, short-term updates) and ensure clear and consistent policy communication to provide a long-term and predictable outlook to support market participation and reduce investment risk.

**3.2 Continuously develop Taiwan’s electricity market.** A transparent, competitive, and fully open electricity market is essential to enhancing system efficiency, incentivizing investment, and achieving long-term decarbonization goals. We urge the government to:

- Fully liberalize the electricity market by expanding beyond renewables-only transactions to include the establishment of a wholesale market, spot market, and balancing market, each aligned with distinct operational timeframes to enhance overall resource utilization and market efficiency.
- Expand the Taiwan Renewable Energy Certificate system to recognize renewable energy stored and discharged by ESS (energy storage systems), enhancing renewable-ESS integration and addressing the renewable energy surplus and mis-match issues embedded in the current mechanism.
- Implement a flexible ancillary service market aligned with international practice, enabling demand-side flexibility based on grid conditions to improve system efficiency and resource utilization.

**3.3 Strengthen energy security and system resilience.** Reassess the “203050” energy roadmap (20% renewables, 30% coal, 50% liquefied natural gas) with a focus on energy security and resilience. Given Taiwan’s

high exposure to imported energy resources, the government should limit any single imported energy source to a manageable level and promote a diverse power portfolio, ensuring greater energy independence and reducing risks from systemic and geopolitical disruptions.

**Suggestion 4: Further align procurement contract provisions with international best practices.**

Certain features of Taiwan’s current government model contracts, particularly in dispute resolution and variation payment provisions, can create uncertainty for international contractors when assessing legal risk and financial exposure. Contract frameworks that reflect widely accepted international practices can reduce uncertainty, facilitate fair risk allocation, and encourage broader participation by qualified global contractors. Unfortunately, the CPC Corporation, Taiwan, the state-owned oil company, has removed international arbitration clause from its contracts. Our recommendations:

**4.1 Adopt standardized international dispute resolution mechanisms.**

Government model contracts should consistently provide for mediation followed by arbitration under internationally recognized frameworks, such as the International Chamber of Commerce (ICC) arbitration rules. Standardizing neutral and internationally enforceable dispute resolution mechanisms would enhance confidence among international participants and reduce perceived legal risks.

Many major infrastructure markets permit international arbitration in government-related contracts. In the United States, while domestic arbitration forums are commonly used, federal agencies and public entities frequently accept arbitration clauses in large infrastructure and energy contracts, particularly in projects involving international contractors. Across the European Union, public authorities commonly allow international arbitration mechanisms in large cross-border infrastructure and PPP contracts, often referencing established frameworks such as ICC arbitration or arbitration rules of institutions such as the London Court of International Arbitration.

Similarly, jurisdictions such as the United Kingdom, Singapore, and the United Arab Emirates regularly incorporate international arbitration provisions in government infrastructure contracts, particularly for complex energy, transport, and industrial projects. These mechanisms provide neutral forums for dispute resolution and ensure that awards are enforceable internationally under the New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards, which has been adopted by more than 170 jurisdictions.

Adopting similarly standardized international arbitration

provisions in all of Taiwan’s government model contracts would strengthen neutrality, improve enforceability of dispute outcomes, and increase confidence among international investors and contractors.

#### 4.2 Codify variation payment provisions in model contracts.

Government model contracts should also include clear and standardized provisions governing the valuation and payment of owner-directed variations. Contracts should establish transparent procedures for assessing variations, including defined timelines for approval, interim valuation mechanisms, and milestone-based reimbursement.

International infrastructure contracts commonly incorporate such provisions to ensure that contractors are compensated promptly for authorized changes in scope. For example, widely used international contract standards such as the FIDIC Conditions of Contract developed by the International Federation of Consulting Engineers provide structured procedures for variation instructions, valuation, and interim payment certification. Similar mechanisms are commonly incorporated into public infrastructure contracts across the United States and the European Union, where monthly progress payments and interim certification systems are standard practice.

Aligning Taiwan’s model procurement contracts with these established international practices would enable contractors to more accurately assess financial risks during the bidding stage, reduce disputes related to change orders, and improve overall project delivery outcomes. Delayed payment for owner-directed changes effectively shifts financing burdens to contractors, creating an unsustainable situation that may discourage future participation in Taiwan’s projects.

## INSURANCE

The Committee appreciates the government’s efforts over the past two years to continue aligning the insurance industry with international standards and innovate in new areas, including e-commerce, Offshore Insurance Units (OIUs), and wealth management. We welcome these developments and look forward to supporting Taiwan to deepen and expand its financial liberalization in areas such as insurance-related products, services, foreign exchange, and digitalization.

#### **Suggestion 1: Enable cross-border purchasing of digital insurance products.**

Given the increasing market demand for digital insurance, easing identity verification procedures and related regulations has become increasingly important

for delivering more robust digital insurance services. A significant step forward was the proposal to allow customers that are Taiwanese nationals residing overseas to purchase insurance products remotely through local insurers’ OIU branches by the end of 2025. The Committee looks forward to early implementation of this change, in response to strong demand from those residing, working, and studying abroad.

#### **Suggestion 2: Adopt differentiated supervision after implementing the new generation solvency system.**

The new generation solvency system, Taiwan Insurance Solvency (TIS), introduces a more risk-sensitive approach to evaluating insurers’ financial strength, defined as their ability to meet future policyholder claims. Following its implementation, the Committee recommends adopting differentiated supervision based on each life insurer’s financial position. For companies that have not applied for any TIS transitional measures and whose capital adequacy ratio, which measures how much capital an insurer holds relative to required minimum levels, is more than twice the requirement, supervision can be moderately relaxed. For these capital-adequate companies, we recommend easing certain product and investment restrictions and simplifying the review of cash dividend distributions.

##### **2.1 Relax product approval for combined participating and non-participating health or injury insurance.**

Taiwan’s life insurance market has sold participating policies for more than 20 years, and the Financial Supervisory Commission (FSC) has further improved product governance through its 2024 “Directions for Life Insurance Companies Conducting Participating Insurance Business.” At the same time, traditional non-participating products, including interest-sensitive products, are already commonly combined with non-participating health or injury insurance and are subject to a file-and-use product approval process. Experience with these combined products shows that, as long as there is complete sales disclosure, customers do not misunderstand the non-guaranteed elements. We recommend allowing companies with capital adequacy ratios exceeding twice the required minimum to use a file-and-use process for participating products combined with non-participating health or injury insurance.

##### **2.2 Simplify the cash dividend review mechanism for capital-adequate insurers.**

Under the Company Act and the Insurance Act, a company may distribute profits after covering losses, paying taxes, and appropriating all required legal and special reserves. The financial statements must be audited by an accountant, approved by the company’s board of directors, and then ratified by a shareholders’ meeting before cash dividends can be paid. However, FSC administrative order No. 10202501992 additionally requires life insurers to obtain

prior approval from the FSC before distributing cash dividends. The FSC conducts a case-by-case review of the insurer's implementation of new accounting standards, operating performance, and financial soundness. We suggest allowing companies with capital adequacy ratios exceeding twice the required minimum to distribute cash dividends in accordance with the Company Act and the Insurance Act without the need for separate prior FSC approval, due to having demonstrated sustained financial discipline and sound management performance.

**2.3 Allow reserves for next-year foreign currency non-investment-linked life insurance products to be excluded from foreign investment limits to improve asset-liability matching.** With the implementation of International Financial Reporting Standard 17 Insurance Contracts (IFRS 17) and the TIS, effective asset-liability management has become even more important for life insurers. For non-investment-linked policies with foreign currency receipts and payments, it would be desirable to invest 100% of the relevant reserves in foreign currency assets to achieve better matching.

Foreign life insurers in particular rely heavily on such products and therefore have a strong demand for matching foreign currency assets. However, Paragraph 2, Article 146-4 of the Insurance Act imposes foreign investment limits, including a cap on the proportion of funds that may be invested abroad, which constrain the sale of these policies and increase the difficulty of developing Taiwan as the “Asian Asset Management Center”. For insurers with sufficient capital, we therefore propose that reserves set aside for next-year sales of non-investment-linked life insurance products with foreign currency receipts and payments be excluded from the calculation of their foreign investment limits. In addition to existing transitional relief, this type of incentive-based supervisory measure rewards insurers that meet the relevant solvency and governance standards.

**Suggestion 3: Build an innovation base in the local asset management zone using a “closed-loop experiment” approach.**

The government is establishing Local Asset Management Zones, which prioritize the pilot implementation of international-level financial products within a limited geographical area, target specific high-net-worth clients, and employ a limited number of qualified financial institutions. The Committee supports the Local Asset Management Zone initiative and encourages the introduction of additional insurance-related pilot programs.

**3.1 Introduce multi-currency conversion policies to meet dynamic asset-allocation needs.** To meet the asset liquidity requirements of high-end international clients,

we recommend assessing the pilot program of multi-currency conversion policies within the designated area. These products allow policyholders to freely switch the currency of an account under a single contract, depending on life stages, such as overseas study, retirement, or inheritance.

**3.2 Incorporate global asset-allocation services into regulations to enhance synergies for cross-border financial groups.** To meet the needs of high-net-worth clients for global asset-allocation and one-stop services, priority should be given to ensuring the legitimacy of products from foreign affiliates of local insurance companies within the designated zone. Under the regulatory framework, professional advisors should provide information sharing and administrative assistance. This step will leverage the synergies of cross-border collaboration among financial groups and prevent unscrupulous brokers from misleading policyholders into purchasing questionable products.

**3.3 Relax foreign-investment limits for foreign currency products in the asset management zones to enhance fund utilization resilience.** The current foreign investment limit system for the insurance industry restricts the industry's returns and asset-allocation space. Granting exemptions within the pilot program of these zones would significantly increase the flexibility of the insurance industry's fund utilization. To ensure the international competitiveness of foreign currency products sold within the established zones, reserves for such products should not be included in calculating foreign-investment limits under Article 146-4 of the Insurance Act.

**Suggestion 4: Provide guidance on the review of premium rate and policy conditions for one-year guaranteed-renewal personal health insurance products.**

Given the rapid changes in the healthcare environment, including rising medical costs, increased claim frequencies, aging populations, and the introduction of new medical technologies, the original pricing assumptions for health-insurance products risk becoming inadequate several years after launch. To ensure the sound operation of the insurance market and to maintain long-term, sustainable protection for policyholders, insurance companies should be allowed to adjust the renewal premium rates for guaranteed renewable individual health-insurance products.

On July 25, 2025, the Taiwan Insurance Institute (TII) convened a meeting of insurers to discuss revisions to the “Operating Procedures and Reporting Format for Rate Testing Standards of One-Year or Shorter Accident and Health Insurance Products” as the basis for premium adjustments to guaranteed renewable individual health-insurance products. Subsequently, TII drafted revised

guidelines and added an appendix providing supplementary explanations on the review of premium rates and policy conditions for one-year guaranteed-renewal personal health-insurance products. The appendix specifies limits on premium adjustments and has been submitted to the Insurance Bureau, where it remains under regulatory review.

To enhance system transparency, ensure the reasonableness of premium adjustments, and provide a clear legal framework for industry compliance, the Committee urges the Insurance Bureau to expedite approval and promulgation of the new appendix so that insurers have a regulatory basis for adjusting renewal premium rates of guaranteed-renewable health insurance products, thereby supporting the long-term sustainability of such products.

## INTELLECTUAL PROPERTY AND LICENSING

As Taiwan strengthens its position as a critical hub in the global high-tech and digital economy, the Intellectual Property & Licensing Committee underscores the importance of a legal framework for IP protection that aligns with international best practices. A clear and enforceable framework is essential to sustaining innovation, supporting creative industries, and maintaining Taiwan's attractiveness as an investment destination.

Rapid advances in digitalization and generative artificial intelligence are redefining how content is created, distributed, and monetized. These developments introduce new regulatory demands that Taiwan's existing copyright framework does not fully address. Further modernization will be required to ensure that the system remains predictable, enforceable, and responsive to technological change.

This year's position identifies two priority areas where targeted reforms would strengthen Taiwan's copyright framework and reinforce alignment with major trading partners.

First, Taiwan's current copyright protection term of life plus 50 years is shorter than that of the numerous leading economies that apply a life plus 70 years standard. This gap complicates cross-border licensing and reduces the long-term commercial value of Taiwanese creative works in international markets. Extending the protection term to life plus 70 years would establish consistency with key jurisdictions and strengthen the global competitiveness of Taiwan's cultural and creative sectors.

Second, the rapid adoption of artificial intelligence technologies has introduced unresolved questions regarding copyright ownership, the use of training data, and the protection of individual rights. With the AI Basic Act now in force, Taiwan has an opportunity to

define clear rules governing these areas. The Committee recommends establishing a dedicated framework that sets enforceable standards for the use of copyrighted materials in training datasets, requires disclosure of relevant data sources, and protects individuals against unauthorized use of voice and likeness.

Strengthening these areas of the copyright regime would provide greater legal certainty for rights holders, technology developers, and investors. A more consistent and enforceable framework would support continued innovation while ensuring that creators retain control over the use and value of their work in a rapidly evolving digital environment.

### **Suggestion 1: Amend the Copyright Act to extend the term of protection to life of the author plus 70 years.**

Extending the term of copyright protection to life of the author plus 70 years has become the prevailing standard among major economies, including the United States, European Union, United Kingdom, Japan, and South Korea. In a globalized and digitally mediated cultural economy, the duration of copyright protection directly affects cross-border licensing, market access, and the valuation of intellectual property. Taiwan's current framework of life plus 50 years diverges from these standards, creating constraints for international cooperation and reducing the competitiveness of Taiwanese works in global markets.

This divergence has practical commercial implications. Differences in protection terms complicate licensing negotiations, limit the ability to fully monetize rights across jurisdictions, and introduce legal uncertainty for investors and rights holders. These factors constrain long-term investment in cultural and creative industries, particularly for projects that rely on international distribution and platform-based revenue models.

At the same time, the economic lifecycle of creative content has expanded. Streaming platforms, digital distribution, and content libraries have increased the long-term revenue potential of films, television productions, and music. A 50-year protection term does not reflect these extended value cycles. Extending protection to life of the author plus 70 years would better align the legal framework with current market conditions and support sustained returns on creative investment.

Adopting that standard would also establish regulatory consistency with key trading partners. Greater alignment would improve legal certainty in cross-border licensing, support capital investment in original content and intellectual property development, and strengthen the international position of Taiwan's cultural exports.

In addition, extending the term of protection would allow creators' heirs to benefit from the long-term value generated by creative works. This approach recognizes intellectual property as an asset with enduring economic relevance and

supports the continued development of Taiwan’s creative ecosystem.

Amending the Copyright Act to extend the term of protection to life of the author plus 70 years would strengthen Taiwan’s legal framework, enhance investment conditions, and support the long-term development of its cultural and creative industries.

**Suggestion 2: Establish a dedicated copyright framework governing the use of artificial intelligence.**

Artificial intelligence technologies have rapidly expanded into multimodal applications, including text, music, image, video, and voice generation. These developments are reshaping how cultural content is produced, distributed, and monetized. Existing copyright frameworks do not fully address key issues arising from these technologies, including the use of copyrighted works in training datasets, the legal status of AI-generated outputs, and the protection of individual rights. As a result, gaps in the current framework create uncertainty for creators, developers, and investors.

With the AI Basic Act now in force, relevant authorities are required to review and update regulatory frameworks within a defined timeframe. The implementation of this mandate creates an opportunity to establish a more comprehensive and predictable approach to copyright in the context of artificial intelligence. Developing a dedicated framework, whether through standalone legislation or targeted amendments to the Copyright Act, would strengthen legal clarity and support responsible innovation.

The Committee recommends that such a framework be guided by three core objectives: protecting the rights and economic interests of creators, ensuring transparent and accountable use of copyrighted materials in AI development, and supporting continued technological advancement within a clear legal structure.

From a legislative design perspective, the framework should reflect the following core principles:

1. **Require prior authorization for the use of copyrighted works in AI training.** The use of copyrighted content for AI model training should require explicit authorization from right holders. Clear authorization requirements would reduce legal ambiguity and support the development of licensing markets for training data, ensuring that creators are appropriately compensated.
2. **Ensure transparency and auditability in AI development.** AI developers should maintain records of data sources, content types, and training processes, with appropriate mechanisms for regulatory oversight. Improved transparency would strengthen accountability and build trust across the ecosystem.
3. **Protect voice, likeness, and digital identity.** The framework should include explicit safeguards against unauthorized replication of voice, likeness, and other

elements of personal identity. Clear protections would help prevent misuse and provide greater certainty for performers and individuals.

4. **Provide clear legal treatment of AI-generated content.**

The legal status of AI-generated outputs should be clearly defined. Establishing criteria for when copyright protection applies would reduce ambiguity and support consistent enforcement. Where outputs are generated without meaningful human creative input, consideration should be given to whether such content qualifies for protection.

In parallel, the regulatory approach should preserve market-based mechanisms, including voluntary licensing and contractual arrangements. Clear and enforceable rights provide the foundation for fair compensation and sustained investment in creative industries. Overly broad exceptions or unclear limitations on rights may weaken incentives and reduce the long-term value of creative assets.

The framework should also take into account cross-border considerations. Differences in regulatory approaches may create incentives for developers to conduct training activities in jurisdictions with lower standards. Continued engagement with international partners would support greater alignment and reduce regulatory fragmentation.

Establishing a dedicated copyright framework for artificial intelligence would provide greater legal certainty, support the development of licensing markets, and protect the rights of creators while enabling innovation. A clear and enforceable system would strengthen Taiwan’s position as a competitive and responsible participant in the global digital economy.

## MEDICAL DEVICES

Since the launch of the Healthy Taiwan Cultivation Plan in 2024 under the broader national vision of “Healthy Taiwan,” strengthening healthcare system resilience and ensuring sustainable access to high-quality care have become central priorities in the healthcare policy agenda.

As global medical technology continues to evolve rapidly, ensuring the timely introduction of innovative medical devices is increasingly important for maintaining standards of care, protecting patient rights, and supporting the continued competitiveness of Taiwan’s healthcare sector. In this context, regulatory efficiency and predictable reimbursement pathways play a vital role in enabling Taiwan to keep pace with international medical innovation.

The Committee continues to focus on strengthening Taiwan’s regulatory framework for medical devices and enhancing the market’s attractiveness for innovative international technologies. To support these objectives, the Committee recommends optimizing the medical device

registration and review framework, accelerating pre-market review timelines, and improving the transparency and pricing competitiveness of the National Health Insurance (NHI) reimbursement review process for medical devices.

Strengthening these mechanisms will help ensure timely patient access to innovative medical technologies while reinforcing the resilience of Taiwan's medical technology supply chain in an increasingly complex global environment.

To facilitate more rapid clinical adoption of innovative medical technologies, the Committee emphasizes the importance of establishing forward-looking policy tools. These measures should include improving the fee management framework for medical devices that have received regulatory approval but are not yet covered by the NHI. Strengthening this framework would allow such products to enter the market and become available for patients' out-of-pocket use soon after regulatory approval. The Committee also encourages the development of mechanisms to support the evaluation and diffusion of innovative medical technologies.

These reforms will help strengthen Taiwan's attractiveness as a priority market for the introduction of innovative international medical technologies while ensuring timely patient access to new and innovative medical devices. In light of these considerations, the Committee respectfully submits the following recommendations:

**Suggestion 1: Enhance the medical device license registration framework to allow multiple global production sites under a single license.**

The Committee acknowledges with appreciation the Taiwan Food and Drug Administration's (TFDA) written response to our recommendation in the 2023 *Taiwan White Paper* to permit a single manufacturer to register multiple production sites for the same product under one license, provided that documentation on manufacturing processes and quality control is submitted. However, implementation of this policy since 2023 has been limited to kits and equipment with accessories, and has not been extended to single products.

To strengthen supply chain resilience, many companies operate multiple production lines across different countries using identical manufacturing processes to produce the same medical devices. The current policy regarding single products does not reflect the global reality of decentralized manufacturing networks and may create challenges for maintaining stable supply chains for medical devices when disruptions occur because of natural disasters, geopolitical events, material shortages, or capacity adjustments in the original source.

To address increasing global supply chain uncertainty, the Committee recommends adopting a flexible approach such as that currently applied to biologic drug licenses

under Taiwan's pharmaceutical regulatory framework. That approach allows the simultaneous listing of more than one manufacturing site. A similar framework for medical devices would permit manufacturers to register multiple production sites across different countries under the same product license when identical manufacturing processes and quality systems are used.

This change would better reflect current global manufacturing practices and strengthen supply chain resilience for medical devices. It would also enable healthcare institutions to switch quickly to alternative approved production sources in the event of supply disruptions, helping to maintain continuity of medical services and safeguard patient access to essential medical devices.

**Suggestion 2: Advance alignment with international regulatory frameworks and otherwise transform Taiwan's pre-market medical device review system.**

The Committee commends the TFDA for studying the potential introduction of an international reliance review mechanism under which the TFDA would be able to reference regulatory decisions made by trusted international authorities. Such an initiative could significantly enhance the efficiency and predictability of medical device market authorization.

Reliance, recognition, and regulatory work-sharing approaches have become increasingly common internationally and are used in various forms across mature markets, including the United States, the European Union, Japan, and several ASEAN member states. Under a regulatory reliance framework, one country's regulatory authority considers and gives significant weight to the scientific assessments, decisions, or inspection outcomes of another trusted regulatory authority. The World Health Organization has promoted this strategy. Regulatory reliance is a principle whereby one regulatory authority considers and gives significant weight to the scientific assessments, decisions, or inspection outcomes performed by another trusted regulatory authority when making its own regulatory decisions. This approach is promoted by the World Health Organization (WHO) as a strategy to avoid duplication of work and facilitate faster access to quality, safe, and effective medical products.

A recognition system is a more formal process in which the regulatory authority accepts authorization by another trusted authority as evidence of compliance, often eliminating the need for independent review.

Our recommendation is that Taiwan adopt a flexible one-way reliance model that allows the TFDA to reference decisions made by trusted international regulatory authorities while retaining full authority over final approval decisions. Incorporating foreign review outcomes as

reference, clarifying data requirements to avoid the need for repeated review, and establishing transparent and consistent review procedures would support the effective implementation of reliance mechanisms.

Taiwan may also consider introducing abridged review, verification, or partial review pathways that allow regulators to rely in part on prior reviews conducted by trusted international authorities, thereby facilitating greater alignment with international regulatory practices.

The following recommendations are proposed as foundational elements for the design and implementation of a future reliance-based premarket review framework, rather than as a general assessment of the existing regulatory system.

**2.1 Issue clear and detailed regulatory and review guidelines.** Clear guidance would enhance regulatory transparency and facilitate industry compliance.

**2.2 Establish predictable and standardized review timelines.** Predictable timelines would reduce regulatory uncertainty for manufacturers and support effective market planning.

**2.3 Implement a phased approach, initially aligning with major mature regulatory authorities.** Initial alignment could focus on the U.S. FDA, European Union regulatory authorities, and Japan's Pharmaceuticals and Medical Devices Agency (PMDA), followed by gradual expansion to other trusted agencies.

**2.4 Strengthen post-market surveillance mechanisms.** The result would be sustained safety and performance following market entry.

**2.5 Evaluate phased relaxation of Certificate of Free Sale or equivalent proof-of-sale requirements under a reliance-based framework.** Adopting a reliance-based framework could eliminate delays in the review process caused by the traditional requirement for a "Certificate of Free Sale" or equivalent proof that the product is approved for manufacture and sale in the country of origin. The Committee recommends that the TFDA consider using such an approach to initiate the phased relaxation or elimination of proof-of-sale requirements, particularly for innovative medical technologies. Such adjustments would help facilitate more timely patient access to advanced medical devices while maintaining appropriate regulatory oversight.

These measures would reduce duplicative review requirements, improve regulatory efficiency, and enhance market predictability. Strengthening these mechanisms would also support Taiwan's competitiveness and help align its regulatory framework with international best practices.

**Suggestion 3: Enhance transparency and predictability in the NHI medical device reimbursement review process.**

**3.1 Upgrade the NHIA online platform for tracking the status of new functional medical device reimbursement applications to improve transparency and case tracking.**

The Committee recommends that the National Health Insurance Administration (NHIA) upgrade the current online tracking platform by benchmarking the system standards adopted by the TFDA. In addition to updating case review histories, the platform could disclose real-time case status, anticipated review steps, and indicative timelines. Greater transparency would provide healthcare institutions with a reliable reference point and reduce the administrative burden associated with responding to case-by-case inquiries.

We further urge the NHIA to provide applicants with the minutes of expert review meetings, together with the preliminary review results for new medical devices. Providing such documentation would support the government's objective of strengthening information transparency. Improved access to review information would allow patient groups, industry stakeholders, and other relevant parties to better understand the review process and facilitate the introduction of innovative medical technologies through greater predictability.

**3.2 Increase transparency in the review scheduling and evidence update process for non-reimbursed medical devices.**

For certain new functional medical devices not yet covered by the NHI, applicants often need to wait several years after submission before their cases enter the Health Technology Assessment (HTA) phase. As a result, the clinical evidence originally submitted may be outdated by the time the review begins, no longer reflecting the device's most recent clinical value and safety profile.

To align with sound international regulatory practices, we recommend that the NHIA publicly disclose the review schedule for non-reimbursed medical devices at least one year in advance. Early communication would allow applicants, hospitals, and medical societies to prepare updated clinical evidence prior to the start of the HTA review.

We further recommend revising the current NHIA operational guidelines for health technology assessment of special materials by adopting an approach similar to that used for Health Technology Reassessment (HTR). Applicants could be allowed to submit the most up-to-date clinical evidence before the HTA review formally begins, thus improving the completeness of HTA evaluations and helping reduce delays in patient access to innovative medical technologies available internationally.

**Suggestion 4: Allow hospitals to charge for newly approved medical devices before NHI reimbursement is completed.**

Although the NHIA has stated that self-pay medical devices fall outside its jurisdiction, hospitals in practice continue to follow the operational guidelines and related official correspondence issued by the NHIA when managing such devices.

At the same time, Article 21 of the Medical Care Act designates the Department of Medical Affairs under the Ministry of Health and Welfare and local health bureaus as the competent authorities for the supervision of medical institutions. This situation creates inconsistencies between the statutory regulatory framework and practical compliance requirements for healthcare providers.

While the NHIA's operational guidelines are administrative in nature, hospitals commonly rely on them in practice to reduce audit risks. This reliance has contributed to differences between statutory authority and operational practice, resulting in limited transparency and inconsistent management standards for self-pay medical devices.

To enhance regulatory coherence and improve predictability in the clinical adoption of new medical technologies, we recommend that the Department of Medical Affairs, in accordance with its authority under Article 21, consolidate existing regulations and issue formal guidance on the management of self-pay medical devices. Clear guidance would provide medical institutions with a consistent regulatory framework for operational compliance.

We further recommend that local health bureaus conduct inspections in accordance with the Medical Care Act. Aligning supervisory practice with the statutory allocation of responsibilities would improve transparency, strengthen administrative efficiency, and support more predictable access to innovative medical technologies.

**Suggestion 5: Establish an NHI sandbox mechanism for imported innovative technologies and create a Taiwan Medical Innovation Acceleration Fund.**

Given the limited availability of NHI global budget, innovative and resilient mechanisms need to be adopted for introducing new medical technologies into the Taiwan market:

**5.1 Adopt a reimbursement pricing methodology that reflects real market conditions for new medical devices.** To maintain Taiwan's global competitiveness in medical technology and sustain clinical innovation, we recommend adopting a reimbursement pricing approach that is aligned with international practice. For new medical devices, reimbursement prices should reference actual procurement prices in hospitals, as well as the prices at which patients obtain these devices in the market. Such an approach would help ensure fair pricing,

maintain supply stability, and support the continued introduction of innovative medical devices into Taiwan.

When international prices are used as references, the pricing methodology should also account for market size and each country's medical technology expenditure as a percentage of GDP. Incorporating these factors would provide a more accurate reflection of market conditions and reduce the risk of systemic undervaluation that can limit patient access to innovative technologies.

**5.2 Provide an NHI sandbox mechanism that includes imported innovative medical devices.** For innovative medical devices that demonstrate clinical potential and have received regulatory approval overseas but may face delays in obtaining NHI coverage, the Committee proposes establishing an NHI sandbox mechanism that allows the continued collection of real-world evidence from Taiwanese patients. Such a mechanism would help address urgent clinical needs while enabling the NHIA to make evidence-based decisions on pricing and reimbursement.

At present, policy discussions and pilot programs related to an NHI sandbox have primarily focused on domestically developed medical innovations. Expanding such mechanisms to include imported innovative technologies would better reflect the global nature of medical technology development and improve Taiwan's ability to respond to rapid advances in healthcare innovation. Allowing early clinical use together with parallel evidence generation would support more timely patient access while strengthening the evidence base for reimbursement decisions.

**5.3 Establish a Taiwan Medical Innovation Acceleration Fund to support early clinical adoption and evaluation of innovative technologies.** To further reduce delays associated with reimbursement approval, we recommend establishing a Taiwan Medical Innovation Acceleration Fund with dedicated annual funding to support innovative care models and health services research. Such a fund could facilitate the clinical adoption and evaluation of emerging medical technologies and strengthen Taiwan's position within the global healthcare innovation ecosystem.

## PHARMACEUTICAL

The Committee appreciates the government's continued efforts to strengthen Taiwan's pharmaceutical supply resilience and in this paper offers our recommendations to further enhance that resilience, safeguard the sustainability of the National Health Insurance (NHI) system for the benefit of Taiwanese patients, and strengthen Taiwan's international competitiveness.

In light of evolving global political and economic developments and their potential impact on international drug pricing and new drug launch strategies, Taiwan's current drug pricing structure may have implications for supply stability. Under evolving policy conditions, this may further affect patients' timely access to innovative therapies.

At this critical stage of Taiwan-U.S. pharmaceutical cooperation, the Committee provides policy recommendations aimed at strengthening healthcare system resilience, supporting the sustainability of the NHI system, and enhancing Taiwan's global competitiveness. Through deeper public-private collaboration, we aim to jointly support the long-term development of innovative healthcare in Taiwan.

**Suggestion 1: Establish a regularized policy dialogue mechanism to strengthen healthcare collaboration and align with international practices.**

**1.1 Formalize a U.S.-Taiwan pharmaceutical policy dialogue mechanism.** The Committee welcomes the major breakthrough achieved in addressing U.S. tariff measures affecting Taiwan. The resulting agreement has granted duty-free treatment in the U.S. market for generic drugs and active pharmaceutical ingredients (APIs) from Taiwan. To further the bilateral cooperation, we also look forward to seeing increased U.S. investment in Taiwan's biotechnology sector as part of the "Five Trusted Industries" outlined by the President Lai Ching-te administration.

As pharmaceutical and biotechnology collaboration between the United States and Taiwan deepens, a more structured mechanism will be needed to sustain progress, ensure alignment, and address emerging global challenges. We therefore urge creation of a formal U.S.-Taiwan pharmaceutical policy dialogue to facilitate regular, institutionalized exchanges among government representatives and relevant stakeholders such as manufacturers, scholars, and other experts on topics such as the introduction of innovative medicines, regulatory alignment, and pharmaceutical pricing developments. In the interest of supporting the effectiveness of that platform, we recommend that the National Health Insurance Administration (NHIA) conduct biannual consultations with industry to jointly review international economic and pharmaceutical pricing trends.

To extend this kind of dialogue beyond the bilateral level, the Global Cooperation and Training Framework (GCTF), through which Taiwan shares its expertise in various areas with global partners, can be leveraged to expand international engagement and showcase Taiwan's strengths in healthcare governance.

**1.2 Align drug reimbursement with international treatment**

**guidelines to enhance global clinical value positioning.**

The Committee commends the government for its Healthy Taiwan policy vision, a national initiative prioritizing improvements in cancer care. The policy calls for aligning cancer drug reimbursement conditions with international treatment guidelines, thereby improving access to medicines for patients such as those diagnosed with lung, breast, and colorectal cancers.

However, significant gaps remain between Taiwan's reimbursement conditions and international treatment guidelines for non-cancer medicines and certain cancer therapies. These include limitations on the eligible patient population, restrictions on prior lines of treatment, and constraints on treatment duration or dosing. This misalignment not only affects physicians' ability to provide optimal care, but also limits Taiwan's participation in international clinical trials, constrains the accumulation of clinical experience and opportunities for collaboration, and ultimately undermines the global competitiveness of the domestic healthcare system.

To address this weakness, the Committee recommends that the government accelerate the alignment of reimbursement conditions across all disease areas with international treatment guidelines, thereby strengthening the long-term sustainability and global competitiveness of Taiwan's healthcare system.

**Suggestion 2: Ensure fair R&D cost-sharing to support global new-drug launch strategies.**

**2.1 Implement evidence-based funding mechanisms to support innovative therapies and strengthen health system resilience.** The introduction of innovative medicines is a key driver of healthcare quality and industry competitiveness. The Committee welcomes the government's establishment in 2025 of a dedicated Cancer Drugs Fund for cancer therapies, expected to reach about NT\$10 billion when fully funded.

To ensure the effective and sustainable use of such funding, budgeting for new drug expenditures within the NHI system should be based on a medium- to long-term outlook, rather than relying on a single set of data indicators. This more comprehensive approach would incorporate multiple evaluation metrics and decision-support tools, including horizon scanning, as an early awareness and alert system collecting and analyzing existing information to anticipate future developments. It would enable a more holistic assessment of whether government investment and policy directions can achieve intended health outcomes, while ensuring the adequacy and precision of resource allocation, maintaining policy alignment, and safeguarding uninterrupted patient access to medicines.

A stable regulatory environment and effective incentive mechanisms remain critical to attracting multinational pharmaceutical companies to invest in clinical trials and R&D collaborations in Taiwan. The Committee therefore stresses the importance of ensuring that any future regulatory revisions safeguard existing incentives for the introduction of innovative medicines, such as pricing premiums for drugs supported by domestic clinical trials. Such mechanisms will strengthen Taiwan's healthcare capacity and global competitiveness while enabling patients to benefit earlier from globally innovative therapies.

**2.2 Review drug pricing regulations and introduce new incentive mechanisms to maintain Taiwan's advantage in innovative drug launches.** In light of evolving global political and economic developments, companies' global headquarters are reviewing pricing structures and adjusting new-drug launch strategies.

To maintain Taiwan's competitiveness in introducing innovative medicines, the Committee recommends implementing the NHI Pharmaceutical Reimbursement and Payment Standards, including pricing based on the median of 10 reference countries. Additional value-based price adjustments should reflect clinical effectiveness, safety, convenience, and pediatric use, alongside incentives for domestic clinical trials and pharmacoeconomic studies.

The successful launch and stable supply of innovative medicines depend on a predictable investment environment and market competitiveness. In alignment with Healthy Taiwan and supply resilience strategies, the Committee recommends establishing clear pricing premiums and reimbursement incentives to encourage the introduction of new medicines. Priority support should be given to therapies addressing urgent unmet medical needs, medicines critical to supply resilience, and products from companies establishing R&D centers or manufacturing bases in Taiwan. Such measures would reinforce investment confidence and strengthen Taiwan's position as a trusted pharmaceutical supply chain hub in the Asia-Pacific region.

**2.3 Strengthen due process and predictability to optimize pharmaceutical reimbursement agreement mechanisms.** The Committee commends the government for its continued engagement with industry stakeholders to improve pharmaceutical reimbursement agreement mechanisms, recognizing these agreements as a critical tool for accelerating access to innovative therapies while addressing global price referencing pressures.

Currently, policy implementation tends to prioritize short-term financial controls, including high rebate requirements and hard spending caps. However, under the increasing cross-border impact of international

reference pricing systems, the actual net price obtained in each market has become a key consideration in global pricing and market access strategies. If prices in Taiwan are excessively compressed, influencing or constraining pricing in other markets, companies may be compelled to give Taiwan lower priority within their global launch strategies.

Therefore, Taiwan's pricing framework should strengthen procedural fairness, reasonable risk sharing, and policy predictability to ensure financial sustainability while promoting health system resilience and long-term public interest.

The Committee recommends adopting a framework for pharmaceutical reimbursement agreements that simplifies procedures, strengthens due process, and enhances predictability, enabling the mechanism to serve as a stable foundation for introducing innovative medicines. Specifically, agreements should be based on an equal footing in negotiations between contracting parties, the avoidance of multi-layered agreements with their over-complexity, implementation of reasonable rebate levels, adoption of predictable procedures grounded in scientific calculations, and assurance of strict confidentiality of terms. Such improvements would enhance the international competitiveness of Taiwan's pharmaceutical market and encourage multinational companies to prioritize Taiwan when launching innovative medicines.

**Suggestion 3: Establish a drug lifecycle management system that safeguards innovation, balances public and private power, and ensures predictability.**

**3.1 Enhance drug supply resilience by ensuring that lifecycle price adjustment mechanisms consider IPR protection and adhere to principles of fairness.** The Committee welcomes the government's implementation of drug price adjustments as part of NHI financial management, so as to take patient access to medicines and drug supply resilience into account, while also aiming to enhance predictability. Although the Drug Expenditure Target (DET) system, a budget control mechanism used to manage pharmaceutical spending, has been continued on a pilot basis, the baseline value used for DET calculations does not reflect actual drug expenditures and has remained unchanged for over a decade. The result is an underestimation of actual expenditures and distorted pricing signals, which may undermine supply stability, affecting resilience. We urge NHIA to engage with stakeholders to recalibrate the baseline value. From a pharmaceutical lifecycle perspective, the Committee is concerned that the government currently provides price protection only to innovative drugs with primary active-ingredient patents. This approach

is inconsistent with internationally recognized patent scope. As a result, innovative medicines that still hold valid patents at the time of market authorization in Taiwan may nevertheless be subject to price reductions based on the patent expiry rule. This practice undermines the lifecycle value of innovative medicines and leads to delays in the launch of new drugs in Taiwan.

Since many countries have begun to reference international reference pricing, different national reimbursement systems are available for comparison in seeking to strengthen the fairness of Taiwan's current reference mechanisms to maintain international confidence in Taiwan's pricing system.

**3.2 Address the issue of price gaps and take steps to reduce uncertainty and enhance competitiveness.** Under the new conditions, referenced price structures are no longer limited to list prices. Net prices, including the effects of rebates, discounts, and hospital pricing practices, now also affect the price consistency and stability.

The Committee commends the Ministry of Health and Welfare and NHIA for their commitments, stated on several occasions last year, to gradually improve Taiwan's drug pricing framework. The Committee recommends that they continue to dialogue with industry and initiate concrete action plans to progressively narrow price gaps, thereby enabling a more efficient allocation of healthcare resources.

**3.3 Adopt a balanced approach in setting subordinate regulations under the amended *Pharmaceutical Affairs Act*.** The Committee commends the government for completing the amendment to Article 27 of the *Pharmaceutical Affairs Act*, strengthening drug supply resilience and shifting the governance approach from ex-post facto shortage response to proactive front-end risk management. Nevertheless, the associated subordinate regulations may have significant practical implications for industry operations, supply forecasting, inventory management, and market allocation.

We recommend that subsequent reporting, notification, and supply intervention measures adopt a risk-based and differentiated management approach, so as to avoid imposing excessive administrative burdens on products with stable supply. In addition, forecast data should be used solely for risk monitoring purposes and not as a basis for punitive actions.

The Committee also calls on the authority to maintain ongoing dialogue with industry stakeholders to ensure that regulatory intervention is aligned with the principles of necessity and minimal infringement, and to jointly achieve the shared objective of enhancing drug supply resilience.

## PUBLIC HEALTH

Taiwan has now become what is known as a super-aged society, in which more than 20% of the population is aged 65 or above, increasing pressure on the healthcare system from chronic diseases, age-related disability, infectious threats, and cancer.

While Taiwan has made significant progress in expanding healthcare access and treatment capacity, current policy frameworks remain weighted toward downstream care, limiting the system's ability to intervene early, manage risk proactively, and contain long-term costs.

To realize the Lai Ching-te administration's Healthy Taiwan vision and strengthen healthcare system resilience, the Committee recommends that public health policy be formulated with greater emphasis on prevention, early intervention, precision care, and digital innovation. In particular, more effective alignment is needed across existing programs to address fragmentation in chronic disease management, gaps in early-stage intervention for aging-related conditions, and underutilization of data-driven tools in care delivery.

The Committee therefore recommends a more integrated and outcome-oriented approach that connects chronic disease governance, healthy aging, immunization, smart healthcare, and cancer control through cross-sector coordination and public-private collaboration. Strengthening these linkages will be essential to improving population health, reducing avoidable disease burden, and sustaining Taiwan's healthcare system in the face of demographic change.

### **Suggestion 1: Strengthen chronic disease governance and healthcare system resilience through precision care.**

As Taiwan's population ages, chronic diseases such as diabetes and chronic kidney disease continue to drive a growing share of healthcare utilization and National Health Insurance (NHI) expenditure. Those two diseases alone account for over NT\$100 billion a year in costs, according to National Health Insurance Administration (NHIA) data. Taiwan's chronic disease policies have established an important foundation for prevention and risk stratification.

To better support the goals of the 888 Plan, the Committee recommends advancing toward a more precision care-oriented model that embeds risk stratification, strengthening early intervention for high-risk populations for more personalized treatment approaches aligns incentives with prevention outcomes, and coordinates multidisciplinary management. These measures will support the Healthy Taiwan objective of reducing chronic disease mortality and shorten the number of unhealthy years from the current average of eight.

**1.1 Strengthen precision care for diabetes and chronic kidney disease.** Diabetes and chronic kidney disease are among the leading contributors to NHI expenditure, with demand expected to rise further as the population ages. Despite the prevalence of these conditions, current management approaches do not consistently differentiate patients based on risk level, leading to delayed intervention among high-risk populations.

The Committee recommends strengthening risk stratification within existing care frameworks by prioritizing early identification and proactive management of high-risk patients, including those with poor glycemic control, high body mass index, multiple comorbidities, or early signs of renal impairment.

In addition, early referral and timely enrollment into specialized care networks should be expanded for immune-mediated and other complex kidney diseases to delay disease progression and reduce long-term costs. Meanwhile, given diabetes is a major driver of cardio-renal deterioration, strengthening cross-specialty co-management between endocrinology, nephrology, and primary care would further improve care continuity and outcomes.

**1.2 Align incentives and governance through a cross-sector chronic disease management mechanism.**

Current chronic disease programs, including Pay-for-Performance models, have improved care quality but remain fragmented across providers and levels of care. Incentives are not consistently aligned with early intervention or long-term outcomes. For example, the reimbursement points for early-stage chronic kidney disease is much lower than for metabolic syndrome or diabetes, affecting the willingness of medical institutions to enroll patients.

The Committee recommends establishing a National Chronic Disease Cross-Sector Alliance to coordinate medical centers, regional hospitals, and primary care providers, while integrating government and academic stakeholders. This mechanism would support alignment of clinical protocols, data sharing, and workforce development.

At the same time, we recommend that risk stratification be embedded into program design and performance indicators. Measures should include incorporating early risk identification tools into routine care and linking reimbursement more closely to preventive outcomes, such as improved disease control and reduced complications.

Since Executive Yuan has recently announced Healthy Taiwan will prioritize obesity care and fatty liver care, we suggest that obesity management for adults, children, and adolescents should also be recognized as a critical upstream component of precision care

and P4P strategies. Drawing on international practices such as Korea's NHI, the Committee recommends integrating BMI into standardized monitoring under Taiwan's 888 Program and prioritizing overweight and obese populations for comprehensive, longitudinal management, including lifestyle and pharmacological interventions where appropriate, in line with the government's prevention-first policy. Parallel efforts should strengthen childhood and adolescent obesity guidelines and advance family-centered interventions to enhance chronic disease governance and healthcare system resilience.

**Suggestion 2: Strengthen early intervention to prevent age-related disability and extend healthy life expectancy.**

In response to the growing burden of age-related functional decline, early intervention is essential to slow deterioration, prevent frailty from progressing into disability, and maintain independent living among older adults. It also plays a critical role in reducing long-term caregiving burdens on families and society.

Data from the Health Promotion Administration show that approximately 30% of Taiwan's population aged 65 and above is already at risk of disability or frailty, underscoring the urgency of intervention at the pre-disability stage. For a super-aged society, a policy approach focused primarily on expanding long-term care capacity will not be sufficient to address the projected increase in disability.

The Committee therefore recommends shifting policy priorities upstream toward early identification and intervention before the onset of disability. Such an approach would help delay functional decline and support the Healthy Taiwan objective of reducing unhealthy life expectancy from around 10% to 8%.

**2.1 Advance early-stage dementia policies and brain health management.**

Dementia represents a growing challenge to both healthy aging and the sustainability of the long-term care system. Current policy frameworks remain largely focused on moderate to severe stages of disease, emphasizing downstream care services over early intervention.

With advances in early detection and the emergence of disease-modifying therapies for Alzheimer's disease, there is a need to reposition policy toward earlier stages of cognitive decline. The Committee recommends shifting from a disability-focused model to a more comprehensive brain-health management approach, with particular emphasis on individuals with very mild or mild dementia.

The Committee recommends that this shift be supported by strengthened healthcare system readiness for early diagnosis and precision treatment. Priorities include expanding access to biomarker-based diagnostics,

such as blood-based screening and positron emission tomography (PET) or cerebrospinal fluid testing, and facilitating the appropriate introduction of emerging therapies. Advancing these capabilities would enable earlier intervention, help slow disease progression, and reduce long-term care needs.

**2.2 Strengthen integration of early disability intervention in stroke and neurodegenerative care.** In alignment with the Long-Term Care 3.0 objective of preventing and delaying disability, the Committee recommends strengthening integration between post-acute care and long-term care systems, with particular focus on stroke and neurodegenerative diseases.

Improving continuity of care following acute events is critical to preserving functional independence, reducing the risk of recurrence, and maintaining quality of life. While recent policy efforts have sought to enhance the post-acute care window and improve transitions to long-term care by increasing referrals from major medical centers to community hospitals, further refinement is needed to ensure consistent and effective implementation.

We recommend introducing integrated care models supported by appropriate payment incentives to strengthen case management and care coordination. Drawing on established chronic disease management models, dedicated care managers working alongside physician-led teams could support risk-factor control, rehabilitation adherence, and long-term monitoring. Such an approach would improve outcomes, reduce avoidable disability, and enhance the overall effectiveness of early intervention policies.

**Suggestion 3: Strengthen immunization and infection prevention to support Healthy Taiwan objectives.**

Vaccination remains one of the most effective public health interventions for extending healthy life expectancy, reducing severe illness and mortality, and alleviating healthcare system burden. Multiple international studies have shown that greater vaccination coverage is associated with lower hospitalization rates and improved population health outcomes.

Despite these benefits, adult and elderly vaccination coverage in Taiwan remains relatively low. Influenza vaccination coverage among adults aged 65 and above is around 50%, while pneumococcal vaccination completion rates remain below 40%, with many older adults unvaccinated. In a super-aged society like Taiwan, strengthening immunization strategies will be essential to reducing preventable disease burden and supporting healthcare system resilience.

The Committee recommends strengthening immunization policy through improved system integration, public

communication, sustainable financing, and regulatory efficiency.

**3.1 Integrate vaccination into chronic disease management and care delivery systems.** Vaccination should be embedded within existing healthcare delivery frameworks to improve uptake among high-risk populations. Publicly funded pneumococcal and Covid-19 vaccinations could be incorporated as tracking indicators under the Family Physician Program and related initiatives.

The Committee recommends strengthening cross-ministerial coordination to integrate vaccination into programs such as the 888 Chronic Disease Prevention Program, Long-Term Care 3.0, and the Cancer Care Quality Improvement Program. Embedding vaccination into routine care workflows, supported by digital reminder systems, would enable proactive identification and improve completion rates.

**3.2 Strengthen public communication and public-private collaboration to improve vaccine uptake.** The Committee urges the Taiwan Centers for Disease Control (CDC) to enhance communication through coordinated, multi-channel approaches that provide clear, evidence-based information across the life course. The CDC is encouraged to consolidate and regularly update vaccine-related information in accessible formats, while improving transparency in vaccination coverage data. Digital tools, including the Health Coin initiative and My Health Bank application, can support reminders and incentives, particularly for older adults. In parallel, establishing regular dialogue and data-sharing mechanisms between government and industry would strengthen coordination and support vaccine uptake.

**3.3 Ensure sustainable vaccine financing and clear pathways for new vaccine inclusion.** The Committee recognizes the increased public budget contribution to the National Vaccine Fund, which this year has reached 76% (with the remainder from the tobacco surcharge). Maintaining stable funding levels and introducing gradual adjustments to reflect demographic changes will support long-term sustainability.

To build on this momentum, the Committee recommends establishing a transparent pathway for the evaluation and inclusion of new vaccines, with indicative timelines, would improve planning and facilitate timely access.

**3.4 Enhance regulatory efficiency for vaccine lot release and testing.** Taiwan's batch-by-batch testing system has ensured strong vaccine quality. The Committee recommends assessing the adoption of a more risk-based, tiered testing approach, such as conducting full-panel testing for the first three batches of new vaccines, followed by simplified testing with a shorter timeline for

subsequent batches.

Adoption of documentation-based review, recognition of testing and releasing from the EU or AIO countries, and the adoption of sampling-based testing approaches could improve overall efficiency while maintaining quality standards. At the same time, strengthening testing capacity will be essential to support these adjustments and ensure readiness.

**Suggestion 4: Scale up the Health Coin ecosystem and advance contactless smart healthcare.**

To support the Healthy Taiwan vision and strengthen healthcare system resilience, the Committee urges the government to further develop smart healthcare policies that shift care toward prevention, expand access, and improve system efficiency. While initiatives such as the Health Coin program and My Health Bank platform provide a strong foundation, current applications remain limited in scope and are not yet fully integrated into routine care or daily health management.

The Committee recommends expanding these initiatives into a more integrated digital health ecosystem that supports continuous care, incentivizes preventive behavior, and enables more efficient service delivery.

**4.1 Scale up the Health Coin ecosystem by integrating preventive behaviors and home-based care.** The current Health Coin framework, which includes government-issued digital incentives earned through preventive health activities and redeemable for health-related goods and services, focuses primarily on discrete clinical services such as screening and vaccination. Expanding the program to include high-frequency preventive behaviors would support more sustained health management.

The Committee recommends establishing standardized data authentication mechanisms through the My Health Bank platform to enable the integration of verified data from wearable devices and home-based monitoring tools, including physical activity and weight management indicators. Linking incentives to verified outcomes would strengthen participation while maintaining data reliability.

In addition, patients receiving such home-based care as home dialysis should be incorporated into the Health Coin program. Aligning incentives with self-management would support the expansion of home-based care models and reduce pressure on healthcare facilities.

**4.2 Bolster public-private collaboration through a data-enabled incentive framework.** To expand participation while safeguarding personal data, the Committee recommends enabling the use of government-verified, de-identified health achievement signals, such as completion of screenings or wellness targets, which

allow private-sector partners to offer complementary incentives without accessing individual health records. This approach would lower barriers for sectors such as fitness, wellness, and nutrition to contribute to national health objectives while maintaining robust data governance standards.

**4.3 Advance contactless care through integration of telehealth and service delivery systems.** In a super-aged society, digitally enabled care models are essential to maintaining accessibility and continuity of care. While telehealth services have expanded, integration across consultation, prescription, and delivery systems remains incomplete.

The Committee recommends strengthening the Family Physician Program by integrating teleconsultation, electronic prescriptions, digital payment, and pharmaceutical logistics into a more seamless care model, particularly in remote and underserved areas.

Over time, deeper integration with My Health Bank and the use of data-driven risk identification tools could support earlier intervention and more continuous care for all patients with chronic conditions.

**Suggestion 5: Establish a comprehensive cancer control framework.**

Cancer has remained the leading cause of death in Taiwan for more than four decades, with the mortality rate continuing to rise. As the population ages, achieving the government's target of reducing cancer mortality by one-third will require a more integrated and outcome-oriented national strategy.

The Committee recommends strengthening cancer control through more effective screening, improved access to diagnosis and treatment, and sustainable financing mechanisms. Aligning these efforts with clear, internationally comparable performance indicators will be essential to improving early detection, treatment outcomes, and long-term survival.

**5.1 Expand and target screening to improve early detection and prevention outcomes.** The Committee welcomes the government's increased investment in cancer screening, including the expansion of HPV testing, vaccination, and gastric cancer screening. However, screening participation remains uneven. Among the six existing programs, only cervical cancer screening has exceeded a 50% participation rate, while breast and colorectal cancer screening remain below 40%. A large proportion of the population has never been screened, contributing to late-stage diagnosis and poorer outcomes.

Certain cancers, including head and neck, ovarian, and prostate cancer, are frequently diagnosed at advanced stages, with prostate cancer mortality continuing to rise and a high proportion of cases detected at stage IV.

The Committee recommends increased screening coverage for the most prevalent cancers and adopting more targeted, risk-based screening strategies. Measures could include stratifying population groups according to risk and tailoring health literacy and engagement efforts accordingly, expanding public awareness and outreach, and combining digital reminder systems with non-digital approaches to improve participation. Addressing urban-rural disparities and expanding mobile health services will also be important to improving access.

### **5.2 Improve access to timely diagnosis and treatment through strengthened performance indicators.**

Improving survival outcomes will require more timely diagnosis and access to appropriate treatment. The Committee suggests further optimizing reimbursement for next-generation sequencing to align with international clinical guidelines and expand access to precision diagnostics across cancer types. Strengthening the linkage between diagnostics and treatment decisions will support more effective, guideline-concordant care.

At the same time, steps should be taken in the reimbursement processes for innovative therapies to reduce delays or access restrictions driven solely by budget controls.

To support accountability and policy effectiveness, the Committee urges the introduction of internationally comparable performance indicators, including time to treatment, treatment completion rates, and survival outcomes. Regular monitoring of these indicators would strengthen evaluation of progress toward reducing cancer mortality.

### **5.3 Strengthen sustainable financing through expansion and institutionalization of the Cancer Drugs Fund.**

The establishment of the Cancer Drugs Fund represents an important step in addressing unmet medical needs. However, its scale and long-term sustainability remain critical considerations.

The Committee recommends expanding the fund toward a NT\$10 billion level and incorporating unmet medical needs as a key criterion in resource allocation, alongside disease burden. Securing stable and predictable funding sources, as well as establishing a clear legal framework, will be essential to ensuring long-term effectiveness.

As therapies supported under the fund are expected to transition into the NHI system, it will be important to align funding mechanisms in advance to ensure continuity of care. A predictable transition framework would help avoid treatment disruption and support stable integration into the broader reimbursement system.

## RETAIL

The Retail Committee appreciates the government's continued efforts to support public health and economic development. To build on the momentum gained through the Agreement on Reciprocal Trade (ART) between the United States and Taiwan, the Committee urges improving the business climate through more efficient governance, improved regulatory transparency, and enhanced digitalization. The Committee strongly believes these proposals will benefit both consumers and the retail industry while delivering high confidence in the Taiwan market.

### **Suggestion 1: Fulfill trade-related commitments made under the Agreement on Reciprocal Trade.**

#### **1.1 Provide a clear timeline for dietary supplement tariff reductions and regulatory definitions.**

The Committee supports the Healthy Taiwan and 888 Health Program initiatives proposed by President Lai Ching-te and the Executive Yuan. The dietary supplement industry plays a critical role in advancing these aims. Furthermore, we applaud Vice Premier Cheng Li-chiun for her success in February in concluding the U.S.-Taiwan ART, which established reduced tariff rates to 10% on dietary supplements, yielding direct benefits to consumers. We therefore urge the government to establish a clearly defined dietary supplement category aligned with the World Customs Organization's Harmonized System to enable Taiwan's Customs Administration to efficiently implement the tariff reduction. Having a clear timeline will be key to attaining the goal.

#### **1.2 Balance food safety, food sustainability, and the diversity of imported foods.**

To avoid unnecessary trade interruptions and potential waste of food, we recommend that the Taiwan Food and Drug Administration (TFDA) rigorously implement Article 19 of the Act Governing Food Safety and Sanitation. When a maximum residue limit (MRL) has not been set for use of a certain pesticide on a known crop, a temporary MRL standard (such as that of a country/region where the diet is similar to Taiwan's, such as Japan) should be assigned after a proper risk assessment. In 2019, Taiwan announced MRL standards for the herbicide glyphosate, but later removed them for certain applications. In the absence of an established MRL for specific commodities, Taiwan's positive list system effectively applies a non-detective standard, which can restrict the import of some U.S.-produced crops.

We believe that continuing to ban products from being imported merely because their raw materials used a specific pesticide is detrimental to the diversity of

imported foods and the positive development of U.S.-Taiwan trade. The Committee urges the TFDA to conduct another risk assessment of glyphosate with an eye to re-introducing the MRL. Re-establishing MRLs where appropriate will reduce the risk of recurring technical barriers to trade for U.S.-produced crops.

## **Suggestion 2: Enhance the efficiency of food import procedures using appropriate tools and forms.**

**2.1 Use AI to avoid issues with company-name declarations during border inspections.** For the purpose of border food inspection, importers are required to provide the name of the manufacturing facility. However, due to trade usage and language differences, it often happens that the name is presented differently at different times as a result of common variations such as Company and Co., Limited and Ltd., Corporation and Corp. or Inc., or Chinese-language variations like 株式会社 and (株). These differences create inconsistencies in the eyes of inspectors and require explanation, which may take a week or more to resolve. We urge the TFDA to utilize large language models (LLMs) to enhance recognition of company names and avoid unnecessary delays in the food inspection process at the border.

In addition, on the application form for inspection of food imports, we suggest that when the same company operates multiple factories in the same country, the TFDA allow the company name to be used to identify the “manufacturer,” rather than requiring the actual production premises.

**2.2 Adopt a mechanism to manage naturally occurring substances.** The Committee recommends that border inspections, instead of relying solely on literature-based background values, transition to a multi-evidence, science-based approach for naturally occurring substances, including benzoic and salicylic acid which are part of a plant’s natural defense mechanism, combining literature values, manufacturing data, and lab testing.

To prevent inconsistencies in which a product may face requests for additional documentation even when previous case-number protocols exist for an identical product, review standards need to be harmonized with international norms and historical custom inspection internal inspection data to eliminate non-tariff trade barriers and ensure administrative reliability.

### **Recommendations:**

- **Adopt “natural origin” standards.** Reference Korea’s Food Additives Code to establish scientific thresholds for common naturally occurring components (e.g., benzoic acid up to 0.02 g/kg; propionic acid up to 0.10 g/kg). We suggest that importers be permitted

to submit manufacturing data, raw material certifications, and accredited laboratory results to substantiate natural occurrence.

- **Institutionalize review guidelines.** Formalize these criteria within the Common Supplement Patterns for Imported Food Inspection to ensure procedural transparency and predictability.
- **Adopt a data-driven approach to regulation.** Utilize historical inspection data to calibrate scientific thresholds and improve regulatory efficiency.

## **2.3 Advance trade facilitation and regulatory transparency for dual-use Chinese herbal ingredients.**

**2.3.1 Streamline clearance processes and update regulations for the traditional Chinese medicine (TCM) industry.** Despite the integration of the Customs-Port-Trade (CPT) Single Window with the licensing and inspection system of the Department of Chinese Medicine and Pharmacy (DCMP) of the Ministry of Health and Welfare, there continues to be redundant batch-by-batch notifications, creating significant administrative duplication. We recommend:

- **Implement a single-reporting mechanism.** The Committee calls for enabling real-time data-sharing of botanical origin, quantity, and item details submitted through the CPT Single Window to the DCMP, eliminating the requirement for separate batch-by-batch reporting.
- **Introduce an integrity green channel.** We urge establishment of a CI-style fast-track (Customs low-risk clearance category with no file review or inspection) for importers with a proven record of compliance, aligned with Customs Administration practices.
- **Establish an update mechanism for TCM regulation,** with periodic reviews every two or three years following stakeholder consultation, to align with global scientific trends.

**2.3.2 Update regulatory frameworks for TCM to align with global scientific trends.** Regulatory progress regarding the medicine-food homology list has stalled due to divergent opinions, causing Taiwan’s therapeutic food sector to lag behind regional competitors. We recommend:

- **Establish a biennial update cycle and conduct a mandatory review of the medicine-food homology list to ensure regulatory agility by harmonizing with regional standards and replaces blanket bans with risk-level management.**
- **Adopt international risk-based standards.** The Committee calls on the government to reference

regional catalogs (China, Japan, and South Korea, for example) to implement risk-stratified management strategies, rather than blanket prohibitions. We further urge the introduction of reasonable usage limits with mandatory warning labels to balance safety with flexibility.

- Conduct industry impact-assessment reports. We suggest quantifying the projected output value contribution to the food processing industry of specified products (for example, functional beverages or ready-to-drink meals) to shift the regulatory paradigm from prevention of non-compliance to economic facilitation.

**2.4 Harmonize wording and usage limits for food additives and nutrient sources.** In Category 8 “Nutritional Additives” under the “Standards for Specification, Scope, Application, and Limitation of Food Additives,” inconsistencies exist in the wording used to describe usage limits for general foods, which may create ambiguity in interpretation. In addition, the usage limits for nutritional additives often differ from those for food raw materials that provide the same nutrients (e.g., zinc, selenium, iron, magnesium, and molybdenum). To enhance regulatory consistency and clarity, and to safeguard consumer interests, we propose the following:

- **Harmonize the wording used for usage limit descriptions.** We recommend replacing the word “limit” from the expression “daily intake limit” with “daily intake” or “recommended daily intake.” This change will help avoid misunderstandings due to semantic inconsistencies and serve to improve the clarity and precision of the regulation.
- **Align usage limits between nutritional additives and food raw materials that provide the same nutrients.** An example of such discrepancy is the usage limit in the daily intake for zinc yeast as a raw material, which differs from that for zinc sulfate as a nutrient additive (30 mg vs 22.5 mg). Except where considerations related to special dietary foods apply, consistent regulatory standards should be adopted so that nutritional additives and food raw materials providing the same nutrients follow the same usage limits. This practice will facilitate industry compliance and protect consumer interests.

**Suggestion 3: Promote digitalization, transparency, and international alignment in government regulation of food products.**

**3.1 Replace paper requirements with electronic processes to enhance digital governance and efficiency.** We are grateful for the progress made by the Ministry of Agriculture (MOA) last year planning the establishment of a website designed to take online applications for

import permits for organic agricultural products. The Committee looks forward to implementation of this initiative to enhance the efficiency of the application process.

**3.2 Promote digitalization of cross-border retail customs-clearance processes.** *The Taiwan government continues to advance digital governance*, with the Ministry of Digital Affairs (MODA) actively promoting the use of electronic signatures. Electronic signatures strengthen the security and efficiency of online procedures and are essential for improving cross-border retail and supply chain operations. However, many customs-related processes still rely on paper documents, and existing online procedures remain limited and burdensome due to requirements such as use of the Citizen Digital Certificate, which increase user difficulty and processing time.

The Committee encourages the government to prioritize the digitalization of key processes, including long-term customs-clearance authorization through the Customs Administration, self-use declarations for high-dosage dietary supplements under the TFDA, and Bluetooth device declarations through the National Communications Commission. These improvements can be implemented while fully meeting regulatory requirements. A consistent, cross-agency application of electronic signatures would enhance trade facilitation and improve the consumer digital experience.

**3.3 Prohibit the sale of imported alcoholic beverages with altered or removed original manufacturing lot codes.** The Committee continues to seek solutions to this longstanding issue impacting consumer safety. The crux of the issue lies in Article 32 of the Tobacco and Alcohol Administration Act (TAAA), which explicitly stipulates that packaged alcoholic products for sale must bear a lot code. This code indicates the quantity of a product manufactured at a specified time on a specific production line. Some parallel importers have been removing the original lot codes and replacing them with their own serial numbers, which do not contain the information needed for tracing. We have previously noted that many jurisdictions require such labeling. The UK, France, Italy, Canada, and the EU all mandate that alcoholic products bear lot codes. In some countries that do not currently prohibit the removal of lot codes, discussions are underway to amend the law.

In addition, prohibiting the removal of original lot codes would not contradict the spirit of free trade, as some have alleged. Parallel importers could continue to import alcoholic products as long as they keep the original lot codes on the bottles, as required by law.

We consider it essential that alcoholic products remain traceable and recallable when food or alcohol safety is in

doubt. To safeguard consumer interests, we again ask the Ministry of Finance to conduct systematic inspections and enforce the prohibition on the sale of products with removed lot codes, and to establish a robust and effective reporting mechanism to replace the current voluntary reporting of such products at the point of import.

**3.4 Ensure transparency and predictability in the review process for novel ingredients.** The Committee acknowledges the TFDA's ongoing communication with industry regarding the management of novel ingredients. However, the overall review process for novel ingredient applications remains lengthy and lacks transparency. Each stage of the application dossier evaluation (the submission package) – including data assessment, ingredient safety evaluation, and preparation for advisory committee review – often requires extended processing time, with no specific timelines established for these steps. Furthermore, when errors arise during the evaluation (for example, omission of the intended scope of the application), applicants currently have no mechanism to provide timely clarification. These issues create unnecessary delays and unpredictable risks for companies, holding up market entry for new products and potentially discouraging investment in the development of novel ingredients.

To enhance regulatory consistency, improve procedural clarity, and support industry planning, the Committee recommends the following:

- **Provide predictability in the review process.** Establish defined processing timelines for each stage of review and develop a system that allows applicants to track the status of their submissions.
- **Align the review of internationally recognized ingredients with U.S. FDA standards and complete evaluations within one year.** For ingredients already recognized under the U.S. Food and Drug Administration's Generally Recognized as Safe framework, the TFDA may consider reducing nonessential evaluation steps and completing the review within one year. This approach would increase administrative efficiency and support the timely introduction of novel ingredients with established international safety data.

Enhancing the efficiency and predictability of the review process will support food technology innovation, facilitate trade, and contribute to a more internationally aligned and efficient regulatory environment.

**Suggestion 4: Deploy age-verification technology to responsibly unlock restricted products in new online markets.**

As Taiwan advances digital services and aligns with global AI trends, regulatory frameworks must evolve accordingly.

The Committee suggests that laws designed for analog-era constraints be updated when they prevent the deployment of more effective digital safeguards.

Since MODA's establishment in 2022, Taiwan has developed a digital identity infrastructure that enables secure, auditable remote verification at scale. The policy question is no longer technical feasibility, but regulatory adaptation. An example of where regulatory modernization is warranted is Taiwan's existing restrictions on the online sale and delivery of alcohol and tobacco under Article 30 of the TAAA, which target situations where age cannot be effectively verified, reflecting earlier limitations in age-verification capability. Significant technology advances in age verification recently mean that there should no longer be a binary choice between protecting minors and supporting digitally-enabled sectors.

Responsible businesses share the government's mandate to protect minors. Digital innovation and child welfare are complementary objectives, not competing priorities. The current prohibition assumes industry cannot be trusted with minor protection responsibilities, forcing a false choice between enabling industry development and safeguarding vulnerable populations. This mistrust prevents collaborative solutions that could strengthen minor protection beyond what the current mechanism alone achieves.

Modern verification technology enables industry to serve as active partners in minor protection rather than subjects of blanket exclusion. This approach has proved effective in international practice, where multi-step digital verification, including document authentication plus in-person confirmation at delivery, can exceed traditional retail safeguards while age verification relies solely on individual clerk judgment. A classic example is Japan's experience in permitting online alcohol sales under a licensing framework that requires age verification at the point of purchase and may include additional checks at delivery, showing that regulated digital channels can protect minors while enabling legitimate commerce.

The Committee urges the government to leverage these capabilities through the following measures:

- Approve a controlled pilot program in a designated municipality to test verification effectiveness and generate empirical data on compliance outcomes. The program would have defined success metrics and a mutually agreed evaluation period, followed by scaled implementation upon successful validation.
- Establish a framework allowing exceptions to current legislative restrictions (for example, Article 30 of the TAAA) where businesses demonstrate that their age-verification technology meets government-approved standards.

### **Suggestion 5: Remove unnecessary quarantine requirements for dry pet food.**

While dry pet food and coated ingredients after extrusion are regarded as safe commodities, Taiwan's veterinary authorities have imposed restrictions on the importation of certain extruded dry pet food, citing the risk associated with Avian Influenza. Based on international practices, veterinary authorities should not require any conditions related to Avian Influenza, regardless of the avian influenza status of the exporting country or zone. As a member of the World Organization for Animal Health, Taiwan has pledged to fulfill its national member responsibilities, including providing member states with information on local animal disease epidemics and the formulation of relevant quarantine regulations to avoid unreasonable trade barriers.

The Committee recommends that the MOA follow up on its commitment to revise the relevant regulations and remove unnecessary quarantine requirements on dog and cat dry food products.

## **SEMICONDUCTOR**

As the global artificial intelligence computing revolution accelerates, the semiconductor industry has become central to national resilience and technological competitiveness. Taiwan's leadership is not solely the result of manufacturing strength, but also of a highly integrated value chain that depends on stable energy supply, access to top-tier talent, and forward-looking policy support. As the industry advances toward leading-edge nodes and large-scale AI deployment, structural constraints are becoming more pronounced and require coordinated public-private action.

The Committee identifies four priorities to sustain Taiwan's competitive position. First, energy security going forward has become a critical concern. Rapid growth in AI-driven electricity demand requires diversification of energy sources and accelerated development of supporting infrastructure, with carbon-free energy (CFE) treated as a strategic resource to enhance resilience and supply stability. Second, intensifying global competition for talent requires a more competitive policy response. Taiwan should strengthen tax incentives and align with international standards to attract and retain highly-skilled professionals. Third, the Industrial Innovation Act should be refined to ensure that R&D tax incentives remain accessible to high-growth companies, given that current eligibility thresholds under implementation regulations may limit access as firms scale. Fourth, as AI applications expand beyond centralized data centers, Taiwan should promote a distributed cloud-to-edge AI development model, integrating edge computing into national programs to reduce pressure on power

infrastructure while supporting data security and system resilience.

Addressing these structural constraints will enable Taiwan to reinforce its role not only as a manufacturing leader but also as a critical platform in the global digital economy.

### **Suggestion 1: Ensure resilient and predictable electricity supply.**

The semiconductor industry and its value chain remain key to the global AI computing ecosystem and Taiwan's economic security. Sustaining this leadership depends not only on technological capability and talent, but also on a stable, cost-competitive, and resilient energy supply. Electricity demand driven by AI is projected to increase significantly by 2028, with growth rates expected to reach historical highs. This places increasing pressure on Taiwan's power system and elevates energy security as a key factor for continued industry development.

The Committee recognizes the government's efforts to enhance power system resilience. However, evolving global energy dynamics and geopolitical risks require a more forward-looking and coordinated policy approach. We recommend that the government establish a long-term energy strategy that strengthens supply resilience and provides greater predictability in electricity pricing, with priority given to the following areas:

- 1.1 Ensure a stable energy supply despite geopolitical risks.** Taiwan's power mix is increasingly dependent on imported liquefied natural gas (LNG), which has surpassed coal as the largest source of power generation. This growing reliance, combined with near-total import dependence, heightens exposure to supply disruptions, geopolitical stress, and price volatility. While existing regulations under the Natural Gas Industry Act require minimum stockholding levels for natural gas supply, these requirements are primarily defined through administrative measures and provide limited buffer capacity. By comparison, major LNG-importing economies such as Japan and South Korea maintain significantly higher storage capacity and diversified receiving infrastructure, enabling greater supply flexibility and resilience in the face of disruption. To strengthen energy resilience and support stable industrial operations, the Committee urges the government to:
  - a.) Accelerate LNG infrastructure development.** Capacity constraints at receiving terminals limit Taiwan's ability to expand imports and build reserves. It is necessary to expedite the construction of LNG receiving terminals and related infrastructure, recognizing their strategic importance to energy security and supply continuity.
  - b.) Strengthen legal requirements for LNG reserves.**

Drawing on the statutory framework under the Petroleum Administration Act, the government should amend Article 31 of the Natural Gas Industry Act to establish clear, enforceable, and statutory minimum LNG stockholding requirements, rather than leaving key parameters to be determined by subordinate regulations.

- c.) **Enhance predictability in electricity pricing adjustments.** Electricity price volatility creates planning challenges for industrial users. We recommend that the government provide advance notice of rate changes to allow sufficient time for operational and budget planning.

**1.2 Build resilient and flexible energy policies.** Renewable energy plays an increasingly important role in Taiwan's energy system, not only in supporting decarbonization but also in strengthening energy resilience. As domestically generated sources, renewables can reduce reliance on imported fuels and improve supply stability under disruption scenarios.

The Committee recommends:

- a.) **Reframe renewable energy policies with an eye to energy resilience.** Renewable energy sources such as offshore wind and solar provide domestically generated power that is not dependent on imported fuels. In supply disruption scenarios, this characteristic enhances their role in sustaining critical economic activity. The government should more explicitly integrate energy security considerations into renewable energy targets and planning, alongside its carbon reduction objectives.
- b.) **Strengthen cross-ministerial coordination and implementation planning.** Energy transition policy requires alignment across grid development, land use, environmental review, and national security considerations. The government should establish a cross-ministerial coordination mechanism at the Executive Yuan level to define clear targets, timelines, and implementation pathways.
- c.) **Consider market conditions and existing system constraints when setting renewable energy requirements.** Current renewable energy development has not fully met demand, and green electricity remains costly for many enterprises. Regulatory requirements, including environmental review conditions and renewable energy procurement obligations, should be calibrated based on domestic supply availability, industry characteristics, and operational feasibility to avoid imposing disproportionate burdens on industry.

**Suggestion 2: Enhance tax incentives to strengthen international talent recruitment and retention in the semiconductor industry.**

Taiwan has made progress in attracting foreign professionals through initiatives such as the Employment Gold Card. However, current tax incentives under the Act for the Recruitment and Employment of Foreign Professionals remain limited in duration and competitiveness, constraining long-term retention of high-skilled talent.

**2.1 Extend and stabilize tax incentives for foreign professionals.** Current tax benefits are limited to five years and may discourage long-term career planning in Taiwan. To improve retention and support workforce stability, the government should consider extending the incentive period, drawing on international models such as Italy's "5+5" framework, which allows an initial five-year tax benefit to be extended for an additional five years for eligible individuals who meet retention-related conditions (e.g., continued employment or family/relocation criteria).

**2.2 Enhance the international competitiveness of tax treatment.** After the incentive period ends, foreign professionals are subject to standard tax rates, which may reduce Taiwan's attractiveness relative to other jurisdictions, such as Italy, the Netherlands, and Spain, which offer preferential tax regimes including income tax reductions, partial exemptions, or flat rates for qualifying foreign workers. The government should review and benchmark Taiwan's tax regime against international practices to ensure competitive positioning in attracting global talent.

**2.3 Expand the flexibility of talent-related tax mechanisms.** Existing provisions under Article 19-1 of the Industrial Innovation Act provide for equity-based compensation but may not fully accommodate the compensation structures of high-skilled professionals, particularly given applicable caps and conditions. The government should enhance tax treatment for stock-based incentives, including a review of the appropriateness of existing caps as well as the determination of taxation bases and timing, so as to better realign the system with its intended role as a long-term incentive and talent retention tool, while enhancing overall flexibility and attractiveness.

**Suggestion 3: Amend Article 10-2 of the Industrial Innovation Act to encourage sustained R&D investment in the semiconductor sector.**

Sustained investment in research and development across the semiconductor value chain is essential to maintaining Taiwan's global competitiveness and supply chain resilience. This includes design, manufacturing, packaging, and supply chains such as equipment and materials, all of which must continue to scale up to maintain Taiwan's leading position.

Article 10-2 of the Statute for Industrial Innovation is intended to incentivize R&D and advanced equipment investment through tax deductions. However, eligibility criteria established under the implementing regulations may limit access for companies making substantial and sustained R&D investments. Current requirements specify that applicants must meet both a minimum R&D expenditure threshold and a corresponding R&D intensity ratio within the same tax year.

These dual thresholds often create unintended constraints. While companies may meet absolute R&D spending requirements, fluctuations in revenue can affect their ability to meet the R&D intensity ratio, introducing uncertainty in tax-incentive eligibility. As R&D investment is typically planned on a long-term basis, but revenue is subject to market and macroeconomic conditions, the current framework may reduce the predictability and effectiveness of the incentives.

We firmly believe that the policy intent of this tax incentive is to encourage companies to invest resources in researching cutting-edge technologies and to create tangible benefits. If the relevant eligibility requirements instead make it difficult for companies that have already invested and achieved positive results to meet the criteria, this is clearly not what was envisioned when the policy was originally formulated.

The Committee recommends:

- 1. Apply R&D expenditure and R&D intensity as alternative criteria.** Companies should qualify for the incentive by meeting either the absolute R&D expenditure threshold or the R&D intensity requirement, rather than both, to avoid discouraging high-growth firms who have made significant investment in R&D.
- 2. Introduce flexible and sector-sensitive eligibility thresholds.** R&D expenditure and intensity thresholds should be calibrated based on industry characteristics and business models, rather than applying a single fixed standard. This change would better reflect differences in revenue structure and R&D profiles across sectors.

**Suggestion 4: Adopt a comprehensive AI strategy by advancing edge AI alongside cloud infrastructure.**

Taiwan's ambition to become a global leader in AI aligns with current technology trends. Achieving this goal will require a balanced approach that supports both centralized cloud infrastructure and distributed, device-level AI applications. While cloud-based training remains essential, long-term competitiveness will also depend on how AI inference is deployed across end-user devices and systems.

Current national strategies have appropriately prioritized AI infrastructure and compute capacity, particularly through

data center development. However, an overly centralized approach may introduce structural constraints, including increased energy demand and network bandwidth pressure. As AI applications expand, a growing share of value creation will occur at the edge, across devices and systems that interact directly with users, machines, and environments.

Edge AI enables inference to be performed closer to the data source, reducing reliance on network transmission while improving responsiveness, operational continuity, and data security. A hybrid architecture, where workloads are distributed across cloud and edge environments, is emerging as the global standard for scalable AI deployment.

To strengthen Taiwan's AI ecosystem, the Committee recommends prioritizing the development and adoption of edge AI, alongside existing cloud strategies. This includes supporting deployment in key sectors such as robotics, automotive, PCs, Internet of Things, and industrial systems, as well as promoting adoption among public sector users and small and medium-sized enterprises (SMEs). A coordinated cloud-to-edge AI approach will enhance system resilience, reduce infrastructure strain, and support Taiwan's competitiveness in next-generation AI applications.

**4.1 Embed a distributed cloud-to-edge AI approach into national flagship programs.**

Taiwan can strengthen its position in AI-driven semiconductor development by integrating distributed AI architectures into national initiatives, including the Chip-based Industrial Innovation Program and the Ten AI Initiatives Promotion Plan. In addition to supporting large-scale infrastructure and model training, policy should accelerate the development and deployment of edge AI to enable distributed computing across cloud and device environments.

The government should introduce targeted incentives to support R&D, prototyping, and commercialization of distributed AI applications across key industries. Existing programs under the Industrial Innovation Act and digital development initiatives should be leveraged to encourage the adoption of edge AI solutions, particularly among enterprises and SMEs.

In parallel, incentive mechanisms, including grants, vouchers, and tax measures, should recognize AI-capable end-user devices, such as PCs and workstations, as part of the national AI infrastructure. Policy design should also account for the growing importance of AI inference workloads, ensuring that infrastructure planning extends beyond centralized training capacity.

A coordinated cloud-to-edge AI strategy will improve system efficiency, reduce energy and network burdens, and support the development of an integrated AI ecosystem spanning chips, devices, infrastructure, and applications.

**4.2 Improve cross-ministerial coordination to ensure more effective and focused policy implementation.** AI development requires coordinated policy, infrastructure, and resource allocation across multiple domains. Without central alignment, fragmented programs and overlapping investments may reduce policy effectiveness and slow adoption. A cross-ministerial coordination mechanism is therefore necessary to integrate computing resources, data governance, and application development, while supporting industry collaboration and scalable deployment.

The Committee recommends designating an Executive Yuan-level coordinating authority to oversee AI policy across ministries. This entity should be responsible for setting strategic priorities, aligning budgets, defining performance metrics, and facilitating public-private partnerships to improve implementation efficiency.

The Committee welcomes the enactment of the AI Basic Act and the planned establishment of a National AI Strategy Special Committee. Once operational, this body should play a central role in coordinating national AI strategy and accelerating deployment, including supporting the expansion of AI inference capabilities alongside existing infrastructure development.

**4.3 Strengthen international cooperation on supply chain security and trusted AI technology ecosystems.**

To deepen U.S.-Taiwan cooperation on supply chain security, the Ministry of Economic Affairs should build on the outcomes of the U.S.-Taiwan Economic Prosperity Partnership Dialogue to identify priority areas for collaboration, including AI, semiconductors, drones, and robotics. We also recommend that Taiwan engage with emerging U.S.-led initiatives on AI technology ecosystems to expand opportunities for industrial cooperation.

Policy efforts should support collaboration across key areas, including supply chain diversification through overseas manufacturing partnerships, development of high-quality traditional Chinese-language datasets for AI training, and joint efforts to promote trusted and secure AI technologies in global markets.

We urge the government to engage in regular, structured consultation with industry to inform program design and implementation, strengthen coordination, and ensure that initiatives effectively support cooperation in supply chain resilience and AI ecosystem development between Taiwan and the United States.

encourage inbound investment, enhance transparency, and attract talent. We encourage the government to continue to align available tax incentives with practical industry needs. We also urge the government to develop a more foreigner-friendly interface to reduce compliance burdens.

In addition, we recommend revising the calculation method used in determining whether companies qualify as Taiwan real-property-rich under the house and land transactions income tax regime in order to align with international practice and achieve tax neutrality. Amid uncertainty in the U.S. tariff regime, we further suggest providing zero-tariff treatment for U.S.-origin vehicles and introducing retroactive tariff relief measures to promote bilateral trade exchanges between Taiwan and the United States.

**Suggestion 1: Amend Article 22 of the Act for the Recruitment and Employment of Foreign Professionals regarding tax exemption criteria for Employment Gold Card holders.**

Pursuant to the Act for the Recruitment and Employment of Foreign Professionals and the “Regulations Governing Reduction and Exemption of Income Tax of Foreign Specialist Professionals,” high-level foreign professionals holding an Employment Gold Card are entitled to tax incentives. If such professionals reside in the R.O.C. for at least 183 days in a taxable year and their annual salary income exceeds NT\$3 million, one-half of the amount exceeding this threshold is exempt from gross consolidated income tax.

However, according to administrative rulings (Ministry of Finance Letters No. 0930451436 and No. 09604503990), the amount by which the fair market value exceeds the exercise price of Employee Stock Options (ESOs) is classified as “Other Income.” This classification also applies to equity acquired by employees of Taiwan branches of foreign companies through global share schemes or the transfer of treasury shares under the Company Act. Under a literal interpretation of the current Act for the Recruitment and Employment of Foreign Professionals, such “other income” falls outside the scope of tax mitigation available to Gold Card holders.

The legislative intent of the Act for the Recruitment and Employment of Foreign Professionals is to incentivize high-level international professionals to relocate to Taiwan. In global practice, the remuneration structure for senior executives and R&D personnel in multinational corporations typically includes a substantial component of equity-based compensation or stock-based incentives. In many instances, the remuneration for high-level personnel of foreign subsidiaries in Taiwan is paid in the form of shares in the foreign parent company.

## TAX

As the international investment climate continues to evolve rapidly, the Committee appreciates the government’s efforts to improve Taiwan’s tax environment to

Although such payments are fundamentally remuneration for services rendered in Taiwan, they are frequently categorized as “Other Income” for tax purposes. Because the current tax incentives are strictly limited to “Salary Income,” this creates a misalignment with the policy objective of attracting top-tier foreign talent and significantly diminishes the tax-related incentives for such professionals to seek Gold Card employment in Taiwan.

We recommend that the tax authorities take into account the prevailing compensation practices for international professionals, reviewing the current scope of tax incentives, which is currently restricted to “Salary Income,” and evaluate the feasibility of incorporating remuneration derived from equity-based payments into the scope of applicable tax exemptions.

**Suggestion 2: Publish English-language trust filing templates in a timely manner.**

In July 2024, the Ministry of Finance (MOF) issued a tax ruling stipulating that when trust assets include a controlled foreign corporation (CFC) and meet the applicable CFC taxation requirements in Taiwan, offshore trustees must complete the trust income filing for the preceding year by January 31 each year. In practice, however, most offshore trustees do not possess Chinese language proficiency, and the content of the trust filing forms are subject to frequent updates, creating challenges for offshore trustees in keeping pace with evolving requirements. To enable offshore trustees to understand the filing requirements early and make adequate preparations, the Committee recommends that the National Taxation Bureau publish the English version of the trust filing templates and relevant guidance in a timely manner. Trustees would then have sufficient time to review and comprehend the requirements and complete the filing process, enhancing overall filing efficiency and accuracy.

**Suggestion 3: Amend the formula for determining the status of real-property-rich companies in the reform of the house and land transactions income tax.**

Following the introduction of the new house and land transaction income tax regime in July 2021, differing views have been expressed regarding the mode for determination of “Taiwan real-property-rich” companies (land-rich companies). Currently, income arising from the disposal of shares/share capital in a domestic or foreign profit-seeking enterprise on or after January 1, 2016, is subject to the new tax regime if (i) the individual or enterprise directly or indirectly holds more than 50% of such enterprise on any day within one year prior to the transaction date, and (ii) 50% or more of the value of such shares/share capital is attributable to Taiwan real properties.

This rule applies even when the underlying Taiwan real

properties are subject to the old tax regime. In addition, the formula for determining the value ratio is to take the fair market value of Taiwan real properties as of the transaction date as the numerator, and the invested company’s recorded net asset value as the denominator. The use of these two different bases for calculation – fair market value for the numerator and net book value for the denominator – inevitably distorts the ratio and may discourage multinational enterprises’ restructurings and M&A deals. Our recommendations are as follows:

**3.1 Consider the impact of liabilities when calculating the ratio of value attributable to Taiwan real properties.**

In cases where the invested company is debt-financed, loss-making, or adopts a high dividend payout policy, the use of net asset value as the denominator is not an appropriate quantitative indicator to determine whether the company is a land-rich company. In fact, under international tax practice, whether a company is regarded as a real-property-rich company is generally determined by reference to the company’s total asset value rather than net asset value.

Paragraph 28.4 of the Commentary on Article 13 of the OECD Model Tax Convention on Income and on Capital (2017) also points out that the value of real properties is typically compared with the value of total assets without taking into account debt or other liabilities. The 2025 update to the model convention makes no changes to the comment in this regard. Accordingly, we recommend that the denominator of the formula be revised to be the total asset value of the invested company as reflected in its financial statements or as determined based on the fair market value (transaction price).

**3.2 Exempt share exchanges under the Business Mergers and Acquisitions Act.**

In cases where a share exchange conducted in accordance with the Business Mergers and Acquisitions Act does not result in a loss of control by the ultimate beneficial owners over the shares/share capital of the invested company, or control over the underlying Taiwan real properties, we recommend that such intragroup restructurings be excluded from the application of the new tax regime.

**3.3 Exclude real properties subject to the old tax regime from the real-property-rich determination.**

We suggest that if the Taiwan real properties owned by the invested company are subject to the old tax regime and the investor has acquired more than 50% of the invested company’s shares/share capital on or before December 31, 2015, the disposition of such shares/share capital should be exempt from the new tax regime.

**Suggestion 4: Adopt appropriate policies in response to recent developments in the U.S. tariff regime.**

As Taiwan continues to navigate global supply chain restructuring, geopolitical realignment, and increasing trade uncertainty, strengthening economic cooperation with key strategic partners is essential. The United States remains one of Taiwan's most important trading partners and a critical source of advanced automotive technologies, including electric mobility, intelligent transport systems, and commercial vehicle innovation.

Adopting zero-tariff treatment for U.S.-origin vehicles would reinforce bilateral trade cooperation, enhance market openness, and support Taiwan's broader industrial transformation goals, which include decarbonization as a key priority. It would not only reduce cost burdens for businesses and consumers but also improve Taiwan's competitiveness as a regional automotive and logistics hub.

Specifically, we recommend the following:

**4.1 Implement zero-tariff treatment for U.S.-origin vehicles across L, M, and N categories.** The Committee recommends that the MOF and other relevant authorities consider granting zero customs duty treatment to U.S.-origin vehicles, including both electric vehicles and internal combustion engine vehicles, across L, M, and N vehicle categories, to enhance bilateral trade cooperation and improve market competitiveness. Eliminating tariffs on U.S.-origin vehicles would also help align Taiwan's tariff structure with its broader trade and industrial policy objectives.

**4.2 Introduce retroactive tariff relief. The following measures would facilitate fair and stable implementation:**

- Apply zero-tariff treatment retroactively to vehicles imported within six to 12 months prior to the effective date of the policy.
- Allow affected importers of record to apply for customs duty refunds or offsets upon verification of U.S. origin documentation.

Due to long procurement cycles, shipping timelines, and homologation procedures, many importers commit to vehicle orders several months in advance. Without retroactive relief, businesses that imported vehicles shortly before the policy's implementation may face unfair treatment and market distortion. A transitional refund mechanism would maintain pricing stability and strengthen taxpayer confidence.

## TECHNOLOGY

The Committee commends the government for its recent efforts to advance Taiwan's technology policy agenda. In 2025, the government announced the "Ten Major AI Infrastructure Projects" initiative to strengthen Taiwan's

long-term competitiveness and technological leadership, introduced the AI Basic Act as the foundation for Taiwan's responsible AI development, and marked the beginning of a more structured national investment in emerging technologies such as quantum computing. In addition, the Committee underscores that the resilience of Taiwan's digital foundations is a core national imperative central to security, economic stability, and public trust.

To translate these ambitions into durable outcomes, international collaboration and sustained public-private partnership will be critical enablers. Whether in building resilience-by-design digital infrastructure across critical sectors, advancing responsible AI deployment, or preparing for the development of an ecosystem for emerging technologies such as quantum computing, close cooperation with trusted global partners and continuous engagement with industry are essential to accessing expertise, sharing best practices, and scaling innovation. In this context, the Committee emphasizes the adoption of risk-based regulatory approaches that focus on actual security, privacy, and operational risks rather than rigid or technology-specific mandates. Such frameworks can better accommodate technological complexity, ensure consistency between policy intent and implementation, and support innovation while strengthening Taiwan's long-term resilience and competitiveness.

**Suggestion 1: Build a resilience-by-design digital infrastructure across government, financial services, healthcare, and critical infrastructure providers.**

To safeguard national security, economic stability, and the continuity of essential public services, the Committee recommends that the Taiwan government adopt a resilience-by-design approach, in which continuity, recoverability, and adaptability are embedded as core design principles from the outset, in the modernization of national digital infrastructure, particularly for systems supporting critical functions across government, financial services, and healthcare. As digital technologies now underpin nearly all essential services, from social welfare administration and interbank settlement to healthcare delivery and national security operations, the resilience of underlying IT systems has become integral to public trust and societal stability. Any disruption to these systems, whether caused by cyber incidents, geopolitical shocks, or infrastructure failures, could result in far-reaching economic, social, and reputational consequences.

While Taiwan has made significant progress in digitalization and IT modernization over the past decade, the increasing complexity and interdependency of digital systems, combined with a rapidly evolving risk environment, demand a fundamental shift in approach. The Committee believes that ensuring continuity under extreme and

prolonged disruptions requires moving beyond incremental upgrades toward a resilience-by-design architecture. To achieve this outcome at scale, the Committee recommends a coordinated public-private partnership model, supported by cross-ministerial collaboration and dedicated budget allocation, to strengthen Taiwan's national resilience architecture in a systematic and sustainable manner.

**1.1 Foster cross-ministerial resilience-by-design beyond data backup.** Over the past few years, the Taiwan government has made important progress in establishing data backup mechanisms for systems supporting essential public services. Through targeted policies and investments, backup arrangements for key civilian and critical systems have been largely put in place, strengthening baseline preparedness and data protection.

However, experience has shown that data backup alone does not equal true resilience. In extreme scenarios, such as largescale cyber incidents, prolonged infrastructure disruptions, or geopolitical shocks, national resilience depends on the availability of backed-up data and the ability of core systems to remain operational.

From this perspective, the Committee recommends that the government elevate preparedness efforts beyond data backup and adopt a resilience-by-design framework, coordinated at the cross-ministerial level. Given that critical digital systems span multiple authorities across government administration, financial services, healthcare delivery, and national security, resilience planning must be aligned across ministries to avoid fragmentation and systemic vulnerabilities.

**1.2 Advance implementation and operational exercises through public-private engagement.** From the perspectives of government agencies, financial institutions, and healthcare providers, building resilience-by-design requires not only policy direction, but also practical implementation readiness. These sectors operate highly complex, mission-critical systems with limited tolerance for disruption, while facing distinct operational, regulatory, and security requirements. To address these challenges effectively, the Committee recommends that the government initiate structured dialogue with trusted technology partners that have practical experience supporting resilience implementation and largescale continuity planning in other countries.

Such engagement should focus on translating resilience objectives into deployable architectures, operational models, and governance frameworks, rather than remaining at the conceptual or advisory level. International experience demonstrates that resilience cannot be validated solely through design reviews or documentation; it must be tested through implementation, simulation, and regular operational

exercises. The Committee therefore encourages the government to work with experienced partners to support sector-specific planning, technical validation, and the design of realistic stress scenarios tailored to public administration, financial services, and healthcare systems.

To support implementation, the Committee recommends incorporating joint drills, tabletop exercises, and cross-sector simulations into national resilience planning. These exercises can help identify hidden dependencies, clarify decision-making authorities, and strengthen coordination across agencies and critical institutions before crises occur, thereby shaping clear operational playbooks and ensuring that required resources are effectively allocated and ready to be mobilized. By embedding implementation and rehearsal into policy execution, Taiwan can move beyond theoretical preparedness and build confidence in the real-world operability of its national digital resilience architecture.

### **Suggestion 2: Modernize Taiwan's privacy framework through risk-based and globally aligned regulations.**

The Committee commends the Preparatory Office of the Personal Data Protection Commission (PDPC) for the 2026 draft amendments to the "Regulations Regarding the Security Maintenance and Administration of Personal Information Files in Digital Economy Industries" for implementation of the Personal Data Protection Act (PDPA). However, the current drafts introduce rigid mandates and quantitative thresholds that may hinder innovation and increase compliance costs without proportionally enhancing privacy protection. To align with international standards such as the EU GDPR, we urge revision of the Enforcement Rules along the following lines:

**2.1 Clearly define Business Contact Information (BCI) and exclude it from personal data protection.** Establish a formal definition for BCI, which is information used solely for professional contact purposes (such as name, title, business address, and email). Consistent with global trends, BCI should be subject to streamlined processing requirements to facilitate efficient commercial operations while maintaining appropriate transparency.

**2.2 Adopt a risk-based "harm threshold" for breach notifications.** Notification obligations should trigger only when an incident poses a real risk of harm to individuals' rights and freedoms. Furthermore, the 72-hour reporting window should commence from the moment a breach is reasonably confirmed with sufficient detail to provide meaningful notification, rather than upon initial awareness, to ensure notifications are accurate, complete, and actionable.

**2.3 Shift from quantitative to risk-based "high-risk" definitions.** Instead of relying solely on quantitative metrics such as "data volume" (for example, 10,000

entries) or “entity size,” the PDPC should define “High-Risk Non-Government Agencies” based on the nature and context of their processing activities, such as processing of sensitive data categories, systematic largescale profiling, or automated decision-making with significant effects on individuals.

**2.4 Ensure technology neutrality and outcome-based security measures.** Regulations should avoid prescriptive technical requirements, such as specific “password complexity rules” or mandatory “five-year record-retention periods,” which risk becoming obsolete as technology evolves. Instead, regulations should remain technology-neutral and outcome-based, allowing organizations to implement security measures appropriate to the risk, including modern controls such as multi-factor authentication, encryption, and adaptive authentication mechanisms.

**2.5 Clarify the controller-processor accountability framework.** Clearly distinguish between Data Controllers (entities determining purposes and means of processing) and Data Processors (entities processing on behalf of Controllers). Primary accountability for breach notifications and regulatory compliance should rest with the Controller. Processors should be required to notify the Controller promptly upon becoming aware of a breach and provide necessary assistance to enable the Controller to meet its obligations.

**2.6 Establish an adequate transition period.** To allow organizations to adjust internal policies, conduct personnel training, update technical systems, and implement necessary organizational changes, we recommend that the government provide a minimum 12-month transition period following the promulgation of new subsidiary regulations.

**Suggestion 3: Align public ICT procurement with risk-based cybersecurity management.**

The Committee welcomes Taiwan’s efforts to strengthen information and communications technology (ICT) security through the 2025 amendment to the Cybersecurity Management Act and the Regulations for the Review of Products Harmful to National Cyber Security issued by the Ministry of Digital Affairs (MODA).

However, broad country-of-origin (COO)-based restrictions continue to be applied by government agencies in public procurements without specified technical standards or rationale.

Moreover, inconsistencies remain between the legal framework established by the Cybersecurity Management Act (CSMA) and the tendering and bidding templates issued by the Public Construction Commission (PCC), which continue to allow explicit exclusions based on country of manufacture. In an era of software-defined hardware and

globally distributed production, manufacturing location alone is increasingly an unreliable factor in assessing cybersecurity risk, as it may not reflect who controls a product’s code, updates, or data flows.

MODA’s regulation deliberately adopts a risk-based, reviewable approach, recognizing that modern ICT products are developed, assembled, and maintained across multiple jurisdictions. Aligning PCC procurement guidance with this entity-based framework would reduce uncertainty for procuring agencies, improve consistency across government practice, and better reflect the intent of the CSMA.

**3.1 Focus on risk-based regulatory approach.** The Committee encourages the Taiwan government, including MODA and PCC, to adopt clearer and more risk-based cybersecurity standards for ICT products and components, focusing on technical risk profiles rather than applying broad COO-based restrictions.

**3.2 Harmonize PCC model contracts with the CSMA framework.** This Committee encourages harmonizing PCC’s procurement guidance with MODA’s entity-based approach (that is, banning Chinese brands, not made-in-China products or components) and remove COO-based procurement biases in model contracts. Rather than allowing blanket exclusion of products made in specific country or region, the PCC model contracts should replace that with language in line with the “Regulations for the Review of Products Harmful to National Cyber Security.”

**3.3 Adhere to good regulatory practices (GRP) in the consultation process.** We welcome the Taiwan government’s sustained, structured dialogue with industry associations. The Committee recommends fully implementing a 60-day public consultation period for any important law amendments and regulatory revisions to enable meaningful industry input.

**Suggestion 4: Foster Taiwan’s quantum ecosystem through trusted international partnerships and strengthened national preparedness.**

Quantum computing is rapidly approaching a critical inflection point: quantum advantage, the moment when quantum systems outperform classical computing on targeted, high value tasks. Recent evidence suggests that quantum advantage could emerge as early as this year. The Committee welcomes the recent launch of Taiwan’s Phase II Five-Year National Quantum Strategy (2027-2031), which reflects many of the recommendations put forward in AmCham’s 2025 *White Paper*. The Phase II framework demonstrates the government’s commitment to advancing quantum hardware, integration with high-performance computing, and national research infrastructure, laying an important foundation for Taiwan’s long-term quantum competitiveness.

While continued investment in quantum systems remains essential, the Committee recommends that the Taiwan government also put greater effort into accelerating quantum-enabled innovation and promoting research on software algorithms and application-development across priority domains, fostering the quantum ecosystem aligned with Taiwan's scientific and economic goals. This innovation also needs to be underpinned by a strategic, multi-year transformation toward quantum-safe cryptography and "crypto-agility" to ensure that Taiwan's digital ecosystem remains resilient against the systemic risks posed by the quantum era.

**4.1 Strengthen international collaboration as a core pillar of Taiwan's Phase II five-year quantum strategy, focusing on deeper engagement on software and applications.**

As quantum computing moves closer to practical deployment, international experience increasingly demonstrates that the competitiveness of a national quantum program is shaped by the strength of the surrounding ecosystem. Quantum advantage does not emerge from hardware alone; it is realized through the interaction of hardware, software, algorithms, talent, and application-driven use cases across priority domains.

Quantum networking capabilities are also needed for interconnecting diverse quantum platforms and accelerating the path to practical utility. Countries that are leading in quantum development are therefore putting their focus on ecosystem building, linking research institutions, industry, and users to translate quantum capabilities into real-world impact.

For Taiwan, this ecosystem-centric approach is particularly important. While Taiwan's strengths in hardware, semiconductor, and advanced manufacturing provide a solid foundation, quantum-enabled innovation ultimately depends on software, algorithms, and domain expertise that determine how quantum systems are used. A robust ecosystem will enable quantum infrastructure to be effectively utilized and translated beyond research environments into practical, real-world applications.

The Committee therefore recommends that international collaboration be positioned as a core pillar of Taiwan's Phase II quantum strategy, especially in areas related to software, algorithms, and application development. Quantum ecosystems are inherently global, and meaningful participation in the international quantum community can help Taiwan rapidly develop quantum talent, accelerate scientific discovery, and strengthen its position within the regional quantum landscape. International engagement must prioritize alignment with globally recognized standards and certification regimes to ensure seamless interoperability and strengthen the collective resilience of Taiwan's digital ecosystem.

**4.2 Incentivize international partners that establish and expand quantum ecosystems linked to Taiwan.**

The Committee also encourages the government to incentivize international partners that establish and expand quantum ecosystems linked to Taiwan. Such programs could support collaborative projects that bring together international partners, domestic industry, and research institutions, helping to accelerate ecosystem formation while enabling talent development through hands-on collaboration and skill transfer.

**4.3 Support domestic industry players and emerging startups to develop quantum applications.**

Alongside these efforts, the Committee recommends that the government establish targeted incentives to encourage domestic industry players and emerging startups to invest in quantum software, algorithms, and application development. While international collaboration is essential to accelerate ecosystem formation, the long-term sustainability of Taiwan's quantum ecosystem will depend on the active participation of domestic companies that are willing to build, apply, and scale quantum-enabled solutions within Taiwan.

**4.4 Strengthen Taiwan's quantum-safe preparedness through a unified national strategy.**

As quantum computing continues to advance, one of its long-term risks lies in the potential to compromise existing encryption standards. Given that quantum security spans technology development, cybersecurity policy, economic resilience, and national defense, the Committee urges the Taiwan government to establish a unified, cross-agency task force to drive coordinated planning, implementation, and oversight. This task force should bring together relevant authorities responsible for digital affairs, cybersecurity, financial regulation, and national security to ensure shared accountability and coherent policy execution.

The Committee also encourages the government to incorporate quantum-safe standards as a requirement in the planning and deployment of IT systems supporting critical infrastructure. At the same time, strengthened public-private collaboration will be essential to align policy objectives with technical implementation and support effective execution of Taiwan's national quantum-safe strategy. Implementation of Taiwan's quantum-safe migration should follow a structured phasing model, beginning with "no-regret" actions such as cryptographic asset discovery, followed by controlled pilot programs and the eventual full-scale migration of the most critical business functions, systems, and information assets.

Quantum-safe governance needs to be anchored at companies' executive and board levels to establish clear authority, provide funding alignment, and sustained

organizational commitment. This migration should not be viewed as a standalone technical upgrade, but rather as a strategic transformation that modernizes legacy security models and enhances overall digital trust.

**Suggestion 5: Advance AI policy through continued public-private collaboration.**

The Committee thanks MODA and the National Development Council for providing the technology industry with opportunities to contribute to the development of the AI Basic Act and its risk classification framework. Related supporting measures remain under deliberation, including MODA's risk framework, sector guidelines to be implemented by the respective competent authorities, tools or methods to be adopted for AI risk assessment and evaluation, and revisions to existing AI guidelines governed by respective competent authorities, such as the "Reference Guidelines for the Use of Generative AI by the Executive Yuan and Its Subordinate Agencies (Institutions)." We therefore urge continued public-private collaboration to gather industry input to enable technology providers to share industry insights and international governance developments. Such collaboration would drive innovation, promote responsible AI governance among government agencies, and help Taiwan maintain and enhance its global competitiveness.

## TELECOMMUNICATIONS AND MEDIA

The Committee appreciates the Taiwan government's continued efforts to advance key policy priorities, including digital transformation, artificial intelligence, cultural and creative industry development, cyber resilience, and broader economic modernization. These initiatives are increasingly interconnected. Telecommunications infrastructure forms the backbone of Taiwan's digital competitiveness, while the media and entertainment sectors contribute not only to economic growth and employment, but also to Taiwan's cultural influence and global visibility as part of its broader creative economy and soft power development.

As Taiwan seeks to position itself as a regional hub for content creation and distribution, policies that support investment, enable international collaboration, and facilitate efficient and lawful content distribution will be increasingly important. Maintaining a policy environment that is open, predictable, and innovation-friendly will be critical to sustaining growth across both traditional and digital services.

Extending legacy regulatory models to new digital and creative services, or maintaining outdated requirements on existing platforms, will not effectively address emerging challenges. Instead, policies should be grounded in evidence,

proportionality, and a clear understanding of how different technologies and business models operate. Regulatory frameworks should distinguish between services with different risk profiles, reduce unnecessary legacy burdens, and focus enforcement efforts on clearly harmful or unlawful activities.

To sustain Taiwan's leadership in digital development, and to support its ambitions for the creative economy and cultural soft power, a forward-looking policy approach is needed, including meaningful stakeholder engagement before new requirements are introduced, adoption of risk-based regulatory principles, and greater reliance on flexible governance mechanisms that can evolve alongside industry practices. Strengthening targeted piracy enforcement, while maintaining an open and adaptive regulatory environment, will be essential to attracting investment, supporting Taiwan's creative ecosystem, and enhancing its competitiveness in the global creative economy.

**Suggestion 1: Establish a comprehensive telecommunications ecosystem to facilitate the development and application of artificial intelligence.**

**1.1 Provide continuous incentives and rewards to reduce regulatory burdens and improve the development environment for the digital industry.** Taiwan's telecommunications industry, as the backbone of the communications infrastructure, undertakes crucial functions such as voice, messaging, data, and multimedia transmission. However, despite its undeniable importance, its scale remains far smaller than that of international telecommunications operators, and it faces increasingly severe geopolitical risks and operational pressures.

To ensure the industry can continue to drive enterprise AI transformation and national digitalization goals, the committee recommends the following:

- A stronger role by the Ministry of Digital Affairs (MODA) in the overall planning, promotion, and management of communications and digital resources, including establishment of collaborative short, medium, and long-term development blueprints and incentive mechanisms. A dedicated fund at least equivalent to that of the Executive Yuan's National Science and Technology Development Fund will be needed.
- In line with the practice of major countries around the world, base the calculation of frequency usage fees on frequency management costs and reduce those fees year by year to reflect the true market value of the spectrum.
- Lengthen the allowable delivery period for software purchases to four years to ensure that policy objectives are truly implemented. Currently, authorized software

must be recognized as an intangible asset, and except for special circumstances where an extension can be applied for once before the expiration date, most purchase projects must be delivered within two years from the day after the order date. In commercial practice, companies often make purchases in advance or in bulk due to price advantages, and the actual delivery of equipment is completed in installments over several years according to demand.

- To encourage businesses to commit to net-zero carbon emissions, revise relevant regulations to provide simplified procedures, tax breaks, or other incentives to telecommunications companies participating in green electricity procurement, self-consumption renewable energy power plants, smart energy management, and the construction of related equipment, in order to accelerate Taiwan's energy transition.

### 1.2 Strengthen telecommunications network infrastructure and digital resilience.

Submarine cables, Taiwan's primary connection to the outside world and outlying islands, are a key objective in strengthening digital resilience. However, escalating geopolitical tensions and increasingly complex regulations have led to continuously rising operating costs for the telecommunications industry, placing an additional burden on operators striving to balance national development goals with maintaining competitiveness.

Furthermore, the government's "Forward-looking Infrastructure Development Program" is set to expire in 2025, but subsidies for telecommunications operators to improve mobile communication quality in rural areas remain necessary. In response to these challenges, the Committee urges the government to take the following measures:

- Continued allocation by MODA continues of sufficient budgets to promote mobile broadband and strengthen infrastructure resilience, so as to accelerate the digital transformation of various industries.
- Purchase by the government of dedicated submarine cable repair vessels and establishment of comprehensive submarine cable repair capabilities to ensure timely response in the event of cable damage. In recent years, delays caused by difficulty in dispatching repair vessels have damaged the public's communication rights.
- The provision of appropriate government subsidies to help cover the costs of submarine cable repairs and maintain the stability and resilience of Taiwan's external and outlying island networks.
- Encouragement to operators to integrate new technologies into existing communication networks.

### 1.3 Complete B5G/6G spectrum planning and preparation

*work as soon as possible.* Given the scarcity of spectrum resources, early spectrum planning and subsequent effective utilization are vitally important. After consolidation and restructuring, Taiwan's telecommunications industry has entered an unprecedentedly competitive and cooperative phase. Therefore, besides referring to international trends, factors such as the size of the Taiwan market, consumer demand, and geopolitical situation need to be taken into account.

6G is an AI-native network architecture, improving efficiency through intelligent resource scheduling and automated maintenance. It also enhances real-time monitoring, anomaly warning, and self-repair capabilities, improving network resilience and anti-interference capabilities. This becomes a core competitive advantage for telecommunications operators developing enterprise private networks and critical infrastructure services.

The Committee therefore recommends that the government, in planning for the refarming or release of mobile communications, satellite services, or microwave spectrum, facilitate the construction of 5G SA networks and lay the foundation for 6G network construction in accordance with international best practices and the development needs of the telecommunications industry. For example, plans for the re-release of the 700 MHz, 900 MHz and 1800 MHz frequency bands expiring in 2030 should be implemented as soon as possible, and new Sub-1 GHz frequency bands should be released with reference to the spectrum plans of major countries around the world.

### 1.4 Continue to loosen regulations on the telecommunications industry.

Due to continuous technological innovation and the market-open policies of the Telecommunications Management Act, diverse industries can now offer digital communication services similar to those of traditional telecommunications operators at lower costs. Continued strict regulation of traditional telecommunications operators will not only restrict industry competitiveness but also fail to effectively address trust and security issues.

Such overly stringent regulations will increase the operating costs of traditional telecommunications operators, and hinder Taiwan's development in areas such as AI-driven digital transformation, green sustainability, cybersecurity transformation, and network resilience. We recommend that the government amend existing regulations to create a more cooperative regulatory environment to support the transformation and innovation of the telecommunications industry, encourage fair competition, and contribute to the industry's long-term development.

**1.5 Adopt flexible implementation of the Personal Data Protection Act to safeguard the public interest and promote development of the data economy.** Committee appreciates the importance of personal data protection but notes that overly rigid protection measures without supporting measures can hinder the development of AI applications and smart services, delay implementation of Taiwan's "Smart Nation 2.0" strategy, and widen the gap with advanced countries in AI applications, limiting development of the data economy. Therefore, the Committee recommends that after its establishment, the Personal Data Protection Commission continue to study important issues in the development of international personal data legislation and solicit opinions from industry players during the system design process, including regulations on personal data de-identification and sandbox mechanisms, to promote the coordinated development of the data economy and personal data protection.

**1.6 Leverage 5G to expand nationwide telemedicine coverage.** By harnessing the technological characteristics of 5G to promote the development of telemedicine, medical resources can be more widely distributed to geographically constrained areas, narrowing the gap in medical resource allocation between urban and rural areas. However, the development of telemedicine in Taiwan remains limited by certain regulatory and policy constraints.

The Committee proposes the following recommendations to the Ministry of Health and Welfare:

- Continue to relax the restrictions stipulated in the "Regulations of Medical Diagnosis and Treatment by Telecommunications" and Article 11 of the Physicians Act concerning the requirement for physicians to conduct personal examinations.
- Expand the scope of chronic disease patients eligible under the "Regulations of Medical Diagnosis and Treatment by Telecommunications" by removing limitations that restrict eligibility solely to National Health Insurance (NHI) benefits or specific pilot programs.
- Promote integration of the "Regulations of Medical Diagnosis and Treatment by Telecommunications," NHI outpatient benefit schemes, and long-term care companion services for medical visits. By leveraging the resources and assistance of home-care workers, telemedicine can support the rapidly growing medical needs of mobility-impaired elderly populations. Home-based telemedicine services (such as follow-up consultations and prescription refills for chronic diseases) can reduce unnecessary travel costs for long-term care recipients and lower the risk of infection among vulnerable populations.

- Permit all individuals eligible under the "Regulations of Medical Diagnosis and Treatment by Telecommunications" to access telemedicine services on a self-pay basis, regardless of whether the services are covered by NHI reimbursement.

**Suggestion 2: Relax regulatory and procedural requirements for channel operators so as to maintain Taiwan's competitiveness.**

As broadcast television transitions to digital formats, competition in the media sector has intensified, driven by consumer demand for personalized and on-demand content across an increasingly diverse range of services. This shift, driven by consumer demand for personalized services, has intensified competition within the media sector. In this environment, it is crucial to reform the current stringent and outdated regulatory landscape for satellite broadcasting and cable TV. These regulations also put channel operators at a disadvantage when competing with other service providers and do not reflect market realities.

The Committee urges the National Communications Commission (NCC) to adopt a "light-touch" approach that affords equal treatment to channel operators and other content service providers. A supportive policy environment and collaboration between a well-functioning NCC and industry are crucial to the sector's continued health and viability.

Our specific recommendations:

- Ease or remove local content investment requirements on international content operators in Taiwan, including cable channel operators.
- Remove the requirement for a specific ratio of new content as it encourages channel operators to invest in low-cost content simply to meet the ratio. Content mix should ultimately be market driven, guided by and responsive to the preferences of Taiwanese audiences.

**Suggestion 3: Foster VOD sector growth through open and collaborative policy.**

Taiwan's Over-the-Top (OTT) TV sector is a key driver of the creative economy and an important channel for projecting Taiwan's cultural soft power globally. International OTT TV streaming platforms are not only distributors but also major investors in local production, supporting jobs, skills development, and the broader creative ecosystem. Policy choices in this area will directly determine whether Taiwan continues to attract such investment or risks of losing momentum to competing markets.

The Committee notes that the growth of OTT TV viewership does not, in itself, indicate widespread consumer harm requiring regulatory intervention, nor does the absence of sector-specific legislation necessarily constitute a policy gap. Taiwan's existing legal framework

already addresses core concerns – including consumer protection, privacy, and youth safeguards – supported by well-established industry-led self-regulatory mechanisms. In this context, additional prescriptive regulation should be carefully justified on the basis of clear evidence.

The Committee is concerned that legacy broadcasting frameworks may be extended to OTT services without a clear evidentiary basis. OTT platforms – particularly professionally generated content (PGC/SVOD) services – operate under fundamentally different models from traditional broadcasting and user-generated content platforms. Regulatory approaches that fail to reflect these differences risk introducing unnecessary compliance burdens, disrupting global operations, and weakening Taiwan’s attractiveness as a content investment destination.

Most OTT platforms already implement mature safeguards, including content ratings, parental controls, PIN protection, and restricted user profiles. There is scant evidence of systemic failure justifying increased regulatory intensity. Overly prescriptive or quasi-mandatory requirements risk creating a regulatory ceiling that constrains innovation while delivering limited consumer benefit.

Taiwan’s broader policy objective – to grow its creative economy and expand the global reach of its cultural content – requires a regulatory framework that enables, rather than constrains, cross-border investment and distribution. Divergence from international practices, particularly through duplicative classification systems or intrusive compliance requirements, could undermine Taiwan’s position in global content supply chains.

To align regulatory approaches with policy objectives, the Committee recommends:

- **Adopt a risk-based, differentiated regulatory framework.** Distinguish professionally generated content (PGC/SVOD) services from higher-risk user-generated content platforms, and ensure that any intervention is evidence-based and proportionate.
- **Maintain reliance on self-regulatory mechanisms and international alignment.** Preserve industry-led approaches for mature OTT services, avoid duplicative classification systems, and focus youth protection on effective parental control tools.
- **Strengthen collaborative and adaptive policy-making.** Establish structured multi-stakeholder consultation mechanisms and avoid prescriptive requirements that may constrain innovation or create unnecessary compliance burdens.

OTT TV services already take responsibility for protecting minors through robust, widely adopted safeguards. Additional regulatory layers are unlikely to improve outcomes and may instead deter investment. A flexible, evidence-based, and internationally aligned approach will better support Taiwan’s ambitions to grow its creative

economy, strengthen its cultural soft power, and remain competitive in the global digital marketplace.

**Suggestion 4: Strengthen copyright enforcement and improve CMO music licensing governance.**

**4.1 Enhance enforcement to combat online piracy.** Effective copyright protection is essential to sustaining Taiwan’s creative economy, safeguarding legitimate digital services, and ensuring fair market competition. While Taiwan has strengthened its legal framework and international cooperation, online piracy remains a significant and persistent challenge.

Enforcement gaps continue to be an obstacle. Criminal cases can take several years to conclude, and even where prosecutions are successful, enforcement outcomes may fall short if illegal proceeds are not seized or infringing domains are not disabled. These gaps weaken deterrence and allow piracy operations to re-emerge or continue operating.

The Committee further notes that current administrative enforcement mechanisms – particularly site-blocking processes coordinated across ministries through the Taiwan Network Information Center – remain insufficiently responsive to the speed and scale of online piracy. These processes can be time-consuming and operationally complex, with limited coordination among stakeholders, reducing their effectiveness against rapidly evolving illegal streaming services.

International experience has shown that more streamlined approaches – such as centralized, one-stop administrative frameworks with expedited review timelines – can significantly improve enforcement. Regional markets including South Korea, Malaysia, and Indonesia have adopted models that enable faster and more coordinated action. Taiwan may benefit from exploring similar approaches.

In addition, the proliferation of illicit streaming devices (ISDs) presents growing risks not only to copyright protection but also to consumer safety and cybersecurity. These devices are often associated with malware, data security vulnerabilities, and unauthorized access to digital systems. Strengthening enforcement against the distribution and sale of such devices would help address both intellectual property and broader security concerns. International practices such as Singapore’s more proactive regulatory and enforcement approach may serve as a useful reference.

Taiwan’s existing legal framework already provides a basis for action in many of these areas. The priority should therefore be to improve the efficiency, coordination, and practical impact of enforcement, while ensuring appropriate safeguards for due process and transparency. We recommend:

- **Strengthen enforcement effectiveness and deterrence** by ensuring seizure of illegal proceeds, disabling of infringing domains, and enhancing action against piracy devices and applications, including non-preloaded devices marketed for infringing use.
- **Improve the speed and coordination of enforcement mechanisms** by streamlining criminal and administrative processes, and adopting more centralized, expedited site-blocking approaches in line with regional best practices.
- **Leverage technology and modern enforcement tools** by incorporating data-driven detection and monitoring capabilities, while ensuring appropriate safeguards for transparency, due process, and accountability.

**4.2 Promote transparency and balance in CMO music royalty rate-setting.** A transparent, predictable, and balanced collective management framework is essential to ensuring that both rightsholders and users can participate effectively in Taiwan's digital content market. While collective management organizations (CMOs) play an important role in facilitating licensing, the current system would benefit from enhanced transparency, structured dialogue, and clearer procedural safeguards to ensure balanced outcomes.

In Taiwan, royalty rate-setting processes are often perceived as lacking sufficient transparency, as well as meaningful opportunities for user participation. In practice, this can create an imbalance in bargaining dynamics, limit good-faith negotiations, and increase the likelihood of disputes. Addressing these concerns is particularly important as Taiwan seeks to maintain a competitive and attractive environment for digital content services.

International experience shows that challenges in music licensing are often driven less by royalty levels than by the governance and procedural design of collective management systems. In markets such as Japan and South Korea, regulatory frameworks incorporate advance disclosure of rate-setting methodologies, opportunities for stakeholder input, and, in some cases, prior review or approval by the competent authority before new rates take effect. These mechanisms help ensure that rate-setting processes are transparent, balanced, and subject to appropriate oversight.

In contrast, rate-setting frameworks that rely primarily on post-hoc review or limited consultation may reduce the effectiveness of oversight and create uncertainty for market participants. In a rapidly evolving digital environment, such uncertainty can increase compliance risks, constrain commercial flexibility, and discourage investment in legitimate music distribution services. Strengthening procedural safeguards and oversight mechanisms is therefore critical to maintaining a fair,

efficient, and innovation-friendly licensing ecosystem.

Recognizing that legislative amendments take time, the Committee recommends prioritizing these practical, administrative measures that can be implemented in the near term:

- **Enhance transparency and procedural fairness in royalty rate-setting** by requiring advance disclosure of methodologies, assumptions, and supporting data, and ensuring that proposed rates are made available for stakeholder review prior to implementation.
- **Establish a structured pre-finalization consultation mechanism** to enable meaningful dialogue between CMOs, industry participants, and users, including opportunities for negotiation or mediation before rates take effect.
- **Strengthen regulatory oversight and implementation** by encouraging the Taiwan Intellectual Property Office (TIPO) to adopt a more proactive supervisory role – such as enhanced review of proposed rates, clearer procedural guidance, and a defined action plan and timeline for developing user-negotiation mechanisms – in line with international practices.

## TOBACCO

**Suggestion 1: Ensure that tobacco additive regulations are based on scientific evidence and implemented in a practical and predictable manner.**

In recent years, the government has been gradually developing a draft list of prohibited tobacco product additives, along with supporting implementation measures.

The industry supports the public health objectives of the Health Promotion Administration (HPA) under the Ministry of Health and Welfare (MOHW). At the same time, the industry seeks a regulatory framework that is grounded in sound scientific evidence and implemented in a clear, predictable, and practical manner.

While public health objectives should guide regulatory policy, regulatory clarity, implementation feasibility, and market stability are equally critical to ensuring that policy measures achieve their intended outcomes. Regulatory measures that impose prohibitions without clear scientific justification or without consideration of practical implementation challenges may undermine the credibility and enforceability of the regulatory framework.

Some additives included in the draft prohibited list occur naturally in tobacco leaves or are used in extremely small quantities to maintain product quality during manufacturing. Such minimal quantities do not impart any flavor. As a result, the current draft may not fully distinguish between additives that pose public health risks and substances that are inherent to tobacco processing. Before

finalizing the proposed regulatory measures, the industry recommends that the HPA gather additional scientific evidence and fully consider industry feedback.

Prior to implementation, it is important to conduct careful assessments of proposed prohibited items. In addition, a phased implementation approach would help avoid unintended disruption to the lawful market while reducing the risk that sudden regulatory changes could shift consumer demand toward illicit products and further expand the illegal market.

Moreover, the draft does not clearly exclude tobacco products manufactured solely for export. As Taiwan has long maintained the capability to manufacture tobacco products for export markets, failure to clarify that the regulations do not apply to export-only products could unintentionally restrict export-oriented manufacturing activities that have no bearing on the domestic market. We recommend:

- 1.1 Establish a transparent scientific review and risk assessment mechanism for determining prohibited tobacco additives.** Such a mechanism should clearly define the scientific criteria, testing methods, and enforcement principles used when assessing whether specific additives should be restricted.
- 1.2 Provide a reasonable transition period and clear implementation guidelines before new additive regulations take effect.** Guidance on inspection priorities, testing standards, and compliance pathways would help reduce regulatory uncertainty and facilitate effective policy implementation.

**Suggestion 2: Adopt a gradual and predictable approach to adjustments of the tobacco health and welfare surcharge.**

In 2025, public discussion emerged regarding potential adjustments to the tobacco health and welfare surcharge. The industry recognizes the government's need to balance public expenditure while maintaining stable fiscal resources. However, to ensure effective policy implementation, adjustments to tobacco-related taxes and surcharges should be designed and implemented in a reasonable, gradual, and predictable manner.

Abrupt or poorly calibrated tax increases can create unintended market distortions, including increased incentives for illicit trade. To safeguard both the stability of the tax base and overall market order, the government should conduct a comprehensive assessment of potential impacts on the illegal tobacco market and evaluate enforcement capacity before introducing policy adjustments.

A transparent and evidence-based approach to tax policy would help ensure that fiscal objectives are achieved while maintaining regulatory credibility and minimizing the risk of market disruption. We recommend:

- 2.1 Implement any adjustments to tobacco taxes and surcharges in a reasonable, gradual, and predictable**

*manner.* Before introducing such changes, the government should conduct comprehensive assessments of potential impacts on the illegal tobacco market, including the risk of increased illicit trade and the stability of the tax base.

**Suggestion 3: Strengthen cross-ministerial coordination and enforcement capacity to combat illicit tobacco.**

Illicit tobacco products undermine national tax revenue, increase consumer risks due to the absence of proper product testing and quality control, and disrupt the orderly functioning of the lawful market. According to the National Treasury Administration of the Ministry of Finance (MOF), the authorities seized 13.82 million packs of illicit tobacco products in 2025, an increase of approximately 2.61 million packs compared with 2024. These figures likely underestimate the true scale of the illicit market, as unreported cases remain difficult to quantify.

The emergence of heated tobacco products within Taiwan's regulatory framework has further complicated enforcement efforts. Patterns of illicit trade and distribution have evolved as new product categories enter the market, requiring enforcement authorities to distinguish between conventional tobacco products and heated tobacco products during inspections. These developments create new operational challenges for frontline personnel and highlight the need to update enforcement practices and statistical monitoring methods to reflect changes in the lawful tobacco market.

Effective tobacco control policy requires not only a robust regulatory framework but also strong enforcement mechanisms capable of clearly distinguishing lawful products from illicit ones. In this regard, enforcement efforts should focus on strengthening post-market monitoring systems, including labeling compliance, tax declaration, and product traceability mechanisms. At the same time, authorities should intensify inspections and penalties targeting unauthorized products and illicit supply chains to maintain regulatory credibility and ensure a fair, competitive environment.

As the regulatory framework for new tobacco products continues to evolve, enforcement capacity must adapt accordingly. Heated tobacco products involve multiple regulatory components, including devices, consumables, and cross-border logistics, which differ significantly from the regulatory considerations applicable to traditional tobacco products. To address these challenges, the government should strengthen coordination across relevant ministries and enhance professional training for frontline enforcement personnel.

Institutionalized training programs focusing on new tobacco products would improve enforcement personnel's ability to identify lawful and unlawful products, understand

supply chain dynamics, recognize common patterns of illicit trade, and conduct effective inspections. Case-based training and practical exercises could further strengthen operational capabilities.

In addition, improving the use of technology and data-sharing systems could enhance enforcement effectiveness. Digital tools and enhanced information-sharing mechanisms would support faster identification of illicit products and strengthen coordination among relevant enforcement authorities.

Strengthening coordination, training, and data-sharing mechanisms would help create a more comprehensive enforcement network capable of addressing evolving illicit trade risks. Such measures would also protect national tax revenue, preserve market order, and ensure that lawful businesses operate within a clear and fair regulatory environment. We recommend:

**3.1 Establish a cross-ministerial coordination mechanism for illicit tobacco enforcement.** This mechanism should integrate intelligence sharing and enforcement strategies among the MOF, MOHW, police authorities, customs, and local governments, while strengthening real-time reporting and risk analysis.

**3.2 Develop specialized training programs for enforcement personnel addressing heated tobacco products and emerging illicit trade patterns.** Such programs should strengthen frontline personnel's ability to identify lawful and unlawful products, understand supply chain regulations, recognize common violation patterns, and conduct effective evidence collection.

**3.3 Publish enforcement and seizure statistics on a regular basis.** Public reporting should include data on seized finished products, raw materials, and related equipment in order to enhance transparency and strengthen public trust.

**3.4 Strengthen coordination between central and local authorities to improve enforcement capacity and public awareness.** Programs that enhance local enforcement capacity and increase public awareness would help prevent the expansion of the illicit tobacco market.

## TOURISM AND TRANSPORT

Taiwan's tourism and transport sectors face interconnected challenges spanning multiple regulatory domains and government agencies. From mobility service frameworks to international visitor experiences, vehicle import standards to tourism facility development, and EV charging infrastructure to road safety and efficiency modernization – these issues share common barriers: fragmented governance, outdated regulations, and insufficient infrastructure coordination designed for different eras and

needs. Yet they also present opportunities for enhanced coordination and regulatory modernization to better serve evolving needs.

Industry experience demonstrates how fragmented authority creates systemic inefficiencies. Companies navigating approval processes sometimes encounter situations in which jurisdictional boundaries between agencies are unclear, requiring engagement with multiple authorities to identify the appropriate pathway forward. While Taiwan's government agencies demonstrate a strong commitment to safety and regulatory compliance, enhanced horizontal coordination mechanisms could shorten approval timelines and provide clearer guidance, particularly when introducing innovative solutions or comprehensive infrastructure projects spanning multiple regulatory domains. Strengthening cross-agency collaboration would enable the government to capture opportunities for integrated solutions that simultaneously serve multiple policy objectives. As Taiwan advances the U.S.-Taiwan Agreement on Reciprocal Trade (ART) and deepens economic partnerships, efficient regulatory coordination becomes increasingly important to facilitate cross-border commerce and demonstrate Taiwan's capacity for effective governance.

Effective policy outcomes require cross-ministerial collaboration and systematic infrastructure planning. Enabling mobility innovation, enhancing international visitor experiences, facilitating trade, and building sustainable transport systems all require cross-ministerial collaboration. Progress depends on government agencies working horizontally: aligning standards, streamlining procedures, coordinating infrastructure development, and modernizing frameworks in concert rather than in silos. Cross-agency coordination mechanisms enable the government to leverage synergies, avoid duplicative efforts, and deliver integrated solutions that serve citizens more broadly and efficiently, while supporting Taiwan's expanding international economic engagement.

The Committee urges the government to prioritize coordinated regulatory reform with strong inter-agency mechanisms and infrastructure planning, ensuring Taiwan's transport and tourism sectors can serve citizens, visitors, and businesses efficiently while advancing sustainability and accessibility objectives. The following recommendations address areas requiring government action.

**Suggestion 1: Strengthen Taiwan-U.S. trade relations by harmonizing vehicle standards and streamlining customs procedures.**

**1.1 Expand the range of U.S.-specification vehicles eligible for import to enhance market diversity.** The ART concluded between the United States and Taiwan earlier this year includes provisions for zero tariffs and

simplified certification for U.S.-made vehicles compliant with Federal Motor Vehicle Safety Standards (FMVSS). However, the English version of the agreement uses the term “vehicle,” which encompasses passenger cars, commercial vehicles, and motorcycles, while the Chinese-language version specifies only “passenger car.” This discrepancy risks excluding non-passenger vehicle categories during implementation, leading to inconsistent regulatory treatment and limiting the intended reciprocal benefits of the agreement.

The Committee therefore urges the Executive Yuan and Ministry of Transportation and Communications to align implementation with the full scope of the agreement as follows:

- 1. Expand the scope of application.** Explicitly include all vehicle types, such as passenger vehicles, commercial vehicles, mixed-use vehicles, and motorcycles, to ensure consistency with the definition of “vehicle” in the agreement.
  - 2. Harmonize regulatory treatment.** For import applications of U.S.-spec commercial vehicles and motorcycles, adopt the same model used for passenger cars, fully accepting documentation based on FMVSS.
- 1.2 Remove additional documentation requirements for U.S.-manufactured products that comply with recognized international certification.** Pursuant to Article 3.2 of the ART, Taiwan has committed to accept test reports and certificates issued by conformity assessment bodies identified under mutual recognition arrangements with the United States.
- However, recent policy announcements indicate inconsistencies in these commitments. A February 13, 2026, press release by the Ministry of Transportation and Communications (MOTC) indicates that U.S.-spec vehicles, while compliant with FMVSS, are still required to obtain separate domestic certifications for energy efficiency from the Ministry of Economic Affairs and on emissions and noise the Ministry of Environment prior to market entry. These requirements are inconsistent with Article 3.2 and the automotive provisions of the agreement, which eliminate additional conformity assessment procedures for qualifying U.S.-spec products. The Committee therefore urges the government to align review existing regulatory measures with ART commitments, eliminating redundant certification requirements and ensuring that U.S.-spec products meeting recognized standards are not subject to additional domestic certification or documentation.
- 1.3 Remove express shipment quota restrictions to align with ART commitments.** The ART provides that express shipments from the United States may benefit from simplified entry procedures without being subject to numerical limits. However, current regulations impose

a “frequent importer” restriction on the use of duty exemption under Article 49, Paragraph 2 of the Customs Act, based on thresholds defined by the Ministry of Finance.

This restriction is inconsistent with Taiwan’s commitments under Article 2.14 of the U.S.-Taiwan Initiative on 21st-Century Trade and may limit the intended facilitation of cross-border trade. The Committee urges the MOF and the Taiwan Customs Administration to remove the frequent importer quota restriction and ensure that express shipment procedures are fully aligned with ART commitments.

**Suggestion 2: Elevate Taiwan’s tourism industry through integrated development and coordinated policy support.**

The Committee commends the Taiwan government’s outstanding efforts in enhancing international tourism competitiveness in recent years, notably through the “Taiwan Tourism 2030 White Paper” and the recent “Tropic of Cancer Peak Flagship Project: Smile South Taiwan.” These initiatives clearly demonstrate the government’s resolve to establish Taiwan as a premier destination in Asian tourism.

While the policy blueprints and objectives are well-defined, Taiwan’s tourism sector continues to face significant challenges in achieving world-class standards, particularly due to regulatory fragmentation and approval complexity. The Committee proposes the following concrete measures to bolster development.

- 2.1 Designate integrated-resort development as a priority national project and establish a cross-ministerial task force to promote it.** We recommend that the National Development Council incorporate integrated-resort development into the 2026-2029 program to develop tourism areas along and south of the Tropic of Cancer and coordinate implementation across relevant ministries. In addition, the Executive Yuan should establish a cross-ministerial project office to serve as a single-window to identify regulatory barriers, coordinate agency responsibilities, and accelerate the environmental impact assessment review process.
- 2.2 Strengthen investment incentives and talent attraction.** The Committee urges the government to provide targeted tax incentives and financing support for build-operate-transfer (BOT) and public-private partnership projects to improve investment viability in integrated resorts. We also suggest expanding eligibility criteria for the Employment Gold Card to facilitate recruitment of international talent in tourism planning, development, and management.
- 2.3 Streamline environmental impact assessment processes for large-scale resort developments.** Fragmented review processes between the central and local government levels and limited project-specific support contribute

to extended timelines and delays in zoning and project implementation. Government facilitation of early engagement with local environmental stakeholders would help expedite environmental impact assessment reviews, improving efficiency while maintaining environmental oversight.

**2.4 Strengthen transportation infrastructure connectivity to support integrated tourism development.** Potential integrated resort sites will be viable only if supported by convenient transportation infrastructure across land, sea, and air. For example:

- Land: Expand connectivity MRT and High-Speed Rail lines, while optimizing existing highway shuttle services.
- Sea: Develop Kaohsiung Port as a cruise homeport to enable international yacht routes and berthing infrastructure.
- Air: Expand international flight capacity by enabling 24-hour operations at Kaohsiung International Airport and consider additional airport infrastructure.

**2.5 Strengthen cross-ministerial regulatory frameworks to support tourism-related investment and services.** For example, the MOF could establish duty-free and free-trade zones to support tourism-related commerce; the National Immigration Agency and Ministry of Foreign Affairs could streamline entry procedures through expanded e-visa systems and other visa facilitation.

With the proposed regulatory and infrastructure reforms in place, sites with established development foundations – such as the Dapeng Bay National Scenic Area – would be well-positioned to serve as early demonstration projects.

**Suggestion 3: Modernize mobility options through public-private partnerships to advance digital services.**

Existing regulatory frameworks limit the deployment of digital mobility solutions – the integration of digital technologies such as smartphone apps, AI, and connectivity into transportation. The Committee therefore recommends establishing structured public-private partnerships between the MOTC and industry to support controlled testing, regulatory alignment, and evidence-based policy development, while maintaining appropriate oversight. Priority areas include:

**3.1 Modernize market entry and pricing frameworks to improve service availability and efficiency.** Outdated taxi license caps and inflexible pricing structures fail to meet citizens’ dynamic mobility needs, creating service gaps while preventing efficient balancing of supply and demand. In an era in which technology enables real-time demand response, these restrictions cause unnecessary service unavailability during peak periods and waste resources during low-demand times.

Through structured government-platform dialogue,

stakeholder consultation, and creation of a dedicated government task force, the authorities would be able to collaboratively develop evidence-based approaches to respond to market needs. Examples include mechanisms to adjust taxi license-plate quotas based on demand patterns and introducing pricing flexibility, such as surcharges and dynamic pricing within consumer protection parameters.

In addition, we suggest that the government authorize the deployment of digital, app-based metering systems utilizing GPS technology, often categorized as “smart taximeters” or “soft meters,” to facilitate payment processing and alignment integrated with digital trip-planning tools. These measures would improve market responsiveness while maintaining consumer safeguards.

**3.2 Update fleet structure definitions to recognize digital service models.** Current fleet definitions under the “Regulations Governing the Management of Automobile Transportation Businesses” and related provisions reflect traditional operating models and do not accommodate digital coordination systems that support service traceability, driver accountability, and passenger safety. We propose that the government revise relevant legal definitions through structured consultation with industry stakeholders to accommodate diverse service models while maintaining appropriate safety, quality, and oversight standards.

**3.3 Enable cross-jurisdictional operations to improve service continuity and efficiency.** Territorial restrictions limit cross-city transport services, reducing efficiency and creating service gaps for users whose travel spans multiple municipal jurisdictions. These constraints cause operational inefficiencies and exacerbate such problems as driver shortages and route disruptions.

The government should modernize regulatory frameworks to enable cross-jurisdictional operations and routing flexibility, while supporting the development of demand-responsive transit services to improve service coverage and resource allocation, particularly in underserved areas.

**3.4 Establish an autonomous-vehicle regulatory sandbox to support controlled commercial deployment.** While large-scale autonomous vehicle deployment is still in development, early regulatory preparation is necessary to enable future adoption. Taiwan has established a foundation for that adoption through the Unmanned Vehicles Technology Innovation Experimentation Act and ongoing testing and safety frameworks.

We urge the government to build on this foundation by establishing a regulatory sandbox that enables pilot programs for autonomous-vehicle applications in commercial passenger services under defined safety

protocols. This approach would ease the transition from testing to practical deployment, facilitate evidence-based regulatory development, and strengthen Taiwan's readiness for future mobility technologies.

### 3.5 Accelerate commercial-vehicle electrification through targeted incentives and partnership frameworks.

Commercial vehicles, including buses and taxis, have higher utilization rates than private vehicles, making their electrification a high-impact pathway for emissions reduction. However, current incentive structures do not fully support the economic viability of large-scale fleet transition, particularly in the absence of sufficient economic incentives to offset upfront investment costs.

The government could strengthen incentive frameworks by increasing targeted subsidies for commercial-vehicle electrification and introducing usage-based incentives such as priority lane access, designated loading zones, and operational benefits, to support adoption. These measures should be complemented by public-private partnerships that facilitate implementation through operational support, driver engagement, and data-sharing mechanisms.

#### **Suggestion 4: Improve the international visitor experience through coordinated planning and service enhancements.**

Taiwan aims to attract nine million international visitors in 2026, but structural and operational gaps continue to affect the visitor experience. Addressing these gaps through coordinated policy action will strengthen Taiwan's competitiveness as an international tourism destination.

#### 4.1 Strengthen cross-government coordination and implementation for tourism development.

Achieving national tourism targets will require stronger cross-ministerial coordination and alignment between policy design and implementation. It would help for government to establish a centralized coordination mechanism to lead planning and execution, with clear accountability and implementation structure. We suggest the following:

- Assign a dedicated Minister without Portfolio to head a taskforce to ensure effective cross-government coordination.
- Set a clear strategic goal and devise a staged execution plan with quarterly review procedures to ensure consistent alignment with the strategic objective.
- Conduct regular dialogue with industry stakeholders to build broad support for proposed measures and to ensure that plans are practical.

#### 4.2 Modernize airport ground transportation services to improve the arrival experience.

Airport ground transportation is often the first point of contact for international visitors. The current system, which

relies on queue-based dispatch and limited operator participation, results in long wait times, few service options, and inconsistent service quality.

The Committee welcomes the MOTC's efforts to introduce e-hail taxi services at airports as an important step toward modernizing the current system. However, without consistent implementation across all international airports, the overall impact on visitor experience remains limited. The government should build on this progress by ensuring the deployment of technology-enabled ground transportation services across all of Taiwan's international airports, improving service availability, reducing wait times, and enhancing the overall arrival experience for international travelers.

#### 4.3 Expand international payment accessibility across the tourism journey.

International visitor spending is an important contributor to Taiwan's economy, but gaps in payment accessibility continue to affect convenience and the overall visitor experience. The government has made meaningful progress in expanding the use of digital payments, including the adoption of contactless standard cards across MRT systems in Taiwan's major cities.

The Committee recommends that relevant government agencies strengthen international payment accessibility through the following measures:

- Require airport taxis, city buses, and intercity buses to accept open-loop EMV credit and debit cards, including foreign-issued cards.
- Expand foreign card acceptance in healthcare settings to improve access and support the development of medical and wellness tourism.
- Incorporate foreign-card acceptance into evaluation or incentive criteria under relevant government programs.

#### 4.4 Facilitate regional talent mobility for multinational corporate events.

Taiwan's robust visa-exempt program successfully attracts top-tier U.S. and European business travelers. However, American multinational corporations (MNCs) increasingly operate highly integrated, diverse regional teams across Asia. Currently, bringing vetted engineers and executives who hold passports from non-visa-exempt jurisdictions to Taiwan for crucial internal off-sites requires navigating a disproportionately complex, multi-agency sponsorship process.

When these companies cannot reliably secure short-term entry for their complete global teams, they are forced to relocate high-yield corporate events to competing hubs like Singapore or Tokyo, depriving Taiwan's MICE sector of vital revenue.

To enhance economic competitiveness, the Committee recommends implementing a "Trusted Corporate Sponsor" fast-track mechanism. By allowing verified

businesses and enterprises to act as trusted guarantors for their direct regional employees' short-term entry into business, Taiwan can streamline inter-agency approvals while maintaining rigorous national security standards. This leverages the sponsoring U.S. corporations' stringent compliance framework, seamlessly attracting high-value corporate tourism.

**Suggestion 5: Modernize building and transport regulations to support electric vehicle infrastructure and road safety standards.**

**5.1 Require sufficient technical specifications for electric vehicle (EV) charging infrastructure in new buildings.**

Taiwan's electric vehicle (EV) market is growing rapidly. According to the Highway Bureau of the MOTC, the number of registered Battery Electric Vehicles (BEVs) exceeded 130,000 as of 2025. A 2023 survey by the Taiwan Power Company (Taipower) indicates that up to 80% of EV owners rely on home charging.

Since the National Land Management Agency incorporated EV charging equipment requirements into Article 62 of the "Building Design and Construction" chapter under the Building Technical Regulations in 2019, new buildings have been mandated to reserve installation space for EV charging equipment. However, the regulations do not specify the nominal diameter standards for the conduits used in EV charger wiring. In practice, some developers have reserved conduits with outer diameters as small as 18-22 mm. This renders it impossible for subsequent residents to install a 7kW charger (it requires a 28mm conduit to accommodate 3 conductors plus one ground wire) in compliance with Taipower's requirements on new buildings' EV charging system, thereby creating significant barriers to installation.

The Committee recommends amending Paragraph 4 of Article 62 to explicitly require a minimum nominal conduit diameter of 28 mm for pre-embedded wiring conduits. Furthermore, the reserved space should accommodate distribution panels, wiring, and accessibility for persons with disabilities, while aligning with Taipower's requirements for new building power systems and the relevant provisions of the Regulations for Installation of User's Electricity Device.

**5.2 Transition to all-weather and sustainable retroreflective road markings.** In recent years, serious traffic accidents and associated social costs have drawn increasing

attention, making road safety a key public priority. Current road-marking regulations and materials are increasingly misaligned with evolving safety requirements and environmental conditions. The Committee asks the government to review existing standards and align them with international practices to ensure road user safety.


**5.2.1 Adjust and implement road marking standards to ensure performance-based safety outcomes.**

Current markings are primarily hot-mix markings governed by Chinese National Standards (CNS), which govern material composition and performance of road markings. However, existing standards do not adequately ensure retroreflective performance under varying environmental conditions. CNS1333 specifies glass bead content during application but does not require functional testing of retroreflective performance after installation. CNS4342 requires a refractive index of at least 1.5 but does not account for performance differences under dry and wet conditions, which are necessary to maintain visibility in rainy environments.

These limitations create safety risks, particularly during nighttime and adverse weather conditions. The government should incorporate CNS15834 road marking performance standards into current road construction specifications, alongside existing CNS1333 and CNS4342 requirements, to ensure that markings meet functional safety and visibility needs.

**5.2.2 Align with international standards and industry trends.**

Preformed road markings with wet and dry retroreflective performance improve visibility, durability, and installation efficiency compared to conventional methods, directly supporting road safety outcomes and reducing lifecycle maintenance and operational costs. We urge the government to update regulatory frameworks to enable the adoption of higher-performance materials that align with evolving safety and sustainability requirements in terms of safety, durability, efficient installation, and sustainability.

Regulatory frameworks should enable the adoption of higher-performance road marking materials to ensure safety standards are not compromised by cost-driven procurement practices. 

## 農化委員會

委員會感謝農業部（MOA）過去一年來積極參與業界溝通並協助優化法規管理。基於此合作基礎，希冀能藉由以下建議促使台灣農藥管理框架能與國際標準接軌，並推動透明、高效且永續的農業生產系統，用以支持台灣農業的持續現代化發展。

當前農化產業仍面臨若干法規面向瓶頸，包括農藥殘留容許量（MRL）的審查行政延宕，以及近期農藥登記制度調整亦降低法規可預測性，進而延遲新技術及創新產品的引進。因此，解決這些挑戰對於維持台灣的農業生產力與競爭力至關重要。同樣重要的是建立具可預測性的登記查驗程序，且台灣之登記資料要求應與國際公認的「危害風險評估原則」一致，方能鼓勵業界引進高效、低毒且更符合永續發展目標的新一代作物保護產品。

與此同時，提升法規管理數位化亦有助於改善行政執行效率。導入「電子標示」（e-labeling）制度，不僅可以減少實體標籤及產品回收所衍生的非必要行政及營運負擔，亦有助於降低環境碳排放。透過數位化標籤，亦能實現產品資訊的即時確認，協助主管機關與農民更有效地識別非法農藥產品。

針對偽劣非法農藥產品，則應採取更強而有力的執法行動，以維護台灣農民用藥安全、確保市場公平競爭，以及保障消費者對台灣農產品安全性與完整性的信心。

透過推動上述措施，本委員會期盼能縮短法規政策與實際執行之間的落差，同時支持台灣農業朝向更具韌性、創新與永續的方向穩健發展。

### 建議一：標示變更內容若不影響農民用藥安全與消費者權益時，不須回收重製，並建議積極推行電子標示（e-labeling）

本委員會對農業部動植物防疫檢疫署（下稱防檢署）於114年9月18日公告之《農藥標示管理辦法》修正草案表示高度肯定。該草案第三條已明確放寬「工廠資訊變更」不受六個月標示變更期限之限制。此修正強化了「記載內容與事實相符」的定義，確保標示資訊真實、正確。委員會對此方向務實管理、降低行政負擔的修正方向表示肯定與支持，並期待後續能進一步落實於相關配套措施中。

#### 建議：

為兼顧農民用藥安全、消費者權益與產業實務操作，建議如下：

#### 1.1 若標示變更僅涉及行政資訊，且內容不影響公眾權益與農友合規用藥，應免除回收重製義務

例如僅為行政資訊調整、無涉及使用方法、警語或安全性資訊者，不應要求業者進行成本高、耗時長的全面回收重印，以降低不必要的浪費並促進產業效率。

#### 1.2 建議主管機關積極推動電子標示（e-labeling）制度推動電子化標示將具備以下優勢：

- 農民更便捷、快速取得最新且正確的產品資訊，並提供透明化的產品資料查詢管道。
- 與國際做法接軌，提升管理效能及資訊即時性。
- 降低不法與偽劣產品風險。QR code 可結合驗證功能，使用者可即時掃描查驗是否為正品。有效減少偽造標籤與非法農藥流通，有助保護品牌與消費者安全。
- 落實永續與 ESG 目標，大幅降低紙張使用與印刷排放、減少標籤浪費、降低碳足跡，符合循環經濟原則。

- 推動循環經濟與智慧農業，e-labeling 可讓資料與農業管理系統深度整合（如農藥電子紀錄、施藥歷史追蹤），強化行政管理效能。

推動 e-labeling 具有提升資訊透明度、保障農民與消費者安全、降低產業負擔、強化行政效率及與國際接軌等明顯優勢。

因此，建議主管機關積極建立 e-labeling 法規框架與配套措施，同步允許對不影響安全性的標示變更，免除回收重印義務，使我國標示管理更具彈性與效能。

### 建議二：一致且可預測性的農藥登記及審查管理

此議題於2023年提出並多次拜會農業部，此期間僅於2023年10月召開「精進新農藥登記相關審查機制座談會」及2025年8月召開《農藥管理法》及相關子法修正草案研商會議。本委員會在去年的白皮書中亦再次提出該問題，指出：「在許多已開發國家，農藥登記所需的資訊和標準均皆詳細明定於法規或公告相關說明以利遵循，為產業提供透明且可預測的法規框架。然而，在台灣由於缺乏統一且持續更新的標準，導致申請登記廠商持續面臨不確定性。因此，廠商在缺乏明確標準下影響投資意願及業務規劃。

儘管農業部於2024及2025年白皮書卻分別回應將於該年年底前完成「農藥理化性及毒理試驗準則」修正法制作業，但至今仍未完成。究其主因係農業部轄下管理機關及技術機關對於資料要求仍無共識，導致業者在法規不明確的情形下，辦理農藥登記作業受阻，來回釐清補件，或額外增加投資進行試驗，已嚴重延誤創新藥劑無法登記上市。

另外，民國98年即已法制化「群組化」登記制度，初衷為解決少量作物或是次要害物的用藥缺口，並透過試驗資料延伸利用，同時為因應產銷履歷制度與維持「農藥標示指導用藥之制度」，然執行至今逾16年後，現行審查已無法以法規要求使用既有代表作物資料辦理登記，轉而需額外繳交欲延伸使用範圍登記作物所費不貲之藥效、藥害或是殘留等各項田間試驗報告。此種實務運作幾乎已使制度退回民國98年以前「單一作物單一害物之登記制度」，業者不僅須負擔高昂的延伸登記田間試驗費用，卻也無法享有對應的資料保護期，此種制度性的倒退已嚴重削弱產業的投資意願與農業競爭力。

#### 建請主管機關：

- 2.1 「農藥理化性及毒理試驗準則」（第三條附件一及二）之資料要求應與國際接軌並考量以危害風險評判做為評估原則，以國外所製備之各項試驗報告審理為主，而非額外要求執行無試驗單位可執行之本地試驗，將造成實務執行困難並延遲產品登記。
- 2.2 一年內完成「農藥理化性及毒理試驗準則」（第三條附件一及二）、「田間試驗準則」及「田間試驗準則第4條第1項第2款延伸使用範圍之群組化作物或有害生物種類、代表性使用範圍及其實施方式之法制作業」，在相關法制作業完成前，不應強制要求補充法規要求外之各項試驗資料。
- 2.3 申請人所繳交之各項試驗資料皆有其智財權，辦理延伸登記使用如有繳交代作物外之試驗資料，該登記案應給予資料保護期，以保障業者研發投入之權益。
- 2.4 為鼓勵廠商辦理少量作物登記，請研議彈性採認雖未完全符合田間試驗準則要求但具備科學評估價值之內部試驗資料，以增加產業投資意願並解決農民用藥缺口。

### 建議三：優化農藥殘留容許量審查程序

委員會感謝農業部防檢署及農業部藥物試驗所（以下簡稱農藥所）密切合作，農藥技術諮議會（以下簡稱農藥諮議會）於114年度每月均有開會審查，並盡可能將業者申請案於當月結案。亦感謝食藥署即時更新由農業部向其送件之農藥最大殘留容許量申請案件之辦理情況，並於「食品衛生安全與營養諮議會」會議紀錄中呈現當次審查案件，提升案件進度透明度。

然據本委員會觀察到，防檢署於113、114年通過諮議會後提送食藥署之時程，多數案件超過60天，較防檢署先前規劃之30天超出許多。關於農藥殘留容許量，分別於114年03月11日及114年11月26日公告兩次，但依據114年「食品衛生安全與營養諮議會」會議紀錄，其中第二至五次會議皆有審查殘留容許量，因合併數次會議結果併案預告，導致某些案件自諮議會審查至正式公告須近一年。

委員會建議主管機關採取以下措施：

- 3.1 建議農業部加速行政效率，使通過諮議會之案件可於30日送達食藥署。
- 3.2 建議食藥署依「食品衛生安全與營養諮議會」開會結果每季辦理預告。

農藥殘留容許量之訂定，攸關國民糧食安全、食品進口來源之多元化及新型高效低毒農藥引進之可行性。爰此，敬請農業部及衛福部所屬相關機關持續檢視並優化審查制度與資訊揭露機制，積極推動農藥殘留容許量（MRL）國際調和，以確保與國際標準接軌，提升審查效率與透明度，並共同維護國民健康及食品安全。

### 建議四：全面強化非法農藥殘留監測與建立查緝機制，以維護食安誠信市場並保障智慧財產權

當前非法農藥（偽劣藥）之氾濫，已跨越原來的農藥銷售渠道，除了衝擊農業生態及市場秩序。在經濟層面，非法農藥藉由高渠道利潤和低價進行惡性競爭，侵蝕合法企業投入鉅額研發之智慧財產和市場佔有率。尤有甚者，部分處於登記審查階段之創新藥劑，在合法上市前，市場竟以偽農藥型態進行銷售；此現象若持續存在，將嚴重打擊國際農化企業在台投資之意願，導致增加登記審查期間遭非法使用之風險，造成食安問題。

偽劣農藥因成分來源與含量不明，缺乏正確的使用指引，亦未經毒理試驗及環境安全評估，極易造成作物殘留、土壤不可逆損害及潛在污染。一旦農產品檢出非法農藥殘留，將直接觸發國際貿易壁壘，重創國家農業品牌之國際聲譽與外銷競爭力。

為維護產業健全發展並守護食安，建議主管機關應採取下列措施：

- 4.1 落實殘留檢驗與處罰機制：針對尚未在台灣完成登記之農藥，政府應在其於國外上市後，即同步強化國內各大果菜批發市場的末端殘留檢驗機制，並明確建立相關罰則。此舉可有效彌補未登記農藥殘留不易被偵測或難以有效裁罰之執法缺口。
- 4.2 落實源頭查緝：建議成立專責的非法農藥查緝警政單位，並由主管機關定期對檢警調及司法機關進行偽劣農藥相關教育訓練及政策溝通，使執法人員充分理解非法農藥帶來的食品安全、環境永續與產業經濟之重大影響。透過積極主動的查緝與源頭遏止，方能有效防堵非法農藥流通，確保國人食安。

## 另類資產委員會

本委員會（原名私募基金委員會）已更名，以反映其更廣泛之業務範圍，涵蓋創業投資、避險基金、家族辦公室及其他相關業務活動。

本委員會誠摯感謝政府致力於改善金融產業之經商環境，並特別感謝政府對本委員會於2025年台灣白皮書所提建議之回應。我們樂見部分議題已展現具體且正面之進展。

本委員會亦感謝政府，特別是國家發展委員會及金融監督管理委員會（下稱金管會）召集相關機關共同檢視既有法規及制度架構，廣泛蒐集各利害關係人之意見，並持續精進政策規劃與執行。我們樂見上述努力逐步轉化為更加友善投資之環境。

在既有良好合作基礎及共同願景之上，本委員會謹此提出以下2026年台灣白皮書之建議。

### 建議一：修正《外國人投資條例》以促進外國投資人的投資環境，並簡化外國投資許可之程序

外國人在台基於營運目的所從事之股權投資，主要受《外國人投資條例》所規範，並須獲經濟部投資審議司（下稱投審司）之事前核准。然而，本條例已有將近30年未經修訂，其架構缺乏彈性以適當地反應迅速變遷的經濟環境及不斷發展的外國直接投資需求。

雖然修正本條例需要立法院同意，但修正草案之研擬流程一般自行政機關開始。投審司身為負責審查外國投資之第一線主管機關，其為最適合發起推動並發展該修正草案之機關。除此之外，行政機關於權限範圍內變更規範可與本條例之立法修正案同步推進。

#### 建議：

- 1.1 降低外國直接投資或撤資之核准門檻，並建立一個更具彈性、友善投資的登記及申報制度。現行法規與限制在許多方面皆已過時。30年前所制定之法規無法滿足現代交易習慣及對申請效率之要求。部分規範亦過於嚴苛，仍有提升效率的改進空間。特別是目前不論投資金額大小，任何外商投資均須取得投審司的事前核准，此對外國投資人而言可能缺乏時間與成本效益。因此，本委員會建議設立一定的外國投資金額門檻，允許在投資後進行登記或申報即可。
- 1.2 提供更靈活的出資種類。依據本條例第6條規定，目前允許之出資種類以下列為限：(1)現金；(2)自用機器設備或原料；(3)專利權、商標權、著作財產權、專門技術或其他智慧財產權；(4)其他經主管機關認可投資之財產。此等對出資種類之限制不足以涵蓋新興交易結構及多元的商業需求。舉例而言，常見以股權作為投資對價，然而外國股票尚不能作為取得台灣公司股權或進行股份轉換之對價。
- 1.3 引進包裹式申請機制。對於分多階段進行之交易，應允許投資人提交一份涵蓋整體交易結構之事前申請，交易完成後再就調整事項進行事後申報，而非要求各階段都須單獨提出申請。現代併購交易常牽涉複雜結構，現行制度要求各步驟都必須提交單獨之申請。此舉使主管機構無法了解交易之全貌，且使投資人須投入額外之精力及時間以完成交易。
- 1.4 採取風險基礎機制以加速審查流程。本委員會了解政府需要仔細審查涉及中華人民共和國投資人之受益所有權、資金來源及對敏感產業之投資等事項。然而，如對所有申請，特別是那些與中華人民共和國欠缺明確關聯

之申請，均採用同樣之審查標準，要求揭露完整公司股權結構及上層關係企業之所有董事及監察人，此舉將對大型跨國集團造成嚴重負擔，並會大幅拖延審查流程。對所有申請採用統一之審查標準欠缺效率。因此，本委員會建議採用風險基礎之審查機制。

- 1.5 放寬投資資金匯入之限制。目前，外國投資資金之匯款須以現金為之，且須由投資人以其自身名義直接匯出。此類限制未能反映國際併購交易中常見之多元架構。尤其是在集團內部，關係企業有正當理由代表投資人匯款。本委員會建議，在採取適當資訊揭露及風險基礎保障措施之前提下，允許集團公司代表投資人匯出投資資金。

## 建議二：建立全面的架構以支持家族辦公室之發展

本委員會感謝金管會就在台灣設立家族辦公室所作出之回應及倡議。近年來，證券投資顧問事業已獲准向家族辦公室提供整合式諮詢服務。此範圍於2025年進一步擴大，開放銀行及資產管理機構在亞洲資產管理中心高雄專區開展與家族辦公室相關之業務。此等措施反映主管機關致力於推動該產業之決心，鑑於台灣家族企業比例較高，且許多家族企業正持續擴大在國內外設立投資工具。台灣強大的科技及工業實力也持續吸引全球投資人，進一步推動家族辦公室生態系發展更臻完善。

然而，在現行監管框架下，家族辦公室服務主要仍侷限於傳統金融機構執照之許可範圍內提供，實不足以反映家族辦公室全方位且複雜的功能。目前尚未建立專屬且完善的家族辦公室監管框架，導致監管方式不夠全面，並限制家族辦公室生態系之發展，同時限縮台灣吸引及留住全球資本的能力。

本委員會建議設計一個以台灣本地資產及產業發展為核心的全面性家族辦公室框架。該框架應處理人口結構變化帶來之迫切需求，包括人口老化及出生率下降，尤其是在企業傳承、退休規劃及遺產規劃等領域，以及日益重要的企業轉型。此等問題需要長期且跨領域的政策規劃，以建構一個整合法律、金融、稅務、資產管理、投資及醫療保健等領域專業知識的全面生態系。

同時，未來若要完善監管架構，將需要立法修正及政策推動的協力，輔以各政府部門及機關之通力合作並與立法院密切協調，該等政府機關包括但不限於金管會、財政部國稅局、衛生福利部、臺灣證券交易所及法務部。因此，本委員會建議設立跨部門協調平台或專案工作小組，以制定及推廣中長期相關政策。

本委員會建議，針對僅為單一家族管理財富之機構，應明確豁免其不受投資信託、投資顧問或全權委託投資管理業務執照要求所拘束。類似的豁免亦存在於香港及新加坡等地區，針對僅在企業集團內部或關係企業間提供之資產管理服務給予其豁免，反映出當服務僅限於單一經濟集團時，監管要求相對寬鬆。

本委員會亦持續建議開放非屬證券投資信託或證券投資顧問之公司申請專門的資產管理執照。例如，借鏡香港《證券及期貨條例》第9類受監管活動之概念，該類活動允許在許可執照範圍內提供資產管理服務，持有此執照之非信託及非諮詢型資產管理公司被允許向多個家族辦公室提供服務，惟須接受適當之監管。

### 建議：

1. 建立跨部門協調平台，在台灣發展以產業為導向之家族辦公室生態系。

2. 放寬並明確規範適用於家族辦公室之執照許可要求。

## 建議三：放寬私募規範，讓更多投資人得以參與私募市場產品

本委員會樂見台灣持續推動監理改革，以發展亞洲資產管理中心。此一試辦計畫深具潛力，可望使台灣投資人更廣泛地接觸優質的全球私募市場產品。

本委員會瞭解，主管機關正積極研議放寬「未具證券投資信託基金性質」之基金私募之「99人投資人上限」及單一銷售機構之規定。然而，目前被歸類為「未具證券投資信託基金性質」之境外基金，投資人總數仍以99人為上限，且僅限於特定類別之合格投資人，包括「專業機構投資人」、「高淨值投資法人」及／或「高資產客戶」，並未納入「專業投資人」（即具備新台幣3,000萬元財力之自然人）。此外，此類基金之境外管理機構亦不得直接同時委任多家境內銷售機構。此等限制在實務上，往往使境外基金管理機構在台灣市場僅能進行一輪募資。

考量建立符合法規之在地合作關係及銷售安排，需投入前期時間、成本與作業資源，且後續尚須持續履行投資人服務義務，上述限制可能降低優質全球資產管理機構參與台灣市場之意願。

前述期望的法規鬆綁，將有助於台灣實現打造領先資產管理樞紐之政策目標。此類改革亦將有助於建構具備下列特徵之市場環境：

- 促進更多投資人取得優質私募市場投資產品之機會，而不僅限於高淨值人士。優質的全球私募市場產品，歷來在風險調整後報酬方面通常具備良好績效。此類產品亦具備較高程度之資訊揭露與透明度，有助於提升良好治理標準。
- 吸引全球領先資產管理機構於台灣進行長期且永續之投資。此類機構可將其全球專業經驗帶入本地市場，協助培育台灣下一代金融服務專業人才；同時亦可在負責任資本管理方面導入最佳實務，並成為在地社群之正向貢獻者，進一步支持台灣本土與國際資產管理機構整體生態系之發展。
- 比照具證券投資信託基金性質之境外基金私募，受類似但不完全相同之99人上限規範，建議將相應之鬆綁措施一併適用於私募制度。
- 促進資金留存在台灣，並擴大可投資資產範圍。提供更多元之投資機會，除可促進資金留存在台灣本地資產管理體系、降低資金轉往新加坡及香港等境外市場之誘因外，亦有助於紓解本地房地產市場及股票市場之上漲壓力，同時提升退休儲蓄之投資報酬。

日本、美國及新加坡等市場，已在私募市場產品監理方面採行最佳實務，包括完全取消投資人數量上限、擴大可投資私募市場產品之投資人資格範圍，以及允許境外基金管理機構同時委任多家持有執照且合格之境內私募受委任機構、信託銀行或證券經紀商。此等市場經驗可作為台灣推動相關政策目標之實用參考。

### 建議：

1. 放寬「未具證券投資信託基金性質」基金投資人資格，由現行之「高淨值投資法人」及「高資產客戶」擴大並納入「專業投資人」，並對上述類別投資人投資「未具證券投資信託基金性質」基金之人數限制予以排除；此一做法亦符合日本及美國之最佳實務，即由銀行判斷投資人之適合度。
2. 如主管機關仍維持投資人數量上限，建議建立每年或每

半年重設上限之制度，並提出明確之路徑規劃，最終朝全面取消人數上限之方向推進；同時應留意，此定期重設之投資人人數上限，對有意長期投入台灣市場之資產管理機構而言，仍可能造成監理不確定性。

3. 允許境外基金管理機構於境外基金商品私募時，直接同時委任多家持有執照且合格之境內銷售機構，包括銀行及證券商。

#### 建議四：統一外籍負責人身分證明要求，以簡化企業開戶流程

本委員會肯定政府持續致力於打造友善投資環境，以及將台灣轉型為「亞洲資產管理中心」的戰略目標。然而，對於外國直接投資（Foreign Direct Investment, FDI）與跨境併購而言，目前在實務操作上仍面臨一項重大瓶頸。若外商投資公司指派居住於境外且非持有台灣核發之外僑居留證（下稱居留證，即ARC）的外籍人士擔任負責人，其在嘗試開立企業銀行帳戶時，往往會面臨系統性的困難。

依據現行實務，儘管已取得經濟部投審司的外人投資許可，商業銀行幾乎一致要求企業負責人必須出示有效的居留證，方可開立籌備處或企業帳戶。雖然金管會允許使用其他替代身分證明，例如外國護照搭配統一證號（Unified ID Number, UIN）基資表，但第一線銀行分行在實務上鮮少採納此一方式。儘管理論上接受統一證號，但其核准過程仍須面臨繁瑣的文件審查，實質上等同於要求提供居留證。

由於全球私募股權基金及跨國企業的高階主管多半居住於國際金融中心城市，並未持有台灣核發的居留證，這項僵化要求已成為投資的關鍵瓶頸。若無企業銀行帳戶，外國投資人便無法匯入經核准的投資資本、無法完成會計師資本額查核簽證或無法完成公司設立登記。此一阻礙不僅延誤具時效性的併購交易、降低交易完成的確定性，更實質阻礙了資金對台的投資與配置。

為使台灣的監管環境真正與國際接軌，銀行業必須從現行依賴單一的實體居留證明文件，改以評估企業實體的實際商業合法性。

#### 建議：

1. 由金管會發布明確且具約束力的指引，規定所有商業銀行，允許非居住者企業負責人以有效之外國護照，或近三個月內經駐外館處（TECO）驗證之外國護照影本，搭配統一證號，作為充分之身分證明，並嚴格禁止分行層級自行另設標準或實質變相要求提供居留證。
2. 會同金管會與中華民國銀行商業同業公會召開正式會議，針對金融機構對於接受護照及統一證號作為非居住者企業負責人主要身分證明文件之具體疑慮，進行研商並予以解決。
3. 針對已取得經濟部投審司核准之外資企業，建立「綠色通道」簡化其開戶程序，允許銀行依賴政府嚴謹的外國直接投資（FDI）審查，以滿足企業認識客戶（Know Your Customer, KYC）與防制洗錢盡職調查之核心要求。

#### 建議五：廢除不合理之個人帳戶年資前提條件，並落實外國投資人之企業數位開戶（Digital Onboarding）機制

除了居留證的要求外，外商投資公司亦面臨另一投資障礙，即本土商業銀行任意自行設定的個人帳戶開戶年資規定。目前，多家主要金融機構要求外籍負責人必須在該機構開立並維持個人銀行帳戶達6至12個月後，方可受理其企業帳戶的申請。

此項要求與國際公司治理實務格格不入。被指派至台灣子公司的非居住者董事，是為全球機構履行專業之受託人責任；他們並非在本地尋求就業的個人銀行客戶。若外國投資人欲為數百萬美元之併購案在台開立企業帳戶，須先由非居住者之境外常務董事在台開立個人存款帳戶並持有該帳戶6至12個月後，再行開立企業帳戶；此一做法在商業上並不可行，亦迫使企業在合規上採取次佳之變通方式。

本委員會高度肯定金管會於2024年8月核准之「銀行受理客戶以網路方式開立數位存款帳戶作業範本」，該範本明確將線上開戶範圍擴大至非個人客戶，並放寬非本國籍負責人遠距驗證身分之規定，但在商業銀行分行層級實務執行上仍嚴重落後。

台灣的區域競爭對手，如新加坡與香港，皆已成功整合穩健的「數位優先（digital-first）」開戶流程及風險導向評估方法，著重評估企業實體本身，而不因個人代表缺乏本地個人帳戶紀錄而限制其企業開戶。若台灣欲實現其總體經濟目標並吸引頂尖的全球資本，則應廢除此類過時的帳戶持有年資要求。

#### 建議：

1. 禁止商業銀行將外籍負責人必須具備既有個人銀行往來關係（例如：6至12個月的年資規定），作為開立企業銀行帳戶之前提條件。
2. 積極稽核並落實2024年8月發布之前述「數位存款帳戶作業範本」之執行，確保商業銀行建置功能完善的線上開戶平台，能夠透過視訊會議方式，遠距處理外國企業客戶及其非居住者負責人開戶作業。

## 資產管理委員會

本委員會感謝台灣政府持續努力發展資產管理產業，並制定鼓勵創新和公平競爭的法規，以擴大投資人選擇，並增強外資企業投資台灣的信心。有鑑於打造台灣成為亞洲資產管理中心是政府的重要金融政策，而具有台灣特色之資產管理中心盼透過「留財與引資並重」之方式予以發展，本委員會代表美資在台資產管理產業謹此提出以下建議：

#### 建議一：提升在台資產管理營運效率

##### 1.1 加速引進境外公募產品的審查時程

為建構一個原則性監管且有效率的公平市場，以和新加坡、香港等資產管理市場競爭，吸引外資提升參與台灣市場意願，本委員會建議從以下兩點著手：國際資產管理公司看待台灣市場的普遍印象是對外資提供全球平台和產品的限制乃區域主要市場之最，審核時間亦為區域各國中最長。以目前台灣銷售主要的境外基金，超過九成為註冊在盧森堡與愛爾蘭的UCITS（可轉讓證券集合投資計畫）基金為例，香港證券及期貨事務監察委員會（SFC）註冊境外基金的標準流程為2個月，快速通關為15天，新加坡金融管理局（MAS）的標準審查流程為7至21天，最長以28天為限，兩者都有明確的審查時間表。但是台灣的境外基金審查至少需時5個月，時常為7至12個月，無明確審查時間表，亦須符合額外的投資限制（如：對於非投資等級債券或Rule144A債券之投資比重限制，或對於衍生性商品之投資種類或比重之限制）始得引進。即便是使用申報生效的加速案件，也仍需要經過不同單位的審查，故整體時間也需要3至4個月。過長且無法預期的審核時程及對產品加諸過多的

投資限制，已造成國際資產管理公司因推展產品註冊的困難而不願多做資源投入，尤其是目前台灣市場上ETF總量大幅增加，除非能加速引進吸引投資之特殊或新型態境外基金供投資人選擇或分散風險，台灣投資人寧可大量將資金移至新加坡、香港購買更與時俱進且更新穎的投資產品，此將阻礙台灣資本市場的發展。

因此，本委員會建請金管會證券期貨局（下稱證期局）能比照香港和新加坡的審查速度，符合歐盟UCITS標準的基金，可以加速產品審核，且採取與亞洲區域內主要金融市場一致的全球產品開放政策。

**1.2 開放全權委託投資經理人與基金經理人之兼任資格限制**  
依民國113年12月30日金管證投字第1130386274號令規定，全權委託投資經理人（全委經理人）雖有2年以上管理全委帳戶之經驗，且所管全委帳戶與其欲同時管理之基金屬同類型或相近資產，其仍須有1年以上同類型共同基金之經驗，始得兼任同類型共同基金之基金經理人。此等限制與國際實務存在顯著差異，亦大幅限制了全委經理人的職涯發展。本委員會建請證期局刪除前揭函令所載全委經理人「管理同類型基金或協管同類資產或性質相近之資產之經驗至少應一年以上」，始得以兼任同類型基金之基金經理人之規定，放寬此資格限制將與國際實務經驗一致，亦使有經驗的全委經理人得同時兼任同質基金的經理人，可充分利用其全委資產管理之經驗於共同基金領域。

又，依前揭函令規定，平衡型基金或多重資產型基金經理人得同時管理其他平衡型基金或多重資產型基金，組合型基金經理人亦得同時管理其他組合型基金，惟判斷所謂之「同類型」基金，仍係以「主動式或被動式」基金以及「偏股操作或偏債操作」當作判斷標準。故若平衡型或多重資產型經理人欲兼任組合型基金經理人，則其管理之平衡型或多重資產型之資產，需與組合型基金之資產同為偏股或偏債操作，始得兼任。基於平衡型或多重資產型之資產與組合型基金之資產的投資操作，均係以資產配置（asset allocation）為主，在國外資產管理公司內部多係由同一投資團隊進行操作，該類投資研究人員以「資產配置」為專業，並無「偏股」或「偏債」之區分。本委員會建請證期局考量開放平衡型或多重資產型的基金經理人及全委經理人得兼任組合型基金經理人，無須再以所管資產是否同為偏股或偏債來判斷是否為同類型基金。

### 建議二：暫停課徵主動式債券ETF之證券交易稅

依《證券交易稅條例》第2-1條規定，為促進國內上市及上櫃債券指數股票型基金（即被動式債券ETF）之發展、協助企業籌資並活絡資本市場整體發展，自民國106年1月1日起至115年12月31日止，暫停徵收投信事業募集發行以債券為主要投資標的之上市及上櫃指數股票型基金受益憑證之證券交易稅。

金管會於民國113年底修正《證券投資信託基金管理辦法》，開放投信事業發行可於證券交易所或櫃買市場掛牌之主動式交易所交易基金（即主動式ETF），有鑑於主動式ETF與被動式債券ETF，同樣於交易所掛牌交易並以債券為主要投資標的；兩者在結構及名稱上雖有差異，但在證券交易稅之課徵上應予以同等對待。然而，現行《證券交易稅條例》似未將主動式債券ETF納入與被動式ETF同等適用之證券交易稅豁免範圍。

鑑於推動主動式ETF係金管會重要政策目標之一，對於推動台灣成為亞洲資產管理中心亦屬不可或缺，若主動式債

券ETF在稅負上較被動式債券ETF為不利，將對其發展與市場推廣產生負面影響。此外，主動式債券ETF業務之成長亦會助益投信事業與證券商之營收，最終有利擴大稅基。爰本委員會建議主動式債券ETF應比照被動式債券ETF，暫停課徵證券交易稅；另建議就《證券交易稅條例》有關債券ETF之定義，應與《證券投資信託基金管理辦法》一致。

### 建議三：考量基金風險報酬等級，重新允許投資型保單連結非投資等級債券基金

依據《投資型保險投資管理辦法》，保戶得透過投資型保單（ILPs），投資各種投資標的。惟依據修正後之「投資型保險專設帳簿保管機構及投資標的應注意事項」，自2023年7月1日起，投資型保單即禁止連結非投資等級債券基金（NGBFs，原稱高收益債券型基金）。

有鑑於台灣目前為全球唯一禁止投資型保單連結非投資等級債券基金的國家，本委員會建議金管會，基於基金風險報酬等級，重新審視此一限制之必要性，因該限制不僅無法與國際監理慣例，亦不符合台灣投資人之最佳利益。

查非投資等級債券基金於全球主要市場均係一般散戶投資人得申購之產品，非屬特殊類型基金。此類基金具有多項特性，適合作為投資型保單連接標的。例如，其投資風險程度與直接持有單一非投資等級債券者有顯著差異。一般而言，非投資等級債券基金之風險等級與歷史波動度，皆低於大部分股票型基金與多重資產型基金，且透過多元化的投資組合，以及專業經理團隊之管理，其違約風險亦可有效分散。

在市場波動期間，於保戶之投資組合中納入非投資等級債券基金，可兼顧風險平衡與投資收益成長。惟現行法規排除投資型保單可連結非投資等級債券基金為投資標的，限制保戶進行合理風險配置並壓縮其投資選擇之空間。此外，此項限制亦不利長期投資策略或投資風險之分散，反而導致保戶轉向其他更高風險之投資標的。因此，非投資等級債券基金為投資型保單保戶長期理財規劃之重要投資標的，亦對於投資組合之多元布局相當關鍵。

放寬投資型保單連結非投資等級債券基金之限制，將有助落實金管會打造台灣成為亞洲資產管理中心之政策。自2023年7月起，禁止投資型保單連結非投資等級債券基金已超過兩年，本委員會認為現在是適當之時機再次審視此一限制之合理性。本委員會建議依據基金風險報酬等級分類標準，儘速鬆綁對於非投資等級債券基金之限制；或至少分階段實施鬆綁，先行開放投資型保單連結風險等級較低之全球型或主要投資在已開發國家之非投資等級債券基金，亦即僅限制投資型保單連結主要投資新興市場之非投資等級債券基金。就前揭階段式調整提案，本委員會謹提供「投資型保險專設帳簿保管機構及投資標的應注意事項」建議修正第八點之二規定如下：

- （一）保險人依本辦法第五條第一項第二款委託經主管機關核准經營或兼營全權委託投資業務之事業代為運用與管理專設帳簿之資產者，投資於新興市場非投資等級債券型基金及新興市場債券型基金之金額，合計投資比例上限不超過百分之二十，且其中連結新興市場非投資等級債券型基金之投資比例上限不超過百分之十。
- （二）前款以外之投資型保險商品連結之投資標的，不得投資於新興市場非投資等級債券型基金及新興市場債券型基金。

## 建議四：放寬個人交易以及使用手機等資訊及通訊設備規範

### 4.1 放寬使用手機等資訊及通訊設備規範

《證券投資信託及顧問法》及相關法規對於投信投顧從業人員（特別是經理人）使用手機等資訊及通訊設備，設有嚴格之規範，此限制於全球並不常見。在在外資投信業當中，已有兩家以上國際資產管理公司於安排其他國家投資研究人員來台派駐時，因我國對手機及個人通訊設備之特殊監管方式，遭相關人員拒絕來台任職。鑑於政府希望在台灣建立亞洲資產管理中心，尤其是核心型投資區域中心，有關個人通訊設備之現行規範不僅對真正投機份子防堵有限，對高階及具職業發展潛力之區域型投資人才的吸引與留任亦造成巨大阻礙。

本委員會爰建議取消現行個人通訊設備使用之相關限制，賦予投信投顧業者以內部控制制度自行管理之彈性。

### 4.2 放寬不涉及台股交易之經理人之個人交易

《證券投資信託及顧問法》及相關法規對於投信投顧從業人員（特別是經理人）之個人交易有嚴格的規範，所有的經理人（不論其管理之基金資產類型），在其所屬經理公司所管理之投信基金持有某檔台股期間，經理人（含其關係人）均不得買賣該檔台股。探究其法規目的，係為防止經理人從事跟單或炒台股，從而影響我國證券交易市場之正常運作，惟該規範旨在防止經理人之不當行為所致之市場影響，對於未涉及台股交易之經理人，若已有適當之防火牆或控管機制，足以排除其從事跟單或炒作之可能，似無須一體適用現行嚴格之個人交易。準此，本委員會爰建議修正相關規定，在公司設有明確資訊隔離之內控制度前提下，將不涉及台股交易之經理人排除於監管之外。

## 建議五：持續開放境外基金深耕計畫的優惠

### 5.1 併用相關優惠於同一境外基金申請案

依目前「鼓勵境外基金深耕計畫」（下稱深耕計畫）相關規定，縱境外基金機構得適用多項優惠措施，亦不得於同一境外基金申請案中併用，必須分開使用。對於境外基金機構在優惠措施之運用上實有限制，無法達到境外基金機構期待快速引進新產品以提供投資人多元選擇之目標。本委員會建議金管會開放境外基金機構得自由選擇運用其所獲多項優惠措施，即不限制其欲分開適用或併用於同一次境外基金申請案（如：同時適用深耕計畫第四條(四)及(六)，即允許所引進之新類型的境外基金亦得一併適用申報生效加速審查制度），如此更能提高境外基金機構深耕台灣之意願，並加速新產品進入市場的時程，擴大外資在台發展計畫。

### 5.2 疊加深耕計畫優惠

境外基金機構若連續三年獲得金管會認可符合深耕計畫所訂條件並獲得優惠，得於第三次獲認可之次年申請認可有效期間為二年，本委員會對於金管會藉此減輕業者逐年深耕申請之行政負擔的美意深表謝意，惟若境外基金機構仍有高度意願持續逐年進行深耕亦願意逐年申請認可者，應更值得鼓勵及嘉許。本委員會謹建議金管會就此等境外基金機構持續積極參與深耕計畫而享有更多優惠，亦即，除其第三次獲認可之次年申請認可有效期間為二年外，其若有意在該次年持續辦理深耕並申請認可，若符合者，可再獲得優惠並疊加適用，此等累加優惠措施更能提高境外基金機構持續積極深耕台灣的意願。

## 銀行業委員會

感謝政府關注去年銀行業委員會所提的建議。列於去年度白皮書中之議題「放寬《金融機構使用電子簽名機制安全控管作業規範》之適用範圍」以及「允許在臺外銀子行及分行協助其境外集團成員針對跨境金融服務提供相關協助」，因未完全解決，但仍與主管機關當局持續討論中，本年度將再度提出。

除上述兩項議題外，今年度的白皮書也將聚焦於一項新議題：放寬外國銀行在臺分行發行新臺幣金融債券之資金使用範圍與發行總額上限限制。

我們相信上述目標能於明年獲得改善，綜觀金融監督管理委員會（金管會）擴展金融市場及增加就業機會之目標，委員會期盼主管機關持續鬆綁相關法規，以吸引更多香港、新加坡等鄰近金融市場的商機轉向台灣，同時提升金融產業的競爭力，並增進人才留任和產業發展之能力。

### 建議一：允許在臺外銀子分行協助其境外集團成員就台灣跨國企業客戶提供跨境金融服務

隨著當前地緣政治及對等關稅議題，台灣跨國企業為保持其國際競爭力，須即時因應國際政經情勢調整其全球化佈局，並迅速建置海外金融服務脈絡，以因應其海外設廠、營運所產生之收付款、資金調度及融資需求。

台灣跨國企業於進入各國不同市場時，常因時差、語言，或對當地金融法規、體系及文化不熟悉而無法迅速取得當地市場之金融服務，有些市場(例如墨西哥)甚至無本國銀行之海外分支機構提供服務。即便本國銀行設有據點之市場，國際性銀行所提供之金融服務仍與國銀有所區隔(例如，國銀海外分支機構以提供聯貸為主，而國際性銀行係以提供客戶營運資金週轉與調度之服務為主)，為取得完整之金融服務，台灣跨國企業亦須使用國際性銀行之金融服務。故企業客戶期望能借重在臺外銀子分行作為聯絡窗口，與外銀所屬集團之境外聯行、區域總部及總行等集團成員協調，以協助取得相關跨境金融服務，以利海外營運周轉及台灣總部進行資金統籌調度等需求。

相較於本國銀行，在臺外銀子分行為台灣企業之所提供之特有服務價值，乃是運用遍布全球之跨國網絡優勢、專業知識、資本基礎、信貸資源及品牌信譽，協助台灣客戶拓展業務版圖，例如：透過外銀之全球網銀系統，可協助台灣跨國企業台灣總部掌握其全球資金狀況，迅速進行資金統籌調度，以利其立足台灣管理全球業務。如在臺外銀之從業人員得協助及支援客戶與隸屬同一集團之國外金融機構建立往來關係，應有助於台灣企業跨國營運所需金融服務之順利進行，亦有助於提升在臺外銀子分行於集團內之整體貢獻度。

由法人客戶所在地之金融從業人員協助客戶於隸屬於同集團之海外聯行或關係企業開戶，亦與國際金融市場之實務相符。舉例而言，跨國企業集團來台投資時，因不熟悉台灣之金融市場及相關要求，也須借助外銀總部或國外分支機構之從業人員，與在臺外銀子分行聯繫，加速取得金融服務。而在臺外銀亦須借助總行或集團之境外分子行對該外資熟悉之人員協助落實認識客戶（Know Your Customer, KYC）審查作業並進行開戶等事宜。

惟參民國99年8月24日金管銀外字第09950002320號及103年3月27日金管銀外字第10350001020號等函，在臺外銀子分行不得代為確認客戶身分或其他方式供其總行、或總行所轄在我國境外所有分支機構或關係企業、或其他未經主管機關核准之外國機構，於我國境內招攬我國客戶開立海外存款帳戶或吸收資金。上述函令之規範意旨，係為防範外國

機構未經許可於境內招攬客戶或吸收資金，此與台灣跨國企業因全球化佈局之需求，須建立海外金融網路之性質實有不同。且查，台灣跨國企業之對外投資行為，事前皆須經過我國政府機構(經濟部、央行)之事前核准，而其境外帳戶之設置，也是為了實際款項收付或建廠等需求，與前揭函令擬防杜國人資金外流之情形有別。

且查，即便在臺外銀子分行應客戶要求而提供相關協助，如在臺外銀子分行人員未涉及勸誘、推介或行銷境外金融服務或執行相關交易，則主要之境外金融服務仍於境外由境外金融人員執行，在臺外銀子分行相關之協助及支援等服務，本質仍屬境外金融服務之延伸，而與《銀行法》第29條所規定之非銀行在臺經營收受存款等情形有別。

另，目前法令亦允許本國銀行國內營業單位與海外分支機構間得相互協助辦理存款與授信業務所需之資料蒐集、傳遞、核對親簽、核對正本等作業，及客戶資料更新、印鑑變更或靜止戶恢復往來等作業，以協助落實執行KYC審查作業等事宜。在臺外銀子分行亟願與國內金融同業共同努力，全力襄助台灣跨國企業全球化佈局所需之國際金融服務需求。

本委員會建議在主管機關合理監管，並在建立適當內部控制及管理措施下，開放在臺外銀子分行協助其境外聯行、區域總部及總行等集團成員，對於台灣跨國企業客戶(包括既有法人客戶、與既有法人客戶隸屬同一企業集團之法人戶及其供應鏈廠商，及其他有實質營運需求之台灣跨國企業客戶)，提供跨境金融服務之相關協助，包括辦理存款與授信業務所需資料蒐集、文件傳遞、人別驗證、核對簽樣、核對正本、翻譯協助、客戶資料更新、簽樣更新、落實執行KYC審查作業(包含首次KYC及更新作業)，以及未涉及交易推介或交易執行之客戶服務協調溝通服務，以利我國跨國企業客戶更有效率建立全球化佈局所需之跨境金融網絡。

## 建議二：放寬外國銀行在臺分行發行新臺幣金融債券之資金使用範圍與發行總額上限限制

「外國銀行在臺分行發行新臺幣金融債券辦法」自2018年發布以來，迄今尚未對「所募集資金之使用範圍」與「發行債券總額上限」兩項限制進行修訂；亦即第4條有關募集資金的使用範圍僅限於我國境內重大公共建設、離岸風電或其他綠能產業之相關融資，或主管機關所定之「永續經濟活動」之相關融資，以及第7條有關外國銀行在臺分行(下稱在臺分行)在臺之發行新臺幣金融債券金額加計前已發行流通在外之餘額不得超過其淨值之八倍。

上述「資金之使用範圍」限制排除普通公司之營運資金貸款(包括營運資金、貿易融資以及其他一般企業用途之放款)，然此類貸款正係台灣企業與在臺分行業務往來所提融資需求的主要部分，惟在臺分行並無穩定之中長期新臺幣資金來源，故大多以短期資金(如定存、同業間拆借)來支應中長期之新臺幣放款。就在臺分行而言，發行新臺幣金融債券募集資金已成為在臺分行在台資金策略的重要基石之一，因其提供在臺分行所需的穩定且具中長期之新臺幣資金，將有利於在臺分行強化中央銀行所規定的流動性風險管理以及內部政策有關中長期流動性指引的要求。為消弭多年以來的瓶頸限制，建議對上述辦法進行以下修正：

1. 在第4條新增「一般公司營運資金」之第三類使用範圍，允許以新臺幣發行之債券資金之使用範圍及於營運資金、貿易融資及資本支出等普通企業貸款；
2. 將第7條的發行總額上限乘數由淨值之8倍提升至淨值之12倍，並增設彈性區間(例如8~15倍)，讓金管會得以依宏觀審慎指標於每年或視情事需要調整。

在保持適當審慎監管的同時，上述修正將使外國銀行在臺分行能更有效支援企業融資需求，深化本地新臺幣債券市場，並使台灣的監管框架與國際慣例保持一致。

## 建議三：放寬《金融機構使用電子簽名機制安全控管作業規範》之適用範圍

因應金融電子化及無紙化的需求，數位發展部自2022年8月成立以來，已採納歐洲商會之建議於2022年12月2日發佈「具電子簽章效力之電子簽章技術」函釋(數位發展部數位產業署產經字第1114000229號函)，銀行公會亦依銀行局之指導，於2024年3月發佈《金融機構使用電子簽名機制安全控管作業規範》(下稱作業規範)，協助銀行推動提供客戶以電子簽名線上簽署電子文件，有助於促進數位經濟之發展，並與國際上常見之演算法與資通安全技術標準接軌。

惟自前揭作業規範訂定後，數位發展部積極依立法程序研議修訂之《電子簽章法》，業順利經立法院通過，並已於2024年5月15日公布施行，配套之「電子簽章法施行細則」，亦由數位發展部於2024年11月14日發布施行，至此，電子簽章已有完善且更新的法律規範。

基此，上述作業規範與現行之《電子簽章法》暨其施行細則，即發生規範隔閡之情形，例如，依據作業規範第2條及第5條規定，簽名私鑰儲存於客戶端或銀行端(含第三方平臺)者得辦理申請指示類業務，而申請指示類業務的範圍為「金融機構辦理電子銀行業務安全控管作業基準」(下稱安控基準)電子轉帳及交易指示類之申請指示所列示之服務項目。此與《電子簽章法》第4條「電子文件及電子簽章，符合本法規定者，在功能上等同於實體文件及簽章，不得僅因其電子形式而否認其法律效力。」與同法第5條：「文件及簽章之使用，得以電子文件及電子簽章為之。依法令規定應以書面為之者，其內容可完整呈現，並可於日後取出供查驗者，得以電子文件為之。依法令規定應簽名或蓋章者，得以電子簽章為之。前三項文件或簽章之使用有相對人者，除相對人已同意採用電子形式外，應於採用電子形式之前，以合理期間及方式給予相對人反對之機會，並告知相對人未反對者，推定同意採用電子形式。前項之相對人得隨時表示停止採用電子形式。但其表示停止前已依電子形式所為之法律行為，其效力不受影響。」即產生規範方式之落差，反增添銀行於確認應用場景之不確定因素。

此外，除了銀行業之外，數位技術之應用亦廣泛存在於其他不同產業，尤其是大型跨國科技企業與集團，其自身亦已使用符合國際規範之電子簽章平台應用於國際間金融商業文件之簽署，因此在考量作業規範規定時，除了目前作業規範已規定銀行提供客戶以電子簽名線上簽署電子文件應取得客戶書面同意以下事項：(1)以電子簽名線上簽署電子文件之、(2)同意指派電子文件簽署人及/或電子簽名授權人員。前述書面同意應加蓋公司及負責人印鑑以供銀行核驗。同時，銀行與客戶約定使用電子簽名時，應取得客戶使用電子文件簽署文件的範圍之同意。

鑒於銀行提供本項服務應針對業務及客戶進行風險評估，訂定申請資格與管控機制，且相關的控管作業應足以確認客戶的意思表示，建議不再以作業規範限制申請指示類僅以安控基準明定的項目為準，而改由銀行與客戶自行約定簽署文件的範圍，包括但不限於申請指示類或交易指示類業務，藉以改善規範衝突之情形，並持續對於促進數位經濟之發展有正面的助益。

## 資本市場委員會

資本市場委員會感謝台灣政府對2025年白皮書所提建議之重視，特別是國家發展委員會就本委員會所提建議之溝通與協助。部份議題已取得令人振奮的進展，惟其他建議因較為複雜或涉及較多主管機關之協調，或需更多時間達成共識。本委員會除了感謝台灣政府的持續努力，亦承諾持續支持台灣資本市場的發展。

人工智慧與虛擬資產近年來的蓬勃發展，正迅速重塑金融產業及更廣泛的經濟層面。本委員會樂見政府正積極為這些新興科技建立相應的法制環境。由於此類新興科技或將推動金融產業的變革，委員會期望在立法初期即納入產業界的參與，並採用符合國際標準、「以原則為基礎（principle-based）」且務實有效的監理方式。

本委員會亦持續關注增進台灣證券市場效率及競爭力，特別是建立有效率的證券借貸比對平台，以及優化退稅與預先核准流程。此外，鑑於亞洲資產管理中心高雄專區已取得良好進展，委員會期望增強證券業在資產管理的角色，並藉由放寬兼任規定及提供英文證照與執照，吸引更多國際專業人才來台。此將是進一步發展並推動台灣證券市場國際化的重要議題。

基於上述目標，本委員會謹提供以下建議：

### 建議一：現代化虛擬資產服務商之委外及資料治理標準以反映雲端營運模式

本委員會欣見政府持續致力於建立台灣虛擬資產服務商（VASP）之監理框架。隨著 VASP 日益仰賴雲端及分散式數位基礎設施以提供安全且具擴充性之服務，委外及資料治理標準對於保障網路安全、服務持續性、投資人保護及有效監理存取至關重要。

同時，虛擬資產服務本質上具備跨境、技術驅動且快速演進之特性。台灣現行委外框架多係針對傳統集中式系統及固定基礎設施營運之金融服務所制定。雖然基本監理目標不變，但達成該等目標之機制應與時俱進，以反映當前技術現況。

特別是，套用源自現行框架之概念（例如「證券商作業委託他人處理應注意事項」），未必完全契合現代虛擬資產服務之架構。若未適當調整，監理要求可能造成不必要之限制，而非提升風險管理成效。例如，對於「資料在地化」之期待，以及對於支援關鍵作業系統之規範，可能使 VASP 難以運用既有之全球基礎設施及服務模式。此可能增加營運複雜度並限制彈性，未能充分發揮雲端方案所能提供之安全性及韌性。

因此，本委員會建議適用於 VASP 之委外及資料治理標準應現代化，以反映「雲端原生」營運模式，同時維持健全之監理保障措施。具體建議如下：

#### 1.1 允許使用安全之全球雲端基礎設施

在已建置適當控管措施的前提下，VASP應獲准運用全球雲端服務業者所提供之服務，包括強大之加密、金鑰管理、存取控制及事件應變機制。針對VASP安全性及韌性之評估，應基於「治理及技術控管」，而非僅限於「基礎設施實體所在地」。

#### 1.2 釐清「證券商作業委託他人處理應注意事項」所稱「重要資料」之定義及範圍

目前「重大」及「重要資料」等用語範圍廣泛且具解釋空間。明確定義並區分個人資料、交易紀錄、所有權資訊及系統日誌等類別，將有助於落實監理比例原則、強化針對性保護，並減少不必要之重複作業及營運負擔。

#### 1.3 針對「資料在地化」採行彈性做法

若需確保資料於台灣境內之可存取性，此目標可透過相關資料集之「安全且受控之本地備份」達成，無須強制要求主要系統完全存放於境內。此作法既能保留監理存取權，亦能維持系統之韌性及可擴充性。

#### 1.4 優先考量治理及風險監督，而非單一位置要求

監理框架應強調治理、服務提供者盡職調查（Due Diligence）、風險評估及持續監控。相較於與基礎設施實體所在地相關之規範性要求，上述要素更能提供具實質意義之營運韌性保證。

台灣若採行「技術中立」及「風險基礎」之方法，將能在支持虛擬資產產業創新及提升其競爭力之同時，兼顧高標準的投資人保護及金融監理，有助於實現台灣成為區域金融中心之目標。

### 建議二：確保《人工智慧基本法》子法之訂定符合國際標準，並建立具結構性且持續性的產業諮詢機制

本委員會欣見《人工智慧基本法》已於115年1月14日公布並施行。該法為研發及應用人工智慧建立基本原則並推動「人工智慧風險分類框架」，供各目的事業主管機關依循。該法訂有兩年過渡期間，供政府檢討所主管之法規與行政措施，以符合該法規定。

隨著法令的逐步推動，子法之制定將是決定這些原則如何落實於實務中的關鍵。在金融領域，金融監督管理委員會（下稱金管會）已就人工智慧之運用發布相關指引。該等制度架構預期將因應該法之施行而持續修正，並可能輔以更正式的監理規範。

同時，人工智慧在金融服務日益廣泛的應用，亦帶來新的監理挑戰。臺灣現行之監理模式，傳統上偏重於「以規範為基礎（rule-based）」且具高度規範性。在科技快速演進之背景下，過於細緻或缺乏彈性的規範，可能無法充分反映人工智慧系統之開發、部署及治理方式，尤其是在依循集團層級治理架構運作之跨國金融機構中更為明顯。此類規範可能導致實務執行上的困難、監理不一致，以及合規成本增加，而未必能相應提升風險管理成效。

因此，本委員會建議，在制定《人工智慧基本法》之子法時，相關主管機關應採取「以原則為基礎（principle-based）」且與國際接軌之監理方法。具體而言，監理制度之設計應參考國際間廣泛採行之框架，並確保與全球治理架構之相容性，同時避免過度細節化之在地化規範，以免限制創新或產生不必要之實施障礙。

本委員會亦建議，在法規制定過程中，建立制度化且持續性的產業諮詢機制。透過及早與產業利害關係人進行溝通，將有助於確保相關監理措施可行且適當，並能回應快速變動之科技與營運實務。

針對人工智慧相關法規，採取平衡且接軌國際的監理方式，不僅有助於促進創新、降低監理碎片化風險，更能強化臺灣作為具競爭力與前瞻性金融市場之地位。

### 建議三：建立證券借貸交易之比對平台

本委員會注意到，台灣證券交易受益於臺灣集中保管結算所（TDCC）建置之「法人對帳系統」（VMU），該交易比對機制供證券商及保管銀行進行市場交割前之交易比對，已顯著提升作業效率，並降低錯帳及違約交割之風險。

然而，目前證券借貸交易（SBL）尚無相應之交易比對機制。自2003年開放外國機構投資人（以下簡稱外資或FINI）參與證券借貸交易以來，交易量持續穩定成長。在缺乏集中化事前交易比對機制之情況下，市場參與者仍須仰

賴人工流程，包括透過電子郵件及電話確認等方式，於交割前核對交易內容。

此一作業缺口增加資料不一致、錯誤及交易失敗之風險，亦增加證券商及保管銀行之行政作業負擔。相較於一般證券交易，台灣證券借貸交易之效率較低，且承擔較高之作業風險。

此外，參與證券借貸交易之外資須負擔相對較高之交易成本，包括證券商交易手續費及臺灣證券交易所收取之借券手續費。綜合上述因素，加上作業效率不足，可能降低台灣證券借貸交易市場相較其他司法管轄區之吸引力。

爰此，本委員會建議臺灣證券交易所及臺灣集中保管結算所比照一般股票交易建置證券借貸比對機制。導入此一平台，將可使市場參與者於證券匯撥前確認交易內容，降低作業風險並提升整體市場效率，同時亦有助於吸引更多國際投資人參與、強化市場競爭力，並促進台灣資本市場之持續發展。

#### 建議四：放寬兼任職務限制，以提升人才流動並促進我國證券業國際化

金管會已將推動台灣成為亞洲資產管理中心列為重要政策目標。為達此目標，亟需提升我國證券業之國際化程度並吸引具跨市場經驗之金融專業人才。該等人才有助引進國際專業與實務經驗、支持產品創新，並提升我國資本市場之整體競爭力。

本委員會注意到，在資產管理領域，金管會已放寬規範，允許投信投顧業者人員於同一集團之海外關係企業兼任職務，以利集團全球人才配置及跨境業務運作。

相較之下，《證券商負責人與業務人員管理規則》第4條原則上仍規定證券商業務人員不得兼任國內外其他證券商任何職務。惟值得注意的是，第4條已設有但書例外：證券商之法令遵循人員、內部稽核人員、風險管理人員及主辦會計人員，得兼任同一集團國外證券關係企業之相同性質職務。

然而，上述既有例外範圍仍偏狹，未能反映國際金融機構之實務運作模式，因跨國機構中，資深專業人員乃至其他已取得執業資格並完成登記之證券專業人員，常須兼任跨市場或區域性職務。現行規範因此降低外籍人才來台任職誘因，亦不利海外台籍人才回流；實務上，具區域或全球職責者若返台任職，往往需放棄既有集團內跨市場職務，進而抑制人才流動並限制國際經驗移轉。

爰此，本委員會建議金管會參照第4條既有之風險控管思維，進一步擴大規範適用範圍，在同步設置配套控管措施的情形下，允許證券商已取得執業資格並完成登記之業務人員，得於同一集團之海外證券關係企業兼任職務。前述配套控管措施，包括：完善之利益衝突辨識與管理機制、納入內部控制制度進行持續監督，以及視情況採行事前申報及／或主管機關核准之機制。

放寬上述限制可促進跨境人才調度、強化我國與國際市場之連結，並支持更高階之金融產品與服務發展；同時將提升臺灣對全球金融專業人才之吸引力，並有助於證券業之長期發展。

另建議相關主管機關及周邊機構，擴大提供以英文辦理之專業證照與執照取得／維持（含測驗、準備與換證）之管道，以降低本國與外籍人才在台取得與維持證照之障礙，進一步支持我國金融人才培育與國際人才引進。

#### 建議五：優化退稅及預先核准流程

##### 5.1 統一外國機構投資人（FINI）退稅核准及撥款作業程序

由於 FINI 申請適用所得稅協定退回股利權益扣繳稅款之

作業在外資投資實務中已日益普及，提升退稅作業一致性與效率亦為我國推動優化投資環境的重要方向。實務上，各轄區稽徵機關對於退稅核准金額之彙整方式尚未統一，包括有以年度拆分、以扣繳義務人分批加總，或其他方式組合等情形，加以部分申請案之核退金額與原申請金額可能產生細微差異，導致保管銀行於接收退稅款項時，難以立即辨識來源及歸屬，而耗費時日查找或再行聯繫稽徵機關，無法及時入帳；此種入帳資訊不足的情況，不僅使外資無法及時取得應退金額，亦增加保管銀行、稅務代理人或稽徵機關在核對資料時之行政負擔，進而影響外資退稅款項之及時歸戶與入帳，造成實際收到退稅款的時間延宕。

為協助外資順利取得退稅款，並提升我國稅務行政的一致性與效率，相關作業流程仍有進一步明確化之必要。委員會建議財政部及各區國稅局（下稱稅局）核准退稅時亦告知核退明細，例如，於核發退稅核准函時，統一將申請人所附之退稅申請明細併入核准函附件，並副知外資之在台保管銀行，俾使保管銀行可依核准內容據以入帳，有效改善資訊斷點問題。此外，若因系統或行政作業因素，稅局對提供完整且可對應之加總退稅明細有困難，建請各稅局評估採行逐筆退稅之方式辦理，使保管銀行得依每一筆退稅款之對應訊息正確入帳。不僅可避免金額加總後難以對帳之情形，也可減少外資端與稅務機關多次往返確認之需要，實質提升退稅流程透明度與作業效率。此舉將有助於簡化退稅流程、提升整體行政效率及透明度，並進一步強化我國資本市場之友善度。

##### 5.2 調整外國機構投資人（FINI）採行「境外外國機構投資人指定二家以上保管機構」架構後之退稅撥款作業

因應 FINI 在台投資已開放採取多家保管銀行分散帳務管理之模式，可以同時於主保管銀行及各次保管銀行設立帳戶並產生相關帳務紀錄。在此架構下，若以現行 FINI 申請適用所得稅協定之股利退稅方式，申請所需之扣繳憑單、帳戶資料及收入資訊，已難如現行制度般由單一保管銀行統一提供，僅能由開立帳戶的各家保管銀行提供。再者，FINI 的退稅申請係依其主保管銀行與各次保管銀行實際收到之股利合計後提出申請，但現行稅務退款作業僅能將核准後之退稅款匯入單一銀行帳戶（即主保管銀行之帳戶），後續須由主保管銀行分別通知其他次保管銀行，並分別轉撥至次保管銀行個別帳戶。此程序冗長且需跨多家銀行溝通，形成資訊不同步之情形，亦提高 FINI 實際收到退稅款時間延宕之風險。

是故為反映 FINI 採用多保管銀行架構之實務需求，並提升退稅作業效率，相關行政流程仍有進一步調整之必要。

委員會建議財政部及各區國稅局，於受理多保管銀行架構之 FINI 退稅案件時，考量允許 FINI 在申請書及相關附件中同時列示主保管銀行與次保管銀行之帳戶資訊，並得依 FINI 申請內容，分別將退稅款撥付至其指定之多個保管銀行帳戶。此舉不僅可使退稅款直接流向實際收受股利之銀行帳戶，亦可減少跨行轉帳程序，避免額外的溝通與行政負擔以提升作業效率，並強化外資在台投資環境之便利性與透明度。

##### 5.3 推動外國機構投資人（FINI）預先核准上限稅率電子化申請

近年來政府積極推動稅務行政之數位化轉型，並建置外資申請適用所得稅協定預先核准上限稅率之線上申請系

統，惟該系統因目前行政實務上的限制而至今仍未啟用。委員會建議財政部及各區國稅局，儘速明確落實電子申請程序之效力，並建立電子申請案件與紙本申請案件同等審理流程。同時，亦建議稅局就現行電子申請平台之功能、文件格式及資料傳輸流程進行檢視與優化，避免仍需人工轉換為紙本方能審查之情形，落實政府之數位化政策，並強化外資在台稅務遵循之便利性與可信賴度，確保電子申請能成為真正可持續運作之正式申請途徑。

## 化學品製造商委員會

本委員會肯定環境部化學物質管理署於過去一年中，持續與產業利害關係人保持建設性對話之努力。

隨著台灣化學品法規架構持續演進，委員會建議政府進一步強化科學嚴謹性、法規一致性及與國際制度之接軌。

具體而言，我們建議：以科學證據、國際標準及社會經濟考量為基礎，建立以風險導向制訂全氟及多氟烷基物質（PFAS）管理政策；補強化學物質登錄制度中有關資料要求、豁免條件及審查一致性之不足；並進一步修正《危害性化學品標示及通識規則》，以簡化合規程序、降低成本，並促進與國際實務之調和。

### 建議一：以科學證據、國際標準及社會經濟考量為基礎，建立以風險導向及與國際接軌之 PFAS 管理政策

全氟及多氟烷基物質（PFAS）具備重要功能性，廣泛應用於多項關鍵產業，包括半導體、電子、再生能源、汽車製造及醫療用途。然而，部分 PFAS 因在環境中不易降解及可能蓄積之特性，引發對於環境影響及人體健康疑慮，促使各國逐步建立相關管理制度。

委員會肯定環境部（MOENV）近年推動 PFAS 管理的努力包括於 2024 年發布《PFAS 管理行動計畫》，以及針對全氟辛酸（PFOA）、全氟辛烷磺酸（PFOS）及全氟己烷磺酸（PFHxS）等物質，依循國際公約進行管制。目前在監測、風險評估及跨部會協調方面之持續推動，顯示台灣已朝向較具體系統化之監理架構邁進。

然而，現行管理制度仍存在待釐清和待改善之處。如擬將 269 項 PFAS 指定為「關注化學物質」，並對 PFAS 濃度超過特定閾值之產品課以揭露義務，不僅提高進口商及下游使用者之合規成本，也增加對商業機密資訊保護之不確定性。此影響對於氟聚合物尤為顯著。該類聚合物基於《化學品分類及標示全球調和制度（GHS）》並未被歸類為具危害性，其風險特性亦有別於其他 PFAS 物質，然卻須遵守相同之揭露要求，未能充分反映「法規要求應與物質引起的風險程度成比例」之原則。

就國際實務而言，多數國家之 PFAS 監管制度採取以風險為導向、分階段及用途導向之管理方式。歐盟方面，相關管制決策仍持續透過科學及社會經濟評估程序，且電子及半導體等關鍵產業迄今尚未進行限制；美國則以資料蒐集及風險評估為重點，而非對整體應用範圍進行限制；加拿大已提出將氟聚合物另行分開管理之方向；日本及南韓則僅針對少數具國際共識之物質實施管制。

相較於上述司法管轄區，台灣現行制度於管制範圍、資訊揭露要求及施行時程等方面，與上述主要國家存在差異，已引發國際供應商對合規負擔及供應鏈風險之疑慮，在某些情況下，部分供應商甚至提出評估調整部分產品或退出台灣市場之可能性，此舉恐對高科技產業之供應穩定性造成影響。

本委員會建議環境部優先採行下列措施：

- 1.1 採行風險導向及依照用途別之 PFAS 管理方式。應依據各 PFAS 物質經科學建立之風險特徵包含危害特性及潛在暴露程度，區分其管理要求，而非一體適用一致性規範，以確保管制措施與實際風險比例相稱。
- 1.2 與國際社會之 PFAS 管理制度及施行時程接軌。台灣 PFAS 管理制度應參考國際主要國家之做法，採分階段推動，並持續納入科學及社會經濟評估，加強與國際制度之一致性，以降低法規差異並維護供應鏈穩定。
- 1.3 對氟聚合物採取差異化管理方式。建議對於未具 GHS 分類標準以及危害性之氟聚合物，資訊的披露以及管理的要求應與其他 PFAS 物質不同，以減少不必要之合規負擔，避免營業秘密資訊保護之不確定性與其帶來之供應鏈風險。可參考國際現行做法，剔除約 20 種常見且無害的氟聚合物（如聚四氟乙烯，PTFE 等），以進一步明確監管範圍、減輕產業合規負擔。
- 1.4 於 PFAS 政策設計中納入社會經濟考量。法規管理措施應考量替代物質的可獲得性、技術可行性，以及對供應鏈與關鍵產業之潛在影響，以在環境與健康保護目標與產業競爭力間取得平衡。

### 議題二：補強化學物質登錄制度之數據要求、豁免規範與審查一致性落差

委員會肯定環境部化學物質管理署在強化台灣化學品登錄制度的努力。然而，現行制度可能降低法規可預測性，並增加合規負擔，尤其對於依賴快速材料創新的產業而言尤甚。處理這些落差將對台灣維持高科技產業的競爭力至關重要。

#### 2.1 擴大既有科學證據在新化學物質登錄的運用，並釐清因物質特性而調整測試方法及資料要求之規則

根據現行框架，登錄人面臨採用既有科學文獻及國際資料庫之限制，且不得使用證據權重（weight-of-evidence, WOE）方法，依據多項科學資料來源進行整體評估，而非依賴單一試驗。實務上，指引文件經常被視為強制性規範而非參考性原則，進而限制登錄人使用具公信力的資料數據，導致重複且耗時的試驗。此外，針對因物質固有特性而調整標準測試方法或省略資訊要求的接受程度極其有限，在實務審查時常被狹隘解讀，可准予豁免的判斷標準亦經常受限於指引內列示的範例，文件審查往返延宕。

委員會建議明確規範資料要求應基於科學價值，允許更廣泛地使用國際認可之資料來源。同時，應全面考量各類物質特性對特定試驗執行的技術限制，並考慮以經認證的實驗室出具附有合理科學論證的技術不可行聲明書為審查依據，簡化並加速審查流程。

#### 2.2 提高新化學物質登錄之審查一致性，並降低跨主管機關之重複監管要求

審查標準不一致以及不同主管機關重複之要求，使登錄人面臨不確定性。在某些案例中，當業者依市場需求進行數量級距更高的物質登錄時，以往被核准的資料遭到重新審查，嚴重延宕時程；同一物質依不同登錄人分別提交相同資料時，因審查人員不同而給予不同的審查意見結果。此外，新化學物質核准之附款要求可能與其他主管機關所監管的危害物質之運作、儲存及運輸規定有重複管理之慮。

委員會建議建立更統合與透明的審查機制，以確保法規決策的一致性。建議主管機關評估全國法規框架是否已涵蓋特定風險，避免在未有明確正當理由時引入

重複性要求。

### 2.3 使少量新化學物質的登錄要求與國際慣例一致

現行法規要求新化學物質即使在少量下仍全面適用登錄，造成行政負擔與合規成本的增加。在許多管轄範圍（包含歐盟及若干亞洲市場），年製造或輸入量低於一定門檻的物質得免予登錄，或僅採備查等簡化制度。委員會建議比照國際慣例，對少量的物質（如年製造或輸入量低於一公噸者）採行簡化要求或予以豁免。此舉可降低不必要的法規負擔，同時維持適當監管。

### 2.4 提升後續既有化學物質標準登錄危害評估與物質篩選程序的透明度

在既有化學物質危害評估中，關於優先篩選標準、評估方法及利害關係人參與機會的透明度仍待更多討論。同時，針對資料缺口如何處理仍有不確定性，包括是否要求登錄人補充額外資料、主管機關主導試驗時費用分攤機制，以及最終資料是否獲國際認可。此外，新的評估機制亦需尊重第一批既有化學物質標準登錄指定清單之銜登錄人與共同登錄人在費用分攤與費用回收方面的權益保障。

委員會建議建立明確且公開的程序，包括揭露優先篩選方法、候選清單，並在評估各階段提供利害關係人意見表達的機會。主管機關宜釐清資料缺口要求與費用分攤方式，並允許登錄人於適當情況下提交補充資訊。此外，優先採用符合國際指引的非動物替代測試方法，並強化國內執行替代試驗的量能，將有助於法規的有效落實。

## 建議三：修訂《危害性化學品標示及通識規則》，以提升法規明確度、降低合規負擔，並與國際慣例接軌

本委員會感謝並肯定勞動部職業安全衛生署持續檢討並更新台灣化學品安全資料表（SDS）及全球化學品調和制度（GHS）相關法規架構之努力。然而，現行規定中，仍有部分條款可能加重合規負擔，並與國際慣例存在差異。本委員會就此提出改善建議，以提升法規明確度，並促進整體供應鏈更有效率地符合法規要求。

### 3.1 提供足夠之過渡期，以因應SDS與GHS修訂

SDS與GHS標示若依法規進行修正，製造商及供應商須即時更新相關文件，並向上下游供應鏈溝通變更。本委員會建議至少提供三年之過渡期，以確保業者有足夠時間完成合規與調整相關變更流程。

### 3.2 SDS 內容要求與國際標準接軌

目前台灣對SDS的部分規範尚與國際慣例不一致。例如，於SDS第16欄要求註明「製表人員」及其簽名等相關資訊，並非國際通行做法。此外，法規未明訂CNS 15030（台灣GHS架構下之化學品分類、標示與安全資料表國家標準）之適用版本，也造成業者於編製SDS及標示時的不確定性。本委員會建議刪除非標準之SDS內容要求，並明確指定適用之CNS 15030版本，以確保一致性並減少法規歧異。

### 3.3 危害分類及揭露要求與全球GHS框架一致

現行對危害分類及資訊揭露之規範尚未完全反映國際採納之GHS慣例。對僅具物理性危害（如易燃性）而無健康或環境危害之混合物，其危害分類應依混合物測試結果判別，而無需揭露個別成分；此外，急毒性第5級、皮膚刺激第3級及吸入性危害第2級等低嚴重度健康危害類別，在多數法域並未被廣泛採用。依據聯合國GHS元件「積木原則」，主管機關得視需求選擇性採用危害分類及級別。本委員會建議揭露重點聚焦於健康

及環境相關之危害分類，並檢視低嚴重度類別採用之必要性，使台灣要求與國際GHS接軌。

### 3.4 刪除無明顯安全效益且造成不必要行政負擔之要求

台灣現行規定要求SDS必須每三年更新一次，但此特殊規定在歐盟、美國、日本及南韓等地不存在；上述法域僅在有新資料、分類變更或法規修正時才需更新SDS。此三年定期更新機制迫使化學品製造商或供應商頻繁向上游供應商索取SDS更新，然而此舉對於提升安全效益並無實質助益。本委員會建議取消此制度，使台灣法規與國際實務一致。

本委員會建議勞動部職業安全衛生署檢視並刪除此類造成不必要負擔之規定，在維持有效危害通識的前提下，減輕產業合規成本，並促使台灣法規與國際慣例接軌。

## 脊骨神經醫學

建議：建立一套整合性的整脊（spinal manipulation）監管架構，以提供脊骨神經醫學合法認可的途徑。

台灣的醫療體系因其強度、可近性與全面性而廣受肯定。然而，儘管脊骨神經醫學已被世界衛生組織（World Health Organization）所認可，並在世界各國被廣泛視為在處理神經肌肉骨骼疾病方面對國民健康與福祉具有價值的貢獻者，其官方地位在台灣卻持續未被承認。

2003年由衛生署（現今衛生福利部之前身）發布的一項行政命令，將整脊界定為醫療行為，並限制其僅能由持有執照的西醫師與中醫師執行，或由物理治療師在醫師指示下施行。違反者將面臨嚴重處罰，包括最高新台幣150萬元罰鍰及可能的刑事責任。

既然整脊被界定為受法律管制的一種醫療介入，理應要求執行者具備高水準的教育、訓練及專業能力。然而，該行政命令並未進一步建立相應的制度架構，以制定適當的訓練標準、專業能力資格認定及系統性監督機制。

因此，已產生一項結構性的落差。雖然該醫療行為已被明確定義並加以規範，但並沒有一套統一的制度來確保在其應用過程中訓練標準、專業能力及責任機制的一致性。

在實務上，整脊及相關技術係由具有不同臨床與訓練背景的人員加以運用。此種差異並非源於任何單一專業群體，而是反映出在缺乏標準化且協調一致的治理架構下，不同訓練途徑與執業情境之間的差異。

此一情形顯示，整脊作為一項明確定義的醫療介入，並不侷限於單一專業體系，而是存在於多種臨床情境之中。在此情況下，有效的治理不僅需要各專業各自的訓練，亦需要一套一致且具包容性的架構，以在所有應用情境中建立一致的專業能力標準、風險管理機制及責任制度。

相較於許多聲稱提供類似服務者，在台灣的美國商會脊骨神經醫師會員，多已在美國或其他先進國家完成至少五年以上嚴格的大學專業訓練，並通過專業認證考試以證明其專業能力，方取得執照。

2025年美國商會白皮書曾建議台灣應肯認並善用此一專業資源。將脊骨神經醫學納入台灣醫療體系，將有助於因應如高齡化社會（台灣現已被視為「超高齡社會」）所帶來神經肌肉骨骼疾病增加，以及現代工作型態日益久坐等公共健康挑戰。

政府對該建議的回應為：台灣現有醫療人力供給已屬充足，且脊骨神經醫學與現有專業範疇有所重疊。同時，政府亦提出可透過學術交流逐步推動該專業發展，作為可能的路徑。

此一審慎的政策方向，並未回應目前缺乏完善監管架構所帶來的影響。但在現行制度僵局下，確實難以形成實際可行的推動方式。

此議題常被視為如何將脊骨神經醫學作為新專業引入台灣。然而，更迫切的政策問題在於：如何妥善管理已被認定的醫療行為—整脊。在缺乏適用於所有執行者之統一標準與責任機制下，潛在病人仍面臨風險。

部分政策討論將脊骨神經醫學視為可透過短期訓練取得的技术。然而，此觀點忽略了脊骨神經醫學實際上是一套獨立且完整的臨床體系，而非單一技術。其涵蓋病患評估、臨床判斷與治療規劃、風險管理與禁忌症篩檢，以及針對性治療介入。

整脊僅為該體系中的一部分，其安全與有效的應用，仰賴完整的專業訓練與臨床決策能力。

台灣的醫療體系已透過多個既有專業對神經肌肉骨骼疾病提供良好的照護。然而，這些專業係基於不同的主要臨床目標所建構。西醫主要著重於診斷、藥物治療及手術介入；物理治療強調復健、功能恢復與動作治療；中醫則採取以傳統理論為基礎的整體與系統性治療觀。

這些差異展現出台灣醫療體系的多元與優勢。同時也顯示，整脊（包括脊骨神經醫學所採用的方式）目前尚未被納入一套統一且標準化的臨床架構之中。

從政策角度而言，問題不在於現有專業是否足夠，而在於所有相關臨床方式是否已被適當地制度化與管理。與其將議題簡化為承認或禁止之選擇，更可採取第三種途徑：管理式整合。

管理式整合使整脊（包括脊骨神經醫學的臨床應用）得以納入一套標準化制度中，並建立明確的訓練要求、專業能力基準、執業範圍及監管機制。此方式可透過提升透明度、一致性與責任機制來達到風險控管。

在美國、加拿大及澳洲等國家，脊骨神經醫學已納入整體醫療體系，並透過制度化教育、執照制度及明確執業範圍加以規範。世界衛生組織亦強調標準化教育與監管對於確保脊骨神經醫療品質與病人安全的重要性。

積極的第一步將是成立跨部會工作小組，由衛生福利部、教育部及考選部共同參與，並納入國際專業組織及其他專家意見。其目標為透過檢視專業定位、教育體系、國家考試制度及執業範圍等面向，建立清楚且具實證基礎的政策發展方向。

該小組之研究成果，可進一步推動試辦計畫、建立標準化教育體系，並最終建立一套完整的整脊監管制度。

台灣的醫療體系相當健全，但目前對整脊之處理反映出治理架構尚未完善。有效的監管並非取代執法，而是使執法能真正發揮其意義。

## 化粧品委員會

本委員會肯定衛生福利部食品藥物管理署（TFDA，以下簡稱食藥署）、環境部（MOENV）及相關主管機關於2025年持續與產業保持溝通，並於多項重要法規議題上取得實質進展。

台灣持續為全球化化粧品產業重要且具吸引力之市場，穩定的消費需求、持續創新以及國際投資動能，均為產業發展提供良好基礎。同時，數位科技快速發展，例如人工智慧（AI）已逐步應用於產品開發、法規遵循及供應鏈管理，正在重塑產業營運模式，亦提升市場競爭及監管複雜度。

本委員會期待持續與主管機關維持開放且具建設性之

對話，並進一步深化合作，以促進全球法規調和並提升監管透明度。重點議題包括：建立標準化且可共享之產品資訊檔案（PIF）稽核常見問答（FAQ）、優化化粧品產品登錄系統（notification system）、推動電子化標籤（e-labeling），以及促進永續產品設計（綠色設計）。

此外，針對任何涉及產品改標（re-labeling）或成分調整（reformulation）之新增或修正法規要求，本委員會建議主管機關及早與產業溝通，並提供充分之執行期程、明確之公開溝通及適當緩衝期，以利業者有效遵循法規並降低對營運之影響。

### 建議一：開啟產官間就化粧品電子化標籤政策進行有意義的溝通

化粧品標籤是確保產品安全性和使消費者能夠充分獲得使用資訊的核心監管工具。根據《化粧品衛生安全管理法》及相關要求，製造商必須提供有關產品用法、成分和使用注意事項等準確資訊。隨著產品組合的擴展和供應鏈的動態變化，僅依賴紙本標籤來維持準確和即時的資訊變得越來越具複雜性。

數位化的標示提供一種務實的解決方案。電子化標籤（e-labeling）不僅提升資訊可近性，讓消費者獲取更加詳盡的現行產品資訊，同時也減少包材的使用以支持永續性目標，亦可就法規異動、安全考量或產品變更進行更即時的更新。

食藥署已允許平行使用二維條碼，但目前仍要求具備完整紙本標籤，使得電子化標籤僅限於輔助功能，因此目前數位工具仍無法實際用於簡化標籤、減少包裝負擔或提供即時更新，導致重複的合規性標示要求，而無法獲得相應的監管益處。

如果沒有清晰的法規來規劃數位形式從而階段性地或部分取代紙本標籤，台灣可能會落後於國際發展上的需求，並增加企業跨市場的合規成本，且可能限制電子商務和數位供應鏈管理的成長動能。

因此，委員會建議食藥署建立一個正式的電子化標籤架構，允許以適當數位形式提供標籤標示項目並部分取代紙本標籤，以清晰的標準來支持可近性、資料完整性和消費者保護。及早與產業就電子化標籤架構的發展進行有組織的討論，以確保法規能夠兼具實用性及有效性。

### 建議二：建立化粧品產品資訊檔案（Product Information Files, PIF）之稽查指引與風險導向監管體系

隨著化粧品 PIF 制度即將於2026年7月1日全面施行，所有符合定義之化粧品均須依法建立並備妥「產品資訊檔案」（Product Information Files, PIF）。

本委員會肯定食藥署於轉型期間所提供的輔導資源，包含多元的實體與線上培訓課程，以及委外專業團隊進行的 PIF 訪視建議，並數位化後放置於「醫療器材與化粧品數位學習網」（以下簡稱數位學習網）供業者參考。上述輔導資源皆有助於業者在此過渡期更加瞭解 PIF 制度。

現況觀察，PIF 制度已採分階段實施，數位學習網內稽核及訪視建議相關課程內容多聚焦於「如何建置 PIF 檔案」，而非聚焦稽核準則、審查標準及檔案規範。針對訪視作業，已委外專業團隊提供實地建議，但並不具備與正式稽核一致性之標準化指引，易導致企業在準備文件時依據不同解讀各自建檔，稽核人員在審查時亦可能因缺乏統一標準而產生判斷差異。此種「內容理解不一致」的風險，將直接降低稽核之透明度與可預測性，並可能提高合規成本及產生潛在爭議。

參考歐盟在內等國際稽核實務經驗，主要著重於PIF要素之齊全性與維護狀態；稽核時提出輕微觀察事項，如報告順序或優良製造規範（GMP）更新等，無要求特定範本，無一定格式或指定的敘述方式。此實務顯示，稽核重點在於文件可及性、科學依據之完整性，各企業結構可靈活差異。

鑑於稽核機制即將啟動，主管機關應針對稽核範圍、目的與期程，提供明確且標準化的指引，以確保PIF制度有效並建立法規明確性。因此，本委員會建議，食藥署應在既有法律架構下，儘速推動「風險分級稽核」與「稽核指引+主管機關案例說明」，以補足操作層面之缺口。具體建議如下：

- 2.1 制定內部「PIF稽核檢查清單」與對外公布「稽查計畫」及「稽核指引與案例說明」等參考資料：以「行政指引」或「稽核說明」形式，明確說明；啟動程序與期間之企業義務；檔案結構是否有限制；定期彙編「稽核常見缺失案列集」，作為業界與稽核人員參考。
- 2.2 導入風險分級稽核模式：依產品風險（如是否含限用成分、特殊族群適用、強效功能或新成分、宣稱強度）與企業歷史合規紀錄，分為不同風險等級及不同稽核深度與抽樣頻率，提升市場監管效率，降低產品之過度稽核。
- 2.3 強化稽查前後之溝通與輔導：稽核前，舉辦政策說明會；並於稽核結束後，除依規定要求限期改善或下架不合規產品外，提供明確改善建議及合理緩衝期（如分階段修正、文件補充期限等），以協助業者有效落實法規遵循。
- 2.4 鼓勵PIF管理之電子化與跨機構數據互通：在稽核制度設計中，預留PIF系統之電子化接軌空間（例如：允許企業以電子文件夾系統、內部文件管理系統呈現 PIF，並設定標準化索引與標籤，以利文件之存取、檢閱與追溯），提高效率。

結論，本委員會深切肯定食藥署在 PIF 制度推行過程中，對業界所提供之教育與訪視輔導措施，並認同將 PIF 定位為「產品安全責任核心」之政策方向。然而，為確保制度避免因缺乏統一稽核標準而產生實務落差，建議主管機關在既有法律架構下，儘速建立「PIF稽查計畫與稽核準則」，並推動「風險分級稽核」與「稽核指引+案例說明」之雙軌機制。此舉不僅有助於降低產業整體合規成本，提升稽核之透明度與風險導向性，更能提升PIF確保化粧品安全之實質成效。

### 建議三：透過以使用者為中心的設計與比例原則之配套措施，提升化粧品產品登錄系統之效率與回應性

本委員會感謝食藥署持續致力於優化「化粧品產品登錄系統」——該線上平台要求業者於產品上市前提交基本資訊（如成分、產品類型、製造商資訊等）。此一機制有助於主管機關監測產品安全並確保符合法規要求。

我們亦肯定食藥署在推動相關優化過程中，持續開放並重視產業意見。隨著該系統已成為產品登錄與監管的重要核心平台，其運作效能直接影響法規遵循效率、行政負擔，以及整體化粧品產業之營運環境。

隨著系統使用量持續提升，與系統易用性、行政流程及法規更新執行相關的實務挑戰亦逐漸浮現。妥善回應這些問題，將有助於確保系統持續維持高效率、使用者友善，並兼顧主管機關與產業雙方之需求。

基此，委員會提出以下建議：

#### 3.1 加強與產業的制度化溝通並提升系統使用便利性

透過定期且制度化的產業溝通，可協助食藥署掌握業界

實務操作該系統中所面臨的挑戰，並依據實際使用情形優先推動系統優化。建立定期技術性諮詢會議或回饋機制，亦有助於持續改善系統功能。

此外，針對系統設計進行具體優化，亦可提升整體運作效率。例如，目前不同申請類型（新案登錄、變更及案件展延）之繳費流程相互分離，無法整合付款，增加主管機關與業者之行政負擔。若能導入整合式繳費機制，將簡化流程並縮短處理時間。

#### 3.2 採取符合比例原則的作法以降低法規變動帶來的影響

當法規修訂要求業者針對既有登錄資料進行調整時，該等變更多屬配合法規之必要修正，而非產品本身之自主變更。在此情形下，如仍適用一般變更或重新登錄費用，恐將增加不必要之行政負擔，且未必有助於達成監管目的。

因此，委員會建議，對於僅因法規變更而需進行之資料修正，食藥署可考慮免收或適度調整相關費用。採取更符合比例原則之作法，將有助於促進業者即時遵循法規、降低行政阻力，並提升新制推動之整體成效。

### 建議四：加強化粧品產業綠色設計的激勵機制，並協調跨部會的永續政策

轉型為循環經濟和永續生產模式是台灣《資源循環推動法》的關鍵政策目標。作為直接面對消費者且產品成分及包裝要求均複雜的化粧品產業，在推動綠色設計、減少包材使用，以及在產品生命週期中使用回收包材扮演重要角色。

委員會認可環境部推廣循環經濟和建立激勵機制以鼓勵產業參與所付出的努力。然而，目前的激勵架構大多是基於其他產業設計，特別是食品和飲料產業，並未充分反映化粧品的技術及監管特性要求。

例如，對於塑膠容器回收的優惠費率，像是無標籤設計或簡化包裝構造，通常難以適用至化粧品。化粧品通常需要複雜的包裝來確保產品安定性、安全性和長達三至五年的有效期間。化粧品對材料的不透明性、耐用性和標籤相關要求，也與簡易形式的一般消費品有所不同。因此，許多化粧品公司無法從現有的激勵規劃中受益，侷限了產業對於綠色設計倡議的參與度。

若未調整相關政策，儘管化粧品產業有意願為台灣的環境目標作出貢獻，現行的激勵機制可能仍在推動該產業的永續實踐方面效果有限。

因此，委員會建議環境部強化並調整激勵框架，以更妥適反映產業特性條件。特別是產官之間交流以制定可行且有目標性的激勵措施，包括對回收費率結構和綠色設計標準的調整，以涵蓋產品安全性和功能的要求。

此外，若環境部與食藥署之間建立更緊密的協調，將有助於發展具整合性的永續政策。例如透過推廣電子化標籤和其他創新方法來取得環境和產品安全法規的一致，以更有效地實施綠色設計策略，同時維護消費者保護。

透過更加量身打造且經過協調的政策，將促進產業對永續倡議的參與，增強現有的法規框架的成效，並支持台灣朝向循環經濟進行之整體發展與轉型。

## 數位經濟委員會

本委員會肯定政府在提升台灣全球科技地位上，扮演不可或缺的基礎角色。為落實「國家韌性」的施政重點，台灣極需制定一份統一的數位治理藍圖，以整合目前各部會因本位主義而碎片化的現況。

建立一致的數位主權框架，是實現分散式架構與全球 AI 協作的基礎，更是強化系統營運韌性的核心。此外，「數位中介者責任 (Intermediary Liability)」原則法制化，能將抽象的指導方針轉化為明確的可執行標準；這不僅能帶動基礎建設投資，更能為數位經濟的長期穩定與成長，提供必要的法律確定性。

針對政府資料調取的需求，應制定透明且標準化的程序框架，以確保公權力的行使在涉及憲法隱私權時，受到必要的原則性監督。同時，政府應簡化法規試行計畫的申請流程，將有助於減少行政障礙，並為前瞻技術提供更靈活的測試空間，以維持創新動能。

為維持台灣的競爭優勢，本委員會強烈呼籲建立由關鍵主管機關領導的跨部會協調機制，成員應涵蓋數位發展部 (MODA)、國家通訊傳播委員會 (NCC)、個人資料保護委員會 (PDPC) 及國家發展委員會 (NDC)。

透過加速推動分散式 AI 架構政策，並賦能本土企業接軌全球創新資源，台灣將能構建一個更具預測性且健全的法規環境。這些制度性改革將在維護台灣民主價值的同時，鞏固其作為安全、具韌性且以創新為導向之科技樞紐地位。

### 建議一：採納以治理為基礎的數位主權模式

委員會誠摯歡迎政府致力於推動人工智慧、數位服務以及資料驅動創新，以帶動台灣經濟轉型。分散式數位基礎設施，即部署於多個地點，由運算、儲存與網路資源構成的互連架構，已成為此轉型之核心。隨著台灣推進其數位主權目標，確保關鍵工作負載的安全、韌性並受到適當治理，是我們共同的首要目標。在地緣政治風險升溫、緊張局勢加劇及軍事衝突威脅日益增加的環境下，數位基礎設施已成為直接目標。相較於集中於單一地點的架構，將關鍵工作負載分散於多個區域的架構能提供更高的連續性與韌性。

然而在實務上，公部門與受監理產業對於主權要求的解讀，往往被簡化為基礎設施、工作負載與資料必須實體留存於台灣境內，即便法律並無明確強制要求。在某些案例中，這種解讀導致分散式數位基礎設施與 AI 解決方案，在採購評選時被排除在較高等級的安全等級之外。若能放寬此框架，轉而承認以治理為基礎的模式，意指透過政策、存取控制與監督來確保 AI 使用安全且合規，將有助於台灣接入全球知識網路、國際資料集與運算資源，在降低成本的同時，擴大台灣參與全球數位經濟的能力。

在國際上，越來越多國家的政府已意識到數位主權與基礎設施韌性是相輔相成的目標，且透過治理框架而非僅靠基礎設施的實體所在地，最能達成此目標。新興的政策趨勢尋求針對敏感資料與關鍵工作負載定義明確的國家要求，接受國際認可的安全認證作為合規的可靠證明，並推動能確保關鍵服務連續性與可用性的韌性架構。

考量到台灣獨特的地緣政治環境，委員會致力於與政府合作開發既能維持國家控制權，又能獲取先進數位與 AI 能力的模式。當各部會獨立開發主權雲框架時，例如衛福部於 2026 年 1 月發布的主權雲指引，各領域定義出現分歧的風險隨之增加。委員會強調採取全政府協同模式的重要性，以向所有利害關係人確保政策的一致性與清晰度，並謹此提出以下建議：

### 1.1 建請指派數位發展部作為數位主權解讀之協調機關

作為台灣負責資通安全、數位基礎設施及平台治理的中央數位治理權責機關，數位發展部可協助各部會與產業主管機關統一解讀，建立共同的合規框架與技術標準，並支持跨部會審查機制，同時透過公共政策參與納入產業意見。

### 1.2 採納原生主權設計模式

在推進台灣數位主權目標時，必須體認到主權不僅限於資料存放地點或基礎設施的所有權。原生主權設計模式透過對資料與營運決策的有效控制，並輔以穩健的治理與韌性架構來定義主權，這些架構的設計涵蓋本地部署、公有雲和混合雲環境，以確保業務連續性、靈活性和風險分散。此舉讓政府在維持司法管轄權與責任歸屬的同時，能負責任地使用雲端與 AI 技術的全球創新成果。

### 1.3 鼓勵數位發展部數位政府司制定治理基礎主權之參考指引

委員會鼓勵數位發展部考慮發布參考指引，協助各機關識別符合主權目標的部署模式，涵蓋資料治理、資通安全、法規合規、技術韌性及數位基礎設施服務不中斷等核心領域，並透過跨部會教育宣導，支持各部會與主管機關的一致性解讀。

### 1.4 將良好法規實務原則應用於主權相關指引

委員會鼓勵相關主管機關應用良好法規實務原則，包括提前公告、公眾諮詢以及透明的意見採納機制，以符合臺美 21 世紀貿易倡議達成的協議。

台灣欲成為可信賴的新世代 AI 發展中心，其野心不能僅止於物理性的基礎設施。這需要獲取完整的 AI 技術堆疊，從安全且具擴充性的運算能力，到先進模型、高品質資料以及專業化服務。建立清晰且可預測的法規，在守護數位主權的同時，確保能與全球能力接軌，至關重要。以營運責任而非物理邊界為基礎的數位主權治理模式，將為 AI 驅動的成長提供更穩固的根基。

### 建議二：確保所有政府機關皆遵循國際公認的數位中介者責任原則

本委員會肯定台灣在數位治理上，已取得雖然有限但具實質意義的進展。國家通訊傳播委員會（下稱通傳會）研議法規制訂相關方針時，已納入了本會過去建議的原則，這是令人樂見的一步。此外，衛生福利部就《菸害防制法》提出之執法應注意事項，雖仍有未臻完善之處，但已展現出政府願意正視利害關係人對平台責任的疑慮並給予積極回應。

然而，前述漸進式的改善仍不足以解決最根本的挑戰：目前尚缺乏一套具約束力、跨機關的機制，以確保所有機關皆遵循國際公認的數位中介者責任原則。

本會成員觀察到各政府機關就法規認知與實務上存在顯著差異。部分機關對平衡的數位治理已有相當理解，惟亦有機關仍採取與國際最佳實務及民主規範相牴觸之作為。由於欠缺具強制性的遵循機制，即便是立意良善的作為（例如通傳會現階段針對法規制定方針所展開的初步討論），仍可能成為僅供參考的願景，無從轉化為具操作性的規範標準。

此種法規不一致性產生以下後果：法律不確定性進而阻礙平台投資意願、管制破碎化使平台必須因應相互矛盾的規範要求、不充分之利害關係人參與而削弱多方利害關係人治理的成效，亦可能與我國在言論自由議題上的國際承諾相牴觸。

本委員會敦促行政院建立具體的制度性機制，確保數位中介者責任原則之一致適用。

首先，本委員會建議行政院針對所有涉及線上中介服務的法律草案、施行細則及行政措施，建立正式的跨部會審查機制；此機制應由通傳會與數位發展部協力推動，並達到以下功能：

- 進行原則符合性審查，確保受審查標的與安全港原則（safe harbor principle）一致、包括反對課予一般性監控義務，及承認數位服務模式的多樣性。
- 辦理透明的法規衝擊分析，將比例原則、創新發展、跨境貿易及言論自由保障等要素納入考量。
- 落實制度化之利害關係人諮詢程序，以強化多方利害關係人治理的精神，並確保管制之正當性。

其次，為促進原則具體落實，本委員會建議政府制定具體之模範草案或條文範本，體現通傳會《指引》中所闡明之中介者責任規範。此項工作宜由通傳會主導協調，以延續通傳會現有的紮實政策分析基礎，而非削弱其成果。透過運用通傳會先前的研議成果，台灣能有效將高層次的政策原則轉換成標準化的立法語言，包含安全港條文範本、通知後下架程序（notice-and-takedown process）、善意行為保障（Good Samaritan protection）以及正當程序保障等。

這些示範性工具將成為台灣基礎的法規建設，有助於加速政策形成、提升產業可預測性，並確保未來各類部門法規在發展過程中，持續依循一致、具制度性之數位治理原則。

台灣在建立正確原則上已取得顯著進展。下一階段重點應聚焦於如何將這些原則制度化並具體落實。透過集中化的監督機制，結合標準化立法框架之建構，臺灣能將法規一致性深化於體制、捍衛民主價值，並躍升為區域內備受信賴且具創新前瞻性的數位經濟領導者。

### 建議三：建立「全政府」框架，確保政府調取資料請求之合法性與可問責性

在改善政府調取使用者資料之制度性缺失方面，台灣仍未有實質進展；本委員會對此持續關切。過去一年來，各行政機關在辦理行政調查時，仍普遍提出範圍廣泛、標準不一的使用者資料調取要求，且多缺乏明確的程序保障與一致性的規範。

個人資料保護委員會籌備處曾指出，涉及資料調閱時各部門法優先適用之，而各機關自主行使其法定職權。本委員會理解跨機關治理的複雜性，但此立場未能充分反映個人資料保護委員會籌備處作為獨立監督機關，在保障個人資料與隱私權方面應有的統籌與監督角色。

政府向業者調取使用者資料，係行使國家高權而直接觸及憲法保障之隱私權與資訊自主權。因此相關作為應受一致且依循原則之監督，並一致落實於各事務領域。國際實務顯示，獨立個資保護機關仍可有效協調政府各部門的執法標準。例如日本個人情報保護委員會即與各主管機關合作，促進不同產業與公部門間指引與執行的一致性。

本委員會建議如下：

#### 3.1 建立跨機關的資料調取治理架構

建議由個人資料保護委員會（籌備處）主導，訂定適用於所有政府機關的資料調取之基本原則，不因產業而有所差異。相關原則應符合國際通行標準，包括必要性、比例原則、合法性、透明性、問責性及有效的救濟途徑，並與 OECD《關於政府存取私營部門實體所持個人資料宣言》（Declaration on Government Access to Personal Data Held by Private Sector Entities）等國際規範相一致。各領域主管機關依其權限執法，但其具體作為應遵循全政府一致的隱私保護機制。

#### 3.2 引入完善的程序保障與正當法律程序機制

調取使用者資料，特別是通訊內容及敏感性個人資料，應設有明確界定的法律門檻，包含適當情況下經司法部門授權。服務提供者應有權審視並對過於廣泛或不合法的調取要求提出異議。此外，在不損及正當調查目的之前提下，應由提出調取請求之政府機關通知資料當事人。調取資料的政府機關應主動通知資料主體（當事人）。由於資料調取係國家行使公權力，對受影響個人之透明與問責義務應由國家承擔。此外，資料主體也應具備尋求審查或救濟的實質途徑。

#### 3.3 避免僅基於行政便利而強制業者保留資料

若僅為方便未來可能的行政調查而強制業者保留使用者資料，將造成系統性的資安與隱私風險。資料最小化（data minimization）應是基本原則。任何資料保留義務皆應嚴密剪裁、具明確必要性，並定期檢討其合理性。

#### 3.4 將透明度義務與問責機制制度化

台灣應建立集中的通報機制，記錄並分類政府調取資料的要求。發布彙整的透明度報告（涵蓋此類調取要求的數量、法源依據及結果）有助於強化公共信任，並使台灣與領先的數位民主國家接軌。

#### 3.5 提升各機關的技術與法制量能

建議由個人資料保護委員會（籌備處）統籌推動培力計畫，確保各機關理解相關技術限制，及跨國服務提供者所面臨的潛在跨境法律衝突及法遵風險。

建立一套具可預測性且尊重基本權的制度框架，有助於強化台灣的民主治理、降低法規破碎的問題，並提升台灣作為可信賴數位經濟體的國際競爭力。

### 建議四：簡化試辦計畫機制，促進創新有效落實

法規彈性不足，是台灣創新試辦計畫推動的核心痛點。當已在台灣落地營運的企業，擬自行出資推動需於短期彈性監理機制下推行之試辦計畫，與主管機關的溝通是不可或缺的第一步。然而，實務上的回應往往是現行法規欠缺相關依據，或政務官以政治敏感、社會共識尚未形成為由，予以擱置，致使企業在未獲得明確立法授權前，難以推動創新。

從產業角度觀之，台灣目前缺乏制度化的監理沙盒機制，使創新者難以在暫時性監管豁免的環境中測試新技術與商業模式，並蒐集實證數據，「率先投入」的風險居高難下，企業難以承擔。當試錯成本高至難以承受，受衝擊的不僅限於產業資源配置與創新動能，亦可能使具重大公共利益潛力的技術，加速流向其他態度更為開放的市場。若企業與政府無法建立一套基於善意與互利的合作機制，共同推動新興技術的有序導入，對於本應以科技產業領導力著稱的台灣而言，實為形象與競爭力的雙重損失。

台灣公共行政與治理向來以審慎為原則，加上媒體對政府施政之高度關注，共同形塑出相對保守、行政成本高的監理環境，不利於試辦計畫的快速啟動，亦對數位經濟與科技產業之發展動能形成制約。若能建立制度化且程序明確的試辦計畫推動機制，將有助於業界突破現有障礙，與政府機關攜手合作提出並執行試辦計畫，同時免於自行承擔台灣政治與行政體制衍生的額外成本。

依據 2018 年 1 月 16 日行政院公布之「行政院所屬各機關因應平臺經濟發展法規調適參考原則」（院授發協字第 1072000064 號函），國家發展委員會已被指定為平台經濟及其相關提供者及使用者的召集機關。為因應當前社會需求，加速數位轉型與人工智慧應用發展，該函示內容實有更新之必要，將更符合當今平台及非平台業的創新周期。本委

員會建請國家發展委員會依循以下原則推動修訂：

- 跳脫現行機制下，單純法規與政策協調之職能，積極促進試辦計畫落地與執行，加速數位轉型與人工智慧應用發展。
- 原則上應以支持技術試辦計畫為預設立場，在缺乏實質且迫切的體制性阻礙的情況下，例如人權侵害、資訊安全或國家安全疑慮，方得予以限制或擱置。
- 針對國家發展委員會召集之跨部會審查程序，設定最長三個月之審議期限；計畫獲准後，另設三個月的啟動執行時限。
- 對審查未獲通過之申請建立書面存檔機制紀錄，並據以檢視現行制度之問題癥結，作為後續調整之參考依據。

## 能源委員會

隨著人工智慧（AI）與半導體產業的需求加速增長，穩定的電力供應與電網穩定性，對於維持台灣在全球供應鏈中的地位、支持能源韌性、以及達成台灣的淨零目標至關重要。委員會建議政府應制定明確且長期的能源政策，並附帶具體的執行措施，為能源生產方與用電方提供可預測的條件，以利其規劃營運，並減輕供應中斷與價格波動帶來的風險。

委員會於下方概述了四項政策優先重點：透過總統府層級的督導及統一的國家能源與海洋空間規劃框架，強化能源治理；加速部署具規模化且可由國內掌控之再生能源；推進碳捕捉、再利用與封存（CCUS）的商業化運用，同時將低碳氫能與氨能整合至火力發電系統中；透過透明的企業購電協議（PPA）定價機制，以及更具彈性的台灣再生能源憑證（T-REC）結算規則，擴大企業獲取再生能源的採購途徑。

### 建議一：將電網韌性提升至國家安全層級，以縮小台灣能源缺口並保障半導體競爭力

#### 1.1 將能源韌性與電網安全提升至國家安全層級

台灣高度仰賴進口燃料的能源結構，使其暴露於地緣政治衝擊與國際價格波動風險中；近期全球油氣市場的不穩定，再次凸顯此類風險將直接影響供應穩定、電力成本與產業持續運作。

現行制度安排尚不足以因應需求成長所需之治理規模與協調強度；權責分散與跨部會協調不足，也進一步限制了能源發展的政策協調與執行成效。

委員會建議，能源韌性與電網安全議題，應提升至總統府「國家氣候變遷對策委員會」層級，並由行政院層級設置推動機制負責執行，建立明確問責、量化的里程碑及定期向總統府匯報。

委員會建議政策路徑如下：

- 短期：由總統府國家氣候變遷對策委員會，依國家安全需求，設定五年期「國家電網韌性目標」。
- 中期（行政院層級統籌機制）：建立正式之行政院層級統籌架構，明確訂定各部會權責分工、關鍵績效指標(KPI)及定期監督時程。
- 中長期（制度改革）：建立能源部或同等層級機關，作為統籌整體能源政策與執行權責之主管機關。

#### 1.2 加強推動離岸風電及大型地面型光電部署，以擴大能源供給並降低進口依賴

分散式太陽能光電(PV)搭配儲能系統可實現快速部署與彈性供應，而離岸風電則提供大規模且相對穩定的

發電容量。

委員會建議，政府應首先確認國家再生能源發展之整體容量目標與政策路徑。例如，就大型地面型光電而言，應明確說明其推動途徑，包括農電共生、漁電共生及土地用途變更等推動路徑。

在此基礎上，依照總統府國家氣候變遷對策委員會所提出之五年期再生能源與電網韌性目標，政府應每年公告未來五年太陽光電、離岸風電、儲能及電網增強之年度目標，並載明年度容量目標、專案時程與責任機關。政府亦應建立跨部會定期檢視與障礙排除機制，針對再生能源推動過程中的制度性障礙進行辨識與排除，並透過明確里程碑與進度追蹤機制確保落實。

此外，本委員會強烈呼籲建立明確之政策變更溝通與過渡機制，對重大制度調整提供合理預告期與公開說明，並以前瞻適用為原則，避免政策變動影響已在開發中之案件；必要時並應設置過渡安排，以降低政策變動對投資開發規劃所帶來之不確定性，並支撐能源供給得以及時擴增。

#### 1.3 自上而下提供清晰的能源用地、國家能源空間規劃與海域空間規劃

陸域與海域開發均涉及競合用途與重疊權責。地方標準不一致、程序不確定，以及跨機關反覆審查，使開發商必須逐案闖關，降低可預期性，並拖慢太陽光電與離岸風電等再生能源部署。

因此，在設定五年期電網韌性目標後，行政院應自上而下盤點適合開發區域、限制區域及應保留之農業用地，並進一步建立國家級能源空間規劃與海域空間規劃架構，明確劃設分區、核准時程及一致之審查標準。

##### 1.3.1 建立行政院層級統籌機制，推動能源空間規劃

政府應明確提高層級由國家發展委員會指定能源主管機關，例如能源署，作為能源設施用地政策之主管機關，該機關應跨部會協調負責大型地面型光電、變電站與開關場、輸電走廊及儲能據點等設施之規劃與政策協調。

上述設施並應納入國家關鍵能源基礎設施範疇，並與電網布局及併網規劃整合，以確保設址與可用併網容量相互對應。

在治理模式上，應採取總量管制與空間配置模式，由中央依據國家能源目標及《強化電網韌性建設計畫》下之電網容量，盤點並公告各類再生能源之可開發總量與分區量體；地方政府則應將該等配置納入國土規劃及都市計畫中，預留並管理適當區位。

並應以公開透明之配置機制取代逐案闖關式審查，例如依公告容量辦理，或採專案招標、競標等方式。

同時，中央應明確劃設不可逾越之底線，包括糧食安全所需之優良農地、重要農業生產區及保育敏感區等。在此底線之下，主管機關不宜對所有案件一律採取全面排除，而應改採規則導向管理，對符合條件之區位提供明確設置標準、審查路徑與標準化時程。

另應依不同案型與環境風險程度，建立分類審查制度，設計相應之審查原則與申請文件要求，使同類型案件有一致且可預期之審查流程與時程指引。

此外，應同步檢討並適度調整涉及農業用地使用及農業設施容許之相關法規制度，使制度設計兼

顧農業保護與再生能源部署需求，加速專案推動。

### 1.3.2 建立國家級海域空間規劃（MSP）制度，解決海域治理碎片化問題

目前台灣海域使用管理仍高度依賴個案審查與部會分頭管理，缺乏上位整體規劃，導致離岸風電、漁業、航運、海洋保育、軍事管制及海纜走廊等空間需求長期競合，增加行政協調成本、專案延宕與投資不確定性。

委員會敦促行政院應儘速指定統籌機關及單一窗口。例如，由國發會負責跨部會整合督導，協同經濟部、海洋委員會、農業部、國防部與交通部等相關部會，於明確期限內完成至少十年期之海域空間規劃分區架構。

該 MSP 架構應系統性整合航道、漁業、環境保育、軍事、海纜走廊與離岸風電等關鍵空間使用需求，明確劃設可開發區、條件開發區、限制區及禁止區，並建立清楚之空間使用規則。

另應建立標準化公開地理資訊系統平台，揭露敏感區圖資、法規限制、基礎調查資料、可行性評估需求及更新機制。

MSP 不應僅作為參考文件，而應成為後續區位選擇、環境影響評估、許可審查及跨部會協調之共同底圖。

### 1.3.3 強化地方政府推動再生能源之績效指標與誘因機制

中央政府應建立地方政府推動再生能源之績效指標與誘因機制，以促使地方政府與國家再生能源部署目標形成一致方向。績效評估可納入再生能源設置量、電網基礎設施協調配合度及能源轉型成果等指標。

此外，可透過財政補助、產業發展資源或區域基礎建設計畫等方式，連結上述績效指標，以提高地方政府參與再生能源推動之誘因。

## 建議二：以碳封存與低碳燃料技術加速推動減碳進程

委員會樂見政府將碳捕捉、再利用與封存（CCUS）以及氫氣供應鏈納入2025年10月行政院核定之「20項減碳旗艦行動計畫」中，碳封存（CCS）相關法規草案亦已於2025年12月公布。

為達成經濟部提出2035年電力排放係數較2023年下降50%的目標，委員會呼籲政府加速推動CCUS的商業化部署，使其在2035年達到每年600萬公噸的封存能力，並與此同時加強低碳燃料的發展。

**2.1 推動碳封存(CCS)商業化** — CCS是降低難以減排產業及電力部門碳排放的成熟解決方案。台灣具備適合二氧化碳封存的地質條件，因此在大規模部署CCS方面具有良好基礎與優勢。為達成2050淨零排放目標，政府有必要加速推動商業規模的CCS部署。

為推進CCS發展，委員會提出以下建議：

- **強化法規架構。**環境部應於2026年完成CCS法規的訂定，並考量開發商針對法規草案提出的關鍵議題，例如移除封存許可十年期限限制，並建立明確以風險為基礎之封存後監測期間，取代固定最低二十年之要求，而非一律採用最低二十年的硬性規定。
- **建立補助機制。**美國、英國、日本及馬來西亞在內的多個國家，已透過稅負抵減、差額補貼

（Contracts for Difference）、投資抵減以及專案補助等做法，來降低CCS計畫初期風險並吸引民間投資。委員會建議政府應於2026年底前建置分階段的獎勵機制，並與CCUS旗艦計畫相互銜接，明確規劃資金來源（例如溫室氣體管理基金），並透過跨部會協調機制以確保政策能有效落實執行。

- **建立針對CCS的低碳電力認證制度。**政府應建立相關法律框架，並導入能源屬性憑證（energy attribute certificate）機制，使設有CCS設備之火力發電廠得銷售低碳電力或其能源屬性。現行發展中的機制包含由台美碳捕捉、再利用與封存產業推動聯盟（TUCA）研擬之PAS 247去碳電力標準，以及由NorthBridge Group所制定並受到產業利害關係人支持的CCS能源屬性憑證標準。上述制度架構可應用於企業購電協議（PPA），以驗證低碳電力屬性並提升專案融資可行性。委員會建議政府儘速建立相關認證體系，使電力承購方得以在達成減碳目標的同時，亦能取得碳費減免等政策誘因。

## 2.2 於火力發電佈署氫能與氨能以加速去碳化

依據「20項減碳旗艦行動計畫」中所提之氫能與氨能發電技術計畫，政府設定至2030年前透過燃氣混氫減碳440萬噸，並透過燃煤混氫減碳77萬噸。然而，此等減碳目標於2031至2035年間呈現停滯，缺乏進一步擴展規模的明確路徑。

**2.2.1 指定氫能與氨能之公私部門溝通平台。**經濟部已成立跨部會氫能推動小組，建議政府進一步指定由產業界主導的機構（例如SEMI旗下綠能暨永續發展聯盟氫能產業推動小組）作為溝通平台，以促進公私部門間的順暢溝通，並協助完善相關法規框架之建構。

**2.2.2 提高示範計畫中之氫能與氨能替代目標。**燃煤發電廠在能源供應中斷時可做為關鍵的備用電力，但同時也伴隨較高碳排。實證研究已指出，於燃煤發電導入20%的氫替代比例，不僅能有效降低碳排與硫氧化物（SOx）排放，且不會增加氮氧化物（NOx）生成。政府應於2030年前啟動以20%為目標的氫替代示範專案，並為2031-2035年制定逐步提高的目標，以達成減碳目標與能源多元化布局。

**2.2.3 透過行政命令將氫能正式列為法定能源。**國發會於「20項減碳旗艦行動計畫」已訂定「氫能先行」的戰略方針。然而，氫能已於2023年依據《能源管理法》被指定為法定能源。爰此，建請經濟部於2026年發布行政命令，依據《能源管理法》將氫能指定為法定能源；同時政府應追蹤國際發展趨勢，以訂定包含綠氫/氨與藍氫/氨在內的低碳燃料標準。

## 建議三：透過穩定的電力供應、電力市場改革與透明的長期規劃，以強化能源安全與系統韌性

產業轉型、數位化與去碳化帶來不斷增長的電力需求，需要有穩定的潔淨能源供應作為後盾。我們建議強化市場誠信與監管獨立性，以推動電力市場自由化，並確保電力市場能以中立且具效率的方式整合所有電力市場參與者。

**3.1 提升電力市場的公平性、透明度與韌性。**透明的市場設計應能引導市場參與、建立投資人信心，並符合利害關係人的期望。繼《電業法》於2025年修正後，台灣電力公司被允許維持其現有垂直整合模式。相關主管機關

仍應依法落實透明的市場機制，包含嚴格執行台電內部的會計分離或推動法律分離，並設立獨立的監管機關以確保公正的監督。

政府應定期發布明確的電力市場發展與自由化的藍圖，涵蓋再生能源與儲能產業，並確保政策溝通的一致性，以避免因頻繁的滾動式調整而降低的政策可預測性，進而增加投資風險。

政府亦應以能源安全與韌性為核心，重新評估「20-30-50」（20% 再生能源、30% 燃煤、50% 液化天然氣）的能源發展藍圖。鑑於台灣對進口能源的高度依賴，主管機關應限制對單一能源的過度集中的情況，並推動多元化的電源結構，以降低系統性與地緣政治風險。

- 3.2 全面推動電力市場自由化，將現有僅限於再生能源的交易模式，擴展至批發市場、現貨市場及平衡市場等不同營運時段之市場機制。相關主管機關應擴大台灣再生能源憑證（T-REC）制度，認可由儲能系統（ESS）所儲存及釋放之再生能源，以支持再生能源與儲能系統之整合，並解決現行機制中的餘電與供需時間錯配問題。再者，建立更具彈性的輔助服務市場亦將有助於提升系統效率並優化資源配置。
- 3.3 針對高用能產業設施採取技術中立政策。亞太各國政府正積極提供誘因以吸引人工智慧基礎建設投資，然而台灣卻對資料中心實施具針對性的限制，此舉恐引發外界對其產生差別待遇之觀感風險，並削弱整體競爭力。爰此，主管機關應避免將新興科技劃分為受額外限制的獨立類別，因這類政策恐扭曲市場競爭、限制投資意願，並損害台灣作為數位基礎建設投資目的地之地位。委員會強烈呼籲政府確保施政透明度，並在推行可能影響高用能或高能源密度產業之政策前，提供至少六個月的預告期，以利產業進行諮詢與調適。政府亦應落實技術中立的監管原則，避免對資料中心實施相對於其他具相似用電特性之產業更為嚴苛的用電要求或差別定價。

#### 建議四：改善電力市場設計與企業再生能源採購機制

本委員會建議相關主管機關擴大再生能源的供應與採購機制取得管道、提高企業購電協議（PPA）附加費用的透明度與可預測性、提升台灣再生能源憑證（T-REC）的靈活性，並確保電價維持產業中立與反映成本。建請採用分階段推動方式：短期著重價格穩定、中期推動能源多元化、長期聚焦關鍵基礎設施建設（包括液化天然氣接收站與分散式電網），以有效支持半導體及人工智慧產業之持續成長需求。

##### 4.1 擴大綠電費率機制的採購機制

本委員會建議提供企業購電協議（PPA）以外更廣泛的再生能源採購選項，因為PPA對於中型企業而言，合約期偏長且議約複雜。台電的小額綠電競標及 RE30 計畫提供了標準化的短期合約選項，但目前釋出的綠電量體無法滿足商業用戶因擴張數位基礎設施而增長的需求。台電應提高相關計畫容量，並納入既有及新建中的能源開發專案，以服務台灣參與全球供應鏈中各類型之買方。

- 4.2 提高企業購電協議(PPA)附加費用的透明度與可預測性  
台灣再生能源的總採購成本包含受政府監管的成本，例如綠電轉供費（透過電網將電力傳輸至用電端所收取的費用）及備用供電容量費。即便PPA通常是長期的，但轉供費用沒有設定上限，並且會每年變動。另外，備用供電容量市場缺乏可靠的價格訊號來預測取得成本與供應量。這些不確定性額外提高企業採購再生能源的障礙。我們建議政府提供相關監管成本的明確長期指引，

並主動揭露計算方法與依據。

##### 4.3 減少剩餘能源並提供台灣再生能源憑證(T-REC)結算靈活性

在「照付不議」(take-or-pay) 的企業購電協議（PPA）架構下，當企業在離峰用電時段無法完全使用綠電，或是再生能源發電量大於用電需求時，企業仍須為這些「餘電」買單。政府推出的綠電市場彈性分配試辦計畫旨在解決此問題。然而，以 15 分鐘為單位的電量匹配規定過於嚴格，反而提高供需不匹配的情況而無法有效解決餘電問題。現行的機制設計也限制了買方提高其使用再生能源的比例。透過放寬時間匹配的要求，讓剩餘的再生能源在不同的用電時段與計費週期進行用電抵銷，可提升台灣再生能源憑證（T-REC）的結算靈活性。

##### 4.4 逐步淘汰固定躉購費率（FIT）制度，並轉向浮動溢價（FIP）制度

台灣是亞太地區少數仍實施躉購費率（FIT）制度的市場之一，這為企業購電協議（PPA）設定了極高的價格下限。我們敦促政府逐步淘汰固定價格的 FIT 制度，並過渡至固定溢價收購（FIP）模式，在維持政策支持的同時，進一步促進價格競爭並降低長期成本。這種做法不僅符合國際慣例，也能提供企業更具成本競爭力的再生能源供應。

- 4.5 穩定電價並建立能源發展的戰略藍圖以確保能源安全  
雖然電價在經歷先前的調整後於 2025 年趨於穩定，台電仍應落實與實際發電成本掛鉤的成本回收機制。截至 2026 年 1 月，平均售電成本為每度新台幣 3.78 元，而工業用電費率則為每度新台幣 4.27 元。為確保定價的公平性，政府應採取技術中立的規範，並取消對高耗能設施的差別電價費率調整。  
為進一步強化台灣的能源安全，本委員會建議採取以下措施：

- 短期：維持確保能源供應不中斷的措施，並減緩能源與電力價格的波動，重點在於維持價格穩定，以確保公眾福利與產業競爭力。
- 中期：推動能源來源多元化並提高能源自給率，以降低曝露於地緣政治的潛在風險。
- 長期：加速開發關鍵能源基礎設施，包括液化天然氣（LNG）接收站、分散式電網與發電廠，並解決再生能源的供應缺口，以滿足 AI 及半導體產業高速成長的用電需求。

#### 建議五：改善再生能源開發業者之營運環境

現行專案交付持續面臨許多不必要的限制。

本委員會強調，應進一步提升法規明確性、強化跨部會協調機制，並確保供應鏈穩定，以利專案如期推動、維持投資信心，並使再生能源得以有效支撐台灣日益成長的用電需求與長期減碳目標。

##### 5.1 加速盤點離岸風電開發區位

台灣近岸淺水區位已近乎開發完畢，且部分剩餘區域則面臨行政程序延宕，未來離岸風電開發將愈發仰賴開放新的遠岸海域。爰此，本委員會建議政府加速盤點並公告適合開發之離岸區位，並透過跨部會協調機制加以推動。

及早揭露相關區位資訊，對於確保專案開發進程的永續性至關重要，亦有助於用電戶與供應鏈掌握中長期離岸風電開發機會，並使開發商得以提前進行可行性評估。此舉對於維持產業信心及確保台灣離岸風電長期目標之

實現具有指標性意義。

### 5.2 強化風力、太陽能發電與儲能系統整合

推動風光儲整合，能有效緩解再生能源間歇性造成的限制以穩定電力供應，降低電網壅塞並釋放饋線容量，進而透過風光儲結合完成虛擬電廠建置以強化電網韌性。

### 5.3 活化資產及簡化設備汰換流程以促進供電穩定性

鼓勵屆齡舊案場延役，建立加速設備更新許可審查流程，並保障饋線容量使用權，以有效延長現有專案之運轉年限；在既有土地上極大化發電效率，降低新案場開發期過長之依賴。簡化設備更新流程，如替換或更新為高效率模組，確保產業接軌最新技術及供電穩定。

## 人力資源委員會

自疫情期間至今，本委員會確實感受到國家發展委員會（「國發會」）及其他主管機關聆聽會員的意見，不論是外國專業人才聘僱的鬆綁，外國人才社會福利的改善，或是申請程序的簡化，以及對零工經濟的關注，在在顯示政府對商會會員意見的重視。

在國際局勢仍充滿不確定性的時刻，吸引跨境人才，增加外人投資以及採行更有彈性的就業政策，仍是本委員會的重要關注事項。因此，本委員會在本年度的白皮書中，將就下列五個面向提出建議，並期盼與主管機關續就各議題進行討論交流。

### 建議一：修正跨境人力顧問服務與資料流動規範

隨著跨國企業人力資源管理模式趨於區域化與集中化，外商及跨國企業普遍因人資結構精簡或由區域性人資窗口（如大中華區），人資聯繫窗口許多已設置在中國來統籌多國市場之人才招聘與配置。在人資顧問服務實務中，顧問公司需依企業委託，協助進行外部人才搜尋、履歷蒐集與初步評估，並將相關資料提供企業作為任用決策之參考。然而，台灣現行有關跨境個人資料傳輸及兩岸人力之相關規範，對人資顧問公司處理與傳輸招募相關資料採取限制性設計。即便此類服務為跨國人資作業之標準流程，顧問公司仍因現行法規而無法提供必要之專業支持。

自整體國家競爭力與產業發展角度，跨國企業選擇設置區域人資與專業服務節點時，高度重視各國對跨境人力與資料流動之制度清晰度與可預期性。在現行規範下，若跨國人資顧問公司於履行外部招聘與履歷傳遞等顧問職責時，缺乏明確之合規依循指引，企業實務上將傾向由第三地之顧問團隊承接相關服務，使台灣於區域人力專業服務體系中的角色逐步弱化。

基於此一宏觀考量，建議可由國發會協同相關部會，研議建立針對「跨國人資顧問服務」之行政指導原則，明確界定在特定條件與用途下，顧問公司得於可管理風險前提下，協助企業進行外部人才招聘所必要之履歷資料處理，以提升制度透明度與投資環境之可預期性。

此一禁止性規範雖具政策與國家安全考量之基礎，然其規範對象主要限於人資顧問公司，並未涵蓋企業內部基於營運管理所進行之跨境人力資料傳遞與決策流程。在此制度設計下，跨境人力相關資料仍可於企業內部體系中持續流動，而具備專業能力與合規意識之顧問業者，卻因法規限制而無法參與或被排除於制度之外。僅對外部人資顧問公司加以限制，不僅降低制度透明度，更無法對潛在之國家安全疑慮產生任何實質影響。

### 本委員會建議：

鑑於前述制度適用現況，建議主管機關得研議透過制定具體且可操作之行政規範與監理機制，明確界定人資顧問公司於符合國家安全要求之前提下，從事跨境資料處理之適用範圍與管理原則，以利整體治理架構之完善，並強化國家安全與風險管理之完整性，同時回應跨國企業人力運作與專業服務之實務需求。

### 建議二：推動專業技能身心障礙者（含特教生）積極就業之政策

根據勞動部113年「身心障礙者勞動狀況調查」，具備專業技能之身心障礙者就業率仍偏低。特教體系畢業生雖具備相關職能與技能訓練背景，但未被納入《身心障礙者定額進用制度》範圍，導致可投入職場之人才未被充分統計與運用，同時也降低企業符合法規及落實職場友善的政策效果。

#### 一、擴大進用對象以提升就業率並強化企業合規成效

- 建議將115年勞動部推出雇主支持身心障礙員工就業試辦計畫的支持範圍之一，特殊教育學生（具有有效或有效期間屆滿次日起5年內之特殊教育學生鑑定證明者）納入定額進用制度，使具備專業技能的特教來源人才正式成為企業可進用之母數，有助提升整體身障就業率。
- 企業得以更精準媒合資訊、行政、技職等具技能之身障人才，提高符合法規之彈性與達標率。
- 擴大納入對象可強化教育端與就業端的銜接，使特教體系的職能訓練成果更有效導入產業。

#### 二、促進專業技能導向的友善職場與產業鏈接軌

- 將特殊教育學生（具有有效或有效期間屆滿次日起5年內之特殊教育學生鑑定證明者）納入統計後，企業在職位設計、工作再造與合理調整的規劃可更具方向性。
- 政府可據此強化專業技能導向的職涯輔導及產業鏈課程銜接策略，使供需更為精準。
- 推動企業聘用具技能之身障者，有助於將ESG與DEI原則具體化，也提升國際企業永續形象。

### 本委員會建議：

將具有有效或有效期間屆滿次日起5年內之特殊教育學生鑑定證明者的特教生，納入定額進用制度，此舉可同時提升身障者（含特教生）之就業率、強化企業合規與用人彈性，將可推動台灣勞動市場更加包容與永續。建議政府可以分階段導入並搭配企業支持措施，例如於試辦期間允許相關聘僱人數計入定額進用名額，使人才培育與產業需求有效接軌。

### 建議三：落實整合性經濟政策規劃，以推動產業永續發展

零工經濟商業模式在全球蓬勃發展，透過創造多元收入來源、擴展進入市場途徑、激發商業創新動能、擴大消費者選擇空間，以及增加民眾取得基礎商品與服務的管道，為各方利害關係人創造實質效益。若要確保此趨勢的永續發展，有賴兼顧產業永續與勞工福祉兩者的政策框架。而如何取得兩者之平衡，則有賴實務執行經驗的累積，以及持續深化的利害關係人對話機制。

保護勞工與保障商業可行性之間並非對立關係；法規若顧此失彼，不僅將壓縮就業空間，更將削弱整體經濟發展動能。對台灣而言，建構均衡完善的監理框架，是鞏固投資環境、吸引並留住投資的關鍵。這對致力成為全球數位創新重鎮的台灣而言尤為重要。

立法院於年初通過之《外送員權益保障及外送平台管理

法》（以下簡稱「本法」）即為一具代表性之案例。政府致力回應平台工作者訴求的用意值得肯定，然而立法設計上存在的根本性缺陷，已衍生出產業執行層面的挑戰，例如營運障礙增加、成本負擔加重、合規複雜度提升，以及創新空間受限等，對產業存續帶來不容忽視的隱憂。

治理目標與實際成效之間的落差，往往造成事與願違的結果：原意保護勞工的法規，反而壓縮就業空間。一旦法規負擔迫使平台業者縮減營運規模、撤回未來投資，對任何一方均無裨益。

本委員會肯定政府保護勞工權益的承諾，惟籲請採取進一步行動，避免法規執行導致非預期後果，同時確保產業得以長期永續發展。為此，本委員會特提出以下具體建議：

**3.1 建立全面性的執行檢討機制。**政府應建立定期、系統性的立法成效檢視機制，尤其應持續追蹤本法之執行情況，並善用現有數據資料，對政策影響進行客觀評估。此一機制亦應設有明確管道，確保充分納入及回應產業觀點（例如投資與營運風險之評估）。

**3.2 未來零工經濟法規中，落實整合性政策原則。**零工經濟涵蓋範疇廣泛，除餐飲外送外，尚包括照護服務、家事服務、任務型接案者及其他各類平台媒介工作型態，各領域均有其獨特的營運邏輯與市場結構。台灣在為不同平台經濟領域建構監理框架之際，若能從政策規劃之初即系統性地納入關鍵機制，包括定期檢討程序、多面向影響評估，以及制度化的產業與政府對話管道，將有助於避免重蹈本法執行困境，並防止因事後被動修補，而動搖企業信心與投資者意願。

#### **建議四：建立明確且一致的定義與指引，以規範各類職場不當行為，打造勞資互敬共贏職場**

台灣現行已有多項與預防職場不當對待與不法行為相關的法律與規範，涵蓋暴力、性別歧視、性騷擾等各類職場不當行為。近期勞動部修訂《職業安全衛生法》（下稱「職安法」，OSHA），新增預防職場霸凌的章節，使相關規範更加完整。

本委員會高度肯定勞動部積極回應社會對心理健康議題的日益重視。然而，關於心理衛生層面不當對待的定義（修法後OSHA第22條）仍偏向概括，缺乏具體且能反映職場實際情境的描述，難以用於明確識別職場特定的不當行為樣態。

此外，最新OSHA修法中所要求強化預防措施與程序正義之期待，亦尚未與其他相關法律與指引達成一致。舉例而言：外部調查人員的最低要求（第22條第2款）與《性別平等工作法》並未一致；另，由職安法延伸之《執行職務遭受不法侵害預防指引》中所列之高風險情境亦過於概略，無法清楚區分不當對待與合法合規的日常管理督導權責。上述各規範中的差異，不但增加行政執行上的困難，亦妨礙各公營機關及私營企業即時處置與行動的能力，難以落實修法之初始目的與期待。

最後，在勞動部提高對私營企業在相關議題管理的期待之際，我們也期盼政府能進一步主導建立更多專業資源與培訓機制，針對職場不當對待與不法行為的預防、調查與判定，培育具備專業人才，提供更平衡且客觀的視角與專業執行。相關培訓應涵蓋企業內人資專業人員（HR）／職安環衛專業人員（EHS）／法務專業人員、勞動部認定之外部專家、勞動爭議仲裁人員、勞檢人員、調解人員、勞工協助或社福專業人員等。

我們高度肯定政府致力於打造更公平、尊重、健全的職場環境，若能進一步強化與整合相關法規，並提供跨類型不

當行為的清楚定義與指引，將更有助於雇主在管理與督導上有效落實責任，也有助於建立一致標準，以促進更正向、健康的勞雇關係。

#### **本委員會建議：**

1. 修訂職場不當對待之定義，並同步建立一致的執行指引與以職場情境為核心的情境描述，以協助清楚區分不當對待與不當行為，以及合理的管理與督導責任。
2. 整合並一致化相關法律、法案與指引中的要求與期待。
3. 建立並提供完善的專業培訓資源，以培育在預防、調查、判斷，以及受害者保護與支持等領域的專業人才。

#### **建議五：提升外國專業人才及其家庭文件要求之彈性與一致性**

為強化台灣吸引與留用國際人才之能力，本委員會建議政府持續改善外國專業人才及其家庭的文件審查程序。儘管近年來在數位化與流程精簡方面已有進展，實務上仍面臨相當挑戰，特別是在眷屬文件驗證部分。現行多階段程序，由地方或州政府的文件驗證、到中央政府的認證，再到駐外館處的驗證，通常會使家庭隨行搬遷延後 2 至 5 個月，各轄區的處理時間也有差異顯著。而不同駐外館處的文件要求亦不一致，導致移居相關規劃更加複雜。

這些延誤可能影響工作報到時程、子女入學與居住事宜安排，增加不確定性，也影響台灣在全球人才市場的整體競爭力。隨著區域內其他國家持續精進其文件驗證制度，台灣亦需持續優化相關文件審查程序，以確保與國際最佳做法保持一致。

本委員會建議政府採取更具彈性且友善家庭的作法，例如在中央政府核發文件無法取得時，得接受地方政府核發並可透過可信管道驗證的家庭文件。同時建議建立駐外館處一致且透明的文件要求及服務水準，包括明確的可接受文件類型與處理時程指引。這些措施可望保守估計縮短家庭搬遷時程約 6 至 10 週，並降低外籍人才所需面臨的不確定性。

越南將於 2026 年 9 月 11 日正式加入《海牙認證公約》（Apostille Convention），顯示國際朝向單一步驟文件驗證的趨勢，可降低成本並提升人才流動效率。雖然台灣非公約締約國，但可透過對家庭民事文件採行等同 Apostille 成效的做法，以及強化駐外館處作業一致性，以達到類似效果。

落實上述措施將有助於降低行政負擔、提升可預測性，並進一步強化台灣作為友善全球人才目的地的吸引力。本委員會鼓勵政府持續跨部會合作，共同推動更務實且支持外籍人才與其家庭的解方。

## **基礎建設及工程設計委員會**

本委員會 2026 年的建議反映了政策的延續性與急迫性。臺灣在基礎建設與能源方面的雄心，需要透明、可預測且與全球接軌的政策框架。透過完成契約改革、強化採購實務、加速能源儲存整合，以及強化法規體制，台灣能進一步提升其在全球基礎建設與能源版圖中，作為一個值得信賴且具備投資潛力的夥伴地位。

今年，我們的建議聚焦於幾個關鍵領域：使台灣的契約範本與國際標準接軌；改善政府採購程序；確保台灣的能源儲存發展能支撐由人工智慧與數據中心擴建所帶動的增長需求，同時強化能源韌性；以及引入激勵措施以鼓勵工程提早完工。

委員會仍致力於與政府相關單位合作，將這些建議轉化為具體行動，並持續追蹤其成效。

### 建議一：完善公共工程契約範本內容

委員會重申，確保行政院公共工程委員會（工程會）所採用的契約範本能反映平衡的風險分配，並與國際公認的締約標準保持一致，至關重要。雖然近期與政府機關的對話顯示各界對這些問題的關注日益增加，但仍需進一步行動，才能完全恢復契約風險分配之平衡。

**1.1 確保損害賠償責任條款符合國際標準。**工程會多份契約範本中持續引用《民法》第227-2條，這仍是一個令人擔憂的問題。該條文原係處理締約後因不可預見情事導致履約顯失公平時，當事人得請求調整或終止契約之情形。該條文的廣泛應用可能導致風險不成比例地轉嫁給承包商、產生法律不確定性，並與全球締約準則脫節。此類條款背離了該條文原始的立法旨意，也偏離了國際上關於責任上限與豁免條款的標準。

在2026年，隨著台灣追求日益複雜的基礎建設與能源計畫，契約的清晰度與公平性對於吸引優秀的國內外承包商至關重要。因此，委員會建議：

- 從工程會契約範本中移除對《民法》第227-2條的引用，並恢復與國際標準（如英國新工程合約(NEC)及國際諮詢工程師聯合會(FIDIC)範本）一致的責任條款。
- 明確定義責任上限與排除條款，以反映平衡的風險分擔與法律確定性。
- 確保未來修訂契約範本時，須經過規範化的程序來諮詢業界意見。

**1.2 恢復使用契約範本的「以採用主管機關訂定之範本為原則」之做法。**政府《採購法》修正草案第63條規定，各類採購契約應採用主管機關訂定之範本，刪除了先前「以……為原則」之字眼。然而，台灣各領域的機關在不同的法規門檻與技術要求下運作，需要量身定制的契約安排。數位經濟，特別是雲端運算、人工智慧及新興技術，其演進速度之快，傳統的標準化契約模式難以應對。

強制採用範本可能導致法規僵化，其風險包括：

- 1) 阻礙機關採購符合特定領域營運需求創新方案的能力；
- 2) 導致標準化條款與科技採購中快速演變的國際最佳實務脫節；以及
- 3) 降低台灣吸引具備先進全球服務模式之領先科技供應商的競爭力。

因此，我們強烈敦促保留「以採用主管機關訂定之範本為原則」之框架，維持現有條文用語以保持適度的彈性，將標準化作為預設做法。

### 建議二：優化政府採購環境，以利國際參與

儘管已有漸進式的進展，結構性障礙仍持續限制國際業者充分參與台灣的政府採購計畫。解決這些障礙將有助於吸引全球專業知識、增加競爭，並提升大規模基礎建設與能源開發計畫的成果。為了因應 2026 年及未來的挑戰，委員會建議採取以下對策：

**2.1 延長並標準化投標準備期。**針對大規模且技術複雜的計畫，應延長並標準化投標作業時間，以更準確地反映計畫規模與相關風險。較長的準備期將能實現更精確的定價、減少因應變需求而驅動的投標金額，並鼓勵價值工程與創新的交付方式。當承包商缺乏足夠時間妥善評估

計畫風險時，他們通常會納入較高額的預備金以應對不確定性。此外，過短的投標期可能會降低國際公司的參與意願，因為他們可能缺乏充足的時間來調動資源、完成內部合規審查及翻譯採購文件。其結果是導致整體競爭減少。

根據台灣的採購法規，招標機關必須公告招標資訊，並給予供應商充足的時間準備投標。對於超過監督門檻的採購案，招標公告與文件通常必須在投標截止日前數日提供。然而，這項法定最低期限主要僅作為程序性要求，並未為複雜的基礎建設計畫提供與實際相符的準備期。

在實務上，台灣大型公共工程計畫的投標準備期通常約為 30 至 45 天，與國際慣例相比相對較短。在美國與歐洲等主要基礎建設市場，複雜計畫的投標準備期通常落在 60 至 120 天之間；而多邊開發銀行與民間參與公共建設（PPP）計畫則通常允許 90 至 180 天。將台灣的投標時程與這些國際慣例進一步接軌，將能增進定價準確性、鼓勵國際承包商更廣泛地參與，並強化整體的計畫成果。

**2.2 制度化承包商早期參與機制。**在計畫定義與採購前階段，與合格承包商進行早期參與，應成為重大基礎設施與能源計畫的標準做法。將「承包商早期參與」（Early Contractor Involvement, ECI）機制制度化，將能在最終招標發佈前，納入施工可行性見解、風險緩和策略以及成本節約方案。早期的協作有助於改善計畫規劃、減少後續風險，並提升整體的計畫效率。許多先進的採購系統已採用相關機制，允許承包商在計畫開發早期提供技術建議。在美國，業主經常採用「兩階段設計施工統包」採購制度，即先透過資格審查篩選出入圍承包商，接著在最終投標前，讓這些承包商與業主進行密切對話以制定技術建議書。此流程允許機關在合約授予前完善計畫範圍、提升施工可行性，並更妥善地分配風險。

同樣地，包括英國與荷蘭在內的數個歐洲國家，已透過「競爭性對話」與「承包商早期參與合約」等採購模式，將承包商早期參與制度化，使業主與承包商在設計與規劃階段能進行制度化的互動。這些方法已廣泛應用於複雜的基礎設施計畫，以提高成本確定性、加速計畫交付，並減少施工期間的爭議。在台灣採用類似的 ECI 機制，將有助於業主在計畫期間的早期階段受益於產業專業知識，進而實現更高效率的採購與更佳的风险管理。

**2.3 採納「現金中立」（cash-neutral）付款框架作為預設實務**

付款結構的設計應使承包商的現金流入與專案支出相匹配。基於里程碑的付款、預付款及期中估驗計價機制是國際公認的實務做法，能減輕承包商的財務融資負擔、改善專案現金流，並支持更具競爭力的定價。

在美國，公共基礎設施契約通常包含與已完工里程碑掛鉤的工程進度款，允許承包商在施工推進時定期收到付款。聯邦與州政府機關在標準建築契約下經常使用按月進度付款系統，以確保承包商完成的工作及運抵專案現場的材料能及時獲得補償。

同樣地，許多歐洲基礎設施契約在廣泛使用的契約標準（如基於 FIDIC 的協議和國家公共工程契約）下，納入了結構化的付款框架。這些框架通常包括預付款以及根據驗收的工作進度定期核發的期中付款證書。此類機制的設計旨在維持健康的專案現金流、降低融資成本並

確保專案穩定執行。

在臺灣將現金中立付款框架採納為標準實務，將能使承包商現金流與專案支出相契合，並減輕融資負擔，支持更具競爭力的定價。

### 建議三：透過穩定的電力供應、市場改革及透明的長期規畫，以強化能源安全與系統韌性

臺灣的電力需求快速增長，特別是因為半導體與人工智慧資料中心產業蓬勃發展，使得提升供電可靠度成為國家建設的優先事項。與此同時，台灣承諾於2050年達成淨零碳排，更凸顯了加速能源轉型的急迫需求。

為同時確保供電穩定並推動能源轉型，臺灣急需要一個清晰、透明且以市場為導向的政策框架。再者，投資者、開發商及能源用戶皆高度仰賴具可預測性的市場訊號與長期規畫基礎，以支持再生能源、儲能及各類彈性電力資源的投資與部署。強化市場透明度與監管獨立性、持續推動電力市場自由化，將對於確保這些電力資源獲得充足資源並強化系統韌性至關重要。

與此同時，台灣必須謹慎面對減碳目標與能源安全考量。具備韌性的電力系統需要多元的能源、穩健的基礎設施，以及能夠應對供需條件快速變化的彈性市場機制。下列建議旨在協助台灣建立一個可靠、具競爭力且具韌性的電力系統。

**3.1 改善電力市場的公平性與透明度。**公平透明的市場設計對於引導市場參與者、建立投資人信心以及符合利害關係人期待而言至關重要。2025年的《電業法》修正案，刪除了關於發電業與輸配電業所有權分離(廠網分離)的第六條條文。本委員會呼籲主管機關仍應持續建立透明機制以確保市場公平性，包含依法嚴格執行台灣電力公司內部的會計分離或甚至法律分離，並建立獨立的監管機關，以確保市場監督的真正公正性。

此外，我們要求定期公布台灣電力市場發展與自由化的綜觀藍圖(包含再生能源與儲能產業)，並詳細說明裝置容量的對應關係、系統假設條件及方法論、現況與未來規畫等，以及具體可衡量的各年度目標與時程。主管機關亦應盡可能減少使用所謂「滾動式」的政策框架，並確保政策溝通清晰且一致，以提供長期且可預測的前景，進而支持市場參與並降低投資風險。

**3.2 持續發展台灣電力市場。**一個透明、具競爭力且全面開放的電力市場，對於提升系統效率、鼓勵投資以及達成長期減碳目標至關重要。我們敦促政府：

- 全面推動電力市場自由化，將現有僅限於再生能源的交易模式，擴展至全電力市場，建立批發市場、現貨市場與平衡市場，並使其各自對應不同的營運時間框架，以提升整體資源利用率與市場效率。
- 擴大台灣再生能源憑證(T-REC)制度，以認可經由儲能系統(ESS)儲存並釋放的再生能源，藉此強化再生能源與儲能之整合，並解決現行機制中固有的再生能源餘電與供需時間錯配問題。
- 參考國際實務，建立更具彈性的輔助服務市場，以提升系統效率並優化資源配置。

**3.3 強化能源安全與系統韌性。**以能源安全與韌性為核心，重新評估「20-30-50」能源配比藍圖(20%再生能源、30%燃煤、50%液化天然氣)。有鑑於台灣高度依賴進口能源資源，政府應將任何單一進口能源的占比限制在可控範圍內，並推動多元化的能源組合，以確保更高的能源自主性，同時降低系統性破壞與地緣政治帶來的風險。

### 建議四：進一步將採購合約條款與國際最佳實務接軌

台灣現行政府範本合約中的某些特性，特別是在爭議解決與變更給付條款方面，可能會在國際承包商評估法律風險與財務風險時造成不確定性。反映國際公認慣例的合約架構可以減少不確定性、促進公平的風險分配，並鼓勵合格的全球承包商更廣泛地參與。遺憾的是，國營的台灣中油公司已從其合約中刪除了國際仲裁條款。我們的建議如下：

**4.1 採納標準化的國際爭議解決機制。**政府合約範本應一致規定，在國際認可的架構下，例如國際商會(ICC)仲裁規則，先進行調解，隨後進行仲裁。將中立且具國際執行力的爭議解決機制標準化，將能增強國際參與者的信心，並降低其對法律風險之疑慮。

許多主要的基礎建設市場皆允許在政府相關合約中使用國際仲裁。在美國，雖然國內仲裁機制被普遍使用，但聯邦機構與公共機關在大型基礎建設與能源合約中，特別是涉及國際承包商的計畫，經常接受國際仲裁條款。在整個歐盟，公共機關通常在大型跨境基礎設施與公私協力(PPP)合約中允許國際仲裁機制，且經常參考已建立的架構，如 ICC 仲裁或倫敦國際仲裁院等機構的仲裁規則。

同樣地，英國、新加坡與阿拉伯聯合大公國等司法管轄區，經常在政府基礎建設合約中納入國際仲裁條款，特別是針對複雜的能源、交通與工業計畫。這些機制提供了中立的爭議解決機制，並確保仲裁裁決能根據紐約公約《承認及執行外國仲裁裁決公約》在國際間獲得執行，該公約已被超過 170 個司法管轄區採納。

在台灣所有政府合約範本中採用類似的標準化國際仲裁條款，將能強化中立性、提高爭議結果的可執行性，並增加國際投資者與承包商的信心。

**4.2 在契約範本中將契約變更付款條款明文化。**政府契約範本應包含清晰且標準化的條款，用以規範業主指示之變更設計的估價與付款。契約中應建立透明的變更評估程序，包括明確的核准時限、中期估價機制，以及基於里程碑的款項撥付。

國際基礎建設契約通常會納入此類條款，以確保承包商在變更工程範圍經授權後，能及時獲得補償。例如，由國際諮詢工程師聯合會開發、廣泛使用的國際契約標準「FIDIC 契約條件」，便針對契約變更、估價和中期付款證明提供了結構化的程序。類似的機制也普遍納入美國和歐盟的公共基礎建設契約中，在這些地區，按月進度付款和中期付款證明制度已是標準做法。

將台灣的採購契約範本與這些既有的國際實務接軌，將使承包商在投標階段能更準確地評估財務風險、減少與契約變更相關的爭議，並提升整體計畫的交付成果。針對業主指示之變更若延遲付款，實際上是將融資負擔轉嫁給承包商，這會造成一種不可持續的局面，並可能降低未來參與台灣計畫的意願。

## 保險委員會

過去兩年，台灣持續推動保險業接軌國際標準，並在電子商務、國際保險業務分公司(Offshore Insurance Units, OIU)、財富管理業務等領域持續開放創新。本委員會歡迎此一發展，並期待台灣在保險相關商品、服務、匯兌、數位化方面繼續推進金融自由化的深度與廣度，吸引國際人才與資本匯聚，讓台灣在亞太金融市場中具備更強的競爭力與影響力。

### 建議一：持續推進數位保險，開放本國境外客戶購買保險商品

隨著市場對數位保險 (digital insurance) 的需求日益增加，身分驗證程序及其他法規的持續鬆綁成為保險業提供數位保險服務的關鍵因素。2025年底研議開放本國境外客戶可透過遠距投保於境外向本國保險業OIU分公司購買保險商品，即為重要進展。本委員會建議可接續開放本國客戶於境外透過遠距投保向本國保險業購買保險商品，以回應本國客戶在全球居留、工作、學習時對保障的強烈需求。

### 建議二：實施新一代清償能力制度(TIS)後，應針對不同清償能力的業者採取差異化監理

我國保險業新一代清償能力制度 (Taiwan Insurance Solvency, 以下簡稱 TIS) 強調風險敏感性，藉由評估保險業清償能力來衡量其財務健全度。實施TIS制度後，本委員會建議依壽險公司清償能力高低採取差異化監理。對於未申請任何TIS過渡措施，且在新制下資本適足率達最低資本適足要求兩倍以上之公司，可適度放寬部分監理要求，以鼓勵業者進行長期且主動的資本韌性管理，並強化臺灣壽險業整體資本水準。對於此類資本充足公司，建議在商品與投資相關規範及現金股利審查程序上給予適度鬆綁，作為對健全資本與自律經營的正向誘因。

#### 2.1 放寬分紅保險商品結合不分紅健康或傷害保險，得採備查制送審

臺灣壽險市場自 2003 年開放分紅保險以來已發展二十餘年，金融監督管理委員會 (以下簡稱金管會) 並於 2024 年發布「人身保險業辦理分紅人壽保險商品業務應注意事項」，使商品規範更臻完備。同時，傳統型不分紅商品 (含利率變動型) 結合不分紅健康或傷害保險之設計在市場上已相當普遍，且採備查制送審；實務經驗顯示，在充分銷售揭露下，即使商品包含非保證項目，客戶亦不致產生誤解。鑑此，本委員會建議對前述資本適足率為最低資本適足要求兩倍以上之公司，將分紅保險商品結合不分紅健康或傷害保險之產品審查，同樣放寬為採備查制送審，以提供公司積極充實資本的額外誘因。

#### 2.2 簡化資本充足壽險公司現金股利發放審查機制

依《公司法》及《保險法》的規定，保險公司於彌補虧損、繳納稅捐並提列各項法定及特別盈餘公積後，得分配盈餘；財務報表須經會計師查核，並經董事會及股東會決議後，始得發放現金股利。然而，金管會 2013 年發布之金管保財字第 10202501992 號函，要求壽險公司除符合《公司法》與《保險法》規定外，尚須事前向金管會申報，並由金管會就新會計準則導入情形、經營績效及財務健全度逐案審查，獲准後方得發放現金股利。對已符合前述資本適足率為最低資本適足要求兩倍以上之公司，因其已具長期積極的財務業務紀律及經營管理績效，本委員會建議簡化現金股利發放審查機制，回歸依《公司法》與《保險法》程序辦理，免再逐案向金管會申報核准。

#### 2.3 允許業者次一年度所銷售外幣收付之非投資型人身保險商品準備金不計入其國外投資限額，以強化資產負債配適

隨著國際財務報導準則第 17 號公報「保險合約」(IFRS 17) 及 TIS 制度實施，資產負債管理的重要性與日俱增。對於具外幣收付之非投資型保單而言，理論上應以 100% 外幣資產支應相關準備金，方能達到較佳的資產負債配適；外商壽險公司尤為重視此

一配適需求，除新臺幣商品外，對具外幣收付之非投資型保單亦有相當比重之需求。然而，受限於《保險法》第 146 條之 4 第 2 項外匯投資比率規定，此類保單銷售及資產配置受到限制，也增加推動「亞洲資產管理中心」政策的難度。本委員會建議，對符合前述資本適足條件之公司，允許業者次一年度所銷售外幣收付之非投資型人身保險商品準備金不計入其國外投資限額；在提供過渡性放寬措施之外，增加此類具誘因性的監理措施，以獎勵長期自律且資本健全之壽險公司，營造更公平合理的監理環境。

### 建議三：在地方資產管理專區以「封閉式實驗」建構創新基地

政府推動「地方資產管理專區」，在限定的地理區域、限定的高資產客群以及限定的合格金融機構框架下，優先試辦國際級金融商品。本委員會支持地方資產管理專區政策，並希望有更多保險面向的試辦項目。

#### 3.1 引入「多元貨幣轉換保單」，滿足動態資產配置需求

為對接國際高端客群對資產流動性的需求，建議評估在專區內開放「多元貨幣保單」之試辦。這類商品允許保戶在單一契約下，因應人生階段 (如海外留學、退休、傳承) 自由轉換計價幣別。

#### 3.2 將「全球配置推介服務」納入監管，強化跨境金融集團綜效

為滿足高資產客戶對全球資產配置及一站式服務的需求，建議在專區內優先開放「推介本地保險業之外國關係企業合法商品」，在法規框架下由專業顧問提供資訊對接及行政協助。如此能發揮金融集團跨境協作綜效，更能有效防堵不肖掮客誤導保戶購買有疑慮的商品。

#### 3.3 放寬「專區外幣商品」國外投資限額，提升資金運用韌性

現行保險業國外投資限額制度限制保險業的收益率與資產配置空間，若能在專區試辦範圍內給予額度豁免，將能大幅提高保險業資金運用的彈性。為使專區內銷售之外幣商品具備國際競爭力，建議該類商品之準備金運用不納入《保險法》第146條之4之國外投資限額計算。

### 建議四：明訂「保證續保之一年期個人健康保險商品費率條款審查補充說明」以作為保證續保個人健康保險商品調整續保費率之依循

目前醫療環境快速變動，包含醫療成本上升、理賠頻率提高、人口結構老化及新型醫療技術引入等因素，皆可能使原始健康險商品費率假設在若干年後顯得不足。為維持保險市場之健全運作，並確保保險商品能長期、永續地提供客戶保障，保證續保個人健康保險商品有其調整續保費率之必要性。財團法人保險事業發展中心 (以下簡稱保發中心) 已於 2025 年 7 月 25 日邀集各保險業者研商修正「一年期以下傷害保險及健康保險商品訂價合理性作業指引」，以作為保證續保個人健康保險商品調整續保費率之依循。後續保發中心已撰寫該指引修正草案，新增附錄「保證續保之一年期個人健康保險商品費率條款審查補充說明」，規範費率調整限制，並函報保險局；目前該修正草案之附錄仍處於主管機關審核階段。故為提升制度之透明度，並確保調整費率之合理性及具備完善法令可供依循，本委員會期待保險局儘速核訂新增附錄「保證續保之一年期個人健康保險商品費率條款審查補充說明」，提供業者調整保證續保個人保險費率之依循，以維持保單可持續經營。

## 智慧財產權與授權委員會

隨著臺灣持續強化其在全球高科技與數位經濟中的關鍵樞紐地位，智慧財產權與授權委員會強調，建立與國際最佳實務接軌的智慧財產權保護法律架構至關重要。清晰且可執行的制度是維持創新、支持創意產業，以及確保臺灣對投資具吸引力的基礎。

數位化與生成式人工智慧的快速發展，正在重新定義內容的創作、傳播與變現方式。這些變化帶來新的監管需求，而臺灣現行的著作權制度尚未完全涵蓋。為確保制度具有可預測性、可執行性並能回應科技變遷，進一步的現代化改革勢在必行。

本年度政策建言提出兩項優先改革領域，以強化臺灣著作權制度並與主要貿易夥伴接軌。

首先，臺灣現行的著作權保護期間為「著作人終身加 50 年」，短於多數主要經濟體採行的「終身加 70 年」標準。此差距增加跨境授權的複雜度，也降低臺灣創意作品在國際市場的長期商業價值。將保護期間延長至「終身加 70 年」將有助於與主要司法管轄區一致，並強化臺灣文化與創意產業的全球競爭力。

其次，人工智慧技術的快速普及，已衍生著作權歸屬、訓練資料使用，以及個人權利保護等尚未解決的議題。隨著《人工智慧基本法》正式施行，臺灣正處於制定明確規範的關鍵時機。委員會建議建立專屬框架：

- 設定著作權資料用於人工智慧訓練的可執行標準
- 要求揭露相關訓練資料來源
- 保護個人聲音與肖像免於未經授權使用

強化上述著作權制度領域，將為權利人、技術開發者與投資人提供更高的法律確定性。更一致且可執行的制度將在支持持續創新的同時，確保創作者在快速變動的數位環境中仍能掌握其著作的使用與價值。

### 建議一：修正《著作權法》，將著作權保護年限延長至著作人生存期間及其死後 70 年

將著作權保護年限延長至著作人生存期間及其死後 70 年，已成為包括美國、歐盟、英國、日本及南韓在內的主要經濟體的普遍標準。在全球化與數位化媒合的文化經濟中，著作權保護的存續時間直接影響跨境授權、市場准入以及智慧財產權的估值。台灣目前「著作人生存期間加 50 年」的框架與上述標準分歧，不僅限制了國際合作的空間，也降低了台灣作品在全球市場的競爭力。

這種規範上的差異在商業實務上具有實質影響。保護年限的不同會增加授權談判的複雜性、限制權利人在不同司法管轄區充分變現的能力，並為投資者與權利人帶來法律不確定性。這些因素制約了文化創意產業的長期投資，特別是對於依賴國際發行與平台營收模式的專案而言。

同時，創意內容的經濟生命週期已然延長，串流平台、數位分眾與內容庫的興起，增加了電影、電視製作及音樂的長期獲利潛力。現行 50 年的保護期已無法反映這些延長的價值週期。將保護年限延長至著作人死後 70 年，將能使法律框架更好地銜接現前市場狀況，並支持創意投資的持續獲利。

採用此標準亦能與主要貿易夥伴建立法規一致性。更高程度的接軌將提升跨境授權的法律確定性，支持對原創內容與智慧財產發展的資本投資，並強化台灣文化輸出的國際地位。

此外，延長保護期間將使創作者的繼承人能從創意作品產生的長期價值中受益。此舉承認了智慧財產權作為具有

持久經濟意義資產的地位，並支持台灣創意生態系統的持續發展。

總結而言，修正《著作權法》將保護期延長至著作人死後 70 年，將強化台灣的法律框架、改善投資環境，並支持文化創意產業的長期發展。

### 建議二：建立規範人工智慧使用之著作權專屬框架

人工智慧技術已迅速擴展至多模態應用，包括文字、音樂、圖像、影片及語音生成。這些發展正重新形塑文化內容的製作、發行與變現模式。現行的著作權框架未能全面解決這些技術帶來的關鍵問題，包括在訓練資料集中使用受著作權保護的作品、AI 生成內容的法律地位，以及個人權利的保護。因此，現行框架的落差為創作者、開發者與投資者帶來了不確定性。

隨著《人工智慧基本法》現已施行，相關主管機關（如國科會、經濟部智慧財產局、數位發展部、文化部等）被要求在規定期限內檢視並更新監管框架。此項指令的執行，為建立一個更全面且具可預測性的 AI 相關之著作權處理機制提供了契機。無論是透過獨立立法或針對《著作權法》進行修正，建立專屬框架將強化法律明確性並支持負責任的創新。

本委員會建議，此框架應以三大核心目標為指引：保護創作者的權利與經濟利益、確保在 AI 開發過程使用著作權素材的透明度與問責制，並在清晰的法律架構下支持科技持續進步。

從立法設計的角度來看，該框架應反映以下核心原則：

- 要求使用著作權作品進行 AI 訓練前須取得授權：使用受著作權保護的內容進行 AI 模型訓練，應取得權利人的明確授權。清晰的授權要求將減少法律模糊空間，並支持訓練資料授權市場的發展，確保創作者獲得適當報酬。
- 確保 AI 開發的透明度與可稽核性：AI 開發者應記錄資料來源、內容類型及訓練過程，並建立適當的監管機制。透明度的提升將強化問責制，並在整個生態系建立信任。
- 保護聲音、肖像與數位身分：框架應包含明確的保護措施，防止未經授權複製聲音、肖像及其他個人身分要素，將有助於防止濫用，並為表演者與個人提供更高保障。
- 制訂 AI 生成內容相關之明確的法律處理方案：應明確定義 AI 生成內容的法律地位。建立著作權保護的適用標準將減少模糊空間並支持一致的執法。若內容生成過程中缺乏實質人類創意投入，應考量此類內容是否具備受保護資格。

與此同時，監管方式應保留市場機制，包括自願授權與契約協議。清晰且可執行的權利是公平報酬與創意產業持續投資的基礎。過於寬泛的例外規定或不明確的權利限制，可能會削弱激勵機制並損害創意資產的長期價值。

此外，該框架應考量跨境因素。監管標準的差異可能誘使開發者轉向標準較低的司法管轄區進行訓練。持續與國際夥伴交流將有助於加強標準接軌，並減少監管碎片化現象。

為人工智慧建立專屬的著作權框架，將提供更高的法律確定性、支持授權市場發展，並在推動創新的同時保護創作者權利。一個清晰且可執行的制度，將強化台灣在全球數位經濟中作為具競爭力且負責任參與者的地位。

## 醫療器材委員會

隨著「健康台灣」願景下「健康臺灣深耕計畫」的啟動，提升醫療體系韌性與確保民眾醫療永續獲得高品質醫療服務，已成為台灣醫療發展的重要方向。在全球醫療科技快速演進之下，新穎醫療器材的即時導入，對於維持醫療品質、保障病患權益，以及提升台灣醫療產業的國際競爭力，尤為重要。

醫療器材委員會持續關注醫療器材法規調適，以及國際創新醫材導入台灣市場之競爭力。本委員會建議，應透過優化醫材查驗登記制度與加速上市前審查機制，同時提升健保醫材審查流程之透明度、核價競爭力與給付制度之可預測性，以因應日益複雜的國際情勢，並維護創新醫療科技供應鏈韌性。

同時，為促進創新醫療科技更快速進入臨床醫療市場，本委員會亦強調建立具前瞻性的政策工具，包括完善未納入健保醫材之收費管理制度，使其於取得許可證後得以儘速進入市場，供民眾自由選用，並推動創新醫療科技之評估與擴散機制。

透過上述改革，將有助於強化國際創新醫療科技持續優先進入台灣之動能，確保民眾能即時獲得最新穎的醫療科技與醫療器材。有鑒於此，本委員會提出以下建議：

### 建議一：優化醫療器材許可證登記制度，同一許可證同一產品可登記多個國別產線之製造業者，以強化醫療供應鏈韌性

關於食藥署於 2023 年回應本會建議，開放業者於提供製造流程及品質管制佐證之前提下，一許可證一產品同一製造業者得允許登記多個產地，本會深表肯定。然查 2023 年至今實務執行面，目前仍多限於套組或含配件產品，尚未擴及單一產品，僅有少數案例可登記多個產地。本會多數跨國企業為提升供應鏈韌性，常於多個國家設有多條產線，以相同製造流程生產相同的醫療器材，惟現行法規仍無法將不同國別製造廠登記於同一張許可證，此規範與當前全球供應鏈分散佈局之實務現況顯有落差。

為應對日益嚴峻的全球供應鏈不確定性，建請食藥署參考現行「生物藥品許可證得同時刊載一家以上製造廠」之彈性作法，允許醫療器材商得依實際製造和製程需求，同一許可證同一產品可登記多個國別產線之製造業者。此舉不僅能接軌國際醫療產業動態，增強醫療器材供應鏈的韌性，更能在突發性缺貨時，確保醫療院所得迅速轉向其他已核准的生產來源，維持醫療服務的連續性，保障病患權益。

### 建議二：加速醫材上市前審查制度轉型與國際接軌

本會高度肯定食藥署正積極研議導入「國際信賴審查」作為提升醫療器材上市效率的關鍵改革，此措施可望顯著提升醫療器材上市許可審查之效率與可預測性。

目前「信賴 (reliance)、承認 (recognition)」以及「法規工作分擔 (regulatory work-sharing)」等機制已成為全球主流趨勢，並於美國、歐盟、日本及 ASEAN 等成熟市場廣泛推動。世界衛生組織 (WHO) 亦將此類機制視為避免重複審查、加速病患取得安全、有效醫療產品的重要策略。

此外，國際間亦逐步發展「承認制度」，係指主管機關正式承認其他可信賴主管機關之核准結果作為合規依據，部分情況下甚至得免除部分獨立審查程序。

本會建請食藥署採取更具彈性的「單向信賴」模式，允許參考受信任國際監管機關之決策，同時保留最終核准權責。透過將國外審查結果納入參考、明確資料需求以避免重

複審查，此舉將有助於信賴機制之有效落實。

台灣亦可考慮導入簡化審查 (abridged)、查驗式審查 (verification) 或部分審查 (partial review) 等模式，使主管機關得以部分信賴受信任國際機關既有之審查結果，進一步促進與國際法規的接軌。

本會進一步建議食藥署聚焦以下方向：

- 2.1 公布明確的審查指引，提升制度透明度。
- 2.2 建立可預測的審查時程，減少業界不確定性。
- 2.3 採取分階段推動策略，先與 FDA、EU、JP 等主要成熟市場接軌，再逐步擴展至其他市場。
- 2.4 強化上市後監管機制，確保產品進入市場後的安全與效益。
- 2.5 基於信賴審查框架下，評估分階段放寬製售證明要求的可行性。在此信賴審查框架下，傳統製售證明可能造成審查延遲。本會建議逐步放寬或取消製售證明的要求，以促進創新醫材能在台灣更快速上市，讓病患得以同步享有國際最新醫療科技，同時維持適當的監管控管。

上述做法可有效降低重複審查負擔、提升審查效率並改善市場可預測性，同時亦有助於提升台灣之國際競爭力，使我國法規環境更加接軌國際趨勢。

### 建議三：優化健保醫材審查流程透明度，提升新醫療科技引進之可預測性

#### 3.1 提升新功能醫療器材健保審查進度追蹤與資訊透明度

建請健保署比照食藥署 (TFDA) 案件申請系統，升級現行「新功能醫材申請納入健保給付審議進度」平台。除更新案件審議歷程外，進一步公開案件即時狀態、預計審查流程、審查節點及時程，使醫療機構得據以參考，逐步取代逐案回文之負擔。另於提供新醫材之初核結果時，建議併同提供專家會議記錄予相關申請廠商，落實政府資訊公開透明之政策目標，使病友團體與產業界相關利害關係人得以即時掌握資訊，提升新醫療科技引進之可預測性。

#### 3.2 提升未納保新功能醫療器材審查排程與實證資料更新程序之透明度

部分尚未納入健保給付的新功能特材，廠商遞交申請後需等待數年再進入醫療科技評估 (HTA) 階段，導致廠商最初檢附的臨床實證文獻在審查啟動時可能已顯過時，無法反映該醫材最新的臨床價值與安全性。為與國際「優良法規實務」接軌，建議健保署應於前一年公開並透明化尚未納入給付特材的審查排程，事先與申請廠商、醫院及醫學會進行充分溝通，讓利害關係人能預先掌握審查進度並即時準備最新的實證資料，並修訂現行《全民健康保險辦理特殊材料醫療科技評估作業要點》，比照醫療科技再評估 (HTR) 的模式，將廠商參與時機提前至 HTA 評估啟動前，允許廠商在相關單位開始進行 HTA 作業前，提交最新的臨床文獻與相關參考資料，將確保 HTA 報告完成的完整性，縮短台灣病患取得國際創新醫療科技的時間差。透過建立透明、可預測的審核流程，不僅能落實行政作業透明原則，更能保障台灣民眾享有與國際同步的高品質醫療照顧。

### 建議四：建議允許醫院於新醫材完成健保收載前，依醫療法規定先行收費，以確保臨床即時可近性

健保署多次重申自費醫材非其權責管轄範疇，然目前醫療機構於自費醫材管理實務上，多仍依循健保署所訂定之作業要點及相關回文。《醫療法》第 21 條所定之主管機關為醫事司及地方衛生局，致使醫療院所在實務操作出現權責

認定與依循基準不一致之問題。健保署作業要點雖屬行政指引性質，惟其尚具效力，且因醫療機構需降低查核風險，故仍普遍以其為主要依據，形成法定主管機關與實務遵循來源分歧，亦造成資訊不透明及管理基準混雜之現象。

為提升制度一致性與臨床對於新醫療科技使用之可預測性，建議由醫事司依《醫療法》第21條職掌，整合現行規範並發布自費醫材管理指引，以明確法定依循架構作為醫療機構實務作業之依據；另建議由地方衛生局依醫療法規定落實查核，以使自費醫材管理回歸法定責任分工，並提升透明度、行政效率及創新醫療科技導入之可預測性。

**建議五：確保新醫材具備競爭力。建立國外輸入創新醫療科技之健保沙盒機制，設置「台灣新醫療科技加速基金」，加速創新醫療的擴散與驗證**

#### 5.1 建立反映真實市場條件之新醫療器材健保核價機制

為維持台灣醫療科技產業之國際競爭力與臨床創新動能，建議採行具國際競爭力之核價策略。對於新特材，應參考醫院實際採購價格及病患實際自費價格，作為納入健保核價之依據，確保價格合理且具競爭力，以維持創新醫材持續引入台灣市場及供貨穩定性。若以國際價格作為核價參考，應同步考量各國市場規模及醫療科技產品支出佔GDP比例，以依真實市場條件反映產品價值，避免因單純價錢比較而產生制度性低估，影響新穎技術產品的導入與臨床可近性。

#### 5.2 建立國外輸入創新醫療科技健保沙盒機制，以支持真實世界實證資料蒐集

對於具臨床潛力、已在國外上市，但難以快速獲得健保給付的創新醫材，允許透過沙盒給付計畫持續蒐集台灣病患的實證數據。不僅能嘉惠急重症病患，亦能讓健保署依據實證進行精準核價與支付建議。目前健保沙盒僅限於「國產」創新醫材，使台灣在因應全球醫療科技快速演進時，面臨制度彈性不足的困境。建議政府將「國外輸入」之創新醫材亦納入健保沙盒計畫範疇，參考國際上先導入、後蒐證，並同步建立臨床實證資料的醫療創新支付模式，讓台灣病患能零時差獲得最優質的醫療照顧，提高急重症患者的治療契機。

#### 5.3 設立「台灣新醫療科技加速基金」，支持創新技術的早期臨床應用與評估

為了降低台灣病患因等待健保給付而延遲治療，建議設立「台灣新醫療科技加速基金」，編列年度預算鼓勵「創新照護」與「醫療服務研究」，以利快速創新醫療的擴散與驗證，並提升台灣在全球醫療創新系統中的地位。

## 製藥委員會

本委員會支持政府強化醫藥供應韌性之政策方向。鑒於全球政經情勢變動，對國際藥價及新藥上市策略之連動影響，我國藥價結構恐影響供藥穩定性。值此台美醫藥合作邁入關鍵轉型階段之際，為強化我國醫療體系韌性、維繫健保永續，以保障台灣病患長期利益，並提升國際競爭力，本委員會提出相關政策建議，期盼透過深化公私協力，共同促進創新醫療之長遠發展。

**建議一：建立常態化政策對話機制，強化醫衛交流與國際接軌**

#### 1.1 持續深耕醫藥政策對話平台，以因應全球變局

本委員會樂見台美關稅談判取得重大突破，美方除給予學名藥及原料藥零關稅，亦支持美商投資台灣生物科技等「五大信賴產業」。醫藥生技亦為深化台美戰略夥伴及經貿關係的核心，建議強化「台美醫藥政策對話平台」，針對創新藥物引入、政策法規調和等進行定期交流。為提升國際能見度，本會另建議善用台美運作多年之「全球合作暨訓練架構」（GCTF）平台，強化國際交流，展現台灣健保發展及醫療數據數位治理之實力，全面彰顯台灣醫療的國際亮點。此外，台灣醫藥韌性應建立在「本土產能」與「國際創新」的雙軌互補之上，穩健引入國際創新藥品，將有助於台灣廠商提升產業品質與競爭力，誠摯邀請健保署與本會每年舉行兩次定期交流，共同探討國際經貿趨勢及各國藥價政策，以便隨時掌握全球動態。

#### 1.2 藥品給付接軌國際治療指引，優化國際臨床價值地位

本會高度肯定政府為實現健康台灣之政策目標，積極推動癌症藥品給付條件接軌國際治療指引，提升肺癌、乳癌及大腸直腸癌病患之藥品可近性。然而，目前非癌症及部分癌症藥品之給付條件與國際指引仍存在顯著差距。相關差距包括適用病患族群、前線治療限制，以及治療期間或劑量條件等面向。給付條件未能及時接軌國際，不僅影響醫師提供病患最佳治療，也限縮台灣參與國際臨床試驗的機會，並削弱醫師臨床經驗的累積及國際交流成效，最終影響台灣醫療體系的國際競爭力。為此，建議政府積極推動全疾病別藥品給付條件對接國際治療指引，以強化台灣醫療體系的持續發展並鞏固全球競爭力。

**建議二：公平負擔創新治療研發成本對新藥全球布局的影響**

#### 2.1 科學創新方式導入投資，讓創新治療強化國家健康韌性

新藥引進是提升醫療品質與健康產業競爭力的關鍵動能，本委員會樂見政府2025年建立癌症新藥暫時性支付專款，預計達到百億金額規模，以健康永續的角度，在健保新藥預算編列，應以中長期角度規劃，不固守單一數據評估，採用多元指標及輔助決策工具，例如前瞻式預算(Horizon Scanning)之資料應用，作為早期覺察與預警工具，透過蒐集及分析既有資訊以預判未來發展趨勢，轉向整體評估政府資源投入和政策方向是否能達成預期之健康成效，確保資源投入的充足性與精準性，與政策切合，讓民眾用藥不間斷。

台灣市場吸引跨國藥廠持續在台投入臨床試驗與研發合作之關鍵之一是具備完善穩定的法規環境及獎勵機制，建議任何相關法規修訂時，應保障現有鼓勵新藥引進之獎勵機制，如國內臨床試驗之藥價加成，方能持續提升台灣醫療體系能量與國際競爭力，並讓病患能更早受惠於全球創新的治療選項。

#### 2.2 檢視藥品核價法規與新增獎勵機制，維持台灣新藥引入之優勢

國際政治經貿情勢影響，讓國際參考價格制度（IRP）從「支付價」轉為比較「扣除還款的淨健保價」，本製藥委員會會員公司總部已啟動全球藥價盤點並調整新藥上市策略，為讓台灣維持引進創新藥品之競爭力並達成「健康台灣」願景，建議落實全民健保藥品給付與支付標準，認可以十國中位價核價，並對相對療效、安全性、便利性與小兒用藥給予價值加成，並對引進國內臨床試驗與藥物經濟學研究提供價格誘因等措施。

未來創新藥品上市與穩定供應之關鍵在於可預測之投資環境及市場競爭力，建議政府配合「健康台灣」與供應

韌性政策，建立明確的藥價加成與給付配套吸引新藥引進，對於高度醫療迫切需求新藥、帶動醫療體系生態之創新治療或具備國家供藥韌性戰略領域新藥，鞏固台灣作為生技研發領導者的地位。

### 2.3 強化程序正當及可預測性，優化藥品給付協議機制

本委員會肯定政府持續與業界溝通藥品給付協議之優化，認可藥品給付協議為「加速創新治療可近性」及「全球藥價連動」下的關鍵機制。當前政府實務偏重短期財務管控，採高比例返還及藥費上限管控（hard cap）等措施。面對國際參考價格交互影響之趨勢，本會會員公司總部將「實際可取得的淨價」視為全球價格與市場布局策略的一環，若台灣市場之價格高度壓縮，造成價格連動風險，將被迫調整台灣市場在國際布局的優先順序。爰此，制度須強化程序正當、風險合理分攤及可預測性，以兼顧財務穩健並促進健康韌性與長期公共利益。

本委員會建議，藥品給付協議制度應以「簡化流程、強化正當法律程序並提升可預測性」為發展方向，使其成為新藥穩健引進的基石。具體而言，應架構在締約雙方平等磋商的基礎上，避免多層協議，落實合理之還款比例，確保以科學計算為基礎之可預測程序，並謹守協議內容保密性，方能提升台灣藥品市場之國際競爭力，有助於跨國藥廠優先將創新新藥引進台灣。

### 建議三：建構具保障創新、公私權力平衡且可預測性藥品週期管理制度

#### 3.1 重視藥品供應韌性，藥價調整應強化智慧財產保護與調整之公平性

本會肯定政府站在健保財務管理而執行藥價調整，兼顧病人用藥可近性及藥品供應韌性，並讓調價具可預測性，持續試辦「藥品費用支出目標制（DET）」作為管理藥品支出之預算控管機制，但基期值並未反映實際藥費並執行至今已長達十年，基期值偏離實際支出甚多，恐影響供應韌性，應與各界溝通進行基期值校正。

從藥品生命週期檢視，本委員會對目前政府在藥價調整上單以保護主成分專利創新藥品給予藥價保護，與國際認可之專利範圍不一致，將讓在台北市仍具有有效專利之創新藥品，採專利過期方式調整藥品價格，恐損及創新藥品生命週期之疑慮，造成新藥在台北市之時間遞延。雖然各國開始參考國際藥價（IRP），考量各國支付制度不同，應強化現行參考方式之公平性，維持我國在國際價格評比之制度信任。

#### 3.2 正視藥價差對市場之影響，讓政策介入改善市場不確定性及競爭力

本委員會呼應政府在強調供應韌性的重要性時，然而在全球政經情勢變動下，參考之價格結構不限牌價，醫院藥價差所造成之淨售價的衝擊亦影響價格合理性與穩定。本委員會高度肯定去年衛生福利部與健保署在數個場合承諾將逐步改善台灣特有的藥價差現象，建議主管機關與業界持續對話，並展開具體行動方案逐步落實縮小藥價差，以利醫療資源之妥善分配。

#### 3.3 政府保障「公共衛生」目的之法規修訂，應秉持平衡公私權利之原則

本委員會認同政府基於公共衛生目的修訂《藥事法》第27條等來強化供應韌性，穩定國內藥品供應。但公權力介入措施必須符合「必要性」與「最小侵害」原則，此法之修訂影響層面廣泛，包括專案進口以及必要時由政府控貨等舉措，本委員會針對其潛在的智財權侵害及

缺乏彈性所可能引起的罰則多有疑慮，對於業者未來的市場進入與供應分配皆產生影響。本委員會建議期盼政府未來在子法規訂定與業者有更多溝通釐清疑慮，以共同合作達到供應韌性的目標。

本委員會支持政府強化醫藥供應韌性、健保永續與「健康台灣」的政策方向，並理解在全球藥價連動、國際政經情勢快速變動與供應鏈挑戰，制度正面臨關鍵轉型。

製藥產業願以長期夥伴角色，透過常態化政策對話，與政府深化合作，公私協力，提升病人用藥可近性、醫療體系韌性與台灣的國際競爭力。產業亦支持以科學與整體健康成效為導向的預算與給付機制，並在合理風險分攤與程序正當前提下，促進創新藥品穩定引進與供應，共同打造一個支持創新、強化供應韌性、健保永續的醫藥制度。

## 公共衛生委員會

隨著台灣邁入超高齡社會，即 65 歲及以上的人口比例超過 20%，慢性病負擔、失能風險、感染威脅及癌症防治挑戰同步升高。儘管台灣在擴大醫療服務普及率和提升治療量能方面取得顯著進展，為實現「健康台灣」願景並強化醫療體系韌性，公共衛生政策需由過去偏重疾病治療的模式，轉向以預防前移、早期介入、精準照護與數位科技賦能為核心，特別是需要讓現有計畫進行更有效的整合，以解決慢性病管理的碎片化、高齡相關疾病早期介入的不足，以及照護服務中數據驅動工具利用率不彰等問題。本委員會建議政府整合慢病治理、高齡健康、預防接種、智慧醫療與癌症防治策略，透過跨部會協作及公私協力，建立更具韌性與永續性的公共衛生體系，在人口結構變化下仍持續提升全民健康與國家競爭力。

### 建議一：以精準照護強化慢病治理與醫療韌性

因應超高齡社會醫療需求快速攀升，建議政府朝向更具精準照護導向的策略推進：以風險分級為基礎，強化高風險族群的早期介入與精進指標管理，落實「健康台灣」縮短不健康餘命及 2030 年慢性病標準化死亡率降低三分之一的國家目標。

#### 1.1 建議提升糖尿病、腎病精準照護，打造醫療韌性

糖尿病與腎臟病長年名列健保支出前三大疾病，隨高齡化加速，醫療需求快速攀升，強化醫療韌性成為國家核心施政方向。在既有三高一腎慢病防治基礎上，可將照護模式邁向更精準分層與個人化治療，以腎臟病為例，具多重成因與高度異質，除常見腎病變外，其他免疫性腎病及複雜性腎病變亦需提早辨識與轉介，及早納入國家照護網，以延緩腎功能惡化、降低末期腎病與晚期醫療支出，並促進分級照護落地。此外，糖尿病是加速心腎惡化的關鍵因子，而糖尿病合併肥胖族群更屬高度風險。建議將 BMI 過高、代謝風險累積、多重共病及血糖控制不佳者，明確納入優先收案名單，並提升跨專科共管與資源配置，以加強整合照護涵蓋率與成效。

#### 1.2 建議強化慢性病 P4P 管理與跨域協作以提升全民健康

為強化台灣在精心腎共病挑戰下的慢性病治理，建議政府在現行以病人為中心的照護架構上，全面提升慢性病 P4P（Pay for Performance）之執行效能。核心在於建立更具整合性的跨域治理模式，建請衛福部成立「全國性慢性病跨域聯盟」作為治理中樞，串連醫學中心、區域醫院與基層診所，並與政府及學研機構協作，共同強化臨床照護、醫護人員培訓與政策制定。同時，

應將早期預測工具與風險分級納入各層級醫療據點，整合電子病歷、影像與健檢資料以制定一致性的實證照護指引與標準化流程，提升糖心腎共病的前期辨識與預防性治療，減少併發症、透析需求與死亡風險。

鑒於行政院近期宣布「健康台灣」政策將優先推動肥胖照護與脂肪肝防治，委員會建議將成人與兒童青少年肥胖管理應視為 P4P 與精準照護的重要前端策略。借鏡韓國 NHI 將 BMI 納入健康風險指標等國際作法，建議政府將 BMI 納入「888 計畫」標準化監測，並將過重與肥胖族群列為優先收案對象，透過營養諮詢、運動處方、行為治療與藥物介入強化全人全程管理，呼應政府「向前預防」政策。同時應加強兒童與青少年肥胖治療之臨床整合照護，並推動以家庭為核心的介入策略，提升從孩童起應被重視之肥胖防治。

透過精準照護、高風險族群管理、P4P 指標精進與肥胖納管的整合推動，方能全面提升慢性病治理效能與國家醫療韌性。

## 建議二：強化提早高齡失能提前介入，延長健康餘命

面對高齡化帶來的失能挑戰，及早介入可有效延緩功能退化、避免衰弱惡化為永久失能維持高齡者自主生活能力，並減輕家庭與社會照護負擔，同時亦有助於降低家庭與社會長期照護壓力。

根據國健署統計，台灣 65 歲以上人口中，約三成已處於失能或衰弱風險階段，顯示失能前期介入刻不容緩。隨台灣邁入超高齡社會，若政策僅聚焦長照後端量能，恐難因應失能人口成長。

建議將政策重心前移至失能前期的早期辨識與介入，以延緩失能發生，並落實「健康台灣」降低國人不健康餘命由約 10% 至 8% 的政策目標。

### 2.1 建議推動失智症前端政策，強化腦健康管理

失智症為高齡與長照體系中的重大挑戰，現行政策多以中重度階段之照護為主，早期介入之著墨相對不足。

隨著阿茲海默症進展至早期辨識與疾病修飾治療階段，建議政策重心由後端照護轉向前端介入，以更全面的腦健康管理，特別著重於極輕度或輕度失智症患者為重點。建議政策核心由「失能照護」轉向「腦健康管理」，強化醫療體系在早期診斷與精準治療的因應能力，重點包含提升生物標記精準診斷之可近性，如血液檢測、正子攝影、腦及髓液檢測，並促進新治療之導入。推動相關政策可促進疾病早期介入、延緩病程進展，進而減輕未來長期照顧需求及社會負擔。

### 2.2 積極、早期介入，延緩腦神經疾病導致之失能

為回應政府「降低不健康餘命」及長照 3.0「預防及延緩失能」之政策目標，建議強化腦中風與帕金森氏症之失能預防機制，並加速新醫療科技導入與整合照顧模式之建立。腦中風與帕金森氏症均為高齡常見之腦神經退化或損傷性疾病，且呈現年輕化趨勢；隨病程進展，病人除動作功能受損外，亦可能伴隨失智、憂鬱等非動作症狀，進一步造成失能惡化，對病人、家庭與社會均形成長期負擔。台灣失能照護制度之完善化，可參考日韓等國已積極推進之經驗，及早健康投資並可參酌糖尿病照護模式，導入個案管理制度，結合醫療團隊與跨專業資源，搭配整合性臨床給付及獎勵機制，以提升照護連續性，降低失能風險。

## 建議三：強化預防接種及抗感染，實現「健康台灣」願景

世界衛生組織與各國政策指出，提升接種率可延長健康

餘命、降低重症住院與死亡，並減少感染與抗生素使用，為「健康台灣」基石。然台灣成人及長者疫苗接種率偏低，2025 年長者流感接種率約 5 成，2 劑肺鏈疫苗完成率未達 4 成，更有逾 5 成長者未接種任一劑肺鏈疫苗。在台灣這樣的超高齡社會，強化預防接種策略對於減輕可預防性疾病所帶來的負擔及維持醫療保健系統的韌性至關重要。本委員會建議透過整合跨體系機制、加強大眾溝通、確保永續財源以及提高法規效率，來全面強化免疫接種政策：

### 3.1 整合跨體系預防接種提醒與誘因機制

比照流感，將公費肺炎鏈球菌與新冠疫苗接種率納入「大家醫計畫」追蹤指標；建議疾管署跨部會整合「888 慢性病防治計畫」、「長照 3.0」、「癌症治療品質改善計畫」，比照流感，將公費肺炎鏈球菌與新冠疫苗接種率疫苗接種納入慢性病、長照及癌症個案管理流程，並建立跨體系對目標個案的主動提醒機制。此外，推動診斷導向的抗微生物製劑精準治療，強化國家預防接種及抗藥性治理。

### 3.2 增強施打策略提升接種率，啟動定期對話實現公私協力

建立多管道、一致性的宣傳衛教機制，結合疫苗權威資訊、數位工具與公私協力，推動韌性免疫政策。

#### 3.2.1 疾管署官網整合，提升疫苗資訊可近性

疾管署建置更新各類疫苗供應與疾病知識，提供易理解、涵蓋全年齡層的疫苗識讀資訊，包含效益、安全性與品牌等內容，並定期揭露接種覆蓋率。

#### 3.2.2 因應健康幣政策上路，建立配套機制

肯定以「健康存摺 APP」推動「健康幣」政策，建議導入 APP 推播及醫院資訊系統自動提醒機制；延續嬰幼兒公費常規疫苗高施打成果，更聚焦長者族群，導入數位衛教策略及長者專屬預防接種手冊。

#### 3.2.3 產官交流深化疫苗衛教，聯手增打氣

建立疫苗供應商與疾管署之定期交流與資料分享機制，形塑實體公私協力模式，優先聚焦公費疫苗，帶動整體接種率。

### 3.3 疫苗基金永續並制定定期納入新疫苗規劃

委員會肯定政府因應新冠疫情，自 2022 年起大幅提高公務預算占疫苗基金比重，一度達九成，並於 2026 年維持逾七成，具體回應委員會多年主張疫苗基金應回歸第一期計畫、由公務預算支應 60% 國家疫苗接種經費之原則。

#### 3.3.1 建議未來延續 2026 年公務預算對疫苗基金逾 70% 的撥補水準，並每年穩定增加約 2-5%，以因應人口結構變遷，確保基金永續。

#### 3.3.2 依科學實證及歐美經驗，積極評估規劃新疫苗進入國家免疫計畫時程並公布，俾利醫療體系與民眾及早規劃，提前掌握接種時程。

### 3.4 更新疫苗檢驗封緘制度以提升預防接種執行效率

在食品藥物管理署歷年對輸入疫苗執行逐批檢驗與封緘之監管下，相關疫苗批次均符合品質規範並未曾發生重大品質異常事件。本委員會建議：

#### 3.4.1 導入風險基礎 (risk-based) 分級檢驗，新產品前三批全項檢驗、後續批次採簡化檢驗。

#### 3.4.2 彈性採書面審查、參採歐盟或十大先進國放行資訊或抽驗制度，提升行政效率。

#### 3.4.3 強化檢驗量能與預算，補足人力設備以支撐分級管理與應變。

#### 建議四：擴大「健康幣」生態系並持續推動零接觸智慧醫療，賦能全民照護並促進照護轉型

為落實「健康台灣」願景並提升全民健康韌性，政府應推動各項符合台灣市場規模與競爭力的智慧健康政策，將重心轉往預防、擴大服務普及率，並提升系統效率。儘管「健康幣」與「健康存摺」已奠定堅實基礎，但目前應用範圍仍有限，且尚未完全融入常態性照護流程或民眾的日常健康管理。為支持照護連續性、提供預防照護相關激勵措施，並實現更高效的照護服務，本委員會建議擴大上述方案，以打造全方位智慧健康照護生態系。

##### 4.1 擴大「健康幣」生態系：開放數位足跡認證，獎勵日常保健與居家醫療

建議衛生福利部將健康幣的發放標準，從低頻次的醫療行為（如癌症篩檢與疫苗接種）擴展至高頻次的生活型態管理，建立「數位足跡認證」標準，以健康存摺平台，讓民眾透過個人穿戴裝置或居家量測設備，上傳經驗證的運動（如步數）、體重控制（如BMI改善）等數據，讓自我健康管理轉化為日常激勵。

此外，建議將居家醫療的病患納入健康幣計畫（如居家透析），以正向獎勵賦能病患自我照護，藉此減輕醫療體系的負擔、強化居家醫療與遠距照護應用。

##### 4.2 推動公私協力「雙重獎勵」，解決產業數據落差

透過「訊號導向」架構，由政府驗證數據並發送去識別化「達標訊號」，讓企業無須持有個資即可加碼獎勵（如積分、贈品等）。這不僅倍增民眾健康動機，更能讓非科技原生產業（如營養補充品、健身產業等）降低進入門檻貢獻資源，支持國家政策。

##### 4.3 推動無接觸照護：整合遠距醫療與服務提供體系

在超高齡社會中，數位賦能的照護模式對於維持醫療可近性與照護連續性至關重要。儘管遠距醫療服務已逐步擴展，但在看診、開立處方與藥品配送等系統間的整合仍有不足之處。

委員會建議強化「大家醫計畫」，透過整合遠距診療、電子處方、數位支付與線上物流送藥，建構更無縫銜接的照護模式，尤其應優先應用於偏鄉與資源不足地區。長期而言，若能進一步結合「健康存摺」並運用資料驅動的風險辨識工具，將有助於為所有慢性病患者提供更早期的介入與更持續性的照護。

把握2025年取消遠距會診專科限制之契機，短期內強化以「家醫大平台」為核心的數位醫療韌性，在偏鄉全面落實「零接觸醫療」閉環，整合視訊看診、數位簽章處方、線上支付及專業醫藥物流配送。中長期目標將此成功經驗擴大至全齡族群，利用AI精準照護模型深度嵌入「健康存摺」。透過大數據預警與家醫平台的連續性服務，讓長者與慢性病患者即使不出門，也能獲得從診斷到領藥的完整醫療支持，落實零接觸智慧醫療結合健康照護。

#### 建議五：建構完整癌症防治體系，邁向降低癌症死亡率三分之一之目標

截至2024年，癌症已連續43年為國人首位死因，整體死亡率較前一年再上升1.4%，部分癌別如攝護腺癌、卵巢癌更呈攀升趨勢。在人口快速老化下，如欲將癌症死亡率降低三分之一，國家醫藥政策亟須由單向思維轉為整體布局，從精準、擴增篩檢，追上篩檢成效指標，到補強百億癌藥基金的永續財源與法制化，確保早診早治，訂下國際可比較指標，以建立完整的癌症防治策略。

##### 5.1 降低癌症死亡率1/3：精準擴增篩檢，追上預防成效指標

肯定政府2025年增編40億癌篩預算，納HPV DNA/mRNA檢測、男性HPV疫苗及胃癌篩檢等。但弭弭HPV相關癌症（如子宮頸癌、頭頸癌），仍須聚焦高風險族群（如HPV篩檢陽性、抹片異常及其伴侶），唯疫苗篩檢雙軌並行，方能降低罹癌風險。

目前六癌篩檢，僅子宮頸癌篩檢率突破五成，乳癌與大腸癌長期低於四成，且存在「從不篩檢」族群，以乳癌為例，除篩檢率明顯落後日韓英美外，高達三至四成從不篩檢，確診常屬晚期。頭頸癌及卵巢癌亦多在晚期發現，患者死亡年齡中位數更年輕，多為生產力族群。未納入篩檢的攝護腺癌死亡率持續攀升，約三至四成患者初診即為第四期，比例為歐美數倍。

委員會建議擴增前十大癌症篩檢項目，並強化精準、高效篩檢策略；依族群風險分層提升健康適能，設定各癌別成效指標，結合主動、個人化的提醒、非數位觸及機制及行動式健康照護，並將城鄉差距納入考量。

##### 5.2 優化診斷及治療可及性：導入國際可比較指標以提升存活率

建議在既有次世代基因定序(NGS)給付基礎上，依國際臨床指引持續優化檢測項目，擴大核心基因跨癌別適用性並加速給付擴增，提升病患依指引治療之可近性，同步強化健保藥物給付與NGS診斷銜接。面對其他國家透過調整新藥給付政策強化競爭力之際，建議政府持續強化給付效率，避免僅因預算控管造成延宕或限縮，影響病人取得符合國際指引的治療；同步建立國際可比較成效指標，例如：確診及時接受治療比例、治療完成率等，同時定期檢視各癌別標準化死亡率下降進度，提升政策有效性。

##### 5.3 百億癌藥基金與永續財源：回應未被滿足醫療需求的關鍵布局

感謝政府設立「癌症藥品暫時性支付專款」，但仍須推進至百億規模。未來資源配置除參考前十大癌症死亡率外，建議將「未被滿足醫療需求」納入關鍵指標，以放大創新治療對高需求族群的效益。同時，應積極尋求百億癌藥基金之穩固財源並推動法制化。鑒於2027年起暫時性支付藥品將陸續回歸健保，須在健保總額規劃前夕，先行確立財源並建立可預測機制，方能順利納入健保體系，避免治療中斷與因制度轉換而增加病人風險，確保癌藥基金穩定且永續。

## 零售委員會

本委員會肯定政府持續支持公共衛生與經濟發展。為延續《臺美對等貿易協定》(ART)所創造的良好動能，本委員會建議透過更有效率的治理、提升法規透明度及加速數位化，進一步改善商業環境。本委員會深信，相關提案將有助於提升市場信心，最終將使消費大眾與零售業共同受益。

#### 建議一：落實《臺美對等貿易協定》中與貿易相關之承諾

##### 1.1 明定膳食補充品的關稅調降時程與法規定義

「健康台灣2030」與「三高防治888計畫」是賴清德總統與行政院備受矚目的政策。膳食補充品產業應在此倡議中應扮演重要角色，守護全民健康。尤其，本委員會亦肯定鄭麗君副院長於二月份談判成功，簽署《臺美對等貿易協定》，卓越成果將促使膳食補充品的進口關稅調降至10%。而消費者將是此項政策的最終贏

家。本委員會呼籲這項利多能進一步延伸至明確定義膳食補充品類別，與世界關務組織（WCO）的國際商品統一分類制度（HS 系統）接軌，有助推動海關更有效率地調降關稅。明確的政策時間表將是落實本目標的關鍵。

## 1.2 兼顧食品安全與糧食永續同時促進輸入食品多樣性

- (1) 隨著台美之間貿易的進一步發展，以及農產品進口量的增加，雙方之間出現法規上的歧異是可以預期的。為避免不必要的貿易中斷和潛在的食物浪費，我們敦促食藥署可以適當地依據《食品安全衛生管理法》第 19 條，在已知的農作物發生特殊事件且尚未有特定農藥的殘留容許量（MRL）時，可在進行適當風險評估後，採用臨時的農藥 MRL 限量標準。例如曾經自美國輸入燕麥片被檢出含有嘉磷塞（glyphosate），由於沒有制定 MRL，致使依規定不得檢出，當時銷毀共 13 個貨櫃的燕麥片。倘依上述規範使用有類似飲食習慣國家之標準（例如日本嘉磷塞在燕麥殘留容許量為 20ppm），或可以不用如此浪費糧食。
- (2) 台灣在先前曾宣布一系列嘉磷塞的 MRL 標準，但後來隨即將其廢止。由於缺乏嘉磷塞的 MRL 標準，其已經實質上已禁止了許多類別的美國農產品進口。我們認為持續禁止使用特定農藥農產品為原料的產品進口並不利於輸入食品多樣性及台美貿易的正向發展，我們建議衛生福利部食品藥物管理署（下稱食藥署）能再次對嘉磷塞進行風險評估，訂定合理的 MRL 容許值，減少這種實質上針對美國農產品的技術性貿易障礙。

### 建議二：採取相關措施提高食品進口流程效率

- 2.1 運用 AI 輔助避免邊境食品輸入查驗的公司名稱申報問題為完成邊境食品輸入查驗，進口商通常被要求須提供「製造商名稱」。然而，由於貿易慣例和語言差異，製造商呈現的名稱不同並不罕見，例如常見縮寫 Company 變成 Co.、Limited 變成 Ltd.、Corporation 變成 Corp.、Inc.、株式會社或 (株)。這些差異在邊境查驗人員看來可能會被視為「不同」或「不一致」，而需要解釋。即使這些只是不同的表達方式，也通常需要額外一週（或以上）的時間來解決。我們敦促食藥署利用大型語言模型（LLM）來增強對正式英文公司名稱（例如：CO.、Company、Ltd.、Limited、株式會社、(株)、AG、S.A.S. 等）的識別能力，以避免邊境食品檢驗過程中的不必要延遲。同樣地，在食品進口檢驗的申請表上，我們建議食藥署允許使用公司名稱申報製造商（例如：XYZ, Inc.），而非強制要求申報同一國家中屬於同一公司的不同製造廠名稱（例如：XYZ, Inc.--New York Factory）。

### 2.2 建立天然物原料帶入 (Carry-Over) 管理機制

委員會建議邊境查驗允許多樣科學性補件資料，排除僅以文獻背景值為唯一判準，譬如非人為添加之天然成分（如苯甲酸、水楊酸）。

為避免即使已有相同產品之前案案號，仍因審查標準不一致而反覆要求補件，建議主管機關參考國際標準及歷史查驗資料，使審查標準一致，以降低非關稅貿易障礙，並提升行政作業之可靠性。

#### 建議：

- (1) 設定容許基準：參照韓國《食品添加劑法典》建立「天然衍生」認定規範，針對常見天然存在成

分，定有科學容許量（如苯甲酸 $\leq 0.02$  g/kg、丙酸 $\leq 0.10$  g/kg）。另建議允許業者提交製程資訊、原料來源及認證實驗室數據作為佐證，輔以國際科學文獻，而非僅依賴單一背景值。

- (2) 明訂審查流程：修正《輸入食品申請查驗常見應補件態樣》，明列申請流程與準則及上述資料，以確保程序透明度及可預測性。
- (3) 建立查驗數據庫：累積歷年案例數據，作為科學容許量訂定參考。

另，食藥署曾建議，若屬相同產品之重複案件，得提供「前案案號」以加速通關；惟實務上，短期內（如三個月內）再次進口相同產品，業者仍頻繁遭遇不同審核人員要求重複提交相同文件或就相同是向再次提出說明之情形，增加行政負擔並影響通關效率。

**建議：**強化內部審查標準與審查人員教育訓練，確保不同審查人員間之標準一致性與程序可預測性。

## 2.3 提升禁食同源通關效率及定期清單更新

### 2.3.1 落實「一站式」實質通關自動化

儘管「關港貿單一窗口（CPT）」已串接衛福部中醫藥司（DCMP）的許可證及查驗系統，實務上企業仍被要求重複進行「逐批」報備，造成行政作業負擔。

#### 建議：

- 落實「免重複報備機制」：若已於關港貿單一窗口填報完整資訊（含品項、數量、基原），落實後端數據共享，解除須另向中醫藥司逐批報備之行政要求。
- 設立「誠實申報綠色通道」：針對紀錄良好、無違規紀錄之業者，應比照關務署之 C1（免審免驗）通關模式。
- 建立中醫藥法規更新機制：在與利害關係人進行充分諮詢後，應建立每二至三年定期審查的法規更新機制，以緊跟全球科學發展趨勢。

### 2.3.2 建構「禁食同源」動態更新機制

相較於亞洲鄰近國家食療產業的蓬勃發展，我國應因各方對「禁食同源」清單意見分歧而使法規修訂陷入停滯。

#### 建議：

- 確立「禁食同源」清單定期更新機制：確立每兩年一次的更新頻率，確保與區域標準一致之法規彈性，並以「風險分級管理」取代「全面禁止」。
- 擴大參考國際風險為基礎之標準：建議針對中國、日本及韓國等已列入「禁食同源」目錄之品項，可採取「風險分級管理」，非全面禁止。若有個別原料之補充說明，可用「合理限制用量食品原料（標示警語）」，增加彈性。
- 導入「產業衝擊評估報告」：量化原料納入後對食品加工業（如機能性飲料、即食膳食）的預計產值貢獻，正面驅動打破「防弊大於興利」的僵局，產業共利。

## 2.4 建議食品添加物使用限量文字及其與原料來源之營養素限量一致

現行《食品添加物使用範圍及限量暨規格標準》第八類《營養添加劑》中針對一般食品的使用限量文字不一致，易造成解讀上的歧異；此外，營養添加劑之使用限

量亦常與提供相同營養素之食品原料使用限量不一致（如，鋅、硒、鐵、鎂及鉬等營養素）。為提升法規一致性與明確性，並保障消費者權益，建議如下：

- (1) 限量文字表述一致化：  
建議刪除「每日食用限量」中之「限」字，改為「每日食用量」或「每日食用建議量」，以避免語意不一致造成誤解，提升法規之清晰與明確性。
- (2) 營養添加劑與提供相同營養素之食品原料限量協調：  
例如，鋅酵母原料之使用限量為每日食用量中鋅之總含量不得高於30毫克，食品添加物第八類營養添加劑編號068硫酸鋅之使用限量為每日食用量中鋅之總含量不得高於22.5毫克。除有特殊食用安全性之考量外，應採一致性規範，提供相同營養素之營養添加劑與食品原料採一致的限量規範，以利業者遵循並保障消費者權益。

### 建議三：促進政府治理數位化、透明化與國際接軌

#### 3.1 以電子化流程取代紙本要求，以增進數位治理及效率

本委員會感謝農業部去年積極回應所提建議並於此議題取得進展，即規劃於今年建立網站，接受有機農產品進口同意文件的線上申請。我們希望今年能有更多的成果，以提升相關申請程序的效率。

#### 3.2 推動跨境零售商品通關流程之電子化

台灣政府持續推動治理與經濟的數位化，數位發展部亦積極推動電子簽章制度。電子簽章可強化線上程序的安全性與效率，對提升跨境零售與供應鏈效率至關重要。然而，目前多項通關程序仍以紙本為主，部分現行線上流程因要求自然人憑證等限制，實際上仍具高度門檻，增加民眾負擔並延長行政時程。建議政府協調相關機關，優先推動以下流程的數位化：

- (1) 清關長期委任（關務署）：紙本授權造成文件往返與時程延宕，導入電子簽章可提升效率與資料安全。
- (2) 高劑量營養保健食品自用切結（食藥署）及藍牙等無線通訊設備自用聲明（國家通訊傳播委員會）：若能以電子簽章辦理，可簡化流程並提升行政效率，同時維持監管要求。

建議政府推動跨機關一致性應用電子簽章與無紙化作業，以落實數位化政策、強化貿易便利化並提升民眾參與數位經濟的整體體驗。

#### 3.3 禁止銷售被移除或竄改原廠產製批號的進口酒精飲料

本委員會持續尋求解決這一長期影響消費者安全的問題。關鍵在於，《菸酒管理法》第32條明確規定，市面銷售的包裝酒精產品必須帶有產製批號——該批號載明該產品為在特定生產線上於特定時間生產的特定產品。

部分平行輸入商持續移除原廠產製批號，並以自行編列的序號取而代之，然而這些序號並不包含溯源所需的必要資訊。

本委員會一再提出國際間許多國家對產製批號標示的規範。英國、法國、義大利、加拿大和歐盟都強制要求酒精產品必須帶有原廠產製批號。目前尚未禁止移除批號的國家，也正在討論修改相關法律。

此外，禁止移除原廠產製批號並不違背自由貿易的精神。只要進口商依照法律規定保留瓶身上的原始批號，就可以繼續進口酒類產品。

我們認為，當食品或酒類安全出現問題時，酒類產品的

可追溯性和可召回性至關重要。為了維護消費者權益，我們再次建議財政部：

- (1) 進行系統性檢查，依法禁止被移除產製批號之產品在市場上銷售；
- (2) 建立健全有效的通報管理機制，取代目前在海關進口時的「自主申報」做法。

#### 3.4 提升新興食品原料審查之透明度與程序可預測性

本委員會肯定食藥署針對此議題持續與業界溝通，然而，目前新興食品原料申請案件審查時程長且作業不透明情形未有改善，資料評估、原料安全性評估、提送諮議會審查等各階段耗時且未訂有處理期限，審查作業中有誤（如，預計應用之食品範圍遺漏）時，申請人亦無從及時提出，以致業界在規劃應用新興食品原料於食品時，有不必要的延宕，進而延後新產品上市，甚至可能降低業者投資新興食品原料研發之意願。

本委員會建議食藥署精進現行作業以：

- (1) 改善審查作業的可預期性：訂定案件審查各階段工作處理期限，並建立可供業界查詢審查狀態之系統，提升行政作業之可預期性與透明度。
- (2) 針對國際上已准用之原料，加速審查作業並一年內完成評估：如美國食品藥物管理局「一般公認安全（GRAS）」准用之原料，可減少非必要之評估工作，一年內完成審查作業，以提升效率、有助於業界順利引進創新的食品原料。

精進審查作業的效率與可預期性，有助於支持食品科技創新、促進貿易，並打造更與國際接軌、高效的法規監管環境。

### 建議四：部署新興年齡驗證技術，負責任地開放受管制商品之線上市場

隨著台灣積極推動數位服務發展，並接軌全球人工智慧部署趨勢，相關法規框架亦應與時俱進。本委員會建議，凡是為類比時代技術限制所制定、如今已阻礙更有效數位防護措施落地的法規，均應予以適時修訂。

自數位發展部於2022年成立以來，台灣已建立完善的數位身分驗證基礎建設，能夠大規模進行安全、可稽核的遠端身分驗證。技術可行性已不再是當前的政策挑戰，核心問題在於法規的適應與調整。以《菸酒管理法》第30條對酒類與菸草產品線上銷售及配送之限制為例，該條文源於過去年齡驗證能力不足的時代背景，旨在防止無法有效核實年齡的交易情形發生。然而，隨著年齡驗證技術的大幅躍進，在保護未成年人與支持數位產業發展之間，已無需再做非此即彼的取捨，在技術上兩者兼顧已然可行。

保護未成年人從來不只是政府的責任，負責任的企業同樣視此為己任。數位創新與未成年人之福祉並非相互對立的目標，而是相輔相成的政策方向。現行禁止措施隱含對業者的不信任，預設企業無力或不願承擔保護未成年人的責任，從而在促進產業發展與保障弱勢族群之間，製造虛假的二元對立。此種不信任態度，阻礙了公私協力開發解決方案的可能性；然而，此類協作本可在現有基礎之上，進一步強化對未成年人的保護。

現代驗證技術重新定義企業的角色，讓其從被動受管對象，成為與政府攜手共同肩負保護未成年人責任的夥伴。此一模式已在國際實踐中獲得驗證：涵蓋線上證件核查與配送時當面確認的多層次數位驗證機制，其保護效果實可超越傳統零售模式下，單憑店員個人判斷的查核方式。舉例來說，日本允許線上酒類銷售，透過建立相應的授權框架，要求業者於購買過程中加入年齡驗證程序，並視情況

於配送時執行額外證件查核。日本之案例顯示，經妥善規範的數位通路，足以兼顧保護未成年人及支持合法商業活動的健全發展。

為此，本委員會敦促政府善用現有技術能力，採取以下具體措施：

- **核准專案試驗計畫：**於指定縣市啟動試點，測試數位年齡驗證機制之有效性，並蒐集合規結果的實證數據。計畫應訂定明確的成效衡量指標與各方認可的評估期程，並於試行結果驗證達標後，循序推動擴大實施。
- **建立例外許可框架：**允許業者於符合政府核定之年齡驗證技術標準的前提下，申請豁免現行法規限制（例如《菸酒管理法》第 30 條），從而建立以技術能力為基準的彈性監管框架。

#### 建議五：取消對乾燥寵物食品之非必要檢疫規定

儘管經過擠壓（extrusion）與經包膜的乾燥寵物食品被視為安全的商品，主管機關目前仍以禽流感相關風險為由，對某些擠壓乾燥寵物食品的進口實施檢疫。根據國際慣例，無論出口國家或地區的禽流感致病性狀態，動物檢疫當局都不宜就上述產品設置任何與禽流感相關的進口條件限制。台灣作為世界動物衛生組織（WOAH）的會員，既已承諾履行其會員職責，應當制定合理檢疫規定以避免貿易障礙。

本委員會建議農業部遵守其修正相關法規的承諾，並移除對乾燥犬/貓食不必要的檢疫要求，增加國際貿易效率與有效利用檢疫量能。

## 半導體委員會

隨著全球人工智慧革命加速發展，半導體產業已成為國家韌性與技術競爭力的核心。台灣的領導地位不僅源於製造實力，更得益於高度整合的價值鏈，而這項優勢仰賴於穩定的能源供應、頂尖人才的獲取以及前瞻性的政策支持。隨著產業邁向先進製程節點與大規模 AI 部署，結構性限制日益凸顯，亟需公私部門合作因應。

委員會針對維持台灣競爭地位提出四項優先建議。第一，能源安全展望已成為關鍵議題。AI 驅動的電力需求快速增長，亟需推動能源來源多元化並加速建置支持電力發展的基礎設施，並將無碳能源（CFE）視為強化韌性與供應穩定的戰略資源。第二，全球人才爭奪戰加劇，需要更具競爭力的政策回應。台灣應強化租稅優惠並與國際標準接軌，以吸引並留住高階專業人才。第三，應修訂《產業創新條例》，確保高成長企業仍能適用研發投抵，避免現行施行細則之適用門檻，限縮高成長企業的適用空間。第四，隨著 AI 應用由集中式資料中心延伸至邊緣端，台灣應推動「雲端至邊緣」（cloud-to-edge）發展模式，將邊緣運算納入國家級計畫，以減輕電力基礎設施壓力，同時提升資安與系統韌性。

解決這些結構性限制，將有助台灣鞏固其製造領導地位，並進一步成為全球數位經濟中不可或缺的關鍵平台。

#### 建議一：確保具韌性且具可預測性的電力供應

半導體產業及其價值鏈係全球 AI 運算生態系與臺灣經濟安全的關鍵支柱。為持續維持台灣的領導地位，不僅需仰賴技術能力與人才，也高度取決於穩定、具成本競爭力且具韌性的能源供應體系。隨著 AI 帶動的用電需求持續成長，預

期至 2028 年用電增長將達到歷史新高，此趨勢不僅加劇臺灣電力系統的負擔，也使能源安全成為影響產業持續發展的關鍵因素。

委員會肯定政府近年在強化電力系統韌性方面所做的努力。然而，面對不斷變化的全球能源情勢與地緣政治風險，有必要採取更具前瞻性與跨部會協調的政策做法。委員會建議政府建立一套長期能源策略，以強化能源供給韌性並提升電價機制的可預測性，並優先聚焦以下重點：

**1.1 在地緣政治風險下確保能源供應穩定。**臺灣的電力結構日益依賴進口液化天然氣（LNG），其發電占比已超越燃煤，成為主要發電來源。對進口燃料的高度依賴，使臺灣更容易受到供應中斷、地緣政治衝突與價格波動的影響。儘管《天然氣事業法》已對天然氣供應設有最低安全存量要求，但相關規定多以行政措施為主，實際所能提供的緩衝能力仍有限。相較之下，日本與南韓等主要 LNG 進口國，透過較高的儲槽容量與多元化的接收設施配置，在面對供應中斷時具備更高的供給彈性與韌性。

為強化能源韌性並確保產業穩定運作，委員會促請政府採取以下措施：

**1.1.1 加速 LNG 基礎建設發展：**接收站容量限制了臺灣擴大進口與建立安全存量的能力。鑒於其攸關能源安全及確保能源之穩定供應，政府有必要加速推動 LNG 接收站及相關設施興建。

**1.1.2 強化 LNG 安全存量的法制規範：**參照《石油管理法》的法規架構，修訂《天然氣事業法》第 31 條，明確訂定具法律拘束力的 LNG 最低安全存量標準，而非僅依行政規則位階規範。

**1.1.3 提升電價調整機制的可預測性：**電價波動為產業用戶帶來營運與預算規劃上的挑戰。委員會建議政府於電價調整前提供充分的預告期，使業者能有合理時間進行營運與預算規劃。

**1.2 建構具韌性與彈性之能源政策。**再生能源對台灣產業之重要性不僅止於業界需求及永續發展，更能強化國家能源韌性，蓋其自給之特性可協助維持國家核心經濟活動，減少進口燃料供應面之依賴。委員會建議如下：

**1.2.1 從「能源韌性」視角重新建構再生能源政策：**再生能源（如離岸風電、太陽光電）可在地自產而無須仰賴進口燃料，在外部燃料供應受阻的情境下，更可維持國家核心經濟活動持續運作。政府在制定再生能源目標及規劃過程中，除既有的減碳目標，更應明確考量能源安全之重要性。

**1.2.2 強化跨部會協調與政策執行規劃：**能源轉型政策涉及電網佈置、國土利用、環評與國家安全考量，往往涉及跨部會議題之協調及政策決定，應由行政院之層級建立跨部會協調機制，統籌制定明確之目標、期程及執行路徑。

**1.2.3 在設定再生能源相關要求時，應審慎考量市場條件及既有能源系統所面臨的限制：**目前再生能源供給成長尚未完全符合需求，且綠電仍對多數企業造成成本壓力。相關法規要求，包括環評條件與再生能源採購義務，應依國內供給能力、產業特性與營運可行性進行調整，以避免對產業造成不成比例的負擔。

**建議二：提升租稅誘因，以促進半導體國際人才招募與留用**  
臺灣近年透過「就業金卡」等倡議，在延攬外國專業人才方面已取得一定進展。然而，現行《外國專業人才延攬及

僱用法》所提供的租稅誘因，在租稅優惠適用期間與整體競爭力上仍相對有限，進而限制高階人才長期留任的誘因。

### 2.1 延長並穩定外國專業人才的租稅優惠機制

目前外國專業人才所適用的稅務優惠僅限五年，可能不利於人才在臺進行長期職涯規劃，亦影響留才成效。為提升人才留任率並強化勞動力穩定性，建議政府參考義大利的「5+5」制度，允許符合條件之外國專業人才在原有五年優惠期滿後，得依留任相關條件（例如持續受僱、家庭或搬遷因素等）再延長五年的租稅優惠。

### 2.2 提升整體稅制之國際競爭力

租稅優惠期滿後，外國專業人才即須適用一般稅率，此一情況可能削弱臺灣相較於其他國家的吸引力。例如義大利、荷蘭與西班牙針對符合條件的外國專業人士，提供所得稅減免、部分免稅或單一稅率等優惠制度。建議政府檢視並對照國際主要國家的做法，以確保臺灣在吸引全球人才的競爭優勢。

### 2.3 擴大與人才相關之租稅機制彈性

現行《產業創新條例》第19條之1已針對發行獎勵員工股份基礎提供激勵機制，但考慮到適用的上限和條件限制，可能無法完全滿足高階專業人才的薪酬結構需求。建議政府進一步強化股票型獎勵的租稅待遇，如：檢視該條例適用金額上限之合理性、課稅基礎與時點之認定方式，以使該制度更能回歸長期激勵與留才之政策本質，以提升整體制度的彈性與吸引力。

## 建議三：修訂《產業創新條例》第 10 條之 2，以鼓勵半導體產業持續研發投資

針對半導體完整價值鏈的持續研發投資，是臺灣維持全球競爭力及供應鏈韌性的關鍵要素。此一價值鏈涵蓋設計、製造、封裝，以及設備與材料等供應體系，各環節皆須持續擴大規模並追求領先地位，方能確保臺灣整體產業的長期競爭優勢。

《產業創新條例》第 10 條之 2 原意在透過租稅抵減機制，鼓勵企業投入研發及先進設備投資。然而，施行細則中所訂定的適用資格門檻，可能限制持續大量投入研發之企業受惠。現行規定要求申請企業須於同一課稅年度同時符合最低研發支出金額門檻及相對應之研發密度。

此一雙重門檻設計，往往在實務上產生非預期的限制效果。即便企業已符合研發支出金額的要求，營收波動仍可能影響其研發密度，進而增加租稅優惠適用上的不確定性。由於研發投資通常係依長期規劃進行，而營收則易受市場與總體經濟情勢影響，現行制度可能降低租稅誘因的可預測性與實質效果。

我們深信，本租稅優惠的政策旨在鼓勵企業投入資源研究尖端技術，以創造實質效益；倘相關適用要件反而造成已進行投資並取得正面效益之公司難以達到適用門檻，顯非原政策制定時所樂見。

綜上，委員會建議：

- 3.1 將研發支出金額與研發密度改為擇一適用條件：企業應得透過符合研發支出金額門檻或研發密度要求之一，即可申請適用租稅優惠，而非同時必須符合兩項條件，以避免對高成長且已投入研發資源之企業產生負面效果。
- 3.2 導入具彈性且反映產業特性之適用門檻設計：研發支出與研發密度門檻應依產業特性及企業營運模式加以調整，而非一體適用，以更切實反映不同產業間營收結構與研發型態的差異。

## 建議四：透過同步推進邊緣 AI 與雲端基礎設施，建構完整的 AI 發展策略

台灣致力成為全球 AI 領導者的目標與當前科技發展趨勢高度一致。為實現此一願景，必須採取兼顧集中式雲端基礎設施與分散式、裝置端 AI 應用的平衡發展策略。儘管雲端訓練在現階段仍然不可或缺，長期競爭力將取決於 AI 推論如何部署於終端裝置與各類系統之中。

現行國家策略已適當地優先投入 AI 基礎設施與運算能力，特別是在資料中心建設方面。然而，過度集中的發展模式可能帶來結構性限制，包括能源需求上升與網路頻寬壓力加劇。隨著 AI 應用持續擴展，價值創造的重心將逐漸偏向邊緣端，亦即直接與使用者、機器與環境互動的裝置與系統。

邊緣 AI 使 AI 推論能在更接近資料來源的地方執行，從而降低對網路傳輸的依賴，同時提升反應速度、營運連續性與資料安全性。結合雲端與邊緣運算環境、將工作負載分散配置的混合式架構，已逐漸成為全球可擴展 AI 部署的主流模式。

為強化台灣的 AI 生態系，本委員會建議在既有雲端策略的基礎上，同步優先推動邊緣 AI 的發展與導入。這包括支持其在機器人、汽車、個人電腦（PC）、物聯網（IoT）與工業系統等關鍵領域的應用，並促進公部門及中小企業（SMEs）的導入應用。透過雲端到邊緣的整合式 AI 策略，可提升系統韌性、降低基礎設施負擔，並強化台灣在次世代 AI 應用上的競爭力。

### 4.1 將雲端至邊緣混合式 AI 架構納入國家旗艦計畫

台灣可透過在國家級計畫中導入混合式 AI 架構，進一步鞏固其在 AI 驅動半導體發展上的優勢，相關計畫包括「晶片驅動臺灣產業創新方案」與「AI 新十大建設推動方案」。除持續支持大型基礎設施與模型訓練外，政府亦應加速制定邊緣 AI 發展與導入之相關政策，以實現雲端與裝置環境間的分散式運算。

政府應推出更明確的誘因措施，支持混合式 AI 應用在關鍵產業中的研發、原型設計與商業化。政府另可善用《產業創新條例》既有優惠措施及相關數位發展計畫，鼓勵企業，特別是中小企業，導入邊緣 AI 解決方案。同時，補助、憑證與租稅優惠等誘因機制，應將具備 AI 能力的終端裝置（如 PC 與工作站）視為國家 AI 基礎設施的一環。政策設計亦應考量 AI 推論工作負載日益重要的趨勢，確保基礎設施規劃不僅侷限於集中式訓練能力。

透過整合性的雲端至邊緣 AI 策略，可提升整體系統效率、降低能源與網路負擔，並促進涵蓋晶片、裝置、基礎設施與應用的完整 AI 生態系發展。

### 4.2 強化跨部會協調，確保政策執行更具效率與聚焦

AI 發展涉及跨領域之政策協調、基礎設施與資源配置，若缺乏中央層級協調，零散的計畫與重複投資將削弱政策成效並延緩採用速度。因此，有必要建立跨部會的協調機制，以整合運算資源、資料治理與應用發展，同時促進產業合作與可規模化部署。

委員會建議指定行政院層級的統籌機構，全面負責跨部會 AI 政策的協調工作，包括設定戰略優先事項、對齊預算配置、訂定績效指標，並促進公私協力，以提升執行效率。

委員會亦肯定《人工智慧基本法》的通過，以及政府規劃成立「國家人工智慧戰略特別委員會」。該機構正式運作後，應在協調國家 AI 戰略與加速部署方面扮演核心角色，並在既有基礎設施建設之外，同步支持 AI 推

論能力的擴展。

#### 4.3 強化國際合作，確保供應鏈安全與可信任的 AI 技術生態系

為深化台美在供應鏈安全上的合作，經濟部應延續「台美經濟繁榮夥伴對話」的成果，聚焦 AI、半導體、無人機與機器人等優先合作領域。我們亦建議台灣積極參與美國主導的新興 AI 技術生態系倡議—例如美國的人工智慧出口方案—以擴大產業合作機會。

政策措施應聚焦多項關鍵合作方向，包括透過海外製造夥伴關係推動供應鏈多元化、發展高品質的繁體中文 AI 訓練語料庫，以及共同推動可信任且安全的 AI 技術進入全球市場。

我們呼籲政府與產業建立定期且制度化的諮詢機制，以此作為計畫設計與執行的依據，強化政策協調，並確保各項措施能有助促進台美在供應鏈韌性與 AI 生態系發展上的合作。

## 稅務委員會

國際投資環境持續快速變遷，本委員會感謝政府近年來致力於優化我國租稅制度，以鼓勵來臺投資、強化透明度以及吸引人才。於此基礎上，我們促請政府持續調整各項租稅優惠措施，以更貼近產業實際需求，並期盼政府建構友善外國人士之介面，以降低遵循成本。

此外，我們亦建議修改房地合一所得稅新制下，認定企業是否屬於臺灣不動產高價值占比公司之計算方式，以接軌國際租稅實務及達成租稅中立。鑑於近期美國關稅政策之不確定性，我們亦建議對美國原產車輛給予零進口關稅待遇，並引入具溯及效力之關稅減免措施，以促進臺灣與美國之雙邊貿易往來。

#### 建議一：放寬《外國專業人才延攬及僱用法》第22條就業金卡免稅條件

依據《外國專業人才延攬及僱用法》及「外國特定專業人才減免所得稅辦法」之規定，取得就業金卡之外國高階白領若符合當年度在我國停留滿 183 天，且當年度薪資所得超過 300 萬元，其超過部分之半數得免予計入綜合所得總額課稅；另依據財政部賦稅署台財稅字第0930451436 號令之規定，員工認股選擇權其執行價與時價之差額屬「其他所得」、台財稅字第09604503990號函，外國公司臺灣分公司員工參加國外總公司認股計畫取得外國公司股票及國內公司依《證券交易法》或《公司法》規定，將收買之股份轉讓予員工，員工取得股票之時價超過員工認股價格之差額部分同樣是視為「其他所得」，若依照《外國專業人才延攬及僱用法》及「外國特定專業人才減免所得稅辦法」之文字規定，該等其他所得非屬就業金卡所得減免之適用範圍。

《外國專業人才延攬及僱用法》之立法目的，係為吸引跨國企業之高階專業人士來臺工作，然而國際實務中，該等跨國企業之高階經理人或研發人員，其主要勞務報酬來源，往往係以股份基礎給付之選擇權或員工配股方式提供，甚至部分外商在臺高階主管及技術人員之薪酬是以外國母公司股票支付，而該等報酬實際上就是外國人才在臺提供勞務之報酬，但在稅務申報常被認定為「其他所得」，而現行法令僅將租稅優惠之適用範圍限縮於「薪資所得」，恐與該立法精神吸引外國高階專業人才之政策目的未盡相符，也大幅降低高階外籍專業人士來臺就業之稅務誘因。

爰建議主管機關考量跨國專業人才實務上之薪資獎勵方

式，檢視現行僅限於「薪資所得」之租稅優惠範圍，研議是否將依股份基礎給付所取得之報酬納入適用範圍。

#### 建議二：及時公布英文版的信託申報書範本

財政部於 2024 年 7 月發布解釋令規定，若信託財產包含受控外國企業（Controlled Foreign Company，下稱 CFC），且符合我國 CFC 課稅規定，境外受託人須於每年 1 月 31 日前完成前一年度的信託所得申報。然而，實務上多數境外受託人並不具備中文能力，且信託申報書表內容經常調整更新，使境外受託人難以及時掌握最新申報要求，增加申報作業上的困難。

為協助境外受託人及早了解申報規定並預作準備，委員會建議國稅局及時公布英文版的信託申報書表及相關填報指引，使受託人能有充足時間審閱並理解申報要求，順利完成申報作業，進而提升整體申報效率與正確性。

#### 建議三：修改房地合一所得稅新制對於不動產高價值占比公司之認定標準

自 2021 年 7 月房地合一稅新制上路以來，各界逐漸出現對於臺灣不動產高價值占比公司認定之不同見解。現行規定之下，個人或營利企業於 2016 年 1 月 1 日以後處分其投資境內外營利事業的股份（或出資額），如同時符合「交易日起算前一年內任一日直接或間接持有境內外營利事業股份（或出資額）超過 50%」及「該營利事業股權或出資額價值 50% 以上係由境內之不動產所構成」二要件，該股權交易所產生之所得即適用房地合一稅新制，縱使被投資公司所持有之境內不動產係適用舊制。此外，價值占比之計算係比較分子「境內不動產於交易時之時價」與分母「被投資公司之資產淨值」。兩者衡量基礎之不一致可能造成比率偏差，進而抑制跨國企業重組或併購之意願。爰提出修正建議如下：

##### 3.1 計算臺灣不動產價值占比時，考慮負債對比例之影響

當被投資公司透過舉債進行融資、處於虧損狀態或採取高股利配發政策，以資產淨值作為分母判斷該公司是否屬於不動產高價值占比公司可能非最為合適之量化指標。事實上，依國際稅務慣例，是否屬不動產高價值占比公司，通常係以總資產價值作為判斷基礎。2017 年經濟合作暨發展組織「所得與資本稅約範本」（OECD Model Tax Convention on Income and on Capital 2017）第 13 條註釋 28.4 亦指出，不動產之價值通常係與公司之總資產價值進行比較，而不考慮債務或其他負債。2025 年稅約範本更新在此一點上亦未作任何修正。基此，建議將現行計算公式之分母修改為被投資公司財務報表之總資產價值，或以公允市價（交易價格）進行認定。

##### 3.2 豁免符合《企業併購法》之股份轉換

考量依《企業併購法》之股份轉換，最終受益人未喪失對被投資公司股份（或出資額）及境內不動產之控制，建議此類集團內部組織架構重組豁免適用房地合一稅新制。

##### 3.3 將舊制不動產排除不動產高價值占比之認定

若被投資公司持有之境內不動產係適用舊制，且投資人係於 2015 年 12 月 31 日以前取得該被投資公司過半數之股份（或出資額），建議其處分該等股份或出資額時，豁免適用房地合一稅新制。

#### 建議四：因應美國關稅制度近期變化，採取相應政策措施

隨著臺灣持續應對全球供應鏈重組、地緣政治局勢調整及貿易不確定性升高等挑戰，強化與重要戰略夥伴的經濟合

作至關重要。美國不僅是臺灣最重要的貿易夥伴之一，更是先進汽車技術的關鍵來源，涵蓋電動移動載具、智慧運輸系統及商用車輛創新等領域。

對美國原產車輛採行零關稅待遇，將有助於鞏固雙邊貿易合作、提升市場開放程度，並支持臺灣整體產業轉型目標，其中去碳化亦為關鍵優先事項。此舉不僅能減輕企業與消費者的成本負擔，亦將提升臺灣作為區域汽車與物流樞紐的競爭力。

為此，我們提出以下具體建議：

#### 4.1 對美國原產車輛之L、M、N類別全面實施零關稅待遇

本委員會建議財政部及相關主管機關，考慮對美國原產車輛給予零進口關稅待遇，涵蓋電動車輛與內燃機車輛，適用類別包括L、M及N類，以強化雙邊貿易合作並提升市場競爭力。取消美國原產車輛關稅，亦有助於使臺灣關稅架構與整體貿易及產業政策目標相符。

#### 4.2 引入關稅溯及既往減免機制

下列措施將有助於確保政策推行之公平性與穩定性：

- 對政策生效日前六至十二個月內進口之車輛，溯及適用零關稅待遇。
- 允許受影響之進口申報人於提交美國原產地文件驗證後，申請退還或抵扣已繳納之進口關稅。

由於採購週期較長、海運時程延滯及車輛型式認證程序繁複，許多進口商往往需提前數月簽訂車輛訂單。若無溯及既往之減免措施，在政策實施前不久已完成進口作業的業者，將面臨不公平待遇與市場扭曲的風險。因此，設立過渡期退款機制，將有助於維持價格穩定，並強化納稅人對政策的信心。

## 科技委員會

本委員會肯定政府近期在推動臺灣科技政策議程方面所展現的積極作為。2025年，政府宣布推動「AI新十大建設」，以強化台灣長期競爭力與科技領導地位；同時提出《人工智慧基本法》，作為台灣發展負責任AI的制度基石，並正式對量子運算等新興科技展開更加制度化、具前瞻性的國家級投資布局。此外，本委員會強調，數位基礎架構的韌性已成為攸關國家安全、經濟穩定與公共信任的核心國家要務。

為將上述政策願景轉化為可長可久的實質成果，國際合作與持續深化的公私協力將是不可或缺的關鍵。無論是在關鍵產業中打造「以韌性為設計核心(resilience-by-design)」的數位基礎建設、推動負責任的AI應用落地，或是為量子運算等新興科技培育完整生態系，皆有賴與可信賴的國際夥伴密切合作，透過與產業持續對話，以有效取得關鍵專業、交流最佳實務，並加速創新規模化。基於此，本委員會強調政府採取以風險為依歸的監理途徑(risk-based regulatory approach)，聚焦於實際的資安、隱私與營運風險，而非僵化或特定技術導向的規範要求。此類監理架構更能回應科技發展的高度複雜性，確保政策制定與實際執行之間的一致性，並在強化台灣長期韌性與競爭力的同時，持續支持創新發展。

**建議一：於政府、金融、醫療及關鍵基礎設施部門建構「以韌性為設計核心」的數位基礎架構**

為確保國家安全、經濟穩定及關鍵公共服務之持續運作，本委員會建議政府在推動國家數位基礎建設現代化過程中，採取「以韌性為設計核心(resilience-by-design)」的整

體策略，並自規劃初期即將持續運作能力、可復原性與應變力納入核心設計原則，特別適用於支撐政府運作、金融服務及醫療體系等核心關鍵功能之資訊系統。

當前，數位科技已成為幾乎所有關鍵公共服務的基石，涵蓋社會福利行政、跨行清算、醫療照護服務，乃至於國家安全相關作業等。其底層資訊系統的韌性，已直接關係到公共信任與社會整體穩定。任何系統中斷，無論源於資安事件、地緣政治衝擊或基礎設施故障，皆可能引發深遠的經濟、社會及聲譽層面的連鎖影響。

儘管台灣於過去十年間在數位化與資訊系統現代化方面已取得顯著進展，然隨著數位系統的架構日益複雜、相互依賴性持續提高，加上風險環境快速演變，現行做法已難以因應未來挑戰。本委員會認為，若要在極端且長時間中斷的情境下確保系統持續運作，有必要從根本調整思維，轉向以韌性為核心的整體架構設計。

為在國家層級有效推動此一轉型，本委員會建議政府採取協調一致的公私夥伴合作模式，結合跨部會協作機制與專責預算配置，以系統性且可長可久的方式，強化台灣的整體國家數位韌性架構。

#### 1.1 推動超越資料備援的跨部會「以韌性為設計核心」治理

近年來，政府在為支撐關鍵公共服務之資訊系統建立資料備援機制方面，已取得重要進展。透過政策規劃與資源投入，政府已大致完成對主要民生與關鍵系統的資料備份，強化了基礎的準備程度與資料保護水準。

然而，實務經驗顯示，單純的資料備份並不同於真正的系統韌性。在大規模資安事件、長時間基礎設施中斷，或地緣政治衝擊等極端情境下，國家整體韌性不僅取決於資料是否備份，更取決於核心系統是否能在干擾情況下持續運作，或於可接受時間內迅速恢復關鍵功能。

基於上述考量，本委員會建議政府將整備重點由資料備援，提升至跨部會協調推動的「以韌性為設計核心」整體架構。尤其核心關鍵系統橫跨政府行政、金融服務、醫療體系及國家安全等多個權責機關，相關韌性規劃與執行有必要在部會間加以對齊與整合，以避免政策碎裂與系統性脆弱點的產生。

#### 1.2 透過公私協作，推進落實執行與實務演練

無論從政府機關、金融機構或醫療服務提供者的角度而言，建構「以韌性為設計核心」的能力，皆不僅止於政策方向的宣示，更關乎實際執行與操作層面的到位。上述部門普遍運作高度複雜的關鍵業務系統，對服務中斷的容忍度極低，同時需面對不同的營運、監理與資安要求。為有效回應此一挑戰，本委員會建議政府主動與具備國際實務經驗、並曾協助其他國家推動大規模韌性建置與持續運作規劃的可信賴科技夥伴，展開結構化且聚焦的對話。

相關公私協作應著重於將韌性政策目標，具體轉化為可部署的系統架構、營運模式與治理機制，而非停留在概念性或諮詢層次。國際經驗顯示，系統韌性無法僅透過設計審查或書面文件加以驗證，而必須藉由實際導入、情境模擬及定期的操作演練加以測試。因此，本委員會鼓勵政府與具備實戰經驗的夥伴合作，支持各部門進行具體規劃、技術驗證，並設計符合政府行政、金融服務與醫療體系特性的真實壓力測試情境。

為進一步支援政策落實，本委員會建議將聯合演練、桌上推演(tabletop exercises)及跨部門情境模擬，正式納入國家數位韌性規劃體系。透過此類演練，可及早辨識潛在的隱性依賴關係，釐清決策權責與通報流程，

並在危機發生前強化機關與關鍵機構間的協調與應變能力，進而形成清楚可行的操作手冊，並確保相關資源得以及時配置與動員。藉由將執行與演練納入政策推動核心，台灣得以超越理論層次的整備，實質建立對國家數位韌性架構可運作性的信心。

## 建議二：透過以風險導向且與國際接軌之法規，推動臺灣隱私保護框架現代化

委員會肯定個人資料保護委員會（PDPC）籌備處針對《個人資料保護法》（下稱個資法）施行所提出之2026年《數位經濟相關產業個人資料檔案安全維護管理辦法》修正草案。然而，現行草案引入了僵化的強制規定與量化門檻，可能阻礙創新並增加合規成本，卻未能相應提升隱私保護水準。為與歐盟《一般資料保護規則》（GDPR）等國際標準接軌，我們敦促依以下方向修訂施行細則：

### 2.1 明確定義商業聯絡資訊（BCI）並將其排除於個人資料保護範圍之外

應建立商業聯絡資訊(BCI)之正式定義，即僅用於專業聯繫目的之資訊（如姓名、職稱、公司地址及電子郵件）。與全球趨勢一致，商業聯絡資訊應適用簡化之處理要求，以促進商業高效運作，同時維持適當之透明度。

### 2.2 採用以風險導向之「損害門檻」作為資料外洩通報標準

通報義務應僅在事件對當事人權利與自由構成實質損害風險時方予觸發。此外，72小時通報期效應自資料外洩經合理確認且具備足夠細節以提供有意義通知之時起算，而非自初步知悉時起算，以確保通報內容準確、完整且具可行性。

### 2.3 從量化標準轉向以風險導向之「高風險」定義

個人資料保護委員會不應僅依賴「資料量」（例如一萬筆）或「機構規模」等量化指標，而應根據處理活動之性質與情境來定義「高風險非公務機關」，例如處理多種個人資料類別、系統性大規模剖析，或對個人產生重大影響之自動化決策。

### 2.4 確保技術中立性，落實以成果為導向之安全措施

法規應避免規範性之技術要求，例如特定的「密碼複雜度規則」或強制性的「五年紀錄保存期限」，此類規定隨技術演進恐將過時。法規應維持技術中立與以成果為導向，允許組織依風險程度實施適當之安全措施，包括多因素驗證、加密及自適應驗證機制等現代化控制措施。

### 2.5 釐清資料控管者與資料處理者之責任歸屬架構

應明確區分資料控制者（Data Controller，決定處理目的與方式者）與資料處理者（Data Processor，代表控制者進行處理資料者）。資料外洩通報及法規遵循之主要責任應由資料控管者承擔。資料處理者應於知悉資料外洩時及時通知資料控管者，並提供必要協助，使資料控管者得以履行其義務。

### 2.6 設定充足之法規過渡期

為使組織得以調整內部政策、進行人員培訓、更新技術系統及實施必要之組織變革，我們建議政府於新子法公布後，提供至少十二個月之緩衝期。

## 建議三：政府資通訊(ICT)產品採購應符合以風險為基礎的資安管理原則

本委員會肯定臺灣透過 2025 年《資通安全管理法》（CSMA）的修正，以及數位發展部所發布之《危害國家資通安全產品審查辦法》，持續強化資通訊產品安全的努力。

然而，目前政府機關在公共採購中，仍普遍採用以原產地（Country of Origin, COO）為基礎的廣泛限制，且多未明確說明相關技術標準或實質風險判斷依據。

此外，《資通安全管理法》所建立的法律架構，與公共工程委員會（PCC）發布之招標與投標範本之間，仍存在不一致之處；後者仍容許以原產地別為由，明文排除特定產品。在軟體定義硬體及全球分工生產已成常態的情況下，單以製造地點作為資安風險判斷依據，已愈來愈不可靠，因其往往無法反映產品之軟體控制權、更新機制或資料流向的實際掌控者。

數位發展部所制定之子法，係刻意採納可審查、以風險為導向的制度設計，並明確認知現代 ICT 產品係於多個司法管轄區進行研發、組裝與維運。若能使公共工程委員會的採購指引與此一「以實體（entity）為基礎」的法律架構相銜接，將有助於降低採購機關的不確定性、提升政府整體實務的一致性，並更忠實反映《資通安全管理法》的立法精神。

### 3.1 聚焦以風險為基礎的監管方式

本委員會建議臺灣政府，包括數位發展部與公共工程委員會，採行更清楚且以風險為核心的資安標準，針對 ICT 產品與零組件，依其技術風險特性進行評估，而非概括適用以原產地為基礎的限制措施。

### 3.2 公共工程委員會招標範本應與《資通安全管理法》架構一致

本委員會建議，公共工程委員會之採購指引應與數位發展部採行的「以實體為基礎」之審查方式相互銜接 - 例如：禁止大陸廠牌（Chinese brands），而非禁止原產地為大陸地區（made in China）的產品或零組件 - 並於投標範本中移除以原產地為導向的採購偏誤。與其允許全面性排除來自特定國家或地區製造之產品，公共工程委員會的投標範本應改採與《危害國家資通安全產品審查辦法》一致之表述與審查原則。

### 3.3 在意見徵詢程序中落實良好法制作業(GRP)

本委員會肯定臺灣政府長期以來與產業公協會維持持續且制度化的對話機制。並建議凡屬重大法律修訂及法規調整，應全面落實至少 60 天的公開意見徵詢，以確保產業能夠提出具實質意義的意見。

## 建議四：透過可信賴的國際夥伴關係與強化國家整備，培育台灣的量子科技生態系

量子運算正快速邁向關鍵的轉折點——「量子優勢（quantum advantage）」，亦即量子系統在特定高價值任務上超越傳統電腦運算能力。近期跡象顯示，量子優勢可能最快於今年內逐步浮現。本委員會歡迎政府近期正式啟動的「第二期國家量子科技五年發展策略（2027-2031年）」，該策略內容反映了 AmCham 於 2025 年白皮書中所提出的多項建議。第二期策略展現政府推動量子硬體技術、強化與高效能運算（HPC）的整合，以及建構國家級研究基礎設施的明確承諾，為台灣長期的量子競爭力奠定重要基礎。

儘管持續投入與投資量子系統仍至關重要，但委員會建議台灣政府也應加強力道，加速推動以量子為基礎的創新，並促進重點領域的軟體演算法及應用開發研究，從而培育出與台灣科學及經濟目標相契合的量子生態系。

此外，上述創新發展亦須結合具前瞻性的國家整備策略，包括推動為期多年的量子安全加密（quantum-safe cryptography）轉型，以及建立「加密敏捷性（crypto-agility）」能力，從而確保台灣的數位生態系統能夠抵禦量子時代所帶來的系統性風險。

#### 4.1 將強化國際合作做為第二期國家量子五年策略的核心支柱，並聚焦於軟體與應用層面的深化合作

隨著量子運算逐步邁向實際部署階段，國際經驗日益顯示，國家量子計畫的競爭力，關鍵取決於其周邊生態系的成熟度。量子優勢並非僅由硬體所驅動，而是透過硬體、軟體、演算法、人才及應用導向的使用場景，在優先領域中相互作用後方能實現。

此外，量子網路能力亦為不可或缺，其有助於串聯不同的量子平台，並加速量子技術邁向實用化的進程。因此，在量子發展領域領先的國家，已將重點放在生態系建構上，透過連結研究機構、產業與使用端，將量子能力轉化為實際應用效益。對台灣而言，此一以生態系為核心的發展途徑尤為重要。儘管台灣在硬體、半導體及先進製造方面具備堅實基礎，量子賦能創新最終仍高度仰賴於軟體、演算法及領域專業，這些要素將決定量子系統的實際使用方式。健全的生態系將有助於量子基礎設施被有效運用，並促使其自研究環境延伸至具體可行的實務應用。

基於上述考量，本委員會建議將國際合作定位為台灣第二期國家量子策略的核心支柱，特別是在軟體、演算法及應用開發相關領域。量子生態系本質上具有高度全球化特性，實質參與國際量子社群，將有助於台灣快速培育量子人才、加速科學探索，並強化台灣在區域量子發展版圖中的定位。相關國際接軌亦應以與全球通行的標準與認證制度對齊為優先，以確保系統間的無縫互通，並強化台灣數位生態系的整體韌性。

#### 4.2 提供誘因鼓勵國際夥伴在台建立及擴大量子生態系

本委員會亦建議政府針對在台建立及擴大量子生態系的國際夥伴，設計相應的誘因機制。相關方案可支持國際夥伴、國內產業及研究機構共同參與之合作計畫，在加速生態系形成的同時，透過實際合作與技能移轉，促進量子人才的培育與累積。

#### 4.3 支持國內產業與新創發展量子應用

在前述措施的基礎上，本委員會建議政府同步建立機制，鼓勵國內產業及新興新創投入量子軟體、演算法及應用開發。儘管國際合作對於加速生態系建構至關重要，台灣量子生態系的長期永續發展，仍仰賴國內企業的積極參與，特別是願意在台灣落地建構、實際應用並規模化量子賦能解決方案的業者。

#### 4.4 透過一致性的國家策略強化台灣在量子安全方面的準備

隨著量子運算持續發展，其長期風險之一在於可能對現行加密標準造成衝擊。鑒於量子安全議題橫跨技術發展、資安政策、經濟韌性及國家防衛等多個面向，本委員會呼籲政府成立統一且跨機關的專責工作小組，負責協調規劃、執行及監督相關政策作為。該工作小組應整合數位治理、資安、金融監管及國家安全等權責機關，以確保責任共擔及政策執行的一致性。

本委員會亦鼓勵政府在規劃與部署支撐關鍵基礎設施之資訊系統時，將量子安全相關標準納入必要條件。同時，強化公私合作將是確保政策目標與技術落實相互對齊、並有效推動國家量子安全策略的關鍵。台灣的量子安全轉型宜採取具結構性的分階段推動模式，初期可先行落實「無後悔作為（no-regret actions）」，例如加密資產盤點，其後逐步推動受控的試點計畫，最終完成對最具關鍵性的業務功能、系統與資訊資產之全面遷移。

量子安全治理亦須在企業的高階管理層與董事會層級

加以落實，以確保決策權責、資源配置及長期組織承諾到位。此一轉型不應被視為單一的技術升級，而應被理解為一項戰略性轉型工程，用以現代化既有安全架構，並全面提升數位信任基礎。

#### 建議五：透過持續的公私協力，推進人工智慧政策

本委員會感謝數位發展部及國家發展委員會於訂定《人工智慧基本法》及風險分類框架之過程中，就新興科技給予科技產業業者提供意見之機會。有鑑於《人工智慧基本法》之相關配套仍在研議中，例如數位發展部的風險分類框架、各目的事業主管機關之產業管理規範、評估驗證人工智慧風險之工具或方法、以及各主管機關依《人工智慧基本法》修訂現有人工智慧相關指引等（例如，「行政院及所屬機關（構）使用生成式AI參考指引」），建請持續透過公私協作蒐集產業意見，以利科技業者分享產業知識及國際治理動態，以支持創新、促進公部門負責任人工智慧治理，並進而幫助臺灣透過人工智慧保持且提升國際競爭力。

## 電信與媒體委員會

本委員會肯定我國政府持續推動各項重要政策優先事項，包括數位轉型、人工智慧、文化與創意產業發展、資安韌性，以及整體經濟現代化等。上述政策領域彼此關聯日益密切。電信基礎建設是維繫臺灣數位競爭力的關鍵基礎；媒體與娛樂產業除有助於經濟成長與就業創造外，亦是提升臺灣文化影響力與國際能見度的重要力量，並構成臺灣發展創意經濟與文化軟實力的重要一環。

隨著臺灣積極定位自身為區域內容製作與發行樞紐，能夠促進投資、強化國際合作，並有助於內容有效且合法流通之政策，將日益重要。

維持開放、可預期且有利創新的政策環境，對於促進傳統服務與數位服務之持續成長至關重要。

委員會認為，將既有傳統監理模式延伸適用於新興數位與創意服務，或對現有平台維持過時規範，未必能有效因應新興挑戰。相較之下，政策制定應以實證為基礎，符合比例原則，並充分理解不同技術與商業模式之運作差異。監理架構應依不同服務之風險樣態加以區分，降低不必要之既有法規負擔，並將執法重點聚焦於明確有害或違法之行為。

為維持臺灣在數位發展上的領先地位，並促進創意經濟與文化軟實力之發展目標，委員會建議政府採取協作且前瞻的政策取徑。具體而言，政府應於導入新要求前，進行具實質意義之利害關係人溝通；採行風險基礎監理原則；並更多運用能隨產業實務演進而調整之彈性治理機制。在維持開放且具調適性之監理環境下，強化精準盜版執法，將有助於吸引投資、促進臺灣創意產業生態系發展，並提升臺灣在全球創意經濟中的競爭力。

#### 建議一：建構完善的通訊生態系，以促進人工智慧應用與發展

##### 1.1 提供持續性的誘因與獎勵機制，降低管制負擔，健全數位產業發展環境

臺灣電信業作為通訊基礎建設之骨幹，承擔著重要的語音、訊息、數據和多媒體傳輸等功能。惟儘管其重要性不言而喻，規模卻仍遠不如國際電信業者，且面臨日益嚴峻的地緣政治風險和營運壓力。為確保產業能繼續推動企業人工智慧(AI)轉型與國家數位化目標，

委員會建議採取以下做法：

- (1) 數位發展部依據《數位發展部組織法》，強化其在通訊和數位資源進行整體規劃、推動和管理的角色，並訂定具協作性的短、中、長期發展藍圖和獎勵機制，建議編列專項預算，至少應比照「行政院國家科學技術發展基金」之規模。
- (2) 世界主要國家之頻率使用費皆以頻率管理成本為計收之合理基礎，建議應比照此做法以及逐年調降頻率使用費以反映頻譜之真實市場價值。
- (3) 《產業創新條例》雖於2025年修訂擴大申請範圍與提高抵減金額，惟申請辦法亦新增部分適用條件，例如：授權使用軟體需認列為無形資產；除特殊情形得於期限屆滿前申請展延1次外，多數購置項目需於訂購日次日起兩年內完成交貨等。因商業實務上，企業常因價格優惠而提前或集中採購，設備實際交貨則依需求分年完成，建議能放寬交貨期限規定至4年，以促使政策目的及美意得以真正落實。
- (4) 為促進業者投入淨零碳排，委員會建議修訂相關法規，對參與綠電採購、自用型再生能源電廠、智慧能源管理及相關設備建置之電信事業，政府應提供程序簡化、稅務減免措施，或是其他誘因，以加速我國能源轉型。

### 1.2 強化電信網路基礎建設及數位韌性

電信產業向來是推動數位與永續轉型目標的基石。然而，隨著地緣政治緊張加劇及監管日益複雜，海底電纜(海纜)因作為連外及離島通訊的主要網路，為強化數位韌性之主要目標，並使電信產業面臨持續攀高的營運成本。這些來自國內外的壓力，對努力兼顧國家發展目標與維持競爭力的業者造成額外負擔。又政府「前瞻基礎建設計畫」業於2025年度屆期，但補助電信業者強化偏鄉行動通訊品質仍有其必要性。爰為因應上述挑戰，委員會呼籲政府採取以下措施：

- (1) 數位發展部持續編列相關預算，以利推動行動寬頻及強化基礎建設韌性，俾利加速各產業數位轉型。
- (2) 因近年海纜斷纜事件頻仍，常因派遣維修船調度不易而延宕，造成民眾通訊權益受損。建議政府應購置專屬之海纜維修船，並建置完善的國內外海纜維修能力，以確保海纜損壞時可即時應變；對於海纜維修所需費用建議政府應給予適當費用補助，以共同維護臺灣對外及離島網路之穩定與韌性。

鼓勵營運商將新技術整合至現有的通訊網路中，對於提升電信網路韌性的營運商，應適當放寬原有的營運義務或建設承諾，並給予相應的補助。

### 1.3 盡早完成B5G/6G頻譜規劃整備作業

有鑑於頻譜資源之稀缺性，前期頻譜規劃及後續有效運用格外重要，臺灣電信產業經整併與結構調整後，進入不同以往的競合態勢，因此在規劃上，除參考國際趨勢，更應通盤考量臺灣市場規模、消費者需求及地緣政治情勢等因素。此外，6G為AI原生(AI-native)網路架構，透過智慧資源調度與自動化維運提升效率，同時強化即時監測、異常預警與自我修復能力，提升網路韌性與抗干擾能力，成為電信業者發展企業專網與關鍵基礎建設服務之核心競爭力，爰建議針對未來有關行動通信、衛星服務或微波頻譜重耕或釋出之規劃，委員會敦促政府應比照國際最佳實務，並對應電信產業的發展需求，以利推動5G SA網路建設，為6G網路建設奠定基礎，例如2030年屆期之700 MHz、900 MHz及1800MHz頻段盡早辦理重新釋

出相關規劃；並參考世界主要國家頻譜規劃釋出新的Sub-1GHz頻段。

### 1.4 持續鬆綁電信產業監管制度

由於科技持續革新，以及《電信管理法》之市場開放政策下，使得多元產業可以透過較低的成本，提供使用者類似傳統電信業者的服務，新興業者因此能進入市場，提供多元的數位通訊服務，從而加劇與傳統電信業的競爭。若政府繼續嚴格監管傳統電信業者，不僅可能限制產業競爭力，也難以有效解決信任和安全問題。過於嚴苛的監理規範更將影響傳統電信業者的風險應變能力，提高營運成本的負擔，並阻礙了臺灣在人工智慧驅動的數位轉型、綠色永續、資安轉型以及網路韌性等方面的發展。爰建議政府應務實修改現行法規，營造更具合作的監管環境，以支持電信產業轉型創新，鼓勵公平競爭，並有助於推動長期產業發展。

### 1.5 彈性執行《個人資料保護法》，以維護公共利益並促進資料經濟發展

委員會重申個人資料保護之重要性，然若保護措施過度僵化而未有配套措施，恐阻礙AI應用及智慧服務之進展，也將延宕臺灣「智慧國家2.0」策略之推動，更可能擴大與先進國家在AI應用上的差距，最終限制資料經濟之發展。因此，委員會建議於個人資料保護委員會成立後，應就國際個資法制發展之重要議題持續進行研議，並於制度設計過程適度徵詢業者意見，包括但不限於個人資料去識別化之規範、沙盒機制或其他議題，促進資料經濟與個資保護共同發展。

### 1.6 善用5G拓展全臺遠距醫療覆蓋範圍

透過5G技術特性促進遠距醫療發展，使醫療資源得更廣泛分布於受限地理限制的地區，進而縮減城鄉醫療資源之差距。然而，台灣遠距醫療的發展仍受限於部分法規或政策之限制；為此，委員會向衛生福利部提出以下建議：

- (1) 持續放寬《通訊診察治療辦法》及《醫師法》第11條所規定，對於醫師必須親自診察義務的限制。
- (2) 建議放寬《通訊診察治療辦法》的慢性病適用對象之範圍，取消僅限健保給付或特定專案對象之限制。
- (3) 建議結合《通訊診察治療辦法》、健保門診給付、長照照顧服務之陪伴就醫給付等國家衛福政策，運用長照居服員的資源及協助，以遠距科技支持國內快速增長之行動不便長者就醫需求，透過居家遠距醫療服務(例如：慢性病複診領藥)，減少國內長照照顧對象不必要的外出就醫成本，以及降低易受感染族群之疾病感染風險。
- (4) 應允許所有符合條件的《通訊診察治療辦法》適用對象，均得自費使用遠距醫療服務，不應以是否納入健保給付為限。
- (5) 建議中央健康保險署，加速擴大《通訊診察治療辦法》相關服務之健保給付範圍，以利引領及加速國內遠距醫療服務發展。

### 建議二：放寬對頻道業者的監管與程序規範，以維持臺灣媒體產業的競爭力

隨著廣播電視趨向數位化，媒體產業競爭加劇，這是由消費者對個人化和隨選內容的需求所驅動。在此不斷演變的環境中，臺灣對衛星廣播和有線電視的監管架構仍過於嚴格和不合時宜。此舊有規範使頻道業者相較於其他內容

服務提供商處於不利地位，也未能反映當前的市場現實。委員會敦促國家通訊傳播委員會（NCC）放寬監管框架，採取「輕度管制」方法，以確保對傳統頻道業者和其他新興內容平台的公平對待。

由NCC與產業利害關係人合作所促成的支持性政策環境，對於維持台灣媒體產業的健全和競爭力極具重要性。在此現況下，我們重申對NCC提出的以下建議：

- 放寬或取消對在台灣營運的國際內容提供商（包括有線頻道營運商）所規定的本地內容投資要求。
- 移除強制性的新內容比例規定，因其常導致業者為達成配額而投資於低成本節目的行為。內容策略應以市場為導向，並回應台灣觀眾的偏好需求。

### 建議三：透過開放且協作的政策環境，促進影視串流產業發展

臺灣的影視串流/隨選視訊服務（OTT TV, Video-on-demand, VOD）產業是推動創意經濟的重要力量，也是向國際展現臺灣文化軟實力的重要管道。國際影視串流服務不僅是內容發行通路，更是本土影視製作的重要投資者，對就業創造、人才培育及整體創意生態系發展均具有實質貢獻。該領域相關的政策走向，將直接決定台灣能否持續吸引相關投資，抑或在競爭日趨激烈的全球市場中，逐漸失去優勢。

本委員會強調，OTT 收視人口的成長本身，不足以證明存在需要監管介入的消費者權益受損問題，亦不構成政策缺口。台灣現行的法制架構已涵蓋產業關鍵議題，包括消費者保護、隱私權及兒少保護，並輔以完善的產業自律機制。

在此背景下，委員會關切目前部分監理討論，可能在欠缺明確實證基礎之情況下，將傳統廣播電視監理架構延伸適用於影視串流服務。OTT平台，特別是專業製作內容服務（PGC/SVOD），其營運模式與傳統廣播電視及使用者生成內容平台存在根本差異。若監理方式未能反映此等差異，恐將造成不必要之合規負擔，干擾全球營運模式，並削弱臺灣作為內容投資目的地之吸引力。

因此，應審慎評估內容分級與保護機制的規劃。事實上，多數 OTT 平台已建立成熟的保護措施，涵蓋內容分級制度、家長監護控制、PIN 碼保護及使用者限制設定等，目前並無充分的系統性缺失實證，足以支持強化監管力度的必要性。過度規範或具強制性的監管要求，將形成抑制創新的監管天花板，實際上為消費者創造的效益亦十分有限。

台灣致力於壯大創意經濟、擴展本土文化內容全球影響力的政策目標，需要一套能夠促進、而非制約跨境投資與內容發行的監管框架。若背離國際主流實務，特別是透過重複性的內容分級制度或過度干預的合規要求，恐將損及台灣在全球內容供應鏈中的地位。

為使監理方式與政策目標相互一致，本委員會建議：

#### 3.1 採行以風險為基礎且差異化之監理架構

應明確區分專業製作內容服務（PGC/SVOD）與風險較高之使用者生成內容平台（UGC），並確保任何監理介入均有實證基礎，且符合比例原則。

#### 3.2 維持產業自律機制，並與國際實務接軌

對成熟 OTT 服務應維持產業主導之自律模式，避免建立重複性內容分級制度，並將兒少保護重點聚焦於有效家長監護工具之落實。

#### 3.3 強化協作且具彈性的政策制定機制

應建立結構化之多方利害關係人諮詢機制，避免採取可能限制創新或造成不必要合規負擔之規範性要求。

OTT影視串流服務已透過健全且廣泛採用之保護措施，主動承擔兒少保護責任。若在欠缺明確理由之情況下額外增加監理層次，未必能改善政策成效，反而可能造成營運負擔並降低投資意願。採取彈性、實證導向且與國際接軌之政策取徑，將更有助於臺灣發展創意經濟、強化文化軟實力，並維持其在全球數位市場中的競爭力。

### 建議四：強化著作權執法，並完善著作權集體管理團體（CMO）之音樂授權治理機制

#### 4.1 強化著作權執法效能，以打擊網路盜版

有效的著作權保護，對於維繫臺灣創意經濟、保障合法數位服務，以及確保公平市場競爭至關重要。雖然臺灣近年已持續強化相關法制及國際合作，線上盜版仍是嚴重且持續存在的挑戰。

目前執法落差仍限制整體打擊盜版之成效。刑事案件往往需耗時數年始能終結，即使成功起訴，若未能有效查扣不法所得或即時停用侵權網域，執法成果仍可能不足以形成有效嚇阻。此將使盜版業者得以重組、轉移或持續營運，削弱法律制度之實質效果。

本委員會進一步指出，現行行政執法機制，特別是由跨部會協調並透過台灣網路資訊中心（TWNIC）進行之網站封鎖程序，仍不足以即時因應線上盜版之速度與規模。實務上，相關程序可能耗時且作業複雜，利害關係人間協調亦有限，因而降低對快速演變之非法串流服務的執法效果。

國際經驗顯示，較為簡化之做法，例如集中化之一站式行政架構及加速審查時程，可顯著提升執法成效。南韓、馬來西亞及印尼等區域市場已採行能促進更快速且更具協調性行動之模式，部分案例並大幅縮短封鎖侵權網站之處理時間。臺灣可考慮參考類似做法，以提升執法制度之即時性與有效性。

此外，非法串流裝置（Illicit Streaming Devices, ISDs）之擴散，不僅對著作權保護造成風險，也涉及消費者安全與資安疑慮。此類裝置常與惡意軟體、資料安全漏洞及未經授權存取數位系統等問題相關。強化對此類裝置散布與銷售之執法，包括針對協助使用者連結侵權應用程式或服務之裝置採取行動，將有助於同時處理智慧財產權與更廣泛之安全問題。在此方面，新加坡較為積極之法規與執法作為，可作為有益參考。

台灣現行法制在多數相關領域已具備採取行動之基礎。因此，政策重點應在於提升執法效率、協調性與實際效果，同時確保正當程序與透明度等適當保障。

本委員會建議：

#### 4.1.1 強化執法效果與嚇阻力

應確保不法所得得以有效查扣、侵權網域得以及時停用，並加強對盜版裝置及應用程式之執法，包括針對未預載但以侵權使用為主要銷售訴求之裝置採取行動。

#### 4.1.2 提升執法機制之速度與協調性

應簡化刑事及行政程序，並參考區域最佳實務，建立更集中化且具快速審查機制之侵權網站封鎖流程。

#### 4.1.3 善用科技與現代化執法工具

應導入資料驅動之偵測及監控能力，以提升對線上盜版活動之辨識與應處效率，同時確保透明度、正當程序及問責機制等適當保障。

#### 4.2 提升 CMO 音樂授權費率制定之透明度與平衡性

透明、可預期且平衡之集體管理制度，是確保權利人與使用者均能有效參與臺灣數位內容市場之重要基礎。著作權集體管理團體（Collective Management Organizations, CMOs）在促進授權效率方面具有重要功能，惟現行制度仍有進一步強化透明度、結構化對話及程序保障之空間，以確保授權結果更為平衡。

在臺灣，授權費率制定程序常被認為在費率提出階段缺乏足夠透明度，且使用者於費率定案前參與討論之機會有限。實務上，此情形可能造成協商地位失衡，限制善意協商之空間，並提高爭議發生之可能性。隨著臺灣持續打造具競爭力且具吸引力之數位內容服務環境，改善此等問題尤為重要。

國際經驗顯示，音樂授權爭議往往不僅源自費率高低本身，更與集體管理制度之治理及程序設計密切相關。以日本及南韓等市場為例，其法制納入費率制定方法、假設基礎及相關資料之事前揭露，並提供利害關係人表示意見之機會；部分制度並要求新費率生效前，須經主管機關事前審查或核准。此等機制有助於確保費率制定過程具透明度、衡平性及適當監督。

相較之下，若費率制定制度主要仰賴事後審查，或僅提供有限諮詢程序，可能降低監督效果，並增加市場參與者之不確定性。在快速變動的數位環境中，此等不確定性將提高合規風險、限制商業彈性，並可能降低合法音樂發行服務之投資意願。因此，強化程序保障與監督機制，對於維持公平、有效且有利創新的授權生態系至關重要。

考量修法可能需較長時程，本委員會建議優先推動近期即可落實之行政措施。特別是透過提高透明度、強化主管機關監督，以及促進費率制定過程中具實質意義之利害關係人參與，將可顯著提升市場信心，並使臺灣制度更符合國際最佳實務。

本委員會建議：

##### 4.2.1 提升費率制定之透明度與程序公平

應要求於費率實施前，事先揭露費率制定方法、假設基礎及支持資料，並確保擬議費率可供利害關係人於實施前審閱。

##### 4.2.2 建立費率定案前之結構化諮詢機制

應提供CMO、產業參與者及使用者之間進行實質對話之平台，並於費率生效前，納入協商或調解機制，以降低爭議並促進合理授權

##### 4.2.3 強化主管機關監督與制度落實

建議智慧財產局採取更積極之監督角色，包括加強強化對擬議費率之審查、提出更明確之程序指引，並就使用者協商機制之建立訂定具體行動方案與時程，以符合國際實務並提升制度可預期性

## 菸品

**建議一：確保菸品添加物管理規範係以科學證據為基礎，並以務實且可預期的方式加以落實**

近年來，政府已逐步研擬菸品添加物禁止清單草案，並同步規劃相關配套措施。

產業支持衛生福利部國民健康署（HPA）所推動之公共衛生目標，同時亦期盼建立一套以堅實科學證據為基礎，

並具明確性、可預期性與實務可行性的監管架構。

儘管公共衛生目標應作為監管政策之指引，惟法規明確性、執行可行性及市場穩定性，同樣是確保政策措施達成預期效果之關鍵。若監管措施在缺乏明確科學依據，或未充分考量實務執行挑戰下即逕行禁止，可能削弱整體監管架構之公信力與可執行性。

草案所列部分添加物，實際上存在於未經加工之菸草葉中，或僅以極低用量用於製程中以維持產品品質。而該極低用量並不會產生風味。因此，現行草案未必能充分區分「對公共衛生具有風險之添加物」與「菸草加工過程中固有物質」。在最終定案前，產業建議國民健康署應蒐集更多科學證據，並充分納入產業意見。

在正式實施前，應審慎評估各項擬禁止項目之影響。此外，採取分階段實施方式，有助於避免對合法市場造成非預期衝擊，同時降低因政策突然變動而導致消費需求轉向非法產品，進而擴大非法市場之風險。

此外，該草案尚未明確排除僅供出口之菸品。鑒於臺灣長期具備菸品外銷製造能力，若未釐清相關規範不適用於出口專用產品，可能將無意間限制與國內市場無直接關聯之出口導向製造活動。

### 建議：

1.1 建立透明之科學審查與風險評估機制，以決定菸品添加物之禁止項目，並明確界定科學判定標準、檢驗方法及執法原則。

1.2 在新法規生效前，提供合理過渡期及明確執行指引，包括稽查重點、檢驗標準及合規途徑，以降低法規不確定性並促進政策有效落實。

**建議二：對於菸品健康福利捐之調整，應採取循序漸進且具可預期性的方式**

2025 年，社會各界開始出現針對菸品健康福利捐可能調整的公共討論。產業理解政府在維持財政穩定與支應公共支出之間取得平衡的需求。然而，為確保政策能夠有效落實，與菸品相關之稅捐與附加費用之調整，應以合理、循序漸進且具可預期性的方式進行設計與推動。

若稅捐調整過於急遽或缺乏精準規劃，可能導致非預期的市場扭曲，包括提高非法交易之誘因。為維護稅基穩定與整體市場秩序，政府在推動政策調整前，應先全面評估對非法菸品市場之潛在影響，並檢視執法量能是否足以因應。

透過透明且以證據為基礎的稅制規劃方式，有助於在達成財政目標的同時，維持監管體系的公信力，並降低市場受到衝擊的風險。

### 建議：

2.1 對於菸品相關稅捐及附加費用之調整，應以合理、循序漸進且具可預期性的方式推動。在導入相關變動前，政府應進行全面性評估，審慎檢視對非法菸品市場之潛在影響，包括非法交易增加之風險，以及對稅基穩定性的影響。

**建議三：強化跨部會協調與執法量能，以打擊非法菸品**

非法菸品不僅侵蝕國家稅收，亦因缺乏適當檢驗與品質控管而提高消費風險，並破壞合法市場之正常運作。依財政部國庫署資料顯示，2025 年查獲非法菸品達 1,382 萬包，較 2024 年增加約 261 萬包。然而，由於仍有未通報案件難以掌握，實際非法市場規模可能被低估。

隨著加熱菸產品納入我國監管架構，執法工作亦更加複雜。新型產品進入市場後，非法交易與流通型態亦隨之演變，執法人員在稽查時需區分傳統菸品與加熱菸產品，對第一線人員帶來新的操作挑戰，也凸顯更新執法方式與統計監測機制之必要性。

有效的菸品管理政策，不僅仰賴完善法規架構，更需具備能明確區分合法與非法產品的強大執法機制。在此方面，執法重點應放在強化上市後監管系統，包括標示合規、稅捐申報及產品追溯機制。同時，亦應加強對未經授權產品及非法供應鏈之查緝與處罰，以維持監管公信力並確保公平競爭環境。

隨著新型菸品監管架構持續演進，執法量能亦需相應提升。加熱菸產品涉及裝置、耗材及跨境物流等多元管理面向，與傳統菸品之監管考量有顯著差異。為因應此類挑戰，政府應強化相關部會間之協調，並提升第一線執法人員之專業訓練。

針對新型菸品建立制度化訓練機制，有助於提升執法人員辨識合法與非法產品之能力，理解供應鏈運作，掌握常見非法交易型態，並強化稽查效能。透過案例導向訓練與實務演練，亦可進一步提升執行能力。

此外，強化科技應用與資料共享機制，亦有助於提升執法效率。透過數位工具及資訊共享平台，可加速非法產品辨識，並強化各執法機關間之協同合作。

透過強化跨部會協調、專業訓練及資料共享機制，可建立更完整的執法網絡，以有效因應不斷變化的非法交易風險，同時保障國家稅收、維持市場秩序，並確保合法業者在公平透明的監管環境下運作。

#### 建議：

- 3.1 建立跨部會非法菸品查緝協調機制，整合財政部、衛福部、警政機關、海關及地方政府之情報共享與執法策略，並強化即時通報與風險分析。
- 3.2 針對加熱菸及新興非法交易型態，為執法人員開設專業訓練課程，強化第一線人員辨識合法與非法產品、理解供應鏈規範、掌握常見違規態樣及蒐證能力。
- 3.3 定期公布查緝與查獲統計資料，包括成品、原料及相關設備，以提升透明度並增進社會信任。
- 3.4 強化中央與地方政府之協調合作，提升執法量能與公眾認知，透過提升地方執法量能及宣導，防止非法菸品市場擴大。

## 觀光與交通運輸委員會

台灣的交通與觀光產業所面臨的挑戰包含：交通與移動服務、國際旅客體驗、車輛進口標準、觀光設施開發，乃至於電動車充電基礎設施與道路安全效能現代化等議題。這些議題共同的核心困境在於：既有法規與現代科技需求脫節，且因事權分散，導致無法有效跨部會串接相關服務與溝通協調。然而，這也為台灣推動法規現代化與強化跨部會協作提供絕佳契機，以建立更符合未來社會需求的制度環境。

產業實務經驗揭示，權責分散將導致系統性的效率低落。企業在導入創新方案時，常面臨機關間權責界限不明的困境，必須與多個單位溝通以尋求清晰的解決方式。台灣政府機關對於安全與法規遵循有嚴謹的高標準，但若能強化橫向協調機制，將可有效縮短審核時程並提供更明確的法規指引，特別是在導入橫跨不同監管領域的新興創新方案或綜合性計畫時。強化跨機關協作，能讓政府整合多方資源，同時

達成多重政策目標。隨著台灣推動《臺美對等貿易協定》（U.S.-Taiwan Agreement on Reciprocal Trade, ART）並深化經濟夥伴關係，高效的法規協調對於促進跨境商務及展現台灣卓越治理能力，將愈發關鍵。

儘管各項議題看似分散，但核心挑戰高度一致：優質的政策成果必須仰賴跨部會協作與系統性規劃。無論是推動交通服務創新、提升國際旅客體驗、促進貿易便捷，或是建構永續交通體系，皆仰賴政府機關跨部會合作採取敏捷模式：一致化標準、簡化程序、協調整合，並同步更新法規框架，而非各自為政。跨機關協調機制將使政府能發揮治理綜效、避免重複性行政資源浪費，並提供更廣泛且高效的整合型解決方案，進而支持台灣持續擴大國際經濟參與。

本委員會在此促請政府應優先推動協調一致的法規改革，建立強有力的跨部會機制與基礎設施規劃，確保台灣交通與觀光產業能在推進永續與無障礙目標的同時，有效服務大眾、旅客與企業。以下建議針對需要政府採取行動的領域提出具體方針。

#### 建議一：調和車輛標準並簡化海關程序，以強化臺美貿易關係

##### 1.1 依據《臺美對等貿易協定》內容，臺灣應開放美規車種，增加市場多元選擇

參酌行政院於今年 2 月 13 日公布之《臺美對等貿易協定》相關內容，其中針對符合美國聯邦機動車輛安全標準（FMVSS）之美製車輛，訂有相關進口零關稅與認證簡化措施。惟經檢視協定文本，英文版使用具概括性之「Vehicle（車輛）」一詞，理應涵蓋小客車、各類商用車輛及摩托車；然而中文版目前僅載明「小客車（Passenger Car）」。此一名詞定義上的落差，恐導致執行層面將商用車及摩托車排除在外，造成法規適用標準不一，亦限縮了協定原本應有的互惠效益。

因此，我們敦請主管機關審酌臺美 ART 協定之簽署初衷與英文文本原意，採用更廣義之認定標準：

- (1) 適用範圍應涵括所有車輛，包括但不限於「客用車」、「商用車」、「客貨兩用車」及「摩托車」，落實「Vehicle」之完整定義。
- (2) 針對美規商用車及摩托車之進口申請，建議比照客用車模式，全面採認美國聯邦機動車輛安全標準（FMVSS）文件。

##### 1.2 美製產品已符合國際認證下，進口台灣不需額外的文件要求

依據《臺美對等貿易協定》第 3.2 條一般條款，臺灣政府將接受與美方相互承認協議下之認證機構所出具之合格證明。另就小客車及部分電子產品，不再要求第三方符合性評鑑程序。據此，包括但不限於美製車輛、車輛零件、美製儲能及充電設備產品，於已符合美國相關監管及安全規範之前提下，應得以直接輸入臺灣市場，毋須再於國內申請額外之認證或文件。

然而，儘管該貿易協定尚未正式施行，政府近期發布之相關政策內容，已出現與協定精神不一致之情形。以車輛管理為例，交通部於今年 2 月 13 日發布之新聞稿指出，美規車除須符合美國聯邦機動車輛安全標準（FMVSS）外，仍須另向經濟部申請耗能合格證明，以及向環境部申請污染及噪音等合格證明，始得於國內上市。

前述作法不僅與第 3.2 條一般條款中「免除第三方符合性評鑑」之原則不符，亦與協定同條第 6 款汽車專章所揭示「美規車輛無須經過額外程序即可進入臺灣市

場」之規定存在落差，顯示目前制度執行上仍有調整空間。

藉此，建議政府儘速全面檢視現行針對美規車輛及相關電子產品之管理措施，釐清與貿易協定規範之差異，以確保政策與貿易協定一致。此舉亦有助於降低重複驗證所造成之行政與產業成本，提升整體貿易效率與市場開放程度。

### 1.3 《臺美21世紀貿易倡議》之落實應處理語言差異，以及臺灣頻繁進口商配額限制問題

依據《臺美21世紀貿易倡議》第 2.14 條（快遞貨物），台灣政府已向美國貿易代表署承諾，對快遞貨物的通關程序「不限制單一收貨人得收到之快遞貨物總數或特定期間內得收到之快遞貨物數量」。鑑於 ART 所訂承諾，本委員會敦促財政部及關務署暨所屬各關落實該條文，並取消政府自 2017 年所實施的頻繁進口商配額限制，其內容為：（1）針對依《關稅法》第 49 條第 2 項享有免稅進口之進口商，若於半年度內進口貨物逾六次者；（2）前開所稱「半年度」，指每年一月至六月及七月至十二月。

## 建議二：推動台灣觀光產業，打造台灣為國際觀光新亮點

本委員會誠摯感謝台灣政府近年來在提升國際觀光競爭力上的卓越努力，提出「Taiwan Tourism 2030 臺灣觀光政策白皮書」以及新進「北回之巔旗艦計畫-微笑南灣IN臺灣計畫」。這些政策充分展現政府將台灣打造為亞洲觀光新亮點的決心。

儘管政策藍圖及目標明確，但台灣觀光在邁向國際級水準時仍面臨多重挑戰，我們提出下列建議，期許為台灣觀光發展提供更具體措施：

- 2.1 定位打造綜合度假村（Integrated Resort, IR）為國家層級發展專案，成立跨部會專案辦公室：建議國家發展委員會將綜合度假村（IR）為2026-2029年計畫並協調相關部會落實執行，以發展北回歸線以南地區；另建議行政院將具潛力開發案定位為國家級重大建設。同時成立跨部會專案辦公室作為單一窗口，以利加速環境影響評估審查流程。
- 2.2 提升投資誘因與吸引人才：針對BOT促參案及公私協力夥伴關係計畫提供專案稅務優惠與金融融資落地輔導；擴大就業金卡申請範圍，導入國際頂尖觀光規劃、發展及管理人才。
- 2.3 簡化大規模度假村開發之環境影響評估流程：針對大規模開發案，由中央政府提供專案審議協助，縮短行政時程並加快分區審議；由政府協助初期與地方環保團體及利害關係人溝通，有助於加速環評審查，並確保開發與生態平衡。
- 2.4 擴大交通基礎建設連結，以帶動觀光產業的整合發展：（1）陸運：積極推進高雄捷運及高鐵南延計畫，並檢討現有公路接駁；（2）海運：開發高雄港郵輪母港至大鵬灣/小琉球的「黃金路線」，並開放國際遊艇航線；（3）空運：支持小港機場具備 24 小時全天候營運能力。
- 2.5 加強跨部會法規整合，以支持觀光相關投資與服務：例如建議財政部實現「境內關外」管理模式，設立免稅及自由貿易特區；建議內政部移民署及外交部擴大電子簽證（eVisa）系統及其他簽證便利化措施，簡化入境程序。

上述建議或可以現有大鵬灣國家風景區之促參案作為旗艦計畫，引進國際級開發資源打造台灣觀光新亮點。

## 建議三：建構公私夥伴關係推動交通移動服務現代化

台灣交通產業亟需加速現代化，以有效回應國民日益演進的移動需求。隨著科技徹底改變大眾獲取交通服務的方式，過往針對非數位時代設計的法規框架，已成為推動更安全、更高效且更便利之行動方案的阻礙。

產業經驗揭示了現行體制的侷限：企業在導入創新方案時，常面臨法規不明確的困境。中央機關既不核准也不否決提案，且缺乏與地方政府的協調機制以提供清晰的解決選項與路徑。業者往往在多個權責界線不明且缺乏橫向協作的機關之間奔波，耗費大量時間卻無法保證取得解決方案。此種法規停滯狀態：即專注於安全的治理與嚴格的法規遵循，卻缺乏推動創新的動能，使得具備公共利益潛力的技術與服務難以落地。我們認為，利害關係人的安全與服務創新必須同時發展。

本委員會建議交通部與台灣美國商會建立制度化的「公私夥伴關係」，使政府能在維持適當監督的同時，借鑒實務經驗豐富的產業營運專業與全球經驗、見解。運用此種夥伴關係架構，包括合作備忘錄（MOU）、試辦計畫或法規工作小組，並達成以下目標：（a）在維持安全標準的前提下，對新興技術進行測試與驗證；（b）參考利害關係人諮詢與數據，共同推動法規現代化；（c）共同合作推進公共政策。本委員會促請政府針對以下優先領域與產業展開合作：

- 3.1 現代化市場進入規定與費率框架以提升服務供給與效率  
陳舊的執照總量管制與僵化的費率結構，已無法滿足國民動態的移動需求，除導致服務缺口外，亦阻礙了供需平衡之效能。在科技已能實現即時需求反應的時代，過多的限制造成尖峰時段服務供給不足，以及離峰時段的資源浪費。  
本委員會建議，主管機關應建立制度化的政府與平台、業者、利害關係人的溝通機制，藉由以資料數據為基礎的討論，反應市場需求。具體建議包括：建立定期審核機制，根據需求模式調整計程車牌照數額並公開發佈數據（參照《計程車牌照發放規定》第 2 條）；並調整費率彈性機制，包括在消費者保護參數內的加成與動態訂價（參照《汽車運輸業管理規則》）。此外，建議政府應授權部署基於 GPS 技術的數位 App 計費系統（通常歸類為「智慧計費器」或「軟體計費器」），以促進整合支付處理、與數位行程規劃工具無縫銜接，並落實提升市場反應能力的動態費率機制。以上建議可確保改革在提升服務可及性與回應市場變化的同時，仍保障消費者權益。
- 3.2 更新車隊結構定義並認可數位服務模式  
現行車隊定義（參照《汽車運輸業管理規則》第 91 條第 3 項，以及《計程車客運服務業申請核准經營辦法》第 12 至 20 條）反映計程車客運業的傳統營運結構，未能充分運用數位科技與新興技術提升服務品質、駕駛管理責任及乘客安全。  
本委員會建議政府應成立諮詢委員會或工作小組，建立與產業利害關係人之制度化諮詢，在兼顧安全、品質與監管的原則下，共同修訂法規定義以促進法規與監理現代化。
- 3.3 推動跨行政區域營運以提升服務連續性與效率  
營業區域規定限制跨城市之運輸服務，導致營運效率降低，並對跨縣市移動之使用者造成服務斷點。上述限制不僅導致營運效能低落，更加劇駕駛短缺效應以及阻礙無縫旅行體驗規劃。  
政府應推動法規架構現代化，允許跨行政區域營

運並賦予路線彈性，同時支持「需求反應式運輸服務 (Demand-responsive transit services, DRTS)」之發展，並建立中央、地方政府與具經驗業者間的持續對話機制，以制定統一的服務標準，並優化服務涵蓋範圍與資源配置，特別是針對偏遠地區提供更完善的運輸保障。

### 3.4 建立自駕車法規監理沙盒以支持商業化部署

台灣政府目前已透過《無人載具科技創新實驗條例》及相關測試與安全框架為自駕技術的導入奠定良好基礎。大規模自駕車部署雖仍在前期開發與測試階段，但為了迎接未來的技術普及，台灣需要前瞻性的法規調適與準備。

本委員會敦促政府應在此基礎上，建立更具彈性的監理沙盒機制，允許在明確安全規範下，針對自駕技術應用於「商業載客服務」推動試點計畫。此一做法將有助於產業從純測試階段平順過渡至實務部署，並促進以實證為基礎的法規制定，進而強化台灣對於未來交通與移動科技的競爭力與適應性。

### 3.5 提供政策誘因而與合作計畫加速商用車輛電動化

商用車輛（包括公車與計程車）相較於私有車輛，有更高的使用率，因此對減碳具備更大的影響力，是推動排放轉型的關鍵拼圖。然而，現行政策補助機制尚未能完全支持大規模車隊轉型的經濟可行性，特別是在缺乏足夠經濟誘因而以抵銷前期高額投資成本的情況下，電動化進度仍受限。

政府應完善政策與獎勵機制，增加針對商用車輛電動化的政策、專案，並導入以實際使用需求或情境為主的誘因。例如：使用優先車道、設置專屬裝卸貨區等協助營運上支持，以提升業者採用意願。此外，上述措施應輔以公私夥伴關係，透過支持業者營運、促進駕駛參與及數據共享機制，以促進車輛電動化轉型目標。

## 建議四：提升跨部會溝通協調，以提升國際旅客體驗

台灣政府目標於 2026 年吸引 900 萬國際觀光人次。然而，結構性與執行面的落差持續影響旅客體驗。透過協調一致的政策行動彌補上述差距，將提升台灣吸引國際旅客、成為世界級觀光地點的競爭力。

**4.1 強化觀光發展之跨部會協調、執行與公私協力合作機制**  
達成國家觀光目標需要更強而有力的跨部會協調，並確保政策規劃與執行保持一致。政府應建立中心化的協調機制以領導規劃與執行，並具備明確的權責與執行架構。本委員會建議如下：

- 指派專責政務委員領導專案小組，以確保政府內部跨部會之有效協調。
- 設定清晰策略目標並制定階段性執行計畫，輔以每季審查程序，確保執行進度與策略方向一致。
- 定期與業界利害關係人對話，在計畫執行前取得廣泛支持並確保計畫務實可行。

### 4.2 推動機場地面運輸服務現代化以提升入境體驗

機場交通往往是國際旅客與台灣服務體系的第一個接觸點。委員會肯定交通部推動修法，允許網路預約計程車於機場接機，作為提升現行機場計程車服務與制度的第一步。現行制度依賴排班調度且車輛供給數量有限，導致候車時間長、服務多樣性不足及服務品質參差，影響旅客滿意度。

然而，根據已公布的計畫，主管機關並未要求所有國際機場皆須提供此類服務，恐限縮法規修正對國際旅客入境體驗的實質影響。委員會建議政府積極推動所

有國際機場開放網路預約叫車服務，確保國際旅客享有流暢的銜接體驗，利用旅客熟悉的科技服務，提升機場接駁運輸的便利性。

### 4.3 擴大國際支付在觀光旅程中之普及率

國際觀光客的消費能夠促進本地經濟，然而，支付體驗是否順暢，仍然是影響外籍旅客消費在地產品與服務的重要因素。台灣近年在數位支付領域已取得具體進展，特別是都會區捷運系統絕大多數已開放感應式 EMV 支付卡，惟在旅客行程中的若干關鍵節點，支付系統開放程度仍存在明顯落差，例如：

- 機場相關之交通運具，尤其是（桃園機場以外）機場計程車，仍以現金支付或僅支援國內數位支付工具為主。
- 市區公車及國道／公路客運，多數尚未接受使用符合 EMV 標準的開放式支付，例如 EMV 信用卡與金融卡。
- 醫療機構普遍未能接受外國發行之信用卡，儘管政府已推動多元醫療支付相關政策，外籍旅客於緊急就醫情境下仍可能面臨支付困難。

為彌補上述落差，本委員會建議相關主管機關採取以下具體行動：

- 要求交通運具支援開放式支付：要求機場計程車、市區公車及國道客運接受 EMV 感應式信用卡及金融卡（含國外發行人卡）。
- 強化醫療體系對外國卡片的接受度：解決醫療機構的支付痛點，有助於釋放台灣在醫療與美容觀光領域的潛力。
- 將外國卡接受度納入政策評估指標：考慮將「外國卡接受率」納入「醫療支付多元化提升計畫」的考核或獎勵標準中。

### 4.4 促進跨國企業區域人才流動與商務活動

台灣優質的免簽證計畫已成功吸引美、歐頂尖商務旅客。然而，美商跨國企業在亞太的組織與營運模式具高度彈性，區域團隊成員組成極其多元。目前，若美商跨國企業欲邀請其派駐於非免簽證國家之經審核工程師或高階主管，來台參與與企業內部研討會、策略會議或以台灣為目的地之全球及亞太活動，仍需面臨涉及跨部會、極其繁瑣且耗時的申請程序。

當美商跨國企業無法確保其全球團隊成員能順利快速取得短期入境許可時，企業不得不將高產值的企業活動移往新加坡、東京或泰國等競爭城市，衝擊台灣會展與旅遊產業之重要觀光營收。

為強化台灣在全球的經濟競爭力，本委員會建議政府建立「信任企業」快速通關/審核機制。透過允許經核可企業、公司行號，為其所屬員工之短期商務入境擔任保證人，台灣可在維持嚴謹國家安全的前提下，大幅簡化跨部會審核流程。此舉不僅能發揮美商企業嚴謹的法遵規範，更能有效吸引高價值、高產出的企業觀光活動落腳台灣。

## 建議五：推動建築及運輸法規現代化，以完善電動車基礎建設並強化道路安全標準

### 5.1 新建建物應預留足夠空間以利裝設電動車充電樁

台灣電動車市場快速成長，根據交通部公路局統計，2025年純電動車掛牌數已經突破13萬輛，而據台灣電力公司2023年調查指出，使用家用充電比例高達80%，自2019年內政部國土管理署將《建築技術規則施工編》第62條納入充電設備要求後，雖然新建建築

已強制預留電動車充電設備裝設空間，惟法規未明定充電樁走線之管徑標準。實務上，部分建商預留管徑小至18-22毫米，使得後續住戶無法依台電的新增用電裝置檢驗規定下，安裝以7kW功率為估算的充電設備（7kW需28毫米管徑以容納三條導線及一條接地線），因此造成安裝障礙。

因此，本委員會建議修正第62條第4款，明確要求預埋導線管標稱管徑不得小於28毫米，並確保空間容納配電盤、配線，並便利行動不便者使用，以符合台電於新建案之電力系統審查要件，以及《用戶用電設備裝置規則》相關條文。

## 5.2 接軌國際之道路反光標線全天候及永續轉型

近年來交通事故所帶來的傷亡及社會成本，已引起國人及政府主管機關的高度重視，道路安全已成為全民的共識，然而除了交通號誌及道路標誌外，道路標線就道路安全來說，是極為重要的一環。

隨著環境變化及趨勢的改變，現行的道路標線法規及產品已逐漸不符合路人的實際需求。本委員會期望政府能重新審視現行標線法規，確保用路人安全並接軌國際實務。

### (1) 調整及落實現行標線法規標準：

現行標線主要為符合中華民國國家標準（CNS）的熱拌型標線，該標準主要規範標線的材料成分與性能，惟現行標準無法充分確保標線在不同環境條件下的反光性能。

- CNS1333國家標準僅要求預拌材料中反光玻璃珠含量，以及施工中的標線表面在熔融狀態時撒上定量的玻璃珠，但並未針對完工後的標線光線回歸反射性能進行功能性檢測並制定標準，以確保標線可視性，然而道路標線常常在施工後短期內會隨者車輛磨損而造成玻璃珠脫落進而導致夜間時反光功能不佳，標線無法清楚地被看見，增加交通事故發生的風險。
- CNS4342國家標準僅要求玻璃珠折射率為1.5以上，但玻璃珠在乾燥及潮濕的環境下需要有不同的折射率才能確保反光的功能，若僅規範玻璃珠折射率1.5以上，即便CNS1333中有規範玻璃珠的含量比例，但仍無法確保標線具有兩天反光的功​​能。

上述兩點均造成用路人安全隱憂，尤其是在雨天夜間的環境。針對現行道路施工規範，除了

引用CNS1333、CNS4342等標準外，建議增列CNS15834道路標線使用性能規範，以確保道路標線能確實符合道路安全及視線能見度的需求。

### (2) 符合趨勢接軌國際：

目前符合安全及環境趨勢的標線為具備夜間及潮溼環境下反光功能的預成型標線，與傳統工法相比，更能顯著提升能見度、耐用度與施工效率，不僅直接保障道路安全，亦能降低生命週期內的維護與營運成本。本委員會建議政府更新法規架構，以利引進更高性能的材料，以在安全性、耐久性、施工性及永續性等方面，與時俱進符合安全與永續的需求。

- 安全性：具備濕式/乾式反光性能的預成型標線，除了可提供全天候的回歸反射確保標線的可視性之外，由於是預先製作成型，防滑顆粒及反光玻璃珠可均勻散佈於標線中，顆粒密度不會隨著標線磨損而降低。
- 耐久性：預先成型結構強度佳，較熱拌標線耐久性更好，不會因施工環境設備等因素影響施工品質，進而影響標線耐久性。
- 施工性：自黏式預成型標線可配合道路瀝青鋪設後立即施工，無需等待瀝青冷卻，不須大量人力即可施工，僅需黏貼及壓實即可，施工簡單快速。
- 永續性：自黏式預成型標線無論施工及移除均不需刨除路面，無事業廢棄物產生，施工過程中也不會產生有毒氣體及刺鼻氣味，對環境永續相對友善。
- 自動輔助駕駛：越來越多的新車被強制配備先進駕駛輔助系統（ADAS）。然而，要讓ADAS如車道偏離警示與智慧測速調整系統運作良好，道路標線與交通標誌必須設計並維持良好效能。透過提升道路基礎設施的性能，ADAS將變得更加可靠，同時主動駕駛人也能獲得更高的能見度與更長的預警時間，以安全操控車輛。

具備夜間及潮溼環境下反光功能的預成型標線已為國際趨勢，政府應健全相關法規架構，適度放寬引進更符合道路安全需求的產品，以確保交通安全標準不致因受採購實務之預算限制而導致高品質、高單價產品無法導入市場，進一步使道路安全有所妥協。 ▮





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## Salt Air and Seafood on Taiwan's 'Crown Coast'

By bus, car, motorcycle, or bicycle, Taiwan's arresting north coast is ideal for a daylong excursion from Taipei, or even a more immersive overnight expedition.

Starting in Tamsui, the picturesque old town that was a key point of contact between Taiwan and the outside world during the 19th century, a clockwise journey around the coast reveals a tapestry of colorful seaside communities, deep-rooted history, and striking geological wonders.

Nicknamed the "Crown Coast" because the shape of Taiwan's northernmost tip is like that of a monarch's jeweled hat atop the island's head, it's a corridor of discovery on every level: cultural, scenic, and culinary.

Many of this region's highlights fall within the North Coast and Guanyinshan National Scenic Area, and when you arrive in Tamsui, you will surely notice the peaks and ridges on the opposite side of the estuary. That area is named after Guanyin (the Buddhist Goddess of Mercy) because the topography is said to resemble the profile of the goddess as she reclines and gazes skyward. Guanyinshan's highest point is 616 meters above sea level.

Residents of Greater Taipei have a

multitude of choices when it comes to hiking trails, yet many rate the ascent of Guanyinshan as especially worthwhile. The 360-degree views from the top include not only the Taiwan Strait and the near side of Yangmingshan National Park, but also – if weather conditions are right – Taoyuan International Airport and Taipei 101.

The traditional way to cross from Tamsui to Bali, at the foot of Guanyinshan, is by catching the local ferry. Since the opening of the Danjiang Bridge on May 12, 2026, however, it has been possible to drive across it. Named by CNN as one of the 11 most important buildings of 2025, the 920-meter bridge is an architectural landmark designed by Zaha Hadid Architects and the world's longest single-tower asymmetric cable-stayed bridge. It spans the Tamsui River near its mouth, linking the port town of Tamsui and the district of Bali. The bridge includes lanes for motor vehicles, light rail, cyclists, and pedestrians.

Near the northern end of the bridge, Tamsui Fisherman's Wharf is an active fishing harbor that doubles as a leisure destination with seafood restaurants, cafés, and food stalls, attracting many visitors who come to enjoy the estuary

scenery and sunset views.

Further along the coastline, the green grooves of Laomei Algal Reef are especially photogenic at low tide. Nearby is Shimen Cave, a rock arch between the coast highway and the ocean that was hollowed out by wave erosion, then lifted above sea level by tectonic forces.

The north coast's most popular attraction may well be Yehliu Geopark, where wind and waves have carved the terrain into an otherworldly landscape. The most famous feature is the Nefer-titi-like Queen's Head, but there are also charming rock columns, honeycombed outcrops, and surfaces weathered until they resemble slabs of tofu.

Within Keelung – a city that owes its prosperity to one of East Asia's finest natural harbors – Heping Island Geopark preserves curious sandstone formations and intertidal ecosystems. During warmer months, the park's salt-water swimming pools draw those seeking a safe, refreshing dip in the ocean's embrace.

Heping Island is also rich in history. It was here, from 1626 to 1642, that Spain maintained a small base from which it hoped to develop trade ties with China and Japan. In recent years, however, a pair of very different sights near the bridges that connect the island



to the rest of Keelung have been getting much more attention.

Those looking southward as they leave the island will see what's become known as the Zhengbin Port Color Houses, a set of seafront buildings enlivened with such bright shades as burnt orange, cyan, lime green, yellow, and pink. To the east, the eye-catching remnants of the Agenna Shipyard Ruins that went out of business decades ago attract photographers and industrial heritage enthusiasts. Because the site is off limits to the public, however, it can only be admired from the outside.

There's another fascinating museum within Keelung itself: the National Museum of Marine Science and Technology, which was created to educate visitors of all ages about marine ecology, oceanography, and related fields.

After dark, Keelung belongs to the hungry. Miaokou Night Market – which owes its name (“at the shrine’s entrance”) to the adjacent 153-year-old Dianji Temple – is one of Taiwan’s liveliest street-food spectacles. Some night market vendors are still active after midnight, by which time Kanziding Fish Market, less than 200 meters away, is stirring to life. If you make a middle-of-the-night excursion to this hive of auctioneers and shoppers, you won’t be surprised to learn that Taiwanese are


among the world’s greatest per-capita consumers of seafood.

In recent years, Keelung has become a popular stop for cruise ships sailing between destinations in East Asia. There’s plenty to see and do within the city itself, and it’s within striking distance of Taipei.

Shore-excursion options often offered to cruise passengers include trips to the world-famous National Palace Museum, Taipei 101, and guided tours of Yehliu Geopark. Another destination within 40 minutes of Keelung’s docks is Jiufen, a nostalgic gold-rush town that’s been pulling in tourists since it was “rediscovered” in the late 1980s.

Jiufen’s narrow streets retain much of their pre-World War II personality, and on weekends and holidays there’s as much bustle as in the town’s heyday. Another key element in its appeal is the surrounding topography, which tumbles down steeply to the East China Sea.

Within walking distance of Jiufen – but also well served by buses from Keelung – Jinguashi has a similar history to its better known neighbor. Much of Jinguashi is now occupied by the New Taipei City Gold Museum, an engrossing multi-site celebration of the extractive industries which operated hereabouts until the 1980s. It’s not just legacy infrastructure and black-and-white photos: The carefully restored Ogon Shrine is a Shinto place of worship that dates from the 1895-1945 period of Japanese colonial rule.

Whether your focus is on nature, culture, or simply having a good time, the north coast offers a captivating combination of things to see and do. 

The central government’s Tourism Administration and International Trade Administration are collaborating to encourage international travelers attending MICE events in Taiwan to explore the country through the Travel Incentive Program. In 2026, the program provides travel incentives of up to NT\$2,000 per person per visit, with a maximum of NT\$600,000 per proposal. The program aims to promote the development of both the MICE and tourism sectors, thereby supporting economic growth.



## TOURIST INFORMATION

Travelers interested in exploring Taiwan’s north coast can gather detailed information from the following websites:



**North Coast and Guanyinshan National Scenic Area**  
(multilingual)



**Crown Coast Tourism Union**  
(multilingual)



**New Taipei City Government Tourism and Travel Department**  
(multilingual)



**Taipei City Government Travel Website**  
(multilingual)



**Keelung City Government Culture and Tourism Bureau**  
(multilingual)



**Tourism Administration (Ministry of Transportation and Communications)**  
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The 24-hour tourist information hotline (0800-011-765) is toll-free within Taiwan and staffed by speakers of English, Japanese, and Chinese.



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並獲**行政院國家永續發展獎**  
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# Amway's Global Momentum: Healthspan Innovations Drive \$7.3 Billion in Sales as Taiwan Achieves Seven Consecutive Years of Growth

Amway, the world's largest direct selling company, reported global sales of \$7.3 billion U.S. dollars for the year ending December 31, 2025. Amway has been named the No. 1 direct selling company in the world for the 14th consecutive year, according to *Direct Selling News* based on 2025 revenue. The year was marked by targeted growth in several established and emerging markets, key innovations across the product portfolio, and strong engagement from its global network of Amway Business Owners (ABOs). As the company advances its mission of helping people live better lives across more than 100 countries, Amway Taiwan has emerged as a significant regional powerhouse. Securing its position as Amway's sixth-largest market globally, Taiwan achieved over NT\$12.5 billion in sales for 2025, marking an impressive seventh consecutive year of growth.

## Empowering Entrepreneurs in a Connected Community

Amway's enduring success is rooted in its ability to provide accessible solutions to modern challenges. President and CEO Michael Nelson emphasizes that the company offers a low-risk path to



business ownership paired with strong community connections. In 2025, more than one million people worldwide chose Amway to build personal businesses, gain flexible income, and foster meaningful relationships.

## Pioneering "Healthspan" Via Market-Leading Innovation

A core driver of Amway's momentum is its holistic focus on "healthspan" – helping individuals maintain a healthy state for as long as possible. In 2025, strategic product innovations met the rising consumer demand for aging support and healthy living:

- **Nutriline™:** As the world's No. 1 selling vitamin and dietary supplements brand, Nutrilite represents 64% of Amway's global product portfolio. In Taiwan, enthusiastic market response to Nutrilite Postbiotic and new flavors of BodyKey Nutritional Drink Mix contributed significantly to the region's revenue growth.
- **Artistry LongXevity™:** This collection, which includes LongXevity Toner Essence, Rich Cream, and Eye Cream, was launched in seven markets in 2025, including Taiwan. It targets

aging at the cellular level. Tests have shown that the collection effectively reduces various signs of skin aging and has been well-received by customers. The success of this line helped drive an 8% global increase in Amway's beauty category.

- **eSpring™:** The new eSpring Pro Water Purifier features an e3 Carbon Filter and UV-C LED technology, eliminating over 170 contaminants. It drove 25% growth in the water treatment category across launch markets, while in Taiwan it spurred steady sales growth in the home water purification sector.

## Deepening Local Commitments and Social Impact in Taiwan

Beyond strong financial metrics, Amway Taiwan has cultivated deep local roots over its 40-plus years in the market. The company actively champions healthy, active lifestyles through diverse sports sponsorships, including long-standing support for the Chinese Taipei Baseball Association, Nutrilite 3-on-3 basketball tournaments, Nutrilite Sun Moon Lake Marathon, and the L'Étape Tour de France Nutrilite, Sun Moon Lake Station, among others. Additionally,



Amway has served as the exclusive title sponsor for the Taipei Bboy City world break dance competition for five consecutive years.

Furthermore, the Amway Hope Maker Charity Foundation, established in 2012, empowers disadvantaged youth across Taiwan through dedicated educational and dream-building initiatives.

### Positioned for a Bright Future

With a positive response to its latest

products, expertise in botanical science, and a strong, connected community of ABOs, Amway enters 2026 poised to build on its momentum.

“As we look to the future, we are in a strong position to make the most of the possibilities ahead,” says Nelson. “Firmly rooted in our foundation, we will continue to answer societal needs with clarity and confidence, supporting the success of ABOs and the lives of customers around the world.”



## 安麗 2025全球營收達73億美元

### 台灣市場表現亮眼 業績突破125億新台幣 創連續七年正成長

**全**球大健康領導品牌安麗（Amway）公布截至 2025 年 12 月 31 日全球業績報告，全年營收達 73 億美元。根據美國《直銷新聞》（Direct Selling News）基於 2025 年營收的評比，安麗已連續 14 年蟬聯全球第一大直銷企業。安麗透過市場策略與產品創新，在全球多個核心與新興市場持續展現成長動能；其中，安麗台灣表現亮眼，穩坐全球第六大市場，2025 年業績正式突破125億新台幣，創下連續七年業績正成長。

安麗全球總裁暨首席執行長麥可·尼爾森（Michael Nelson）表示：「安麗提供低風險的創業機會、健康產品與社群連結。2025 年我們更加專注發揮既有優勢並開拓商機，為未來發展奠定基礎。」報告指出，2025 年全球有超過 100 萬人透過安麗發展個人事業，獲取彈性收入並建立人際網絡，突破傳統式創業的資源門檻，讓創業變得更容易實現。

安麗秉持全方位的健康理念，聚焦於「健康壽命（Healthspan）」，致力幫助人們維持健康長壽之外，更延長健康餘命；旗下產品提供全方位的解決方案，包含：吃進體內的營養、使用於肌膚的保養，以及維持生活環境的高品質飲水與空氣。2025 年，安麗進一步強化產品陣容，推出多款創新產品，以滿足市場對健康生活與高齡照護日益增長的需求：

- **紐崔萊（Nutrilite™）**：紐崔萊是全球銷售第一的維生素及營養補充品品牌，營養保健品類目前佔安麗全球產品線業績的 64%。在台灣市場，2025 年因易纖菌及 BodyKey 營養超纖飲新口味上市反應熱烈，也為業績增長貢獻助力。
- **雅芝（Artistry Longevity™）**：2025 時光金耀新品系列於全球七個市場（包含台灣）上市，該系列以「長壽美學」為核心理念，結合植物與科學實證成分，產品包含時光金耀精

華凝露、時光金耀豐潤乳霜、時光金耀緊緻眼霜等，著重肌膚肌底健康的完整養護。經實驗證實，豐潤乳霜能有效改善多種肌膚老化跡象，受到顧客肯定；也帶動2025安麗全球美容品類業績增長 8%。

- **eSpring™ 益之源淨水器**：全新益之源淨水器Pro採用先進的 e3極緻活性碳濾心與 UV-C LED 技術，可濾除170 多種污染物，有效減除99.99%以上的細菌病毒。該產品在各個首發市場帶動了水處理品類 25% 的成長，而在台灣，也成功驅動了居家淨水領域銷售的穩健成長，為整體業績貢獻了亮眼表現。

除了亮眼的財務表現，安麗台灣在台深耕超過40年，建立了深厚的在地連結。包含旗下品牌紐崔萊長期支持中華民國棒球協會、主辦 3 對 3 鬥牛賽，以及「L'Étape Tour de France 環法自行車賽—紐崔萊日月潭站」等賽事，安麗公司也連續五年獨家冠名贊助「Taipei Bboy City安麗盃世界霹靂舞大賽」，希望能藉由不同的體育活動支持跟參與，鼓勵大眾建立健康的生活型態。此外，成立於2012年的安麗希望工場慈善基金會，也積極投入公益事業，目前於全台推動「愛陪伴課輔計畫」、「追夢計畫」、「愛培育潛能開發計畫」三大計畫，結合企業、直銷商以及社會大眾的力量，一起為台灣社會創造正向的動力。

麥可·尼爾森特別補充：「展望 2026 年，安麗將延續現有基礎，回應社會需求，持續支持直銷商業與顧客的健康生活。」配合全球策略，安麗台灣展望未來，將持續深耕大健康領域，透過數位工具賦能直銷商，更加擴展健康社群的影響力。以穩健的步伐邁向永續經營，為台灣的直銷商夥伴跟顧客提供更加完善的健康解決方案，幫助人們過更好的生活！



# The Work Trend Index Report: Revealing the Rise of Frontier Firms

**W**e are entering a new reality – one in which AI can reason, analyze, and solve problems in remarkable ways. This intelligence on demand is redefining how organizations operate and transforming knowledge work as we know it. Much like the Industrial Revolution and the internet era, this shift will unfold over time, bringing broad technological, societal, and economic change.

The latest Work Trend Index Annual Report is designed to help business leaders and employees prepare for this transition. Drawing on global survey data, Microsoft 365 productivity signals, LinkedIn labor market trends, and insights from AI-native startups, economists, scientists, and academics, the report points to the emergence of a new organizational model: the Frontier Firm. In fact, 82% of leaders say this is a pivotal year to rethink core aspects of strategy and operations.

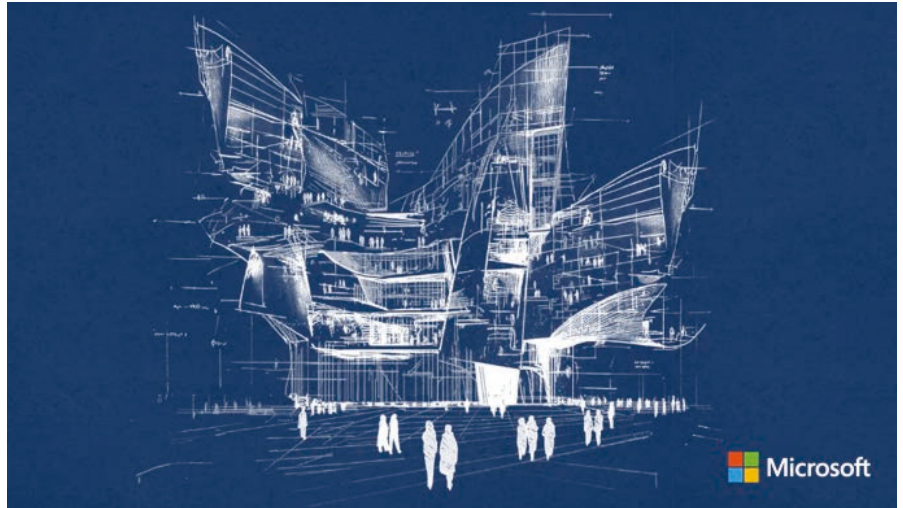
Frontier Firms are built around intelligence on demand and human-agent collaboration. As agents increasingly join the workforce, employees are evolving into “agent bosses” – individuals who build, delegate to, and manage agents to amplify productivity and impact. Today, 71% of employees at these firms say their companies are thriving, compared to just 37% globally.

## Digital Labor as a New Lever for Growth

As organizations face mounting pressure to increase productivity, AI is becoming a scalable form of digital labor that can help bridge the growing gap between business demands and human capacity.

Research shows that:

- 53% of leaders say productivity must increase
- 80% of employees report lacking the time or energy to do their jobs effectively
- Employees are interrupted by meet-



ings, emails, or messages every 2 minutes on average

To address this capacity gap, 82% of leaders expect to use digital labor to expand their workforce within the next 12 to 18 months.

This shift is not only transforming how work gets done, but also reshaping workforce strategies. While some organizations are considering adjustments to headcount, many are simultaneously planning to hire for new AI-native roles – reflecting a broader shift in how work is structured and executed.

## Human-Agent Teams Will Reshape Organizational Structures

As AI continues to democratize expertise, organizations are moving from rigid organizational charts to more fluid, outcome-driven models that integrate both human talent and AI agents.

Currently:

- 46% of leaders say their organizations are using agents to fully automate workstreams or business processes
- Key investment priorities for AI include customer service, marketing, and product development

To maximize impact, organizations must determine the right balance between human and digital labor. In

customer interactions, strategic decision-making, and highstakes product or financial decisions, maintaining the appropriate mix of automation and human oversight will be critical to achieving business outcomes.

## Every Employee Becomes an Agent Boss

As agents become embedded in everyday workflows, employees will increasingly take on responsibility for training, managing, and collaborating with AI.

Within the next five years:

- 41% of leaders expect their teams to be training agents
- 36% expect teams to be managing them directly

At the same time:

- 33% of leaders are considering headcount reductions
- 78% are considering hiring for new AI roles
- 83% believe AI will enable employees to take on more complex and strategic work earlier in their careers

These findings suggest that while roles across organizations will evolve, AI will also create new opportunities for employees to focus on higher-value and more strategic tasks.

## Microsoft 365 Copilot Advances the Next Era of Human-Agent Collaboration

Microsoft has also announced the Microsoft 365 Copilot Wave 2 Spring release – designed to power the next phase of AI-driven collaboration at work.

New capabilities include:

- Researcher and Analyst agents powered by advanced reasoning models
- A new Agent Store for accessing

partner and custom agents

- Create, powered by OpenAI's GPT4o image generation, enabling branded content creation
- Copilot Notebooks, which transform notes, documents, and meeting data into insights and actions
- Copilot Search, an AI-powered enterprise search experience
- Updates to the Copilot Control System, enabling IT administrators to manage agent access across

users and groups

Together, these innovations support organizations as they move beyond experimenting with AI toward rebuilding workflows around human-agent collaboration. By combining irreplaceable human insight with intelligent agents, Frontier Firms are unlocking new levels of productivity, innovation, and business value.

For more information, please scan the QR code below.



This article was sponsored by Microsoft.

## 微軟發佈最新《工作趨勢指數》報告揭示「AI 前瞻企業」興起

我們正邁入一個全新的工作模式 — AI 已具備推理、分析與解決問題的能力，並正在重新定義企業運作方式與知識型工作的樣貌。這項轉變如同工業革命與網際網路的出現，將在未來數十年間逐步展現其影響力，並帶來廣泛的科技、社會與經濟變革。

最新發佈的《工作趨勢指數》報告，旨在協助企業領導者與員工為 AI 時代做好準備。研究結合全球調查、Microsoft 365 生產力數據、LinkedIn 勞動力市場趨勢，以及 AI 原生新創公司與學術專家的觀點，指出一種新型組織形態 — 「AI 前瞻企業」正逐步崛起。

這類企業透過垂手可得的智慧工具，建立人類與 agents 協同運作的團隊來推動企業轉型。隨著 agents 的加入，員工將逐步成為「Agent 管理者」，負責建立、指派和管理 agents，從而提升工作效能。調查顯示，全球有 71% 的「AI 前瞻企業」員工表示其公司正蓬勃發展，相較於一般企業僅為 37%。

### 數位勞動力成為企業成長新動能

在企業面臨生產力壓力持續升高的情況下，AI 正逐步成為可規模化的「數位勞動力」，協助企業提升效率並推動創新。

調查顯示：

- 53% 的企業領導者認為需優先提升生產力
  - 80% 的員工坦言缺乏足夠的時間或精力來完成工作
  - 員工平均每 2 分鐘即會受到會議、電子郵件或即時訊息干擾
- 為彌補此產能落差，82% 的企業預計於未來 12 至 18 個月內導入 agents 作為數位團隊成員，以擴展勞動力能力。

此趨勢亦推動企業重新思考人力配置模式。儘管部分企業正在評估重新配置人力資源，仍有 78% 計畫招募 AI 相關新職位，顯示 AI 不僅改變工作方式，也正在改變「由誰執行」。

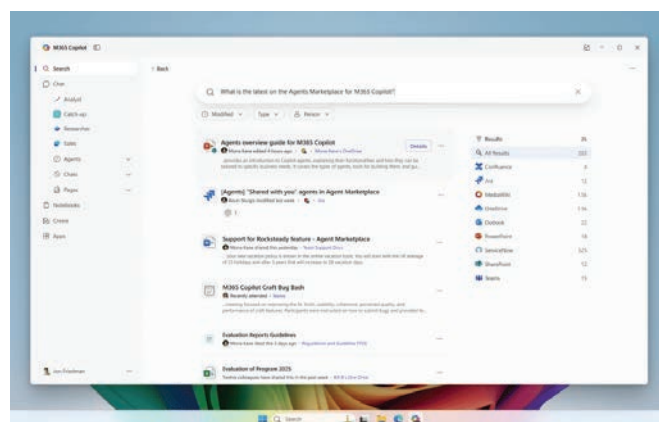
### 人類與 Agent 協同運作的團隊將重塑組織型態

隨著 AI 技術逐步普及，企業正從傳統組織架構轉向更具彈性的運作模式，透過整合人力與 agents 的優勢完成任務。

目前：

- 46% 的企業已使用 agents 自動化工作流程或業務流程
- AI 投資重點集中於客服、行銷與產品開發

企業亦需建立適切的人機分工模式，在顧客互動、策略決策與高風險業務中平衡 AI 自動化與人類判斷。



### 每位員工都將成為「Agent 管理者」

隨著 agents 逐步融入日常工作流程，員工將能建立、指派與管理 agents，成為提升工作效能的 Agent 管理者。

未來五年內：

- 41% 的企業預期員工需訓練 agents
- 36% 的企業預期員工需管理 agents

同時，83% 的企業認為 AI 能讓員工更早參與更複雜且具策略性的工作內容。

### Microsoft 365 Copilot 產品更新，推動 Copilot 成為 AI 新介面

Microsoft 365 Copilot Wave 2 spring 版本進一步強化下一代 AI 人機協作體驗，更新重點包括：

- Researcher 與 Analyst agents
- Agent Store
- 整合 GPT4o 的 Create 內容創作功能
- Copilot Notebooks
- Copilot Search AI 企業搜尋功能
- Copilot 控管系統更新

透過結合人類洞察與 agents，「AI 前瞻企業」正開創全新的生產力與創新模式。

如欲了解更多資訊，歡迎掃描右方 QR code。



# Partnering for Sustainable Healthcare: Roche Stands with Taiwan to Build an Innovation-Friendly Biomedical Ecosystem

As a global leader in pharmaceuticals and in-vitro diagnostics, Roche has cultivated a deep, enduring presence in Taiwan for decades. We consistently position ourselves not merely as a supplier of medicines and medical technologies, but as a steadfast strategic partner invested in the long-term success of Taiwan’s healthcare system. Today, as the Taiwanese government actively champions its ambitious “Healthy Taiwan” vision, Roche is more committed than ever to serving as a core catalyst for this vital initiative.

We firmly believe that true breakthroughs in public health require tight-knit collaboration among industry, government, and academia. By uniting top-tier global scientific insights with Taiwan’s exceptional local medical capabilities, we can effectively address unmet medical needs. Together, we can translate cutting-edge innovation into tangible, life-saving outcomes that safeguard the health and well-being of the Taiwanese people.

## Fueling Taiwan’s Clinical Momentum: Expanding R&D Investment to Accelerate Patient Access to Innovative Medicines



Taiwan occupies a pivotal strategic position within the broader Asia-Pacific biomedical landscape. Its core driving force is an abundant, highly mature, and globally respected “clinical momentum.” Deeply recognizing this immense potential and the high caliber of local medical talent, Roche remains highly optimistic about Taiwan. Through concrete, sustained actions, we are fulfilling our long-term commitment to expand our local R&D footprint, striving to create more opportunities for patients to gain immediate access to innovative therapies

### Paving the Way for Patient Access:

To build on this foundation, Roche invests over NT\$100 million (US\$3 million) into Taiwan’s local clinical research ecosystem annually. This financial commitment supports local clinical development and establishes a pathway for Taiwanese patients to access early-stage investigational medicines in alignment with global timelines.

As of May 2026, Roche actively manages over 80 ongoing clinical trials for innovative drugs across Taiwan. Through these clinical studies, we have helped over 2,000 participating patients gain early access to innovative treatments, addressing urgent medical needs through clinical trial pathways.

### Leveraging Real-World Data to Champion Precision Medicine

Roche has taken the lead in Taiwan by providing approximately 2,000 comprehensive genomic profiling services. This invaluable repository of ‘local clinical data’ not only serves as a critical reference for physicians’ clinical decision-making but also contributes to the construction of a national genomic medicine big database. Leveraging this local real-world experience, Roche has provided essential data support to



inform the policy decision of integrating next-generation sequencing (NGS) into the National Health Insurance (NHI) reimbursement scheme. This stands as a prime example of public-private partnership, driving policy upgrades through real-world evidence.

### Optimizing Resource Structure: Fostering Sustainable Accessibility to Innovation

Standing at the critical crossroads of Taiwan's journey to becoming an Asia-Pacific biomedical hub, we highly commend the government's recent resolve in optimizing the healthcare environment. Innovative policies, such as the implementation of the Cancer Drugs Fund, demonstrate a clear commitment to improving patient access.

Building on this solid foundation, Roche actively advocates for the implementation of "Value-Based Healthcare."

We look forward to partnering with the government to continuously optimize pharmaceutical expenditure allocation and increase the reasonable proportion of innovative drugs within the overall healthcare budget. Looking at international benchmarks that foster innovation, spending on on-patent drugs accounts for approximately 50% of the pharmaceutical budget in Germany and Canada. Similarly, single-source drug expenditure reaches 60% in mature markets like Japan and Australia.

We earnestly hope Taiwan can establish sustainable innovation indicators. Doing so will not only ensure that patients continuously receive treatments synchronized with global standards but will also send a powerful, strategic message to the global pharmaceutical community: Taiwan is a high-quality biomedical environment that deeply values innovation

and encourages long-term foreign investment.

### Forging a Paradigm of Biomedical Innovation

Biomedical innovation is not a sprint; it is a marathon of sustainability. Cultivating a medical ecosystem that respects and is friendly to innovation cannot be accomplished by a single enterprise or government department alone. Roche firmly commits to working hand in hand with partners across Taiwan's industry, government, and academia. Through transparent, constructive dialogue, we aim to construct a policy environment that balances innovative flexibility with financial sustainability. By aligning Roche's global R&D momentum with Taiwan's outstanding medical prowess, we can collectively establish Taiwan as a global paradigm of biomedical innovation.

M-TW-00008789

## 攜手產官學共創永續醫療： 羅氏與台灣並肩，打造亞太生 醫創新友善生態

身為全球製藥領導者，羅氏 (Roche) 深耕台灣多年，是台灣醫療體系堅定的戰略夥伴。面對「健康台灣」願景，我們深信透過產官學緊密協作，將全球頂尖科學與台灣卓越的醫療實力結合，定能解決未被滿足的醫療需求，將創新轉化為守護人民健康的實質力量。

### 驅動台灣臨床動能：擴大臨床研發投資，加速新藥獲取

台灣在亞太生醫版圖中擁有舉足輕重的戰略地位，其核心動力正是豐沛且高度成熟的「臨床動能」。深刻體認此一巨大潛力，羅氏始終看好並深耕台灣，以實際行動實踐擴大在地研發布局的長期承諾，致力為本土病患開創更多即時獲取創新治療的機會。

- 年投入超過億元新台幣驅動創新：羅氏每年挹注超過億元新台幣至台灣在地的臨床研究生態圈，不僅持續驅動頂尖科學的實質進步，更為台灣病患搭建起與全球同步的早期新藥獲取平台。
- 幫助超過2,000位患者獲得創新治療的機會：截至2026年5月，羅氏在台灣積極管理超過80項進行中的創新藥物臨床試驗。目前在這些持續推進的收案研究中，已幫助2,104位受試病患率先獲得創新治療機會。

### 運用真實世界數據，助攻精準醫療

精準醫療為癌症照護的關鍵。羅氏率先在台提供約2,000項全方位癌症基因檢測服務。這批寶貴的「本土臨床數據」不僅供臨床醫師決策參考，更有助於建構國家級基因醫療大數據庫。



羅氏更以此在地實務經驗，為次世代基因定序 (NGS) 納入健保的決策提供重要數據支持，展現以真實世界數據助攻政策升級的產官學合作典範。

### 倡導價值導向醫療，建構永續環境

我們高度肯定政府落實癌症新藥基金等創新政策的魄力。在此基礎上，羅氏積極倡導「以價值為導向的醫療 (Value-based Healthcare)」，期盼攜手政府優化藥費配置。綜觀國際標竿，德國與加拿大專利期內藥品支出約佔50%，日本與澳洲單源藥品亦達60%。期許台灣建立創新指標，確保患者獲得與國際同步的治療，展現台灣鼓勵長期投資的優質生醫環境。

生醫創新是一場永續的馬拉松。羅氏堅定承諾，將與台灣產、官、學各界夥伴攜手，透過透明對話構建財政永續的政策環境。讓羅氏全球研發動能完美對接台灣醫療實力，共同將台灣打造成為全球生醫創新的典範。

M-TW-00008789

# The Value of Innovative Medicines and Vaccines: Empowering People, Strengthening Nation Resilience



Innovative medicines and vaccines are more than scientific achievements – they are lifelines that transform the health of individuals and the resilience of societies. By preventing, treating, and curing disease, they empower people to live longer, healthier lives and enable nations to build stronger, more sustainable healthcare systems. The pursuit of innovation, despite immense risks and costs, has become a cornerstone of progress for humanity.

## A Journey That Protects Lives

The path to a new medicine is long and uncertain. Out of every 10,000 compounds studied in laboratories, only one or two will eventually reach patients. Even after entering clinical trials, only 10% of candidates succeed. This journey, often spanning 10 to 15 years and costing billions of dollars, reflects the extraordinary commitment required to deliver breakthroughs. Yet the reward is profound: medicines that save lives, restore health, and give families more time together.

Clinical trials, which account for nearly half of pharmaceutical R&D costs, are designed to ensure that every new therapy meets the highest standards of safety and efficacy. These investments demonstrate the industry's dedication to protecting patients and earning public trust.

## Innovation That Benefits Nations

For nations, innovative medicines and vaccines are engines of progress. They reduce the burden of disease, allowing citizens to remain active



contributors to society. By extending healthy lifespans, they strengthen workforces, enhance productivity, and reduce long-term healthcare costs. Nations that embrace innovation benefit from healthier populations and more resilient economies.

The pharmaceutical industry is among the most research-intensive sectors globally, investing around 30% of its revenue into R&D – far more than aerospace or electronics. In 2022, the top 50 companies alone invested US\$167 billion, with spending projected to exceed US\$200 billion by 2025. These investments fuel not only medical breakthroughs but also economic growth, employment, and global collaboration.

## Waves of Progress That Transform Lives

The value of innovative medicines and vaccines is reflected in the transformative waves of progress they create. Without Covid-19 vaccines, life today would look

dramatically different. HIV, once a fatal diagnosis, has become a manageable condition through successive breakthroughs. Cancer treatment has advanced with therapies approved for multiple indications, bringing hope to millions. Even incremental innovations – such as pediatric formulations or new delivery methods – play a vital role, making treatments more accessible, improving adherence, and enhancing quality of life across diverse populations.

These advances show that innovation is not a single event but a continuous process that expands possibilities for patients and strengthens healthcare systems.

## A Global Commitment

Innovation is not confined to wealthy nations. Increasingly, clinical trials and research are expanding into Asia and other regions, ensuring that breakthroughs address diverse health needs. This global commitment reflects the

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shared recognition that innovative medicines are essential for tackling today's health challenges and preparing for tomorrow's.


### Conclusion: Value Through Application, Benefits for All

For individuals, innovative medicines and vaccines restore health, extend life, and uphold dignity. For

nations, they strengthen economies, build more resilient healthcare systems, and enable governments to meet the needs of their citizens. They embody the courage to invest in high-risk research, the discipline to ensure safety and efficacy, and the vision to balance innovation with access.

Crucially, the true value of innovative medicines and vaccines emerges only when they are used and deliver clinical

benefits – creating tangible gains for both society and the economy. When setting innovation priorities, it is vital to look beyond price and recognize the enduring value these therapies bring.

With continued growth in R&D investment, the outlook for future breakthroughs remains strong, offering hope not only to patients but also to nations striving for healthier, more resilient societies. 

## 創新藥物與疫苗的價值：賦能人民，強化國家韌性

**創**新的藥物與疫苗不僅是科學成就，更是改變個人健康與社會韌性的生命線。透過預防、治療與治癒疾病，它們讓人們能夠活得更長久、更健康，並幫助各國建立更強健、更永續的醫療體系。儘管創新伴隨著巨大的風險與成本，它仍已成為人類進步的重要基石。

### 守護生命的旅程

新藥的誕生是一段漫長且充滿不確定性的旅程。每一萬個化合物中，僅有一至兩個最終能夠進入臨床並成功上市。即使進入臨床試驗，成功率也僅有約 10%。這段歷程往往需要10至15年，並耗費數十億美元，展現了藥物研發背後巨大承諾。然而，成果卻極具意義：能夠拯救生命、恢復健康，並讓家庭擁有更多相聚的時光。

臨床試驗通常占製藥研發成本的一半，其中第三期試驗涉及數千名病人，約占公司研發預算的27%。這些試驗確保新藥符合最高安全與療效標準，彰顯了產業對病人福祉的承諾。

### 創新帶來國家利益

對於各國而言，創新的藥物與疫苗是推動進步的引擎。它們減輕疾病負擔，使公民能持續積極地為社會做出貢獻。透過延長健康壽命，它們強化勞動力、提升生產力，並降低長期醫療成本。擁抱創新的國家，將受惠於更健康的人口與更具韌性的經濟。

製藥業是全球最具研發密集度的產業之一，研發投入約占營收的30%，遠高於航太或電子產業。僅在2022年，前50大製藥公司就投入了1,670億美元研發，預計到2025年將突破2,000億美元。這些投資不僅推動醫療突破，也促進經濟成長、就業機會與全球合作。

### 持續推進的浪潮

創新的藥物與疫苗所展現的價值，體現在它們所帶來的變革性進展浪潮中。若沒有新冠疫苗，今日的生活將截然不同。後天免疫缺乏症候群(HIV)曾經是致命的診斷，如今透過持續的突破已成為可控的疾病。癌症治療也因多重適應症的藥物獲准使用



而取得進展，為數百萬人帶來希望。即使是改良式的創新—例如兒科劑型或新的給藥方式—也扮演著重要角色，使治療更容易取得，提升服藥依從性，並改善不同族群的生活品質。

這些進展顯示，創新不是單一事件，而是一個持續擴展可能性的過程，既改善病人生活，也強化醫療體系。


### 全球共同承諾

創新並非僅限於富裕國家。越來越多的臨床試驗與研究正在亞洲及其他地區展開，確保突破成果能回應多元的健康需求。這種全球承諾反映了共同的認知：創新藥物是應對當前健康挑戰與迎接未來的必要基礎。

### 結論：價值源於應用，效益惠及全民

對個人而言，創新藥物代表著恢復健康、延長壽命與維護尊嚴。對國家而言，它們能強化經濟、建立更具韌性的醫療體系，並使政府能夠滿足人民的需求。創新藥物體現了勇於投入高風險研究的精神、堅守安全與療效的紀律，以及在創新與可及性之間取得平衡的遠見。

至關重要的是，創新藥物的真正價值只有在被使用並產生臨床效益時才能彰顯，進而為社會與經濟帶來實質的利益。因此，在設定創新優先事項時，必須避免僅僅聚焦於價格，而忽略這些療法所帶來的長遠價值。

隨著研發投資持續成長，未來突破的前景依然強勁，不僅為患者帶來希望，也為致力於打造更健康、更具韌性的社會的國家帶來希望。 

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# The Systems Behind Trust at Herbalife



**Andrew Dunbar**



**Ceasar Chen**



**Dawn Campbell**



**Julian Cacchioli**

In Taiwan's direct selling industry, compliance is often discussed in terms of regulations, disclosures, and consumer protections. But for Herbalife Taiwan, compliance is ultimately tied to the trust earned through ethical practices in addition to compliant business operations.

Representatives from Taiwan's Fair Trade Commission (FTC) and the Multi-Level Marketing Protection Foundation (MLMPF) regularly attend Herbalife's major distributor events, speak directly with participants, and visit Herbalife's Member Practices and Compliance (MPC) booth to better understand how the company operates in practice. FTC officials have also visited Herbalife Taiwan's offices as part of broader discussions surrounding compliance expectations, business practices, and best-in-class consumer protection.

That level of transparency and cooperation reflects a broader effort at Herbalife to make compliance and accountability more operationally integrated across the business rather than treating them solely as internal corporate functions.

"We understand that a company our size, with our reach and profile, has a leadership role to play," says Julian Cacchioli, Vice President of Public Affairs for Europe, the Middle East, Africa, India, and Asia Pacific at Herbalife.

He notes that this responsibility extends from distributor practices and regulatory engagement into the systems supporting product quality and consumer confidence. For example, around 15 years ago, Herbalife began

investing heavily in a strategy designed to strengthen quality oversight and traceability across sourcing, manufacturing, and distribution.

"We invested hundreds of millions of dollars into what we call our 'seed to feed' strategy," Cacchioli says. "The goal is to maintain oversight and quality control from the farm all the way through to the end consumer."

According to Herbalife, more than 70% of the company's products are now produced through its own supply chain network – wholly owned innovation and manufacturing facilities using cutting-edge technology, scientific research and extensive quality testing to create its nutrition products.

"We believe product quality is a fundamental pillar to building trust and confidence in our brand," says Cacchioli. "When combined with the personalized support from our trained distributors, we are able to give our customers the very best experience."

Alongside product standards, Herbalife representatives emphasize education and training as a critical part of maintaining long-term confidence in the direct selling model. Company leaders and senior distributors have participated in MLMPF seminars focused on career development, responsible business practices, and long-term business growth. The programs help reinforce professional standards while creating more direct communication between industry participants, organizations, and regulators.

Dawn Campbell, Herbalife's Senior Vice President of Worldwide Member

Business Practices & Compliance, says the company's oversight systems are designed around continuous education and reinforcement rather than one-time enforcement measures.

"When distributors train their teams, they're passing along the same standards and expectations they've learned from us," Campbell says.

That structure, she says, allows compliance expectations to scale more consistently across sales networks while reinforcing accountability over time. Herbalife's broader training approach includes customized education programs, event-based learning sessions, and what the company internally refers to as its "five Cs" framework: compliance, compassion, community, culture, and continuous improvement.

The emphasis on accountability also extends to consumer protection. According to Ceasar Chen, General Manager of Herbalife Taiwan, Herbalife distributors in Taiwan operate under return and buyback policies that provide protections extending beyond standard retail requirements.

"We offer a 30-day buyback policy, while most general consumer protections in Taiwan are limited to seven days," Chen says. "Consumers have stronger protections within our system."

The team stresses that maintaining those standards requires systems that reinforce ethics and accountability throughout the organization. For Andrew Dunbar, the company's Chief Risk, Ethics & Compliance Officer, maintaining consistency across a global distributor

network depends on embedding ethical standards directly into company culture and operational structures.

“We can't be everywhere at once,” Dunbar says. “That's why we have ethics ambassadors across the company helping uphold those expectations internally.”

Herbalife maintains more than 140 ethics ambassadors globally, while those standards are incorporated into employee performance, compensation, and training structures. “It's part of our performance,” says Dunbar. “It's part of our compensation and it's part

of our training.”

This continued engagement among regulators, companies, distributors, and industry organizations will remain essential as Taiwan's direct selling sector continues evolving. “We're all in this together,” he says.

## 賀寶芙 以制度建立信任



在臺灣直銷產業中，談到法遵，往往聚焦於法規、資訊揭露和消費者保護。但這一切背後，更關鍵的其實是信任，而信任的基礎，在於企業是否能以合規且誠信的方式經營。

臺灣公平交易委員會（簡稱公平會）和財團法人多層次傳銷保護基金會（簡稱傳保會）的代表，經常出席賀寶芙大型直銷商活動，直接與參與者交流，並參訪賀寶芙的行銷規範部（Member Practices and Compliance, MPC）攤位，更深入了解公司實際營運模式。公平會長官也曾拜會賀寶芙台灣分公司辦公室，交流多方面的實務經驗，包含法遵管理、營運模式，以及消費者保護等等。

如此高標準的透明度與合作關係，也反映出賀寶芙長期推動的方向：將法遵與問責機制真正融入日常營運，而不只視為企業內部的管理職能。

「像我們這樣具備一定規模與影響力的公司，應該承擔起領導責任，」賀寶芙歐洲、中東、非洲、印度暨亞太區公共事務副總裁 Julian Cacchioli 表示。

他指出，這份責任不只涉及直銷商管理與法規溝通，也包括支撐產品品質和消費者信任的整套制度。例如，大約 15 年前，賀寶芙便開始大規模投入資源，強化從原料採購、製造到配送各環節的品質監控與可追溯性。

「我們投入了數億美元推動所謂的『從種子到產品』（seed to feed）策略，」Cacchioli 表示。「目標是從農場到最終消費者的每個環節，都維持完善的監督與品質控管。」

賀寶芙資料顯示，目前公司超過 70% 的產品皆透過全資自有供應鏈網絡生產，包括結合尖端技術、科學研究和多重品質檢測的創新製造廠區，用於開發旗下營養產品。

「我們堅信，產品品質是建立品牌信任最重要的基礎之一，」Cacchioli 表示。「再加上受過專業訓練的直銷商所提供的個人化支持，我們才能為消費者提供最好的體驗。」

除了產品標準，賀寶芙也強調，教育與培訓是維持直銷模式長期信任的重要關鍵。公司主管與資深直銷商積極參與傳保會所舉辦的研討會，內容聚焦於職涯發展、負責任的商業行為，以及長期事

業經營。這些課程除了有助於強化專業標準，也讓產業參與者、相關組織與主管機關之間建立更直接的溝通管道。

賀寶芙全球行銷規範資深副總裁 Dawn Campbell 表示，公司的監督制度並非仰賴一次性的執法措施上，而是透過持續教育與不斷強化來落實。

「直銷商培訓自己的團隊時，傳遞的是從公司學到的相同標準與要求，」Campbell 表示。

她指出，這樣的制度設計，能讓法遵要求更一致地落實於整個銷售網絡，同時讓問責機制更紮實。賀寶芙整體培訓方式也包括客製化教育課程、活動式學習，以及公司內部所稱的「五個 C」架構：法遵（compliance）、關懷（compassion）、社群（community）、文化（culture）與持續精進（continuous improvement）。

對問責機制的重視，也延伸至消費者保護。賀寶芙臺灣分公司總經理陳昭良（Ceasar Chen）表示，臺灣的賀寶芙直銷商適用退貨退款制度，提供比一般零售規範更完善的保障。

「我們提供 30 天滿意保證政策，而臺灣一般消費者保護大多只有七天，」陳昭良表示。「在我們的制度下，消費者能獲得更完整的保障。」

團隊也強調，要維持這些標準，必須建立能在整個組織中持續強化倫理與問責的制度。賀寶芙風控合規法遵長 Andrew Dunbar 表示，要在全球直銷商網絡維持一致標準，關鍵在於將倫理規範真正融入企業文化與營運架構之中。

「我們不可能隨時掌握全球體系中每個環節，」Dunbar 表示。「因此，公司在全球設有倫理大使，協助在內部維持這些標準與期待。」

目前賀寶芙在全球有超過 140 位倫理大使，相關標準也已納入員工績效、薪酬與培訓制度中。「這已經是我們績效制度的一部分，」Dunbar 表示。「也是薪酬制度與培訓制度的一部分。」

隨著臺灣直銷產業持續發展，主管機關、企業、直銷商與產業組織之間持續合作與交流，仍將是不可或缺的一環。「這需要大家一起努力，」Dunbar 表示。



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